

**THE KOHINOOR SAW MILLS COMPANY LIMITED**  
**BALANCE SHEET AS AT 31st March 2023**

(□ In Lakhs)

Particulars	Note No.	As at 31st March 2023	As at 31st March 2022
<b>ASSETS</b>			
<b>(1) Non-current assets</b>			
(a) Property, Plant and Equipment	2	0.18	0.18
(b) Financial Assets			
(i) Other financial assets	3	0.77	0.77
(c) Deferred tax assets (net)		-	-
<b>(2) Current assets</b>			
(a) Inventories	4	0.05	0.16
(b) Financial Assets			
(i) Trade receivables	5	1.08	-
(ii) Cash and cash equivalents	6	0.84	1.81
(c) Current Tax Assets (Net)		-	-
(d) Other current assets		-	-
<b>Total Assets</b>		<b>2.92</b>	<b>2.92</b>
<b>EQUITY AND LIABILITIES</b>			
<b>EQUITY</b>			
(a) Equity Share capital	7	5.00	5.00
(b) Other Equity	8	(12.93)	(13.00)
<b>LIABILITIES</b>			
<b>(1) Non-current liabilities</b>			
		-	-
<b>(2) Current liabilities</b>			
a) (ii) Trade payables	9	0.53	1.00
(iii) Other financial liabilities	10	9.50	9.50
(b) Other current liabilities	11	0.80	0.40
(c) Provisions		-	-
(d) Current Tax Liabilities (Net)		0.02	0.02
<b>Total Equity and Liabilities</b>		<b>2.92</b>	<b>2.92</b>

**Significant Accounting Policies**

As per our separate report of even date attached

The accompanying notes form an integral part of the financial statements (1 to 22)

For and on behalf of the Board of Directors

Prabhu Hegde & Associates  
Chartered Accountants  
FRN: 012225 S  
*Manginatti*  
Manginatti Prabhu S  
Partner  
M.No : 221515

*P K Mayan Mohamed*  
P K Mayan Mohamed  
Director  
(DIN: 00026897)

*Pushya Sitaraman*  
Pushya Sitaraman  
Director  
(DIN: 06537196)

Place: Kannur

Date: 29-05-2023

**THE KOHINOOR SAW MILLS COMPANY LIMITED**  
**STATEMENT OF PROFIT AND LOSS THE YEAR ENDED 31st March 2023**

( □ In Lakhs)

	Particulars	Note No.	For the Year ended 31st March 2023	For the Year ended 31st March 2022
I	Revenue from operations	12	1.14	1.51
II	Other income	13	1.68	1.68
III	<b>Total Revenue (I + II)</b>		<b>2.82</b>	<b>3.19</b>
IV	<b>Expenses:</b>			
	Cost of materials consumed	14	0.63	0.80
	Depreciation and amortization expense	2	-	-
	Other expenses	15	2.09	2.32
	<b>Total Expenses (IV)</b>		<b>2.72</b>	<b>3.12</b>
V	Profit / (Loss) before Exceptional Items and tax (III-IV)		0.10	0.08
VI	Exceptional Items		-	-
VII	<b>Profit before tax (III - IV+VI)</b>		<b>0.10</b>	<b>0.08</b>
VIII	<b>Tax expense:</b>			
	(1) Current tax		0.03	0.02
	(2) Prior tax adjustment		-	-
	(3) Deferred tax		-	-
IX	<b>Profit (Loss) for the period (VII - VIII)</b>		<b>0.07</b>	<b>0.06</b>
X	<b>Other comprehensive income</b>			
	<b>A (i) Items that will not be reclassified to profit or loss</b>		-	-
	<b>B (i) Items that will be reclassified to profit or loss</b>		-	-
XI	<b>Total Comprehensive Income for the period (IX+X)(Comprising Profit (Loss) and Other Comprehensive Income for the period)</b>		<b>0.07</b>	<b>0.06</b>
XII	<b>Earnings per equity share:</b>	16		
	(1) Basic		1.46	1.20
	(2) Diluted		1.46	1.20
<i>See accompanying notes to the financial statements.</i>				


As per our separate report of even date attached

The accompanying notes form an integral part of the financial statements (1 to 22)

For and on behalf of the Board of Directors

Prabhu Hegde & Associates  
Chartered Accountants  
FRN: 012225 S  
  
Manjunath Prabhu S  
Partner  
M.No : 221515

  
P K Mayan Mohamed  
Director  
(DIN: 00026897)

  
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Director  
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