

Balance Sheet as at 31st March 2023

₹ in lakhs

Particulars	Note No.	As at 31st March 2023	As at 31st March 2022
EQUITY AND LIABILITIES			
Shareholder's funds			
Share capital	1	256.98	256.98
Reserves and surplus	2	(11,285.67)	(9,381.39)
Money received against share warrants		0.00	0.00
		(11,028.69)	(9,124.41)
Share application money pending allotment		0.00	0.00
Non-current liabilities			
Long-term borrowings		5,388.34	5,466.99
Deferred tax liabilities (Net)	4	18.40	18.40
Other long term liabilities		0.00	0.00
Long-term provisions	6	0.00	0.00
		5,406.74	5,485.39
Current liabilities			
Short-term borrowings	7	451.98	550.08
Trade payables	8		
(A) Micro enterprises and small enterprises		0.00	0.00
(B) Others		7,545.23	4,978.48
Other current liabilities	9	3,913.23	3,980.24
Short-term provisions	6	171.53	210.50
		12,081.97	9,719.30
TOTAL		6,460.01	6,080.28
ASSETS			
Non-current assets			
Property, Plant and Equipment and Intangible assets			
Property, Plant and Equipment		372.88	315.22
Intangible assets		0.00	0.00
Capital work-in-Progress		0.00	0.00
Intangible assets under development		0.00	0.00
Non-current investments		81.00	81.00
Deferred tax assets (net)	4	0.00	0.00
Long-term loans and advances	13	0.00	0.00
Other non-current assets	14	126.79	122.07
		580.67	518.29
Current assets			
Current investments	15	0.00	0.00
Inventories	16	914.97	1,416.25
Trade receivables	17	1,596.78	1,261.88
Cash and cash equivalents	18	25.87	20.38
Short-term loans and advances	13	2,892.34	2,430.27
Other current assets		449.39	433.20
		5,879.34	5,561.99
TOTAL		6,460.01	6,080.28

The accompanying notes are an integral part of the financial statements.

As per our report of even date

For SANJAY LALIT AND CO

Chartered Accountants

(FRN: 009763C)

Sanjay Lalit & Co.
Muzaffar-nagar
009763C
Chartered Accountants

LALIT KUMAR
PARTNER

Membership No.: 079866
Place: Muzaffarnagar
Date: 01/09/2023
UDIN : 23079565BGYIQY3942

For U P. Bone Mill Pvt. Ltd.

Arshi Jamal
Director
ARSHI JAMAL
Director
DIN: 07185316

For and on behalf of the Board of Directors,
For U P. Bone Mill Pvt. Ltd.

SHAMSHAD AHMAD
Director
DIN: 07981377

Statement of Profit and loss for the year ended 31st March 2023

₹ in lakhs

Particulars	Note No.	31st March 2023	31st March 2022
Revenue			
Revenue from operations	21	19,554.88	13,436.53
Less: Excise duty		0.00	0.00
Net Sales		19,554.88	13,436.53
Other income		5.23	5.03
Total Income		19,560.11	13,441.56
Expenses			
Cost of material Consumed	23	18,954.35	11,974.15
Purchase of stock-in-trade		0.00	0.00
Changes in inventories	25	117.49	(160.16)
Employee benefit expenses	26	26.00	24.06
Finance costs	27	78.85	72.21
Depreciation and amortization expenses	11	25.92	26.65
Other expenses	28	2,261.77	2,503.76
Total expenses		21,464.39	14,440.68
Profit before exceptional, extraordinary and prior period items and tax		(1,904.28)	(999.13)
Exceptional items		0.00	0.00
Profit before extraordinary and prior period items and tax		(1,904.28)	(999.13)
Extraordinary items		0.00	0.00
Prior period item		0.00	0.00
Profit before tax		(1,904.28)	(999.13)
Tax expenses			
Current tax		0.00	0.00
Deferred tax		0.00	0.00
Excess/short provision relating earlier year tax		0.00	0.00
Profit(Loss) for the period		(1,904.28)	(999.13)
Earning per share-in ₹			
Basic	29		
Before extraordinary Items		(74.10)	(38.88)
After extraordinary Adjustment		(74.10)	(38.88)
Diluted			
Before extraordinary Items		0.00	0.00
After extraordinary Adjustment		0.00	0.00

The accompanying notes are an integral part of the financial statements.

As per our report of even date

For SANJAY LALIT AND CO.

Chartered Accountants

(FRN: 009763C)

LALIT KUMAR

PARTNER

Membership No.: 079565

Place: Muzaffarnagar

Date: 01/09/2023

UDIN : 23079565BGYIQY3942



For U P. Bone Mill Pvt. Ltd. and on behalf of the Board of Directors.

Arshi Jamal
Director

ARSHI JAMAL
Director
DIN: 07185316

Shamshad Ahmad
Director
DIN: 07981377

Notes to Financial statements for the year ended 31st March 2023

The previous year figures have been regrouped / reclassified, wherever necessary to confirm to the current year presentation.

Note No. 1 Share Capital

₹ in lakhs

Particulars	As at 31st March 2023	As at 31st March 2022
Authorised :		
Shares of rs 10/-each	300.00	300.00
Issued :		
Shares of rs 10/- each	256.98	256.98
Subscribed and paid-up :		
Shares of rs 10/- each	256.98	256.98
Total	256.98	256.98

Reconciliation of the Shares outstanding at the beginning and at the end of the reporting period

₹ in lakhs

	As at 31st March 2023		As at 31st March 2022	
	No. of Shares	Amount	No. of Shares	Amount
At the beginning of the period	25,69,825	256.98	25,69,825	256.98
Issued during the Period	0.00	0.00	0.00	0.00
Redeemed or bought back during the period	0.00	0.00	0.00	0.00
Outstanding at end of the period	25,69,825	256.98	25,69,825	256.98

Right, Preferences and Restriction attached to shares

Equity shares

The company has only one class of Equity having a par value Rs. 10.00 per share. Each shareholder is eligible for one vote per share held. The dividend proposed by the board of directors is subject to the approval of the shareholders in ensuing Annual General Meeting, except in case of interim dividend. In the event of liquidation, the Equity shareholders are eligible to receive the remaining assets of the company after distribution of all preferential amounts, in proportion to their shareholding.

Details of shareholders holding more than 5% shares in the company

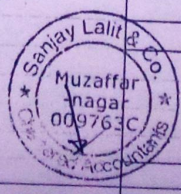
Type of Share	Name of Shareholders	As at 31st March 2023		As at 31st March 2022	
		No. of Shares	% of Holding	No. of Shares	% of Holding
Equity [NV: 10.00]	Jagram	2,26,200	8.80	2,26,200	8.80
Equity [NV: 10.00]	Gulzar Rana	1,80,950	7.04	1,80,950	7.04
Equity [NV: 10.00]	M/s Ishean enterprises	1,86,125	7.24	1,86,125	7.24
Total :		5,93,275	23.08	5,93,275	23.08

Note No. 2 Reserves and surplus

₹ in lakhs

Particulars	As at 31st March 2023	As at 31st March 2022
Surplus		
Opening Balance		
Add: Addition during the year	(9,900.76)	(8,901.48)
Less: Opening diff. of E-payment Ledger	0.00	0.00
Less: Interest On TDS on Pur	0.00	0.06
Less: Loss for the year	0.00	(0.06)
Less: Interest on TCS	(1,904.28)	(999.13)
Closing Balance	0.00	(0.16)
	(11,805.04)	(9,900.76)
Securities premium		
Opening Balance		
Add: Addition during the year	519.37	519.37
Less : Deletion during the year	0.00	0.00
Closing Balance	0.00	0.00
Balance carried to balance sheet	519.37	519.37
	(11,285.67)	

For U P. Bone Mill Pvt. Ltd.
 Director



Note No. Long-term borrowings

Particulars	As at 31st March 2023			As at 31st March 2022		
	Non-Curre nt	Current Maturities	Total	Non-Curre nt	Current Maturities	Total
Term Loan - From banks						
PNB-C/C-Covid Loan 510 unsecured	38.38	2.78	41.16	43.75	33.33	77.08
	38.38	2.78	41.16	43.75	33.33	77.08
Term Loan - From Others						
Dasna Steels Pvt. Ltd. Bijnor unsecured	29.50	0.00	29.50	102.79	0.00	102.79
Rana News Media Pvt. Ltd. unsecured	36.20	0.00	36.20	36.20	0.00	36.20
Brandwatch Communications Pvt Ltd unsecured	79.65	0.00	79.65	79.65	0.00	79.65
Jambudwip Export and Import Ltd unsecured	1,913.68	0.00	1,913.68	1,913.68	0.00	1,913.68
Nichi Manufacturing Pvt Ltd unsecured	32.00	0.00	32.00	32.00	0.00	32.00
Sarvroopey Vyapaar Pvt Ltd unsecured	3,248.47	0.00	3,248.47	3,248.47	0.00	3,248.47
Rana Concast Ltd unsecured	10.45	0.00	10.45	10.45	0.00	10.45
	5,349.96	0.00	5,349.96	5,423.24	0.00	5,423.24
The Above Amount Includes						
Unsecured Borrowings	5,388.34	2.78	5,391.11	5,466.99	33.33	5,500.32
Amount Disclosed Under the Head "Short Term Borrowings"(Note No. 7)		(2.78)	(2.78)		(33.33)	(33.33)
Net Amount	5,388.34	0	5,388.34	5,466.99	0	5,466.99

Note No. 4 Deferred Tax

Particulars	As at 31st March 2023	As at 31st March 2022
Deferred tax liability		
Deferred tax liability depreciation	18.40	18.40
Gross deferred tax liability	18.40	18.40
Net deferred tax assets		
Net deferred tax liability	0.00	0.00
	18.40	18.40

Note No. 6 Provisions

Particulars	As at 31st March 2023			As at 31st March 2022		
	Long-term	Short-term	Total	Long-term	Short-term	Total
Other provisions						
Other Provision	0.00	171.53	171.53	0.00	210.50	210.50
	0.00	171.53	171.53	0.00	210.50	210.50
Total	0.00	171.53	171.53	0.00	210.50	210.50

Note No. 6 Other Provision

Particulars	As at 31st March 2023		As at 31st March 2022	
	Long-term	Short-term	Long-term	Short-term
Salary and Wages Payable	0.00	2.08	0.00	1.94
T.D.S. Payable on Freight	0.00	0.83	0.00	0.15
Bonus	0.00	1.22	0.00	1.17
Electricity Expenses Payable	0.00	45.18	0.00	188.88
Freight on IGST	0.00	1.69	0.00	0.77
Cheque Payable	0.00	117.51	0.00	16.50
TDS Payable on Purchase-194Q	0.00	1.81	0.00	0.26
Income Tax Audit Fees Payable	0.00	0.15	0.00	0.15
TDS ON COMMISSION	0.00	0.15	0.00	0.00
TCS Payable on sale	0.00	0.18	0.00	0.00
Audit Fee Payable	0.00	0.60	0.00	0.00



TDS Payable	0.00	0.14	0.00	0.07
Total	0.00	171.53	0.00	210.50

Note No. 7 Short-term borrowings

Particulars	As at 31st March 2023	As at 31st March 2022
Loans Repayable on Demands - From banks		
Cash credit(CL) secured	449.20	516.74
Current maturities of long-term debt	449.20	516.74
	2.78	33.33
Total	2.78	33.33
	451.98	550.08

Note No. 8 Trade payables

Particulars	As at 31st March 2023	As at 31st March 2022
(B) Others		
Creditors for Raw Material	7,073.81	4,975.42
Creditors for others	471.42	3.05
Total	7,545.23	4,978.47
	7,545.23	4,978.47

Trade Payables Ageing Schedule

Particular	Current Year					Previous Year				
	Less than 1 Yrs	1-2 Years	2-3 Years	More than 3 Yrs	Total	Less than 1 Yrs	1-2 Years	2-3 Years	More than 3 Yrs	Total
MSME					0.00					0.00
Others	4936.83	1576.89	836.67	194.84	7545.23	3940.60	837.76	200.11		4978.48
Disputed Dues-MSME					0.00					0.00
Disputed- Others					0.00					0.00

Note No. 9 Other current liabilities

Particulars	As at 31st March 2023	As at 31st March 2022
Others payables		
ADVANCE FROM CUSTOMERS	3,913.23	3,980.24
Total	3,913.23	3,980.24

Note No. 9(a) Other current liabilities: ADVANCE FROM CUSTOMERS

Particulars	31st March 2023	As at 31st March 2022
JAI MAA BHAGWATI TRADERS	2,088.77	2,088.77
UTTRANCHAL IRON AND STEEL TRADERS	1,771.93	1,771.93
OM CASTING	0.00	2.37
U K ENTERPRISES	8.50	8.50
ADVANCE FROM OTHERS	44.03	108.67
Total	3,913.23	3,980.24

For P. Bone Mill Pvt. Ltd.

Arjun Jaiswal
Director

For P. Bone Mill Pvt. Ltd.

Sinaiti
Director



Property, Plant and Equipment and Intangible assets as at 31st March 2023

Assets	Useful Life (in Years)	Gross Block				Accumulated Depreciation/ Amortisation				Net Block	
		Balance as at 1st April 2022	Additions during the year	Addition on account of business acquisition	Deletion during the year	Balance as at 31st March 2023	Balance as at 1st April 2022	Provided during the year	Deletion / adjustments during the year	Balance as at 31st March 2023	Balance as at 31st March 2022
A Tangible assets											
Own Assets											
OFFICE EQUIPMENTS	8.00	23.29	0.00	0.00	0.00	23.29	16.18	2.67	0.00	4.45	7.12
ELECTRIC INSTALLATION	10.00	103.97	0.00	0.00	0.00	103.97	91.21	1.34	0.00	11.43	12.77
Building	30.00	74.87	0.00	0.00	0.00	74.87	35.91	2.34	0.00	36.62	38.96
LABORATORY EQUIPMENT	10.00	1.88	0.00	0.00	0.00	1.88	0.76	0.18	0.00	0.95	1.13
TRUCK	8.00	25.38	0.00	0.00	0.00	25.38	24.11	0.00	0.00	1.27	1.27
LAND		82.41	0.00	0.00	0.00	82.41	0.00	0.00	0.00	82.41	82.41
Plant and Machinery	15.00	493.66	90.68	0.00	30.76	553.58	322.09	19.38	23.66	235.76	171.57
Total (A)		805.47	90.68	0.00	30.76	865.39	490.25	25.92	23.66	372.88	315.22
P.Y Total		805.47	0.00	0.00	0.00	805.47	463.60	26.65	0.00	315.22	341.87

General Notes :

No depreciation if remaining useful life is negative or zero.

Depreciation is calculated on pro-rata basis in case assets is purchased/sold during current F.Y.

If above assets is used for any time during the year for double shift, the depreciation will increase by 50% for that period and in case of the triple shift the depreciation shall be calculated on the basis of 100% for that period.

For U.P. Bone Mills Pvt. Ltd.
Anshu Jaiswal
Director



For U.P. Bone Mills Pvt. Ltd.
Anshu Jaiswal
Director

U P BONE MILLS PRIVATE LIMITED

108-109, PRATAP BHAWAN, PARTAP BHAWAN, 5, BAHADUR SHAH ZAFAR MARG, NEW DELHI-110002

CIN : U74899DL1999PTC099721

Non-current investments

₹ in lakhs

Particulars	As at 31st March 2023	As at 31st March 2022
Non-Trade Investment(Valued at cost unless stated otherwise)		
Other non-current investments (Quoted)		
In Others		
Rana News Media pvt. Ltd.(Share) (Lower of cost and Market value)	81.00	81.00
Gross Investment	81.00	81.00
Net Investment	81.00	81.00
Aggregate amount of quoted investments (Market Value:0.00) (2022:0.00)	81.00	81.00
Aggregate amount of unquoted investments		

Note No. 13 Loans and advances

₹ in lakhs

Particulars	As at 31st March 2023		As at 31st March 2022	
	Long-term	Short-term	Long-term	Short-term
Other loans and advances				
Shah Times	0.00	292.74	0.00	120.57
Mittal Processors Pvt Ltd	0.00	0.71	0.00	0.71
Irtiza Rana	0.00	0.00	0.00	11.50
Maa Bhagwati Trading Company	0.00	2.97	0.00	2.97
Sagar Traders	0.00	0.13	0.00	0.52
Chirag Industries	0.00	0.57	0.00	0.57
Bhandari Enterprises	0.00	0.55	0.00	0.55
Bhumik Enterprises	0.00	1.07	0.00	1.07
Aggarwal Steel Corporation	0.00	3.66	0.00	3.66
Shree Ram Trading Co.	0.00	22.55	0.00	22.55
T.M.S. India, Mzn	0.00	0.00	0.00	7.55
Rishu Buildtech Pvt Ltd	0.00	6.75	0.00	11.75
Advance to suppliers for Others	0.00	72.39	0.00	13.76
TCS on sale (advance for F.Y. 2021-22)	0.00	0.06	0.00	0.06
Advances to Suppliers for Raw Material	0.00	2,488.19	0.00	2,232.48
	0.00	2,892.34	0.00	2,430.27
Total	0.00	2,892.34	0.00	2,430.27

Note No. 14 Other non-current assets

₹ in lakhs

Particulars	As at 31st March 2023	As at 31st March 2022
Security Deposit	126.79	122.07
Miscellaneous expenditure not written off		
Total	126.79	122.07

Note No. 14 Other non-current assets:Security Deposit

₹ in lakhs

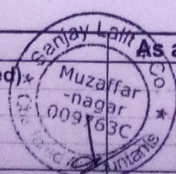
Particulars	31st March 2023	31st March 2022
SECURITY TELEPHONE	0.02	0.02
SECURITY WIRH UPCL	124.85	120.25
FDR	1.92	1.80
Total	126.79	122.07

Note No. 16 Inventories

₹ in lakhs

Particulars	As at 31st March 2023	As at 31st March 2022
(Valued at cost or NRV unless otherwise stated)		
Raw Material	347.84	715.72
Finished Goods	431.91	549.41
Stores and spares	135.22	151.12
Total	914.97	1,416.25

For U P Bone Mill Pvt. Ltd.



Anshu Jamal

31st March 2023

U P BONE MILLS PRIVATE LIMITED

108-109, PRATAP BHAWAN, PARTAP BHAWAN, 5, BAHADUR SHAH ZAFAR MARG, NEW DELHI-110002
CIN : U74899DL1999PTC099721

Note No. 17 Trade receivables
₹ in lakhs

Particulars	As at 31st March 2023	As at 31st March 2022
Secured, Considered good	0.00	0.00
Unsecured, Considered Good	1,596.78	1,261.88
Doubtful	0.00	0.00
Allowance for doubtful receivables	0.00	0.00
Total	1,596.78	1,261.88

(Current Year)
₹ in lakhs

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade receivables (considered good)	241.08	735.69	504.96	72.56	42.49	1,596.78
(ii) Undisputed Trade Receivables (considered doubtful)	0.00	0.00	0.00	0.00	0.00	0.00
(iii) Disputed Trade Receivables considered good	0.00	0.00	0.00	0.00	0.00	0.00
(iv) Disputed Trade Receivables considered doubtful	0.00	0.00	0.00	0.00	0.00	0.00
(v) Provision for doubtful receivables	0.00	0.00	0.00	0.00	0.00	0.00

(Previous Year)
₹ in lakhs

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade receivables (considered good)	446.57	618.28	154.54	42.49	0.00	1,261.88
(ii) Undisputed Trade Receivables (considered doubtful)	0.00	0.00	0.00	0.00	0.00	0.00
(iii) Disputed Trade Receivables considered good	0.00	0.00	0.00	0.00	0.00	0.00
(iv) Disputed Trade Receivables considered doubtful	0.00	0.00	0.00	0.00	0.00	0.00
(v) Provision for doubtful receivables	0.00	0.00	0.00	0.00	0.00	0.00

Note No. 18 Cash and cash equivalents
₹ in lakhs

Particulars	As at 31st March 2023	As at 31st March 2022
Balance with banks		
Balance other banks current account	0.10	0.10
Total	0.10	0.10
Cash in hand		
Cash in hand	25.76	20.28
Total	25.76	20.28
	25.87	20.38

Note No. 18(a) Cash and cash equivalents: Balance with banks: Balance other banks current account
₹ in lakhs

Particulars	As at 31st March 2023	As at 31st March 2022
P.N.B. C/A 12107 MZN	0.10	0.10
Total	0.10	0.10

Note No. Other current assets
₹ in lakhs

Particulars	As at 31st March 2023	As at 31st March 2022
Other Assets		
IGST on Other	0.17	0.17
IGST Duty Demand (F.Y. 2017-18)	51.57	0.00
E-payment cash ledger CGST	1.00	1.00
E-payment cash ledger SGST	0.99	0.99
Total	53.73	2.16



For U.P. Bone Mill Pvt. Ltd. For U.P. Bone Mill Pvt. Ltd.

Arshi Jaiswal

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U P BONE MILLS PRIVATE LIMITED
108-109, PRATAP BHAWAN, PARTAP BHAWAN, 5, BAHADUR SHAH ZAFAR MARG, NEW DELHI-110002
CIN : U74899DL1999PTC099721

E-payment cash ledger IGST	0.48	0.50
GST ITC Available	122.85	125.24
Prepaid insurance	0.00	0.42
Advances with Govt.	272.20	302.25
Total	449.39	433.20

Other current assets:Other Assets:GST ITC Available
₹ in lakhs

Particulars	31st March 2023	31st March 2022
IGST INPUT	0.00	90.27
CGST INPUT	44.64	18.41
SGST INPUT	78.21	16.56
Total	122.85	125.24

Other current assets:Other Assets:Advances with Govt.
₹ in lakhs

Particulars	31st March 2023	31st March 2022
TDS Receivable on Electricity Security (18-19)	0.54	0.54
TCS Receivable Electricity 20-21	0.66	0.66
TDS Receivable on Electricity Security (16-17)	0.31	0.31
TDS Receivable on Electricity Security (15-16)	0.31	0.31
TDS Receivable on FDR	0.44	0.44
TDS Receivable (14-15) on electricity	0.05	0.05
TDS Receivable (13-14)	0.01	0.01
Income Tax Refundable (2009-10)	0.02	0.02
Income Tax Refundable (2009-10)	2.41	2.41
Income Tax refundable (2011-12)	0.33	0.33
Income Tax Refundable (2012-13)	0.77	0.77
Excise Duty Under Protest	15.00	15.00
IGST Receivable	8.94	9.15
Income Tax Demand under protest	2.11	2.11
Vat Receivable on purchase	0.22	0.22
VAT Receivable Capital Goods 16-17	0.07	0.07
Excise Duty Under Protest	0.67	0.67
Excise Duty Under Protest	22.44	22.44
TDS Receivable(19-20)	0.14	0.14
TDS Receivable UPCL (2019-20)	0.68	0.68
IGST Penalty Underprotest	4.65	4.65
IGST other Underprotest	18.93	18.93
CGST Receivable	4.65	4.65
SGST Receivable	5.03	0.06
TDS Deposit U/P by Department (18-19)	5.03	0.06
TDS Receivable UPCL 20-21	0.58	0.58
CGST duty underprotest	0.52	0.52
IGST duty under protest	0.00	7.02
SGST duty under protest	0.00	33.32
TCS receivable on Purchase (F.Y. 2020-21)	0.00	20.28
TDS Receivable on Purchase-194Q (2021-22)	5.31	4.37
TDS Receivable on Electricity (2021-22)	8.11	8.11
TDS Receivable UPCL Security (2021-22)	1.41	1.41
TDS Receivable on Cash Withdrawal (2021-22)	0.49	0.49
Pre Deposit Under Protest (Excise)	0.54	0.54
TDS Receivable on Cash Withdrawal (2022-23)	140.43	140.43
TDS Receivable on UPCL (2022-23)	0.24	0.00
TCS Receivable on Purchase (2022-23)	0.51	0.00
TDS Receivable on Purchase-194Q (2022-23)	0.46	0.00
ADVANCE INCOME TAX	17.63	0.00
TDS Receivable on Electricity(F.Y. 2022-23)	0.50	0.50
Total	272.20	302.25



For U P Bone Mill Pvt. Ltd. For U P Bone Mill Pvt. Ltd.

 Ashish Jaiswal
 Director

 272.20
 302.25

U P BONE MILLS PRIVATE LIMITED

108-109, PRATAP BHAWAN, PARTAP BHAWAN, 5, BAHADUR SHAH ZAFAR MARG, NEW DELHI-110002
CIN : U74899DL1999PTC099721

Note No. 21 Revenue from operations

₹ in lakhs

Particulars	31st March 2023	31st March 2022
Sale of products		
Revenue sale manufactured goods	19,554.88	13,433.13
Sale of Scrap(NDP)	0.00	3.40
	19,554.88	13,436.53
Net revenue from operations	19,554.88	13,436.53

Other income

₹ in lakhs

Particulars	31st March 2023	31st March 2022
Interest Income		
Interest from long-term government securities	5.11	4.92
Interest on fixed deposits Long term investments	0.12	0.11
	5.23	5.03
Total	5.23	5.03

Other income:Interest Income:Interest from long-term government securities

₹ in lakhs

Particulars	31st March 2023	31st March 2022
Interest on Electricity Security Deposited	5.11	4.92
Total	5.11	4.92

Note No. 23 Cost of material Consumed

₹ in lakhs

Particulars	31st March 2023	31st March 2022
Inventory at the beginning		
Raw Material	715.72	4.48
	715.72	4.48
Add:Purchase		
Raw Material	18,407.04	12,552.96
	18,407.04	12,552.96
Add/Less:Other Adjustment		
Raw Material	179.42	132.44
	179.42	132.44
Less:-Inventory at the end		
Raw Material	347.84	715.72
	347.84	715.72
Total	18,954.34	11,974.16

Details of material consumed

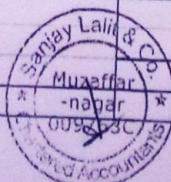
₹ in lakhs

Particulars	31st March 2023	31st March 2022
Raw Material		
Raw Material	18,954.34	11,974.16
	18,954.34	11,974.16
Total	18,954.34	11,974.16

Details of inventory

₹ in lakhs

Particulars	31st March 2023	31st March 2022
Raw Material		
Raw Material	347.84	715.72
	347.84	715.72
Total	347.84	715.72



For U P Bone Mill Pvt. Ltd.

Abhishek Jaiswal
Director

For U P Bone Mill Pvt. Ltd.

Sanjay Lalit
Director

U P BONE MILLS PRIVATE LIMITED

108-109, PRATAP BHAWAN, PARTAP BHAWAN, 5, BAHADUR SHAH ZAFAR MARG, NEW DELHI-110002
CIN : U74899DL1999PTC099721

Raw Material: Other Adjustment

Particulars	31st March 2023	31st March 2022
Raw Material		
Freight Inward	179.42	132.44
	179.42	132.44
	179.42	132.44

Details of purchase

Particulars	31st March 2023	31st March 2022
Raw Material		
Raw Material	18,407.04	12,552.96
Total	18,407.04	12,552.96
	18,407.04	12,552.96

Note No. 23 Value of import and indigenous material consumed

Particulars	Unit of Measurement	31st March 2023	31st March 2022
Raw Material		Value	Quantity
Raw Material	Mt	18,954.34	0.00
		18,954.34	11,974.16
			0.00

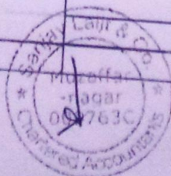
Particulars	31st March 2023	31st March 2022
	Value	%to total Consumption
Raw Material		value
Imported	0.00	0.00
Indigenous	18,954.34	100.00
	18,954.34	100.00
		11,974.16
		100.00

Note No. 25 Changes in inventories

Particulars	31st March 2023	31st March 2022
Inventory at the end of the year		
Finished Goods	431.91	549.41
Inventory at the beginning of the year	431.91	549.41
Finished Goods	549.41	389.25
(Increase)/decrease in inventories	549.41	389.25
Finished Goods	117.49	(160.16)
	117.49	(160.16)

Note No. 26 Employee benefit expenses

Particulars	31st March 2023	31st March 2022
Salaries and Wages		
Salary and wages	24.79	22.90
Bonus	1.22	1.17
Total	26.01	24.07
	26.01	24.07



For U P. Bone Mill Pvt. Ltd.

For U P. Bone Mill Pvt. Ltd.

Director

Director

U P BONE MILLS PRIVATE LIMITED

108-109, PRATAP BHAWAN, PARTAP BHAWAN, 5, BAHADUR SHAH ZAFAR MARG, NEW DELHI-110002

CIN : U74899DL1999PTC099721

Note No. 27 Finance costs

₹ in lakhs

Particulars	31st March 2023	31st March 2022
Interest		
Interest on short-term loans from banks	75.80	69.83
	75.80	69.83
Other Borrowing costs		
Bank charges	0.85	0.14
Processing fee	2.14	2.14
Interest on TDS	0.07	0.10
	3.06	2.38
Total	78.86	72.21

Note No. 11 Depreciation and amortization expenses

₹ in lakhs

Particulars	31st March 2023	31st March 2022
Depreciation on tangible assets	25.92	26.65
Total	25.92	26.65

Note No. 28 Other expenses

₹ in lakhs

Particulars	31st March 2023	31st March 2022
Consumption of stores and spare parts	1,056.16	1,363.76
Power and fuel	1,147.87	1,083.07
Statutory Audit Fees	0.60	0.60
Income Tax Audit Fees	0.15	0.15
Factory Act Fees	0.00	0.34
Printing and stationery	0.09	0.00
Legal and professional Fees	9.90	10.55
Vehicle running expenses	0.87	0.72
Repairs and maintenance of plant and machinery	32.69	37.80
Short and Excess	0.00	0.00
Inspection Charges	0.04	0.26
Penalty on GST paid	0.01	0.01
Freight on Repair and Maintenance	0.66	1.37
Commissin on Sale	3.00	0.00
Sales Promotion Exp.	0.00	2.86
Pollution Fees	0.00	0.52
Stock Audit Exp	0.00	0.43
Insurance Exp	1.61	1.19
Rates and taxes	0.00	0.07
ROC Charges	0.09	0.08
Travelling Expenses	0.53	0.00
Paint Exp.	0.50	0.00
Rebate and Discount	0.03	0.00
Loss on sale of Plant & Machinery	6.98	0.00
Total	2,261.77	2,503.76

Note No. 28(a) Other expenses:Power and fuel

₹ in lakhs

Particulars	31st March 2023	31st March 2022
Power and Fuel	74.72	15.34
Electricity Expenses	1,073.15	1,067.73
Total	1,147.87	1,083.07

For U.P. Bone Mill Pvt. Ltd.

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Director

For U.P. Bone Mill Pvt. Ltd.

Anshu Jaiswal
Director