

INDEPENDENT AUDITOR'S REPORT

**TO
THE MEMBERS OF
STROLLER DISTRIBUTORS PRIVATE LIMITED,
GORAKHPUR**

Report on the Standalone Financial Statements

We have audited the accompanying standalone financial statements of **M/s. STROLLER DISTRIBUTORS PRIVATE LIMITED**, ('the Company') which comprise the Balance Sheet as at 31st March 2024, and the Statement of Profit and Loss for the year then ended, and Notes to the standalone financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by The Companies Act, 2013 ('Act') in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March, 2024, its Profit for the year ended on that date and changes in equity.

Basis for opinion

We conducted our audit in accordance with the standards on auditing specified under section 143(10) of The Companies Act, 2013. Our responsibilities under those Standards are further described in the auditor's responsibilities for the audit of the standalone financial statements section of our report. We are independent of the Company in accordance with the code of ethics issued by The Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the standalone financial statements under the provisions of the Act and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the code of ethics.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the standalone financial statements.

Information other than the standalone financial statements and auditor's report thereon

The Company's management and Board of Directors are responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexures to Board's Report, Business Responsibility Report but does not include the standalone financial statements and our auditor's report thereon.

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Our Opinion on the standalone financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the standalone financial statements, our responsibility is to read the other information and in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Management's Responsibility for the Standalone Financial Statements

The Company's management and Board of Directors are responsible for the matters stated in section 134(5) of The Act with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position and financial performance of the Company in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards specified under Section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the company and for preventing and detecting frauds and other irregularities, selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of accounting records, relevant to the preparation and presentation of the standalone financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The boards of directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the audit of the standalone financial statements

Our objectives are to obtain reasonable assurance about whether the standalone financial statement as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report

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RuchiChaudhary & Co.

CHARTERED ACCOUNTANTS

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that includes our opinion Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risk of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of The Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards. From the matter communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on other legal and regulatory requirements

The Provisions of The Companies (Auditor's Report) Order, 2020 ('the Order') issued by the Government of India in terms of sub-section (11) of section 143 of the Act, are not applicable to the company for the year, hence the matters specified in Paragraph 3 & 4 of The Companies Auditor's Report Order 2020 are not required to be commented.

As required by Section 143(3) of the Act, we report that:

- (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;
- (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;
- (c) The standalone balance sheet, the standalone statement of profit and loss dealt with by this report are in agreement with the books of account;
- (d) In our opinion, the aforesaid standalone financial statements comply with the accounting standards specified under section 133 of the Act, read with rule 7 of The Companies (Accounts) Rules, 2014.
- (e) On the basis of the written representations received from the directors as on 31st March 2024 and taken on record by the Board of Directors, none of the directors is disqualified as on 31st March 2024 from being appointed as a director in terms of Section 164(2) of the Act.

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- (f) Since the company is a small company under section 2(85) of The Companies Act, 2013, it has not to be required to obtain any audit opinion with respect to the adequacy of the internal financial control over financial reporting of the company and the operating effectiveness of such controls.
- (g) In our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the Company to its directors during the year is in accordance with the provisions of section 197 of the Act.
- (h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us.
- i. The Company does not have any pending litigations which would impact its financial position.
 - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses, and
 - iii. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.
 - iv.
 - a) The Management has represented that, to the best of its knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person or entity, including foreign entity ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
 - b) The Management has represented that, to the best of its knowledge and belief, no funds have been received by the Company from any person or entity, including foreign entity ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

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RuchiChaudhary & Co.

CHARTERED ACCOUNTANTS

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- c) Based on the audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representation under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.
- v. As per the information and explanations given to us by the Company, the Company has not declared or paid any dividend during the year ended 31st March, 2024. Accordingly reporting under Rule 11(f) of the Companies (Audit and Auditors) Rules, 2014 is not applicable
- (i) Based on our examination which included test checks, the Company has used accounting software for maintaining its books of account, which have a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the respective software.

Further where audit trail (edit log) facility was enabled and operated throughout the year for the respective accounting software, we did not come across any instance of the audit trail feature being tampered with.

Place: Gorakhpur

Date: 31/08 /2024

UDIN: 24516122BKGDWR3973

**For and on behalf of
Ruchi Chaudhary & Co.
Chartered Accountants
(FRN: 023924N)**


(Ruchi Goel)

**Partner
M.No. 516122**

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STROLLER DISTRIBUTORS PRIVATE LIMITED**GORAKHPUR****Balance Sheet as at 31st March, 2024**

Particulars		Note No.	As at 31st March, 2024 (₹)	As at 31st March, 2023 (₹)
A	<u>EQUITY AND LIABILITIES :</u>			
1	Shareholders' funds :			
	Share capital	2	62,32,000.00	62,32,000.00
	Reserves and surplus	3	7,57,35,921.50	6,45,43,786.76
			8,19,67,921.50	7,07,75,786.76
2	Other non Current liabilities :			
	Other non Current Liabilities	4	-	53,285.00
			-	53,285.00
2	Current liabilities :			
	Trade payables	5	3,46,40,276.00	2,22,68,818.00
	Other Current Liabilities	6	6,65,080.00	9,05,730.44
			3,53,05,356.00	2,31,74,548.44
	TOTAL		11,72,73,277.50	9,40,03,620.20
B	<u>ASSETS :</u>			
1	Non-current assets :			
	<u>Property, Plant & Equipments and Intangible Assets</u>			
	Property, plant & equipments	7	-	-
	Non Current Investments	8	2,86,40,000.00	2,86,40,000.00
	Long-term loans and advances	9	1,46,81,747.87	1,19,540.00
	Other financial assets	10	2,60,000.00	15,60,000.00
	Other non-current assets	11	15,83,333.00	7,07,050.00
			4,51,65,080.87	3,10,26,590.00
2	Current assets :			
	Inventories	12	73,44,547.36	66,92,164.76
	Trade receivables	13	3,55,07,362.74	4,03,86,560.38
	Cash and cash equivalents	14	10,30,143.53	8,36,619.94
	Short-term loans and advances	15	2,82,26,143.00	1,42,79,234.12
	Other Current assets	16	-	7,82,451.00
			7,21,08,196.63	6,29,77,030.20
	TOTAL		11,72,73,277.50	9,40,03,620.20
	Significant Accounting Policies	1		
	Notes forming part of the financial statements	02-24		

In terms of our report attached.

Place : Gorakhpur

For Ruchi Chaudhary & Co.

For and on behalf of the Board

STROLLER DISTRIBUTORS PVT. LTD. STROLLER DISTRIBUTORS PVT.

Date : 31/08/2024

UDIN:24516122BKGDWR3973

Chartered Accountants

[Director]

[Director]

Ruchi Goel
(CA Ruchi Goel)
(M.No.: 516122)

DIRECTOR

DIRECTOR

STROLLER DISTRIBUTERS PRIVATE LIMITED

GORAKHPUR

Statement of Profit and Loss for the year ended 31st March, 2024

Particulars		Note No.	For the year ended 31st March, 2024 (₹)	For the year ended 31st March, 2023 (₹)
A	CONTINUING OPERATIONS :			
1	Revenue from operations (gross)	17	30,62,02,632.23	32,33,32,896.16
	Less: Excise duty		-	-
	Revenue from operations (net)		30,62,02,632.23	32,33,32,896.16
2	Other income	18	26,09,772.00	5,25,904.50
	Total Income :		30,88,12,404.23	32,38,58,800.66
3	Expenses			
	(b) Purchases traded goods	19.a	28,33,02,147.55	29,32,53,750.70
	(b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	19.b	(6,52,382.60)	9,50,866.72
	(c) Employee benefits expense	20	78,65,683.00	74,40,888.00
	(d) Finance costs	21	61,493.00	43,789.43
	(e) Other expenses	22	32,72,281.54	24,30,262.23
	Total expenses :		29,38,49,222.49	30,41,19,557.08
4	Profit / (Loss) before exceptional and extraordinary items and tax :		1,49,63,181.74	1,97,39,243.58
5	Exceptional items		-	-
6	Profit / (Loss) before extraordinary items and tax :		1,49,63,181.74	1,97,39,243.58
7	Extraordinary items		-	-
8	Profit / (Loss) before tax :		1,49,63,181.74	1,97,39,243.58
9	Tax expense:			
	Current tax expense for current year		37,71,047.00	49,78,902.00
	Less: Mat Credit		-	-
	Current tax expense for prior year		-	-
			37,71,047.00	49,78,902.00
10	Profit / (Loss) for the year :		1,11,92,134.74	1,47,60,341.58
	Significant Accounting Policies	1		
	Notes forming part of the financial statements	02-24		

In terms of our report attached.

Place : Gorakhpur

For Ruchi Chaudhary & Co.

For and on behalf of the Board
STROLLER DISTRIBUTORS PVT. LTD. STROLLER DISTRIBUTORS PVT.

Date: 31/08/2024

UDIN:24516122BKGDWR3973

Chartered Accountants

Ruchi Goel
(CA Ruchi Goel)
(M.No.: 516122)

[Director] *Ruchi Goel*
DIRECTOR

[Director] *Vishal Kumar*
DIRECTOR

STROLLER DISTRIBUTORS PRIVATE LIMITED, GORAKHPUR

Note 2: Share capital :

Particulars	As at 31st March, 2024		As at 31st March, 2023	
	Number of shares	(₹)	Number of shares	(₹)
(a) Authorised : Equity shares of ₹ 10 each with voting rights	7,00,000	70,00,000.00	7,00,000	70,00,000.00
(b) Issued : Equity shares of ₹ 10 each with voting rights	7,00,000	70,00,000.00	7,00,000	70,00,000.00
(c) Subscribed and fully paid up : Equity shares of ₹ 10 each with voting rights	6,23,200	62,32,000.00	6,23,200	62,32,000.00
	6,23,200	62,32,000.00	6,23,200	62,32,000.00
	6,23,200	62,32,000.00	6,23,200	62,32,000.00
	6,23,200	62,32,000.00	6,23,200	62,32,000.00

Note:

Particulars								
(i) Reconciliation of the number of shares and amount outstanding at the beginning and at the end of the reporting period:								
Particulars	Opening Balance	Fresh issue	Bonus	ESOP	Conversion	Buy back	Other changes (give details)	Closing Balance
Equity shares with voting rights								
Year ended 31st March, 2024								
- Number of shares	623200	-	-	-	-	-	-	623200
- Amount (₹)	62,32,000.00	-	-	-	-	-	-	62,32,000.00
Year ended 31st March, 2023								
- Number of shares	623200	-	-	-	-	-	-	623200
- Amount (₹)	62,32,000.00	-	-	-	-	-	-	62,32,000.00

(ii) The Company has one class of equity shares having a par value of ₹ 10 each. Each shareholder is eligible for one vote per share held. 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 shares held by each shareholder holding more than 5% shares:

Class of shares / Name of shareholder	As at 31st March, 2024		As at 31st March, 2023	
	Number of shares held	% holding in that class of shares	Number of shares held	% holding in that class of shares
Equity shares with voting rights :				
S.D. INTERNATIONAL PRIVATE LIMITED				
S.D. PLASCON PRIVATE LIMITED	302300	48.51	302300	48.51
	310000	49.74	310000	49.74

(iii) Details for the period of Five Years immediately preceeding 31st March, 2024

(a) Aggregate Nos and Class of shares allotted as fully paid up pursuant to contract(s) without payment being received in cash : NIL

(b) Aggregate Nos and Class of shares allotted as fully paid up by way of Bonus Shares : NIL

(c) Aggregate Nos and Class of shares bought back : NIL

(iv) Shares in respect of each class in the Company held by its Holding Company or its ultimate Holding Company including Shares held by Subsidiaries or Associates of the Holding Company or the ultimate Holding Company in aggregate : NIL

(v) Shares reserved for issue under options and contracts/commitments for the sale of Shares/Disinvestment including the terms and amounts : NIL

(vi) Terms of Securities Convertible into Equity/Preference Shares issued along with the earliest date of conversion in descending order starting from the further such date : NIL

(vii) Calls Unpaid:

Directors/Officers : NIL

Others : NIL

(viii) Amount of Forfeited Shares : NIL

(ix) Details of shares held by each Promoter of the company:

Shares held by promoters at the end of the year				% change during the Year
Class of Shares/ Name of Promoters	Number of shares held	% holding in		
Equity shares with voting rights :				
S.D. INTERNATIONAL PRIVATE LIMITED				
S.D. PLASCON PRIVATE LIMITED	302300	48.51		No change
CHANDWASIA FAMILY TRUST	310000	49.74		No change
	10900	1.75		No change
Total	623200	100.00		

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STROLLER DISTRIBUTORS PVT. LTD.

STROLLER DISTRIBUTORS PVT. LTD.

DIRECTOR

DIRECTOR

STROLLER DISTRIBUTORS PRIVATE LIMITED

GORAKHPUR

Significant Accounting Policies

For the year ended 31st March, 2024

Note	Particulars
1.1	<u>General Informations:</u> Stroller Distributors Private Limited is Private Limited Company incorporated in 1994 in India. The Registered office of the company is at C/123/288, Gas Godown Gali, Purdilpur, Gorakhpur. At present the company is indulged in trading of packing containers.
1.2	<u>Basis of accounting and preparation of financial statements :</u> The financial statements of the Company have been prepared in accordance with the Generally Accepted Accounting Principles in India to comply with the Accounting Standards notified under the Companies (Accounting Standards) Rules, 2006 (as amended) and the relevant provisions of the Companies Act, 2013. The financial statements have been prepared on accrual basis under the historical cost convention. The accounting policies adopted in the preparation of the financial statements are consistent with those followed in the previous year.
1.3	<u>Use of estimates :</u> The preparation of financial statements requires the management of the Group to make estimates and assumptions that affect the reported balances of assets and liabilities and disclosures relating to the contingent liabilities as at the date of the financial statements and reported amounts of income and expenses during the year. Example of such estimates include provision for doubtful debts, employee benefits, provision for income taxes, accounting for contract costs expected to be incurred, the useful lives of depreciable property, plant and equipments and provisions for impairment.
1.4	<u>Inventories :</u> Inventories are valued at the lower of cost and the net realisable value after providing for obsolescence and other losses, where considered necessary. Cost includes all charges in bringing the goods to the point of sale, including octroi and other levies, transit insurance and receiving charges. Work-in-progress and finished goods include appropriate proportion of overheads and, where applicable, excise duty.
1.5	<u>Depreciation and amortisation :</u> (i) 'Depreciation has been provided on Property, plant & equipments and Intangible Assets on SLM over the useful lives of assets as per Schedule II of Companies Act, 2013

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STROLLER DISTRIBUTORS PVT. LTD.

DIRECTOR

STROLLER DISTRIBUTORS PVT. LTD.

DIRECTOR

STROLLER DISTRIBUTERS PRIVATE LIMITED, GORAKHPUR

1.6 Other income :

Interest income is accounted on accrual basis. Dividend income is accounted for when the right to receive it is established.

1.7 Property, Plant & Equipments :

Property, Plant & Equipments, except land are carried at cost less accumulated depreciation and impairment losses, if any. The cost of property, plant & equipments includes interest on borrowings attributable to acquisition of qualifying property, plant & equipments up to the date the asset is ready for its intended use and other incidental expenses incurred up to that date. Exchange differences arising on restatement / settlement of long-term foreign currency borrowings relating to acquisition of depreciable property, plant and equipments are adjusted to the cost of the respective assets and depreciated over the remaining useful life of such property, plant & equipments. Machinery spares which can be used only in connection with an item of property, plant & equipments and whose use is expected to be irregular are capitalised and depreciated over the useful life of the principal item of the relevant assets. Subsequent expenditure relating to property, plant & equipments is capitalised only if such expenditure results in an increase in the future benefits from such property, plant & equipments beyond its previously assessed standard of performance.

Property, plant and equipments acquired and put to use for project purpose are capitalised and depreciation thereon is included in the project cost till commissioning of the project.

1.8 Investments:

Long-term investments (excluding investment properties), are carried individually at cost less provision for diminution, other than temporary, in the value of such investments. Current investments are carried individually, at the lower of cost and fair value. Cost of investments include acquisition charges such as brokerage, fees and duties.

Investment properties are carried individually at cost less accumulated depreciation and impairment, if any. Investment properties are capitalised and depreciated (where applicable) in accordance with the policy stated for Tangible property, plant and equipments. Impairment of investment property is determined in accordance with the policy stated for Impairment of Assets.

1.9 Employee benefits

Employee benefits include provident fund, superannuation fund, gratuity fund, compensated absences, long service awards and post-employment medical benefits.

Defined contribution plans :

There is no such defined contribution plan.

Defined Benefit Plans :

There is no such defined Benefit Plan.

Short Term Employee Benefits Plans :

There is no such short term employee benefit plan.

Long Term Employee Benefits Plans:

There is no such long term employee benefit plan.

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STROLLER DISTRIBUTORS PVT. LTD.

DIRECTOR

STROLLER DISTRIBUTORS PVT. LTD.

DIRECTOR

1.10 Taxes on income :

Current tax is the amount of tax payable on the taxable income for the year as determined in accordance with the provisions of the Income Tax Act, 1961.

Minimum Alternate Tax (MAT) paid in accordance with the tax laws, which gives future economic benefits in the form of adjustment to future income tax liability, is considered as an asset if there is convincing evidence that the Company will pay normal income tax. Accordingly, MAT is recognised as an asset in the Balance Sheet when it is probable that future economic benefit associated with it will flow to the Company.

Deferred tax is recognised on timing differences, being the differences between the taxable income and the accounting income that originate in one period and are capable of reversal in one or more subsequent periods. Deferred tax is measured using the tax rates and the tax laws enacted or substantially enacted as at the reporting date. Deferred tax liabilities are recognised for all timing differences. Deferred tax assets in respect of unabsorbed depreciation and carry forward of losses are recognised only if there is virtual certainty that there will be sufficient future taxable income available to realise such assets. Deferred tax assets are recognised for timing differences of other items only to the extent that reasonable certainty exists that sufficient future taxable income will be available against which these can be realised. Deferred tax assets and liabilities are offset if such items relate to taxes on income levied by the same governing tax laws and the Company has a legally enforceable right for such set off. Deferred tax assets are reviewed at each Balance Sheet Current and deferred tax relating to items directly recognised in equity are recognised in equity and not in the Statement of Profit and Loss.

1.11 Impairment of assets :

The carrying values of assets / cash generating units at each Balance Sheet date are reviewed for impairment. If any indication of impairment exists, the recoverable amount of such assets is estimated and impairment is recognised, if the carrying amount of these assets exceeds their recoverable amount. The recoverable amount is the greater of the net selling price and their value in use. Value in use is arrived at by discounting the future cash flows to their present value based on an appropriate discount factor. When there is indication that an impairment loss recognised for an asset in earlier accounting periods no longer exists or may have decreased, such reversal of impairment loss is recognised in the Statement of Profit and Loss, except in case of revalued assets.

1.12 Provisions and contingencies :

A provision is recognised when the Company has a present obligation as a result of past events and it is probable that an outflow of resources will be required to settle the obligation in respect of which a reliable estimate can be made. Provisions (excluding retirement benefits) are not discounted to their present value and are determined based on the best estimate required to settle the obligation at the Balance Sheet date. These are reviewed at each Balance Sheet date and adjusted to reflect the current best estimates. Contingent liabilities are disclosed in the Notes.

1.13 Details of Dues to Micro Enterprises & Small Enterprises:

(a) The principal amount and the interest due thereon remaining unpaid to any suppliers at the end of the year ₹ Nil. (Pre year Nil)

(b) The amount of interest paid by the buyer in term of section 16 of the Micro, Small and Medium Enterprises Development Act, 2006, alongwith the amount of the payment made to the suppliers beyond the appointed day during the year ₹ Nil. (Pre year Nil)

(c) The amount of interest due and payable for the period of delay in making payment (which has been paid but beyond the appointed day during the year) but without adding the interest specified under the Micro, Small and Medium Enterprises Development Act, 2006 ₹ Nil. (Pre year Nil)

(d) The amount of interest accrued and remaining unpaid at the end of the year ₹ Nil. (Pre year Nil)

(e) The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues above are actually paid to the small enterprises, for the purposes of disallowance of a deductible expenditure under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006 ₹ Nil. (Pre year Nil).

STROLLER DISTRIBUTORS PRIVATE LIMITED, GORAKHPUR

Note 3: Reserves and Surplus :

Particulars	As at 31st March, 2024	As at 31st March, 2023
	(₹)	(₹)
(a) Securities premium		
Opening balance	1,95,55,500.00	1,95,55,500.00
Add : Premium on shares issued during the year	-	-
Closing balance	1,95,55,500.00	1,95,55,500.00
(b) Surplus / (Deficit) in Statement of		
Opening balance	4,49,88,286.76	3,02,27,945.18
Add: Profit / (Loss) for the year	1,11,92,134.74	1,47,60,341.58
Closing balance	5,61,80,421.50	4,49,88,286.76
Total	7,57,35,921.50	6,45,43,786.76

Note 4: Other non current liabilities :

Particulars	As at 31st March, 2024	As at 31st March, 2023
	(₹)	(₹)
(a) Other Payable :		
Statutory remittances (Contributions to PF and ESIC, Withholding Taxes, Excise Duty, VAT, Service Tax, etc.)	-	-
Advances from Customers	-	53,285.00
Others - (Creditors for Expenses)	-	-
Total	-	53,285.00

Note 5: Trade Payable :

Particulars	As at 31st March, 2024	As at 31st March, 2023
	(₹)	(₹)
(a) Trade Payable :		
Acceptances	-	-
Other than Acceptances	3,46,40,276.00	2,22,68,818.00
Total	3,46,40,276.00	2,22,68,818.00

Note: Agewise Trade Payables Refer Point No. (xviii) of Note no.23.17

Note 6: Other current liabilities :

Particulars	As at 31st March, 2024	As at 31st March, 2023
	(₹)	(₹)
(a) Other Payable :		
Statutory remittances (Contributions to PF and ESIC, Withholding Taxes, Excise Duty, VAT, Service Tax, etc.)	1,85,093.00	4,34,378.00
Advances from Customers	2,27,017.00	3,02,516.44
Others - (Creditors for Expenses)	2,52,970.00	1,68,836.00
Total	6,65,080.00	9,05,730.44

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STROLLER DISTRIBUTORS Private Limited, Sai Road, Baddi, Solan - 173205

STROLLER DISTRIBUTORS PVT. LTD.

DIRECTOR

DIRECTOR

STROLLER DISTRIBUTORS PRIVATE LIMITED, GORAKHPUR

Note 7: Property, Plant & Equipments :

Sl. No	Particulars	Gross block				Accumulated depreciation and impairment				Net block	
		Balance as at 1st April, 2023	Additions	Disposals	Balance as at 31st March, 2024	Balance as at 1st April, 2023	Depreciation / amortisation expense for the year	Other adjustments	Balance as at 31st March, 2024	Balance as at 31st March, 2024	Balance as at 31st March, 2023
		(₹)	(₹)	(₹)	(₹)	(₹)	(₹)	(₹)	(₹)	(₹)	(₹)
(a)	Property, Plant & Equipments										
	Furniture and Fixtures	19,817.00	-	-	19,817.00	19,817.00	-	-	19,817.00	-	-
	Total	19,817.00	-	-	19,817.00	19,817.00	-	-	19,817.00	-	-
	Previous year	19,817.00	-	-	19,817.00	19,817.00	-	-	19,817.00	-	-

b.	Particulars	Particulars		Particulars	
		Depreciation and amortisation relating to continuing operations:	Depreciation and amortisation relating to continuing operations:	For the year ended 31 March, 2024	For the year ended 31 March, 2023
				(₹)	(₹)
	Depreciation and amortisation for the year on property, plant & equipments as per Note 7.a			-	-
	Depreciation and amortisation relating to continuing operations			-	-

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2, Grant Road, Kharadi, Pune - 411014; SCO-9, Near Laj Dharma Kanta, Gupta Complex, Sai Road, Baddi, Solan - 173205

STROLLER DISTRIBUTORS PVT. LTD.
[Signature]
DIRECTOR

STROLLER DISTRIBUTORS PVT. LTD.
[Signature]
DIRECTOR

Note 8 : Non-current investments:

Particulars	As at 31 March, 2024			As at 31 March, 2023		
	Quoted	Unquoted	Total	Quoted	Unquoted	Total
	(₹)	(₹)	(₹)	(₹)	(₹)	(₹)
Investments (At cost):						
Other investments :						
Investment in equity instruments of -of associates						
88500 (As at 31st March 2024: 88500) Equity shares of Rs. 100 each fully paid up in S.D. International Pvt.Ltd.	-	88,50,000.00	88,50,000.00	-	88,50,000.00	88,50,000.00
13000 (As at 31st March 2024: 13000) Equity shares of Rs. 100 each fully paid up in S.D. Plascon Pvt. Ltd.	-	13,00,000.00	13,00,000.00	-	13,00,000.00	13,00,000.00
2000 (As at 31st March 2024: 2000) Equity shares of Rs.50 each fully paid up in S.D. International Pvt. Ltd.	-	1,00,000.00	1,00,000.00	-	1,00,000.00	1,00,000.00
29375 (As at 31st March 2024: 29375) Equity shares of Rs. 200 each fully paid up in S.D . Wood Plast Pvt.Ltd.	-	55,00,000.00	55,00,000.00	-	55,00,000.00	55,00,000.00
104375 (As at 31st March 2024: 104375) Equity shares of Rs. 32 each fully paid up in S.D . Plascon Pvt.Ltd.	-	33,40,000.00	33,40,000.00		33,40,000.00	33,40,000.00
15000 (As at 31st March 2024: 15000) Equity shares of Rs. 40 each fully paid up in S.D .International Pvt.Ltd.	-	6,00,000.00	6,00,000.00		6,00,000.00	6,00,000.00
19750 (As at 31st March 2024: 19750) Equity shares of Rs. 200 each fully paid up in S.D . International Pvt.Ltd.	-	39,50,000.00	39,50,000.00		39,50,000.00	39,50,000.00
500000 (As at 31st March 2024: 500000) Equity shares of Rs. 200 each fully paid up in S.D . Ecotech Pvt.Ltd.	-	50,00,000.00	50,00,000.00		50,00,000.00	50,00,000.00
Total	-	2,86,40,000.00	2,86,40,000.00	-	2,86,40,000.00	2,86,40,000.00
Less: Provision for diminution in value of investments			-			-
Total-Other Investment	-	2,86,40,000.00	2,86,40,000.00	-	2,86,40,000.00	2,86,40,000.00
Total	-	2,86,40,000.00	2,86,40,000.00	-	2,86,40,000.00	2,86,40,000.00
Aggregate amount of quoted investments			-			-
Aggregate amount of unquoted investments			2,86,40,000.00			2,86,40,000.00

Attested

Attested

STROLLER DISTRIBUTORS PRIVATE LIMITED, GORAKHPUR
Note 9: Long-Term Loans and Advances

Particulars	As at 31st March, 2024	As at 31st March, 2023
	₹	₹
(a) Loan & Advances to Related Parties		
Secured, considered good	-	-
Unsecured, considered good	1,41,44,487.00	-
Significant increase in Credit Risk	-	-
Credit Impaired	-	-
	1,41,44,487.00	-
Less: Provision for other doubtful loans and advances	-	-
	1,41,44,487.00	-
(b) Advance income tax (net of provisions ₹. 37,71,047.00(As at 31st March, 2023 ₹.	4,99,559.87	1,19,540.00
(c) Others		
Secured, considered good	-	-
Unsecured, considered good	37,701.00	-
Significant increase in Credit Risk	-	-
Credit Impaired	-	-
	37,701.00	-
Less: Provision for other doubtful loans and advances	-	-
	37,701.00	-
Total	1,46,81,747.87	1,19,540.00

Notes: Long term loan & advances includes due from

Particulars	As at 31st March, 2024	As at 31st March, 2023
	₹	₹
Private companies in which any directors is a directors or members		
S.D Plastoware Pvt Ltd	1,41,44,487.00	-

Note 10: Other Financial Assets:

Particulars	As at 31st March, 2024	As at 31st March, 2023
	(₹)	(₹)
(a) Security deposits		
Secured, considered good	-	-
Unsecured, considered good	2,60,000.00	2,60,000.00
Doubtful	-	-
	2,60,000.00	2,60,000.00
Less: Provision for doubtful deposits	-	-
	2,60,000.00	2,60,000.00
(b) Bank Fixed Deposits		
(i) More than 12 month	-	13,00,000.00
Total (₹)	2,60,000.00	15,60,000.00

Note 11 Other Non-Current Assets

Particulars	As at 31st March, 2024	As at 31st March, 2023
	(₹)	(₹)
(a) Long-term trade receivables (including trade receivables on deferred credit terms)		
Secured, considered good	-	-
Unsecured, considered good	15,83,333.00	7,07,050.00
Significant increase in Credit Risk	-	-
Credit Impaired	-	-
	15,83,333.00	7,07,050.00
Less: Provision for doubtful trade receivables	-	-
	15,83,333.00	7,07,050.00
Total (₹)	15,83,333.00	7,07,050.00

Note:- Agewise Trade Receivables Refer Point No. (xix) of Note no.23.17

Note 12: Inventories

(At lower of cost and net realisable value)

Particulars	As at 31st March, 2024	As at 31st March, 2023
	(₹)	(₹)
(a) Stock-in-trade (acquired for trading) (Goods)		
	73,44,547.36	66,92,164.76
	73,44,547.36	66,92,164.76
Total	73,44,547.36	66,92,164.76

STROLLER DISTRIBUTERS PRIVATE LIMITED, GORAKHPUR**STROLLER DISTRIBUTERS PRIVATE LIMITED, GORAKHPUR****Note 13: Trade Receivables**

Particulars	As at 31st March, 2024	As at 31st March, 2023
	₹	₹
Trade receivables outstanding for a period exceeding six months from the date they were due for payment		
Secured, considered good	-	-
Unsecured, considered good	4,31,716.85	10,15,613.00
Significant increase in Credit Risk	-	-
Credit Impaired	-	-
Less: Provision for doubtful trade receivables	4,31,716.85	10,15,613.00
	-	-
Other Trade receivables	4,31,716.85	10,15,613.00
Secured, considered good	-	-
Unsecured, considered good	3,50,75,645.89	3,93,70,947.38
Significant increase in Credit Risk	-	-
Credit Impaired	-	-
Less: Provision for doubtful trade receivables	3,50,75,645.89	3,93,70,947.38
	-	-
	3,50,75,645.89	3,93,70,947.38
	-	-
Total (₹)	3,55,07,362.74	4,03,86,560.38

Note:- Age-wise Trade Receivables Refer Point No. (xix) of Note no.23.17

Note 14: Cash and cash equivalents

Particulars	As at 31st March, 2024	As at 31st March, 2023
	(₹)	(₹)
(a) Cash on hand		
(b) Balances with banks :	9,39,764.00	6,55,647.00
(i) In current accounts		
(iii) In deposit accounts (Having Maturity upto 3 months)	90,379.53	1,80,972.94
(iii) In deposit accounts (Having Maturity More than 3 months)	-	-
Total	10,30,143.53	8,36,619.94

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STROLLER DISTRIBUTORS PVT. LTD.**DIRECTOR****STROLLER DISTRIBUTORS PVT. LTD.****DIRECTOR**

STROLLER DISTRIBUTORS PRIVATE LIMITED, GORAKHPUR
STROLLER DISTRIBUTORS PRIVATE LIMITED, GORAKHPUR
Note 15: Short-Term Loans and Advances

Particulars	As at 31st March, 2024	As at 31st March, 2023
	₹	₹
(a) Loan & Advances to Related Parties		
Secured, considered good	-	-
Unsecured, considered good	2,79,20,754.00	1,41,44,487.00
Significant increase in Credit Risk	-	-
Credit Impaired	-	-
Less: Provision for other doubtful loans and advances	2,79,20,754.00	1,41,44,487.00
	2,79,20,754.00	1,41,44,487.00
(b) Balances with government authorities		
Unsecured, considered good		
(i) CENVAT credit receivable		
(ii) GST	3,05,389.00	25,981.12
(iii) Service Tax credit receivable		
(c) Others		
Secured, considered good	-	-
Unsecured, considered good	-	-
Significant increase in Credit Risk	-	1,08,766.00
Credit Impaired	-	-
Less: Provision for other doubtful loans and advances	-	1,08,766.00
	-	-
	-	1,08,766.00
Total (₹)	2,82,26,143.00	1,42,79,234.12

Notes: Short term loan & advances includes due from

Particulars	As at 31st March, 2024	As at 31st March, 2023
	₹	₹
Private companies in which any directors is a directors or members		
S.D Plastoware Pvt Ltd	2,79,20,754.00	1,41,44,487.00

Note 16: Other Current Assets:

Particulars	As at 31st March, 2024	As at 31st March, 2023
	(₹)	(₹)
(a) Accruals		
(i) Interest accrued on deposits	-	7,82,451.00
(ii) Interest accrued on investments	-	-
(iii) Interest accrued on trade receivables	-	-
Total	-	7,82,451.00

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STROLLER DISTRIBUTORS PVT. LTD.

DIRECTOR

STROLLER DISTRIBUTORS PVT. LTD.

DIRECTOR

STROLLER DISTRIBUTORS PRIVATE LIMITED, GORAKHPUR**Note 17: Revenue from Operations**

	Particulars	For the year ended 31st March, 2024	For the year ended 31st March, 2023
		₹	₹
(a)	Sale of products (Refer Note (i) below)	30,62,02,632.23	32,33,32,896.16
	Total (₹)	30,62,02,632.23	32,33,32,896.16

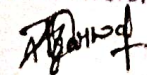
Note	Particulars	For the year ended 31st March, 2024	For the year ended 31st March, 2023
		₹	₹
(i)	Sale of products comprises Packaging Container/ Sealing Rolls & Machines	30,62,02,632.23	32,33,32,896.16
	Total - Sale of traded goods	30,62,02,632.23	32,33,32,896.16
	Total - Sale of products	30,62,02,632.23	32,33,32,896.16

Note 18: Other Income

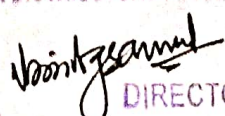
	Particulars	For the year ended 31st March, 2024	For the year ended 31st March, 2023
		(₹)	(₹)
(a)	Interest Income (Refer Note (i) below)	26,08,532.00	3,74,948.00
(b)	Other non operating Income (Refer Note (ii) below)	1,240.00	1,50,956.50
	Total	26,09,772.00	5,25,904.50
(i)	Interest income comprises:		
	Interest from banks on: deposits-	18,805.00	1,03,296.00
	Interest from Loan & Advances	25,89,727.00	2,71,652.00
		26,08,532.00	3,74,948.00
(ii)	Other non operating Income comprises:		
	Printing Charges	-	13,000.00
	Freight Charges	-	59,163.00
	Packing Charges	1,240.00	3,180.00
	Other Charges (EPR)	-	75,613.50
	Total - Other Income	1,240.00	1,50,956.50

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STROLLER DISTRIBUTORS PVT. LTD.


 DIRECTOR

STROLLER DISTRIBUTORS PVT. LTD.


 DIRECTOR

STROLLER DISTRIBUTORS PRIVATE LIMITED, GORAKHPUR**Note 19.a: Purchase of Traded Goods**

Particulars	For the year ended 31st March, 2024	For the year ended 31st March, 2023
	(₹)	(₹)
Packaging Container/Sealing Rolls & Machines	28,33,02,147.55	29,32,53,750.70
Total	28,33,02,147.55	29,32,53,750.70

Note 19.b: Changes in inventories of finished goods, work-in-progress and stock-in-trade :

Particulars	For the year ended 31st March, 2024	For the year ended 31st March, 2023
	(₹)	(₹)
<u>Inventories at the end of the year:</u>		
Stock-in-trade (Goods)	73,44,547.36	66,92,164.76
	73,44,547.36	66,92,164.76
<u>Inventories at the beginning of the year:</u>		
Stock-in-trade (Goods)	66,92,164.76	76,43,031.48
	66,92,164.76	76,43,031.48
Net (increase) / decrease	-6,52,382.60	9,50,866.72

Note 20: Employee Benefits:

Particulars	For the year ended 31 March, 2024	For the year ended 31 March, 2023
	(₹)	(₹)
Director's Remuneration	60,00,000.00	60,00,000.00
Salary & Wages	18,65,683.00	14,40,000.00
Staff Welfare	-	888.00
Total	78,65,683.00	74,40,888.00

STROLLER DISTRIBUTORS PVT. LTD.

DIRECTOR

STROLLER DISTRIBUTORS PVT. LTD.

DIRECTOR

STROLLER DISTRIBUTORS PRIVATE LIMITED, GORAKHPUR**Note 21: Finance Costs :**

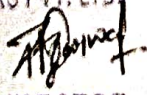
Particulars	For the year ended 31st March, 2024	For the year ended 31st March, 2023
	₹	₹
(a) Interest expense on:		
(i) Others		
- Interest on delayed / deferred payment of income tax/G	20,650.00	43,789.43
- Others	40,843.00	-
Total	61,493.00	43,789.43

Note 22: Other expenses

Particulars	For the year ended 31st March, 2024	For the year ended 31st March, 2023
	(₹)	(₹)
Bank Charges	8,497.96	28,024.73
Rent	15,72,000.00	15,72,000.00
Travelling and conveyance	57,730.00	1,02,168.00
Printing and stationery	16,406.64	22,210.45
Freight Outward	2,52,457.00	3,32,803.00
Discount On Sale	25,072.48	39,558.16
Computer Expenses	20,592.81	-
Insurance	10,07,469.00	6,586.00
Misc Expenses		3,784.00
Office Expenses	2,15,382.00	1,77,685.00
Professional Fees	15,000.00	30,000.00
Filling Fees	17,408.00	3,200.00
Freight & Cartage	5,200.00	-
Misc Balance W/o	28.65	29.89
Bad Debts	-	60,413.00
Postage & Courier	7,537.00	6,300.00
Tax Audit Fees	22,000.00	16,000.00
Statutory Audit Fees	29,500.00	29,500.00
Total	32,72,281.54	24,30,262.23

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DIRECTOR

STROLLER DISTRIBUTORS PVT. LTD.


DIRECTOR

STROLLER DISTRIBUTORS PRIVATE LIMITED, GORAKHPUR**Note 23 : Notes to the Financial Statements****For the year ended 31st March, 2024**

Note	Particulars
23.1	<u>Monies received against share warrants :</u> No monies have been received against shares warrants.
23.2	<u>Share application money pending allotment :</u> No monies have been received against which allotment of shares are pending as at 31st March, 2024 (As at 31st March, 2023 ' Nil).
23.3	<u>Contingent liabilities and commitments (to the extent not provided for) :</u> (a) The company has not given any bank guarantee in favour of Bank. (Pre year ₹ Nil) (b) There is no contingent liability or commitment or claims against the company which is not acknowledged as debts.(Pre year Nil) (c) Estimated amount of contracts remaining to be executed on Capital accounts and not provided for :Nil(Pre year Nil)
23.4	<u>Details of unutilised amounts out of issue of securities made for specific purpose :</u> No such securities are issued by the company.
23.5	<u>Disclosures required under Section 22 of the Micro, Small and Medium Enterprises Development Act, 2006:</u> Dues to Micro and Small Enterprises have been determined to the extent such parties have been identified on the basis of information collected by the management and as per the information there is no such company.
23.6	<u>Disclosure as per Clause 32 of the Listing Agreements with the Stock Exchanges :</u> As the company is not a listed company, the disclosure is not applicable to the company.
23.7	<u>Details on derivatives instruments and unhedged foreign currency exposures :</u> The company has not dealt with foreign exchange. Hence this disclosure is not applicable to the company for the year.
23.8	<u>Disclosure required in terms of Clause 13.5A of Chapter XIII on Guidelines for preferential issues, SEBI (Disclosure and Investor Protection) Guidelines, 2000 :</u> As the company is not a listed company the disclosure is not applicable to the company for the year.
23.9	<u>Details of Property, Plant and Equipments held for sale:</u> There is no such property, plant & equipments.
23.10	<u>Value of imports calculated on CIF basis:</u> Value of imports calculated on CIF basis is NIL
23.11	<u>Expenditure in foreign currency:</u> There is no expenditure in foreign currency.
23.12	<u>Details of consumption of imported and indigenous items:</u> As the company is not a manufacturing company, the disclosure is not applicable to the company.
23.13	<u>Earnings in foreign exchange:</u> There is no earning in foreign currency.
23.14	<u>Amounts remitted in foreign currency during the year on account of dividend:</u> There is no remittance in foreign currency on account of dividend.
23.15	<u>Corporate Social Responsibility :</u> The Provisions of Section 135 of The Companies Act, 2013 relating to CSR are not applicable to the Company for the year.
23.16	In the opinion of Board, all the assets other than property, plant and equipments and intangible assets and non current investments have a value on realisation, in the ordinary course of business, at least equal to the amount at which they are stated.

STROLLER DISTRIBUTORS PRIVATE LIMITED, GORAKHPUR**Note 23 : Notes to the Financial Statements****For the year ended 31st March, 2024**

Note	Particulars																																												
23.17	Additional Informations under Schedule III :																																												
(i)	The company did not held any immovable property during the year.																																												
(ii)	The company has not revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets or both during the year.																																												
(iii)	Disclosure in respect of Loans & Advances in the nature of loans which are granted to promoters, directors, KMPs and the related parties either severally or jointly with any other person, repayable on demand or without specifying any terms or period of repayment - Rs 420.65 Lacs																																												
(iv)	There is no Capital-work-in progress held/ pending in the name of the company.																																												
(v)	There is no such Intangible assets under development held with the company.																																												
(vi)	No proceedings have been initiated or are pending against the company for holding any Benami property under the Benami Transactions (Prohibition) Act, 1988 and Rules made hereunder.																																												
(vii)	The company has no borrowing from banks or financial instituions on the basis of security of current assets.																																												
(viii)	The Company is not a declared willful defaulter by any bank or financial institution or other lender.																																												
(ix)	The company does not have any transactions with companies struck off under section 248 of The Companies Act, 2013 or section 560 of The Companies Act, 1956 during the financial year under consideration.																																												
(x)	No any charge or satisfaction is pending to be registered with the Registrar of Companies by the company beyond the statutory period during the financial year under consideration.																																												
(xi)	The company has complied with the number of layers prescribed under clause (87) of section 2 of The Companies Act, 2013 read with Companies (Restriction on number of Layers) Rules, 2017.																																												
(xii)	Borrowing from Bank and financial institutions, if any, are used for purposes for which it was given.																																												
(xiii)	Comment on Ratios :																																												
	<table><tr><th>Particulars</th><th>Current Year Ratio</th><th>Previous Year Ratio</th><th>Changes in Ratio %</th></tr><tr><td>Current Ratio:</td><td>2.04</td><td>2.72</td><td>(24.84)</td></tr><tr><td>Debt-Equity Ratio:</td><td>-</td><td>-</td><td>-</td></tr><tr><td>Debt Service Coverage Ratio:</td><td>-</td><td>-</td><td>-</td></tr><tr><td>Return on Equity Ratio:</td><td>1.80</td><td>2.37</td><td>(24.17)</td></tr><tr><td>Inventories Turnover Ratio:</td><td>43.63</td><td>45.11</td><td>(3.28)</td></tr><tr><td>Trade Receivable Turnover Ratio:</td><td>8.07</td><td>7.81</td><td>3.36</td></tr><tr><td>Trade Payable Turnover Ratio:</td><td>9.96</td><td>12.79</td><td>(22.13)</td></tr><tr><td>Net Capital Turnover Ratio:</td><td>7.99</td><td>9.72</td><td>(17.76)</td></tr><tr><td>Net Profit Ratio:</td><td>3.62%</td><td>4.56%</td><td>-0.93%</td></tr><tr><td>Return on Capital Employed</td><td>18.25%</td><td>27.89%</td><td>-9.63%</td></tr></table>	Particulars	Current Year Ratio	Previous Year Ratio	Changes in Ratio %	Current Ratio:	2.04	2.72	(24.84)	Debt-Equity Ratio:	-	-	-	Debt Service Coverage Ratio:	-	-	-	Return on Equity Ratio:	1.80	2.37	(24.17)	Inventories Turnover Ratio:	43.63	45.11	(3.28)	Trade Receivable Turnover Ratio:	8.07	7.81	3.36	Trade Payable Turnover Ratio:	9.96	12.79	(22.13)	Net Capital Turnover Ratio:	7.99	9.72	(17.76)	Net Profit Ratio:	3.62%	4.56%	-0.93%	Return on Capital Employed	18.25%	27.89%	-9.63%
Particulars	Current Year Ratio	Previous Year Ratio	Changes in Ratio %																																										
Current Ratio:	2.04	2.72	(24.84)																																										
Debt-Equity Ratio:	-	-	-																																										
Debt Service Coverage Ratio:	-	-	-																																										
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Net Capital Turnover Ratio:	7.99	9.72	(17.76)																																										
Net Profit Ratio:	3.62%	4.56%	-0.93%																																										
Return on Capital Employed	18.25%	27.89%	-9.63%																																										
(xiv)	No any Scheme of Arrangements has been approved by the Competent Authority in terms of section 230 to 237 of The Companies Act, 2013 during the financial year under consideration.																																												

Ruchi Chaudhary & Co., Chartered Accountants, 22, Hariom Nagar, Civil Lines, Gorakhpur - 273001, (U.P.), Mob. No. 9415331284, E-mail id: ruchichaudharyca@gmail.com; Branches: A-302, Veerodaya 2, Grant Road, Kharadi, Pune - 411014; SCO-9, Near Laj Dharma Kanta, Gupta Complex, Sai Road, Baddi, Solan - 173205

STROLLER DISTRIBUTORS PVT. LTD.
DIRECTOR**STROLLER DISTRIBUTORS PVT. LTD.**
DIRECTOR

STROLLER DISTRIBUTORS PRIVATE LIMITED, GORAKHPUR

Note 23 : Notes to the Financial Statements

For the year ended 31st March, 2024

(xv) Utilisation of Borrowed funds & share premium :

- a) The company has not advanced or loaned or invested funds (either borrowed funds or share premium or any other sources or kind of funds) to any other person or entity, including foreign entities with the understanding (whether recorded in writing or otherwise) that the intermediary shall directly or indirectly lend or invest in any other persons or entities identified in any manner whatsoever by or on behalf of the company (Ultimate Beneficiaries) or provided any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.
- b) The company has not received any fund from any persons or entities, including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the company shall directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or not provided any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

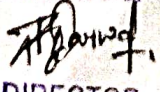
(xvi) The Company has no surrendered or undisclosed transaction as income during the year in the tax assessments under the Income Tax Act, 1961.

(xvii) Crypto Currency or Virtual Currency :

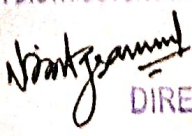
The company has not traded or invested in crypto currency or virtual currency during the financial year under consideration.

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STROLLER DISTRIBUTORS PVT. LTD.


DIRECTOR

STROLLER DISTRIBUTORS PVT. LTD.


DIRECTOR

STROLLER DISTRIBUTORS PRIVATE LIMITED, GORAKHPUR

Note 23 : Notes to the Financial Statements

For the year ended 31st March, 2024

(xviii) Ageing schedule for Trade Payable :		Outstanding from due date of payments			
Particulars		Less than 1 year	1-2 years	2-3 years	More than 3 years
(a) Undisputed Dues :					
(i) MSME		3,46,40,276.00			
(ii) Others					
(b) Disputed Dues :					
(i) MSME					
(ii) Others					
Total					3,46,40,276.00

(xix) Ageing Schedule for Trade Receivable :		Outstanding from due date of payments			
Particulars		Less than 6 Months	6 months - 1 year	1 - 2 years	2-3 years
(a) Undisputed Trade Receivables :					
(i) Considered Good		4,31,716.85	3,50,75,645.89	10,67,581.00	5,15,752.00
(ii) Considered Doubtful					
(b) Disputed Trade Receivables :					
(i) Considered Good					
(ii) Considered Doubtful					
Total					3,70,90,695.74

(xx) Details of Equity and Liabilities are under:		Notes No	As at 31st March, 2024	As at 31st March, 2023
Liabilities			(₹)	(₹)
(1) Non-current Liabilities		4		
(a) Financial Liabilities				53,285.00
(b) Lease Liabilities				
Total				53,285.00
(2) Current Liabilities		5, 6		
(a) Financial Liabilities			3,53,05,356.00	2,31,74,548.44
(b) Lease Liabilities				
Total			3,53,05,356.00	2,31,74,548.44

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STROLLER DISTRIBUTORS PVT. LTD.

[Signature]
DIRECTOR

[Signature]
DIRECTOR

STROLLER DISTRIBUTORS PRIVATE LIMITED, GORAKHPUR

Note 24: Disclosures under Accounting Standards

For the year ended 31st March, 2024

Note	Particulars
24.1	<u>Details of contract revenue and costs :</u> During the year there is no such contracts with the company. Hence the Accounting Standard 7 is not applicable for the year to the company.
24.2	<u>Details of government grants :</u> There is no Government grants with the company during the year. Hence the Accounting Standard 12 is not applicable for the year to the company.
24.3	<u>Details of amalgamations :</u> There is no any amalgamation of any company since incorporation. Hence the Accounting Standard 14 is not applicable for the year to the company.
24.4	<u>Employee benefit plans :</u>
24.4a	<u>Defined contribution plans :</u> There is no such plan with the company.
24.4b	<u>Defined benefit plans :</u> The company has no any defined benefit plans for employees.
24.5	<u>Details of borrowing costs capitalised :</u> There is no capitalisation of any borrowing cost to any of the assets during the year. Hence the Accounting Standard 16 is not applicable for the year to the company.
24.6	<u>Segment information :</u> As the turnover/ sales of the company is less than 50 crores, the accounting standard 17 is not applicable for the year to the company.

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STROLLER DISTRIBUTORS PVT. LTD.

[Signature]
DIRECTOR

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[Signature]
DIRECTOR

STROLLER DISTRIBUTORS PRIVATE LIMITED, GORAKHPUR

Note 24: Disclosures under Accounting Standards

Particulars										
Note										
24.7	Related party transactions									
24.7.a	Details of related parties:									
	Description of relationship		Names of related parties							
	Associates Key Management Personnel (KMP) Relatives of KMP Entities in which KMP/Relatives of KMP are interested		S.D International Pvt Ltd							
Smt. Poonam Agarwal, Vinay Kumar Agarwal										
Smt. Sharda Devi										
S.D. Plastoware Pvt.Ltd.										
Details of related party transactions during the year ended 31st March, 2024 and balances outstanding As at 31st March, 2024										
24.7.b	Particulars	Ultimate Holding Company	Holding Company	Subsidiaries	Fellow Subsidiaries	Associates	KMP	Relatives of KMP	Entities in which KMP / relatives of KMP have significant influence	Total
	Purchases of goods	-	-	-	-	28,77,80,480.55	-	-	-	28,77,80,480.55
	Sale of Goods	-	-	-	-	-	-	-	-	-
	Receiving of services	-	-	-	-	12,000.00	60,00,000.00	12,000.00	-	60,24,000.00
	Rendering of services	-	-	-	-	28,82,877.00	-	-	25,89,727.00	25,89,727.00
	Finance Paid	-	-	-	-	-	-	-	2,55,90,000.00	2,55,90,000.00
	Balances outstanding at the end of the year:									
	Investments	-	-	-	-	2,86,40,000.00	-	-	-	2,86,40,000.00
	Loan & Advances	-	-	-	-	(2,86,40,000.00)	-	-	4,20,65,241.00	(2,86,40,000.00)
	Trade Payable	-	-	-	-	3,46,40,276.00	-	-	(1,41,44,487.00)	4,20,65,241.00
		-	-	-	-	(2,22,68,818.00)	-	-	-	(1,41,44,487.00)
		-	-	-	-	-	-	-	-	3,46,40,276.00
		-	-	-	-	-	-	-	-	(2,22,68,818.00)

Note: Figures in bracket relates to the previous year.

Note: Figures in bracket relates to the previous year

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[Signature]

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[Signature]

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STROLLER DISTRIBUTORS PRIVATE LIMITED, GORAKHPUR

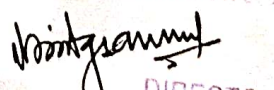
Note 24: Disclosures under Accounting Standards

24.8	<u>Details of leasing arrangements :</u> The Company has not entered in any lease agreements either as Lessor or as lessee. Hence the Accounting Standard 19 is not applicable for the year.
24.9	<u>Earnings per share :</u> The company is a small & medium sized company . Hence the Accounting Standard 20 is applicable for the year to the company. Basic EPS ₹ 17.96 (Pre year ₹ 23.68)
24.10	<u>Deferred tax (liability) / asset :</u> The Company has recognised deferred tax asset on unabsorbed depreciation to the extent of the corresponding deferred tax liability on the difference between the book balance and the written down value of property, plant and equipments under Income Tax. Similarly the company has considered the brought forward losses, if any. The net tax effect is not material.
24.11	<u>Discontinuing operations :</u> The company has no any discontinuing operations during the year. Hence the Accounting Standard 24 is not applicable for the year to the company.
24.12	<u>Interest in joint ventures :</u> The company has not entered in any joint venture with any of the entities. Hence the Accounting Standard 27 is not applicable for the year to the company.
24.13	<u>Details of provisions :</u> The Company is not required to make provision for any obligations and disputed liabilities. Hence the Accounting Standard 29 is not applicable for the year.
24.14	<u>Employee Stock Option Scheme :</u> The company has not issued any employee stock option scheme since incorporation.
24.15	Previous year's figures have been regrouped / reclassified wherever necessary to correspond with the

STROLLER DISTRIBUTORS PVT. LTD.


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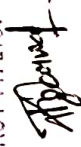

DIRECTOR

STROLLER DISTRIBUTORS PRIVATE LIMITED
GORAKHPUR

Details of Shares (Trading) as at 31st March, 2024

A. Shares :

S. No.	Name of Company	Opening Stock		Purchase		Sales		Closing Stock	
		Qty. In Nos.	Amount (₹)	Qty. In Nos.	Amount (₹)	Qty. In Nos.	Amount (₹)	Qty. In Nos.	Amount (₹)
1	Ankur Udyog Limited @ Rs. 50/- Each	2	100.00	-	-	-	-	2	100.00
2	Sri Raghuvar Industries Pvt. Ltd. (II) @ Rs. 100/- Each	100	10,000.00	-	-	-	-	100	10,000.00
3	Chet Ram Moti Lal Pvt. Ltd. @ Rs. 20/- Each	12,000	2,40,000.00	-	-	-	-	12,000	2,40,000.00
	TOTAL (₹)	12,102	2,50,100.00	-	-	-	-	12,102	2,50,100.00

STROLLER DISTRIBUTORS PVT. LTD.

DIRECTOR

STROLLER DISTRIBUTORS PVT. LTD.

DIRECTOR

STROLLER DISTRIBUTORS PRIVATE LIMITED**GORAKHPUR****Details of Balance Sheet as at 31st March, 2024**

A) <u>Sundry Creditors (for Goods)</u>			
	<u>Long Term</u>	<u>Short Term</u>	<u>Total (₹)</u>
1 S D International Pvt Ltd (Unit-I)	-	95,03,209.00	95,03,209.00
2 S D International Pvt Ltd (Unit-II)	-	2,51,37,067.00	2,51,37,067.00
Total (₹)	-	3,46,40,276.00	3,46,40,276.00
B) <u>Sundry Creditors (for Expenses)</u>			
	<u>Long Term</u>	<u>Short Term</u>	<u>Total (₹)</u>
1 Khatu Shyam Transport Service	-	52,470.00	52,470.00
2 Salary Payable	-	1,55,000.00	1,55,000.00
3 Ruchi Chaudhary & Co	-	45,500.00	45,500.00
Total (₹)	-	2,52,970.00	2,52,970.00
C) <u>Advances from Customers:</u>			
	<u>Long Term</u>	<u>Short Term</u>	<u>Total (₹)</u>
1 Anand Matta Trading Company (Dehradun)	-	29,056.00	29,056.00
2 The Energy And Resources Institute(Gurgaon)	-	18,800.00	18,800.00
3 Central Green Hospitality Services (Punjab)	-	779.00	779.00
4 Daya Hari Chatpata (Tripura)	-	3,043.00	3,043.00
5 Greno Hospitality (Greater Noida)	-	18,586.00	18,586.00
6 Jai Ambey Traders (Loni)	-	23,689.00	23,689.00
7 Meghdoot Traders	-	1,256.00	1,256.00
8 Suspence	-	1,31,808.00	1,31,808.00
Total (₹)	-	2,27,017.00	2,27,017.00
D) <u>Statutory Remittance</u>			
	<u>Long Term</u>	<u>Short Term</u>	<u>Total (₹)</u>
1 RCM - CGST Payable	-	45,466.00	45,466.00
2 RCM - SGST Payable	-	45,466.00	45,466.00
3 TCS Payable	-	8,087.00	8,087.00
4 TDS 194 J	-	50,000.00	50,000.00
5 TDS 194 I	-	13,000.00	13,000.00
6 TDS 194 Q	-	22,894.00	22,894.00
7 TDS 194 C	-	180.00	180.00
Total (₹)	-	1,85,093.00	1,85,093.00
E) <u>Provision for Income Tax:</u>			
1 Assessment Year 2024-2025			37,71,047.00
Total (₹)			37,71,047.00
F) <u>Sundry Debtors</u>			
	<u>Long Term</u>	<u>Short Term</u>	<u>Total (₹)</u>
1 Shri Krishna Traders (Gwalior)	-	96,027.00	96,027.00
2 Shree Sainath Trading Co (Mujaffarnagar)	-	4,63,883.00	4,63,883.00

STROLLER DISTRIBUTORS PVT. LTD.

DIRECTOR

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3	Shri Shyam Trading Co. (Rurkee)	-	48,512.00	48,512.00
4	Bikanervala Foods Pvt. Ltd. (Delhi)	-	7,33,121.95	7,33,121.95
5	Bikanervala Private Limited (Faridabad New)	-	68,874.00	68,874.00
6	Bikanervala Private Limited (New)	-	14,17,636.82	14,17,636.82
7	Ics Foods Private Limited (Gr. Noida)	1,71,010.00	-	1,71,010.00
8	Ics Foods Pvt Ltd (Haryana)	13,082.00	-	13,082.00
9	Jubilant Consumer Private Limited (Mohali)	2,52,549.00	-	2,52,549.00
10	Jubilant Consumer Pvt Ltd. (Noida)	59,891.00	-	59,891.00
11	15 A.D. Bakery Llp (Jodhpur)	-	28,800.00	28,800.00
12	A.K.Enterprises (Noida)	-	10,637.00	10,637.00
13	Ariba Foods Private Limited Unit li (Mp)	-	2,26,385.00	2,26,385.00
14	Bikaner Namkeen Wala (Delhi)	-	55,838.00	55,838.00
15	Das Kitchens (Noida)	-	1,34,600.00	1,34,600.00
16	Hira Sweets (Delhi)	-	1,75,006.00	1,75,006.00
17	Sai Ram Bakers (Hydrabad)	-	1,68,150.00	1,68,150.00
18	Aasim Communications Private Limited (Srinagar)	-	965.00	965.00
19	Abr India (Bawana)	-	2,32,110.00	2,32,110.00
20	Actuation Enterprises (India) (Delhi)	-	1,85,103.00	1,85,103.00
21	Agarwal Enterprises (Noida)	-	1,70,169.00	1,70,169.00
22	Ambica Enterprises (Delhi)	-	2,71,995.00	2,71,995.00
23	Ambica Sales Corporation (Delhi)	-	2,82,063.00	2,82,063.00
24	Anand Packaging (Meerut)	-	13,25,345.45	13,25,345.45
25	Annapurna Bhojnalya (Ghaziabad)	-	61,763.00	61,763.00
26	Anubhav Packers (Delhi)	-	2,18,236.00	2,18,236.00
27	Any Box Enterprise (Gurgaon)	-	1,16,325.00	1,16,325.00
28	Arncr Private Limited (Noida)	-	42,505.52	42,505.52
29	As Food Packaging (Delhi)	-	3,88,106.00	3,88,106.00
30	Ashok Lifafa Store (Delhi)	-	56,835.00	56,835.00
31	A V Marketing Delhi	-	2,40,062.00	2,40,062.00
32	A. V. Packers (Delhi)	-	9,87,287.00	9,87,287.00
33	Balaji Plastic Industries (Delhi)	-	1,47,438.00	1,47,438.00
34	Bam Bhole Plastic (Khora Gzb)	-	1,43,579.00	1,43,579.00
35	Bhagwati Traders (Delhi)	-	1,06,170.00	1,06,170.00
36	Bluebills Traders (Noida)	-	52,642.00	52,642.00
37	Blue Ocean (Sahibabad)	-	19,000.00	19,000.00
38	B.R.Traders (Saharanpur)	-	1,32,163.00	1,32,163.00
39	Crimson Creations (Delhi)	-	1,72,061.00	1,72,061.00
40	Dailypack Solution Pvt. Ltd. (Noida)	-	3,73,288.00	3,73,288.00
41	Deeparani (Gr Noida)	-	24,309.00	24,309.00
42	Deep Chand Prem Chand Jain (Ambala) New	-	2,66,162.00	2,66,162.00
43	Deviperson (Republic Crossing)	-	55,128.00	55,128.00
44	Disposal King (Delhi)	-	4,81,742.00	4,81,742.00
45	Dispowares (Panipat)	-	1,72,884.00	1,72,884.00
46	Duggal Traders (Faridabad)	-	61,286.00	61,286.00
47	Eez Pack Pvt. Ltd. (Delhi)	-	3,03,101.00	3,03,101.00
48	Esskay Packs (Delhi)	-	3,26,936.00	3,26,936.00
49	Ganpati Packaging (Ghaziabad)	-	3,14,181.00	3,14,181.00
50	Garima Industries (Delhi)	-	80,598.00	80,598.00
51	Gaurav Enterprises (Gurgaon)	-	6,06,804.00	6,06,804.00
52	Gauri Enterprises-Noida	-	4,22,993.00	4,22,993.00
53	Gem International (Noida)	-	6,21,464.00	6,21,464.00
54	Gera Packers (Ballabgarh)	-	87,554.00	87,554.00
55	Goyal Traders (Ghaziabad)	-	96,141.00	96,141.00
56	Grover Enterprises (Gurgaon)	-	3,26,529.00	3,26,529.00

STROLLER DISTRIBUTORS PVT. LTD.

DIRECTOR

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DIRECTOR

57	Gurhar Exports (Noida)	-	55,674.00	55,674.00
58	Hari Shankar Vinod Kumar (Rewari)	-	1,36,150.00	1,36,150.00
59	Hello Polymer (India) Pvt. Ltd. (Delhi)	-	11,29,576.00	11,29,576.00
60	Hilltake Enterprises	-	2,18,791.00	2,18,791.00
61	Himpack Packaging (Ghaziabad)	-	12,02,907.00	12,02,907.00
62	H & M Trading Co. (Delhi)	-	1,57,792.00	1,57,792.00
63	Indiyum Foods Private Limited (Rai, Sonipat)	-	4,31,746.00	4,31,746.00
64	Jai Ambe Enterprises (Faridabad)	19,220.00	-	19,220.00
65	Jai Bajrang Disposal And House Keeping (Gr-Noida)	-	1,57,322.00	1,57,322.00
66	Jai Durge Trader (Faridabad)	-	40,651.00	40,651.00
67	Jain Done Pattal And House Keeping Produ (Noida)	-	1,81,245.00	1,81,245.00
68	Janta Packers (Delhi)	-	3,25,812.00	3,25,812.00
69	Jiffy Foods Pvt Ltd. (Loni Gzb)	-	1,95,840.00	1,95,840.00
70	Kailash Creations (Delhi)	-	1,85,815.00	1,85,815.00
71	Kanshi Ram Marketing (Delhi)	-	9,11,911.00	9,11,911.00
72	Kharbanda Traders (Vasundra Gzb)	-	32,956.00	32,956.00
73	Khwaja Garib Nawaj Enterprises (Faridabad)	-	2,22,001.00	2,22,001.00
74	Koli Traders (Delhi)	-	1,47,056.00	1,47,056.00
75	Krishna Plastic & Packing Material (Delhi)	-	3,53,136.00	3,53,136.00
76	Maa Anpurna Agency (Delhi)	-	88,985.00	88,985.00
77	Mangalam Packaging Solutions (Nareina)	-	3,82,618.00	3,82,618.00
78	Matarani Enterprises (Noida)	-	27,418.00	27,418.00
79	May Pack Enterprises (Delhi)	-	5,64,095.00	5,64,095.00
80	Mittal Traders (Gr Noida)	-	1,40,871.00	1,40,871.00
81	Modern Packers And Printers (Ghaziabad)	-	15,604.00	15,604.00
82	Mohit Traders (Noida)	-	27,348.00	27,348.00
83	Nandika Sales Enterprises (Delhi)	-	50,537.00	50,537.00
84	Navyug Paper Products (Delhi)	-	1,38,100.00	1,38,100.00
85	Nisha Enterprises (Noida)	-	96,773.00	96,773.00
86	Om Prakash Ravi Prakash (Meerut)	-	63,849.00	63,849.00
87	Packaging Hub (Delhi)	-	3,07,419.00	3,07,419.00
88	Padmavati Ji Impex (Delhi)	-	1,04,591.00	1,04,591.00
89	Poly Pack Enterprises (Delhi)	-	81,018.00	81,018.00
90	Prabhu Kripa Packaging (Delhi)	-	1,30,233.00	1,30,233.00
91	Quick Sealer India (Delhi)	-	4,16,057.00	4,16,057.00
92	Rahul Traders (Ghaziipur)	-	2,10,859.00	2,10,859.00
93	Rahul Traders (Palam)	-	7,30,846.00	7,30,846.00
94	Rakesh Crockery House (Delhi)	-	11,73,149.00	11,73,149.00
95	Rameshwaram Flixible Packaging (Delhi)	-	84,090.00	84,090.00
96	Rathi Store (Delhi)	-	92,907.00	92,907.00
97	Rita Sales Corporation (Faridabad)	-	1,52,183.00	1,52,183.00
98	R K Aggarwal & Company (Delhi)	-	3,41,524.00	3,41,524.00
99	Rudra Trading Co. (Noida)	-	74,356.00	74,356.00
100	Ruhani Enterprises (Delhi)	-	72,766.00	72,766.00
101	Samrat Traders (Gurgaon)	-	9,40,098.00	9,40,098.00
102	Sandoz Restaurants Private Limited	1,78,428.00	-	1,78,428.00
103	S. A. Paper Products (Delhi)	-	2,03,454.00	2,03,454.00
104	Sgs International (Mehrauli Delhi)	-	18,612.00	18,612.00
105	Shakti Traders (Ghaziabad)	-	92,521.00	92,521.00
106	Shiv Shakti Enterprises (Noida)	-	53,509.00	53,509.00
107	Shiv Shakti Traders (Gurgaon)	-	3,46,950.00	3,46,950.00
108	Shree Padmavati Ji Traders (Delhi)	-	2,96,825.00	2,96,825.00
109	Shree Shyam Enterprises (Noida)	-	27,93,714.00	27,93,714.00
110	Shree Vaibhav Food Products (Noida)	-	7,178.00	7,178.00

STROLLER DISTRIBUTORS PVT. LTD.

[Signature]
DIRECTOR

STROLLER DISTRIBUTORS PVT. LTD.

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111 Shri Bankebihari Polymer (Delhi)			
112 Shri Parsh Traders (Delhi)	6,43,057.00	-	6,43,057.00
113 Shukla Traders (Delhi)	-	3,21,181.00	3,21,181.00
114 Softwares Packers (Ludhiana New)	-	1,95,353.00	1,95,353.00
115 Sunil Traders (Noida)	-	16,064.00	16,064.00
116 Sunny Enterprises (Gurgaon)	-	76,404.00	76,404.00
117 Tatvaware India Private Limited (Noida)	-	4,64,621.00	4,64,621.00
118 Thunder Noise (Delhi)	-	80,459.00	80,459.00
119 Vaishno Traders (Ghaziabad)	-	2,19,774.00	2,19,774.00
120 Vardhman Plastic (Kondli)	-	11,54,668.00	11,54,668.00
121 Vatsal Enter Prises (Muradabad)	-	29,009.00	29,009.00
122 Vinay Traders (Noida)	-	3,02,547.00	3,02,547.00
123 Sethi Traders (Panipat)	-	1,14,608.00	1,14,608.00
124 Ahsan Hussain Sheikh (Srinagar)	-	88,649.00	88,649.00
125 Apple Packers (Ludhiana)	-	1,47,375.00	1,47,375.00
126 Bee Ess Trading Company (Jammu)	-	1,36,389.00	1,36,389.00
127 Bhandari Traders (Punjab)	-	1,76,807.00	1,76,807.00
128 Go Green Packers (Jammu)	-	2,15,143.00	2,15,143.00
129 Variety Store (Hisar)	-	6,74,193.00	6,74,193.00
130 Ajay Trading Co (Alwar)	2,46,096.00	-	2,46,096.00
131 House Of Disposal (Sikar Rj)	-	1,02,948.00	1,02,948.00
132 Khandelwal Bros. (Jaipur)	-	76,362.00	76,362.00
133 Plestizone Industries (Alwar)	-	2,98,699.00	2,98,699.00
134 Vicky Trading Company (Jodhpur)	-	42,971.00	42,971.00
135 Hindustan Packplast Industries	-	1,59,562.00	1,59,562.00
136 The Magic Marketing (Vijawada) New	-	39,572.00	39,572.00
137 Hardev Traders (Akola)	-	2,61,661.00	2,61,661.00
		1,04,412.00	1,04,412.00

Total (₹)

15,83,333.00	3,55,07,362.74	3,70,90,695.74
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G) Short Term Sundry Debtors:

	<u>More than six month</u>	<u>Less than six month</u>	<u>Total (₹)</u>
1 Shri Krishna Traders (Gwalior)	-	96,027.00	96,027.00
2 Shree Sainath Trading Co (Mujaffarnagar)	-	4,63,883.00	4,63,883.00
3 Shri Shyam Trading Co. (Rurkee)	-	48,512.00	48,512.00
4 Bikanervala Foods Pvt. Ltd. (Delhi)	7,171.85	7,25,950.10	7,33,121.95
5 Bikanervala Private Limited (Faridabad New)	-	68,874.00	68,874.00
6 Bikanervala Private Limited (New)	-	14,17,636.82	14,17,636.82
7 15 A.D. Bakery Llp (Jodhpur)	-	28,800.00	28,800.00
8 A.K.Enterprises (Noida)	-	10,637.00	10,637.00
9 Ariba Foods Private Limited Unit Ii (Mp)	-	2,26,385.00	2,26,385.00
10 Bikaner Namkeen Wala (Delhi)	-	55,838.00	55,838.00
11 Das Kitchens (Noida)	-	1,34,600.00	1,34,600.00
12 Hira Sweets (Delhi)	-	1,75,006.00	1,75,006.00
13 Sai Ram Bakers (Hydrabad)	-	1,68,150.00	1,68,150.00
14 Aasim Communications Private Limited (Srinagar)	965.00	-	965.00
15 Abr India (Bawana)	-	2,32,110.00	2,32,110.00
16 Actuation Enterprises (India) (Delhi)	-	1,85,103.00	1,85,103.00
17 Agarwal Enterprises (Noida)	-	1,70,169.00	1,70,169.00
18 Ambica Enterprises (Delhi)	-	2,71,995.00	2,71,995.00
19 Ambica Sales Corporation (Delhi)	-	2,82,063.00	2,82,063.00
20 Anand Packaging (Meerut)	-	13,25,345.45	13,25,345.45
21 Annapurna Bhojnalya (Ghaziabad)	-	61,763.00	61,763.00
22 Anubhav Packers (Delhi)	-	2,18,236.00	2,18,236.00

STROLLER DISTRIBUTORS PVT. LTD.

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23	Any Box Enterprise (Gurgaon)	-	1,16,325.00	1,16,325.00
24	Amcr Private Limited (Noida)	-	42,505.52	42,505.52
25	As Food Packaging (Delhi)	-	2,26,955.00	3,88,106.00
26	Ashok Lifafa Store (Delhi)	1,61,151.00	56,835.00	56,835.00
27	A V Marketing Delhi	-	2,40,062.00	2,40,062.00
28	A. V. Packers (Delhi)	-	9,87,287.00	9,87,287.00
29	Balaji Plastic Industries (Delhi)	-	1,47,438.00	1,47,438.00
30	Bam Bhole Plastic (Khora Gzb)	-	1,43,579.00	1,43,579.00
31	Bhagwati Traders (Delhi)	-	1,06,170.00	1,06,170.00
32	Bluebills Traders (Noida)	-	52,642.00	52,642.00
33	Blue Ocean (Sahibabad)	-	6,410.00	19,000.00
34	B.R.Traders (Saharanpur)	12,590.00	1,32,163.00	1,32,163.00
35	Crimson Creations (Delhi)	-	1,72,061.00	1,72,061.00
36	Dailypack Solution Pvt. Ltd. (Noida)	-	3,73,288.00	3,73,288.00
37	Deeparani (Gr Noida)	-	24,309.00	24,309.00
38	Deep Chand Prem Chand Jain (Ambala) New	-	2,66,162.00	2,66,162.00
39	Deviperson (Republic Crossing)	-	55,128.00	55,128.00
40	Disposal King (Delhi)	-	4,81,742.00	4,81,742.00
41	Dispowares (Panipat)	-	1,72,884.00	1,72,884.00
42	Duggal Traders (Faridabad)	-	61,286.00	61,286.00
43	Eez Pack Pvt. Ltd. (Delhi)	-	3,03,101.00	3,03,101.00
44	Esskay Packs (Delhi)	-	3,26,936.00	3,26,936.00
45	Ganpati Packaging (Ghaziabad)	-	3,14,181.00	3,14,181.00
46	Garima Industries (Delhi)	-	80,598.00	80,598.00
47	Gaurav Enterprises (Gurgaon)	-	6,06,804.00	6,06,804.00
48	Gauri Enterprises-Noida	-	4,22,993.00	4,22,993.00
49	Gem International (Noida)	-	6,21,464.00	6,21,464.00
50	Gera Packers (Ballabhgarh)	-	87,554.00	87,554.00
51	Goyal Traders (Ghaziabad)	-	96,141.00	96,141.00
52	Grover Enterprises (Gurgaon)	-	3,26,529.00	3,26,529.00
53	Gurhar Exports (Noida)	-	55,674.00	55,674.00
54	Hari Shankar Vinod Kumar (Rewari)	-	1,36,150.00	1,36,150.00
55	Hello Polymer (India) Pvt. Ltd. (Delhi)	-	11,29,576.00	11,29,576.00
56	Hilltake Enterprises	-	2,18,791.00	2,18,791.00
57	Himpack Packaging (Ghaziabad)	-	12,02,907.00	12,02,907.00
58	H & M Trading Co. (Delhi)	-	1,57,792.00	1,57,792.00
59	Indiyum Foods Private Limited (Rai,Sonipat)	-	4,31,746.00	4,31,746.00
60	Jai Bajrang Disposal And House Keeping (Gr-Noida)	-	1,57,322.00	1,57,322.00
61	Jai Durge Trader (Faridabad)	-	40,651.00	40,651.00
62	Jain Done Pattal And House Keeping Produ (Noida)	-	1,81,245.00	1,81,245.00
63	Janta Packers (Delhi)	-	3,25,812.00	3,25,812.00
64	Jiffy Foods Pvt Ltd. (Loni Gzb)	-	1,95,840.00	1,95,840.00
65	Kailash Creations (Delhi)	-	1,66,260.00	1,85,815.00
66	Kanshi Ram Marketing (Delhi)	19,555.00	9,11,911.00	9,11,911.00
67	Kharbanda Traders (Vasundra Gzb)	-	32,956.00	32,956.00
68	Khwaja Garib Nawaj Enterprises (Faridabad)	-	2,22,001.00	2,22,001.00
69	Koli Traders (Delhi)	-	1,47,056.00	1,47,056.00
70	Krishna Plastic & Packing Material (Delhi)	-	3,53,136.00	3,53,136.00
71	Maa Anpurna Agency (Delhi)	-	88,985.00	88,985.00
72	Mangalam Packaging Solutions (Nareina)	-	3,82,618.00	3,82,618.00
73	Matarani Enterprises (Noida)	-	27,418.00	27,418.00
74	May Pack Enterprises (Delhi)	-	5,64,095.00	5,64,095.00
75	Mittal Traders (Gr Noida)	-	1,40,871.00	1,40,871.00
76	Modern Packers And Printers (Ghaziabad)	-	15,604.00	15,604.00

STROLLER DISTRIBUTORS PVT. LTD.

[Signature]
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77	Mohit Traders (Noida)	-	27,348.00	27,348.00
78	Nandika Sales Enterprises (Delhi)	-	50,537.00	50,537.00
79	Navyug Paper Products (Delhi)	-	1,38,100.00	1,38,100.00
80	Nisha Enterprises (Noida)	-	96,773.00	96,773.00
81	Om Prakash Ravi Prakash (Meerut)	-	63,849.00	63,849.00
82	Packaging Hub (Delhi)	-	3,07,419.00	3,07,419.00
83	Padmavati Ji Impex (Delhi)	-	1,04,591.00	1,04,591.00
84	Poly Pack Enterprises (Delhi)	-	81,018.00	81,018.00
85	Prabhu Kripa Packaging (Delhi)	-	1,30,233.00	1,30,233.00
86	Quick Sealer India (Delhi)	-	4,16,057.00	4,16,057.00
87	Rahul Traders (Ghaziipur)	-	2,10,859.00	2,10,859.00
88	Rahul Traders (Palam)	-	7,30,846.00	7,30,846.00
89	Rakesh Crockery House (Delhi)	-	11,73,149.00	11,73,149.00
90	Rameshwaram Flexible Packaging (Delhi)	-	84,090.00	84,090.00
91	Rathi Store (Delhi)	-	92,907.00	92,907.00
92	Rita Sales Corporation (Faridabad)	-	1,52,183.00	1,52,183.00
93	R K Aggarwal & Company (Delhi)	-	3,41,524.00	3,41,524.00
94	Rudra Trading Co. (Noida)	-	74,356.00	74,356.00
95	Ruhani Enterprises (Delhi)	-	72,766.00	72,766.00
96	Samrat Traders (Gurgaon)	-	9,40,098.00	9,40,098.00
97	S. A. Paper Products (Delhi)	-	2,03,454.00	2,03,454.00
98	Sgs International (Mehrauli Delhi)	-	18,612.00	18,612.00
99	Shakti Traders (Ghaziabad)	-	92,521.00	92,521.00
100	Shiv Shakti Enterprises (Noida)	-	53,509.00	53,509.00
101	Shiv Shakti Traders (Gurgaon)	-	3,46,950.00	3,46,950.00
102	Shree Padmavati Ji Traders (Delhi)	-	2,96,825.00	2,96,825.00
103	Shree Shyam Enterprises (Noida)	-	27,93,714.00	27,93,714.00
104	Shree Vaibhav Food Products (Noida)	-	7,178.00	7,178.00
105	Shri Parsh Traders (Delhi)	-	3,21,181.00	3,21,181.00
106	Shukla Traders (Delhi)	-	1,95,353.00	1,95,353.00
107	Softwares Packers (Ludhiana New)	16,064.00	-	16,064.00
108	Sunil Traders (Noida)	-	76,404.00	76,404.00
109	Sunny Enterprises (Gurgaon)	-	4,64,621.00	4,64,621.00
110	Tatvaware India Private Limited (Noida)	-	80,459.00	80,459.00
111	Thunder Noise (Delhi)	-	2,19,774.00	2,19,774.00
112	Vaishno Traders (Ghaziabad)	-	11,54,668.00	11,54,668.00
113	Vardhman Plastic (Kondli)	-	29,009.00	29,009.00
114	Vatsal Enter Prises (Muradabad)	82,600.00	2,19,947.00	3,02,547.00
115	Vinay Traders (Noida)	-	1,14,608.00	1,14,608.00
116	Sethi Traders (Panipat)	88,649.00	-	88,649.00
117	Ahsan Hussain Sheikh (Srinagar)	-	1,47,375.00	1,47,375.00
118	Apple Packers (Ludhiana)	-	1,36,389.00	1,36,389.00
119	Bee Ess Trading Company (Jammu)	-	1,76,807.00	1,76,807.00
120	Bhandari Traders (Punjab)	-	2,15,143.00	2,15,143.00
121	Go Green Packers (Jammu)	-	6,74,193.00	6,74,193.00
122	Ajay Trading Co (Alwar)	-	1,02,948.00	1,02,948.00
123	House Of Disposal (Sikar Rj)	-	76,362.00	76,362.00
124	Khandelwal Bros. (Jaipur)	-	2,98,699.00	2,98,699.00
125	Plestizone Industries (Alwar)	42,971.00	-	42,971.00
126	Vicky Trading Company (Jodhpur)	-	1,59,562.00	1,59,562.00
127	Hindustan Packplast Industries	-	39,572.00	39,572.00
128	The Magic Marketing (Vijawada) New	-	2,61,661.00	2,61,661.00
129	Hardev Traders (Akola)	-	1,04,412.00	1,04,412.00
Total (₹)		4,31,716.85	3,50,75,645.89	3,55,07,362.74

STROLLER DISTRIBUTORS PVT. LTD.

DIRECTOR

STROLLER DISTRIBUTORS PVT. LTD.

DIRECTOR

H) Balance with Scheduled Bank (In C/A) :

1 HDFC Bank Ltd

Total (₹)

Total (₹)

90,379.53

90,379.53

I) Advances to Others:

Long Term

Short Term

Total (₹)

1 TDS 194Q Disputed

24,701.00

-

24,701.00

2 TDS 194I Disputed

13,000.00

-

13,000.00

Total (₹)

37,701.00

-

37,701.00

J) Advances to Related Parties:

Long Term

Short Term

Total (₹)

1 S D Plastoware Pvt Ltd

1,41,44,487.00

2,79,20,754.00

4,20,65,241.00

Total (₹)

1,41,44,487.00

2,79,20,754.00

4,20,65,241.00

K) Security Deposits

Long Term

Short Term

Total (₹)

1 Sri Virendra Kumar Tyagi

2,60,000.00

-

2,60,000.00

Total (₹)

2,60,000.00

-

2,60,000.00

L) Income Tax Advance/TDS :

1 Income Tax Refund Receivable AY 2021-22

Total (₹)

2 Advance Income Tax AY 2024-2025

1,32,030.00

3 TDS A/Y 2023-2024

38,50,000.00

2,88,576.87

Total (₹)

42,70,606.87

M) Balances With Government Authorities :

Long Term

Short Term

Total (₹)

1 Input- CGST

-

18.00

18.00

2 Input- SGST

-

1,89,306.00

1,89,306.00

3 GST Receivable on Insurance

-

45,000.00

45,000.00

4 GST Under Protest

-

71,065.00

71,065.00

Total (₹)

-

3,05,389.00

3,05,389.00

STROLLER DISTRIBUTORS PVT. LTD.

DIRECTOR

STROLLER DISTRIBUTORS PVT. LTD.

DIRECTOR

STROLLER DISTRIBUTORS PRIVATE LIMITED
GORAKHPUR

Details of Profit & Loss Account
F/Y 2023-2024

A) <u>Purchases</u>	<u>Amount</u>
Purchase - UP	
Purchase - EX UP	61,616.00
Purchase-Other Charges(EPR)	28,78,13,065.55
Printing Charges	12,000.00
Unloading Charged	11,71,075.00
	28,90,57,756.55
<u>Less:</u> Trade Discount	57,55,609.00
Total (C)	28,33,02,147.55

B) <u>Sales</u>	
GST Sale - Registered (EX UP)	23,59,48,841.01
GST Sale - Registered (UP)	6,63,63,596.64
GST Sale - Unregistered (EX UP)	21,97,131.75
GST Sale - Unregistered (UP)	16,48,605.83
Freight Charges	44,457.00
	30,62,02,632.23
<u>Less:</u> Discount	
Total (C)	30,62,02,632.23

STROLLER DISTRIBUTORS PVT. LTD.

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DIRECTOR

STROLLER DIST. LTD.

[Signature]
DIRECTOR

STROLLER DISTRIBUTORS PRIVATE LIMITED
GORAKHIPUR

Details of Related Party Disclosures (A.S. 18)
Financial Year: 2023-2024

S.No.	Particulars	Purchases of Goods	Sale of Goods	Purchases of PPE	Guarantee Given	Rendering of Service	Receiving of services / Interest / Salary Paid	Finance Paid
A-	<u>Key Management Personnel:</u>							
1	Smt Poonam Agarwal	-	-	-	-	-	60,00,000.00	-
2	Sri Vinay Kumar Agarwal	-	-	-	-	-	60,00,000.00	-
	Total	-	-	-	-	-	-	-

B- Associates:

1	S.D International Pvt Ltd	28,77,80,480.55	-	-	-	28,82,877.00	12,000.00	-
	Total	28,77,80,480.55	-	-	-	28,82,877.00	12,000.00	-

C- Relatives of KPM

1	Smt Sharda Devi	-	-	-	-	-	12,000.00	-
	Total	-	-	-	-	-	12,000.00	-

D- Entities in which KPM/Relatives of KMP are interested

1	S.D. Plastoware Pvt.Ltd.	-	-	-	-	25,89,727.00	-	2,55,90,000.00
	Total	-	-	-	-	25,89,727.00	-	2,55,90,000.00

STROLLER DISTRIBUTORS PVT. LTD.

Atul
DIRECTOR

STROLLER DISTRIBUTORS

Vinay
DIRECTOR

S.No.	Particulars	Investments		Loan & Advances		Trade Payable		Borrowing	
		Current Year Figures	Previous year figures	Current Year Figures	Previous year figures	Current Year Figures	Previous year figures	Current Year Figures	Previous year figures
A-	<u>Key Management Personnel:</u>								
	Total	-	-	-	-	-	-	-	-

1	S.D International Pvt Ltd	1,35,00,000.00	1,35,00,000.00			3,46,40,276.00	2,22,68,818.00		-
2	S.D. Plascon Pvt. Ltd.	46,40,000.00	46,40,000.00						
3	S.D. Wood Plast Pvt. Ltd.	55,00,000.00	55,00,000.00						
4	S.D. Ecotech Pvt.Ltd.	50,00,000.00	50,00,000.00						
	Total	2,86,40,000.00	2,86,40,000.00			3,46,40,276.00	2,22,68,818.00	-	-

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I	S.D. Plastoware Pvt.Ltd.			4,20,65,241.00	1,41,44,487.00			
	Total			4,20,65,241.00	1,41,44,487.00			

DIRECTOR
Amal Kumar
STROLLER DISTRIBUTORS PVT. LTD.

STROLLER DISTRIBUTERS PRIVATE LIMITED
GORAKHPUR

Calculation of Accounting Ratio
For Schedule III of The Companies Act
Financial Year 2023-2024

	<u>Current Year Ratio</u>	<u>Previous Year Ratio</u>
1) <u>Current Ratio:</u>		
Current Assets / Current Liabilities		
Current Assets	7,21,08,196.63	6,29,77,030.20
Current Liabilities	3,53,05,356.00	2,31,74,548.44
Current Ratio	<u>2.04</u>	<u>2.72</u>
2) <u>Debt Equity Ratio:</u>		
Total Long Term Debt / Share Holder Fund	-	-
Total Long Term Debt	-	-
Share Holder Fund	-	-
Debt Equity Ratio	<u>N.A.</u>	<u>N.A.</u>
3) <u>Debt Service Coverage Ratio:</u>		
(Net Profit After Tax + Depreciation + Exp. W/O + Interest on Term Loan) / (Instalment of Term Loan + Interest on Term Loan)		
Net Profit After Tax	-	-
Add: Depreciation	-	-
Add: Expenses Written Off	-	-
Add: Interest on Term Loan	-	-
Subtotal (A)	-	-
Instalment of Term Loan	-	-
Add: Interest on Term Loan	-	-
Subtotal (B)	-	-
Debt Service Coverage Ratio (A/B)	<u>N.A.</u>	<u>N.A.</u>
4) <u>Return On Equity Ratio:</u>		
Net Profit After Tax less Dividend on Pref. Shares / Average Shareholder's Equity		
Net Profit After Tax less Dividend on Pref. Shares	1,11,92,134.74	1,47,60,341.58
Average Shareholder's Equity		
A) Opening Equity	62,32,000.00	62,32,000.00
B) Closing Equity	62,32,000.00	62,32,000.00
Average Shareholder's Equity (A+B) / 2	62,32,000.00	62,32,000.00
Return On Equity Ratio	<u>1.80</u>	<u>2.37</u>
5) <u>Inventory Turnover Ratio:</u>		
Net Sales	30,62,02,632.23	32,33,32,896.16
A) Opening Inventory of F/G	66,92,164.76	76,43,031.48
B) Closing Inventory of F/G	73,44,547.36	66,92,164.76
Average Inventory (A+B) / 2	70,18,356.06	71,67,598.12
Inventory Turnover Ratio	<u>43.63</u>	<u>45.11</u>

STROLLER DISTRIBUTORS PRIVATE LIMITED

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DIRECTOR

STROLLER DISTRIBUTORS PRIVATE LIMITED

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DIRECTOR

6) **Trade Receivable Turnover Ratio:**

Net Credit Sales		
A) Opening Trade Receivables	30,62,02,632.23	32,33,32,896.16
B) Closing Trade Receivables	4,03,86,560.38	4,24,42,802.00
Average Trade Receivables (A+B / 2)	3,55,07,362.74	4,03,86,560.38
Trade Receivable Turnover Ratio	3,79,46,961.56	4,14,14,681.19
	8.07	7.81

7) **Trade Payable Turnover Ratio:**

Net Credit Purchases		
A) Opening Trade Payable	28,33,02,147.55	29,32,53,750.70
B) Closing Trade Payable	2,22,68,818.00	2,36,01,994.00
Average Trade Payable (A+B)/2	3,46,40,276.00	2,22,68,818.00
Trade Payable Turnover Ratio	2,84,54,547.00	2,29,35,406.00
	9.96	12.79

8) **Net Capital Turnover Ratio:**

Net Sales / Average Working Capital		
Total Sales		
Less: Sales Return	30,62,02,632.23	32,33,32,896.16
Net Sales	-	-
	30,62,02,632.23	32,33,32,896.16
Average Working Capital		
A) Opening Working Capital (Current Assets- Current Liabilities)	3,98,02,481.76	2,67,23,130.18
B) Closing Working Capital (Current Assets- Current Liabilities)	3,68,02,840.63	3,98,02,481.76
Average Working Capital (A+B)/2	3,83,02,661.20	3,32,62,805.97
Net Capital Turnover Ratio	7.99	9.72

9) **Net Profit Ratio:**

Net Profit After Tax / Total Income		
Net Profit After Tax (A)		
	1,11,92,134.74	1,47,60,341.58
Net Sales		
Sales & Other Income		
Less: Sales Return	30,88,12,404.23	32,38,58,800.66
Net Sales (B)	-	-
	30,88,12,404.23	32,38,58,800.66
Net Profit Ratio (A/B)	3.62%	4.56%

10) **Return On Capital Employed:**

(Net Profit Before Tax + Interest on Term Loan) / (Tangible Net Worth + Term Loan + Deferred Tax Liability)		
Net Profit Before Tax		
Add: Interest on Term Loan	1,49,63,181.74	1,97,39,243.58
Subtotal (A)	1,49,63,181.74	1,97,39,243.58
Capital Employed		
Shareholders Funds		
Less: Intangible Assets	8,19,67,921.50	7,07,75,786.76
Tangible Net Worth Subtotal (B)	8,19,67,921.50	7,07,75,786.76
Add: Term Loan (Subtotal C)	-	-
Add: Deffered Tax Liability (Subtotal D)	-	-
(Subtotal B + Subtotal C + Subtotal D) = Subtotal (E)	8,19,67,921.50	7,07,75,786.76
Return On Capital Employed: (A/E)	18.25%	27.89%

STROLLER DISTRIBUTORS

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DIRECTOR

STROLLER DISTRIBUTORS

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DIRECTOR