

ALTIUS INVESTECH PVT LTD

FINANCIAL HIGHLIGHTS (SINCE INCEPTION)

(Rs in Cr.)

<u>Particular</u>	<u>16-17</u>	<u>17-18</u>	<u>18-19</u>	<u>CAGR (%)</u>
RESERVES	0.59	2.64	5.26	198.30
Total Income	21.95	37.93	29.24	14.81
PBT	0.82	2.70	3.29	100.30
PAT	0.59	2.05	2.62	110.73
INCOME TAX PAID	0.24	0.64	0.69	69.55
DEBT	Nil	Nil	Nil	

RATIO ANALYSIS

<u>Particular</u>	<u>16-17</u>	<u>17-18</u>	<u>18-19</u>	<u>CAGR (%)</u>
EPS/SHARE	Rs.118.09	Rs.410.67	Rs.525.86	110.69%
BV/SHARE	Rs.218	Rs.628	Rs.1152	134.00%
ROE	-	-	59%	-
ROCE	-	-	74%	-
SALES/PBT (Sales to Profit Margin)	4.06%	7.26%	12.36%	74%

Remarks:

1. The Management's decision to focus on bottom-line than top line growth yielded handsome results. Despite sales coming down from Rs 37.17 Cr to Rs 26.60 Cr, Profit before Tax went up from Rs 2.7 Cr to Rs 3.29 Cr an increase of more than 20%. Due to better Inventory Management and Stock Selection, the sales to profit margin increased from 7.26% to 12.36%, an increase of more than 70%.
2. Business Outlook: Current Years Projection are Sales are expected to cross Rs.40 Cr

Corporate Action: Due to fabulous performance of the Co, the board proposes a Bonus Issue of 1:2 (one share for every 2 held) by Capitalisation of Reserve. This will increase the Equity from Rs.50 Lacs to Rs 75 Lacs.

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ALTIUS INVESTECH PRIVATE LIMITED

BALANCE SHEET AS AT 31ST MARCH, 2019

Amount in Rs.

I. EQUITIES & LIABILITIES	Note	As at 31.03.2019	As at 31.03.2018
1.) Shareholders' Fund			
a) Share Capital	1	50,00,000.00	50,00,000.00
b) Reserves & Surplus	2	526,36,259.14	264,36,265.28
2.) Non-Current Liabilities			
a) Deferred Tax Liabilities(Net)		-	15,716.00
3.) Current Liabilities			
a) Trade Payables	3	67,66,500.00	28,47,920.00
b) Other Current Liabilities	4	66,97,037.56	79,32,254.26
d) Short-Term Provisions	5	67,29,397.00	88,51,951.00
TOTAL		778,29,193.70	510,84,106.54
II. ASSETS			
1.) Non-Current Assets			
a) Fixed Assets			
1) Tangible Assets	6	1,32,667.00	4,11,315.00
b) Non-Current Investments	7	171,40,100.00	113,49,969.00
c) Deferred Tax Assets(net)		32,852.00	-
d) Other Non-Current Assets	8	39,148.00	58,722.00
2.) Current Assets			
a) Inventories	9	511,45,534.55	275,03,586.10
b) Cash & Cash Equivalents	10	1,27,350.48	4,78,635.59
c) Short Term Loans & Advances	11	67,00,000.00	99,52,032.00
d) Other Current Assets	12	25,11,541.67	13,29,846.85
TOTAL		778,29,193.70	510,84,106.54


Summary of Significant Accounting Policies

Notes Forming part of accounts

Notes referred to above form an integral part of the financial statements


As per our Attached Report of Even Date

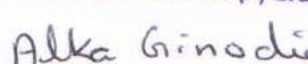
For D Dokania & Co
Chartered Accountants
F.R.N. Reg. no : 326378E


Deepak Dokania
Partner
M. no. 064794



For and on behalf of the Board of Directors
For ALTIUS INVESTECH (P) LTD


Abhishek Ginodia
Director
DIN-08153768

For ALTIUS INVESTECH (P) LTD

Alka Ginodia
Director
DIN-07420890

Place : Kolkata
Date : 30.06.2019

ALTIUS INVESTECH PRIVATE LIMITED

STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED 31ST MARCH 2019

Amount in Rs.

PARTICULARS	Note	For the year ended 31.03.2019	For the year ended 31.03.2018
I.) REVENUE			
Revenue From Operations		2659,43,976.65	3717,62,907.32
Other Incomes	13	264,82,332.26	75,86,574.89
II.) TOTAL REVENUE		2924,26,308.91	3793,49,482.21
III.) EXPENSES			
Purchase of Stock-in-Trade		2791,01,491.04	3569,72,386.17
Changes in Inventories of Finished goods, work-in-progress and Stock-in-Trade	14	(236,41,948.45)	(102,04,583.52)
Employee Benefit Expenses	15	20,65,325.00	17,81,029.00
Depreciation & amortization Expenses	6	1,08,363.00	73,016.00
Finance Cost	16	13,735.00	1,481.00
Other Expenses	17	18,05,442.46	37,16,100.18
IV.) TOTAL EXPENSES		2594,52,408.05	3523,39,428.83
V.) PROFIT /(LOSS) BEFORE TAX (II-IV)		329,73,900.86	270,10,053.38
VI.) TAX EXPENSES			
a) Current Tax		67,29,397.00	64,46,726.00
b) Deferred Tax Expense/(Income)		(48,568.00)	29,664.00
VII.) PROFIT /(LOSS) FOR THE YEAR (V-VI)		262,93,071.86	205,33,663.38
VIII.) EARNING PER EQUITY SHARE			
a) Basic		525.86	410.67
b) Diluted		525.86	410.67

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As per our Attached Report of Even Date

For D Dokania & Co
Chartered Accountants
F.R.N. Reg. no : 326378E

Deepak Dokania

Deepak Dokania
Partner
M. no. 064794

Place : Kolkata
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For and on behalf of the Board of Directors
For ALTIUS INVESTECH (P) LTD

Abhishek Ginodia

Abhishek Ginodia **Director**
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