

M/S.PARAMOUNT DYE TEC LIMITED**CIN:- U13997PB2024PLC060422****Balance Sheet for the 31 March 2024**

Amount (in Lakhs)

Particulars		Note No.	As at 31 March 2024	As at 31 March 2023
I.	EQUITY AND LIABILITIES			
1	Shareholders' funds			
	(a) Share capital	3	2.25	-
	(b) Reserves and surplus	4	3017.30	-
2	Non-current liabilities			
	(a) Long-term borrowings	5	569.33	-
	(b) Deferred tax liabilities (Net)			
3	Current liabilities			
	(a) Short-term borrowings	6	1100.83	-
	(b) Trade payables	7	507.48	-
	(d) Short-term provisions	8	366.59	-
	TOTAL		5563.76	-
II.	ASSETS			
	Non-current assets			
1	(a) Fixed assets			
	(i) Property, Plant & Equipment	9	1681.40	-
	(ii) Intangible assets			
	(b) Non-current investments		-	
2	Current assets			
	(b) Inventories	10	1756.92	-
	(c) Trade receivables	11	1347.05	-
	(d) Cash and cash equivalents	12	488.36	-
	(e) Short-term loans and advances	13	290.03	-
	(f) Other current assets		-	
	TOTAL		5563.76	-
	Significant Accounting Policies and Notes on Accounts	2	-	-

Notes referred to above and notes attached there to form an integral part of Financial Statement

As per our report attached

For Rajesh Mehru & Co.

Chartered Accountants

FRN: 011715N

CA Rajesh Mehru
(Partner)

M. No.090725

UDIN: 24090725BKACSV4434

DATE:- 31-05-2024

Place:LUDHIANA

For & Behalf of Board

M/S.PARAMOUNT DYE TEC LIMITED

KUNAL ARORA
Director

DIN No- 09791270

PALKI ARORA
Director

DIN No- 09791271

M/S.PARAMOUNT DYE TEC LIMITED
CIN:- U13997PB2024PLC060422
Profit and Loss Statement for the 31 March 2024

Amount (in Lakhs)

Particulars	Refer Note No.	As at 31 March 2024	As at 31 March 2023
I. Revenue from operations	14	1690.06	-
II. Other income	15	12.55	-
III. Total Revenue (I + II)		1702.61	-
IV. Expenses:			
Cost of materials consumed		-	-
Opening Stock of material		1796.58	-
Add: Purchase of material		1093.98	-
Less: Closing Stock of material		1756.92	-
Sub Total		1133.64	-
Manufacturing Expenses	16	10.89	-
Employee benefits expense	17	21.32	-
Finance costs	18	20.18	-
Other Expenses	19	47.29	-
Depreciation and amortization expense		12.83	-
Total Expenses		112.50	-
Profit before exceptional and extraordinary items and tax (III-IV)			
VI. Exceptional items (Preliminary Expenses W/off			
VII. Profit before extraordinary items and tax (V - VI)		456.47	-
VIII. Extraordinary Items			
IX. Profit before tax (VII- VIII)			
X Tax expense:			
(1) Current tax		114.89	-
(2) Deferred tax			
(2) Mat			
Profit (Loss) for the period from continuing operations (VII-VIII)		341.58	-
XII Profit/(loss) from discontinuing operations			
XIII Tax expense of discontinuing operations			
Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)			
XV Profit (Loss) for the period (XI + XIV)		341.58	-
XVI Earnings per equity share:			
(1) Basic		1,521.43	-
(2) Diluted		1,521.43	-

Notes referred to above and notes attached there to form an integral part of Financial Statement

As per our report attached
For Rajesh Mehru & Co.
Chartered Accountants
FRN: 011715



CA Rajesh Mehru
(Partner)
M. No.090725
UDIN: 24090725BKACSV4434
DATE:- 31-05-2024
Place:LUDHIANA

For & Behalf of Board
M/S.PARAMOUNT DYE TEC LIMITED

KUNAL ARORA **PALKI ARORA**
Director Director
DIN No- 09791270 DIN No- 09791271

M/S.PARAMOUNT DYE TEC LIMITED

**NOTE 3
SHARE CAPITAL**

Share Capital	As at 31 March 2024	As at 31 March 2023
	Amount (in Lakhs)	Amount (in Lakhs)
Authorised 1200000 Equity Shares of Rs.10 each	1200.00	-
Issued 16539 Equity Shares of Rs.10 each	1.00	-
Subscribed & Paid up 10000 Equity Shares of Rs.10 each	1.00	-
12451 Equity Shares of Rs.10 each	1.25	-
Total	2.25	-

The Company has one class of equity shares having a par value of Rs. 10/- each. Each holder of equity shares is entitled to one vote per share.

NOTE 3 A

RECONCILIATION OF SHARE CAPITAL AS ON 31.03.2024

Particulars	Equity Shares	
	Number	Amount (in Lakhs)
Shares outstanding at the beginning of the year		
Shares Issued during the year	.22	2.25
Shares bought back during the year	.00	-
Shares outstanding at the end of the year	.22	2.25

There is no Holding / Ultimate Holdings Company of the Company.

NOTE 3 B

DETAIL OF SHARE HOLDER HAVING MORE THAN 5% OF SHARE HOLDING AS ON DATE 31.03.2024

SR NO	Name of Shareholder	As at 31 March 2024	
		No. of Shares held	% of Holding
1	SMT. PALKI ARORA	.05	0.20
2	SH. KUNAL ARORA	.18	0.80
	TOTAL	.22	1.00

NOTE 3 C

3.3. DETAILS OF THE SHARES ISSUED DURING THE YEAR

SR NO	Name of Shareholder	No. of Shares issued	Value per Share	Equity Share Capital (Rs.)	Share Premium (Rs.)
1	04.01.2024 (At the time of Incorporation)	.10	10.00	1.00	-
2	28.02.2024 (Shares issued for: Conversion of Unsecured Loan of the Directors of the Company Sh. Kunal Arora and Smt. Palki Arora. Acquisition of Land from Sh. Kunal Arora.)	.22	21,500.00	1.25	2675.72
	Total	.32		2.25	2675.72

M/S.PARAMOUNT DYE TEC LIMITED

Directirector

Director



M/S.PARAMOUNT DYE TEC LIMITED

NOTE 4

Reserves & Surplus	As at 31 March 2024	As at 31 March 2023
	Amount (in Lakhs)	Amount (in Lakhs)
A. Share Premium		
Opening Balance		
(+) Current Year Transfer	2675.72	
(-) Written Back in Current Year		
Closing Balance	2675.72	
B. General Reserve		
Opening balance		-
(+) Net Profit/(Net Loss) For the current year	341.58	-
(+) Transfer from Reserves	.00	-
(-) Proposed Dividends	.00	-
(-) Interim Dividends	.00	-
(-) Transfer to Reserves	.00	-
(-) Previous Year Adjustment		-
Closing Balance	341.58	-
TOTAL	3017.30	-

4.1 Share Premium

Share premium represents amount of premium recognised on issue of shares to shareholders at a price more than its face value. During the year the shares were issued at premium as mentioned in Table 3C

4.2. General Reserve

General reserve is used from time to time to transfer profits from retained earnings for appropriation purposes. As the general reserve is created by a transfer from one component of equity to another and is not an item of other comprehensive income, items included in the general reserve will not be reclassified subsequently to profit or loss.

During the year the amount transferred to the General Reserve on account of the profit during the year was INR.341.58 Lakhs

M/S.PARAMOUNT DYE TEC LIMITED

Director

Director



M/S.PARAMOUNT DYE TEC LIMITED

NOTE 5

Long Term Borrowings	As at 31 March 2024	As at 31 March 2023
	Amount (in Lakhs)	Amount (in Lakhs)
Secured		
(A) Other Loans	90.99	
from other Banks / Fianacial Institutions		
	90.99	-
Less: Current Maturities	12.78	
In case of continuing default as on the balance sheet date in repayment of loans and interest with respect to (a)		
1. Period of default	.00	-
2. Amount	.00	-
Unsecured		
(B) Loans and advances from related parties	491.12	-
(of the above,is guaranteed by Directors and / or others) (As per List "A")		
	491.12	-
Total	569.33	-

5.1. The Secured Term Loans have been secured as follows:

- The Term Loan No. CVR004206367257 procured for acquiring the Motor Vehicle from Ashok Leyland has been procured by hypothecating the same asset.
- The Term Loan No. 135584572 procured for acquiring the Motor Vehicle from Krishna BMW has been procured by hypothecating the same asset.
- The Term Loan No. 121721069 procured for acquiring the Motor Vehicle from Kia has been procured by hypothecating the same asset.
- The Term Loan No. 21869465 procured for acquiring the loan from TATA Capital Finance Service Limited has been procured against the Personal Guarantee and Personal Hypothecation made by the Promoter and Director Mr. Kunal Arora.

5.2. The Unsecured Loans have been secured as follows:

- The Unsecured Loans procured from M/s Indian Infotech Software Limited has been secured by providing the charge on the Borrower or its assets to the extent of the outstanding amount over existing lenders.
- The Unsecured Loans procured from M/s Paramount Syntex Private Limited have been procured on the basis of Personal Guarantees of the Promoters.

M/S.PARAMOUNT DYE TEC LIMITED

Director

Director



NOTE-6		
Short Term Borrowings	As at 31 March 2024	As at 31 March 2023
	Amount (in Lakhs)	Amount (in Lakhs)
Secured		
(a) Working Capital Limit		
From Axis Bank #924030017450298	1088.05	-
(Secured By Book Debts & Stock)	1088.05	-
In case of continuing default as on the balance sheet date in repayment of loans and interest with respect to (a)		
1. Period of default	Nil	Nil
2. Amount	Nil	Nil
Add: Current Maturities of Long Term Loans	12.78	
Unsecured		
(A) Loans and advances from related parties		
(of the above, if guaranteed by Directors and / or others)	Nil	Nil
	.00	-
In case of continuing default as on the balance sheet date in repayment of loans and interest with respect to (a)		
1. Period of default	Nil	Nil
2. Amount	Nil	Nil
Total	1100.83	-
Details of Security for Working Capital Borrowings		
Working capital borrowings from banks are secured as follows:		
Hypothecation of stocks of raw material, stock in process and finished goods, receivables/ book debts and other current assets (both present and future).		
Details of the Current Year Maturity is as follows:		
Short Term Borrowings	As at 31 March 2024	As at 31 March 2023
	Amount (in Lakhs)	Amount (in Lakhs)
Axis Bank (Ashok Leyland) CVR004206367257	1.65	-
HDFC Bank Ltd (BMW) 135584572	4.35	-
HDFC Bank Ltd (Kia) 121721069	3.51	-
TATA Capital Financial Service 21869465	3.27	-
	12.78	-
M/S.PARAMOUNT DYE TEC LIMITED		
Director	Director	



M/S.PARAMOUNT DYE TEC LIMITED

NOTE 7

Trade Payables	As at 31 March 2024	As at 31 March 2023
	Amount (in Lakhs)	Amount (in Lakhs)
(a) Trade Payables (As per List "C")	507.48	-
Total	507.48	-

Creditors Ageing as per List "C"

NOTE 8

Short Term Provisions	As at 31 March 2024	As at 31 March 2023
	Amount (in Lakhs)	Amount (in Lakhs)
ESI payable	.13	-
Electricity Expense Payable	.78	-
Labour Welfare Fund Payable	.08	-
PF Payable	.13	-
Professional Tax	.01	-
Puneet Arora	7.30	-
Director Remmuneration	7.58	-
Interest Payable	.43	-
Provision for Income Tax	17.40	-
GST Payable on Commission	37.08	-
Gratuity CL	.01	-
Gratuity Non CL	2.24	-
Salary & Wages Payable	2.09	-
TCS on Gst Payable	.45	-
TDS on Interest (194A)	.15	-
TDS on Commission (194H)	.17	-
TDS on Contractor (194C)	.00	-
TDS on Professional Charges	5.78	-
TDS on Purchase (194Q)	.40	-
TDS on Rent	.31	-
TDS on Salary	.76	-
Advance From Employee	.54	-
Income Tax Payable (AY 24-25)	275.70	-
Cheque issued but not clear	1.91	-
(c) Advances From Customers As Per List-D	5.15	-
Total	366.59	-

M/S.PARAMOUNT DYE TEC LIMITED

Director

Director



M/S.PARAMOUNT DYE TEC LIMITED

NOTE 10

Disclosure pursuant to Note no.O (i), (ii) and (ii) of Part I of Schedule VI to the Companies Act, 2013

Inventories	As at 31 March 2024	As at 31 March 2023
	Amount (in Lakhs)	Amount (in Lakhs)
c. Inventories (Valued as declared by Management)	1756.92	-
Total	1756.92	

10.1. The cost of inventories recognised as an expense during the year in respect of continuing operations was Lakhs Rs. 1133.64

10.2. The method of valuation of inventories has been stated in note 2.9

NOTE 11

Trade Receivables	As at 31 March 2024	As at 31 March 2023
	Amount (in Lakhs)	Amount (in Lakhs)
Trade receivables As Per List-E	1347.05	
SUB TOTAL	1347.05	-
Trade receivables outstanding for a period exceeding six months from the date they are due for payment		
SUB TOTAL	.00	-
Total	1347.05	-

11.1. The credit period allowed on sales generally vary, on case to case basis, business to business, based on market conditions, maximum credit period allowed is 45 days (2023-24 - 45 days) in case of yarn and 45 days (2023-24 - 45 days) in case of fabric

11.2. There are no major customers that represent more than 10% of total balances of trade receivables.

11.3 Debtors Ageing as per List "E"

M/S.PARAMOUNT DYE TEC LIMITED

Director

Director



M/S.PARAMOUNT DYE TEC LIMITED

NOTE 12

For the purpose of financial statements cash and cash equivalents include cash on hand and bank balances. Cash and cash equivalent at the end of reporting period can be reconciled to the related items in balance sheet as follows:

Cash and cash equivalents	As at 31 March 2024	As at 31 March 2023
	Amount (in Lakhs)	Amount (in Lakhs)
Cash In hand & Imperest Account	18.03	-
Axis Bank #924020001963080	469.39	-
Axis Bank #921030007034164	.94	-
Total	488.36	-

NOTE 13

Short-term loans and advances	As at 31 March 2024	As at 31 March 2023
	Amount (in Lakhs)	Amount (in Lakhs)
<u>Other loans and advances (specify nature) (As per List "D")</u>		
Amount Held with Revenue Department		
Other Loan & Advances	290.03	-
As Per List-F		
TOTAL	290.03	-
Total	290.03	-

M/S.PARAMOUNT DYE TEC LIMITED

Director

Director



M/S.PARAMOUNT DYE TEC LIMITED

LIST "A" OF SECURED LOAN AS ON 31.03.2024

PARTICULARS	Amount (in Lakhs)	Amount (in Lakhs)
Axis Bank (Ashok Leyland) CVR004206367257	2.24	-
HDFC Bank Ltd (BMW) 135584572	29.73	-
HDFC Bank Ltd (Kia) 121721069	8.94	-
TATA Capital Financial Service 21869465	50.08	-
TOTAL.....	90.99	-

LIST "B" OF UNSECURED LOAN AS ON 31.03.2024

PARTICULARS	Amount (in Lakhs)	Amount (in Lakhs)
Paramount Syntex Pvt. Ltd	39.77	-
Indian Infotech Software Limited	451.35	-
TOTAL.....	491.12	-

M/S.PARAMOUNT DYE TEC LIMITED

Director

Director



M/S.PARAMOUNT DYE TEC LIMITED

LIST "D" OF ADVANCE FROM CUSTOMERS AS ON 31.03.2024

	Amount (in Lakhs)	Amount (in Lakhs)
Advances From Customer		
Lovekush Enterprises	4.98	-
Ishan Spinners Private Limited	.04	-
U.K. Wool Agencies	.13	-
TOTAL.....	5.15	-

LIST "F" OF Loan & Advances AS ON 31.03.2024

PARTICULARS	Amount (in Lakhs)	Amount (in Lakhs)
Gst Receivable (Not Reflected on 2A)	3.43	-
Loan To Employees	.10	-
TCS Receivable AY 24-25	.16	-
TDS not shown in 26AS	.88	-
TDS Receivable (Ass Yr 23-24)	3.86	-
Electronic Cash Ledger CGST	.00	-
Electronic Cash Ledger SGST	.00	-
Electronic Credit Ledger CGST	17.05	-
Electronic Credit Ledger SGST	3.09	-
Electricity Security	11.73	-
Paramount Dye Tec Ltd (Capital Increase Fee)	2.56	-
TDS Receivable on Commission	10.30	-
Prepaid Insurance	.40	-
Cheque Receivable	11.00	-
Advance to Suppliers		
Jasbir Dyeing House	.11	-
K.K. Impex	50.00	-
Krishna Automobiles	1.98	-
Kunal Arora (Electricity)	.00	-
Lakshmi Machine Works Limited	36.21	-
One Com	15.00	-
Pdg Wool Traders	.06	-
Roop Construction Co.	2.11	-
Super Machine Works Pvt. Ltd.	120.00	-
TOTAL.....	290.03	-

M/S.PARAMOUNT DYE TEC LIMITED

Director

Director



M/S.PARAMOUNT DYE TEC LIMITED
LIST "C" OF SUNDRY CREDITORS AS ON 31.03.2024
(Amount in Lakhs)

Particulars	Not due	Outstanding for following periods from due date of payment				Total
		Less than 1 year				
		1-2 years	2-3 years	More than 3 years	Total	
Undisputed dues-MSME	-	187.57	-	-	-	187.57
Undisputed dues-Other	-	319.90	-	-	-	319.90
Disputed dues-MSME	-	-	-	-	-	-
Disputed dues-Other	-	-	-	-	-	-
Total Trade Payable	-	507.48	-	-	-	507.48

Particulars	AMOUNT	Outstanding for following periods from due date of payment				Total
		0M-12M	12M-24M	24M-36M	More than 36M	
B . K . Hightech Spinners	.65	.65	-	-	-	.65
B.B.N Enterprises	.26	.26	-	-	-	.26
Darwin Platform Mass Media Pvt. Ltd.	4.05	4.05	-	-	-	4.05
Demarte Industries Ltd.	300.20	300.20	-	-	-	300.20
Devex Juris	.48	.48	-	-	-	.48
Dinesh Textiles	.14	.14	-	-	-	.14
Eureka Forbes Limited	.06	.06	-	-	-	.06
J.J. Enterprises	.17	.17	-	-	-	.17
Jain Mill Store	.08	.08	-	-	-	.08
Jasbir Oil Co.	.15	.15	-	-	-	.15
Jay Bee Textiles	.07	.07	-	-	-	.07
Kashish Apparels	6.40	6.40	-	-	-	6.40
Lakshmi Milling Works (Regd.)	.03	.03	-	-	-	.03
Mehra Yarns	12.36	12.36	-	-	-	12.36
Nestler Yarns Pvt Ltd	179.49	179.49	-	-	-	179.49
New Transcon Enginners	.06	.06	-	-	-	.06
Panesar Tex Engg .Corpn	.08	.08	-	-	-	.08
Parul Enterprises	.63	.63	-	-	-	.63
Rajasthan Wool Agency	.26	.26	-	-	-	.26
Royal Automobiles	.06	.06	-	-	-	.06
Systematic Air Travel Pvt. Ltd.	.11	.11	-	-	-	.11
Texline Engg. Works	.28	.28	-	-	-	.28
Tirupati Poly Packs	.15	.15	-	-	-	.15
Tiwari Textile Engg Works	.12	.12	-	-	-	.12
Vinod Kumar Khanna	.47	.47	-	-	-	.47
Zenith India Lawyers	.68	.68	-	-	-	.68
TOTAL	507.48	507.48	-	-	-	507.48



M/S.PARAMOUNT DYE TEC LIMITED
Director
Director

M/S.PARAMOUNT DYE TEC LIMITED

LIST "E" OF SUNDRY DEBTORS AS ON 31.0 (Amount in Lakhs)

Particulars	Not Due	Outstanding for following periods from due date of payment				Total
		Less than 6 months	6 months-1 year	1-2 years	2-3 years	
Undisputed-considered good	-	989.27	357.78	-	-	1347.05
Undisputed-considered doubtful	-	-	-	-	-	-
Disputed-considered good	-	-	-	-	-	-
Disputed-considered doubtful	-	-	-	-	-	-
Total Trade Receivables	-	989.27	357.78	-	-	1347.05

Particular	AMOUNT	Outstanding for following periods from due date of payment						Total
		0M-6M	6M-12M	12M-24M	24M-36M	More than 36M		
A.K Berry Hosy	6.91	6.91	-	-	-	-	6.91	
AAA Impex	29.62	29.62	-	-	-	-	29.62	
Alfanzaw Knit Export	56.37	56.37	-	-	-	-	56.37	
Ann Vee Enterprises	.08	-	.08	-	-	-	.08	
Azeez Fabrics Pvt Ltd	87.54	87.54	-	-	-	-	87.54	
B.J.S Spinners	.90	.90	-	-	-	-	.90	
JC Acrylics	10.95	10.95	-	-	-	-	10.95	
Koyya Fashions	.46	-	.46	-	-	-	.46	
Laveena Hosiery Private Limited	.06	-	.06	-	-	-	.06	
M V M Fabrics	.39	.39	-	-	-	-	.39	
M. S. Berry Hosiery	4.41	4.41	-	-	-	-	4.41	
Maharaja Wool And Fibres	.07	-	.07	-	-	-	.07	
Makkar Textile	2.46	2.46	-	-	-	-	2.46	
Mehra Wool Industries	22.10	22.10	-	-	-	-	22.10	
Narinder Textile Mills	6.55	6.55	-	-	-	-	6.55	
Paramount Syntex Pvt. Ltd(Import)	299.03	-	299.03	-	-	-	299.03	
Parvin & Naveen Shwal Emporium	83.08	83.08	-	-	-	-	83.08	
R.N Berry Hosy	4.69	4.69	-	-	-	-	4.69	
Ranbir Enterprises	111.63	111.63	-	-	-	-	111.63	
Ravi Woolen Mills Pvt. Ltd.	3.81	3.81	-	-	-	-	3.81	
Rosy Woolen Mills Pvt.Ltd	133.20	133.20	-	-	-	-	133.20	
S.T. Industries	161.86	161.86	-	-	-	-	161.86	
Seema Textiles Mills	.56	-	.56	-	-	-	.56	
Shivanand Fabrics	19.15	19.15	-	-	-	-	19.15	
Shree Mahavir International	216.05	216.05	-	-	-	-	216.05	
Shree Rattan Knit Fab	.11	.11	-	-	-	-	.11	
Somishah Textiles	21.50	21.50	-	-	-	-	21.50	
Welldone Cottex Pvt. Ltd.	6.00	6.00	-	-	-	-	6.00	
Winning Industries	57.52	-	57.52	-	-	-	57.52	
TOTAL	1347.05	989.27	357.78	-	-	-	1347.05	

M/S.PARAMOUNT DYE TEC LIMITED

Director

Director



M/S.PARAMOUNT DYE TEC LIMITED

NOTE 12 REVENUE FROM OPERATIONS

AS-9 "Revenue Recognition" outlines a single comprehensive control-based model for revenue recognition. The Company had not applied any significant judgements in applying the revenue recognition criteria. The disclosure requirements as per AS 9 given below:

Particulars	As at 31 March 2024	As at 31 March 2023
	Amount (in Lakhs)	Amount (in Lakhs)
Sale of Products	1484.06	
Commission	206.00	
Total	1690.06	-

During the year, the Company was incorporated by converting the Partnership business in the style of M/s Paramount Dye Tec into a Limited Company. For the Financial Year 2023-24, the combined turnover of the firm and the company amounted to Rs. 52.73 crore. Consequently, the Management chose not to report the revenue from Commission income as a separate segment, as stipulated by AS-17 Segment Reporting. This decision was based on the fact that the total revenue from Commission, amounting to Rs. 2.06 crore, did not exceed 10% of the total revenue.

NOTE 13 OTHER INCOME

Particulars	As at 31 March 2024	As at 31 March 2023
	Amount (in Lakhs)	Amount (in Lakhs)
Rent Received	7.20	-
Rebate	5.35	-
Total	12.55	-

M/S.PARAMOUNT DYE TEC LIMITED

Director

Director



M/S.PARAMOUNT DYE TEC LIMITED

NOTE 14 MANUFACTURING EXPENSES

Particular	As at 31 March 2024	As at 31 March 2023
	Amount (in Lakhs)	Amount (in Lakhs)
Generator Running Expenses	1.31	-
Electricity Expenses	2.35	
Job Work Charges	.32	-
Machinery Repair & Maintenance	.64	-
Packing Expenses	3.55	-
Wages	2.72	-
Total	10.89	-

During the year the Company incurred the expenditure of Rs. 10.88 lakhs for as manufacturing expenses forming part of the Cost of Goods Sold.

NOTE 14 EMPLOYEE BENEFITS

Particular	As at 31 March 2024	As at 31 March 2023
	Amount (in Lakhs)	Amount (in Lakhs)
Salaries and incentives	10.40	
Gratuity Expenses	2.25	
Director's Remuneration	8.35	
HRA	.13	
ESI	.11	
Labour Welfare Fund	.01	
Provident Fund	.07	
Total	21.32	-

NOTE 15 FINANCE COST

Particulars	As at 31 March 2024	As at 31 March 2023
	Amount (in Lakhs)	Amount (in Lakhs)
Bank charges & Bank Interest	19.63	
Interest expense	.00	
Hire Chargés	.55	
Total	20.18	-

M/S.PARAMOUNT DYE TEC LIMITED

Director

Director



M/S.PARAMOUNT DYE TEC LIMITED

NOTE 16 OTHER EXPENSES

Particulars	As at 31 March 2024	As at 31 March 2023
	Amount (in Lakhs)	Amount (in Lakhs)
Audit Fee	.19	-
Car Running Expenses	.31	-
Cartage Outward	.01	-
Commission Expenses	3.49	-
Computer Expenses	.22	-
Courier Charges	.00	-
Fees & Taxes & Membership Fees	20.45	-
General Expenses	.07	-
Interest Other	10.65	-
Legal & Professional Charges	7.15	-
Office Expenses	.01	-
Pooja & Festival Expenses	.06	-
Printing & Stationery Expenses	.07	-
Rent Expenses	1.33	-
Insurance Exp	.21	-
Scooter Running & Maintenance	.11	-
Security Services	1.34	-
Staff & Labour Welfare Expenses	.21	-
Telephone Expenses	.00	-
Tempo Running Expenses	.25	-
Tour & Travelling Charges	1.14	-
Sub Total	47.29	-

M/S.PARAMOUNT DYE TEC LIMITED

Director

Director



M/S.PARAMOUNT DYE TEC LIMITED
Schedule of Property, Plant & Equipments

Note 7

(Amount in Lakhs)

Fixed Assets	Gross Block				Accumulated Depreciation				Net Block		Rate
	As at 01 February 2024	Additions/ (Disposals) Sep	Revaluations/ (Impairments)	As at 31 March 2024	As at 01 February 2024	Depreciation charge for the year	Adjustment due to revaluations	On disposals	As at 31 March 2024	As at 31 March 2023	
Tangible Assets											
Air Compressor	1.31	-	-	1.31	-	.06	-	-	1.26	-	25.89
Air Conditioner	.34	-	-	.34	-	.01	-	-	.32	-	18.10
Attendance Machine	.07	-	-	.07	-	.00	-	-	.07	-	18.10
Auto Clave	3.31	-	-	3.31	-	.40	-	-	3.21	-	18.10
Auto Coner	7.02	-	-	7.02	-	.21	-	-	6.81	-	18.10
Boiler	5.82	-	-	5.82	-	.18	-	-	5.65	-	18.10
Building	134.69	-	-	134.69	-	2.34	-	-	132.35	-	9.50
Car Audi	18.86	-	-	18.86	-	.81	-	-	18.04	-	25.89
Car BMW	32.50	-	-	32.50	-	1.40	-	-	31.10	-	25.89
Car Kin	17.90	-	-	17.90	-	.77	-	-	17.13	-	25.89
Cctv Camera	.97	-	-	.97	-	.03	-	-	.94	-	18.10
Computer	2.73	-	-	2.73	-	.29	-	-	2.44	-	63.16
Cutter Machine	1.13	-	-	1.13	-	.03	-	-	1.10	-	18.10
Cheese Winding Machine	5.34	-	-	5.34	-	.16	-	-	5.18	-	18.10
Chiller	1.52	-	-	1.52	-	.05	-	-	1.47	-	18.10
Electrical Fitting	9.94	-	-	9.94	-	.43	-	-	9.51	-	25.89
Fan	.64	-	-	.64	-	.03	-	-	.61	-	25.89
Fire Extinguisher	.17	.20	-	.37	-	.02	-	-	.35	-	25.89
Forklift	2.95	-	-	2.95	-	.13	-	-	2.82	-	25.89
Furniture & Fixtures	2.75	-	-	2.75	-	.12	-	-	2.64	-	25.89
Genset	6.08	-	-	6.08	-	.18	-	-	5.90	-	18.10
Land Against Shares		1271.08	-	1271.08	-	.00	-	-	1271.08	-	-
Mobile Phone Set	1.85	.97	-	1.68	-	.07	-	-	1.60	-	25.89
Motor Cycle	.13	-	-	.13	-	.01	-	-	.12	-	31.23
Office Equipments	.13	-	-	.13	-	.01	-	-	.12	-	25.89
Plant & Machinery	28.22	50.00	-	78.22	-	2.36	-	-	75.86	-	18.10
Printer	.14	-	-	.14	-	.01	-	-	.12	-	18.10
Reeling Machine	.88	-	-	.88	-	.04	-	-	.84	-	25.89
Rebraker Machine	5.46	-	-	5.46	-	.24	-	-	5.23	-	25.89
Submersible Pump	12	-	-	12	-	.00	-	-	12	-	18.10
Stydel Machine	19.65	-	-	19.65	-	.85	-	-	18.80	-	25.89
Tempoo	4.09	-	-	4.09	-	.18	-	-	3.91	-	25.89
Tvs Scooter	.53	-	-	.53	-	.02	-	-	.50	-	25.89
Water Ring Vacuum Pump	1.11	-	-	1.11	-	.05	-	-	1.06	-	25.89
Willow Machine	5.06	-	-	5.06	-	.15	-	-	4.91	-	18.10
Weighting Scale	.47	-	-	.47	-	.01	-	-	.45	-	18.10
Winding Machine	1.46	-	-	1.46	-	.04	-	-	1.42	-	18.10
Winding Machine	3.66	-	-	3.66	-	.11	-	-	3.55	-	18.10
Combing Machine	19.76	-	-	19.76	-	.60	-	-	19.17	-	18.10
Gill Box	6.11	-	-	6.11	-	.18	-	-	5.93	-	18.10
Hank To Cone	13.21	-	-	13.21	-	.40	-	-	12.81	-	18.10
Ring Frame	5.08	-	-	5.08	-	.15	-	-	4.92	-	18.10
TFO Machine											
Sub Total	373.12	1322.25	.00	1694.22	.00	12.83	.00	.00	1681.40	12.83	18.10
Capital Work In Progress											
Total	373.12	1322.25	-	1694.22	1.15	12.83	-	-	1681.40	12.83	18.10

M/S.PARAMOUNT DYE TEC LIMITED

DIRECTOR

DIRECTOR



M/S.PARAMOUNT DYE TEC LIMITED

CIN:- U13997PB2024PLC060422

Cash Flow Statement for the 31 March 2024

(Amount in Lakhs)

PARTICULARS	As at 31 March 2024	As at 31 March 2023
Cash Flow From Operating Activities		
Profit As Per Profit & Loss Account	456.47	-
Adjustments for:		
Depreciation During The Year	12.83	-
Operating profit Before Working Capital Changes	469.30	-
Adjustment for working Capital changes		
Previous Year Adjustment	-	-
Increase/(Decrease) In Sundry Creditors	-452.12	-
Increase/(Decrease) In Provision & Payable	136.12	-
Increase/(Decrease) In Short Term Borrowings	1100.83	-
(Increase)/Decrease In Stock	39.66	-
(Increase)/Decrease In Sundry Debtors	-151.85	-
(Increase)/Decrease In Short Term Advances	-195.45	-
Net cash flow from Working capital changes	477.20	-
Cash flow from operating Activities	946.49	-
Less tax paid	114.89	-
Net cash flow from Operating Activities	831.60	-
Cash flow from Investing Activities		
Purchase of Fixeds Assets	-1321.10	-
Increase/(Decrease) In Non Fixed assets		-
Decrease in Investments		-
Net Cash from Investing Activities	-1321.10	-
Cash flow from Financing Activities		
Proceeds from Reserves & Surplus	2675.72	-
Proceeds from Issue of Shares	1.25	-
Proceeds from Borrowings/(Repayments)	-1714.47	-
Net Cash from in Financing Activities	962.50	-
Net increase in cash and cash equivalents	473.00	-
Cash and cash equivalents at beginning of period	15.37	-
Cash and Cash Equivalents at end of period	488.36	-

Notes referred to above and notes attached there to form an integral part of Financial Statement

As per our report attached

For Rajesh Mehru & Co.

Chartered Accountants

FRN: 011715N

CA Rajesh Mehru
(Partner)

M. No.090725

UDIN: 24090725BKACSV4434

DATE:- 31-05-2024

Place:LUDHIANA

For & Behalf of Board

M/S.PARAMOUNT DYE TEC LIMITED

KUNAL ARORA

Director

DIN No- 09791270

PALKI ARORA

Director

DIN No- 09791271

M/S.PARAMOUNT DYE TEC LIMITED
CIN:- U13997PB2024PLC060422
Ratios for the 31 March 2024

The ratios as per the latest amendment to Schedule III are as below:

Ratios	Year ended March 31, 2024	Year ended March 31, 2023
Current Ratio (Total current assets/Current liabilities) [Current liabilities: Total current liabilities - Current maturities of non-current borrowings and lease obligations]	1.97	-
Net Debt Equity Ratio (Net debts/ Average equity) [Net debt: Non-current borrowings + Current borrowings + Non-current and current lease liabilities - Current investments - Cash and cash [Equity: Equity share capital + Other equity + Hybrid perpetual securities]	0.55	-
Debt service coverage ratio (EBIT/(Net finance charges + Interest income from group companies + Scheduled principal repayments of non-current borrowings and [Net finance charges: Finance costs (excluding interest on current borrowings) - Interest income - Dividend income from current	11.54	-
Return on Equity (%) (Profit after tax (PAT)/ Average Equity) [Equity: Equity share capital + Other equity + Hybrid perpetual securities]	32.92	-
Inventory turnover ratio (in days)** (Average inventory/Sale of products in days)	106.00	-
Debtors turnover ratio (in days) (Average trade receivables/Turnover in days) [Turnover: Revenue from operations]	68.00	-
Trade payables turnover ratio (in days) (Average Trade Payables/Expenses) [Expenses: Total Expenses - Finance Cost - Depreciation and Amortisation Expense - Employee Benefit Expenses in respect of Retirement	19.99	-
Net capital turnover ratio (in days) (Turnover/Average working capital) [Working capital: Current assets - Current liabilities] [Current liabilities: Total current liabilities - Current maturities of long-term debt and [Turnover: Revenue from operations]	72.36	-
Net profit ratio (%)* (Net profit after tax/Turnover) [Turnover: Revenue from operations]	12.15	-
Return on Capital Employed (%)** (EBIT/Average capital employed) [Capital Employed: Equity share capital + Other equity + Hybrid perpetual securities + Non current borrowings + Current borrowings + [EBIT: Profit before taxes +(-) Exceptional items + Net finance charges] [Net finance charges: Finance costs - Interest income - Dividend income from current investments - Net gain/(loss) on sale of current	17.73	-
Return on investment (%) (Net gain/(loss) on sale/fair value changes of mutual funds/Average investment funds in current investments)	21.22	-
M/S.PARAMOUNT DYE TEC LIMITED		
DIRECTOR		DIRECTOR

