


PARAMOUNT DYE TEC LIMITED**Statement of Cash Flow for the year ended March 31, 2025**

	Year ended March 31, 2025	Year ended March 31, 2024
Cash flow from operating activities		
Profit before income tax	9,16,77,937.18	4,73,29,798.75
Adjustments for:		
Other Adjustment	-	(1,34,19,649.00)
Depreciation	1,41,62,302.62	17,40,448.74
Operating profit before working capital changes	10,58,40,239.80	3,56,50,598.49
Change in operating assets and liabilities		
Increase in trade receivables	5,61,844.18	(11,76,51,083.43)
(Increase) / decrease in inventories	(11,28,24,543.00)	(17,56,91,000.00)
Decrease in non current financial asset	(17,35,646.00)	(13,58,311.06)
Decrease in current financial asset	95,51,444.22	(2,36,96,732.00)
Decrease in other non current assets	(83,28,213.00)	-
Decrease in other financial assets current	-	-
Decrease in other current assets	(2,78,16,006.16)	(38,76,350.77)
Increase in trade payable	(48,22,737.01)	5,07,47,764.00
Increase in non current provision	94,958.00	4,43,677.00
(Decrease) / increase in current Provision	(1,27,35,272.36)	-
(Decrease) in other current financial liabilities	6,10,265.39	-
(Decrease)Increase in other liabilities	17,20,008.14	-
Cash generated from operations	(4,98,83,657.80)	(23,54,31,437.77)
Income taxes paid (net)	1,16,49,299.92	1,18,88,409.94
Net cash inflow by operating activities	(6,15,32,957.72)	(24,73,19,847.71)
Cash flows from investing activities		
Payment for purchase of investments	(20,78,50,248.58)	(13,23,36,467.60)
Proceeds from sale of property, plant and equipment	27,84,100.00	
Movement in cash balances which are not considered as cash and cash equivalents		
Net cash outflow from investing activities	(20,50,66,148.58)	(13,23,36,467.60)
Cash flows from financing activities		
Proceeds from / (Repayment of) short term borrowings	(2,73,51,219.07)	16,02,13,363.63
Proceeds from Issue of Shares	2,43,00,000.00	1,24,510.00
Proceeds from Share Premium	26,00,10,000.00	26,75,71,990.00
Repayment of borrowings		
Dividends paid to company shareholders (including DDT)		
Interest paid	(80,87,872.32)	-
Net cash outflow from financing activities	24,88,70,908.61	42,79,09,863.63
Net increase in cash and cash equivalents	(1,77,28,197.69)	4,82,53,548.32
Cash and cash equivalents at the beginning of the year	4,97,90,108.00	15,36,559.68
Cash and cash equivalents at the end of the year	3,20,61,910.31	4,97,90,108.00

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


KUNAL ARORA
Managing Director

DIN No-09791270
DATE: 30.05.2025
PLACE: LUDHIANA

PARAMOUNT DYE TEC LIMITED
CIN:- L13114PB2024PLC060422
Balance sheet as on March 31, 2025

Amount in Rs.

Particulars	Notes	Amount in Rs.	
		As at March 31, 2025	As at March 31, 2024
ASSETS			
Non-current assets			
Property, plant and equipment	3	35,88,12,208.68	16,79,08,365.72
Capital work-in-progress		-	-
Financial assets			
(i) Investments	4		
(ii) Security with Electricity Department	5	29,08,810.00	11,73,164.00
Non current tax assets (net)	14	-	1,85,147.06
Other non-current assets	6	83,28,213.00	-
Total non - current assets		37,00,49,231.68	16,92,66,676.78
Current assets			
Inventories	7	28,85,15,543.00	17,56,91,000.00
Financial assets			
(i) Investments	8		-
(ii) Trade receivables	9	11,70,93,859.11	11,76,55,703.29
(iii) Cash and cash equivalent	10	3,20,61,910.31	4,97,90,108.00
(iv) Bank balances other than (iii) above	11	-	-
(v) Loans & Advances	12	1,41,45,287.78	2,36,96,732.00
(vi) Other financial assets	13	-	-
Other current assets	15	3,16,92,356.93	38,76,350.77
Total current assets		48,35,08,957.13	37,07,09,894.06
Total assets		85,35,58,188.81	53,99,76,570.84
EQUITY AND LIABILITIES			
Equity			
Equity share capital	16	6,94,26,510.00	2,24,510.00
Other equity	17	55,86,85,367.10	28,95,93,729.81
Total equity		62,81,11,877.10	28,98,18,239.81
Liabilities			
Non-current liabilities			
Financial liabilities			
(i) Borrowings	18	1,60,64,256.66	75,82,151.70
Deferred tax liabilities (net)	14	72,24,140.22	
Provisions- Gratuity	19	5,38,635.00	4,43,677.00
Total non-current liabilities		2,38,27,031.88	80,25,828.70
Current liabilities			
Financial liabilities			
(i) Borrowings	20	12,65,88,834.88	15,39,40,053.95
(ii) Trade payables	21	4,79,90,759.41	5,07,47,764.00
(iii) Other financial liabilities	22	35,44,012.16	18,24,004.02
Other current liabilities	23	71,84,458.39	65,74,193.00
Provisions	24	1,63,11,215.00	2,90,46,487.36
Current tax liabilities (net)	14		
Total current liabilities		20,16,19,279.84	24,21,32,502.33
Total equity and liabilities		85,35,58,188.82	53,99,76,570.84

The above balance sheet should be read in conjunction with the accompanying notes.

In terms of our report attached
For Rajesh Mehru & Co
(Chartered Accountant)



Partner
Rajesh Mehru
M.No. 090725
UDIN: 25090725BMIOXD3910
PLACE: Ludhiana
DATED: 30.05.2025

For and on behalf of the Board of Directors
PARAMOUNT DYE TEC LIMITED


KUNAL ARORA
(DIRECTOR)
DIN: 09791270


PALKI ARORA
(DIRECTOR)
DIN: 09791271

PARAMOUNT DYE TEC LIMITED

CIN:- L13114PB2024PLC060422

Statement of profit and loss for the year ended March 31, 2025

Particulars	Notes	Amount in Rs.	
		Year ended March 31, 2025	Year ended March 31, 2024
Income			
Revenue from operations	25	77,28,97,068.70	23,51,14,818.50
Other income	26	60,21,721.50	16,74,977.62
Total income		77,89,18,790.20	23,67,89,796.12
Expenses			
Cost of Material Consumed:			
Purchase of Stock in Trade		74,57,38,796.19	18,16,37,391.00
Change in Inventory in WIP, Finished and Traded Goods	28	(11,28,24,543.00)	(62,43,000.00)
Operational Manufacturing Expenses	27	83,15,254.50	16,66,123.00
Employee benefit expenses	29	1,20,48,091.00	24,68,688.00
Finance costs	30	80,87,872.32	40,87,338.63
Depreciation	3	1,41,62,302.62	17,40,448.74
Other expenses	31	1,17,13,079.39	41,03,008.00
Total expenses		68,72,40,853.02	18,94,59,997.37
Profit before tax		9,16,77,937.18	4,73,29,798.75
Income tax expense	14		
Current tax		1,62,48,530.00	1,20,73,557.00
Previous year Tax adjustment		(1,20,08,517.36)	
Deferred tax		74,09,287.28	(1,85,147.06)
Total tax expense		1,16,49,299.92	1,18,88,409.94
Profit for the year		8,00,28,637.26	3,54,41,388.81
Other comprehensive income			
Items that will not be reclassified to profit or loss		-	-
Remeasurements of the defined benefit obligations		-	-
Changes in fair value of FVOCI equity instruments		-	-
Income tax relating to these items		-	-
Total comprehensive income for the year		8,00,28,637.26	3,54,41,388.81
Earnings per equity share			
Basic and diluted earnings per share	32	11.53	7.87

The above statement of profit and loss should be read in conjunction with the accompanying notes.

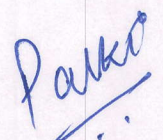
In terms of our report attached
For Rajesh Mehru & Co
(Chartered Accountant)


Partner

Rajesh Mehru
M.No. 090725
UDIN: 25090725BMIOXD3910
PLACE: Ludhiana
DATED: 30.05.2025

For and on behalf of the Board of Directors
PARAMOUNT DYE TEC LIMITED


KUNAL ARORA
(DIRECTOR)
DIN: 09791270


PALKI ARORA
(DIRECTOR)
DIN: 09791271

PARAMOUNT DYE TEC LIMITED

Statement of changes in equity for the year ended March 31, 2025

A. Equity share capital


As at March 31, 2024	2,24,510.00
Changes in equity share capital	6,92,02,000.00
As at March 31, 2025	6,94,26,510.00

B. Other equity

Particulars	Reserves and surplus		Security Premium	Total other equity
	General reserve	Retained earnings	Security Premium	
Balance at April 01, 2023				
Profit for the year	-	3,54,41,388.81	26,75,71,990.00	30,30,13,378.81
Other Adjustments	-	(1,34,19,649.00)	-	(1,34,19,649.00)
Other comprehensive income for the year	-	-	-	-
Total comprehensive income for the year	-	2,20,21,739.81	26,75,71,990.00	28,95,93,729.81
Dividend paid	-	-	-	-
Dividend distribution tax	-	-	-	-
Balance at March 31, 2024	-	2,20,21,739.81	26,75,71,990.00	28,95,93,729.81
Profit for the year	-	8,00,28,637.29	-	8,00,28,637.29
Other Adjustments	-	2,60,45,000.00	4,49,02,000.00	7,09,47,000.00
Other comprehensive income for the year	-	-	26,00,10,000.00	26,00,10,000.00
Total comprehensive income for the year	-	5,39,83,637.29	48,26,79,990.00	55,86,85,367.10
Dividend paid	-	-	-	-
Dividend distribution tax	-	-	-	-
Balance at March 31, 2025	-	5,39,83,637.29	48,26,79,990.00	55,86,85,367.10

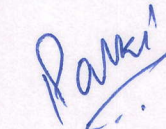
The above statement of changes in equity should be read in conjunction with the accompanying notes.

In terms of our report attached
For Rajesh Mehru & Co
(Chartered Accountant)


Partner
Rajesh Mehru & Co
M.No. 090725
UDIN: 250907258MIOXD3910
PLACE: Ludhiana
DATED: 30.05.2025

For and on behalf of the Board of Directors


KUNAL ARORA
(DIRECTOR)
DIN: 09791270


PALKI ARORA
(DIRECTOR)
DIN: 09791271

PARAMOUNT DYE TEC LIMITED

Notes to the financial statements for the year ended March 31, 2025

Note 16: Equity share capital	Amount in Rs.	
	As at	As at
Authorised 1,00,000 (March 31, 2024: 1,00,000 April 1, 2023: 1,00,000) Equity shares of Rs. 10/- each	12,00,00,000.00	12,00,00,000.00
Issued, subscribed and fully paid 22,451 (March 31, 2025: 10,000, April 1, 2024: 12,451) Equity shares of Rs. 10/- each	2,24,510.00	2,24,510.00
4490200 Bonus shares of Rs. 10 each(200 Shares for every 1 share) (June 07, 2024 :4490200) Equity Shares of Rs. 10/- each	4,49,02,000.00	-
2430000 Public issue shares of Rs. 10 each (October 04, 2025,; 2430000) Equity Shares of Rs. 10/- each	2,43,00,000.00	-
Total	6,94,26,510.00	2,24,510.00

Rights, preferences and restrictions attached to equity shares

The Company has one class of equity share having a par value of Rs. 10/- per share. Each shareholder is eligible for one vote per share held. The

Reconciliation of the number of shares	As at March 31, 2025		As at March 31, 2024	
	No. of shares	Amount	No. of shares	Amount
Balance at the beginning of the year	22,451	2,24,510.00	10,000	1,00,000.00
Issued during the year	69,20,200	6,92,02,000.00	12,451.00	1,24,510.00
Balance at the end of the year	69,42,651	6,94,26,510.00	22,451	2,24,510.00

Details of shares held by the holding company, ultimate holding company and their subsidiaries:

Name of shareholder	As at March 31, 2025		As at March 31, 2024	
	No. of shares	%	No. of shares	%
Sh. Kunal Arora	35,72,200	51.00%	17,861	51.00%

Details of shareholders holding more than 5% shares in the Company:

Name of shareholder	As at March 31, 2025		As at March 31, 2024	
	No. of shares	%	No. of shares	%
Sh. Kunal Arora	35,72,200	51.00%	17,861	79.56%
Smt. Palki Arora	9,16,800	13.00%	4,584	20.42%



PARAMOUNT DYE TEC LIMITED
Notes to the financial statements for the year ended March 31, 2025

Note 3 : Property, plant and equipment

	Freehold land	Freehold Building	Plant and equipment	Furniture and fixtures	Intangible Assets/Computers & Printers	Vehicles	Amount in Rs.
Gross carrying amount							
Balance as at April 1, 2024	12,71,08,000.00	1,35,90,710.70	1,89,92,426.92	20,22,389.65	4,29,913.44	75,05,370.75	16,96,48,811.46
Additions	-	3,75,29,636.89	14,91,04,563.95	78,71,698.00	1,41,089.00	1,32,03,260.74	20,78,50,248.58
Disposals	-	-	12,68,700.00	-	-	15,15,400.00	27,84,100.00
Balance as at March 31, 2025	12,71,08,000.00	5,11,20,347.59	16,68,28,290.87	98,94,087.65	5,71,002.44	1,91,93,231.49	37,47,14,960.04
Accumulated depreciation							
Balance as at April 1, 2024	-	2,87,710.00	5,44,676.04	1,21,339.94	73,314.07	7,13,408.69	17,40,448.74
Depreciation charge during the year On disposal	-	15,26,237.47	85,88,142.18	16,25,987.55	1,43,357.81	22,78,577.61	1,41,62,302.62
Balance as at March 31, 2025	-	18,13,947.47	91,32,818.22	17,47,327.49	2,16,671.88	29,91,986.30	1,59,02,751.36
Net carrying amount							
Balance as on March 31, 2025	12,71,08,000.00	4,93,06,400.12	15,76,95,472.66	81,46,760.16	3,54,330.56	1,62,01,245.19	35,88,12,208.68



PARAMOUNT DYE TEC LIMITED

Notes to the financial statements for the year ended March 31, 2025

Amount in Rs.

Note 4: Non current financial assets - Investments	As at March 31, 2025	As at March 31, 2024
Investments in equity instruments (fully paid up)		
Investments in subsidiary (unquoted at cost)	-	-
Total	-	-
Aggregate amount of quoted investments	-	-
Aggregate market value of quoted investments	-	-
Aggregate amount of unquoted investments	-	-
Aggregate amount of impairment in value of investments	-	-

Note 5 : Non current financial assets - Loans	As at March 31, 2025	As at March 31, 2024
Security Deposits	29,08,810.00	11,73,164.00
Total	29,08,810.00	11,73,164.00

Note 6 : Other non current assets	As at March 31, 2025	As at March 31, 2024
Other Current Assets	30,00,000.00	-
FDR A/C	53,28,213.00	-
Total	83,28,213.00	-

Note 7 : Inventories	As at March 31, 2025	As at March 31, 2024
Raw materials		-
Finished goods	28,85,15,543.00	17,56,91,000.00
Stores and spares and packing materials		-
Total	28,85,15,543.00	17,56,91,000.00

Note 8 : Current financial assets - Investments	As at March 31, 2025	As at March 31, 2024
Investments in Mutual Funds (Unquoted - Fair value through profit and loss)		-
		-
Total	-	-
Aggregate amount of quoted investments	-	-
Aggregate market value of quoted investments	-	-
Aggregate amount of unquoted investments	-	-
Aggregate amount of impairment in value of investments	-	-



PARAMOUNT DYE TEC LIMITED

Notes to the financial statements for the year ended March 31, 2025

Amount in Rs.

Note 9 : Trade receivables	As at March 31, 2025	As at March 31, 2024
Secured, considered good	11,55,78,892.43	13,07,28,559.21
Unsecured, considered good	-	-
Unsecured, considered good-Inter co.	-	-
Less: Allowance for doubtful debts	(15,14,966.68)	1,30,72,855.92
Total	11,70,93,859.11	11,76,55,703.29

Note 10 : Cash and cash equivalents	As at March 31, 2025	As at March 31, 2024
Cash on hand including imprest	28,97,306.00	27,56,845.00
Balances with banks in current account	2,91,64,604.31	4,70,33,263.00
Cheques in hand	-	-
Total	3,20,61,910.31	4,97,90,108.00

Note 11: Bank balances other than cash and cash equivalents	As at March 31, 2025	As at March 31, 2024
Unpaid dividend accounts		
Total	-	-

Note 12 : Current financial assets - Loans	As at March 31, 2025	As at March 31, 2024
Security deposits		
Intercompany deposits to related party	1,18,68,030.78	61,00,000.00
Intercompany deposits to other companies	22,77,257.00	1,75,96,732.00
Total	1,41,45,287.78	2,36,96,732.00

Note 13 : Other financial assets (Unsecured, considered good)	As at March 31, 2025	As at March 31, 2024
Interest accrued but not due on deposits		
Other receivable		
Total	-	-

Note 15 : Other current assets	As at March 31, 2025	As at March 31, 2024
Balances with government authorities	3,16,92,356.93	38,76,350.77
Total	3,16,92,356.93	38,76,350.77



PARAMOUNT DYE TEC LIMITED

Notes to the financial statements for the year ended March 31, 2025

Amount in Rs.

Note 18: Non current financial liabilities - Borrowings	As at March 31, 2025	As at March 31, 2024
Secured Term Loan from Bank	1,60,64,256.66	75,82,151.70
Total	1,60,64,256.66	75,82,151.70

Note 19: Non Current - Provisions	As at March 31, 2025	As at March 31, 2024
For employee benefits		
Provision for Gratuity	5,38,635.00	4,43,677.00
Provision for leave encashment and compensated absence		-
Total	5,38,635.00	4,43,677.00

Note 20: Current financial liabilities - Borrowings	As at March 31, 2025	As at March 31, 2024
Secured Cash credit (From Axis Bank) Working Capital (Indian Infotech Solutions)	12,65,88,834.88 - -	10,88,05,053.95 4,51,35,000.00
Total	12,65,88,834.88	15,39,40,053.95

Note 21: Trade Payables	As at March 31, 2025	As at March 31, 2024
Due to micro enterprise and small enterprises Dues to others	2,11,79,408.00 2,68,11,351.41	3,19,90,413.00 1,87,57,351.00
Total	4,79,90,759.41	5,07,47,764.00

This information as required to be disclosed under the Micro, Small and Medium Enterprises Development Act, 2006 (MSMED) has been determined to the extent such parties have been

Note 22: Other Current financial liabilities	As at March 31, 2025	As at March 31, 2024
Current maturities of long term borrowings Deposits received from customers	21,56,695.00 13,87,317.16	13,08,842.02 5,15,162.00
Total	35,44,012.16	18,24,004.02

Note 23: Current - Other liabilities	As at March 31, 2025	As at March 31, 2024
Statutory dues Audit Fees Payable Other Payables Payable to employees	29,62,290.00 5,19,427.00 29,72,192.39 7,30,549.00	46,23,839.00 19,427.00 17,22,148.00 2,08,779.00
Total	71,84,458.39	65,74,193.00

Note 24: Current - Provisions	As at March 31, 2025	As at March 31, 2024
Provision for gratuity Provision for Income Tax (AY 24-25) Provision for Income Tax (AY 25-26)	62,685.00 - 1,62,48,530.00	2,206.00 2,90,44,281.36 -
Total	1,63,11,215.00	2,90,46,487.36



PARAMOUNT DYE TEC LIMITED

Notes to the financial statements for the year ended March 31, 2025

Amount in Rs.

Note 25: Revenue from operations	Year ended 31 March, 2025	Year ended 31 March, 2024
Sale of Services	77,28,97,068.70	23,51,14,818.50
Other operating revenues	-	-
Total	77,28,97,068.70	23,51,14,818.50

Note: Sales of Services	Year ended 31 March, 2025	Year ended 31 March, 2024
Sale of Products	77,28,97,068.70	21,45,14,818.50
Commission	-	2,06,00,000.00
	77,28,97,068.70	23,51,14,818.50

Note 26: Other income	Year ended 31 March, 2025	Year ended 31 March, 2024
Rent Received	43,20,000.00	10,80,000.00
Interest Received	1,64,682.00	27,400.00
Insurance In Transit	4,052.81	-
Loading Charges	8,030.00	-
Rebate & Discounts	9,990.00	5,67,577.62
Recovery from Expected credit Loss	15,14,966.69	-
Total	60,21,721.50	16,74,977.62

Note 27: Operational Manufacturing Expenses	Year ended 31 March, 2025	Year ended 31 March, 2024
Generator Running Expenses	49,959.00	1,31,044.00
Cartage Inward	45,020.00	-
Consumables Expenses	34,662.50	-
Commission Reverse	-	-
Electricity Expenses	29,39,481.00	4,11,295.00
Job Work Charges	1,03,620.00	1,89,541.00
Labour Charges	-	8,500.00
Machinery Repair & Maintenance	1,27,090.00	87,553.00
Packing Expenses	5,58,995.00	3,66,542.00
Wages	44,56,427.00	4,71,648.00
Total	83,15,254.50	16,66,123.00

Note 28: Cost of materials consumed:	Year ended 31 March, 2025	Year ended 31 March, 2024
Opening Stock of Materials	17,56,91,000.00	16,94,48,000.00
Add: Purchase of Materials	74,57,38,796.19	18,16,37,391.00
Less: Closing Stock of Materials	28,85,15,543.00	17,56,91,000.00
Total	63,29,14,253.19	17,53,94,391.00

Note 29: Employee benefits expenses	Year ended 31 March, 2025	Year ended 31 March, 2024
Salaries and incentives	12,86,267.00	11,78,677.00
Gratuity Expenses	1,55,437.00	3,07,088.00
Director's Remuneration	1,03,20,200.00	9,35,200.00
HRA	56,280.00	19,730.00
ESI	57,516.00	16,461.00
Labour Welfare Fund	4,800.00	1,060.00
Staff Welfare Expenses	1,28,252.00	-
Provident Fund	39,339.00	10,472.00
Total	1,20,48,091.00	24,68,688.00

Note 30: Finance cost	Year ended 31 March, 2025	Year ended 31 March, 2024
Bank charges & Bank Interest	69,62,086.40	40,04,155.00
Interest to Other Loans	11,25,785.92	83,183.63
Total	80,87,872.32	40,87,338.63



Note 31 : Other expenses	Year ended 31 March, 2025	Year ended 31 March, 2024
Audit Fee-IPO	5,00,000.00	50,000.00
Advertisement Expenses (IPO)	2,77,150.00	-
Auditor Expenses	-	-
Building Repairs& Maintenance	87,900.00	-
Car Running Expenses	5,69,604.00	40,957.00
Cartage Outward	10,550.00	550.00
Commission Expenses	2,25,620.00	3,48,966.00
Computer Expenses	54,231.00	46,192.00
Courier Charges	3,590.00	4,284.00
Electric Repair & Maintenance	1,04,885.00	-
Fees & Taxes	5,94,956.98	22,45,870.00
Forklift Running Expenses	17,852.00	-
General Expenses	2,22,847.00	13,212.00
Legal & Professional Charges	44,89,356.00	8,02,780.00
Local Conveyance	6,200.00	-
Office Expenses	40,535.00	1,100.00
Medical Expenses	5,710.00	-
Pooja & Festival Expenses	1,11,679.00	7,950.00
Printing & Stationery Expenses	3,25,685.00	15,168.00
Rebate & Discount	85,703.51	-
Rent Expenses	7,36,938.00	1,94,054.00
Insurance Exp	11,12,705.90	21,337.00
Interest on Tds	12,166.00	-
Scooter Running & Maintenance	66,011.00	16,583.00
Security Services	10,25,229.00	1,34,297.00
Telephone Expenses	88,147.00	-
Tempo Running Expenses	1,58,999.00	45,407.00
Tour & Travelling Charges	7,68,129.00	1,14,301.00
Weight & Measurement Expenses	10,700.00	-
Total	1,17,13,079.39	41,03,008.00



31.03.2025

Assets/Liability	Nature	Accounting Base	Tax Base	Carrying Amount higher or lower than tax base	Nature of temporary difference	Tax Rate	Resulting Deferred tax	DTA Amount
Assets	WDV of Assets	35,88,12,208.68	331027054	(2,77,85,154.68)	Taxable	26	DTL	(72,24,140.22)
Assets	Trade Receivables	-	-	-	Deductible	26	DTA	-
Liability	Gratuity & Leave Encashment	-	-	-	Deductible	26	DTA	-
	MAT Credit						DTA	-
							Closing	(72,24,140.22)
							Opening	0
							Impact in TC	0
							Actuary Loss	DTA
							Impact in PL	(74,09,287.28)



7 TRADE RECEIVABLE (Unsecured and Considered Good)

31.03.2025

(Rs. in Hundreds)
31.03.2024

Trade Receivables		
-Outstanding for a period of more than 6 months	10,35,56,468.31	11,31,35,603.79
-Others	2,50,95,280.04	1,75,92,955.42
Trade receivables which have significant increase in credit risk		
Credit Impaired		
-Others		
Less : Provision	(1,15,57,889.24)	(1,30,72,855.92)
Total	11,70,93,859.11	11,76,55,703.29

Trade Receivables Ageing schedule as on 31st March, 2025

(Rs. in Hundreds)

Particulars	Outstanding for the following periods from due date of payment*					> 3 year	Total
	< 6 months	6 months - 1 year	1-2 years	2-3 years	> 3 years		
(i) Undisputed Trade receivables – considered good	10,35,56,468.31		2,50,95,280.04			-	12,86,51,748.35
(ii) Undisputed Trade Receivables – which have significant increase in credit risk						-	-
(iii) Undisputed Trade Receivables – credit impaired						-	-
(iv) Disputed Trade receivables – considered good						-	-
(v) Disputed Trade Receivables – which have significant increase in credit risk						-	-
(vi) Disputed Trade Receivables – credit impaired						-	-
Total	10,35,56,468.31	-	2,50,95,280.04	-	-	-	12,86,51,748.35
Less : Provision for Doubtful Debts							1,15,57,889.24
Total	10,35,56,468.31	-	2,50,95,280.04	-	-	-	11,70,93,859.11

* Net of Provision

Trade Receivables Ageing schedule as on 31st March, 2024

(Rs. in Hundreds)

Particulars	Outstanding for the following periods from due date of payment*					> 3 year	Total
	< 6 months	6 months - 1 year	1-2 years	2-3 years	> 3 years		
(i) Undisputed Trade receivables – considered good	11,31,35,603.79	1,18,40,914.64	57,52,040.78			-	13,07,28,559.21
(ii) Undisputed Trade Receivables – which have significant increase in credit risk						-	-
(iii) Undisputed Trade Receivables – credit impaired						-	-
(iv) Disputed Trade receivables – considered good						-	-
(v) Disputed Trade Receivables – which have significant increase in credit risk						-	-
(vi) Disputed Trade Receivables – credit impaired						-	-
Total	11,31,35,603.79	1,18,40,914.64	57,52,040.78	-	-	-	13,07,28,559.21
Less : Provision for Doubtful Debts	1,13,13,560.38	11,84,091.46	5,75,204.08	-	-	-	1,30,72,855.92
Total	10,18,22,043.41	1,06,56,823.18	51,76,836.70	-	-	-	11,76,55,703.29

* Net of Provision



19 TRADE PAYABLE

31.03.2025 31.03.2024

Outstanding dues to Micro, Small & Medium Enterprises (MSME)
 Outstanding dues to other than Micro, Small & Medium Enterprises (MSME)
 Unbilled Dues
Total

2,11,79,408.00	1,87,57,351.00
2,68,11,351.41	3,19,90,413.00
4,79,90,759.41	5,07,47,764.00

Trade Payables Ageing as on 31st March, 2025

Particulars	Not Due	Outstanding for the following periods from due date of				Total
		< 1 year	1-2 years	2-3 years	> 3 years	
MSME		2,11,79,408.00				2,11,79,408.00
Others	-	2,68,11,351.41				2,68,11,351.41
Disputed-MSME						-
Disputed-Others						
Total		4,79,90,759.41				4,79,90,759.41

Trade Payables Ageing as on 31st March, 2024

Particulars	Not Due	Outstanding for the following periods from due date of				Total
		< 1 year	1-2 years	2-3 years	> 3 years	
MSME		1,87,57,351.00				1,87,57,351.00
Others		3,19,90,413.00	-	-	-	3,19,90,413.00
Disputed-MSME						
Disputed-Others						
Total		5,07,47,764.00	-	-	-	5,07,47,764.00



PARAMOUNT DYE TEC LIMITED**Notes to Standalone Financial Statements For The Year Ended March 31, 2025****Note 9: Related Party Disclosures**

Following are the Related Parties & transactions entered with related parties for the year:

(A) Names of related parties and related party relationship**(i) Holding Company**

Paramount Dye Tec Limited

(ii) Key Managerial Personnel & the relatives

Kunal Arora

Palki Arora

Rupesh

(iii) Associate Company

Winning Industry

Welldone Cottex Private Limited

(B) Transactions With Related Parties During The Year

Amount in Rs.

Particulars	As at March 31, 2025			As at March 31, 2024		
	Holding Company	Associate Company	Key Managerial Personnel & the relatives*	Holding Company	Associate Company	Key Managerial Personnel & the relatives*
Sale of Services/Rental Income						
Paramount Syntex Limited		43,20,000				
Paramount Syntex Limited-Sale of Services	-	12,90,00,000	-	-	-	-
	-	-	-	-	-	-
Purchase						
	-	-	-	-	-	-
Director Remuneration						
Kunal Arora	-	-	60,00,000	-	-	5,00,000
Palki Arora	-	-	30,00,000	-	-	3,00,000
Rupesh			4,45,700			67,200

(C) Balance Outstanding

Particulars	As at March 31, 2025			As at March 31, 2024		
	Holding Company	Associate Company	Key Managerial Personnel & the relatives*	Holding Company	Associate Company	Key Managerial Personnel & the relatives*
Trade Receivables						
	-	-	-	-	-	-
Trade Payable						
	-	-	-	-	-	-
	-	-	-	-	-	-

