



M. Ravi, B.Sc., FCA.,
Chartered Accountant

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Independent Auditor's Report

To the Members of **INTEGRATED SERVICE POINT PRIVATE LIMITED**

Report on the Audit of the Standalone Financial Statements

Opinion

I have audited the accompanying financial statements of **INTEGRATED SERVICE POINT PRIVATE LIMITED** ("the Company"), which comprise the balance sheet as at March 31, 2024, the Statement of Profit and Loss and the Cash flow statement for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In my opinion and to the best of my information and according to the explanations given to me, the aforesaid financial statements give the information required by the **Companies Act, 2013** ('Act') in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2024.

Basis for opinion

I have conducted my audit in accordance with the standards on auditing specified under section 143 (10) of the Companies Act, 2013. My responsibilities under those Standards are further described in the auditor's responsibilities for the audit of the financial statements section of my report. I am independent of the Company in accordance with the code of ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to my audit of the financial statements under the provisions of the Act and the rules thereunder, and I have fulfilled my other ethical responsibilities in accordance with these requirements and the code of ethics.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Emphasis of Matter:

The directors have informed the company is a going concern entity. There is no uncertainty on the company's ability to continue as a going concern. The company has prepared its financial statements on a going concern basis.

Information other than the financial statements and auditors' report thereon

The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexures to Board's Report, Business Responsibility Report but does not include the financial statements and my auditor report thereon.

My opinion on the financial statements does not cover the other information and I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial statements, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or my knowledge obtained during the course of my audit or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude that there is no material misstatement of this other information, I am required to report that fact. I have nothing to report in this regard.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

The Company's board of directors are responsible for the matters stated in section 134 (5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The board of directors is also responsible for overseeing the Company's financial reporting process.

Auditor's responsibilities for the audit of the financial statements

My objective is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, I exercise my professional judgment and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, I am also responsible for expressing my opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my audit report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identified during my audit.

I also provide those charged with governance with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.

Report on other legal and regulatory requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), as amended, issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, I give in the "**Annexure A**" a statement on the matters specified in paragraphs 3 and 4 of the Order.

2. As required by Section 143(3) of the Act, I report that:

(a) I have sought and obtained all the information and explanations which to the best of my knowledge and belief were necessary for the purposes of my audit;

(b) In my opinion, proper books of account as required by law have been kept by the Company so far as it appears from my examination of those books;

(c) The balance sheet, the statement of profit and loss, and the cash flow statement dealt with by this report are in agreement with the books of account;

(d) In my opinion, the aforesaid financial statements comply with the accounting standards specified under section 133 of the Act, read with rule 7 of the **Companies (Accounts) Rules, 2014**;

(e) On the basis of the written representations received from the directors as on March 31, 2024, taken on record by the board of directors, none of the directors is disqualified as on March 31, 2024 from being appointed as a director in terms of Section 164 (2) of the Act;

(f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, according to Internal Financial Control (IFC) as per Section 134(5) of the Act, I have enclosed the required report as **Annexure B**.

(g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in my opinion and to the best of my information and according to the explanations given to us;

a. The Company does not have any pending litigations which would impact its financial position;

b. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses; and

c. Investor Education and Protection Fund is not applicable for the Company

- d. (i) The management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
- (ii) The management has represented, that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and
- (iii) Based on audit procedures which I considered reasonable and appropriate in the circumstances, nothing has come to their notice that has caused them to believe that the representations under sub-clause (i) and (ii) contain any material misstatement.
- e. The company has not declared or paid any dividend during the year in contravention of the provisions of section 123 of the Companies Act, 2013.
- f. Based on my examination which included test checks, the company has used an accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further, during the course of my audit I did not come across any instance of audit trail feature being tampered with.

Sd/-

M.Ravi

Chartered Accountant

M.No. 200226

UDIN 24200226BKFKDG3400

Date : 05//09/2024

Place : Chennai

"Annexure A" to the Independent Auditors' Report

Referred to in paragraph 1 under the heading 'Report on Other Legal & Regulatory Requirement' of my report of even date to the financial statements of the Company for the year ended March 31, 2024:

Based on the audit procedures performed for the purpose of reporting a true and fair view on the financial statements of the company and taking into consideration the information and explanations given to me and the books of account and other records examined by me in the normal course of audit, I report that:

I)

A) The company has maintained proper records showing full particulars, including quantitative details and situation of property, plant and equipment.

B) The company has maintained proper records showing full particulars of intangible assets.

b) The major property, plant and equipment of the company have been physically verified by the management at reasonable intervals during the year and no material discrepancies were noticed on such verification, as reported by them.

c) According to the information and explanation given to me, the title deeds of the immovable properties (other than properties where the company is the lessee and the lease agreements are duly executed in favour of the lessee) are held in the name of the company.

d) The company has not revalued its property, plant and equipment (including right of use assets) or intangible assets or both during the year.

e) According to the information and explanation given to me, no proceedings have been initiated or are pending against the company for holding any benami property under the benami transactions (prohibition) act, 1988 (45 of 1988) and rules made thereunder during the year.

II)

The management has conducted physical verification of inventory at reasonable intervals during the year, in my opinion, the coverage and procedure of such verification by the management is appropriate. The stock statement as on 31/03/2024 submitted to the Bankers of the company has been adapted as closing stock in the financial statements of the company as on 31/03/2024 and the same has been certified by the management.

III) During the year the company has made investments in, provided guarantee and has paid advance in the nature of loans to companies, firms, limited liability partnerships or any other parties and necessary resolutions have been passed by the Board of Directors as required by The Companies Act, 2013.

IV) According to the information and explanation given to me, the company has complied with requirements of section 185 and 186 in respect of loans, investments, guarantees or security made by it during the year under audit; or according to the information and explanation given to us, the company has loans, investments, guarantees or security where provisions of section 185 and 186 of the companies act, 2013 are complied with.

V) The company has not accepted any deposits or amounts which are deemed to be deposits under the directives of the Reserve Bank of India and the provisions of sections 73 to 76 or any other relevant provisions of the companies act, 2013 and the rules framed thereunder, where applicable. Accordingly, the provisions of clause 3(v) of the order are not applicable.

VI) To the best of my knowledge and belief, the central government has not specified maintenance of cost records under sub-section (1) of section 148 of the act, in respect of company's products/ services. Accordingly, the provisions of clause 3(vi) of the order are not applicable.

VII)

a) The company is regular in depositing undisputed statutory dues including goods and services tax, provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues, as applicable, with the appropriate authorities. Further, no undisputed amounts payable in respect thereof were outstanding at the year-end for a period of more than six months from the date they became payable.

b) There are no dues in respect of goods and services tax, provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues that have not been deposited with the appropriate authorities on account of any dispute. There is a GST demand and the same is disputed and rectification order has been requested. There is income tax demand for the earlier years and the same is disputed and appeals have been filed against these demands. Hence contingent liabilities for these demands have not been raised in the books of accounts.

VIII) According to the information and explanation given to me, company has no transactions, not recorded in the books of account have been surrendered or disclosed as income during the year in the tax assessments under the income tax act, 1961 (43 of 1961);

IX)

- a) In my opinion, the company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender during the year;
- b) Company is not declared willful defaulter by any Bank or financial institution or other lender;
- c) According to the information and explanation given to me, new loans were sanctioned by any Bank and financial institutions and the same has been utilized for the purpose for which it was sanctioned.
- d) According to the information and explanation given to me, funds raised on short term basis have not been utilized for long term purposes;
- e) According to the information and explanation given to me, the company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures;
- f) According to the information and explanation given to me, the company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies; or the company has no borrowing, including debt securities during the year;

X)

- a) The company has not raised moneys by way of initial public offer or further public offer (including debt instruments) during the year;
- b) According to the information and explanation given to me, the company has not made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year or the company has made private placement of shares under review and the requirement of section 42 of the companies act, 2013 have been complied with and according to information and explanations given to me, the amount raised have been used for the purposes for which the funds were raised;

XI)

- a) According to the information and explanation given to me, any fraud by the company or any fraud on the company has not been noticed or reported during the year;
- b) According to the information and explanation given to me, no report under sub-section (12) of section 143 of the companies act has been filed by the auditors in form adt-4 as prescribed under rule 13 of companies (audit and auditors) rules, 2014 with the central government;

c) According to the information and explanation given to me, no whistle-blower complaints, received during the year by the company;

XII) Company is not a nidhi company, accordingly provisions of the clause 3(xii) of the order is not applicable to the company: or company is a nidhi company and it has complied with the net owned funds to deposits in the ratio of 1: 20 to meet out the liability, it is maintaining ten per cent unencumbered term deposits as specified in the nidhi rules, 2014 to meet out the liability and there has been no default in payment of interest on deposits or repayment thereof for any period;

XIII) According to the information and explanations given to me, the company has undertaken transactions with related parties as mentioned in section 188 of companies act, 2013, and the same is within the acceptable limits and has been approved by the Board of Directors where ever necessary.

XIV)

a) According to the information and explanations given to me, the company has an internal audit system. The annual internal audit report for the year submitted to me does not contain any major discrepancies.

XV) According to the information and explanations given to me, I am of the opinion that the company has not entered into any non-cash transactions with directors or persons connected with him and accordingly, the provisions of clause 3(xv) of the order is not applicable.

XVI) According to the information and explanations given to me, I am of the opinion that the company is not required to be registered under section 45-ia of the Reserve Bank of India act, 1934 and the company is not a core investment company (cic) as defined in the regulations made by the Reserve Bank of India, accordingly the provisions of clause 3(xvi) of the order are not applicable; or

a) The company is a not a non-Banking financial company as registered under section 45-ia of the Reserve Bank of India act, 1934

b) accordingly, the provisions of sub-clause (b) of clause 3(xvi) of the order is not applicable.

c) The company is not a core investment company (cic) as defined in the regulations made by the Reserve Bank of India, accordingly the provisions of sub-clause (c) and (d) of clause 3(xvi) of the order are not applicable.

XVII) According to the information and explanations given to me and based on the audit procedures conducted I am of opinion that the company has not incurred any cash losses in the financial year and the immediately preceding financial year.

XVIII) On the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, my knowledge of the board of directors and management plans and based on my examination of the evidence supporting the assumptions, nothing has come to my attention, which causes me to believe that any material uncertainty exists as on the date of the audit report indicating that company is incapable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the company. I further state that my reporting is based on the facts up to the date of the audit report and I neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the company as and when they fall due.

XIX) The provisions of section 135 towards corporate social responsibility is applicable on the company and accordingly necessary provisions have been made. However the company is not required to appoint a CSR committee.

Sd/-

M.Ravi
Chartered Accountant
M.No. 200226
UDIN 24200226BKFKDG3400
Date : 05//09/2024
Place : Chennai

Annexure “B” to the Independent Auditor’s Report

(Referred to in paragraph 2 (f) under ‘Report on other legal and regulatory requirements’ section of my report to the Members of **INTEGRATED SERVICE POINT PRIVATE LIMITED** of even date)

Report on the internal financial controls over financial reporting under clause (i) of sub – section 3 of section 143 of the Companies Act, 2013 (“the Act”)

I have audited the internal financial controls over financial reporting of **INTEGRATED SERVICE POINT PRIVATE LIMITED** (“the Company”) as at March 31, 2024, in conjunction with my audit of the financial statements of the Company for the year ended on that date.

Management’s responsibility for internal financial controls

The board of directors of the Company is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors’ responsibility

My responsibility is to express an opinion on the internal financial controls over financial reporting of the Company based on my audit. I have conducted my audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the “Guidance Note”) issued by the Institute of Chartered Accountants of India and the standards on auditing prescribed under Section 143 (10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls. Those standards and the guidance note require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting were established and maintained and if such controls operated effectively in all material respects.

My audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. My audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor’s judgment, including the assessment of the risks of material misstatement in the financial statements, whether due to fraud or error.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion on the Company's internal financial control system over financial reporting.

Meaning of internal financial controls over financial reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (i) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (ii) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (iii) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Limitations of internal financial controls over financial reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management of override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In my opinion and according to the information and explanations given to us, the Company has, in all material respects, an adequate internal financial control system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2024, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

Sd/-

M.Ravi

Chartered Accountant

M.No. 200226

UDIN 24200226BKFKDG3400

Date : 05/09/2024

Place : Chennai

INTEGRATED SERVICE POINT PRIVATE LIMITED
BALANCE SHEET AS AT MARCH 31, 2024

(Amount in ₹)

(Amount in ₹)

Particulars	Note No	Figures as at the end of current reporting period 31.03.2024	Figures as at the end of the previous reporting period
I. EQUITY AND LIABILITIES			
(1) Shareholder's Funds			
(a) Share Capital	3	2,41,17,800	2,41,17,800
(b) Reserves and Surplus	4	66,11,24,502	57,81,01,669
(c) Money received against share warrants		-	-
(2) Share application money pending allotment			
(3) Non-Current Liabilities			
(a) Long-term borrowings	5	82,42,95,291	39,48,57,968
(b) Deferred tax liabilities (Net)	6	(1,50,80,682)	(1,23,99,008)
(c) Other Long term liabilities			
(d) Long term provisions			
(4) Current Liabilities			
(a) Short-term borrowings	7	1,32,05,61,277	2,13,36,55,400
(b) Trade payables	8	1,67,27,38,704	72,69,60,520
(A) total outstanding dues of micro enterprises and small enterprises; and			
(B) total outstanding dues of creditors other than micro enterprises and small enterprises			
(c) Other current liabilities	9	5,89,08,820	1,86,94,875
(d) Short-term provisions	10	5,51,46,563	7,50,13,392
Total		4,60,18,12,275	3,93,90,02,616
II.Assets			
(1) Non-current assets			
(a) Fixed assets			
(i) Tangible assets	11	71,69,71,348	36,78,35,919
(ii) Intangible assets			
(b) Non-current investments	12	90,39,000	90,39,000
(d) Long term loans and advances	13	4,27,76,971	4,89,18,489
(e) Other non-current assets		-	-
(2) Current assets			
(a) Current investments			
(b) Inventories	14	1,27,74,38,394	1,17,43,52,380
(c) Trade receivables	15	1,60,36,66,613	1,19,61,37,456
(d) Cash and cash equivalents	16	19,78,50,717	44,78,88,025
(e) Short-term loans and advances	17	75,40,69,232	69,48,31,349
(f) Other current assets		-	-
Total		4,60,18,12,275	3,93,90,02,616

SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS

1&2

In terms of our Audit report issued under section 143(2) of the Companies Act, 2013 herewith attached

M.Ravi
Chartered Accountant

Sd/-
Membership No: 200226
PLACE: Chennai
DATE: 05/09/2024
UDIN:24200226BKFKDG3400

For and on behalf of Board of Directors
INTEGRATED SERVICE POINT PRIVATE LIMITED

Sd/-
Director
K.SRIKANTH APPARAO
DIN(00550726)

Sd/-
Director
K.RAMNATH APPARAO
DIN(00550857)

INTEGRATED SERVICE POINT PRIVATE LIMITED
Statement of Profit and Loss for the period ended 31 March, 2024

Particulars	Note No	Figures as at the end of current reporting period 31.03.2024	Figures as at the end of the previous reporting period
I. Revenue from operations	18	13,27,08,46,268	14,45,07,44,469
II. Other Income	19	9,14,88,055	2,75,45,026
III. Total Income (I +II)		13,36,23,34,323	14,47,82,89,495
IV. Expenses:			
Cost of materials consumed			
Purchase of Stock-in-Trade	20	12,89,39,32,259	14,43,71,52,048
Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	21	(10,30,86,014)	(64,93,66,001)
Employee Benefits Expense	22	6,23,80,177	5,55,18,297
Financial Cost	23	13,86,20,852	16,77,51,959
Depreciation and Amortization Expense	11	5,92,37,923	6,50,96,325
Other Expenses	24	15,68,12,762	17,34,66,317
Total Expenses		13,20,78,97,959	14,24,96,18,946
V. Profit before exceptional and extraordinary items and tax	(III - IV)	15,44,36,364	22,86,70,549
VI. Exceptional Items		-	-
VII. Profit before extraordinary items and Prior period item (V - VI)		15,44,36,364	22,86,70,549
a. Prior period items		-	-
b. Extraordinary Items		-	-
VIII. Profit before tax (VII - VIII)		15,44,36,364	22,86,70,549
IX. Tax expense:			
(1) Current tax	25	4,52,84,397	6,48,32,872
(2) Deferred tax	6	(26,81,674)	(72,27,721)
(3) MAT Credit			
X. Profit(Loss) from the period from continuing operations (IX - X)		11,18,33,641	17,10,65,398
XI. Profit/(Loss) from discontinuing operations		-	-
XII. Tax expense of discounting operations		-	-
XIII. Profit/(Loss) from Discontinuing operations (XII - XIII)		-	-
XIV. Profit/(Loss) for the period (XI + XIV)		11,18,33,641	17,10,65,398
XV. Earning per equity share:	26		
(1) Basic		46.37	70.93
(2) Diluted		46.37	70.93

In terms of our Audit report issued under section 143(2) of the Companies Act, 2013 herewith attached

Sd/-
M.Ravi
Chartered Accountant

For and on behalf of Board of Directors
INTEGRATED SERVICE POINT PRIVATE LIMITED

Membership No:200226
PLACE:Chennai
DATE: 05/09/2024
UDIN:24200226BKFDG3400

Sd/-
Director
K.SRIKANTH APPARAO
DIN(00550726)

Sd/-
Director
K.RAMNATH APPARAO
DIN(00550857)

SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS FOR THE FINANCIAL YEAR 2023-2024**Note****1 CORPORATE INFORMATION**

Business Activity : The Company is engaged in trading of various goods and also earning rental income from letting of storage facilities.

2 SIGNIFICANT ACCOUNTING POLICIES**2.01 BASIS OF PREPARATION OF FINANCIAL**

The financial statements of the Company have been prepared in accordance with Indian Generally Accepted Accounting Principles (GAAP) to comply with the Accounting Standards notified under the Companies (Accounting Standards) Rules, 2006 (as amended) and the relevant provisions of the Companies Act, 2013. The financial statements have been prepared on accrual basis under the historical cost convention. The accounting policies adopted in the preparation of the financial statements are consistent with those followed in the previous year.

2.02 USE OF ESTIMATES

The preparation of the financial statements in conformity with Indian GAAP requires the Management to make estimates and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities) and the reported income and expenses during the year. The Management believes that the estimates and the differences between the actual results and the estimates are recognised in the periods in which the results are known/materialise.

2.03 CASH AND CASH EQUIVALENTS (FOR THE PURPOSES OF CASH FLOW STATEMENT)

Cash comprises cash on hand and demand deposits with banks.

2.04 CASH AND CASH EQUIVALENTS (FOR THE PURPOSES OF CASH FLOW STATEMENT)

Cash flows are reported using the indirect method, whereby profit/(loss) before extraordinary items and tax is adjusted for the effects of transactions of non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from operating, investing and financing activities of the Company are segregated based on the available information.

2.05 DEPRECIATION AND AMORTISATION

Depreciation has been provided on the written down value method as per the rates prescribed in Schedule II to the Companies Act, 2013. Freehold Land is not depreciated. No depreciation is provided on taxes and duties for which credit is availed under GST law.

2.06 REVENUE RECOGNITION**a) SALE OF GOODS**

Sales are recognised, net of returns and trade discounts, on transfer of significant risks and rewards of ownership to the buyer, which generally coincides with the delivery of goods to customers.

b) OTHER INCOME

Other income includes the following:

Storage Rental Collected, handling charges .

Credit balance written back and treated as income since these credit balances are not payable any more for which valid reasons were not provided.

Duty Drawback as eligible

Foreign Exchange Gain

Interest Income and other miscellaneous income

2.07 FOREIGN CURRENCY TRANSACTIONS AND**a) INITIAL RECOGNITION**

Transactions in foreign currencies entered into by the Company's operations are accounted at the exchange rates prevailing on the date of the transaction or at rates that closely approximate the rate at the date of the transaction.

SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS FOR THE FINANCIAL YEAR 2023-2024**b) MEASUREMENT OF FOREIGN CURRENCY MONETARY ITEMS AT THE BALANCE SHEET DATE**

In the case of assets and liabilities (other than non-monetary items), are translated at the exchange rate prevailing on the Balance Sheet date. Non-monetary items are carried at historical cost. Revenue and expenses are translated at the average exchange rates prevailing during the year. Exchange differences arising out of these transactions are charged to the Statement of Profit and Loss.

c) TREATMENT OF EXCHANGE DIFFERENCES

Exchange differences arising on settlement / restatement of short-term foreign currency monetary assets and liabilities of the Company are recognised as income or expense in the Statement of Profit and Loss.

d) ACCOUNTING OF FORWARD CONTRACTS

There are no forward contracts outstanding as on 31.03.2024 and hence the effect of the same on profitability is already accounted

2.08 GOVERNMENT GRANTS, SUBSIDIES AND EXPORT INCENTIVES

Export Incentive being duty drawback received are recognised on mercantile basis and are appropriately accounted. There are no Government grants and subsidies received or receivable by the Company during the period of accounting.

2.09 INVESTMENTS

Investment properties are carried individually at cost less accumulated depreciation and impairment, if any. Investment properties are capitalised and depreciated (where applicable) in accordance with the policy stated for Tangible Fixed Assets. Impairment of investment property is determined in accordance with the policy stated for Impairment of Assets.

2.10 EMPLOYEE BENEFITS

Employee benefits include provident fund and Employee State Insurance. Company has provided for Gratuity. Gratuity is being paid whenever required out of the profits of the company

a) DEFINED CONTRIBUTION PLANS

The Company's contribution to provident fund are considered as defined contribution plans and are charged as an expense as they fall due based on the amount of contribution required to be made.

b) SHORT-TERM EMPLOYEE BENEFITS

Short-term employee benefits are being accounted whenever it is necessitated.

c) LONG-TERM EMPLOYEE BENEFITS

There are no long term benefits provided for and the same is paid whenever required

2.11 EMPLOYEE SHARE BASED PAYMENTS

The Company being a Private Limited Company, the details to be furnished in terms of Stock Option Scheme is not arisen.

2.12 BORROWING COSTS

Borrowing costs include interest, amortisation of ancillary costs incurred and exchange differences arising from foreign currency borrowings to the extent they are regarded as an adjustment to the interest cost. Costs in connection with the borrowing of funds to the extent not directly related to the acquisition of qualifying assets are charged to the Statement of Profit and Loss over the tenure of the loan. Borrowing costs, allocated to and utilised for qualifying assets, pertaining to the period from commencement of activities relating to construction / development of the qualifying asset upto the date of capitalisation of such asset is added to the cost of the assets. Capitalisation of borrowing costs is suspended and charged to the Statement of Profit and Loss during extended periods when active development activity on the qualifying assets is interrupted.

SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS FOR THE FINANCIAL YEAR 2023-2024**2.13 SEGMENT REPORTING**

Since the products dealt with are agri commodities which is treated as a single segment there is no segment wise reporting done

2.14 LEASES

The Company is not a leasing company.

2.15 EARNINGS PER SHARE

Net Profit after tax attributable to shareholder is divided by the number of shares outstanding to arrive at Earning Per Share (EPS).

2.16 TAXES ON INCOME

Current tax is the amount of tax payable on the taxable income for the year as determined in accordance with the provisions of the Income Tax Act, 1961.

Deferred tax liabilities are recognised for all timing differences. Deferred tax assets in respect of unabsorbed depreciation has been provided at current applicable rate of income tax on the timing difference between the WDV as per Companies Act and WDV as prescribed in the Income Tax Act, 1961.

2.17 RESEARCH AND DEVELOPMENT EXPENSES

The Company has not incurred any Research and Development Expenses during the year.

2.18 JOINT VENTURE OPERATIONS

The Company has entered into a joint venture for development of land with a builder and the same is under progress. The profit shall be booked once the construction is completed and the possession is handed over to the builder

2.19 IMPAIRMENT OF ASSETS

There is no impairment of assets during the year

2.20 PROVISIONS AND CONTINGENCIES

The Provisions for expenses pertaining to the year under audit which are required to be made as on date of Balance Sheet have been made. There is an income tax demand raised by the Income Tax Department for the assessment years 2016-17, 2019-20 and 2022-23.

However contingent liability for the above demand has not been provided since the Company has gone on appeal before the Commissioner of Income Tax and the appeal is under progress and pending.

2.21 PROVISION FOR WARRANTY

The business activity of the Company is export of molasses and sugar which are consumables and hence does not require any warranty as per international laws. The Company is basically engaged in trading of agro commodities and is engaged in domestic sale of agro commodities also, which does not require any warranty to be given

2.22 HEDGE ACCOUNTING

The Company has entered into hedging of foreign exchange and the loss or profit is accounted then and there and the same is reflected in foreign exchange fluctuations

2.23 DERIVATIVE CONTRACTS

The Company has not entered into any derivative contracts during the year.

2.24 SHARE ISSUES EXPENSES

The Company is a Private Limited Company and has not incurred any share issue expenses during the year.

SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS FOR THE FINANCIAL YEAR 2023-2024**2.25 INSURANCE CLAIMS**

Insurance claims are accounted for on the basis of claims admitted / expected to be admitted and to the extent that there is no uncertainty in receiving the claims.

2.26 GST INPUT CREDIT

GST input credit is accounted for in the books in the period in which the underlying service received is accounted and when there is no uncertainty in availing / utilising the credits. There is a demand raised by the GST department on 30.12.2023 to the extent of Rs.5815732. Rectification request has been submitted to the GST Department and awaiting for rectification. Hence Contingent Liability has not been provided in the Books of Accounts

2.27 OUTSTANDING DUES TO SMALL SCALE INDUSTRIAL

In accordance with the Notification No. GSR 719 (E) dated 16.11.2007 issued by the Ministry of Corporate affairs, certain disclosures are required to be made relating to Micro and small enterprises as defined under the Micro Small and Medium Enterprises Development Act, 2006. The Company is in the process of compiling relevant information from its suppliers about their coverage under the said Act. Since the relevant information is not readily available, no disclosures have been made in these financial statements.

2.28 RELATED PARTY DISCLOSURE**List of Related parties and relationship**

MADHAV SRI APPARAO
SRIKANTH APPARAO
K RAMNATH APPARAO
KARLAPATTI SASIKANTH SATYANARAYANA

Relationship

Director
Director
Director
Director

Name(s) of the related party and nature of relationship	Nature of contracts/ arrangement/ transactions	Duration of the contracts / arrangements/ transactions	Value of Transactions
Starshine logistics	Sales	12 Months	5,18,71,08,246
Integrated Edible Oil Refineries Private Limited	Purchase	12 Months	3,15,06,087

SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS FOR THE FINANCIAL YEAR 2023-2024

2.29 AUDITORS REMUNERATION	Amount in ₹	Amount in ₹
(a) Statutory Audit	42,70,000	35,40,000
Total	42,70,000	35,40,000

2.30 Previous year's figures have been regrouped/rearranged wherever necessary to confirm to current years classification and confirmation of balance has not been obtained from all the Debtors and Creditors

2.31 There is no dispute with any msme suppliers and there is no delay in payments to msme creditors as per norms prescribed as certified by the Directors of the Company

2.32 Ratio Analysis part of notes enclosed

2.33 The closing stock value as considered in the audited financials for the year ended 31.3.2024 is as per the stock statement as on 31.03.2024 submitted to the Bankers and certified by the management and based on the physical verification of the stock as on 31.03.2024 , done by the Management of the Company.

2.34 The income tax paid voluntarily in view of income tax returns filed under section 148 Rs. 2.88 Crores has been debited in reserves and surplus since it pertains to earlier assessment years

In terms of our Audit report issued under section 143(2)
of the Companies Act, 2013 herewith attached

CASH FLOW STATEMENT FOR COMPANIES OTHER THAN FINANCE COMPANIES

Integrated Service Point Private Limited

Cash Flow Statement for the year ended 31 March, 2024

Particulars	For the year ended 31 March, 2024	For the year ended 31 March, 2023
	Rs.	Rs.
A. Cash flow from operating activities		
Net Profit / (Loss) before extraordinary items and tax	15,44,36,364	22,86,70,549
<u>Adjustments for:</u>		
Depreciation and amortisation	5,92,37,923	6,50,96,325
Finance costs	13,86,20,852	16,77,51,959
Interest income	(1,39,37,854)	(81,22,432)
Provision for Income tax paid for earlier years	(2,88,10,808)	-
Operating profit / (loss) before working capital changes	33,83,57,286	45,33,96,402
<u>Changes in working capital:</u>		
Adjustments for (increase) / decrease in operating assets:		
Inventories	10,30,86,014	64,93,66,001
Trade receivables	40,75,29,157	(1,24,00,23,209)
Short-term loans and advances	5,92,37,883	25,66,16,509
Long-term loans and advances	(61,41,518)	(1,63,38,179)
Other current assets	-	-
Other non-current assets	-	-
Adjustments for increase / (decrease) in operating liabilities:		
Trade payables	94,57,78,184	(1,78,16,77,322)
Short-term provisions	(1,98,66,828)	1,12,97,013
Other current liabilities	4,02,13,945	(11,54,12,625)
Cash flow from extraordinary items	-	-
Cash generated from operations	74,07,71,049	-1,08,20,17,654
Net income tax (paid) / refunds	4,52,84,397	6,48,32,872
Net cash flow from / (used in) operating activities (A)	69,54,86,652	(1,14,68,50,526)

Particulars	For the year ended 31 March, 2024	For the year ended 31 March, 2023
	Rs.	Rs.
B. Cash flow from investing activities		
Capital expenditure on fixed assets, including capital advances		
- Purchased	(40,83,73,353)	(6,59,58,092)
Interest received		
- Subsidiaries	-	-
- Associates	-	-
- Joint ventures	-	-
- Others	1,39,37,854	81,22,432
Proceeds from Investments	-	-
(b) Non-current investments	-	(90,39,000)
Net cash flow from / (used in) investing activities (B)	(39,44,35,499)	(6,68,74,660)

Integrated Service Point Private Limited

Cash Flow Statement for the year ended 31 March, 2024 (Contd.)

CASH FLOW STATEMENT FOR COMPANIES OTHER THAN FINANCE COMPANIES

Integrated Service Point Private Limited

Cash Flow Statement for the year ended 31 March, 2024

Particulars	For the year ended 31 March, 2024	For the year ended 31 March, 2023
	Rs.	Rs.
C. Cash flow from financing activities		
Proceeds from long-term borrowings	42,94,37,323	(4,38,108)
Proceeds from other short-term borrowings	(81,30,94,122)	1,10,65,16,976
Repayment of other short-term borrowings		
Finance cost	(13,86,20,852)	(16,77,51,959)
Cash flow from extraordinary items	-	-
Net cash flow from / (used in) financing activities (C)	(52,22,77,652)	93,83,26,909
Net increase / (decrease) in Cash and cash equivalents (A+B+C)	(22,12,26,499)	(27,53,98,277)
Cash and cash equivalents at the beginning of the year	44,78,88,025	72,32,86,301
Cash and cash equivalents at the end of the year	22,66,61,526	44,78,88,024
Reconciliation of Cash and cash equivalents with the Balance Sheet:		
Cash and cash equivalents as per Balance Sheet (Refer Note 15)	19,78,50,717	44,78,88,025
Less: Bank balances not considered as Cash and cash equivalents as defined		
Net Cash and cash equivalents (as defined in AS 3 <i>Cash Flow Statements</i>)		
Add: Current investments considered as part of Cash and cash equivalents		
Cash and cash equivalents at the end of the year *	19,78,50,717	44,78,88,025
* Comprises:		
(a) Cash on hand	1,94,678	21,99,940
(b) Cheques, drafts on hand	-	-
(c) Balances with banks	-	-
(i) In current accounts	6,97,35,081	3,55,78,085
(ii) In EEFC accounts		
(iii) In deposit accounts with original maturity of less than 3 months		
(iv) In earmarked accounts (give details) (Refer Note (ii) below)		
(d) Others (specify nature) - fixed deposit short term	12,79,20,958	41,01,10,000
(e) Current investments considered as part of Cash and cash equivalents	-	-
Notes:		
(i) The Cash Flow Statement reflects the combined cash flows pertaining to continuing and discounting operations.		
(ii) These earmarked account balances with banks can be utilised only for the specific identified purposes.		
See accompanying notes forming part of the financial statements		
In terms of our Audit report issued under section 143(2) of the Companies Act, 2013 herewith attached		
M.Ravi Chartered Accountant	For and on behalf of the Board of Directors INTEGRATED SERVICE POINT PRIVATE LIMITED	
Sd/- Membership No:200226 PLACE:Chennai DATE: 05/09/2024 UDIN:24200226BKFDG3400	Sd/- Director K.SRIKANTH APPARAO DIN(00550726)	Sd/- Director K.RAMNATH APPARAO DIN(00550857)

NOTE 4: RESERVES AND SURPLUS

Particulars	For the year ended 31st March 2024	For the year ended 31st March 2023
	Amount in ₹	Amount in ₹
a) Security Premium Reserve		
Opening balance	5,81,82,200	5,81,82,200.0
Add: Premium on shares issued during the year	-	-
Less : Transferred/Utilised During the year	-	-
Closing Balance	5,81,82,200	5,81,82,200
b) General reserve		
Opening balance	51,99,19,469	34,88,54,071
Add: Transferred from surplus in Statement of Profit and Loss	11,18,33,641	17,10,65,398
Less: Income Tax paid for earlier asst year	2,88,10,808	-
Closing Balance	60,29,42,302	51,99,19,469
Balance Carried to Balance Sheet	66,11,24,502	57,81,01,669

NOTE 5 : LONG-TERM BORROWINGS

Particulars	For the year ended 31st March 2024	For the year ended 31st March 2023
	Amount in ₹	Amount in ₹
(A) Secured		
(i) Secured loans from Banks	64,76,68,133	24,98,73,122
(B) Unsecured		
(i) Unsecured loans from Others	17,66,27,158	14,49,84,846
Total	82,42,95,291	39,48,57,968

NOTE 6 : Deferred tax

Particulars	For the year ended 31st March 2024	For the year ended 31st March 2023
	Amount in ₹	Amount in ₹
Deferred tax Asset/(Liability)		
Opening Balance.	(1,23,99,008)	(51,71,287)
Add : Current Year	(26,81,674)	(72,27,721)
Total	(1,50,80,682)	(1,23,99,008)

NOTE 7 : SHORT-TERM BORROWINGS

Secured loans repayable on demand from Banks

Particulars	Terms and Security	For the year ended 31st March 2024	For the year ended 31st March 2023
		Amount in ₹	Amount in ₹
HDFC Bank Ltd-WCDL	Commercial Property at Choolai, Non Agricultural Land at Puzhal, Charge on Current Assets - interest rate floating	47,00,00,000	46,25,00,000
HDFC Bank Ltd - Packing Credit-Sugar		-	1,34,54,91,400
HDFC Bank Ltd-(Export - Credit Pre Shipment)		-	30,50,00,000
HDFC Bank Ltd-Sales-TNCSC		25,89,37,049	
Axis Bank - Warehouse Finance		22,60,80,000	
Axis Bank Ltd-Sales-TNCSC		13,91,50,988	
Yes Bank Ltd		22,63,93,240	2,06,64,000
Total		1,32,05,61,277	2,13,36,55,400

INTEGRATED SERVICE POINT PRIVATE LIMITED

NOTES TO ACCOUNTS FOR THE PERIOD ENDED 31st MARCH 2024

NOTE 8 : TRADE PAYABLES

Particulars	For the year ended 31st March 2024	For the year ended 31st March 2023
	Amount in ₹	Amount in ₹
i) Sundry Creditor - Expenses	2,31,45,230	8,84,03,576
ii) Sundry Creditor's Operations	1,62,49,30,438	21,68,10,091
iii) Sundry Creditors - Advance from Customers	2,46,63,036	42,17,46,854
Total	1,67,27,38,704	72,69,60,520

Trade Payables ageing schedule: As at 31st March, 2024

Particulars	Outstanding for following periods from due date of payment				
	Less than 1 year	1-2 years	2-3 years	More than 3 years	TOTAL
(i) MSME					
(ii) Others	1,63,75,12,011	3,52,26,693			1,67,27,38,704
(iii) Disputed dues- MSME					
(iv) Disputed dues - Others					
Trade Payables ageing schedule: As at 31st March 2023					
Particulars	Outstanding for following periods from due date of payment				
	Less than 1 year	1-2 years	2-3 years	More than 3 years	TOTAL
(i) MSME					
(ii) Others	71,64,54,412.07	56,548.20	11,668.00	1,04,37,896.07	72,69,60,524.34
(iii) Disputed dues- MSME					
(iv) Disputed dues - Others					

NOTE 9 : OTHER CURRENT LIABILITIES

Particulars	For the year ended 31st March 2024	For the year ended 31st March 2023
	Amount in ₹	Amount in ₹
S Deposits from Suppliers	5,89,08,820	1,86,94,875
Total	5,89,08,820	1,86,94,875

NOTE 10 : SHORT-TERM PROVISIONS

Particulars	For the year ended 31st March 2024	For the year ended 31st March 2023
	Amount in ₹	Amount in ₹
Audit Fees Payable	41,30,000	40,46,000
ESI-Employer & Employee payable	17,780	15,484
EPF-Employer & Employee payable	2,35,225	1,83,951
Provision for Taxation	4,52,84,397	6,48,32,872
TDS Account	36,72,301	59,35,084
Salary Payable	18,06,860	
Total	5,51,46,563	7,50,13,392

INTEGRATED SERVICE POINT PRIVATE LIMITED

NOTES TO ACCOUNTS FOR THE PERIOD ENDED 31st MARCH 2024

NOTE 12 : NON-CURRENT INVESTMENTS

Particulars	For the year ended 31st March 2024	For the year ended 31st March 2023
	Amount in ₹	Amount in ₹
Investment in share Integrated Edible Oil Refineries Private Limited	90,39,000	90,39,000
Total	90,39,000	90,39,000

NOTE 13 : LONG TERM LOANS AND ADVANCES

Particulars	For the year ended 31st March 2024	For the year ended 31st March 2023
	Amount in ₹	Amount in ₹
i Security Deposit	-	-
Secured Considered Good	-	-
Unsecured Considered Good	48,402	48,402
Doubtful	-	-
ii Loans and Advances to Related Parties	-	-
iii Advances Recoverable in Cash or Kind	-	-
Unsecured Considered Good	9,47,950	8,65,450
iv Other Loans and Advances	4,17,80,619	4,80,04,637
Total	4,27,76,971	4,89,18,489

CURRENT ASSETS

NOTE 14 : INVENTORIES

Particulars	For the year ended 31st March 2024	For the year ended 31st March 2023
	Amount in ₹	Amount in ₹
Traded Goods	1,27,74,38,394	1,17,43,52,380
Total	1,27,74,38,394	1,17,43,52,380

NOTE 15 : TRADE RECEIVABLES

Particulars	For the year ended 31st March 2024	For the year ended 31st March 2023
	Amount in ₹	Amount in ₹
Unsecured Considered Good unless otherwise stated Outstanding for a period of more than six months from the date they are due for payment	-	-
Secured, Considered Good	-	-
Unsecured Considered Good	-	-
Doubtful	-	-
Sub-Total (A)	-	-
Other Receivables		
Unsecured Considered Good	-	-
Tank Rental - Sundry Debtors	-	-
Other Sundry Debtors	1,60,36,66,613	1,19,61,37,456
Sub-Total (B)	1,60,36,66,613	1,19,61,37,456
Total (A) + (B)	1,60,36,66,613	1,19,61,37,456

INTEGRATED SERVICE POINT PRIVATE LIMITED

NOTES TO ACCOUNTS FOR THE PERIOD ENDED 31st MARCH 2024

Trade Receivables ageing schedule as at 31st March,2024

Particulars	Outstanding for following periods from due date of payment				
	Less than 6 months	6 months -1 year	1-2 years	2-3 years	> 3 years
(i) Undisputed Trade receivables -considered good	1,44,48,66,566	2,66,00,824	13,21,98,222		
(ii) Undisputed Trade receivables -considered doubtful					
(iii) Disputed trade receivables considered good					
(iv) Disputed trade receivables considered doubtful					

Trade Receivables ageing schedule as at 31st March,2023

Particulars	Outstanding for following periods from due date of payment				
	Less than 6 months	6 months -1 year	1-2 years	2-3 years	> 3 years
(i) Undisputed Trade receivables -considered good	1,10,48,99,208	2,43,16,559	6,03,23,348		65,98,340
(ii) Undisputed Trade receivables -considered doubtful					
(iii) Disputed trade receivables considered good					
(iv) Disputed trade receivables considered doubtful					

None of the above receivable are due from any Director or related parties

NOTE 16 : CASH AND CASH EQUIVALENTS

Particulars	For the year ended 31st March 2024	For the year ended 31st March 2023
	Amount in ₹	Amount in ₹
Cash on Hand	1,94,678	21,99,940
Cash in Bank	6,97,35,081	3,55,78,085
Security Deposit - Fixed	27,60,958	32,76,00,000
Security Deposit- Flexi -KVB	10,000	10,000
Security Deposit - HDFC	10,41,50,000	8,25,00,000
Axis Bank Ltd - FD	2,10,00,000	
Total	19,78,50,717	44,78,88,025

NOTE 17 : SHORT-TERM LOANS AND ADVANCES

Particulars	For the year ended 31st March 2024	For the year ended 31st March 2023
	Amount in ₹	Amount in ₹
i) Advance Tax & TDS	14,39,00,924	16,65,56,703
ii) Advance Expenses Paid	1,69,04,291	29,34,872
iv) Advance to Mills	34,60,49,983	4,56,66,443
v) Short Term Advances and deposits	24,72,14,035	47,96,73,332
Total	75,40,69,232	69,48,31,349

SUB SCHEDULES FOR THE PERIOD ENDED MARCH 31ST 2024

NOTE 5 : LONG-TERM BORROWINGS

(A) Secured

Particulars	For the year ended 31st March 2024	For the year ended 31st March 2023
	Amount in ₹	Amount in ₹
(i) Secured loans from Banks		
DCB Bank Ltd	1,02,65,277	1,49,43,630
Axis Bank Ltd - Honda City Car	2,63,497	5,56,413
Deutsche Bank Ltd- 300029167170028	6,05,03,911	6,44,80,309
Deutsche Bank Ltd- 300029167170037	4,69,39,059	5,02,79,767
Deutsche Bank Ltd- 300029167170046	3,72,78,769	3,97,89,519
Bank of Maharashtra -Mahi-Bolero Car Loan A/c.No.60368414610	2,54,255	3,91,870
KVB Bank LLtd-Benz Car Loan	-	25,83,375
ECL Finance	2,03,96,776	2,04,55,321
KVB Bank Ltd- Tata Harrier Car -1213792000000134	6,36,254	10,79,449
HDFC Bank Ltd	-	6,47,721
Toyota Financial Services India Ltd.,	-	1,80,465
Axis Bank Ltd - Maruti XL-6 Alpha	7,96,181	10,27,509
ICICI Bank Ltd-LBCHE00005699621	58,72,910	63,93,078
ICICI Bank Ltd-Loan	2,66,36,656	2,91,10,651
Axis Bank Ltd -Maruti Vitara Brezza	9,87,990	12,16,592
HDFC Bank Ltd -Grand Vitara Brezza	17,41,275	21,35,189
Mercedes Benz Financial Services India Pvt Ltd	57,77,550	70,02,015
Axis Bank Ltd - BMW -320 Luxury Line	41,70,002	53,01,577
Axis Bank Ltd - Hyundai I20	9,41,808	11,86,084
Axis Bank Ltd - Maruti XL6 Zeta	8,75,263	11,12,587
Axis Bank Ltd - Toyota Innova Hycross Hybrid	38,45,154	-
Deutsche Bank Ltd - Loan - 147481	1,37,00,000	-
Deutsche Bank Ltd - Loan - 147482	1,00,00,000	-
HDFC Bank Ltd - BMW 630i M Sport - 7574	86,32,613	-
HDFC Bank Ltd - Taigun - 9548	21,75,050	-
HDFC Bank Ltd-Term Loan -Sipcot Project	23,50,00,000	-
Samunnati Financial Intermediation&Services Pvt Ltd	14,99,77,882	-
Sub Total	64,76,68,133	24,98,73,122
Total	64,76,68,133	24,98,73,122

(B) Unsecured

Particulars	For the year ended 31st March 2024	For the year ended 31st March 2023
	Amount in ₹	Amount in ₹
Unsecured Loan from others		
K.Nithya	5,00,000	5,00,000
ISP Infrastructures Pvt .Ltd		
Hari&Co International LLP	12,00,000	12,00,000
Sub-Total	17,00,000	17,00,000
Unsecured Loans From Related Parties		
Bhargavi Devi.G (HDFC LOAN)	-	56,50,000
GKBN Prasad (HDFC LOAN)	-	3,22,45,000
G.Sirisha	50,000	25,50,000
Lakshman Sandeep.G-Loan	-	75,00,000
ISP Farms & Resorts LLP	-	4,62,688
Voora Property Developers Private Limited	10,48,77,158	9,48,77,158
Madhav	2,50,00,000	
Ramnath	2,50,00,000	
Srikanth	2,00,00,000	
Sub-Total	17,49,27,158	14,32,84,846
Total	17,66,27,158	14,49,84,846

SUB SCHEDULES FOR THE PERIOD ENDED MARCH 31ST 2024

NOTE 8 : TRADE PAYABLES

i) Sundry Creditor - Expenses

Particulars	For the year ended 31st March 2024	For the year ended 31st March 2023
	Amount in ₹	Amount in ₹
E.B.Charges Payable - Chennai Port	78,292	1,18,008
E.B.Charges Payable- Gaiety Office	96,007	
Interest Payable - Loan	1,01,45,799	1,77,39,273
Interest on Statutory dues payable	-	633
Insurance ECGC Payable	-	2,02,731
Hotel, Boarding & Lodging Expenses Payable	-	1,34,304
Local Conveyance Payable	-	29,400
Manpower Contract & Service Charges Payable	29,355	16,438
Legal, Professional & Technical Charges Payable	5,75,388	2,00,000
Rent - Payable Rajahmundry Office	-	5,000
Office & General Expenses Payable	-	17,550
Packing Charges Payable	-	9,71,820
Vehicle Fuel Payable	9,580	
Handling Charges Payable	6,34,268	5,93,29,112
Repairs & Maintenance Payable	-	10,000
Rent - premises payable	22,500	
Rent - Angre Port Office Payable	-	12,500
Rent -Mangalore Office Payable	-	5,000
Rent -Record Room Payable	-	15,000
Rent -Plant & Machinery	20,862	
Postage & Courier Exps Payable	9,648	15,396
TERMINAL EXPENSES PAYABLE	9,777	8,506
Printing & Stationery - Payble	-	
Provision for CSR	-	21,87,691
Stuffing & Sample Analysis Charges Payable	-	98,500
Staff Welfare Payable	54,000	
Rates and Taxes Payable	2,07,717	
Rent - Warehouse Payable	2,76,924	28,21,995
Telephones & Fax Expenses Payable	9,689	21,528
Travelling Expenses Payable	-	6,77,660
Transport Service Payable	34,31,818	37,36,551
Internet Charges Payable	-	28,980
PRANAY LOGISTIC	55,15,808	
G suresh	7,41,376	
Bhargavi Devi.G.	1,35,000	
G.K.B.N.Prasad	1,35,000	
Gondi Lakshmiah and Kamalamma Charitable Trust	49,000	
Go Travels	6,85,142	
KS Intelligence Security Detective Force Pvt Ltd	2,66,208	
Ganesh Travel	6,072	
Total	2,31,45,230	8,84,03,576

SUB SHEDULES FOR THE PERIOD ENDED MARCH 31ST 2024

ii) Sundry Creditor - Operations

Particulars	For the year ended 31st March 2024	For the year ended 31st March 2023
	Amount in ₹	Amount in ₹
Airtel Ltd	2,000	
SGS India P Ltd	62,492	60,633
KTV Health Food Pvt ,Ltd.S.Creditor	30,000	3,94,95,047
Parveen Travels Pvt Ltd	55,292	
Pioneer One Consulting LLP	-	1,08,000
M.N.Vision Security Systems	5,090	5,074
Sri Sairam Impex	4,038	4,038
P.J.Sriganesh	22,500	22,500
PSP Food and Drinks	5,040	4,234
Rishisharaan Co- S.Creditors	-	19,559
Rishisharaan Pvt Ltd	-	8,49,822
Shri Sai Security Service	21,754	21,754
Unigate Technologies	-	2,416
Unitech Windows	47,482	47,482
VM Food Products Pvt Ltd	-	1,78,58,866
Commodity Inspections -CUIC India Pvt Ltd.,	78,192	1,03,680
Eco Cane Sugar Energy Ltd.,	-	7,29,540
Maharashtra Maritime Board	-	4,00,757
Emperius Infralogistics Pvt Ltd	-	23,74,000
Chandana Impex-Crs	4,79,78,207	
Bluedart Express Ltd	-	1,28,688
Best Pulses and Foods LLP - Dhall	2,382	
Arogya Enterprises Limited,	1,50,08,106	1,50,08,106
Aassaan Global Trade	16,85,17,758	78,66,077
TGI Packaging Pvt Ltd.,	-	4,101
Tata International Ltd - Oil	-	2,44,67,964
Pratik Roadlines	3,22,18,353	3,97,18,353
M/S SHRUTHI INDUSTRIES	-	25,05,429
ASSRM Foods Pvt Ltd (APL)	29,27,44,907	1,07,72,928
JKT Enterprises	-	19,26,856
Kasturi Estate Pvt Ltd	-	3,30,280
Maa Mahasar Processors	-	81,97,784
Mars Colours	-	10,58,690
M.Raja	-	1,213
New Mahalaxmi Roadlines	-	3,39,816
Raghavendra Industries Bidar	-	24,45,877
Shri Bahubali Agro Industries Pvt Ltd (06807)	-	30,34,453
Shri Hari Industries	-	25,44,659
Sri Amman Arul Transport	3,93,233	10,128
Sri Balaji Trading Company-(BS6/06807/2023)	-	78,40,884
Sri Sairam Impex(041861)	29,165	12,62,855
SRV ENTERPRISES	-	19,51,889
Veeru Roadlines	11,91,668	1,05,155
Vilvam Dhall Mills(BS6/002549/2023)	28,54,248	3,69,001
Yenvee Trans Line	-	5,36,123
Shakthi Roadways	7,80,150	11,84,745
Waycool Foods and Products Pvt Ltd	-	98,24,336
All India Safety Services	4,578	4,578
Kailash Enterprises	-	50,556
Gemini Edibles & Fats India Ltd - Oil	65,835	57,520
Sunraja Oil Industries Pvt Ltd - Oil	76,803	76,803
Bromex International LLP	-	26,410
Geoscape	-	8,700
HR Vidyalaya Corporate Services LLP	-	6,300
Narsing Das Joshi	-	11,100
Pranay Logistic	-	31,10,608

SUB SHEDULES FOR THE PERIOD ENDED MARCH 31ST 2024

R. Selvaraj & Co.,	-	5,668
Rudra Marine Services	6,08,620	16,24,000
Swastiks Digital Technologies Pvt Ltd	10,000	10,000
The Kings Hotel	-	6,000
Balaji Foam Industries	5,126	5,126
Mandar Electricals	6,174	6,174
Mumbai Logistics Co	62,35,164	16,68,680
Rajaram Electricals	16,526	16,526
Sangam Regency	4,875	4,875
Chennai Port Trust	-	75,066
Day N Day Services Pvt Ltd	-	59,383
Dr.Amin Controllers Pvt Ltd.,	-	1,62,000
Horizon Techonologies	19,800	19,800
Iconix Designs	-	2,66,837
Latha Narayanan	-	1,50,856
M.C.Guhan Enterprises	-	14,300
Parveen Travels Pvt Ltd	-	65,575
Priya Kannan	-	3,80,328
Ragini Associates	-	29,70,000
R.V.Labs	-	40,320
Sai Surya Associats Pvt Ltd	-	14,069
Shri SMP Hardwares	3,236	3,236
Soorya Road Lines	-	3,44,905
Definition Finserv and Consultancy Pvt Ltd	5,310	
Sunil Sripad Joshi	25,600	
Agrigo Trading Pvt Ltd	12,46,78,767	
Anitha Impex - Crs	1,57,82,414	
Balaji Dall Mill	81,42,005	
CP Foods Crs	52,03,59,040	
GSS Traders	1,48,81,846	
Hariharan Enterprises Cr	19,33,42,778	
Hira Traders	19,980	
JAYANTHI TRANSPORT	2,00,153	
Jaya Vinayaga Traders-Crs	2,27,87,098	
Maf Enterprises LLP	11,05,826	
Moorthy Traders	9,380	
M/S BALAJI & CO-Creditors	2,42,780	
Mukesh Dall Mill	1,98,050	
Olam Agri India Pvt Ltd	42,590	
S BALASUBRAMANIAM & CO	3,58,64,432	
Sri Annai Agencies	35,91,484	
Sri Bhaskar Pulses - Dhall	6,07,82,370	
Sri Poornachandra & Co- BS6/18043/23	4,09,261	
Tata Zambia Ltd	2,82,95,017	
Trishul Traders	13,13,216	
V Care Seeds Private Limited	6,264	
Glentech Ventrures Pvt Ltd	1,599	
Walagro Global Private Ltd	1,78,88,386	
Jamili Sarangpani & Co	8,19,906	
Katariya Agencies	102	
Athinarayana Gunny Store	23,610	
ATUL KUMAR MULJI	1,23,092	
CDSS Detective and Security Services Pvt.Ltd	91,612	
Chennai Riders India Taxis	2,300	
D.Devi Enterprises	1,00,000	
D.R.RAANKA BROS	13,87,801	
Fumigation Services Pvt Ltd	23,541	
The Professional Couriers Chennai LLP	5,599	
Jes Power Facility Management Services	42,771	
K Somaraju Apparao	90,000	
Liverwire Media Pvt.Ltd	2,88,000	
Meenakshi Enterprises	58,000	
MSC Mediterranean Shipping Company S.A	77,290	
NK Transport	3,06,687	
P.K.Hardwares	7,370	
Poorna Vijayasai Cold Storage (P) Ltd	2,05,654	
Razi Enterprises	2,44,914	
Sahara	92,664	

SUB SCHEDULES FOR THE PERIOD ENDED MARCH 31ST 2024

Sanvi Transport	4,32,971	
Shiva Transport Corporation	2,14,141	
Sree Impex	29,550	
Sri Balaji Agro Cold Storage LLP	1,77,948	
Sri Packiam Transport	16,455	
Sri Padmavathe Agro Cold Storage LLP	1,90,404	
T K M S & Associates LLP	1,62,000	
VNMAD Firm Packers	33,320	
VRL Logistics	1,600	
Coastal Land Surveys	1,10,200	
Green Fenster Enterprises	540	
JAYAM BODY WORKS	1,83,048	
New Vijay Traders	7,654	
Sree Dhanalakshmi Enterprises	2,49,328	
Sri Ganesh Battery House	28,000	
Sri Sai Ram Agencies	13,600	
V.S.P Safety Shoes & Uniform Solution	4,324	
	-	
Total	1,62,49,30,438	21,68,10,091

iii) Sundry Creditors - Advance from Customers

Particulars	For the year ended 31st March 2024	For the year ended 31st March 2023
	Amount in ₹	Amount in ₹
Rajson FZ-LLC	73,482	
Voora Trading LLP Oil (062350)	-	3,14,112
TVS Trading & Company	27,081	2,59,531
Raha Oils Pvt Ltd	-	37,063
Virutcham Enterprises Pvt Ltd	-	4,00,00,000
Hariharan Enterprises-Oil	-	24,56,918
SRS Enterprises	44,42,584	44,42,584
Starshine Logistics	-	35,99,90,073
E.I.D. Parry (I) Limited - Handling	-	1,42,02,999
Sri Krishna Agencies	5,087	43,574
SRI HARI AGENCY	2,343	
Sri Poornachandra And Co - Debtors	1,818	
Sukhdev Enterprises - Dr	92	
Nataraj Oil Mills Pvt Ltd-Oil	1,561	
Sree Mahalakshmi Oil Mills	55,613	
Aassaan Global Trade - DHALL DEBTORS	2,00,00,000	
B.S.G. Traderss	53,375	
Total	2,46,63,036	42,17,46,854

SUB SCHEDULES FOR THE PERIOD ENDED MARCH 31ST 2024

NOTE 10 : SHORT-TERM PROVISIONS

(i) Duties & Taxes

Particulars	For the year ended 31st March 2024	For the year ended 31st March 2023
	Amount in ₹	Amount in ₹
TDS Account	36,72,301	59,35,084
Total	36,72,301	59,35,084

(ii) SHORT-TERM PROVISIONS

Particulars	For the year ended 31st March 2024	For the year ended 31st March 2023
	Amount in ₹	Amount in ₹
Audit Fees Payable	41,30,000	40,46,000
ESI-Employer & Employee payable	17,780	15,484
EPF-Employer & Employee payable	2,35,225	1,83,951
Provision for Taxation	4,52,84,397	6,48,32,872
Salary payable	18,06,860	
Total	5,14,74,262	6,96,29,883

SUB SCHEDULES FOR THE PERIOD ENDED MARCH 31ST 2024

NOTE 13 : LONG TERM LOANS AND ADVANCES

(i) SECURITY DEPOSIT - UNSECURED CONSIDERED GOOD

Particulars	For the year ended 31st March 2024	For the year ended 31st March 2023
	Amount in ₹	Amount in ₹
Sales Tax Deposit	2,500	2,500
Telephone Deposit	45,902	45,902
Sub-Total	48,402	48,402
Total	48,402	48,402

(iii) ADVANCES RECOVERABLE IN CASH OR KIND - UNSECURED CONSIDERED GOOD

Particulars	For the year ended 31st March 2024	For the year ended 31st March 2023
	Amount in ₹	Amount in ₹
i) Rental Advance - Office		
Rental Advance - Project Office (Annanagar)	85,000	85,000
Rental Advance - Factory	2,80,450	2,80,450
Rental Advance - Record Room	75,000	75,000
Rental Advance - Ware house	3,00,000	3,00,000
Rental Advance - Annanagar Office	1,25,000	1,25,000
Rental Advance - Thirumangalam	82,500	
Total	9,47,950	8,65,450

(iv) OTHER LOANS AND ADVANCES

Particulars	For the year ended 31st March 2024	For the year ended 31st March 2023
	Amount in ₹	Amount in ₹
<u>Other Advances</u>		
Security Deposit- Angre Port	10,18,000	10,18,000
Security Deposit- Angre Port- Flat	25,000	25,000
Security Deposit- Maharashtra Maritime Board	5,00,000	5,00,000
Konkan Storage Systems - Karwar - SD	14,67,809	14,67,809
Security Deposit-Chennai Port Trust	11,56,410	26,48,980
Security Deposit-Terminal	26,41,605	26,41,605
Security Deposit-molasses	36,22,521	36,22,521
Security Deposit E.B.	1,20,489	61,899
Shri Sant Tukaram SSK Ltd - S Deposit	6,00,000	6,00,000
Shree Tatyasahed Kore Warana S.S.K Ltd., Warananaga	-	50,00,038
G.K.B.N Prasad Palakol Property Advance	21,10,375	21,10,375
Venkateshwara Power Project Ltd.,	16,00,000	16,00,000
Shree Satpuda Tapi Parisar SSK Ltd-Advance	42,78,250	42,78,250
Midex Global P Ltd	2,24,30,160	2,24,30,160
Security Deposit - EMD - Karnataka Maritime Board	2,10,000	
	4,17,80,619	4,80,04,637

SUB SHEDULES FOR THE PERIOD ENDED MARCH 31ST 2024

NOTE 14 INVENTORIES

Particulars	For the year ended 31st March 2024	For the year ended 31st March 2023
	Amount in ₹	Amount in ₹
Stock of Traded Goods	1,14,21,24,770	1,04,43,51,876
Stock of Real Estate Land	13,53,13,624	13,00,00,504
total	1,27,74,38,394	1,17,43,52,380

NOTE 15 : TRADE RECEIVABLES

Particulars	For the year ended 31st March 2024	For the year ended 31st March 2023
	Amount in ₹	Amount in ₹
ii) Molasses - Sundry Debtors		
Export sugar		
Devi Global HK Limited	3,946	3,946
TATA International Singapore PTE Limited	-	18,62,03,766
TATA International West Asia DMCC	12,38,102	63,73,95,479
	12,42,049	82,36,03,192
KTV Health Food Pvt.Ltd.	2,80,596	6,16,462
Natural Food Products	1,97,33,581	1,97,33,581
Kamatchi and Co	2,10,00,000	2,10,00,000
S S Jothi Enterprises	-	17,07,311
SOVEREIGN AGRO TECH REFINERY PRIVATE LIMITED	15,565	7,520
ED&F Man Commodities India Pvt Ltd - Sugar Handling and Sugar Sales	-	60,81,093
S P R AND CO	-	35,052
Suvarnabhoomi Enterprises Pvt Ltd.,	7,11,224	1,57,327
Suvarnabhoomi Enterprises Pvt Ltd., Oil	-	5,53,897
Thiru Arooran Sugars Ltd-Molasses	65,98,340	65,98,340
EMD - SD A/C	31,40,800	
M.N.C. International	7,29,828	
Agrigo Trading Pvt Ltd	-	2,38,57,687
Tamil Nadu Civil Supplies Corporation	75,21,64,056	2,75,60,129
Best Pulses and Foods LLP	5,63,821	3,85,380
M.G.M.Edible Oils Pvt Ltd	10,954	5,90,954
Arun Oil Enterprises	2,683	2,683
Shri Chhatrapati Sahakari Sakhar Karkhana Ltd.,	3,96,330	22,553
Rajarambapu Patil SSK LTD, Rajaramnagar	14,41,278	14,41,278
Seetaramajaney Dall & Fried Gram Mill	6,52,065	6,52,065
ISP Sugar Refinery Group	7,16,98,015	6,71,27,015
Fair Deal Food Ventures Pvt Ltd,	-	2,20,56,413
Thangam Enterprises	15,00,000	15,00,000
Aelea Commodities Pvt. Ltd.,	-	1,02,96,944
Telesys Info - Infra (I) Limited - Debtors	55,452	55,452
sri Rajagnapathy trading company	-	4,486
Vilvam Dhall Mills - Debtors	38,99,033	4,57,60,786
Assrm Foods Pvt Ltd (Debtors)	14,90,128	1,03,16,521
ED and F Man Molasses BV	3,48,503	3,43,667
Sri Annai Agencies (Debtors)	5,45,613	9,07,26,493
Sri Poornachandra And Co - Debtors	-	4,38,068
Sri Sairam Impex - Dhall Debtors	-	39,54,204

SUB SHEDULES FOR THE PERIOD ENDED MARCH 31ST 2024

Vel Dhall Mill-Drs	-	22,34,850
B.K.R.Traders S.Debtors	60,42,500	60,42,500
J.P.R.Agro Food	14,390	14,390
Aetos Agro Merchants Pvt Ltd-S.Crs	32,051	32,051
M.N.C. International-Creditors	19,343	6,27,112
Anitha Impex - Debtors	1,67,86,798	
S S Jothi Enterprises	48,27,290	
Balaji Oil Industrial Pvt Ltd.,	4,660	
Sasikumar Agro Foods	2,897	
ADK Impex	7,21,088	
Ana Oils and Fats India Pvt Ltd	28,422	
Aditya Birla Global Trading(India)PVT LTD-DR	1,31,513	
Aditya Rollar Flour Mills (P) Ltd	6,49,40,000	
AKJA Exim Pvt Ltd	2,27,28,360	
Balaji and Co	49,09,555	
BG Ventures	4,95,00,990	
Chandana Impex - Drs	5,33,97,010	
D.G. Enterprises	50,000	
Dhisai Ventures	3,990	
GSS Traders Drs	2,57,79,160	
Gujarat Traders	2,502	
Jaya Vinayaga Traders	5,20,86,990	
Kasturi Estates Pvt Ltd - Debtors	31,32,72,061	
Om Prakash Govardhan Doss	7,067	
RSR Dhall Mill	84,36,698	
Sri Balaji Trading Company-Debtors	12,02,966	
SRI BHASKAR PULSES (DR)- Dal	6,46,53,854	
Sri Sairam Impex - BS6/020255/2023	44,838	
Sri Vignesh Traders	600	
Tamil Nadu Impex	37,430	
Vairam Dhall Mill	62,69,280	
Vijayalakshmi Pulses Company - Debtors	7,89,094	
Starshine Logistics	1,87,23,303	
Sub-Total	1,60,24,24,564	37,25,34,264
TOTAL TRADE RECEIVABLES	1,60,36,66,613	1,19,61,37,456

SUB SHEDULES FOR THE PERIOD ENDED MARCH 31ST 2024

NOTE 16 : CASH AND CASH EQUIVALENTS

Particulars	For the year ended 31st March 2024	For the year ended 31st March 2023
	Amount in ₹	Amount in ₹
i)Cash-in-hand		
Cash	1,94,678	21,99,940
ii)Bank Accounts		
Axis Bank Ltd-923020006857637	-	74,000
Deutsche Bank-A/c No.000029167170019	-	1,35,270
IOB Bank - (1926 Peters Road)	6,658	6,941
Bank of Maharashtra-60336650213	33,991	2,29,560
Karur Vysya Bank - 1213-135-581	1,08,730	1,50,44,921
State Bank of India - 30472854043	34,211	1,70,079
IOB-MCC-033433000009999	2,08,10,805	14,03,105
IOB-MCC-033402000009999	24,370	4,68,354
HDFC Bank Ltd- CC A/C	1,85,80,026	1,80,48,851
hdfc escrow account	-	(2,994)
HDFC- 50200090126521 KB DASAN	3,01,26,290	
HDFC Bank Ltd - 50200092508779	10,000	
Total Bank Balance	6,97,35,081	3,55,78,085
TOTAL CASH AND CASH EQUIVALENTS	6,99,29,759	3,77,78,025

NOTE 17 : SHORT-TERM LOANS AND ADVANCES

i)Advance Tax and TDS

Particulars	For the year ended 31st March 2024	For the year ended 31st March 2023
	Amount in ₹	Amount in ₹
Advance Tax Paid	2,75,00,000	4,75,00,000
Refund Receivable From IT	-	35,81,630
TDS on Commission Received	3,81,240	
TCS Received	1,21,650	2,68,735
TDS on Contractor Received	1,23,48,548	1,19,83,635
GST	10,29,49,376	10,18,89,654
TDS on Plant & Machinery - Tank Rent	-	7,20,550
TDS on Cash withdraw	51,300	6,12,500
TDS on receivable 194Q	2,38,630	
TDS Receivable-NBFC	3,10,181	
Total	14,39,00,924	16,65,56,703

SUB SHEDULES FOR THE PERIOD ENDED MARCH 31ST 2024

ii) Advance Expenses Paid

Particulars	For the year ended 31st March 2024	For the year ended 31st March 2023
	Amount in ₹	Amount in ₹
Prepaid Expenses	9,15,196	29,34,872
Prepaid Insurance	52,997	
Prepaid Interest	58,15,998	
G T Auto Agencies Private Limited	18,089	
BC & Associates	25,000	
AARKAY ENGINEERS	37,69,000	
Anupriya Soundar	5,00,000	
Maz Interior & Furniture	4,37,495	
SIPCOT- Gummidipoondi	72,427	
Srbs Sri Ramakrishnan Buliding Services Pvt Ltd	1,00,000	
Modern Industries	37,217	
The KCP Limited	4,15,400	
Zemkad Tools & Fasteners	1,04,772	
V.S.T.Titanium Motors Pvt Ltd.,	75,225	
Bajaj Alliance Insurance Co Ltd	8,441	
Chennai Port Trust	6,552	
Dheeran Security Service	611	
Harsha Cars Pvt.Ltd	75,262	
Hotel Rajpark Pvt Ltd	34,944	
ICICI Lombard General Insurance Co.Ltd	23,937	
Indo German Chamber of Commerce	23,600	
KK Agency	12,212	
Lokesh Travels	12,553	
National Insurance Co.Ltd	9,72,686	
Radisson Blu Hotel Chennai City Centre	4,93,240	
Spine Technologies India Private Limited	31,860	
Sripaaddam Logistics	49,359	
Sri Sapthagiri Sanitary Stores	11,800	
Tata AIG General Insurance Company	1,55,676	
The Indian Hotels Company Ltd.	21,830	
The Kings Hotel	32,139	
The New India Assurance Co.Ltd	2,68,924	
United India Insurance Company Limited	2,11,521	
Vetrivel Explosives Pvt Ltd	656	
VST Motors Pvt Ltd	18,179	
Pankaj Industries	1,32,589	
S I P Dhanasekaran & Co	5,27,266	
S P R AND CO	35,052	
T.R.K.Dinesh	11,36,280	
Vasudeo Agro Industries	4,549	
Star Networking Services	5,723	
Aelea Commodities Pvt Ltd	2,58,034	
Total	1,69,04,291	29,34,872

SUB SCHEDULES FOR THE PERIOD ENDED MARCH 31ST 2024

iii. Other Short term Advances

iv. Advance to Mills

Particulars	For the year ended 31st March 2024	For the year ended 31st March 2023
	Amount in ₹	Amount in ₹
Tulsian Refinery Pvt Ltd.,	4,76,63,339	4,56,66,443
Best Pulses and Foods LLP	5,99,45,368	
Akshar Agri India Pvt Ltd - Cr	16,81,831	
CH.Devi Lal Co Op Sugar Mills Ltd	2,702	
Anekant Prakashan	4,720	
ED & F Man Commodities India Pvt. Ltd., Creditor	60,81,093	
Indo Sino Trade Pte Ltd	2,12,67,000	
Rishisharaan Co	15,05,428	
Rishisharaan Pvt Ltd	91,50,178	
Tata International - Creditors	4,80,216	
G.Packirisamy & Bros	5,00,000	
Hind Ancillaries	55,12,200	
Aditya Birla Global Trading(India)PVT LTD-CR	2,86,650	
Agrocorp India Trade Services Pvt Ltd	7,49,25,000	
Agrocorp International PTE Ltd	4,14,70,000	
AKJA Exim Private Limited-CR	9,18,851	
Arunnachala Impex Pvt Ltd	44,000	
Columbia Grain International LLC	4,48,802	
ETC Agro Processing India Pvt Ltd - TN	26,39,135	
Kasturi Estate Pvt Ltd	5,29,845	
KGN Agro & Equipments	54,92,724	
Kishorchandra Kalyanji Agri LLP	3,60,00,000	
Kishor Kalyanji Corp LLP	2,22,12,810	
Maas Corporation	15,23,092	
Thirupathi Kumar Traders	6,78,480	
Vel Dhall Mill-Drs	33,18,130	
ETC Agro Processing India Pvt Ltd - MH Dr	7,02,444	
Jai Shree Commodities	3,40,792	
Madhava Pulses	23,714	
Shakambri Khadya Bhandar	7,01,440	
Total	34,60,49,983	4,56,66,443

SUB SHEDULES FOR THE PERIOD ENDED MARCH 31ST 2024

v. Short Term advances and deposits

a) Advances to Suppliers

Particulars	For the year ended 31st March 2024	For the year ended 31st March 2023
	Amount in ₹	Amount in ₹
Sri Arumuga Sugars Ltd., - Sugar	9,50,000	9,50,000
Meircommodities India Pvt Ltd.,	4,05,79,321	18,23,94,752
Best Pulses and Foods LLP	-	6,01,28,809
Globe Transport Corporation (Regd)	-	(2,12,097)
Aadithya Trading Sphere	1,00,00,000	1,00,00,000
D.Devi Enterprises	-	4,60,151
Hariharan Enterprise	-	70,00,000
AA Vacations	15,22,503	8,24,960
Srinivas & Gopal	-	22,36,000
Glentech Ventrures Pvt Ltd	-	97,343
Raman Traders -Oil Purchase	-	1,03,551
UG Enterprises	-	4,479
Verto Bizserv	-	23,591
VRK Promoters LLP	2,00,000	75,000
JAYANTHI TRANSPORT	-	2,575
ETC Agro Processing India Pvt Ltd.,	-	39,00,000
Aadithya Roadways Pvt Ltd	45,00,000	45,00,000
Shree T.K. Warana S.S.K. Ltd.,	66,50,993	2,11,83,575
C.P.Foods	-	24,76,389
Sovereign Agro Tech Refinery Pvt Ltd	5,644	5,644
Hause Holdings	-	30,00,000
Ravichandran.M	-	10,000
VA Tech Ventures Pvt Ltd	10,500	10,000
Chowgule Industries Pvt Ltd	34,946	12,027
Easylink	-	2,898
Federation of Indian Export Organisations	-	20,467
Hari & Co	1,20,98,047	3,46,25,538
Shenbagamoorthy.C.	-	32,484
The Professional Couriers Chennai LLP	-	308
Taj Club House	-	35,000
N.T.Arasu Logistics	-	737
Emami Agrotech Ltd-Oil	-	1,58,996
Rasi Nutri Foods Oil Sales	12,529	12,529
EMD/SD-Old Unclassified	15,55,575	15,55,575
emd	1,00,000	3,10,000
EMD/SD-Others	49,38,831	6,93,34,865
EMD/SD-TNCSC	9,98,28,022	2,00,43,000
Siddharth Traders	73,54,652	2,57,07,233
Light of india	-	4,425
Shree Guru Constructions	15,00,000	
Tendernews.Com	16,000	
Ishaan Associates Private Limited	2,50,00,000	
Emperius Infralogistics Pvt Ltd	82,000	
Total	21,69,39,563	45,10,30,804

SUB SCHEDULES FOR THE PERIOD ENDED MARCH 31ST 2024

c) Salary Advance

Particulars	For the year ended 31st March 2024	For the year ended 31st March 2023
	Amount in ₹	Amount in ₹
Salary advance	5,25,942	
Bhaskar salary Advance	-	1,500
Mudiappar Salary Advance(Terminal Chennai)	-	30,000
Parthasarathy.Salary Advance	-	1,77,500
Ramrajendra Suryavannshi Loan	-	3,000
Prakash.S - Terminal	-	2,500
Shan Basha Loans & Advance	-	1,500
P. George Salary Advance	-	8,000
Karuna Salary Advance	-	20,000
Kannan Salary Advance A.Port	-	40,000
Pradeep Kumar Salary Advance	-	7,000
Partha Sarathy salary advance	-	24,000
K. Ramarao	10,00,000	10,00,000
K Lakshman Rao	20,00,000	20,00,000
Alagumuthu Salary Advance	-	50,000
Srinivasan (Security)	-	10,000
Tasleem Loans & Andvance (Vijaydurg)	-	52,000
Thirugnanam Salary Advance	-	2,000
Thanigaimalai Salary Advance	-	50,000
Total	35,25,942	34,79,000

d) Project Loan

Particulars	For the year ended 31st March 2024	For the year ended 31st March 2023
	Amount in ₹	Amount in ₹
Project advance	51,12,055	1,73,04,741
Total	51,12,055	1,73,04,741

e) Other Short Term Loans and Advances

Particulars	For the year ended 31st March 2024	For the year ended 31st March 2023
	Amount in ₹	Amount in ₹
Interest receivable	43,15,302	16,42,129
Ram Advance	10,16,658	10,16,658
Vikramachakravarthy.K	20,00,000	20,00,000
RAHIL SHAIKH	32,00,000	32,00,000
CT Senthilnathan	46,54,521	
ICICI LAP Loan	13,91,554	
4D & 2D Registration	50,58,440	
Total	2,16,36,475	78,58,787
TOTAL SHORT TERM ADVANCES	24,72,14,035	47,96,73,332

INTEGRATED SERVICE POINT PRIVATE LIMITED
Notes to Accounts Statement of Profit & Loss for the period ended March 31st 2024
NOTE 18 : REVENUE FROM OPERATIONS

Particulars	For the year ended 31st March 2024	For the year ended 31st March 2023
	Amount in ₹	Amount in ₹
REVENUE FROM OPERATIONS		
Sale of Products		
Traded Goods	13,17,69,71,691	14,41,47,17,507
Less: Sales return	-	-
Net Revenue from Trading	13,17,69,71,691	14,41,47,17,507
Other Operating Revenue		
Civil Constructions & Fabrication		
B. O. Charges-(Storage Tank Rent)	5,53,00,000	2,94,88,000
Cleaning Charges-Income	8,20,000	14,80,000
Handling Charges and Brokerage - Income	39,12,160	50,58,962
Brokerage & Commission	76,24,800	
Ocean Freight	1,31,868	
Sales - Exempt - RoDTEP Scrips	2,60,85,750	
Total	13,27,08,46,268	14,45,07,44,469

NOTE 19 : OTHER INCOME

Particulars	For the year ended 31st March 2024	For the year ended 31st March 2023
	Amount in ₹	Amount in ₹
Interest Received IT	88,790	
Interest Received	1,38,49,064	81,22,432
Discount Received	-	6,80,688
Profit on Sale of Car	-	23,00,514
Contract Cancellation Charges	2,03,92,770	35,25,397
Duty Drawback- Molasses-Income	18,14,693	56,76,891
Forex Gain / (Loss)	2,11,80,582	70,11,857
Forward Contract - Gain / Loss	49,314	
Miscellaneous Income	11,24,011	
Credit Balances Written Back	3,29,88,831	2,27,247
Total	9,14,88,055	2,75,45,026

INTEGRATED SERVICE POINT PRIVATE LIMITED
Notes to Accounts Statement of Profit & Loss for the period ended March 31st 2024
NOTE 20 : PURCHASES OF STOCK IN TRADE

Particulars	For the year ended 31st March 2024	For the year ended 31st March 2023
	Amount in ₹	Amount in ₹
Purchase - GST - TN - 5% - Intra State	-	6,36,29,72,481
Purchases - Exempt - TN	10,60,54,98,746	2,99,88,05,970
Purchases - Exempt - MH	24,52,69,025	
Purchases - Sugar - 0.1% - TN	4,03,85,146	1,58,65,12,988
Purchases - GST @ 5.00% - KN	-	8,69,65,650
Purchases - Molasses - MH	25,05,00,000	1,50,78,05,040
Purchase - High Sea - Oil	14,05,99,438	
Purchase - Molasses- Kandla-5%	1,63,77,426	
Purchases - GST 5% - TN	1,06,84,17,022	
Purchases - Import	11,59,17,984	88,18,85,880
Bond Purchase-TN	14,65,49,585	
Total Purchases	12,62,95,14,372	13,42,49,48,010
Add: Direct Expenses		
Freight Charges	1,07,450	83,53,526
CFS Charges	15,36,000	
Cleaning Expenses	3,09,907	
Handling Charges Molasses,Sugar	7,09,16,150	8,60,21,848
Loading & Unloading Charges	2,12,11,662	3,23,30,757
Customs Duty Charges	-	9,25,50,055
Port Expenses	9,67,115	1,03,35,361
Fishing Expenses	30,02,126	4,46,837
Testing Charges	2,60,111	14,26,815
Terminal Expenses	3,08,938	26,45,585
Transport Charges	12,85,22,881	62,87,71,344
Packing Materials	21,84,599	2,76,87,893
Packing charges	1,59,31,318	8,79,30,310
Discount Allowed	2,02,209	28,84,780
Demurrage Charges	7,74,728	36,81,602
Liquidation Damages/ Shortages	38,376	2,59,79,734
Labour Charges	4,54,365	
Supervision Expenses	16,63,595	
Storage Expenses	48,45,942	90,582
Ocean Freight Expenses	3,39,192	
RoDTEP Scrips-Customs	7,13,011	
Seiving Charges	1,05,000	
Job Charges	18,51,014	
Manpower Contract & Service Charges	28,29,577	
Pycroft Land interest	53,13,121	
Pycrofts consumable		10,67,009
Detention Charges	29,500	
Total Direct expenses	26,44,17,886	1,01,22,04,039
Total	12,89,39,32,259	14,43,71,52,048

INTEGRATED SERVICE POINT PRIVATE LIMITED

Notes to Accounts Statement of Profit & Loss for the period ended March 31st 2024

NOTE 21 : CHANGES IN INVENTORY OF STOCK IN TRADE

Particulars	For the year ended 31st March 2024	For the year ended 31st March 2023
	Amount in ₹	Amount in ₹
Inventories at the Beginning of the Year		
Traded Goods	1,04,43,51,876	39,60,52,883
Pycrofts Land (Converted in Stock In Trade)	13,00,00,504	12,89,33,495
	1,17,43,52,380	52,49,86,378
Inventories at the End of the Year		
Traded Goods	1,14,21,24,770	1,04,43,51,876
Pycrofts Land (Converted in Stock In Trade)	13,53,13,624	13,00,00,504
	1,27,74,38,394	1,17,43,52,380
Changes in Inventory for the year	(10,30,86,014)	(64,93,66,001)

NOTE 22 : EMPLOYEE BENEFIT EXPENSES

Particulars	For the year ended 31st March 2024	For the year ended 31st March 2023
	Amount in ₹	Amount in ₹
Salary, Wages	3,57,77,025	2,44,93,450
Contribution to Funds - ESI,EPF	15,34,495	12,79,578
Bonus	10,14,426	18,27,623
Gratuity Expenses	35,52,082	28,33,250
Welfare Expenses	1,27,02,149	2,00,84,396
Director Salary	78,00,000	50,00,000
Total	6,23,80,177	5,55,18,297

NOTE 23 : FINANCE COST

Particulars	For the year ended 31st March 2024	For the year ended 31st March 2023
	Amount in ₹	Amount in ₹
Interest	12,59,82,182	15,76,43,820
Bank Charges	1,26,38,670	1,01,08,139
Total	13,86,20,852	16,77,51,959

NOTE 11 : DEPRECIATION

Particulars	For the year ended 31st March 2024	For the year ended 31st March 2023
	Amount in ₹	Amount in ₹
Depreciation on Tangible Assets	5,92,37,923	6,50,96,325
Total	5,92,37,923	6,50,96,325

INTEGRATED SERVICE POINT PRIVATE LIMITED
Notes to Accounts Statement of Profit & Loss for the period ended March 31st 2024
NOTE 24 : OTHER EXPENSES

Particulars	For the year ended 31st March 2024	For the year ended 31st March 2023
	Amount in ₹	Amount in ₹
Business Promotion Expenses	74,70,933	75,96,136
Consumable Expenses	12,80,726	17,13,556
Insurance Expenses	70,75,741	42,29,945
Office Expenses	46,93,411	40,22,676
Rent Expenses	2,36,70,790	3,10,48,776
Repairs and Maintenance - Vehicles	15,76,214	10,81,140
Telephone and Broadband Expenses	9,35,718	10,95,721
Travelling Expenses - Local	74,23,349	83,27,657
Travelling Expenses - Foreign	19,21,660	32,36,562
Weighment Charges	59,390	7,810
Electricity Charges	15,74,751	13,15,531
Conveyance	25,94,608	30,93,552
Labour Charges	-	9,00,430
Man Power -Contract Service	-	68,53,130
Postage & Courier Expenses	4,26,935	4,77,375
Printing & Statinory Expenses	39,49,276	12,70,320
Repairs & Maintenance - General	59,80,156	43,97,956
Professional Charges	1,45,71,316	2,86,96,351
Vehicle Fuel - Petrol & Diesel	-	28,78,143
Power & Fuels	45,02,477	20,84,837
Commission & Brokerage	2,41,75,322	14,06,332
Rates & Taxes	1,88,46,765	66,59,111
Bad debts written off	-	31,14,869
Crane Charges	2,500	27,500
Donation	13,79,611	9,35,009
Sponsorship Expenses	23,58,300	39,56,000
Cancellation Charges	39,85,200	50,00,000
Membership & Subscription	8,35,457	15,375
Excise Admin Supervision Charges	-	88,39,580
MEIS Scrips - License	-	2,10,26,413
CSR Expenses	38,00,000	21,87,858
GST Ineligible credit	35,58,106	21,90,088
Round off	320	(1,436)
income tax paid - disallowed	93,127	
Godown Expenses	5,57,967	2,42,015
Sample Testing Expenses	19,83,131	
Stuffing & Sample Analysis Charges	10,45,500	
Fumigation Charges	21,514	
Profit / Loss on Sale of Asset	1,92,492	
Total	15,25,42,762	16,99,26,317

INTEGRATED SERVICE POINT PRIVATE LIMITED

Notes to Accounts Statement of Profit & Loss for the period ended March 31st 2024

NOTE 24: OTHER EXPENSES - Payment to Auditors

Particulars	For the year ended 31st March 2024	For the year ended 31st March 2023
	Amount in ₹	Amount in ₹
<u>As Auditor</u>		
Audit Fee	1,50,000	1,50,000
Tax Audit Fee	41,20,000	33,90,000
Total	42,70,000	35,40,000

NOTE 25 : CURRENT TAXES

Particulars	For the year ended 31st March 2024	For the year ended 31st March 2023
	Amount in ₹	Amount in ₹
Current Income Tax	4,52,84,397	6,48,32,872
Total	4,52,84,397	6,48,32,872

NOTE 26

EARNINGS PER SHARE	For the year ended 31st March 2024	For the year ended 31st March 2023
	Amount in ₹	Amount in ₹
(a) Net Profit for calculating diluted EPS	11,18,33,641	17,10,65,398
(b) Weighted average number of equity shares eligible for dividend	24,11,780	24,11,780
(c) Earning per share for the year[a/b]	46.37	70.93

INTEGRATED SERVICE POINT PRIVATE LIMITED

Sub Schedules to Statement of Profit and Loss for the period ended March 31st 2024

18. REVENUE FROM OPERATIONS

Traded Goods

Particulars	For the year ended 31st March 2024	For the year ended 31st March 2023
	Amount in ₹	Amount in ₹
Sales - GST @ 5% - KN	-	9,71,83,183
Sales Molasses Export - MH	14,20,18,346	2,54,52,92,458
Sales - GST @5.00% - TN Inter State	1,67,11,010	10,12,96,035
Sales - GST @ 5.00% - TN Intra State	1,13,59,96,619	7,46,68,09,377
Sales - GST - Exempt - MH inter state	25,41,79,704	
Sales - GST - Exempt - TN Intra State	9,54,63,63,721	3,12,76,14,221
Sales - GST - Exempt - TN Inter State	71,67,65,266	
Sales - Ex-Bond	14,73,75,843	
Fish Sales Income	45,00,799	37,46,511
002 Sales - Export -Sugar- TN	98,58,62,117	1,07,24,33,171
Sales- Export- Bagasse-TN	2,81,569	3,42,551
Sales - High Sea Sales	7,53,17,302	
Sales - High Sea Sales - Oil	15,15,99,394	
Total	13,17,69,71,691	14,41,47,17,507

NOTE 20: DIRECT EXPENSES

Port Expenses

Particulars	For the year ended 31st March 2024	For the year ended 31st March 2023
	Amount in ₹	Amount in ₹
Port Expenses	9,67,115	1,03,35,361
Total	9,67,115	1,03,35,361

Terminal expenses

Particulars	For the year ended 31st March 2024	For the year ended 31st March 2023
	Amount in ₹	Amount in ₹
Terminal Expenses	3,08,938	26,45,585
Total	3,08,938	26,45,585

IV. Expenses:

NOTE 22: EMPLOYEE BENEFIT EXPENSES

Particulars	For the year ended 31st March 2024	For the year ended 31st March 2023
	Amount in ₹	Amount in ₹
Contribution to Provident Fund	13,58,575	10,99,266
Contribution to ESIC	1,75,920	1,80,312
SALARY	3,57,77,025	2,44,93,450
BONUS	10,14,426	18,27,623
Welfare Expenses	1,19,57,573	1,98,51,805
Medical Expenses	7,44,576	2,32,591
Director remuneration	78,00,000	50,00,000
Total	5,88,28,095	5,26,85,047

NOTE 23: FINANCIAL COST

Interest

Particulars	For the year ended 31st March 2024	For the year ended 31st March 2023
	Amount in ₹	Amount in ₹
Interest on Borrowings - Bank	11,95,42,630	13,87,71,106
Interest on Borrowings - NBFC & Others	52,22,596	1,88,57,000
Interest on Statutory Dues	12,16,956	15,714
Total	12,59,82,182	15,76,43,820

INTEGRATED SERVICE POINT PRIVATE LIMITED

Sub Schedules to Statement of Profit and Loss for the period ended March 31st 2024

INTEGRATED SERVICE POINT PRIVATE LIMITED

Sub Schedules to Profit and Loss Account

Bank Charges

Particulars	For the year ended 31st March 2024	For the year ended 31st March 2023
	Amount in ₹	Amount in ₹
Bank Charges - Others	47,42,540	11,40,315
Bank Guarantee Charges	1,071	
Loan Renewal Charges	78,95,059	
Bank Processing Charges	-	56,26,523
Forward Contract Cancellation Charges	-	33,41,301
Total	1,26,38,670	1,01,08,139

NOTE 24 : OTHER EXPENSES

Insurance Expenses

Particulars	For the year ended 31st March 2024	For the year ended 31st March 2023
	Amount in ₹	Amount in ₹
Insurance Assets	70,75,741	42,29,945
Total	70,75,741	42,29,945

Business Promotion

Particulars	For the year ended 31st March 2024	For the year ended 31st March 2023
	Amount in ₹	Amount in ₹
Advertisement & Business Promotion	74,70,933	75,96,136
Total	74,70,933	75,96,136

Office Maintenance Expenses

Particulars	For the year ended 31st March 2024	For the year ended 31st March 2023
	Amount in ₹	Amount in ₹
A M C Charges	-	
Office Expenses	2,88,691	36,42,334
Office Maintenance	44,04,721	3,80,342
Total	46,93,411	40,22,676

Rent

Particulars	For the year ended 31st March 2024	For the year ended 31st March 2023
	Amount in ₹	Amount in ₹
Rent - Plant & Machinery	17,18,421	1,33,03,608
Room Rent	18,57,462	4,67,498
Rent - Warehouse	74,02,921	40,92,195
Rent - Office	1,24,77,786	1,31,85,475
Rent Tank	2,14,200	
Total	2,36,70,790	3,10,48,776

INTEGRATED SERVICE POINT PRIVATE LIMITED

Sub Schedules to Statement of Profit and Loss for the period ended March 31st 2024

Repair & Maintenance Vehicles

Particulars	For the year ended 31st March 2024	For the year ended 31st March 2023
	Amount in ₹	Amount in ₹
Vehicle Repairs & Maintenance	15,76,214	10,81,140
Total	15,76,214	10,81,140

Telephone & Internet Expenses

Particulars	For the year ended 31st March 2024	For the year ended 31st March 2023
	Amount in ₹	Amount in ₹
Internet Charges	3,23,850	4,38,114
Telephone, Internet & Fax Expenses	6,11,868	6,57,607
Total	9,35,718	10,95,721

Travelling Expenses

Particulars	For the year ended 31st March 2024	For the year ended 31st March 2023
	Amount in ₹	Amount in ₹
Boarding & Lodging Expenses - Directors & Executives	24,45,827	34,32,742
Travelling Expenses	49,77,522	48,94,914
Total	74,23,349	83,27,657

INTEGRATED SERVICE POINT PRIVATE LIMITED

Note 11: Fixed Assets Schedule as per Companies Act, 2013 as on March 31st-2024(wdv method)

Sl No.	Particulars	Rate of Depn	Gross Block			Accumulated Depreciation			Net Block		
			As on 01.04.2023	Additions	Deletions	As on 31.03.2024	Upto 01.04.2023	Current Year	Deletions	Upto 31.01.2024	As on 31.03.2024
1	Land & Building	0.00%	1,40,03,600	15,28,093	-	1,55,31,693	-	-	-	1,55,31,693	1,40,03,600
2	Asset - Puzhal Property	0.00%	11,15,805	-	-	11,15,805	-	-	-	11,15,805	11,15,805
3	Asset-Vijaydurg	0.00%	3,72,38,556	-	-	3,72,38,556	-	-	-	3,72,38,556	3,72,38,556
4	Asset-Gailey	0.00%	-	-	-	-	-	-	-	-	-
5	Asset- Poycrofts (Land)	0.00%	-	-	-	-	-	-	-	-	-
5	Asset-Gailey SC	9.50%	4,29,83,700	-	-	4,29,83,700	60,78,658	35,05,979	95,84,637	3,33,99,063	3,69,05,042
6	Asset- Building Anna Nagar	9.50%	7,75,927	-	-	7,75,927	1,24,710	61,866	1,86,576	5,89,351	6,51,217
	Asset- Land Akshayam		-	-	-	-	-	-	-	32,70,18,442	-
	Asset- Building Akshayam WIP		-	-	-	-	-	-	-	7,23,68,623	-
7	Plant & Machinery										
7	Asset - Compressor	18.10%	13,66,401	-	-	13,66,401	8,19,497	98,990	9,18,486	4,47,915	5,46,905
8	Asset - Gear Pump & Motors	18.10%	49,99,660	30,189	-	50,29,849	38,38,037	2,13,148	40,51,185	9,78,664	11,61,623
9	Asset - Plant & Machinerys	18.10%	1,63,79,891	-	-	1,63,79,891	1,04,44,421	10,74,320	1,15,18,741	48,61,149	59,35,469
10	Assets - Telephones & Mobiles	18.10%	26,88,192	6,57,542	-	33,45,735	10,74,398	3,50,174	14,24,572	19,21,163	16,13,794
11	Asst Tank Farm	18.10%	24,35,81,893	1,35,830	-	24,37,17,724	14,50,72,385	1,78,48,994	16,29,21,379	8,07,96,344	9,85,09,508
12	Asst Tank Farm - Angre Port	18.10%	20,19,36,410	-	-	20,19,36,410	9,02,92,459	2,02,07,555	11,05,00,014	9,14,36,396	11,16,43,952
13	Weigh Bridge	18.10%	2,10,340	-	-	2,10,340	1,77,729	5,903	1,83,631	26,709	32,611
14	Asset - Horse	18.10%	5,90,272	26,660	-	6,16,932	2,59,418	63,547	3,22,965	2,93,967	3,30,854
15	Asset - Pumps	18.10%	39,68,692	-	-	39,68,692	30,34,797	1,69,035	32,03,832	7,64,860	9,33,895
16	Asset - HR Steel Plate	18.10%	63,91,059	-	-	63,91,059	38,09,370	4,67,286	42,76,656	21,14,403	25,81,689
17	Asset - Stitching machine	18.10%	32,314	-	-	32,314	12,063	3,665	15,728	16,586	20,251
18	Asset - Welding Machine	18.10%	23,992	-	-	23,992	16,572	1,343	17,915	6,077	7,420
19	Asset - Television	18.10%	3,42,625	3,96,649	-	7,39,274	1,00,246	1,00,246	1,41,624	5,97,650	3,01,247
20	Asset - Packing Machine	18.10%	25,06,200	-	-	25,06,200	6,83,657	3,29,880	10,13,537	14,92,663	18,22,543
21	Vehicles				98,19,171	-	78,32,473	4,65,759	-	-	19,86,698
21	Assets - Benz Car	31.23%	98,19,171	-	-	-	-	-	-	-	-
22	Asset - Vehicles	31.23%	9,46,918	-	-	9,46,918	6,11,345	1,04,800	7,16,145	2,30,774	3,35,573
23	Asset - Splender	25.89%	57,920	-	-	57,920	51,283	1,718	53,001	4,919	6,637
24	Asset - Splender Plus-Alloy	31.23%	57,920	-	-	57,920	33,629	934	53,001	4,919	6,637
25	Asset - Tvs XL 100	31.23%	36,621	-	-	36,621	33,629	934	34,563	2,058	2,992
26	Innova Car	31.23%	16,25,000	-	-	16,25,000	15,91,109	10,584	16,01,693	23,307	33,891
27	Maruthi Swift	31.23%	7,02,894	-	-	7,02,894	6,85,224	5,518	6,90,742	12,152	17,670
28	Maruthi Swift	31.23%	6,94,549	-	-	6,94,549	6,77,862	5,211	6,83,073	11,476	16,687
29	Bajaj Boxer-2 no.s	25.89%	87,900	-	-	87,900	83,898	1,036	84,934	2,966	4,002
30	Bajaj Boxer-1 no.s	25.89%	38,500	-	-	38,500	37,991	132	38,123	377	509
31	Volvo Car	31.23%	-	-	-	-	(0)	(0)	(0)	0	0
32	Bajaj Discover	25.89%	51,966	-	-	51,966	49,170	724	49,894	2,072	2,796
33	Innova Crysta 2.4V	31.23%	22,14,380	-	-	22,14,380	18,27,164	1,20,928	19,48,091	2,66,289	3,87,716
34	Asset - Benz Car-TN01BD 7779	31.23%	-	-	-	-	(0)	0	(0)	0	0
35	Assets- Honda City Car	31.23%	15,34,362	-	-	15,34,362	10,72,054	1,44,379	12,16,433	3,17,929	4,62,308
36	Assets- Honda Shine	31.23%	93,502	-	-	93,502	56,395	11,589	67,984	25,518	37,107
37	Assets- KIA Sonet Car	31.23%	14,52,204	-	-	14,52,204	8,48,267	1,41,587	-	-	6,03,937
38	Assets - Mahindra-Bolero-A.Port	31.23%	9,45,635	-	14,52,204	9,45,635	5,67,674	1,18,037	6,85,711	2,59,924	3,77,961
39	Assets- Honda Shine 1	31.23%	79,854	-	-	79,854	25,267	17,048	42,315	37,539	54,587
40	Assets- Fishing Boat	25.89%	-	-	-	-	-	-	-	-	-
41	Assets- Maruthi Smart Alpha	31.23%	14,95,893	-	-	14,95,893	4,41,184	3,29,386	7,70,570	7,25,323	10,54,709
42	Assets-BMW 320 LD Luxury Line	31.23%	69,10,166	-	-	69,10,166	17,99,234	15,96,144	33,95,378	35,14,788	51,10,932
43	Assets - Hyundai I20	31.23%	14,39,168	-	-	14,39,168	3,62,577	3,36,219	6,98,796	7,40,372	10,76,591
44	Assets-Maruti Grand Vitara	31.23%	23,33,897	-	-	23,33,897	1,63,014	6,77,967	8,40,981	14,92,916	21,70,883
45	Assets- Maruti XL6 Zeta	31.23%	14,13,877	-	-	14,13,877	3,83,033	3,21,933	7,04,965	7,08,912	10,30,844
46	Assets-New Merc Benz E 350 D	31.23%	1,03,61,101	-	-	1,03,61,101	3,56,872	31,24,321	34,81,193	68,79,908	1,00,04,229
47	Assets-Range Rover TN07CB4077	31.23%	25,00,000	-	-	25,00,000	-	7,80,750	7,80,750	17,19,250	25,00,000

INTEGRATED SERVICE POINT PRIVATE LIMITED

Note 11: Fixed Assets Schedule as per Companies Act, 2013 as on March 31st-2024(wdv method)

Sl No.	Particulars	Rate of Depn	Gross Block			Accumulated Depreciation			Net Block	
			As on 01.04.2023	Additions	Deletions	As on 31.03.2024	Upto 01.04.2023	Current Year	Upto 31.01.2024	As on 31.03.2024
48	Assets- Maruti Brezza	31.23%	12,36,691			12,36,691	1,75,806	3,31,314	5,07,121	7,29,570
49	Assets-Tata Harrier-Car	31.23%	23,81,707			23,81,707	14,78,914	2,81,942	17,60,856	6,20,851
50	Asset - BMW G30i M Sport	31.23%		89,99,239		89,99,239		4,49,946	4,49,946	85,49,293
51	Asset - Toyota Innova Hycross Hybrid 2L ZX	31.23%		39,48,770		39,48,770		22,830	22,830	39,25,940
52	Asset - TVS Jupiter	31.23%		78,783		78,783		6,067	6,067	72,716
53	Asset - Volkswagen	31.23%		23,21,212		23,21,212		1,76,135	1,76,135	21,45,076
	Office Equipments									
53	Asset - Office Equipments	45.07%	9,42,328	1,18,707		10,61,035	5,22,687	2,30,383	7,53,070	3,07,965
54	Asset - Fax Machine	45.07%	14,750			14,750	14,712	17	14,729	21
55	Assets - Generator- Karwar	45.07%	8,48,166			8,48,166	8,40,134	3,620	8,43,754	4,412
56	Asset-Generator-Galety	45.07%	8,67,443			8,67,443	6,46,775	99,655	7,46,230	1,21,213
	Asset-Generator-Terminal	45.07%		74,576		74,576		24,587	24,587	49,989
57	Asset - Xerox Machine	45.07%	2,97,936			2,97,936	2,39,593	26,295	2,65,889	32,048
58	UPS-Electricity	45.07%	1,77,480			1,77,480	1,74,518	1,335	1,75,853	1,627
59	CCTV-Galety Office	45.07%	6,00,791			6,43,543	4,02,499	91,165	4,93,664	1,49,879
60	Electrical Equipment	45.07%	21,49,857	42,752		21,49,857	17,33,164	1,87,804	19,20,968	2,28,889
	Induction Stove	45.07%	7,694			7,694	6,341	610	6,951	743
61	Asset-Fire Equipment	45.07%	63,525			63,525	59,066	2,010	61,076	2,449
	Furniture & Fixtures									
63	Assets- Furniture	25.89%	32,95,886	3,03,779		35,99,665	14,75,223	5,19,375	19,94,598	16,05,067
64	Assets - Air Conditioners	25.89%	22,32,004	39,400		22,71,404	11,38,854	2,92,654	14,31,508	8,39,895
65	Assets- Furniture & Interior-Galety	25.89%	1,36,96,831			1,36,96,831	44,91,161	23,83,348	68,74,509	92,05,670
66	Office Interior	25.89%	38,65,095			38,65,095	36,18,649	63,805	36,82,454	1,82,641
	Computer & Accessories									
67	Assets - Computer	63.16%	40,68,893	5,90,456		46,59,349	33,02,477	7,77,897	40,80,375	5,78,975
	Ships									
68	Asset - Fishing Boat	10.15%			1,03,44,391	0	15,76,353	4,44,978	-	0
	Previous Year Figures		67,51,20,397	41,86,79,702	2,16,15,766	1,07,21,84,333	30,72,84,478	5,92,37,923	35,52,12,984	71,69,71,348
			61,48,54,864	6,67,57,578	64,92,045	67,51,20,397	24,78,80,712	6,50,96,325	30,72,84,478	36,78,35,919

Additional Regulatory Information

- Title deeds of Immovable Property not held in name of the Company
- Where the Company has revalued its Property, Plant and Equipment, the company shall disclose as to whether the revaluation is based on the valuation by a registered valuer as defined under rule 2 of the Companies (Registered Valuers and Valuation) Rules, 2017
- Capital-Work-in Progress (CWIP) / Intangible assets under development (ITAUD)
- Capital-Work-in Progress (CWIP)/ITAUD whose completion is overdue

CARO 3(i) (C)

NIL
NIL
NIL
NIL

NOT APPLICABLE

INTEGRATED SERVICE POINT PRIVATE LIMITED

Fixed Assets Schedule as per IT Act, 1961 as on 31st March 2024

Sl. No	Particulars	Rate of Depn.	WDV as on 1st April 2023	Additions		Deletions	Total	Depreciation for the Year	Depreciation Disallowed under section 38(2)	Net depreciation for the year	Capital gains/ loss under section 50	As on 31st Mar 2024
				Before September	After September							
1	Puzhal Property - Land	0%	1,40,03,600	15,28,093		-	1,55,31,693	-	-	-		1,55,31,693
2	Plant & Machinery	15%	1,60,00,726	1,16,825	14,600	-	1,61,32,151	24,18,728	-	24,18,728		1,37,13,423
3	Vehicles	15%	3,65,87,727	-	1,53,48,003	-	4,72,21,873	59,32,181	-	59,32,181		4,12,89,693
4	Tank	15%	10,26,23,897	1,35,830	-	47,13,857	10,27,59,727	1,54,13,959	-	1,54,13,959		8,73,45,768
5	Tank-WIP	15%	10,30,94,427			-	10,30,94,427	1,54,64,164	-	1,54,64,164		8,76,30,263
6	Mobile Phones	15%	16,50,358	90,599	5,66,943	-	23,07,900	3,03,664	-	3,03,664		20,04,236
7	Furniture & Fittings	10%	1,56,18,421	5,54,664	2,27,916	-	1,64,01,001	16,28,704	-	16,28,704		1,47,72,297
8	Office Equipments	15%	33,34,799	1,18,707	-	-	34,53,506	5,18,026	-	5,18,026		29,35,480
9	Computers	40%	10,92,931	5,90,456	-	-	16,83,387	6,73,355	-	6,73,355		10,10,032
10	Land & Building-Vijaydurg	0%	3,83,54,361			-	3,83,54,361	-	-	-		3,83,54,361
11	Pycrofts property	0%	-			-	-	-	-	-		-
12	Tank Farm - Building	10%	58,47,833			-	58,47,833	5,84,783	-	5,84,783		52,63,050
13	Land & Building-Gaixty 5C	10%	3,48,16,797			-	3,48,16,797	34,81,680	-	34,81,680		3,13,35,117
14	Building Anna Nagar	10%	6,28,501			-	6,28,501	62,850	-	62,850		5,65,651
15	Ships	20%	71,31,894			54,00,000	17,31,894	-	-	-	17,31,894	0
16	Asset- Land Akshayam	0%			32,70,18,442		32,70,18,442					32,70,18,442
17	Asset- Building Akshayam WIP				7,23,68,623		7,23,68,623					7,23,68,623
			38,07,86,272	31,35,174	41,55,44,527	47,13,857	38,99,65,052	4,64,82,094	-	4,64,82,094	17,31,894	34,17,51,064
	Last Year Figures		37,06,25,988	4,66,71,645	2,00,85,933	31,34,721	43,42,48,844	5,34,62,572	-	5,34,62,572		38,07,86,272

i) Title deeds of Immovable Property not held in name of the Company