



**M/S PSD & Associates  
Chartered Accountants**

## **INDEPENDENT AUDITORS' REPORT**

**To**

**The Members of Parnami Incense Pvt Ltd**

### **Report on the standalone financial statements**

#### **Opinion**

We have audited the accompanying financial statements of **Parnami Incense Private Limited** ("the Company"), which comprise the Balance Sheet as at March 31, 2023 and the Profit and Loss Account for the year ended on that date, and a summary of the significant accounting policies and other explanatory information. In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required in accordance with the companies act 2013, the Act to the extent applicable and in the manner so required, and give a true and fair view in conformity with accounting principles generally accepted in India, as applicable:

- i. In the case of the Balance Sheet, of the state of affairs of the Company as at March 31, 2023;
- ii. In the case of the Profit and Loss Account, of the Profit/(Loss) for the year ended on that date.

#### **Basis for Opinion**

We conducted our audit of the financial statements in accordance with the Standards on Auditing specified under section 143(10) of the Act (SAs). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the independence requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

#### **Key Audit Matters**

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. There are no key audit matters required to be reported.

#### **Management's Responsibility for the Financial Statements**

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the Balance Sheet and the Profit and Loss Account of the Company in accordance with accounting principles generally

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accepted in India, including the accounting standards specified under Section 133 of the Act, read with Rule 7 Companies (Accounts) Rules, 2014 further amended by Companies (Accounting Standards) Amendment Rules, 2016. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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 the 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 statements 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 are responsible for overseeing the Company's financial reporting process.

**Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are 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 our 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, we exercise professional judgment and maintain professional scepticism throughout the audit. We 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 our 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.
- 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





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significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's 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.

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

We 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 we identify during our audit.

We also provide those charged with governance with a statement that we 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 our independence, and where applicable, related safeguards.

**Report on Other Legal and Regulatory Requirements**

(i) As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, reporting of the same is not applicable on the company.

(ii) As required under the section 143(3) of the Act, we report that:

- (a) We have sought and obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit;
- (b) In our opinion and to the best of our information and according to the explanations given to us, proper books of accounts as required by law have been kept by the Company so far as appears from our examination of those books;
- (c) the Balance Sheet and the statement of Profit & loss account dealt with by this Report are in agreement with the books of account;
- (d) In our 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.





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- (e) On the basis of written representations received from the directors, as on March 31, 2023 and taken on record by the Board of Directors, none of the Directors are disqualified as on March 31, 2023, from being appointed as a director in terms of section 164 (2) of the Act.
- (f) Since the Company's turnover as per audited Financial Statements is less than Rs.50 Crores and its borrowings from banks and financial institutions at any time during the year is less than Rs.25 Crores, the Company is exempted from getting an audit opinion with respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls vide MCA notification No. G.S.R. 583 (E) dated June 13, 2017.
- (g) With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended, we report that section 197 is not applicable on private company. Hence reporting as per section 197(16) is not required.
- (h) 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 our opinion and to the best of our information and according to the explanations given to us:
- i. The Company does not have any pending litigations in its financial statements which would impact its financial position;
  - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses;
  - iii. There are no amounts which are required to be transferred to Investor Education and Protection Fund in accordance with the relevant provisions of the Companies Act, 2013 and Rules made there under by the Company;
  - iv. a. The Management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) 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 or entity, including foreign entity ("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;
  - (b) The Management has represented, that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("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







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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;

(c) Based on the audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(c), as provided under (a) and (b) above, contain any material misstatement.

- v. The Company has not declared or paid any dividend during the year under reporting.

**For PSD & Associates  
Chartered Accountants  
FRN : 0004501C**



**Sunil Goyal**  
**Partner**  
**Membership No. 420730**  
**UDIN:**  
**Place: Jaipur**  
**Date: 13.09.2023**

**PARNAMI INCENSE PRIVATE LIMITED**

**314, ADARSH NAGAR, JAIPUR RAJASTHAN**

Contact No.- 9352213451 E-mail-[parnamincensekanotha@gmail.com](mailto:parnamincensekanotha@gmail.com) ,CIN NO- U18920RJ1983PTC004538

**Balance Sheet as at 31 March, 2023**

(in Rs '00)

Particulars		Note No.	As at 31 March, 2023	As at 31 March, 2022
<b>I EQUITY AND LIABILITIES</b>				
1 Shareholders' funds				
(a) Share capital	2		10,000.00	10,000.00
(b) Reserves and surplus	3		92,217.86	90,257.72
(c) Money received against share warrants			-	-
			1,02,217.86	1,00,257.72
2 Share application money pending allotment			-	-
3 Non-current liabilities				
(a) Long-term borrowings	4		-	-
(b) Deferred Tax Liability (net)			-	-
(c) Other long-term liabilities			-	-
(d) Long Term Provisions			-	-
4 Current liabilities				
(a) Short-term borrowings	5		1,02,842.06	77,611.36
(b) Trade payables	6		-	-
(A) total outstanding dues of micro enterprises and small enterprises and			-	-
(B) total outstanding dues of creditors other than micro enterprises and small enterprises			16,249.18	28,121.53
(c) Other current liabilities	7		6,062.81	12,665.24
(d) Short-term provisions	8		-	-
<b>TOTAL</b>			<b>2,27,371.91</b>	<b>2,18,655.84</b>
<b>II ASSETS</b>				
1 Non-current assets				
(a) Property, Plant and Equipments and Intangible Assets				
(i) Property, Plant & Equipment	9		29,103.70	32,504.62
(ii) Intangible assets	9		-	-
(iii) Capital work-in-progress			-	-
(iv) Intangible assets under development			-	-
(b) Non-current investments	10		-	-
(c) Deferred tax assets (net)	25.19		975.91	468.17
(d) Long-term loans and advances	11		-	-
(e) Other non-current assets	12		1,906.36	60,490.60
			31,985.97	73,463.39
2 Current assets				
(a) Current investments	13		-	-
(b) Inventories	14		74,194.15	91,999.08
(c) Trade receivables	15		60,951.65	16,614.00
(d) Cash and cash equivalents	16		4,025.57	6,970.22
(e) Short-term loans and advances	17		52,078.66	2,137.29
(f) Other Current Assets	18		4,135.92	7,471.86
<b>TOTAL</b>			<b>2,27,371.91</b>	<b>2,18,655.84</b>
The accompanying notes 1 to 24 are an integral part of the financial statements				

Accounting policies, additional disclosures and Notes on Accounts

1

For P.S.D and Associates  
Chartered Accountants  
Registration no. - 004501C

Sunil Goyal  
Membership No. 420730  
Partner



Date : 13-09-2023  
Place:- Jaipur  
UDIN:

For and on behalf of the board of  
PARNAMI INCENSE PRIVATE LIMITED

For Parnami Incense Pvt. Ltd.

Dinesh Parnami  
Director  
DIN: 00422843

Vineta Parnami  
Director  
DIN: 08715639

**PARNAMI INCENSE PRIVATE LIMITED**

314, ADARSH NAGAR, JAIPUR RAJASTHAN

Contact No.- 9352213457 E-mail-[parnamiincensekanota@gmail.com](mailto:parnamiincensekanota@gmail.com), CIN NO- U28920RJ1988PTC004538

**Statement of Profit and Loss for the period ended 31 March, 2023**

(in Rs. '00)

Particular	Note No.	For the year ended 31 March, 2023	For the year ended 31 March, 2022
I. Revenue from operations	19	2,59,087.64	2,51,259.70
II. Other income	20	9,680.00	9,480.89
III. Total income (I+II)		<b>2,68,767.64</b>	<b>2,60,720.39</b>
IV. Expenses			
Cost of materials consumed		-	-
Purchases of stock-in-trade	21(a)	1,87,502.59	2,11,088.73
Changes in inventories of Stock-in-Trade	21(b)	17,804.94	(9,138.05)
Employee benefits expense	22	13,416.97	13,043.41
Finance costs	23	6,349.24	64.57
Depreciation and amortisation expense	9	4,236.29	3,668.01
Other expenses	24	38,003.19	39,657.78
Total expenses		<b>2,67,315.23</b>	<b>2,58,694.44</b>
V. Profit before exceptional and extraordinary items and tax (III-IV)		<b>1,452.41</b>	<b>2,025.94</b>
VI. Exceptional items		-	-
VII. Profit before extraordinary items and tax (V-VI)		<b>1,452.41</b>	<b>2,025.94</b>
VIII. Extraordinary items		-	-
IX. Profit before tax (VII-VIII)		<b>1,452.41</b>	<b>2,025.94</b>
X. Tax expense:			
(a) Current tax expense for current year		-	(316.30)
(b) Mat credit entitlement		-	164.90
(c) Deferred tax	25.19	507.74	296.20
		<b>507.74</b>	<b>145.00</b>
XI. Profit / (Loss) for the period from continuing operations (VII-VIII-X)		<b>1,960.14</b>	<b>2,170.94</b>
XII. Profit / (Loss) for the period from discontinuing operations		-	-
XIII. Tax expense from discontinuing operations		-	-
XIV. Profit / (Loss) from discontinuing operations (after tax) (XII-XIII)		-	-
XV. Profit / (Loss) for the period (XI+XIV)		<b>1,960.14</b>	<b>2,170.94</b>
XVI. Earnings per equity share :	25.16		
(a) Basic		19.60	21.71
(b) Diluted		19.60	21.71
The accompanying notes 1 to 24 are an integral part of the financial statements			

Accounting policies, additional disclosures and Notes on Accounts

For P.S.D and Associates

Chartered Accountants

Registration no. - 004501C

Sunil Goyal

Membership No. 420730

Partner

Date : 13-09-2023

Place:- Jaipur

UDIN:



For and on behalf of the board of  
**PARNAMI INCENSE PRIVATE LIMITED**

For Parnami Incense Pvt. Ltd.

*[Signature]*

*[Signature]*

Director

Dinesh Parnami

Director

DIN: 00422843

Vinita Parnami

Director

DIN: 08715639

# PARNAMI INCENSE PRIVATE LIMITED

Notes forming part of the financial statements

## Note 2 Share capital

(in Rs '00)

Particulars	As at 31 March, 2023		As at 31 March, 2022	
	Number of shares	Amount in Rupees	Number of shares	Amount in Rupees
(a) Authorised Equity shares of Rs.100/- each with voting rights	10,000	10000	10,000	10000
(b) Issued Equity shares of Rs.100/- each with voting rights	10,000	10000	10,000	10000
(c) Subscribed and fully paid up Equity shares of Rs.100/- each with voting rights	10,000	10000	10,000	10000
<b>Total</b>	<b>10,000.00</b>	<b>10,000.00</b>	<b>10,000</b>	<b>10,000.00</b>

Refer Notes 2.1 to 2.7 below

**Note 2.1 Reconciliation of number of Equity Share outstanding at the beginning and at the end of the reporting period is set as below**

Particulars	As at 31 March, 2023		As at 31 March, 2022	
	Number of shares	Amount in Rupees	Number of shares	Amount in Rupees
As at the start of the year	10,000	10000	10,000	10000
As at the end of the year	10,000	10000	10,000	10000
	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>

**Note 2.2 Shareholders holding more than 5% of the Equity share in the company**

Name of the ShareHolders	As at 31 March, 2023		As at 31 March, 2022	
	Number of shares	% Holding	Number of shares	% Holding
Dinesh Parnami	6,700	67.00%	6,700	67.00%
Vinita Parnami	3,300	33.00%	3,300	33.00%
	<b>10,000</b>	<b>100%</b>	<b>10,000</b>	<b>100%</b>

**Note 2.3 Rights, preferences and restrictions attached to the equity shares**

The Company has only one class of shares referred to as equity shares having a par value of 100/-. Each holder of equity shares is entitled to one vote per share. All shares are equal in respect of distribution of dividend and repayment of capital.



For Parnami Incense Pvt. Ltd.

*[Signature]*  
Director

For Parnami Incense Pvt. Ltd.

*[Signature]*  
Director



# PARNAMI INCENSE PRIVATE LIMITED

## Notes forming part of the financial statements

### Note 2.4 Shareholding of Company held by its holding company or its ultimate holding company

The Company has no holding company or ultimate holding company

### Note 2.5 Dividend declared/paid

The Company has not declared and paid any dividends during the year.

### Note 2.6 Shareholding of the Promoters in the company is set as below

Shares held by promoters at the end of year	As at 31 March, 2023			As at 31 March, 2022		
	No. of Shares	% of total shares	% Change during the year	No. of Shares	% of total shares	% Change during the year
Dinesh Parnami	6,700	67.00%	-	6,700	67.00%	-
Vinita Parnami	3,300	33.00%	-	3,300	33.00%	-
	10,000	100%	-	10,000	100%	-

### Note 2.7 Reconciliation of aggregate shareholding

Financial Year	Aggregate Number and Class of shares allotted		
	Shares allotted without payment being received in cash	Share allotted via Bonus shares	Shares bought back via buyback
2022-2023	Nil	Nil	Nil
2021-2022	Nil	Nil	Nil
2020-2021	Nil	Nil	Nil
2019-2020	Nil	Nil	Nil
2018-2019	Nil	Nil	Nil
2017-2018	Nil	Nil	Nil
2016-2017	Nil	Nil	Nil



For Parnami Incense Pvt. Ltd.

*[Signature]*  
Director

For Parnami Incense Pvt. Ltd.

*Vinita Parnami*  
Director

# PARNAMI INCENSE PRIVATE LIMITED

Notes forming part of the financial statements

Note 3 Reserves and surplus

(in Rs '00)

Particulars	As at 31 March, 2023	As at 31 March, 2022
(a) General Reserve	500.00	500.00
(b) Surplus / (Deficit) in Statement of Profit and Loss		
Opening balance	89,757.72	87,586.78
Add: Profit/(Loss) for the year	1,960.14	2,170.94
Closing balance	91,718	89,758
<b>Total</b>	<b>92,218</b>	<b>90,258</b>

Parnami Incense Pvt. Ltd.

*[Signature]*  
Director

For Parnami Incense Pvt. Ltd.

*[Signature]*  
Director



# PARNAMI INCENSE PRIVATE LIMITED

Notes forming part of the financial statements

Note 4 Long-term borrowings

(in Rs '00)

Particulars	Non current Portion	Current Maturities	Non current Portion	Current Maturities
	As at 31 March, 2023	As at 31 March, 2023	As at 31 March, 2022	As at 31 March, 2022
<b>A. Term loans</b>				
a). From banks				
Secured				
1) Axis Bank Limited				
2) HDFC Bank Limited				
3) Axis Bank Limited				
4) Punjab National Bank				
<b>Total (a)</b>	-	-	-	-
b). From other parties				
Unsecured				
<b>Total (b)</b>	-	-	-	-
<b>Total (a+b)</b>	-	-	-	-
<b>B. Loans and advances from related parties</b>				
Unsecured				
<b>Total</b>	-	-	-	-
<b>Grand Total</b>	-	-	-	-

**Note 4.1 Additional information to Secured/Unsecured long term borrowings**

The Long term Portion of term loans are shown under long term borrowings and current maturities of long term borrowings are shown under the short term borrowing as per disclosure requirements of the revised schedule III.

**Note 4.2 Utilization of borrowings availed from bank and financial institutions**

The borrowings from bank and financial institutions have been utilized for the purposes for which it was taken at the balance date

**Note 4.3 Details of securities and Terms of repayment**

**I. Secured**

**(A). Term Loans**

**a). Banks**

**1. Axis Bank-Note 4(A)(a)(1)**

**2. HDFC Bank Ltd- Note 4(A)(a)(2)**

**3. Axis Bank - Note 4(A)(a)(3)**

**4. Punjab National Bank - Note 4(A)(a)(4)**

**Note 4.4 Details of long term borrowings guaranteed by some of the directors or others:**



For Parnami Incense Pvt. Ltd.

*[Signature]*

Director

For Parnami Incense Pvt. Ltd.

*[Signature]*

Director

Notes forming part of the financial statements

Note 5 Short-term borrowings

(in Rs '00)

Particulars	As at 31 March, 2023	As at 31 March, 2022
(A) Loans repayable on demand		
(a). From banks	85,342.06	4,913.84
(b). From Other Parties		
Unsecured loans		
Vineeta Parnami	17,000.00	-
Dinesh Parnami	500.00	72697.52
Total (a+b)	1,02,842	77,611
(B) Current maturities of long-term debt (Refer Note (i) below)	-	-
	-	-
<b>Total</b>	<b>1,02,842</b>	<b>77,611</b>

Notes:

5.1 Details of security for the secured short-term borrowings:

Particulars	Nature of security	As at 31 March, 2023	As at 31 March, 2022
Loans repayable on demand from banks:	Property	85342.0588	4913.8384
		-	-
<b>Total - From banks</b>		<b>85,342</b>	<b>4,914</b>

5.2 Details of short-term borrowings guaranteed by some of the directors or others:

Particulars	As at 31 March, 2023	As at 31 March, 2022
Loans repayable on demand from banks	85,342	4,914

5.3 Details of default as on the balance sheet date in repayment of loan and interest-

There is no default as on the balance sheet date in repayment of loan and interest

Note (i) For the Current Maturities of long term borrowings (refer note 4 and note 4.1 in Note 4- Long term borrowings for details of borrowings, gurantee and details of current maturities



For Parnami Incense Pvt. Ltd.

*[Signature]*  
Director

For Parnami Incense Pvt. Ltd.

*[Signature]*  
Director

## Notes forming part of the financial statements

## Note 6 Trade payables

(in Rs '00)

Particulars	As at 31 March, 2023	As at 31 March, 2022
Trade payables		
(a) total outstanding dues of micro enterprises and small enterprises		
(b) total outstanding dues of creditors other than micro enterprises and small enterprises	16,249	28,121.93
<b>Total</b>	<b>16,249</b>	<b>28,122</b>

Note 6.1 "For the disclosure of the suppliers under the Micro, small and medium enterprises Development Act, 2006 refer note no.24.12

Note 6.2 "For the ageing schedule of Trade Payables

Particulars	Financial Year 2022-23				
	Outstanding for following periods from due date of payment				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
(i) MSME	Nil	Nil	Nil	Nil	Nil
(ii) Others	Nil	16,249	Nil	Nil	16,249
(iii) Disputed dues - MSME	Nil	Nil	Nil	Nil	Nil
(iv) Disputed dues - Others	Nil	Nil	Nil	Nil	Nil

Particulars	Financial Year 2022-23					Total
	Outstanding for following periods from due date of payment					
	Less than 1 year	1-2 years	2-3 years	More than 3 years		
(i) MSME	Nil	Nil	Nil	Nil	Nil	
(ii) Others	Nil	28,122	Nil	Nil	28,122	
(iii) Disputed dues - MSME	Nil	Nil	Nil	Nil	Nil	
(iv) Disputed dues - Others	Nil	Nil	Nil	Nil	Nil	

## List of Sundry Creditors

Particulars	Creditors as on 31st March 2023	Creditors as on 31st March 2022
Abhi Computers & Controls	10	10
Agarwal Transport Co. Jaipur	2041.35	2041.35
Anil Bhatia	0	30
Ashish Aadiu - Agra Road, Kanota	49.5	0
Ashish Gautam (Advocate)	100	0
Asian Arts, Greater Noida	59.28	59.28
Bali Transport Co.	94.8	94.8
Furniture Seating Systems (India) Pvt Ltd	513.49	513.49
Ganman Transport Corporation	118.11	0
Gautam Roadways, Jaipur	97.2	128.3
Globe Q.T.S. Transport Co.	28.8	130.15
Google India Private Limited	61,959.7	75,733.7
Hi-Tech Offset	57.82	57.82
Indo Digital Securities	498.33	351.26
Jai Ambey Telecom, Jaipur	11	11
Jaipur Greater Roadways, Jaipur	18.8	18.8
Jaipur-Semi Transport Co., Jaipur	435.93	423.07
Jeto (India) Private Limited, Jaipur	13.34	13.34
Kanpur Lucknow Road Carrier, Lucknow	1.65	1.65
Khandelwal Consultants	122	122
Krishna Paints, Jaipur	0	90.84
Lata Mobile Shop, Jaipur	90	90
Mama Roadways, Jaipur	17.3	17.3
Munshi Road Carriers	8	98.75
N.V. And Company, Jaipur	42	42
Nijand Packaging, Jaipur	2355.68	643.13
Parnami Brothers, Jaipur	39.58	0
Parnami Advertising, Jaipur	446.23	126.43
Parnami Perfumery World Regd., Jaipur	2876.552	2876.152
Pc Communications	5.5	25.45
Prabhu Print & Pack	7.26	7.26
Pragati Roadways, Jaipur	0	169.6
Praveen Kumar Bhagat	4199.9249	4199.9249
Rajaram Textiles, Jaipur	136.5	273
Rash Enterprises	270.2	270.2
S.K. Surana & Co., Jaipur	118	0
Santosh Roadways, Jaipur	98.64	0
Sanjay Transport Carrier	21.1	183.4
Shakti Transport Co. Jaipur	5.22	5.22
Shradha Road Lines, Kanpur	12.45	12.45
Shree Raj Agencies Jaipur	0	54.7
Shree Laxmi Road Service, Ghaziabad	179.43	179.43
Shiv Vias Bags	385.73	250.74
Shiv Jai Roadways, Jaipur	39.67	39.67
Shree Communication, Jaipur	4	4
Sukhja Traders, Rajpark, Jaipur	5	5
Suresh Parnami	486.95	486.95
Tinupati Transport Company, Kanpur	0	46.4
Udit Enterprises, Jaipur	9.2	0
Umesh Stationers, Jaipur	7.03	7.03
Varun Text Corporation	45.68	45.68
<b>Total</b>	<b>16249.1806</b>	<b>14336.3506</b>



For Parnami Incense Pvt. Ltd.

Director

For Parnami Incense Pvt. Ltd.

Director



Notes forming part of the financial statements

Note 7 Other current liabilities

(in Rs '00)

Particulars	As at 31 March, 2023	As at 31 March, 2022
(a) Other Payables		
(i) Statutory remittances (Contributions to PF and ESIC, Withholding Taxes, Excise Duty, VAT, Service Tax, etc.)		
(ii) Advance from Staff		
(iii) Salary Payable		
(iv) Advances from Debtors	1592.99	-
(v) Service Tax Payable	251.94	-
(vi) TDS Payable	49.01	20.0
(vii) ESI Payable	516.98	336.6
(viii) GST Payable	1762.9276	
(ix) Security deposit for rent	1792.55	582.5
(x) Other Creditors	96.4131	1172
<b>Total</b>	<b>6,063</b>	<b>12,665</b>

Note 8 Short-term provisions

Particulars	As at 31 March 2023	As at 31 March 2022
(a) Provision for employee benefits:		
(i) Provision for Gratuity	-	
(ii) Provision for Bonus		
(iii) Provision for Ex- Gratia		
(iv) Provision for leaves		
(b) Provision - Others:		
(i) Provision for Income tax		-
(ii) Provision - others		-
a. Provision for Review Fees	-	-
b. Provision for Others	-	-
Security Deposit (Rent)	-	-
Audit Fees Payable	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

For Parnami Incense Pvt. Ltd.

*[Signature]*  
Director

For Parnami Incense Pvt. Ltd.

*[Signature]*  
Director



# PARNAMI INCENSE PRIVATE LIMITED

Notes forming part of the financial statements

(in Rs.00)

## Note 9 Property, Plant and Equipment and Intangible Assets

Particular	Gross block			Depreciation and Amortisation				Net block	
	Balance as at 1 April, 2022	Additions	Disposals	Balance as at 31st March 2023	Balance as at 1 April, 2022	Depreciation / amortisation expense for the year	Balance as at 31st March 2023	Balance as at 31st March 2023	Balance as at 31 March, 2022
<b>A. Property, Plant and Equipment</b>									
Land	6,112.61	-	-	6,112.61	-	-	-	6,112.61	6,112.61
Furniture And Fixtures	9,694.66	328.62	-	10,023.28	2,23,384.00	2,530.93	2,25,914.93	7,492.35	9,694.66
Office Equipment	155.81	-	-	155.81	2,022.00	70.22	2,092.22	85.59	155.81
Plant And Machinery	10.85	-	-	10.85	-	2.81	2.81	8.04	10.85
Computer	1,977.15	173.73	-	2,150.88	1,31,733.00	1,308.29	1,33,041.29	842.59	1,977.15
Camera	722.63	336.50	-	1,059.13	38,556.00	184.86	38,740.86	874.27	722.63
Mobile	215.65	-	-	215.65	3,073.00	136.20	3,209.20	79.44	215.65
Motor Vehicle	7.59	-	-	7.59	33.00	2.98	35.98	4.61	7.59
Godown	13,604.20	-	-	13,604.20	-	-	-	13,604.20	13,604.20
Car	0.952	-	0.952	-	-	-	-	-	0.95
Scooter	0.6218	-	0.6218	-	-	-	-	-	0.62
Typewriter and others	0.5437	-	0.5437	-	-	-	-	-	0.54
Generator Set	1.3596	-	1.3596	-	-	-	-	-	1.36
<b>Total (A)</b>	<b>32,504.62</b>	<b>838.85</b>	<b>3.48</b>	<b>33,340.00</b>	<b>3,988.01</b>	<b>4,236.29</b>	<b>4,03,037.29</b>	<b>29,103.70</b>	<b>32,504.62</b>
Previous year total	30,992.10	5,742.32	241.79	36,492.63	1,742.33	3,988.01	5,730.34	32,504.62	29,249.77
<b>B. Intangible Assets</b>									
<b>Total (B)</b>									
Previous year total									
<b>C. Capital work in progress</b>									
Development Work									
<b>Total C</b>									
Previous year total									
<b>Grand Total (A+B+C)</b>	<b>32,504.62</b>	<b>838.85</b>	<b>3.48</b>	<b>33,340.00</b>	<b>3,988.01</b>	<b>4,236.29</b>	<b>4,03,037.29</b>		<b>32,504.62</b>

For Parnami Incense Pvt. Ltd.

*[Signature]*  
Director

For Parnami Incense Pvt. Ltd.

*[Signature]*  
Director



**PARNAMI INCENSE PRIVATE LIMITED**

Notes forming part of the financial statements

**Note 9 Property, Plant and Equipment and Intangible Assets**

**Depreciation as per Income Tax Act, 1961 (FY 2022-23)**

Particulars	Rate	WDV as on 01/04/2022	Addition		Deduction	Total	Dep for the Year	WDV as on 31/03/2023
			More than 180 Days	Less than 180 Days				
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Furniture & Fixtures	10%	10,92,377.00		32,862.02	-	11,25,239.02	1,10,881.00	10,14,358.02
Plant & Machinery	15%	1,81,137.00			348.00	1,80,789.00	27,119.00	1,53,670.00
Plant & Machinery	40%	1,85,340.00	30,023.00	21,000.00	-	2,36,363.00	90,346.00	1,46,017.00
<b>Total</b>		<b>14,58,854.00</b>	<b>30,023.00</b>	<b>53,862.02</b>	<b>348.00</b>	<b>15,42,391.02</b>	<b>2,28,346.00</b>	<b>13,14,045.02</b>

Parnami Incense Pvt. Ltd.

*[Signature]*  
Director

Parnami Incense Pvt. Ltd.

*[Signature]*  
Director



31-03-2023

Parnami Incense Pvt Ltd							
Asset Type		Date	Amount Invested	Days till 31-03-23	Rate	Depreciation	WDV(31.03.2023)
Land	Land at Kanota	01-04-2022	6112.61	365	0%	-	6,112.61
Furniture & Fixtures	Furniture & Fixtures	01-04-2022	9694.6608	365	25.89%	2,509.95	7,184.71
	Furniture & Fixtures	01-01-2023	328.6202	90	25.89%	20.98	307.64
Office Equipment	Office equipment	01-04-2022	155.8086	365	45.07%	70.22	85.59
Plant and Machinery	Air Conditioner	01-04-2022	10.8476	365	25.89%	2.81	8.04
Motor Vehicle	Van	01-04-2022	7.5898	365	39.30%	2.98	4.61
Computer	Computer	01-04-2022	1977.1474	365	63.16%	1,248.77	728.38
	Computer	15-09-2022	173.7287	198	63.16%	59.52	114.21
Camera	CC TV Camera	01-04-2022	722.633	365	20.58%	148.72	573.92
	CC TV Camera	19-07-2022	126.5	256	20.58%	18.26	108.24
	CC TV Camera	21-10-2022	185	162	20.58%	16.90	168.10
	CC TV Camera	21-01-2023	25	70	20.58%	0.99	24.01
Mobile	Smart Phone	01-04-2022	215.6451	365	63.16%	136.20	79.44
Godown	Godown at Kanota	01-04-2022	1296.2775	365	0.00%	-	1,296.28
	Godown at Harmada	01-04-2022	12307.9267	365	0.00%	-	12,307.93
			<b>33,340.00</b>			<b>4,236.29</b>	<b>29,103.70</b>

For Parnami Incense Pvt. Ltd.

For Parnami Incense Pvt. Ltd.



*[Signature]*  
Director

*[Signature]*  
Director

Notes forming part of the financial statements

## Note 10 Non-current investments

(in Rs '00)

Particulars	As at 31 March, 2023			As at 31 March, 2022		
	Quoted	Unquoted	Total	Quoted	Unquoted	Total
Investments (At cost):						
A. Trade Investments						
a). Investments in Partnership firms/LLP						
in Fixed capital						
in Fixed capital						
Total (a)		-	-		-	-
b. Other non-current investments						
Margin Deposits		-	-		-	-
(i). National Clearing Limited						
Base Capital Margin Deposit in Cash						
Base Capital Margin Deposit in TDR						
Total (b)		-	-		-	-
Total - Trade Investments (a)+(b)	-	-	-	-	-	-
b. Other investments						
Total - Other investments (B)	-	-	-	-	-	-
Total (A+B)	-	-	-	-	-	-
Aggregate amount of quoted investments and Market value	-			-		
Aggregate amount of unquoted investments						
Aggregate provision for diminution in value of investments						

Notes forming part of the financial statements

## Note 10.1 Details of Partnership firms/LLP

Name of the Firms/LLP	Amount as on 31.03.2023			Amount as on 31.03.2022		
	Name of Partners	Total Capital	Share of each Partner in firm	Name of Partners	Total Capital	Share of each Partner in firm

Name of the Firms/LLP	Amount as on 31.03.2023			Amount as on 31.03.2022		
	Name of Partners	Total Capital	Share of each Partner in firm	Name of Partners	Total Capital	Share of each Partner in firm

For Parnami Incense Pvt. Ltd.  
Director

Vinodh Parnami  
Director



**PARNAMI INCENSE PRIVATE LIMITED**

Notes forming part of the financial statements

**Note 11 Long-term loans and advances**

(In Rs '00)

Particulars	As at 31st March, 2023	As at 31st March, 2022
(a) Loans and advances to related parties		
Secured, considered good	-	0
Unsecured, considered good	-	0
Doubtful	-	-
Less: Provision for doubtful loans and advances	-	-
(b) Other loans and advance		
(i) Loans and advances to Others		
Secured, considered good	-	-
Unsecured, considered good	-	-
Doubtful	-	-
Less: Provision for doubtful loans and advances	-	-
(ii) Prepaid expenses		
Secured, considered good	-	-
Unsecured, considered good	-	-
Doubtful	-	-
(iii) Balances with government authorities	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**Note: 11.1 Long-term loans and advances include amounts due from:**

Particulars	As at 31 March, 2023	As at 31 March, 2022
Directors *	-	-
Other officers of the Company *	-	-
Firms in which any director is a partner (give details per firm)	-	-
Private companies in which any director is a director or member	-	-
	-	-

Notes forming part of the financial statements

**Note 12 Other non current assets**

Particulars	As at 31 March, 2023	As at 31 March, 2022
(a) Long Term trade receivables ( Refer Note (1) below)		
Secured Considered Good	-	-
Unsecured Considered Good	-	40490.6
Doubtful	-	-
Less: Provision for other doubtful loans and advances	-	-
<b>Total (a)</b>	<b>-</b>	<b>40,490.60</b>
(b) Security Deposits	680.15	-
(c) Unamortized SEBI Fees	-	-
<b>Total (b)</b>	<b>680</b>	<b>-</b>
(c) Fixed Deposit	1226.21	-
<b>Total</b>	<b>1,906</b>	<b>40,491</b>

For Parnami Incense Pvt. Ltd.

For Parnami Incense Pvt. Ltd.

*[Signature]*  
Director

*[Signature]*  
Director

#### Note 13 Current investments

Particulars	As at 31 March, 2023			As at 31 March, 2022		
	Quoted	Unquoted	Total	Quoted	Unquoted	Total
Investments (At cost):						
a. Investments in Partnership firms/LLP						
In Current Account						
In Current Account						
<b>Total (a)</b>		-	-		-	-
b. <u>Other non-current investments</u>						
Margin Deposits	-	-	-	-		-
(i). National Clearing Limited						
Additional Capital Margin Deposit in Cash						
<b>Total (b)</b>	-	-	-			-
<b>Total - Trade Investments (a)+(b)</b>	-	-	-	-	-	-
b. <u>Other investments</u>						
<b>Total - Other investments (B)</b>	-	-	-	-	-	-
<b>Total (A+B)</b>	-	-	-	-	-	-
Aggregate amount of quoted investments and Market value	-			-		
Aggregate amount of unquoted investments						
Aggregate provision for diminution in value of investments			-			

Perami Indah Pte. Ltd.

## Director

### Note 13.1 Details of Partnership firms/LLP

Amount as on 31.03.2023				Amount as on 31.03.2022		
Name of the Firms/LLP	Name of Partners	Total Capital	Share of each Partner in firm	Name of Partners	Total Capital	Share of each Partner in firm

Name of the Firms/LLP	Amount as on 31.03.2023			Amount as on 31.03.2022		
	Name of Partners	Total Capital	Share of each Partner in firm	Name of Partners	Total Capital	Share of each Partner in firm

407 Parnami Incubator Pty. Ltd.

Virens Pandanus

Dinner for

Notes forming part of the financial statements

## Note 14 Inventory

At lower of cost and net realisable value

(In Rs '00)

Particulars	As at 31 March, 2023	As at 31 March, 2022
Stock-in-trade (in respect of goods acquired for trading)	74,194.15	91,999.08
<b>Total</b>	<b>74,194</b>	<b>91,999</b>

## Note 15 Trade receivables

(In Rs '00)

Particulars	As at 31 March, 2023	As at 31 March, 2022
Trade receivables (Refer Note (1) below)		
Secured, considered good	-	-
Unsecured, considered good	60,952	36,614
Doubtful	-	-
	<b>60,952</b>	<b>36,614</b>
Less: Provision for doubtful trade receivables	-	-
	<b>60,952</b>	<b>36,614</b>
<b>Total</b>	<b>60,952</b>	<b>36,614</b>

Note 15.1: Trade receivables include debts due from:

(In Rs '00)

Particulars	As at 31 March, 2023	As at 31 March, 2022
Directors *	-	-
Other officers of the Company *	-	-
Firms in which any director is a partner	-	-
Private companies in which any director is a director or member	-	-
	<b>-</b>	<b>-</b>

## PARNAMI INCENSE PRIVATE LIMITED

Notes forming part of the financial statements

## Note 15.2 Trade Receivable Ageing schedule

(In Rs '00)

Particulars	Outstanding for following periods from due date of payment					As at 31 March, 2023
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade Receivable-considered good	-	-	-	-	-	-
(ii) Undisputed Trade Receivable-considered doubtful	-	-	-	-	-	-
(iii) Disputed Trade Receivable-considered good	-	-	-	-	-	-
(iv) Disputed Trade Receivable-considered doubtful	-	-	-	-	-	-

Particulars	Outstanding for following periods from due date of payment					As at 31 March, 2022
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade Receivable-considered good	-	-	-	-	-	-
(ii) Undisputed Trade Receivable-considered doubtful	-	-	-	-	-	-
(iii) Disputed Trade Receivable-considered good	-	-	-	-	-	-
(iv) Disputed Trade Receivable-considered doubtful	-	-	-	-	-	-

## List of Debtors

(In Rs '00)

Particulars	As at 31 March, 2023	As at 31 March, 2022
SHAY TRADERS, BACHRAVAN	6.44	126.44
SHRI TRADERS, GOLA	0	0.84
SHRI MARKETING, JAIPUR	0	3628.8
SHRI MARKETING, GHAZIABAD	2108.905	2108.905
SHRI AGENCIES, SIWA BAZAR	368.49	368.49
SARBATTI HOUSE, PEDRAUNA	90.76	90.76
SARWAL AGENCIES, MERTADITY	9.87	87.87
SARWAL AGENCIES, JAIRAM	6.62	6.62
SARWAL AGENCY, LUCKNOW	3083.7505	2821.2905
Sarwal Agency, Lucknow (Knp)	171.1	248.76
SARWAL ENTERPRISES, KOTKASIM	9.6164	257.2164
Sarwal Kirana Store, Kadsura (Knp)	0	0.24
SARWAL KIRANA STORE, KADURA	107.76	0
SARWAL ENTERPRISES, MOHAN NAGAR, DELHI	222.83	222.83
SARWAL KIRANA STORE, PARBATSAR (OUTER)	5.8	5.8
SHRESH KIRANA STORE, BARKAT BAZAR	35.51	35.51
SHRESH AWASTHI, BHAR	68.66	68.66
SH ENTERPRISES, LUCKNOW	150.78	150.78
Sh Enterprises, Tamkuri Road (Knp)	0	0.7362
SH ENTERPRISES, TAMKURI ROAD	212.34	2364.48
SH. GUPTA, GHATAMPUR	0	72.98
SH AGENCIES, KHERI	9.11	177.18
SH ENTERPRISES, INTAUNA	0	10
SH TRADERS, BARODAMEV	6.35	110.32
SH TRADING CO., KOTPUTI	210.16	753.95
SH AGENCIES, AMETHI	0	79.32
SH TRADERS, RUDALI, Knp	0	6
SH ENTERPRISES, AZAMGARH	315.25	315.25
SH TRADERS, RUDALI	256.97	157.76
SH KUMAR GUPTA, SALEMUR (DEORIA)	3.85	0
SH ENTERPRISES, AHROURA BAZAR	39.28	38.83
SH AGENCIES, HAMIRPUR	3.34	3.34

For Parnami Incense Pvt. Ltd.

Director

For Parnami Incense Pvt. Ltd.

Director



CHIT. GENERAL STORE, DATHMURAH	161.94	161.94
CHHU SALES, KHARTNAL (INTERIOR)	1026.58	1161.39
CHURAS SHARMA, MOHAN LAUL GAN	0	28
CHURIA ENTERPRISES, GACHIPURA	16.86	16.86
CHIT PATWARI & CO., JARUN	21	21
CHAU SUPPLIERS, ROON (MERTA ROAD)	0	60.56
CHU LITKONGAL, TAPKURA (Knp)	3.27	3.27
CHISH KHANDELWALS/O MAHESH CHAND, ALWAR	790.77	934.1
CHIDWENCES, BARABANKI	26.21	24.27
CHOW KUMAR RATHI, KHVSAR	0	37
CHNA TRADERS, WAZERPUR	13.69	148.28
CHWAN KUMAR & COMPANY, BANSUR	1.32	1.52
CHUSHI ENTERPRISES, MOHANLAUGANI	0	15
C. S. & COMPANY, HYDERABAD	234.4174	234.4174
ARA AGENCIES, GONDA	0	103.86
AIKAI ENTERPRISES, UNNAO	14.86	0
ALAF TRADING COMPANY, CHAUDI CHAURA	1.69	0
ALAF TRADERS, FARUKHABAD	0	3
ALAF TRADING CO. TUARA	115.01	495.18
ANWARI ENTERPRISES, SAMBHAR LAKE	3.56	38.56
ANWARI ENTERPRISES	495.83	495.83
ANANYAL AGENCIES, LAR TOWN	293.89	0
ANBU ENTERPRISES, BHOPALGARH	39.87	39.87
HAKAT AGENCIES, LUCKNOW	466.44	466.44
HAKAT KUMAR S/O SATISH CHANDRA, HAMIRPUR	8.77	0
ANAYAK TRADERS, BHATANI	383.86	0
HANDAN TRADERS, BARABANKI	139.74	539.74
Handan Traders Barabanki (Knp)	0	6.64
HAURDITA ENTERPRISES, ZAMUNYA	0	18.33
HAURDITA TRADERS, BILARIA GANI	163.75	163.75
HOSI, S. L. (J. CHITRA, Lagan)	95.64	95.64
HEDILAL CHAKRABARTY, LAIGANI	215.5	215.5
HISWAN ENTERPRISES, SHAHJAHANPUR	0	230.27
HISWAN ENTERPRISES, SHAHJAHANPUR (Knp)	114	114
HIVAN S ENTERPRISES, SHAHJAHANPUR	174.59	0
H TRADERS, KANPUR	13.65	486.41
H PROVISION STORE, CAMBERGANGI	10.34	10.34
H Provision Store, Cambergang (Knp)	8.96	8.96
ABUR INDIA LIMITED	0	411.36
ABUR INDIA LTD	341.78	341.78
EEF CHAND KALA & SONS, KUCHAMAN CITY	25.9	20.4
EEF CHAND KALA, KUCHAMAN CITY	61.47	61.47
EYENDRA KIRANA STORE, BALLABGARH	11.62	11.62
EYENDRA SALES AGENCY (VAN DISTRIBUTORS)	56.87	56.87
HARMA RAM DEVASI, BORLUNDA (RETAILER)	0	41.79
HEERA BHAI SINDHI, MAHARAJA JUNCTION	0	55.05
HIRUN AGENCY, SARAI	91.38	150.71
HISHA ENTERPRISES, DEWA SHARF	0	45.65
FRESH PROVISION STORE, JAMSHIPUR	0	17.2
IWAN AGENCIES, SANDLA	0	15
JAGDESH KUMAR S/O SATISH KUMAR, KANPUR NAGAR	0	7.66
ANISH KIRANA STORE, BANGARMAU	0	0.43
ANISH LAL CHAKRABARTY, KUMHER	0	2.24
ANGA SAGAR KIRANA STORE, KURARA	0	0.11
aty Agencies, Todabhim	21.16	38.21
Arma Marketing (India) Pvt. Ltd., Lucknow (Knp)	16.83	24.87
ARMA MARKETING (INDIA) PVT LTD, LUCKNOW	115.93	1238.19
AURANG TRIVEDI, KANPUR	131.02	111.02
Asit Shankar Shriv. Kumar, Faizabad (Knp)	263.93	263.93
AUTAM CHAND KATARIYA, PIPARCITY	148.09	130.31
EITA ENTERPRISES, SIDHAULI	0	10
HANSHYAM AND COMPANY, OSIAN	385.38	0
HANSHYAM DASS & SONS, ZAIDPUR (BARABANKI)	476.82	423.13
HIRAJ PRASAD, BAKESH KUMAR, LAXMANGARH	7.07	7.07
DURANGA TRADERS, TONK	271.64	0
CURI SHANKAR SHIV KUMAR, FAIZABAD	833.87	1480.38
OVERDHAN LAL BADI LAL IAN, CHDUTH KA BARWARA	208.44	0
OVINO ENTERPRISE, EAST DELHI	7.24	6.9
ILAB AGENCIES, ROHAT	0	741.6
UNGLI TRADING COMPANY, KARALI	104.561	644.561
UPTA AGENCIES, RAIBAREILLY	0	10.33
UPTA AGENCIES, RAIGARH	0	209.46
UPTA KRIPA AGENCIES, BANAD (JODHPUR)	1310.0809	1395.9209
UPTA KRIPA TRADERS, BANSCOH	181.24	267.56
UPTA TRADERS, PANDARI-BARABANKI	19.79	0
UPTA AGENCY, UNCHAKAR	0	10
YANTI AGENCIES, DEORIA	342.43	342.43
K. KIRANA STORE, PATEHPUR (BBK)	0	10
UPTA Biscuit Centre, Natta Bazar (Knp)	6.96	35.54
ARI LAL BISCUIT CENTER, NATTA BAZAR	145.48	109.59
ARI DMS SALES, ANPARA	303.71	303.71
ANISH AGENCIES, KISHANGARH BASS	50.42	50.42
ARSH ENTERPRISES, HAIDERGARH	0	20
ARSHIT GUPTA SANDLA	0	50.8317
ETRA KIRANA & GENERAL STORE, GOTTAN GADN	160.98	351.73
ETRA KIRANA GENERAL STORE, GOTTAN GADN	0	34.6



For Parnami Income Tax Ltd.

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Director

For Parnami Income Tax Pvt. Ltd.

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MAAT TRADING COMPANY, BUNANGARH	6.01	6.01
MAAT SINGH RAJPOURHIT, JOHPUR	85.5	85.5
MAN AGENCIES, KOTDWAR	463.92	463.92
MANA AGENCIES, KOTDWAR	79.42	79.42
MANA PRASAD RATHI, KHMSAR	14.89	0
MANA PERFORMERY WORKS, TONK	276.87	276.87
MANEY TRADERS, MAFENA	36.97	45.88
BABA LANGARDAAS TRADERS, CAMPIERSANI	195.2	195.2
MANEY ENTERPRISES, KARSILLY	254.7	254.7
MANEY BABA TRADING COMPANY, BADI	13.95	19.76
MANA AGENCIES, BASEDI	37.05	37.05
MANA RACHEY TRADERS, MANDOR MANDI (JOHPUR)	0	34.52
MANA & COMPANY, FATEHDARH	223.54	223.54
MANA GENERALSTORE, MANDAWAR	0	108.98
MANA KIRANA STORE, MERTA ROAD	161.29	191.94
MANA ENTERPRISES, MUBARAKPUR	75.91	75.91
MANA TRADERS, BACHHRAWAN	0	97
MANA ENTERPRISES, TONK	47.24	47.24
MANA ENTERPRISES, PALI	247.51	247.51
MANA AGENCIES, DAYAL	37.25	137.16
MANA BACHHU AGENCIES, RAJGARH	186.03	186.03
MANA TRADERS, UNNAO	0	0.28
MANA ENTERPRISES, BEHROH	71.7	71.7
MANA TRADERS, BEHROH	149.87	207.35
MANA PRASAD RAJESH, SHRI MAHAVEER II	0	145.9
MANA AGENCIES, FATEHPUR	125.21	0
MANA TRADERS, MAJIK MAJIK CHAIBARA	9.88	135.88
MANA TRADERS, GORAKHPUR (LOCAL)	40.7325	90.7325
MANA TRADERS, GORAKHPUR (Knp)	304.69	304.69
MANA SALES, FALLIA	30.218	362.578
MANA TRADERS, DERWA	86.45	295.22
MANA AGENCIES, ROBERTSGANI	60.68	71.28
MANA AGENCIES, ROBERTSGANI (Knp)	66.45	66.45
MANA AGENCIES, BENIGANI	123.6	123.6
MANA SINGH KANOTA JABPUR	464.21	672.73
MANA TRADING COMPANY, WAZIRGANI	64.67	64.67
MANA TRADERS, AMRAI GAON	0	45
MANA ENTERPRISES, KANPUR	0	0.2
MANA TRADING COMPANY, RITHALA DELHI	0	189.35
MANA LAL YOGI-NEEMRANA	134.56	234.56
MANA GENERAL STORE, SIYARANA	390.21	390.21
MANA KUMAR, DASHI CHOWKI (UNNAO)	0	0.95
MANA AGENCIES, MERTAROAD	165.43	0
MANA SALES, EAST DELHI	164.87	164.87
MANA TRADERS, MORADABAD	126.59	126.59
MANA AGENCIES, ALLAHABAD	81.77	481.77
MANA AGENCIES, POKRAN	57.33	57.33
MANA AGENCIES, AYODHYA	264.01	264.01
MANA KIRANA STORE, SIHAIJI	12.31	162.31
MANA KIRANA STORE, NITHARI	100.61	102.09
MANA TRADING COMPANY, BOMUNDA	252.53	122.52
MANA & SANDHYA TRADING CO. CHAFRIA BAZAR	499.17	499.17
MANA AGENCIES, GONDA	0	161.71
MANA KUMAR, MUGRABADSAHAPUR	4.91	194.91
MANA Provision Store, Bhalia Phanda (Knp)	5.45	5.45
MANA KIRANA STORE, DABLA	0	0
MANA ENTERPRISES (VAN DISTRIBUTOR)	191.74	191.74
MANA NAKAYAN AGARWAL, LUCKNOW	864.22	864.22
MANA NAKAYAN BHAWAN SHANKER, NAGOUR	27.36	27.36
MANA SALES AGENCY, ALWAR	59.69	59.69
MANA TRADERS, HAMIRPUR	3.81	3.81
MANA ENTERPRISES, VIRAT NAGAR	473.05	383.15
MANA KUMAR & COMPANY, GOVINDARH	7.95	7.95
MANA MARKETING COMPANY, EAST DELHI	12.88	3.68
MANA MARKETING, RAMNAGAR (VARANASI)	95.76	95.76
MANA SALES, NEW DELHI	76.92	172.83
MANA TRADERS, BARIHAI (DEORIA)	21.4	0
MANA POJUA TRADERS, KANPUR NAGAR	46.31	46.31
MANA GAYTRI Traders, Maharaigar (Knp)	32.54	32.54
MANA DURG A ENTERPRISES, ALLAHAPUR, ALLAHABAD	7.92	177.92
MANA GAYTRI ENTERPRISES, MADHOGANI	134.72	134.72
MANA GAYTRI TRADERS, NAHARAJSANI	36.06	1074.66
MANA LAKSHMI TRADERS, WEST DELHI	100.47	76.9
MANA VAISHNAV MERCHAN DISERS PVT LTD, FAIZABAD	84.08	484.08
MANA VAISHNAV TRADERS-AURAYA	0	0.39
MANA VAISHNO MARCHANDISERS PVT LTD-LUCKNOW	276.61	276.61
MANA VAISHNA TRADERS, PPRACH	96.94	96.94
MANA KIRANA STORE, GHUGHAU	0	224.24
MANADEV PRASAD MAHESH CHAND, MAJAKHERA	577.82	23.83
MANADEV ENTERPRISES, RYAN BADI (NAGOUR)	171.41	487.1
MANA TRADERS, POKRAN	263.14	225.05
MANA TEA CORPORATION, BALESA	2.53	77.53
MANADEV KUMAR RAKESH KUMAR, BANSUR-ALWAR	1.1	1.1
MANADEV ENTERPRISES, DEGANA	0	46.93
MANADEV CHAND, MANOJ KUMAR, DHOPUR	23.18	65.95
MANADEV TRADERS, BHOPALGARH	23.1	23.1



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WIMUTSA KRANA STORE, GOTAN	4	4
MALTI PRASAD, MAHMUDABAD	9.65	79.65
MANAK CHAND BHAGWAN DASS, FAHARI	0	31.7
MANANGAL AGENCY, PARASRAMPUR	280.39	280.39
MANGLAM AGENCIES, AZAMGARH	0	24.02
MANISHA TRADERS, TONK	24.33	24.33
MANDU KUMAR BHUDEY KUMAR, MAHUWA	67.605	67.605
MAYANK ENTERPRISES, SAWAI MADHOPUR	230.54	321.57
MED-2011 TRADERS, BAGHAUCH GHAT (Knp)	54.86	54.86
MITHILESH TRADERS, BAGHAUCH GHAT	7.99	5
MOOPHOL CHAND LAXMI CHAND, PARBATSAR	10.18	10.18
MUHAMMAD TABIS IQBAL S/O NAJMUL IQBAL, MADHUWAN	51.18	0
MURHAN STORE, DEVA SHARIF	10.24	10.24
MUTTI LAL RAMESHWAR DAYAL, RAJAKHERA	18.61	131.66
MR. SURAJ BHAN YADAV, BIRIRANI (KOTRASIM)	248.3	248.3
MUKESH KRANA STORE, DASLA	158.4	0
MUKESH PROVISION STORE, SI-MAU	43.53	43.53
MUKESH TRADING COMPANY, NAKAYANPUR	33.71	366.4
MUNNA KRANA STORE, G.N PUR	9.68	9.68
MUSKAN TRADERS, NALAKHERA	91.86	91.86
N S TRADERS, MATLA (BHIVANI)	12.5	51.05
N K TRADERS, BHARTHANA	588.38	0
NAINA AGENCIES, AJETMALI AURAIYA	1.5	1.5
NARODA AGENCIES, NIMAI	448.82	775.96
NAKODA KRANA STORE, LOHAWAT	0	0.0001
NARENDRA KRANA STORE, BANGARMAU	0	0.62
NAVYEN GENERAL STORE, TAPUKARA	4.06	4.06
NEEL KAMAL MARKETING, FATEHPUR	0	0.6
NEERAJ AGENCIES, PAWAI	0	37.08
NEERAJ OVEDI, KANPUR	374.87	374.87
NEERAJ AGENCIES, SUDOTH	102.69	0
NEHA AGENCY, KUREBHAR	24.36	24.36
NICE AGENCIES, ALGARH	127.64	127.64
NISAM TRADERS, PARASPUR	99.12	99.12
NIRVIAL ENTERPRISES, TONK	0	547.26
NISHA STORE, NALL	7.01	67.01
OMI TRADERS, RUDARPUR (DEONA)	292.94	0
OMI AGENCIES, ALLAHABAD	4.67	404.67
OMI AGENCIES, NAINWA (BUNDI)	2.1	2.1
OMI ENTERPRISES, OBRA	234.8927	234.8927
OMI NAMAH SHIVAY, THARAI	289.17	289.17
OMI PRAKASH, ANAND GUPTA, LUCKNOW (INTT)	0	35
OMI SAI ENTERPRISES, BAREILLY	166.28	166.28
OMI TRADING COMPANY, NANPARA	156.93	243.13
OS ENTERPRISES, GOMTI NAGAR, LUCKNOW	386.59	386.59
PADMAN AGARBATTI HOUSE, BANRAICH	236.21	197.33
PAHARIA AGENCIES, MAKHANA	164.96	164.96
PAI, KRANA STORE, RHANI	0	0.8
PAIKALI AGENCIES, BAR (NIMAI)	112.18	112.18
PAIKALI KUMAR SHARMA, PEDROUNA	312.58	171.95
PANVA LAL, TOLARAM & SONS, MAKHANA (BORAWAR)	8.65	158.65
PARAS MAI, BALOTIA, JOHPUR	289.99	289.99
PARASMAI ASHOK KUMAR JAIN & CO, SIWAR	0	1.55
PARASMAI, ASHOK KUMAR, SIWAR	21.2	21.2
PARI ASSOCAETS, PIPRAICH, GORAKHPUR	774.93	0
PARIPUR ENTERPRISES, SOJAT CITY	5.52	5.52
PARINAMI DISTRIBUTORS, JAIPUR	49.21	49.21
PARINAMI INDUSTRIES, JAIPUR	145.55	0
PARTH TRADERS, BHARATPUR	29.9	196.57
PASHUPATI ENTERPRISES, BHOLIUBIK (VARANSI)	153.17	153.17
PATEL AGENCIES, GOSAIKANI	206.5	206.5
PAWAN & SONS, SALON	0	35
PAWAN AGENCIES, HINDAUNCTY	0	4.68
PAWAN AGENCIES, OSAN	16.68	16.68
PAWAN GENERAL STORE, ATRAULIA	118.89	118.89
PINK CITY C & F AGENTS, JAIPUR	1300	1300
PINK ENTERPRISES, VARANSI	220.99	220.99
PINKI BARANWAL, KOPAGANI	2.57	2.57
POOM SALES, MALAKHERA	42.77	42.77
POONAM GRAH UDHYOG, SOJAT CITY	7.52	7.52
PRABHAT KUMAR AGARWAL, TANDA	421.63	421.63
PRADAL ENTERPRISES, MOHAMMADABAD	10	10
Prakash and Brothers, Brahatganj (Knp)	80.54	80.54
PRAKASH AND BROTHERS, BARHAUSANG	268.9	593.52
Pratapchand & Company, Jaisalmir	176.92	176.92
REMI KRANA STORE, JHAI BAZAR	277.99	277.99
REMI SHUKH BHERUDHAR, NAGAUR	0	18.89
REMI TRADERS, BHUSAWAR	6.31	6.31
RIJANACHAL TRADERS, SHANGANI	38.74	38.74
R ENTERPRISES, BALRAMPUR	244.57	244.57
R ENTERPRISES, JOHPUR	374.3774	524.4474
R ENTERPRISES, BALLIA	287.18	287.18
R TRADERS, BADAIPUR, SOUTH DELHI	3.34	155.17
R TRADERS, PHOGPUR, VNS	45.72	45.72
RAHNEY ENTERPRISES, DELHI	78.36	76.12



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Director

*Vinata Pannam*

Director

SHIL AGENCIES, SRRI	0	0.84
S KISHOR GUPTA, GOLA (LAKHIMPUR)	0	0.43
Saithan Perfumery Works, JAIPUR	427.78	0
SEEV KUMAR TIWARI, BISHANPURA BABU, GADNAR	13.3	13.3
SEEV TRADERS, PUWYAN	2.92	2.92
Seetha Kirana Store, Amul (Knp)	0	0.74
SEEDRA KIRANA MERCHANT, AMALI	179.43	104.79
SESH & BROTHERS, SAIPAU (DHOLPUR)	19.87	19.87
SEV KUMAR GUPTA, JALAPUR	170.78	170.78
SEV KUMAR & SONS, KOTKASIM	1.02	1.02
SEV KIRANA STORE, JAGDISHPUR	0	38.44
SEV Singh, Chota Choti	262.09	262.09
SHILAS CHANDRA PRAKASH JAIN, ALIDARH	357.51	228.1
SHILAS CHANDRA PRAKASH JAIN, ALIDARH	3.39	253.39
SHILAS KIRANA STORE, BATHYAGN	117.71	117.71
SHILAS KIRANA STORE, KACHAUNA	0	28
SHILAS COMPANY, PIPLU	0	13.05
Shivhar Das & Sons, Renukot (Knp)	36.39	36.39
SHIVHAR DASS AND SONS, RENUKOT	327.95	327.95
SHIVHAR GUPTA KIRANA, SHANGARI	0	42.35
SHIVHAR RAJPOURHIT, JODHPUR (VAN DISTRIBUTOR)	357.06	357.06
SHIV LAL GUPTA, FATEHPUR	0	10
SHIV TRADERS, MADHI SAHAR	398.96	398.96
SHIV SALES, BHUWARI	761.67	350.09
SHIV GENERAL STATIONARY & SPORTS (MOHANGARH)	34.17	31.93
SHIV SUPPLIERS, NATHANAR	15.46	166.13
SHIVHAR AGENCY, POKRAN	75.44	75.44
SHIV SALES, C/O RAVINDRA PADAM SUDAN, KANPUR	192.5	192.5
SHIV TRADERS, RAMPUR	139.2	119.2
SHIV ENTERPRISES, PITHORAGARH	127.42	127.42
SHIV AGENCIES, FARUKHABAD	128.1181	271.1581
SHIV AGENCIES, Farukhabad (Knp)	0	0.79
SHIV ENTERPRISES, ANPARA	254.08	254.08
SHIV KITE CENTER, JALALABD	0	0.04
SHIV AGENCIES, BHUKHARPUR	326.71	326.71
SHIV KIRANA STORE-DABLA (SALONA MOD)	95.05	30.05
SHIV ENTERPRISES, BHANGARI	0	46.16
SHIV SHUKLA, KANPUR	60.12	60.12
SHIV TRADERS, DERWA	132.1243	132.1243
SHIV PROVISION STORE, PARSATKAR	0	64.43
SHIV SALES, OSIAN	0	63.9
SHIV AGENCIES, BALNAMPUR	30.24	30.24
SHIV ENTERPRISES, NODA	32.85	29.85
SHIV ENTERPRISES, BARABANKI	0	25
SHIV PAINT & HARDWARES, SAIDPUR	147.57	147.57
SHIV AGENCY, RAIBAREILLY	432.36	432.36
SHIV AGENCIES, MAU	43.1	43.1
SHIV PROVISION STORE, KUTINA	218.24	320.43
SHIV PRAKASH, BARABANKI	116.34	0
SHIV TRADERS, BHADALPUR	7.64	15.85
SHIV AGENCIES, BINDI	370.4064	370.4064
SHIV AGENCIES, Bindi (Knp)	423.55	423.55
SHIV CHARAN, PYARE LAL, SHAHAHANPUR	86.52	86.52
SHIV ENTERPRISES, DELHI	54.58	34.58
SHIV PRAKASH GUPTA, GHATAMPUR	0	0.1
SHIV ENTERPRISES, VARANSI	194.07	194.07
SHIV TRADERS, MIRJAPUR	210.95	210.95
SHIVHAR ENTERPRISES, GOTWA BAZAR	0	199.96
SHIV KANATH AGENCY, PAJ MARIWAR	180.95	0
SHIV SANPAT TRADING CO, BANSUR	3.34	3.34
SHIV JAGDAMBA TRADERS, DHOLPUR	14.71	157.92
SHIV KRISHNA ENTERPRISES, FADI NAGAR	39.71	0
SHIV KRISHNA TRADING CO., NORTH DELHI	338.87	338.87
SHIV BALAJI TRADING COMPANY, JODHPUR	0	46.08
SHIV SANPATI TRADERS, KOTKASIM	187.14	0
SHIV SANPATI TRADING COMPANY, MAHJWA	654.01	235.58
SHIV HANUMAN AGENCIES, PRAYAGRAJ (UP)	13.54	0
SHIV NIVAS AGENCIES, BHOPALGARH	28.9	28.9
SHIV ON AGENCIES, SUMERPUR	325.21	325.21
SHIV SAI AGENCY, SHAHAHANPUR	115.36	115.36
SHIV SHYAM TRADING COMPANY, ETAWAH	203.15	0
SHIV TRADERS, BILARA	117.68	6.48
SHIV VARDHMAN AGENCIES, MAWACTY	116.9694	116.9694
SHIV BALAJI TRADERS, KARDOL	0	0.33
SHIV BALAJI TRADERS, BHATPARAN	316.66	29.33
SHIV BALAJI TRADERS, BHATPARAN (Knp)	0	40.01
SHIV CHANDRA AGENCIES, NAUTANVA	72.09	287.08
SHIV KRISHNA AGENCIES, ALWAR	61.06	152.25
SHIV KRISHNA ENTERPRISES, BARATHI	137.57	10.19
SHIV Krishna Enterprises, Barathi (Knp)	0	5.42
SHIV LAXMI TRADERS, MAHARAGARH	193.4	193.4
SHIV RAM GENERAL STORE, POKRAN	47.08	47.08
SHIV RAM PRODUCE CENTER, KUCHERA	0	89.47
SHIV SAHIB TRADERS, NAWABGANI	52.31	52.31
SHIV SAI MEDICAL, TAPUKRA	37.91	37.91
SHIV SHANTI NATH KIRANA STORE, UNMARA	38.18	221.77



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SHUKLA SALES, PALLA KALAN	2.55	2.55
SHYAM AGENCIES, BANSUR	137.02	137.02
SHYAM AGENCY, MERTACITY	422.04	253.52
SHYAM (I) OMKAR, BINDER	128.59	0
SIDDH SHREE VINAYAK TRADERS, PARBATSAR	136.34	333.98
SIDH ENTERPRISES, MAHARAJGARH	5.16	105.16
Singh Agencies, Kothawan (Kno)	107.47	107.47
SINGH ENTERPRISES, KOTHAWAN	15.05	7.3
SINGLA SALES CORPORATION, SHAHDARA, Patli	2.95	2.95
SONI TRADERS, KHODA (SHADABAD)	1.37	0
SONU PROVISION STORE, KISHANGARH BASS	230.36	172.64
SAI RAM TRADERS, MAU	333.7	0
Sastry Agencies, Bhartua (Kno)	27.87	27.87
SUNDARAM TRADERS, RAMGARH	58.53	222.85
SUNAL AGENCIES, ASHOP	22.19	22.19
Sunil Enterprises, Doharia Bazar (Kno)	20.52	20.52
SUNIL ENTERPRISES, DOHARIA BAZAR	112.171	647.831
SUNIL KUMAR GUPTA C/O JITENDRA GUPTA, GORAKHPUR	275.82	475.82
SUNRISE ENTERPRISES, WEST DELHI	4.66	4.66
SURPRIYA TRADERS, PIPRAICH	0	0.19
SURAJ AGENCIES, PAU MARIWAR	271.41	271.41
SURAJ TRADING COMPANY, NAGOUR	2.16	50.16
SUSPENSE A/C	288.644	85.844
SWAGAT SALES, HALDWAN	347.92	347.92
TANUJ RAM GUPTA, KOTKASIM	95.65	95.65
TANYA TRADERS, VARANSI	178.86	178.86
TATTA TRADING COMPANY, DELHI	128.96	128.96
THE SHORCO	132.98	132.98
THIRUPATI TRANSPORT CO, KANPUR	828.545	828.545
TRIVENI ENTERPRISES, PHUTHAWA (CHORI CHORA)	623.01	623.01
UDAI AGENCIES, MUMSHIGANJ	360.24	370.76
Uda Agencies, Mustafganj (Kno)	58.86	58.86
UNESH KRANA STORE, KASHA	513.74	26.19
UTTAM KISHKA, KANPUR	139.05	139.05
V AGENCY, KHUSHKHORA (TAPUKARA)	227.84	0
VAISHAV ENTERPRISES, RAMNAGAR	0	15
VAISHNAV SALES CORPORATION, SONAJU	5.03	5.03
VARDHAMAN JAIN STORE, DANGKE	0	0.0034
VEERCHAND VIMAL KUMAR, BANETHA	4.65	0
VIRAT AGENCIES, HARDOI	0	26
VIRAT AGENCIES, ZHANGI	0	2.97
VIRAT JASIRAL (CINEMA WALE) MEHINAGAR	264.42	264.42
VIRAT PROVISION STORE, MANDAWAR	325.15	1167.99
VITMESH SINGH CHAUHAN, MALWAN	214.04	165.31
VINAY SHUKLA, KANPUR (RAWATPUR GAOIN)	308.11	384.77
VINAYAK AGENCIES, RAIBARDILLY	0	55
VINOD AGENCIES, BARABANKI	0	20
VINOD AGENCIES, GANGAPUR CITY	5.99	17.06
VINOD KUMAR, MANDI KUMAR JAIN, DIKOLIA	0	0.62
VINOD KUMAR CHAURASIA, KASRA	115.64	115.64
VINOD MISHRA, RAWATPUR KANPUR	78.07	78.07
VISHESH ENTERPRISES, LUCKNOW	476.74	476.74
VYAS ENTERPRISES, BUNAIL	250.41	250.41
WARSHI ENTERPRISES, BACHHRAWAN	6	10
WASH KRANA STORE, KAKOD	6.18	4.74
WASH AGENCIES, SOJATI GATE, (JODHPUR)	141.36	141.36
Yagendra Kumar, Ravindra Kumar, Anand Nagar (Kno)	32	32
YOGENDRA KUMAR, RAVINDRA KUMAR, ANAND NAGAR	17.23	17.23
YOGESH AGENCY, TIWARA	81.88	81.88
<b>Total</b>	<b>60,951.65</b>	<b>78,408.98</b>



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Director

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Director

# PARNAMI INCENSE PRIVATE LIMITED

## Notes forming part of the financial statements

### Note 16 Cash and cash equivalents

(in Rs '00)		
Particulars	As at 31 March, 2023	As at 31 March, 2022
(a) Cash on hand	2784.37	4712.754
(b) Cheques, drafts on hand		
(c) Balances with banks	1241.19	2257.461
(d). Balance with banks in deposit accounts		
<b>Total</b>	<b>4,026</b>	<b>6,970</b>
Of the above, the balances that meet the definition of Cash and cash equivalents as per AS 3 Cash Flow Statements is	4,026	6,970

### Note no. 16.1 Bank Deposits with more than twelve Months Maturity

Particulars	As at 31 March, 2023
Bank Deposits with more than twelve Months Maturity	
Bank Deposits other than above	
<b>Total</b>	<b>-</b>



Parnami Incense Pvt. Ltd.

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Parnami Incense Pvt. Ltd.

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Director

# PARNAMI INCENSE PRIVATE LIMITED

## Notes forming part of the financial statements

### Note 17 Short term Loans and Advances

(in Rs '00)

Particulars	As at 31 March, 2023	As at 31 March, 2022
(a) Loans and advances to related parties		
Secured, considered good	-	-
Unsecured, considered good	-	-
Doubtful	-	-
Less: Provision for doubtful loans and advances	-	-
(b) Others Loans & advances		
(i) Loans and advances to customer		
Secured, considered good		
Unsecured, considered good	50651.33	0
Doubtful	-	-
(ii) Loans and advances to Staff		
Secured, considered good	-	-
Unsecured, considered good	1427.33	-
Doubtful	-	-
Less: Provision for doubtful loans and advances	1,427	-
	-	-
	1,427	-
(ii) Balances with government authorities		
(i) Advance income tax (2016-17 and 2019-20)	-	290.94
(ii) Advance income tax (2020-21)	-	595.6
(ii) Advance income tax (2021-22)	-	570.6
(iii) TDS AY 22-23	-	-
(iii) Other Security Deposit		680.15
	52,079	2,137
<b>Total</b>	<b>52,079</b>	<b>2,137</b>

Note:17.1 Short-term loans and advances include amounts due from:


Particulars	As at 31st March 2023	As at 31 March, 2022
Directors *	-	-
Other officers of the Company *	-	-
Firms in which any director is a partner (give details per firm)	-	-
Private companies in which any director is a director or member	-	-
	-	-

### Note 18 Other Current Assets

(in Rs '00)

Particulars	As at 31st March 2023	As at 31 March, 2022
Gst Input	-	422.552
Income Tax Refundable	886.48	0
TDS Receivable	1538.5	0
MAT Credit	1510.01	1510.01
Loans and Advances	200.93	5539.2935
	<b>4,136</b>	<b>7,472</b>

1. Parnami Incense Pvt. Ltd.  
  
 Director

1. Parnami Incense Pvt. Ltd.  
  
 Director



Notes forming part of the financial statements

Note 19 Revenue from operations

(In Rs '00)

	Particulars	As at 31 March, 2023	As at 31 March, 2022
(a)	Sale of products (Refer Note (i) below)	259087.6353	251259.6954
(b)	Sale of Services (Refer Note (i) below)	-	-
(c)	Other operating revenues	-	-
	<b>Total</b>	<b>2,59,088</b>	<b>2,51,260</b>

Note	Particulars	As at 31 March, 2023	As at 31 March, 2022
(i)	<b>Sale of Products comprises</b> Veda Ethnic Incense Sticks	2,59,088	2,51,260
(ii)	<b>Sale of Services comprises</b>	-	-
	<b>Total</b>	<b>2,59,088</b>	<b>2,51,260</b>

Note 20 Other income

	Particulars	As at 31 March, 2023	As at 31 March, 2022
(a)	Interest income (Refer Note (i) below)	-	595
(b)	Other non-operating income (net of expenses directly attributable to such income) (Refer Note (ii) below)	9,680	8,866
	<b>Total</b>	<b>9,680</b>	<b>9,461</b>

Note	Particulars	As at 31 March, 2023	As at 31 March, 2022
(i)	<b>Interest Income</b> Bank interest	-	594.72
	Interest on Capital Accounts in Firms/LLPs	-	-
	Interest on Tax Refunds	-	-
	<b>Total</b>	<b>-</b>	<b>594.72</b>
(ii)	<b>Other non-operating income comprises:</b> Rental income	9680	8865.97
	Miscellaneous income (net of expenses directly attributable)	-	-
	Share of Profit in LLP firms	-	-
	Sundry Balance Written off	-	-
	Profit on sale of Shares	-	-
	<b>Total</b>	<b>9,680</b>	<b>8,866</b>

Parnami Incense Pvt. Ltd.

*[Signature]*  
Director

Parnami Incense Pvt. Ltd.

*[Signature]*  
Vineeta Parnami



**PARNAMI INCENSE PRIVATE LIMITED**

**Notes forming part of the financial statements**

**Note 21.a Purchase of Stock in Trade**

(in Rs '00)

Particulars	As at 31 March, 2023	As at 31 March, 2022
Purchase of stock	187502.5946	211088.725
<b>Total</b>	<b>1,87,503</b>	<b>2,11,089</b>

**Note 21.b Changes in inventories of finished goods, work-in-progress and stock-in-trade**

(in Rs '00)

Particulars	As at 31 March, 2023	As at 31 March, 2022
<b>A. Inventories at the end of the year: (As verified and certified by the management)</b>		
Finished Goods	74194.15	91999.09
<b>Total A</b>	<b>74,194</b>	<b>91,999</b>
<b>Inventories at the beginning of the year:</b>		
Finished Goods	91999.09	82861.04
<b>Total B</b>	<b>91,999</b>	<b>82,861</b>
<b>Net (increase) / decrease</b>	<b>17,805</b>	<b>(9,138)</b>

**Note 22 Employee benefits expense**

(in Rs '00)

Particulars	As at 31 March, 2023	As at 31 March, 2022
Salaries & Wages	9558.87	9428.41
Remuneration & Bonus to Directors	3480	3480
Staff Welfare Expenses	380.1	135
<b>Total</b>	<b>13,419</b>	<b>13,043</b>

**Note 23 Finance costs**

(in Rs '00)

Particulars	As at 31 March, 2023	As at 31 March, 2022
(a) Interest expense on:		
(i) Borrowings		
Interest Paid on Bank Loan	5406.5	-
Interest on others	-	-
(ii) Trade payables	-	-
(b) Other borrowing cost		
Loan Processing Charges	-	-
Bank Charges	942.7429	54.5709
<b>Total</b>	<b>6,349</b>	<b>55</b>

For Parnami Incense Pvt. Ltd.

*[Signature]*  
Director

For Parnami Incense Pvt. Ltd.

*[Signature]*  
Director



Notes forming part of the financial statements

Note 24 Other expenses

Particulars	(in Rs '00)	
	As at 31 March, 2023	As at 31 March, 2022
<b>A. DIRECT EXPENSES</b>		
IPO Conduct Expenses	-	-
Underwriting Fees	-	-
Demat Charges	-	-
Compliance Contract Expenses	-	-
Stock broking Expenses	-	-
<b>Total Direct expenses</b>	-	-
<b>B. OTHER EXPENSES</b>		
Advertisement	640.29	784.77
Audit Fees	0	250
Computer & Software Expenses	0	126.9333
Insurance Expenses	115.63	115.6667
Misc Expenses	15.58	214.36
Office Expenses	0	0
Postage & Courier	122.03	251.57
Professional & Legal	517	851
Travelling & Marketing Expenses	17846.66	16934.34
(Salary) Security Guard	0	0
Electricity & Water Charges	1143.56	1191.84
MCA Filing fees	0	0
Rate Difference Expense A/C	43.86	0.61
Sample A/C	1.53	1.65
Shortage Claim Expenses	0	24.5696
Wright Off	189.51	892.9358
Dharmada Expense A/C	0	180
SEBI Registration fees	0	0
Business Promotion Expenses	1552.7798	2181.8585
Referral Commission Expenses	0	0
Printing and Stationery	86.26	99.04
Repairs & Maintenance	388.8833	365.222
Selling Commission	54.87	32.19
Telephone Expenses	201	225.37
Car Expense	0	0
Internet Charges	0	0
Lease Tax	0	0
Security expenses	0	0
Share of Loss on Investment in Partnership/LLP Firm	0	0
Urban Development Tax	0	0
Membership & Subscription Fees	0	0
Packing Expenses	4361.321	4502.945
Freight & Cartage	7438.05	6708.74
Cash Discount	2878.3104	3024.4376
GST Penalty	0.5	0
Festival Expenses	115	395
Directors Meeting Fees	20	20
Economic Rent Paid	256.8	280.8
Rounded Off	0.3632	0.9277
Sundry balance Written Off	13.3998	
<b>Total Other expenses</b>	<b>38,003</b>	<b>39,658</b>
<b>Grand Total</b>	<b>38,003</b>	<b>39,658</b>

Notes forming part of the financial statements

Notes: 24.1

Particulars	As at 31 March, 2023	As at 31 March, 2022
(i) Payments to the auditors comprises (net of service tax input credit, where applicable):		
As auditors - statutory audit	-	-
As auditors - internal audit	-	-
For other services	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

Pr. Varnami Income Pvt. Ltd.

*[Signature]*

Director

Pr. Varnami Income Pvt. Ltd.

*[Signature]*

Director

# Notes forming part of the financial statements

## Note 25 Additional Information to the financial statements

Note	Particulars		
25.1	The Schedule III has used for the preparation of financial statements. This has significantly impacted the disclosure and presentation made in the financial statements. Previous year's figures have been regrouped / reclassified wherever necessary to correspond with the current year's classification / disclosure.		
25.2	<b>Contingent liabilities and commitments (to the extent not provided for)</b>		
	<b>Particulars</b>	<b>As at 31 March, 2023</b>	<b>As at 31 March, 2022</b>
(i)	<b>Contingent liabilities</b>		
	(a) Claims against the Company not acknowledged as debt	NIL	NIL
	b). Guarantees	NIL	NIL
	c). Others money for which the company is contingently liable	NIL	NIL
(ii)	<b>Commitments</b>		
	a). Estimated amount of contracts remaining to be executed on capital account and not provided for	NIL	NIL
	b). Uncalled liability on shares and other investments partly paid	NIL	NIL
	c). Other commitments	NIL	NIL
	<b>Total (i+ii)</b>	<b>NIL</b>	<b>NIL</b>
25.3	<b>Title Deeds of Immovable Properties</b>		
	All the Immovable properties held by the company individually and are in its name		
25.4	<b>Revaluation of the Property, Plant and Equipments</b>		
	The company has not revalued any of its property, Plant and Equipments during the reporting period		
25.5	<b>Disclosures of Loans &amp; Advances granted to Promoters, directors, KMPs and the related parties</b>		
	The company has granted loans and advances in the nature of loans to related parties which are repayable on demand or without specifying any terms or period of repayment		
	<b>Type of Promoter</b>	<b>Amount of loan or advance in the nature of loan outstanding</b>	<b>% to the total Loans and advances in the nature of loans</b>
	Promoters		
	Directors		
	KMPs		
	Related Parties		
	<b>Total</b>		
25.6	<b>Capital Work in Progress (CWIP)</b>		
	There is no capital work in progress undergoing in the company at the balance sheet date		
25.7	<b>Disclosures of Benami Properties held</b>		
	There is no proceedings have been initiated or pending against the company for holding any benami property under the benami Transactions (Prohibition) Act, 1988 (45 of 1988) and the rules made thereunder		
25.8	<b>Disclosures of Wilful Defaulter</b>		
	The company has not been declared wilful defaulter by any bank or financial institution		
25.9	<b>Relationship with struck off Companies</b>		
	The company has no transactions with companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956		
25.10	<b>Registration of Charges or Satisfaction with Registrar of Companies</b>		
	There are no charges or satisfaction which are yet to be registered with Registrar of Companies		
25.11	<b>Layers of the company</b>		
	The company has not subsidiary companies as at the balance sheet date		



Parvati Inhouse Pvt. Ltd.

*[Signature]*  
Director

*[Signature]*  
Director

## Notes forming part of the financial statements

25.12	<b>Disclosures required under Section 22 of the Micro, Small and Medium Enterprises Development Act, 2006</b>		
	<b>Particulars</b>	<b>As at 31 March, 2023</b>	<b>As at 31 March, 2022</b>
	(i) Principal amount and the interest due thereon remaining unpaid to any supplier as at the end of each accounting year	NIL	NIL
	(ii) the amount of interest paid by the buyer in terms of section 16 of the Micro, Small and Medium Enterprises Development Act, 2006 along with the amount of the payment made to the supplier beyond the appointed day during each accounting year;	NIL	NIL
	(iii) The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the Micro, Small and Medium Enterprises Development Act, 2006	NIL	NIL
	(v) The amount of interest accrued and remaining unpaid at the end of the accounting year	NIL	NIL
	(vi) the amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues above are actually paid to the small enterprise, for the purpose of disallowance of a deductible expenditure under section 23 of Micro, Small and medium enterprises Development Act, 2006	NIL	NIL
Dues to Micro and Small Enterprises have been determined to the extent such parties have been identified on the basis of information collected by the Management. This has been relied upon by the auditors.			
25.13	<b>Value of imports calculated on CIF basis :</b>		
	<b>Particulars</b>	<b>As at 31 March, 2023</b>	<b>As at 31 March, 2022</b>
	Raw materials	-	-
	Components & Spares Parts	-	-
	Capital Goods	-	-
	<b>Grand Total:</b>	-	-
25.14	<b>Expenditure in foreign currency</b>		
	<b>Particulars</b>	<b>As at 31 March, 2023</b>	<b>As at 31 March, 2022</b>
	Royalty	-	-
	Know-how	-	-
	Professional and consultation fees	-	-
	Other matters	-	-
	Non Convertible Debenture review fees	-	-
	Advertisement Expense	-	-
<b>Total</b>		-	-
25.15	<b>Details of consumption of imported and indigenous items *</b>		
	<b>Particulars</b>	<b>As at 31 March, 2023</b>	<b>As at 31 March, 2022</b>
	<u>Imported</u>		
	Raw materials	-	-
	Components	-	-
	Spare parts	-	-
	<b>Total</b>	-	-
	<u>Indigenous</u>		
	Raw materials	-	-
	Components	-	-
	Spare parts	-	-
	<b>Total</b>	-	-
Details of consumption of imported and indigenous items for the current year is provided by management.			



Parnami Incense Pvt. Ltd.

  
Director

**PARNAMI INCENSE PRIVATE LIMITED**

Notes forming part of the financial statements

25.16	<b>Earnings in foreign exchange :</b>		
	<b>Particulars</b>	<b>As at 31 March, 2023</b>	<b>As at 31 March, 2022</b>
	Export of goods calculated on FOB basis		
	Royalty, know-how, professional and consultation fees		
	Interest and dividend		
	Other income, indicating the nature thereof.		
25.17	<b>Amounts remitted in foreign currency during the year on account of dividend</b>		
	<b>Particulars</b>	<b>As at 31 March, 2023</b>	<b>As at 31 March, 2022</b>
	Amount of dividend remitted in foreign currency		
	Total number of non-resident shareholders (to whom the dividends were		
	Total number of shares held by them on which dividend was due		
	Year to which the dividend relates		
25.18	<b>Earnings Per Share</b>		
	<b>Particulars</b>	<b>As at 31 March, 2023</b>	<b>As at 31 March, 2022</b>
	<b>Basic &amp; Diluted</b>		
	Net profit / (loss) for the year attributable to the equity shareholders	1,960	2,171
	Weighted average number of equity shares	10,000	10,000
	Par value per share	100	100
	Earnings per share - Basic & diluted	19.60	21.71
25.19	<b>Deferred Tax (Liability)/asset</b>		
	<b>Particulars</b>	<b>As at 31 March, 2023</b>	<b>As at 31 March, 2022</b>
	Deferred Tax Asset	2,283	2,849
	Depreciation as per Income tax Act	4,236	3,988
	Depreciation as per Companies Act	1,953	1,139
	Difference in value of book balances and tax balance	508	296
	Tax effect of items constituting deferred tax assets		
	Deferred Tax Liability	-	-
	Difference in value of book balances and tax balance	-	-
	Tax effect of items constituting deferred tax liability	508	296
	Total	468	172
	Previous Year		
	Deferred Tax Expense / (Saving)	976	468
25.20	<b>Ratios</b>		
(a)	<b>Current Ratio</b> (Current Assets / Current Liabilities)	1.56	1.23
(b)	<b>Debt-Equity Ratio</b> Long term Borrowings/Total Networth of the company)	-	-
(c)	<b>Debt Service Coverage Ratio</b> (Profit After Tax+Depreciation+Interest on term Loan)/Term Loan Installment+Interest on term Loan	-	-
(d)	<b>Return on Equity Ratio</b> Net profit after tax/Total Equity of the company	0.02	0.02
(e)	<b>Inventory turnover ratio</b> Inventory of the company/Turnover from Operations	0.28	0.35
(f)	<b>Trade Receivables turnover ratio</b> Total Receivables/Turnover from Operations	0.23	0.14
(g)	<b>Trade payables turnover ratio</b> Total Payables/Turnover from the Operations	0.06	0.11
(h)	<b>Net capital turnover ratio</b> Total Networth of the company/Turnover from the Operations	0.38	0.38
(i)	<b>Net profit ratio</b> Net profit after Tax/Turnover from the Operations	0.01	0.01
(j)	<b>Return on Capital employed</b> (Profit After Tax /Total Networth)	0.02	0.02
(k)	<b>Return on investment</b> (Profit after Tax + Interest on Term Loan)/Long Term Debt+Total Net Worth	0.01	0.01

Parnami Incense Pvt. Ltd.

*(Signature)*

Director

