

P. M. MARKETING PRIVATE LIMITED

1201 c/o Riana Business Center, "A" Wing, 12th Floor, Kanakia Wallstreet, Chakala, Andheri (East), Mumbai - 400093

• Tel. 022-4250 5160 • E-mail: pmmarketing@mtnl.net.in •

CIN No.: U51909MH2002PTC134725

NOTICE

Notice is hereby given that the **22nd Annual General Meeting** of the members of M/s P. M. Marketing Private Limited will be held on **Monday, 30th September 2024** at registered address at 1201 c/o Riana Business Center, "A" Wing, 12th floor, Kanakia Wallstreet, Chakala, Andheri (East), Mumbai 400093 at **03.00 p.m.** to transact the following business:

ORDINARY BUSINESS

1. To receive, consider and adopt the Audited Financial Statements of the Company for the financial year ended on March 31, 2024, together with the reports of the Board of Directors and Auditors thereon.
2. To reappoint and fix remuneration of Statutory Auditors.


"RESOLVED THAT pursuant to the provisions of Section 139, 141, 142 and other applicable provisions, if any, of the Companies Act, 2013, read with rules made there under, M/s. Kalyan Jain and Co., Chartered & Accountants, (FRN No. 104601W), be and are hereby reappointed as Statutory Auditor of the Company, to hold office from the conclusion of 22nd Annual General Meeting until the conclusion of 27th Annual General Meeting of the Company, on such remuneration and terms and conditions as may be agreed between the parties."

"RESOLVED FURTHER THAT any Director of the company be and is hereby severally authorized to file necessary e-form with the Registrar of the Company and to do all acts, matters, deeds and things wherever necessary and to take all steps and do all things and give such directions as may be required, necessary, expedient or desirable for giving effect to the aforesaid resolution."

By Order of Board of
P. M. Marketing Private Limited



Place: Mumbai
Dated: 03.09.2024


Sopan Panbude
Director
DIN: 01492299

NOTES:-

1. Any member entitled to attend and vote at a meeting of the Company shall be entitled to appoint another person (whether a member or not) as his proxy to attend and vote instead of himself but a proxy so appointed shall not have any right to speak at the meeting and shall not be entitled to vote except on a poll.
2. A person shall not act as proxy for more than 50 Members and holding in aggregate not more than 10% of the total share capital of the Company and shall not act as proxy for more than one Member, if that Member holds more than 10% of the total share capital of the Company.
3. Proxies in order to be effective, should be duly stamped, completed, signed and deposited at the Registered Office of the Company not less than 48 hours before the commencement of the Meeting.

FORM NO: MGT -11**PROXY FORM**

[Pursuant to section 105(6) of the Companies Act, 2013 and rules 19(3) of the Companies (Management and Administration) Rules, 2014]

CIN	U51909MH2002PTC134725
Name of the Company	P M Marketing Private Limited
Registered Office	1201 c/o Riana Business Center, "A" Wing,12th floor, Kanakia Wallstreet, Chakala, Andheri (East) Mumbai 400093

Name of the Member (s)	:
Registered Address	:
Email ID	:
Folio No. / Client ID / DP ID	:

I/We, being the member (s) of _____ shares of the above-named company, hereby appoint:

- 1 Name: _____ Address: _____
Email ID: _____ Signature: _____ Or failing him/her
- 2 Name: _____ Address: _____
Email ID: _____ Signature: _____ Or failing him/her
- 3 Name: _____ Address: _____
Email ID: _____ Signature: _____ Or failing him/her
- 4 Name: _____ Address: _____
Email ID: _____ Signature: _____ Or failing him/her

as my/ our proxy to attend and vote (on a poll) for me/ us and on my/ our behalf at the 22nd Annual General Meeting of FY 2023-2024 of the Company, to be held on Monday, 30th September, 2024 at 1201 c/o Riana Business Center, "A" Wing,12th floor, Kanakia Wallstreet, Chakala, Andheri (East), Mumbai 400093 at 3.00 p.m. and at any adjournment thereof in respect of such resolutions as are indicated below:

Sr. No	Resolutions	Options	
		For	Against
1	To receive, consider and adopt the Audited Financial Statements of the Company for the financial year ended on March 31, 2024, together with the reports of the Board of Directors and Auditors thereon.		
2	To reappoint and fix remuneration of Statutory Auditors.		

Signed this day of, 2024

Signature of Shareholder.....

Signature of Proxy holder(s).....

Affix Revenue
Stamp

Note: This form of proxy in order to be effective should be duly completed and deposited at the Registered Office of the Company, not less than 48 hours before the commencement of the Meeting.

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DIRECTORS REPORT

To,
The Members of
P M MARKETING PRIVATE LIMITED

Your directors are pleased to present the **22nd ANNUAL REPORT** of the Company together with the Audited Statement of Accounts and Auditors' Report of the Company for the financial year ended on 31st March, 2024.

1. Financial summary:

The highlights of the financial results for the year ended on 31st March, 2024, are given below:

Particulars	01.04.2023 to 31.03.2024 Amount (In Thousand)	01.04.2022 to 31.03.2023 Amount (In Thousand)
Revenue from Operations	1,57,834.46	98,747.90
Other Income	6,348.16	3,647.15
Total Income	1,64,182.62	1,02,395.05
Net Profit/(Loss) (PBDT)	30,627.88	19,102.02
Less: Depreciation	2,120.91	2,288.65
Profit after depreciation but before tax (PBT)	28,506.97	16,813.37
Less: Taxes	8,634.9	4,417.47
Net profit / (loss) for the period	19,872.07	12,395.90
No. of Shares	1,16,650	1,16,650
Earnings Per share	170.36	106.27
Proposed Dividend	-	-
Dividend tax	-	-
Balance of Profit Carried to B/S	19,872.07	12,395.90

2. Reserves:

The reserves of the Company stand at Rs 51,485.19/- (*in Thousands*) as on 31.03.2024 as against Rs 43,394.77/- (*in Thousands*) as on 31.03.2023.

3. Dividend:

Your directors had declared an interim dividend of Rs 101/- on each fully paid-up equity share of Rs 10/- per share amounting to total Rs 1,17,81,650/- during the FY 2023-24.

4. Transfer of Unclaimed Dividend to Investor Education and Protection Fund:

The provisions of Section 125(2) of the Companies Act, 2013 does not apply as there is no amount to be transferred to Investor Education and Protection Fund.

5. State of Company's Affairs and Future Outlook:

During the financial period under review, the company has made net profit of Rs 19,872.07/- (*in Thousand*). The Company is optimistic towards profitable growth in the current financial year.

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6. Change in the nature of business, if any:

There are no significant changes been made in the nature of business of the company during the financial year.

7. Material changes and commitments, if any, affecting the financial position of the company which have occurred between the end of financial year of the company to which financial statement relate and the date of report:

There are no material changes and commitments affecting the financial position of the company which have occurred between the end of financial year of the company to which financial statement relate and the date of report:

8. The details of significant and material orders passed by the regulators or courts or tribunals impacting the going concern status and company's operations in future:

There are no significant and material orders passed by the Regulators or Courts or Tribunals impacting the going concern status and company's operation in future between the end of financial year of the company to which Financial Statement relates and the date of Report.

9. Holding / Subsidiary / Associate / Joint Ventures Company:-

- a) There is no Holding/ Subsidiary/ Associate or Joint Venture of the Company.
- b) Performance and financial position of each of the subsidiaries, associates and joint venture companies included in the consolidated financial statement: Not Applicable

10. Deposits:

Your Company did not invite or accept deposits from the public during the year under review.

11. Statutory Auditors:

M/s. Kalyan Jain and Co., Chartered Accountant, (FRN No. 104601W), has been proposed to be reappointed as Statutory Auditor of the Company for a period of 5 years, to hold office from the conclusion of the 22nd Annual General Meeting until the conclusion of the 27th Annual General Meeting.

12. Explanation to Auditors qualification:

Auditors had not made any qualification or did not make any adverse remark in their report regarding financial statements. Therefore, there is no need for any clarification or any comment on Auditors report.

13. Share Capital:

The Company has only one type of share i.e., Equity Shares of face value of Rs. 10/- each. The authorized share capital of the Company is Rs. 20,00,000/- (Rupees Twenty Lakh only) divided into 2,00,000 Equity Shares of face value of Rs. 10/- each. The Company's issued, subscribed and paid-up share capital of the Company is Rs. 11,66,500/- (Rupees Eleven Lakh Sixty Six Thousand Five Hundred only) divided into 1,16,650 Equity Shares of Rs.10/- each fully paid-up.

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During the financial year, the Company did not issue any securities. The Company has neither bought back any of its securities, nor issued any further shares by way of Sweat equity and bonus shares. The Company has not provided any Stock Option Scheme to the employees.

14. Disclosure as to maintenance of Cost Records as specified by the Central Government under sub-section (1) of section 148 of the Companies Act, 2013

The provisions of section 148 of the Companies Act, 2013 pertaining to maintenance of cost records are not applicable to the Company.

15. Reporting of Fraud by Auditors

During the financial period under review, there were no instances of fraud committed against the Company by its officers or employees, reported by auditors under section 143(12) of the Companies Act, 2013.

16. Extract of Annual Return

The details forming part of extract of the Annual Return in form MGT 9 is annexed herewith as "ANNEXURE A".

17. Directors and Key Managerial Personnel:

The composition of the Board of Director during the financial year 2023-24 was as below:

1. Mr. Sopan Panbude
2. Mr. Bijumon T R

a. Changes in Directors and Key Managerial Personnel:

There is no change in Directors by way of appointment, re-designation, resignation, death, disqualification and variations made or withdrawn, etc., of the company during the financial year. The appointment of Key Managerial Personnel under section 203 of Companies Act, 2013, is not applicable to the Company.

b. Declaration by an Independent Director(s) and re-appointment, if any:

The provisions of Section 149 of the Companies Act 2013 pertaining to the appointment of Independent Directors do not apply to our Company.

18. Number of Meetings of Board of Directors:

Sr. No	Attendance at Board Meeting held on	Name of the Director & category	
		Mr. Sopan Panbude	Mr. Bijumon Thottiyal
1	11-05-2023	✓	✓
2	24-05-2023	✓	✓
3	26-06-2023	✓	✓
4	18-08-2023	✓	✓
5	27-10-2023	✓	✓
6	24-11-2023	✓	✓
7	18-12-2023	✓	✓

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8	29-03-2024	✓	✓
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During the year Eight Board meetings were convened and held. The intervening gap between meetings was within the period prescribed under the Companies Act, 2013.

19. Company's Policy Relating to Directors' Appointment, Payment of Remuneration and Discharge of Their Duties

The Company is not required to constitute a Nomination and Remuneration Committee as the provisions of Section 178(1) of the Companies Act 2013 are not applicable to the Company.

20. Disclosure of Composition of Audit Committee and Providing Vigil Mechanism

The provisions of Section 177 of the Companies Act, 2013 read with Rule 6 and 7 of the Companies (Meetings of the Board and its Powers) Rules, 2013 is not applicable to the Company.

21. Particulars of Loan, Guarantees or Investments Under Section 186:

Your company has not made any investment or given any guarantee or security under section 186 of the Companies Act, 2013.

22. Related party transactions:

All the contracts/ arrangements/ transactions entered by the Company during the financial year with related parties were in ordinary course of business and on an arm's length basis. The details of material transactions with related parties under form AOC-2 is provided herewith under "ANNEXURE B".

23. Risk Management policy:

The Company believes that a robust Risk Management ensure adequate controls and monitoring mechanism for smooth and efficient operations of the business. The Company has reviewed the major risks which affect it, from both external and the internal environment perspective and appropriate actions have been mitigated and monitors risks on a regular basis.

24. Conservation of energy, technology absorption, foreign exchange earnings and outflow:

- a) Conservation of Energy: Nil
- b) Technology Absorption: Nil
- c) Foreign Exchange Earned & Used

Particulars	01.04.2023 - 31.03.2024 Amount (In Thousand)	01.04.2022 - 31.03.2023 Amount (In Thousand)
Foreign Exchange Earned	71,083.66	32,639.67
Foreign Exchange Outgo	Nil	Nil

25. Adequacy of Internal Financial Controls with reference to the Financial Statements:

The Company has taken care for adequacy of internal financial controls which are implemented with reference to the Financial Statements.

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26. Particulars of Employees:

The Company has no employee who was in receipt of remuneration, during the year under review which in aggregate was equal to or more than such sum as prescribed under Rule 5 (2) of Chapter XIII, Companies (Appointment and Remuneration of Managerial Personnel) Rule, 2014.

27. Disclosure under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013:

The Company has constituted an Internal Complaints Committee and has adopted an Anti-Sexual Harassment Policy in line with the requirements of the Sexual Harassment of Women at the Workplace (Prevention, Prohibition and Redressal) Act, 2013.

No. of complaints received during the year: NIL

No. of total complaints registered: NIL

No. of complaints disposed off: NIL

28. Compliance of Secretarial Standards:

The Company has complied with applicable Secretarial Standards prescribed by the Institute of Company Secretaries of India.

29. Directors Responsibility Statement:

Pursuant to the requirement under Clause (c) of sub-section (3) of section 134 of the Companies Act, 2013 with respect to the Director's Responsibilities Statement, it is hereby confirmed:

- i. That in the preparation of the Annual Accounts for the financial year ended 31st March, 2024; the applicable Accounting Standards had been followed along with proper explanation relating to material departures.
- ii. That the Directors had selected such accounting policies and applied them consistently and made judgment and estimates that were reasonable and prudent so as to give a true and fair view of state of affairs of the Company at the end of the year and of loss of the Company for the year under review.
- iii. That the Directors had taken proper and sufficient care for maintenance of adequate accounting records in accordance with provisions of Companies Act, 2013 for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities.
- iv. That the Directors had prepared the accounts for the financial year ended 31st March, 2024 on a going concern basis.
- v. That the Directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

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30. Acknowledgement:

The Directors place on record their sincere appreciation for the co - operation received by the Company from our Bankers, Shareholders, Government Agencies, Business Associates and Customers and for the valuable contribution extended and is looking forward to their continued support. Your Directors also wish to place on record their deep sense of appreciation for the committed services of the employees at all levels of the Company.

For and on behalf of the Board of
P. M. Marketing Private Limited


Sopan Panbude
Director
DIN: 01492299

Place: Mumbai
Date: 03.09.2024


Bijumon T R
Director
DIN: 09178787

Place: Bangalore
Date: 03.09.2024



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"ANNEXURE A" to Board's Report

EXTRACT OF ANNUAL RETURN

as on the financial year ended on 31.03.2024

[Pursuant to section 92(3) of the Companies Act, 2013 and Rule 12(1) of the Companies (Management and Administration) Rules, 2014]

FORM NO. MGT-9

I. REGISTRATION AND OTHER DETAILS:

CIN	U51909MH2002PTC134725
Registration Date	30.01.2002
Name of Company	P. M. MARKETING PRIVATE LIMITED
Category/ Sub-Category of the Company	Private Limited
Address of the Registered office and contact details	1201 c/o Riana Business Center, "A" Wing, 12th floor, Kanakia Wallstreet, Chakala, Andheri (East), Mumbai - 400093
Whether Listed company	No
Name, Address and Contact details of Registrar and Transfer agent, if any	-

II. PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY:

All the business activities contributing 10% or more of the total turnover of the company shall be stated :

Sr. No.	Name and Description of main products /services	NIC Code of the product /service under NIC 2008	% of total turnover of the company
1	Warehousing non refrigerated	52102	54%
2	Wholesale of intoxicants like wines and liquors	46308	46%

III. PRINCIPAL OF HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES:

Sr. No.	Name and Address of the Company	CIN /GLN	Holding / Subsidiary / Associate	% of shares held	Applicable section
-	-	-	-	-	-

IV. SHAREHOLDING PATTERN (Equity Share Capital Breakup as percentage of Total Equity):

(i) Category-wise Share Holding

Category of Shareholders	No. of Shares held at the beginning of the year				No. of Shares held at the end of the year				% change during the year
	Demat	Physical	Total	% of Total Shares	Demat	Physical	Total	% of Total Shares	
A. Promoters									
(1) Indian									
a) Individual/ HUF	-	-	-	-	-	-	-	-	-
b) Central Govt.	-	-	-	-	-	-	-	-	-
c) State Govt.(s)	-	-	-	-	-	-	-	-	-
d) Bodies Corp.	-	-	-	-	-	-	-	-	-
e) Banks /FI	-	-	-	-	-	-	-	-	-
f) Any Other...	-	-	-	-	-	-	-	-	-
Sub-total (A)(1):	-	-	-	-	-	-	-	-	-
(2) Foreign									
a) NRIs-Individuals	-	-	-	-	-	-	-	-	-
b) Other-Individuals	-	-	-	-	-	-	-	-	-
c) Bodies Corp.	-	-	-	-	-	-	-	-	-
d) Banks/FI	-	-	-	-	-	-	-	-	-
e) Any Other...	-	-	-	-	-	-	-	-	-
Sub-total (A)(2):	-	-	-	-	-	-	-	-	-
Total Shareholding of Promoter	-	-	-	-	-	-	-	-	-
(A)=(A)(1)+(A)(2)									

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B. Public Shareholding									
(1) Institutions									
a) Mutual Funds	-	-	-	-	-	-	-	-	-
b) Banks /FI	-	-	-	-	-	-	-	-	-
c) Central Govt.	-	-	-	-	-	-	-	-	-
d) State Govt(s)	-	-	-	-	-	-	-	-	-
e) Venture Capital Funds	-	-	-	-	-	-	-	-	-
f) Insurance Companies	-	-	-	-	-	-	-	-	-
g) FIs	-	-	-	-	-	-	-	-	-
h) Foreign Venture Capital Funds	-	-	-	-	-	-	-	-	-
i) Others (specify)	-	-	-	-	-	-	-	-	-
Sub-total (B) (1):	-	-	-	-	-	-	-	-	-
(2) Non- Institutions									
a) Bodies Corp.	-	-	-	-	-	-	-	-	-
i) Indian	-	16650	16650	14.27	-	16650	16650	14.27	-
ii) Overseas	-	-	-	-	-	-	-	-	-
b) Individuals	-	-	-	-	-	-	-	-	-
i) Individual Shareholders holding nominal share capital upto Rs. 1 Lakh	-	13000	13000	11.14	-	13000	13000	11.14	-
ii) Individual Shareholders holding nominal share capital in excess of Rs. 1 Lakh	-	87000	87000	74.58	-	87000	87000	74.58	-
c) Others (specify)	-	-	-	-	-	-	-	-	-
Sub-total (B) (2):	-	-	-	-	-	-	-	-	-
Total Public Shareholding (B)= (B)(1)+(B)(2)	-	116650	116650	100	-	116650	116650	100	-
C. Shares held by Custodian for GDRs & ADRs	-	-	-	-	-	-	-	-	-
Grand Total (A) +(B) +(C)	-	116650	116650	100.00	-	116650	116650	100.00	-

(ii) Shareholding of Promoters

Sr. No.	Shareholder's Name	Shareholding at the beginning of the year			Shareholding at the end of the year			% change in share holding during the year
		No. of Shares	% of total Shares of the Company	% of Shares Pledged/ encumbered to total shares	No. of Shares	% of total Shares of the Company	% of Shares Pledged/ encumbered to total shares	
1.	Jaikishan Matai	-	-	-	-	-	-	-

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(iii) Change in Promoters' Shareholding (please specify, if there is no change)

Sr. No.	For Each of Promoter	Shareholding at beginning of the year		Cumulative Shareholding during the year	
		No. of Shares	% of total Shares of the company	No. of Shares	% of total Shares of the company
1.	Jaikishan Matai				
	At the beginning of the year	-	-	-	-
	Date wise Increase/ Decrease in Shareholding during the year specifying the reasons for increase /decrease (e.g. allotment/ transfer/ bonus/sweat equity etc..)	-	-	-	-
	At the end of the year	-	-	-	-

(iv) Shareholding Pattern of top ten Shareholders (other than Directors, Promoters and Holders of GDRs and ADRs)

Sr. No.	For Each of the Top 10 Shareholders	Shareholding at beginning of the year		Cumulative Shareholding during the year	
		No. of Shares	% of total Shares of the company	No. of Shares	% of total Shares of the company
1.	Duru Matai				
	At the beginning of the year	47000	40.29	47000	40.29
	Date wise Increase/ Decrease in Shareholding during the year specifying the reasons for increase /decrease (e.g. allotment/ transfer/ bonus/sweat equity etc..)	-	-	-	-
	At the end of the year	47000	40.29	47000	40.29
2.	Kajal Matai				
	At the beginning of the year	20000	17.15	20000	17.15
	Date wise Increase/ Decrease in Shareholding during the year specifying the reasons for increase /decrease (e.g. allotment/ transfer/ bonus/sweat equity etc..)	-	-	-	-
	At the end of the year	20000	17.15	20000	17.15
3.	Parmeshwari Narang				
	At the beginning of the year	20000	17.15	20000	17.15
	Date wise Increase/ Decrease in Shareholding during the year specifying the reasons for increase /decrease (e.g. allotment/ transfer/ bonus/sweat equity etc..)	-	-	-	-
	At the end of the year	20000	17.15	20000	17.15
4.	Emerald Electronic Pvt Ltd				
	At the beginning of the year	11100	9.52	11100	9.52
	Date wise Increase/ Decrease in Shareholding during the year specifying the reasons for increase /decrease (e.g. allotment/ transfer/ bonus/sweat equity etc..)	-	-	-	-
	At the end of the year	11100	8.57	11100	8.57
5.	Arunkumar Bangalore				
	At the beginning of the year	10000	8.57	10000	8.57
	Date wise Increase/ Decrease in Shareholding during the year specifying the	-	-	-	-

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	reasons for increase /decrease (e.g. allotment/ transfer/ bonus/sweat equity etc.,)				
	At the end of the year	10000	9.52	10000	9.52
6	Whiteline Impex Pvt Ltd				
	At the beginning of the year	5550	4.76	5550	4.76
	Date wise Increase/ Decrease in Shareholding during the year specifying the reasons for increase /decrease (e.g. allotment/ transfer/ bonus/sweat equity etc.,)	-	-	-	-
	At the end of the year	5550	4.76	5550	4.76
7	Vrutika Matai				
	At the beginning of the year	3000	2.57	3000	2.57
	Date wise Increase/ Decrease in Shareholding during the year specifying the reasons for increase /decrease (e.g. allotment/ transfer/ bonus/sweat equity etc.,)				
	At the end of the year	3000	2.57	3000	2.57

(v) Shareholding of Directors and Key Managerial Personnel:

Sr. No.	For Each of the Directors	Name of the Directors			
		Shareholding at beginning of the year		Cumulative Shareholding during the year	
		No. of Shares	% of total Shares of the company	No. of Shares	% of total Shares of the company
1.	Mr. Sopan Panbude, Director				
	At the beginning of the year	-	-	-	-
	Date wise Increase/ Decrease in Shareholding during the year specifying the reasons for increase /decrease (e.g., allotment/ transfer/ bonus/sweat equity etc.,)	-	-	-	-
	At the end of the year	-	-	-	-
2.	Mr. Bijumon T. R, Director				
	At the beginning of the year	-	-	-	-
	Date wise Increase/ Decrease in Shareholding during the year specifying the reasons for increase /decrease (e.g., allotment/ transfer/ bonus/sweat equity etc.,)	-	-	-	-
	At the end of the year	-	-	-	-

Sr. No.	For Each of Key Managerial Personnel	Name of the Key Managerial Personnel			
		Shareholding at beginning of the year		Cumulative Shareholding during the year	
		No. of Shares	% of total Shares of the company	No. of Shares	% of total Shares of the company
	At the beginning of the year	Not Applicable			
	Date wise Increase/ Decrease in Shareholding during the year specifying the reasons for increase /decrease (e.g. allotment/ transfer/ bonus/sweat equity etc.,)	Not Applicable			
	At the end of the year	Not Applicable			

P. M. MARKETING PRIVATE LIMITED

Registered Address: 1201 c/o Riana Business Center, "A" Wing, 12th Floor, Kanakia Wallstreet, Chakala, Andheri (East), Mumbai – 400093, Maharashtra, India.

• Tel. 022-4250 5160 • E-mail: pmmarketing@mtnl.net.in • CIN No.: U51909MH2002PTC134725

V. INDEBTEDNESS:

Indebtedness of the Company including interest outstanding / accrued but not due for payment				
	Secured Loan	Unsecured Loan	Deposits	Total Indebtedness
Indebtedness at the beginning of the financial year				
i) Principal amount	3,61,19,307	46,00,000	-	4,07,19,307
ii) Interest due but not paid	-	-	-	-
iii) Interest accrued but not due	-	50,118	-	50,118
Total (i + ii + iii)	3,61,19,307	46,50,118	-	4,07,69,425
Change in indebtedness during the financial year				
• Addition	80,64,567	-	-	80,64,567
• Reduction	-	46,50,118	-	46,50,118
Net Change	80,64,567	-46,50,118	-	34,14,449
Indebtedness at the end of financial year				
i) Principal amount	4,41,83,875	-	-	4,41,83,875
ii) Interest due but not paid	-	-	-	-
iii) Interest accrued but not due	-	-	-	50,118
Total (i + ii + iii)	4,41,83,875	-	-	4,41,83,875

VI. REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL:

A. Remuneration to Managing Director, Whole-time Directors and /or Manager: NOT APPLICABLE

Sr. No.	Particulars of Remuneration	Amount
1.	Gross Salary	-
	(a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961	-
	(b) Value of perquisites u/s 17 (2) Income-tax Act, 1961	-
	(c) Profits in lieu of salary under section 17(3) Income-tax Act, 1961	-
2.	Stock Option	-
3.	Sweat Equity	-
4.	Commission	-
	- as % of profit	-
	- others, please specify...	-
5.	Others: Variable Income	-
	TOTAL (A)	-

B. Remuneration to other directors:

Sr. No.	Particulars of Remuneration	Mr. Bijumon Remanan, Director	Mr. Sopan Panbude Director
1.	Gross Salary	-	33,42,790
	(a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961	-	-
	(b) Value of perquisites u/s 17 (2) Income-tax Act, 1961	-	-
	(c) Profits in lieu of salary under section 17(3) Income-tax Act, 1961	-	-
2.	Stock Option	-	-
3.	Sweat Equity	-	-
4.	Commission	-	-
	- as % of profit	-	-
	- others, please specify	-	-
5.	Others: Variable Income	-	-
	Total (B)	-	33,42,790

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C. Remuneration to Key Managerial Personnel other than MD/Manager/WTD: - NOT APPLICABLE

Sr. No.	Particulars of Remuneration	Key Managerial Personnel
1.	Gross Salary	-
	(a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961	-
	(b) Value of perquisites u/s 17 (2) Income-tax Act, 1961	-
	(c) Profits in lieu of salary under section 17(3) Income-tax Act, 1961	-
2.	Stock Option	-
3.	Sweat Equity	-
4.	Commission	-
	- as % of profit	-
	- others, please specify...	-
	TOTAL C	-

VII. PENALTIES / PUNISHMENT / COMPOUNDING OF OFFENCES:					
Type	Section of Companies Act	Brief Description	Details of Penalty / Punishment / Compounding fees imposed	Authority [RD/NCLT /COURT]	Appeal made, if any (give details)
A. COMPANY					
Penalty	None				
Punishment					
Compounding					
B. DIRECTORS					
Penalty	None				
Punishment					
Compounding					
C. OTHER OFFICERS IN DEFAULT					
Penalty	None				
Punishment					
Compounding					

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"ANNEXURE B" to Board's Report

Disclosure of particular and contracts/ arrangements entered into by the Company with related parties.

FORM NO. AOC-2

[Pursuant to clause (h) of sub-section (3) of section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014]

1. Details of contracts or arrangements or transactions not at arm's length basis: NIL

2. Details of contracts or arrangements or transactions at arm's length basis:

Name of related party	Nature of relationship	Nature of Transaction	Duration of Contract/ arrangement/ transactions	Salient terms of the contracts or arrangements or transactions including the value, if any	Date(s) of approval by the Board, if any	Amount paid as advances, if any

All the related party transactions are either at arm's length or in ordinary course of business

For and on behalf of the Board of
P. M. Marketing Private Limited


Sopan Panbude
Director
DIN: 01492299

Place: Mumbai
Date: 03.09.2024


Bijumon T R
Director
DIN: 09178787

Place: Bangalore
Date: 03.09.2024





KALYAN JAIN & CO. [CHARTERED ACCOUNTANTS]

PARTNER: K. C. JAIN [B.COM, FCA]

N. K. JAIN [ACA, LCS, LLB, DISA, DTM, B.COM]

S. K. JAIN [B.COM, FCA]

Head Office: 108, A. S. DIAS BLDG, [Aacharya Aadiasgar Karyashala], 1ST FLR, 268/272 Dr. C.H. STREET, MARINE LINES, MUM - 2.

Tel.: 22061232 / 22001972, Tel Fax: 22092614, Mobile: 9821216424, 9820949687, E-mail: sanmatikrupa@yahoo.com / kcjain_co@yahoo.co.in

Mumbai Central Branch Office: GROUND FLR, SHOP NO. 3, 71/73, DINESH BHUVAN, MUMBAI CENTRAL EAST, MUM 08.

INDEPENDENT AUDITORS' REPORT

TO,

THE MEMBERS OF P. M. MARKETING PRIVATE LIMITED

Report on the Financial Statements

We have audited the accompanying financial statements of **P. M. MARKETING PRIVATE LIMITED**, which comprise the Balance Sheet as at **31/03/2024**, the Statement of Profit and Loss, the cash flow statement for the year then ended, and a summary of the significant accounting policies and other explanatory information.

Auditor's Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the 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 **31/03/2024**, and its **Profit and its cash flows** for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) 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 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 financial statements under the provisions of the Companies Act, 2013 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.

Information Other than the Standalone Financial Statements and Auditor's Report Thereon

The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexures to Board's Report, Business Responsibility Report, Corporate Governance and Shareholder's Information, but does not include the standalone financial statements and our auditor's report thereon.



**RESIDENCE: FLAT NO. 1003-A, GHASWALA TOWER (SANMATI KUTIR), P.G. SOLANKI PATH,
OFF LAMINGTON ROAD, MUMBAI - 400007. TEL.: 23015263**

उत्तम आहार शाकाहार



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.

When we read such other information as and when made available to us and if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance

Responsibility of Management and Those Charged with Governance (TCWG)

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. 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 the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the 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.

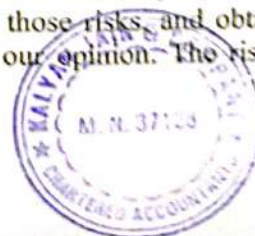
The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibility

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report 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 judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks 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 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 of 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.

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 matters 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

As required by the Companies (Auditors' Report) Order, 2020 ("the Order") issued by the Central Government of India in terms of sub section (11) of section 143 of the Companies Act, 2013. The CARO Report AS Required is Provided in "Annexure A" statements on the matters specified in paragraphs 3 and 4 of the order, to the extent applicable.

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 Balance Sheet, the Statement of Profit and Loss, and the cash flow statement dealt with by this Report are in agreement with the books of account.
- (d) In our opinion, the aforesaid 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 31/03/2024 taken on record by the Board of Directors, none of the directors is disqualified as 31/03/2024 from being appointed as a director in terms of Section 164(2) of the Act.
- (f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate report in "Annexure B".
- (g) The provisions of Section 197 read with Schedule V of the Act are not applicable to the Company for the period ended 31 March 2024 since the Company is not a public company as defined under section 2(71) of the Act. Accordingly, reporting under section 197(16) is not applicable
- (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:
- Company has no pending litigation.
 - The Company did not have any long term contracts including derivative contract for which there were any material foreseeable losses.
 - There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the company.
 - The company has declared interim dividend during the year and is not in contravention of the provisions of section 123 of the Companies Act, 2013.
 - Based on our examination, which includes test checks, the company has used an accounting software for maintaining its books of account for the period ended 31st March, 2024, which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instance of audit trail feature being tampered with.



As proviso to rule 3(1) of the Companies (Accounts) Rules, 2014 is applicable from April 1, 2024, reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014 on preservation of audit trail as per the statutory requirements for record retention is not applicable for the period ended as on 31st March, 2024.

FOR KALYAN JAIN and CO
(Chartered Accountants)
Reg No. :0104601W



Date: 03/09/2024
Place : Mumbai

K.C. JAIN
Partner
M.No.: 037128
UDIN : 24037128 BKEJ YW1292.

ANNEXURE - A

Reports under The Companies (Auditor's Report) Order, 2020 (CARO 2020) for the year ended on 31st March 2024

To,

The Members of P. M. MARKETING PRIVATE LIMITED

We report that:-

Sl. No.	Comment Required on	Auditor's Opinion on Following Matter	Auditor's Remark
i (a) (A)	Property, Plant and Equipment and Intangible Assets	Whether the company is maintaining proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment.?	The company has maintained proper records showing full particulars including quantitative details and situation of Property, Plant and Equipment.
i (a) (B)		Whether the company is maintaining proper records showing full particulars of intangible assets;	N/A
i (b)		Whether these Plant and Equipment and Intangible Assets have been physically verified by the management at reasonable intervals; whether any material discrepancies were noticed on such verification and if so, whether the same have been properly dealt with in the books of accounts?	Property, Plant and Equipment have been physically verified by the management at reasonable intervals; No material discrepancies were noticed on such verification.
i (c)		Whether the title deeds of all the immovable properties (other than properties where the company is the lessee and the lease agreements are duly executed in favour of the lessee) disclosed in the financial statements are held in the name of the company, if not, provide the details thereof	Yes
i (d)		Whether the company has revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets or both during the year and, if so, whether the revaluation is based on the valuation by a Registered Valuer; specify the amount of change, if change is 10% or more in the aggregate of the net carrying value of each class of Property, Plant and Equipment or intangible assets;	According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not revalued its Property, plant and equipment.
i (e)		Whether any proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder, if so, whether the company has appropriately disclosed the details in its financial statements;	According to the information and explanations given to us and on the basis of our examination of the records of the Company, there are no proceedings initiated or pending against the Company for holding any benami property under the Prohibition of Benami Property Transactions Act, 1988 and rules made thereunder.



ii (a)	Inventory and other current assets	Whether physical verification of inventory has been conducted at reasonable intervals by the management and whether, in the opinion of the auditor, the coverage and procedure of such verification by the management is appropriate; whether any discrepancies of 10% or more in the aggregate for each class of inventory were noticed and if so, whether they have been properly dealt with in the books of account?	Physical verification of inventory has been conducted at reasonable intervals by the management.
ii (b)		Whether during any point of time of the year, the company has been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks or financial institutions on the basis of security of current assets; whether the quarterly returns or statements filed by the company with such banks or financial institutions are in agreement with the books of account of the Company, if not, give details;	The company was sanctioned working capital but less than five crores.
(iii)	Investment, Loans or Advances by Company	Whether during the year the company has made investments in, provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties, if so,	Yes
iii (a)		whether during the year the company has provided loans or provided advances in the nature of loans, or stood guarantee, or provided security to any other entity (not applicable to companies whose principal business is to give loans), if so, indicate-	Yes
iii (a) (A)		The aggregate amount during the year, and balance outstanding at the balance sheet date with respect to such loans or advances and guarantees or security to subsidiaries, joint ventures and associates	Nil
iii (a) (B)		The aggregate amount during the year, and balance outstanding at the balance sheet date with respect to such loans or advances and guarantees or security to parties other than subsidiaries, joint ventures and associates	Total Amount Rs 48946.94 (in thousands)
iii (b)		Whether the investments made, guarantees provided, security given and the terms and conditions of the grant of all loans and advances in the nature of loans and guarantees provided are not prejudicial to the company's interest	No they are not prejudicial to the company's interest.
iii (c)		In respect of loans and advances in the nature of loans, whether the schedule of repayment of principal and payment of interest has been stipulated and whether the repayments or receipts are regular?	In respect of loans granted, repayment of the principal amount is as stipulated and payment of interest have been regular.
iii (d)		If the amount is overdue, state the total amount overdue for more than ninety days, and whether reasonable steps have been taken by the company for recovery of the principal and interest?	N/A
iii (e)		Whether any loan or advance in the nature of loan granted which has fallen due during the year, has been renewed or extended or fresh loans granted to settle the over dues of existing loans given to the same parties, if so, specify the aggregate amount of such dues renewed or extended or settled by fresh loans and the percentage of the aggregate to the total loans or advances in the nature of loans granted during the year [not applicable to companies whose principal business is to give loans];	According to the information and explanations given to us and on the basis of our examination of the records of the Company, there is no loan given falling due during the year, which has been renewed or extended or fresh loans given to settle the overdue of existing loans given to the same party.
iii (f)		Whether the company has granted any loans or advances in the nature of loans either repayable on demand or without specifying any terms or period of repayment, if so, specify the aggregate	According to the information and explanations given to us

[Handwritten Signature]



		amount, percentage thereof to the total loans granted, aggregate amount of loans granted to Promoters, related parties as defined in clause (76) of section 2 of the Companies Act, 2013;	and on the basis of our examination of the records of the Company, the Company has not given any loans either repayable on demand or without specifying any terms or period of repayment to Promoter and related parties
(iv)	Loan to Directors and Investment by the Company	In respect of loans, investments, guarantees, and security whether provisions of section 185 and 186 of the Companies Act, 2013 have been complied with. If not, provide the details thereof.	Yes
(v)	Deposits Accepted by the Company	In respect of deposits accepted by the company or amounts which are deemed to be deposits, whether the directives issued by the Reserve Bank of India and the provisions of sections 73 to 76 or any other relevant provisions of the Companies Act and the rules made thereunder, where applicable, have been complied with, if not, the nature of such contraventions be stated; if an order has been passed by Company Law Board or National Company Law Tribunal or Reserve Bank of India or any court or any other tribunal, whether the same has been complied with or not	The company has not accepted any Deposits.
(vi)	Maintenance of Cost records	Whether maintenance of cost records has been specified by the Central Government under sub-section (1) of section 148 of the Companies Act, 2013 and whether such accounts and records have been so made and maintained?	The Company is not required to maintain cost records pursuant to the Rules made by the Central Government for the maintenance of cost records under sub-section (1) of section 148 of the Companies Act, 2013.
vii (a)	Statutory Dues	Whether the company is regular in depositing undisputed statutory dues including Goods and Services Tax, provident fund, employees state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues to the appropriate authorities and if not, the extent of the arrears of outstanding statutory dues as on the last day of the financial year concerned for a period of more than six months from the date they became payable, shall be indicated?	The company is regular in depositing the undisputed statutory dues including provident fund, employees' state insurance, income tax, sales, tax wealth tax, service tax, custom duty, excise duty. Cess and other statutory dues applicable to the Company with the appropriate authorities. No undisputed amounts payable in respect of the aforesaid statutory dues were outstanding as at the last day of the financial year for a period of more than six months from the date they became payable.
vii (b)		Where statutory dues referred to in sub-clause (a) have not been deposited on account of any dispute, then the amounts involved and the forum where dispute is pending shall be mentioned	There is no dispute with the revenue authorities regarding any duty or tax payable.
(viii)	Disclosure of Undisclosed Transactions	Whether any transactions not recorded in the books of account have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961, if so, whether the previously unrecorded income has been properly recorded in the books of account during the year	According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not surrendered or disclosed

[Handwritten Signature]



			any transactions, previously unrecorded as income in the books of account, in the tax assessments under the Income-tax Act, 1961 as income during the year.
ix (a)	Loans or Other Borrowings	Whether the company has defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender, if yes, the period and the amount of default to be reported in the format given	The company has not defaulted in repayment of dues to financial institution, or a bank.
ix (b)		Whether the company is a declared wilful defaulter by any bank or financial institution or other lender;	According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not been declared a wilful defaulter by any bank or financial institution or government or government authority.
ix (c)		Whether term loans were applied for the purpose for which the loans were obtained; if not, the amount of loan so diverted and the purpose for which it is used may be reported;	According to the information and explanations given to us by the management, the Company has not obtained any new term loans. Existing term loan is being utilized for the purpose it has been obtained. Accordingly, clause 3(ix)(c) of the Order is not applicable
ix (d)		Whether funds raised on short term basis have been utilised for long term purposes, if yes, the nature and amount to be indicated;	N/A
ix (e)		Whether the company has taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures, if so, details thereof with nature of such transactions and the amount in each case;	According to the information and explanations given to us and on an overall examination of the financial statements of the Company, we report that the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries as defined under the Companies Act, 2013. Accordingly, clause 3(ix)(e) of the Order is not applicable.
ix (f)		Whether the company has raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies, if so, give details thereof and also report if the company has defaulted in repayment of such loans raised;	According to the information and explanations given to us and procedures performed by us, we report that the Company has not raised loans during the year on the pledge of securities held in its subsidiaries as defined under the



			Companies Act, 2013. Accordingly, clause 3(ix)(f) of the Order is not applicable.
x (a)	Money raised by IPO, FPOs	Whether moneys raised by way of initial public offer or further public offer (including debt instruments) and term loans were applied for the purposes for which those are raised. If not, the details together with delays or default and subsequent rectification? If any, as may be applicable, be reported.	The company has not raised any money by way of initial public offer or further public offer (including debt instruments) and term loans. Hence this clause is not applicable.
x (b)		Whether the company has made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year and if so, whether the requirements of section 42 and section 62 of the Companies Act, 2013 have been complied with and the funds raised have been used for the purposes for which the funds were raised, if not, provide details in respect of amount involved and nature of non-compliance;	According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year. Accordingly, clause 3(x)(b) of the Order is not applicable.
xi (a)	Reporting of Fraud During the Year	Whether any fraud by the company or any fraud on the company has been noticed or reported during the year, if yes, the nature and the amount involved is to be indicated	Based on our audit procedures and the information and explanation made available to us no such fraud noticed or reported during the year.
xi (b)		Whether any report under sub-section (12) of Section 143 of the Companies Act has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government;	N/A
xi (c)		Whether the auditor has considered whistle-blower complaints, if any, received during the year by the company;	N/A
xii (a)	Compliance by Nidhi Company Regarding Net Owned Fund to Deposits Ratio	Whether the Nidhi Company has complied with the Net Owned Funds to Deposits in the ratio of 1:20 to meet out the liability?	As per information and records available with us The company is not Nidhi Company.
xii (b)		Whether the Nidhi Company is maintaining ten per cent. unencumbered term deposits as specified in the Nidhi Rules, 2014 to meet out the liability;	According to the information and explanations given to us, the Company is not a Nidhi Company. Accordingly, clause 3(xii) of the Order is not applicable
xii (c)		Whether there has been any default in payment of interest on deposits or repayment thereof for any period and if so, the details thereof;	According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not made any any default in payment of interest on deposits or repayment thereof for any period.



(xiii)	Related party transactions	Whether all transactions with the related parties are in compliance with sections 177 and 188 of Companies Act where applicable and the details have been disclosed in the financial statements, etc., as required by the applicable accounting standards?	N/A
xiv (a)	Internal audit system	Whether the company has an internal audit system commensurate with the size and nature of its business;	N/A
xiv (b)		Whether the reports of the Internal Auditors for the period under audit were considered by the statutory auditor;	N/A
(xv)	Non cash transactions	Whether the company has entered into any non-cash transactions with directors or persons connected with him and if so, whether the provisions of section 192 of Companies Act have been complied with?	The company has not entered into any non-cash transactions with directors or persons connected with him.
xvi (a)	Requirement of Registration under 45-IA of Reserve Bank of India Act, 1934	Whether the company is required to be registered under section 45-IA of the Reserve Bank of India Act, 1934 and if so, whether the registration has been obtained?	N/A
xvi (b)		Whether the company has conducted any Non-Banking Financial of Housing Finance activities without a valid Certificate of Registration (CoR) from the Reserve Bank of India as per the Reserve Bank of India Act 1934;	The Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, clause 3(xvi)(b) of the Order is not applicable.
xvi (c)		Whether the company is a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India, if so, whether it continues to fulfil the criteria of a CIC, and in case the company is an exempted or unregistered CIC, whether it continues to fulfil such criteria;	The Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. Accordingly, clause 3(xvi)(c) of the Order is not applicable.
xvi (d)		Whether the Group has more than one CIC as part of the Group, if yes, indicate the number of CICs which are part of the Group;	According to the information and explanations provided to us during the course of audit, the Group does not have any CIC. Accordingly, the requirements of clause 3(xvi)(d) are not applicable.
(xvii)	Cash Losses	Whether the company has incurred cash losses in the financial year and in the immediately preceding financial year, if so, state the amount of cash losses;	The Company has not incurred cash losses in the current and in the immediately preceding financial year.
(xviii)	Consideration of outgoing auditors	Whether there has been any resignation of the statutory auditors during the year, if so, whether the auditor has taken into consideration the issues, objections or concerns raised by the outgoing auditors;	There has been no resignation of the statutory auditors during the year. Accordingly, clause 3(xviii) of the Order is not applicable.
(xix)	Material uncertainty in relation to realisation of financial assets and payment of financial liabilities	On the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements, the auditor's knowledge of the Board of Directors and management plans, whether the auditor is of the opinion that no material uncertainty exists as on the date of the audit report that company is capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one	According to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of



		year from the balance sheet date;	financial liabilities, other information accompanying the financial statements, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that the Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.
xx (a)	Compliance of CSR	Whether, in respect of other than ongoing projects, the company has transferred unspent amount to a Fund specified in Schedule VII to the Companies Act within a period of six months of the expiry of the financial year in compliance with second proviso to sub-section (5) of section 135 of the said Act;	In our opinion and according to the information and explanations given to us, Section 135 of the Companies Act, 2013 is not applicable to the Company. Accordingly, clauses 3(xx)(a) and 3(xx)(b) of the Order are not applicable.
xx (b)		Whether any amount remaining unspent under sub-section (5) of section 135 of the Companies Act, pursuant to any ongoing project, has been transferred to special account in compliance with the provision of sub-section (6) of section 135 of the said Act;	In our opinion and according to the information and explanations given to us, Section 135 of the Companies Act, 2013 is not applicable to the company. Accordingly, clauses 3(xx)(a) and 3(xx)(b) of the Order are not applicable.
(xxi)	Qualifications or adverse remarks in the consolidated financial statements	Whether there have been any qualifications or adverse remarks by the respective auditors in the Companies (Auditor's Report) Order (CARO) reports of the companies included in the consolidated financial statements, if yes, indicate the details of the companies and the paragraph numbers of the CARO report containing the qualifications or adverse remarks.	N/A

[Handwritten Signature]



Place: Mumbai
Date : 03/09/2024

FOR KALYAN JAIN and CO
(Chartered Accountants)
Reg No. :0104601W


K.C. JAIN
(Partner)

Membership No: 037128



UDIN : 24037128BKEJYW1292 .

"Annexure B" to the Independent Auditor's Report of even date on the Standalone Financial Statements of P. M. MARKETING PRIVATE LIMITED.

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013.

We have audited the internal financial controls over financial reporting of P. M. MARKETING PRIVATE LIMITED as of March 31, 2024 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence amount the adequacy of the internal financial control system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and operating effectiveness of internal control based on the assessed risk. The procedures selected depend upon on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the



transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2024, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issues by the Institute of Chartered Accountants of India.

FOR KALYAN JAIN and CO
(Chartered Accountants)
Reg No. :0104601W

Date: 03/09/2024
Place : Mumbai


K.C. JAIN
Partner



M.No.: 037128

UDIN : 24037128BKEJYW1292.

P.M. MARKETING PRIVATE LIMITED

CIN : U51909MH2002PTC134725

Balance Sheet As On 31st March, 2024

		(Figures in Thousand)	(Figures in Thousand)
Particulars	Note No.	As on 31st March 2024	As on 31st March 2023
A EQUITY AND LIABILITIES			
1 Shareholders' funds			
(a) Share capital	1	1166.50	1166.50
(b) Reserves and surplus	2	51485.19	43394.77
(b) Money Received against share warrents		-	-
2 Share application money pending allotments		-	-
3 Non-current liabilities			
(a) Long-term borrowings	3	20592.75	28366.66
(b) Deferred tax liabilities (net)		2408.68	2115.70
(c) Other Long Term Liabilities		-	-
(d) Long term provision		-	-
4 Current liabilities			
(a) Short Term Borrowings	4	23591.12	12402.76
(b) Trade payables	5		
(A) total outstanding dues of micro enterprises and small enterprises		-	-
(B) total outstanding dues of Creditors other than micro enterprises and small enterprises		2615.88	28477.45
(c) Other current liabilities	6	12459.50	4507.52
(d) Short-term provisions	7	9922.84	6517.73
		-	-
TOTAL		124242.47	126949.11
B ASSETS			
1 Non-current assets			
(ε (i) Property, Plant and Equipment	8	37201.23	38945.13
(ii) Intangible assets		-	-
(iii) Capital Work in progress		-	-
(iv) Intangible Assets under Development		-	-
(b) Non-current investments	9	1014.36	3393.31
(c) Deferred Tax Assets		-	-
(d) Long term loans and Advances		-	-
(e) Other Non Current Assets		-	-
Branch /Division		-	-
2 Current assets			
(a) Current Investments	10		-
(b) Inventories	11	16228.99	34665.00
(c) Trade receivables	12	14337.31	23625.11
(d) Cash and cash equivalents	13	224.45	341.99
(e) Short-term loans and advances	14	55236.13	25978.56
(f) Other Current Assets	15	-	-
TOTAL		124242.47	126949.11

See accompanying notes forming part of the financial statements

In terms of our report attached.

For Kalyan Jain & Co.

Chartered Accountants

FRN No.104601W

(K. C. JAIN)

PARTNER

(M.No.37128)



Place: Mumbai

Date: 03/09/2024

UDIN 24037128BKE5YW1292

For and on behalf of the Board
For P. M. Marketing Private Limited

Mr. Sopan Panbude

Director

DIN No. 01492299

Place: Mumbai

Date: 03/09/2024

Mr. Bijumon T R

Director

DIN No. 09178787

Place: Bangalore

Date: 03/09/2024



P.M. MARKETING PRIVATE LIMITED
CIN : U51909MH2002PTC134725
STATEMENT OF PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31st MARCH 2024

Particulars	Note No.	As on 31st March 2024	As on 31st March 2023
I Revenue from operations (gross)	16	157834.46	98747.90
Less: Excise Duty		0.00	
Revenue from operations (net)		157834.46	98747.90
II Other Income	17	6348.16	3647.15
III Total Income (I+II)		164182.62	102395.05
IV Expenses			
(a) Cost of materials consumed	18	82510.94	91347.55
(b) Purchase of Stock in Trade	19	18436.01	-34665.00
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade			
(d) Employee benefits expenses	20	15077.92	15443.13
(e) Finance costs	21	4905.69	4529.42
(f) Depreciation and amortisation expenses		2120.91	2288.65
(g) Other expenses	22	12624.18	6637.92
Total Expenses		135675.65	85581.68
V Profit before exceptional and extraordinary item and tax		28506.97	16813.37
VI Exceptional Items		0.00	0.00
VII Profit before extraordinary item and tax		28506.97	16813.37
VIII Extraordinary Items		0.00	0.00
IX Profit before Tax		28506.97	16813.37
X Tax Expense:			
(a) Current tax expense		8521.31	4028.63
(b) Deferred tax		292.98	340.45
(c) Income Tax of Earlier Year		-179.39	48.39
XI Profit / (Loss) for the period from continuing operations		19872.07	12395.90
XII Profit / (Loss) from discontinuing operations		-	-
XIII Tax from discontinuing operations		-	-
XIV Profit/ (Loss) from discontinuing operations		-	-
XV Profit / (Loss) for the Period		19872.07	12395.90
XVI Earning per equity share:			
(1) Basic (Rs)		170.36	106.27
(2) Diluted (Rs)		170.36	106.27

In terms of our report attached.

For Kalyan Jain & Co.
Chartered Accountants

FRN No. 104801W

(K. C. JAIN)
PARTNER
(M No. 37128)

Place: Mumbai

Date: 03/09/2024

UDIN : 24037128 BCEJW1292



For and on behalf of the Board
For P. M. Marketing Private Limited

Mr. Sopan Panbude
Director

DIN No. 01492299

Place: Mumbai

Date: 03/09/2024

Mr. Bijumon T R
Director

DIN No. 09178787

Place: Bangalore

Date: 03/09/2024



P.M. MARKETING PRIVATE LIMITED
Statement of Cash Flows
For the Years Ending March 31, 2023 and March 31, 2024

	(Fig in Thousand)	(Fig in Thousand)
	2024	2023
Cash Flows from Operating Activities		
Net Income	20755.08	12395.90
Add: Expenses Not Requiring Cash:		
Depreciation	2120.91	2288.65
Income Tax	7458.91	4077.02
Differed Tax	292.98	340.45
Dividend	-11781.65	
Other (Previous year tax)	179.39	-48.39
	<u>-1729.47</u>	<u>6657.73</u>
Add:- Decrease in Current Assets :-		
Trade receivables	9287.81	6896.66
Short-term loans and advances	-29257.56	-10335.53
Other Current Assets	0.00	0.00
Inventories	18436.01	-34665.00
	<u>-1533.75</u>	<u>-38103.87</u>
Less :- Increase in Current Assets :-		
Inventories	0.00	0.00
Short-term loans and advances	0.00	0.00
Trade receivable	0.00	0.00
Short-term loans and advances	0.00	0.00
Other current assets	0.00	0.00
	<u>0.00</u>	<u>0.00</u>
Add:- Increase in Current Liability :		
Short Term Borrowings	11188.36	-7789.19
Trade payables	-25861.57	28477.45
Other current liabilities	7951.97	2657.75
Short-term provisions	-5116.20	276.39
	<u>-11837.43</u>	<u>23622.40</u>
Less:- Decrease in Current Liabilities-		
Short Term Borrowings	0.00	0.00
Trade payables	0.00	0.00
Short Term Provision	0.00	0.00
Short-term provisions	0.00	0.00
Other current liabilities	0.00	0.00
	<u>0.00</u>	<u>0.00</u>
Net Cash from Operating Activities	<u>5654.43</u>	<u>4572.16</u>
Cash Flows from Investing Activities		
Add:- Sale of Fixed Assets	0.00	40.30
Less:- Purchase of New Equipment	377.00	0.00
Less:- Investments Increased	-2378.95	-346.33
Net Cash Used for Investing Activities	<u>2001.94</u>	<u>386.62</u>
Add Share Capital	0.00	
Add Long-term borrowings	-7773.91	-9333.34
Less:- Long-term borrowings	0.00	0.00
Net Cash from Financing Activities	<u>-7773.91</u>	<u>-9333.34</u>
NET INCREASE/(DECREASE) IN CASH	<u>-117.54</u>	<u>-4374.56</u>
CASH, & CASH EQUIVALENT AT THE BEGINNING OF YEAR	<u>341.99</u>	<u>4716.55</u>
CASH, & CASH EQUIVALENT AT THE END OF YEAR	<u>224.45</u>	<u>341.99</u>

0.00

For Kalyan Jain & Co.
Chartered Accountants
FRN No.104601W

(K. C. JAIN)
PARTNER
(M No.37128)

Place: Mumbai
Date: 03/09/2024
UDIN: 2403712813KBJN292



For on behalf of the Board
FOR P.M. MARKETING PRIVATE LIMITED

Mr. Sopan Panbude
Director
DIN No. 01492299
Place: Mumbai
Date: 03/09/2024

Mr. Bijumon T R
Director
DIN No. 09178787
Place: Bangalore
Date: 03/09/2024



P.M. MARKETING PRIVATE LIMITED

NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET

Note -1. SHARE CAPITAL

Particulars	As on 31st March 2024		As on 31st March 2023	
	Number of shares	Rs.	Number of shares	Rs.
(a) Authorised				
2,00,000 Equity shares of Rs.10/- each with voting rights	200000.00	2000000.00	200000.00	2000000.00
(b) Issued, Subscribed and Paid up				
1,16,650 Equity shares of Rs.10 each with voting rights	116650.00	1166500.00	116650.00	1166500.00
Total	116650.00	1166500.00	116650.00	1166500.00

List of Shareholders holding more than 5% share capital

Name of Shareholders	No. of Shares	%	Value/Share	Total Value
Duru Matai	47000.00	40.29	10	470000.00
Parameshwari Narang	20000.00	17.15	10	200000.00
Emerald Electronics Pvt Ltd	11100.00	9.52	10	111000.00
Kajal Gautam Matai	20000.00	17.15	10	200000.00
Arunkumar Venkat Bangalore	10000.00	8.57	10	100000.00
TOTAL	108100.00	92.67		1081000.00

NOTE 1A. SHARES HELD BY PROMOTORS

Current Reporting Period				
Sr No.	Promotor's Name	No of shares	% of total shares	% Change during the year
1	Jaikishan Matai	0	-	0
Previous reporting Period				
Sr No.	Promotor's Name	No of shares	% of total shares	% Change during the year
1	Jaikishan Matai	0	-	0

NOTE- 1B. STATEMENTS OF CHANGES IN EQUITY

Current Reporting Period				
Balance at the beginning of the current reporting period	Changes in Equity Share Capital due to prior period error	Related Balance at the beginning of the current reporting period	Changes in Equity Share Capital during the current year	Balance at the end of the current reporting period
1166500.00	-	1166500.00	-	1166500.00
Previous reporting Period				
Balance at the beginning of the previous reporting period	Changes in Equity Share Capital due to prior period error	Related Balance at the beginning of the previous reporting period	Changes in Equity Share Capital during the previous year	Balance at the end of the previous reporting period
1166500.00	-	1166500.00	-	1166500.00



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P.M. MARKETING PRIVATE LIMITED
NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET

Note 2 RESERVES AND SURPLUS		
	(Fig in Thousand)	(Fig in Thousand)
Particulars	As on 31st March 2024	As on 31st March 2023
(A) Securities premium account		
Opening balance	2997.00	2997.00
Closing balance	2997.00	2997.00
(B) General Reserves		
Opening balance	-	
Closing balance	-	
(C) Surplus / (Deficit) in Statement of Profit and Loss		
Opening balance	40397.77	28001.87
Add: Profit / (Loss) for the year	19872.07	12395.90
Less:- Loss Due to Change in Rate of Depreciation as per Company Act 2013	-	-
Less: Dividend	-11781.65	
Closing balance	48488.19	40397.77
Total	51485.19	43394.77

Note 3 LONG TERM BORROWINGS

Particulars	As on 31st March 2024	As on 31st March 2023
<u>SECURED LOANS</u>		
Term Loan Axis Bank Ltd	-	19200.00
Term Loan HDFC Bank Ltd	14781.60	-
ECL Facility - 1	932.19	4166.66
ECL Facility - 2	4878.96	5000.00
TOTAL	20592.75	28366.66

Note 4 SHORT TERM BORROWINGS

Particulars	As on 31st March 2024	As on 31st March 2023
<u>UNSECURED LOANS</u>		
Kajal Matai	-	1009.07
Sunrise Petroleum Services	-	3540.13
Vrutika Matai	-	100.92
<u>SECURED LOANS</u>		
OD A/C		
AXIS BANK A/c No. 919030026555320 CC	-	7752.65
HDFC Bank Ltd - 240 CC	23591.12	-
CASH CREDIT	-	-
TOTAL	23591.12	12402.76



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P.M. MARKETING PRIVATE LIMITED

Note 5 TRADE PAYABLES

Figures For the Current Reporting Period

(Fig in Thousand)

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	
MSME	-	-	-	-	-
Dispute dues-MSME	-	-	-	-	-
Dispute dues	-	-	-	-	-
Others	-	-	-	-	-
Aspri Spirits Pvt Ltd	2127.80	0.00	0.00	0.00	2127.80
V Bev Div of Vinspri Distributors Pvt Ltd	488.08	0.00	0.00	0.00	488.08
Total	2615.88	0.00	0.00	0.00	2615.88

Figures For Previous Reporting Period

(Fig in Thousand)

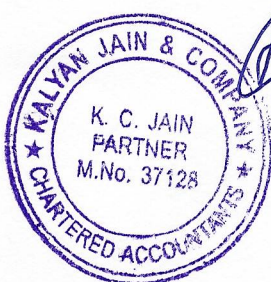
Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	
MSME	-	-	-	-	-
Others	-	-	-	-	-
Dentos Inc (Cr)	-	-	-	-	-
Dispute dues-MSME	-	-	-	-	-
Dispute dues	-	-	-	-	-
Others	28477.45	-	0.00	0.00	28477.45
Total	28477.45	-	0.00	0.00	28477.45



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P.M. MARKETING PRIVATE LIMITED			
Note 6 OTHER CURRENT LIABILITIES		(Fig in Thousand)	
	Particulars	As on 31st March 2024	As on 31st March 2023
Creditors Expense			
Conveyance Payable		18.39	20.27
Riana Advisory Services Private Limited		464.40	250.62
DA TA Payable		8.41	3.78
Pure Life		2.15	2.55
Cascade Global		-	3.02
Electricity Charges Payable		88.64	56.69
Gateway Distriparks Ltd		1173.55	995.91
APS TECHNOLOGIES		6.67	5.07
FEC CLEARING PVT. LTD		1665.63	641.57
Future Generali India Insurance Co. Ltd & Tata AIG		-3.01	-
Virgo Distriparks Pvt Ltd		197.78	170.17
Telephone Expenses Payable		0.15	0.15
Kenzo Nutrico Pvt Ltd		2.40	-
Media Trading		4.57	-
Vivek Traders		3.11	-
Z M Bathena		6.07	-
Ambika Enterprises		-	3.48
Maa Bharti Watek Pvt Ltd		-	6.98
Ishwar Dass		-	3.78
Ess Pee Printers		-	8.61
Rulex Security Group Pvt Ltd		46.40	46.40
Atria Convergence Technologies Ltd		-	7.07
Utech India Limited		-	0.41
Hi Worth Securities Pvt Ltd		107.81	98.01
Provision for Expenses		8125.40	1906.79
ICICI Prudential Life Insurance Co Ltd		1.03	-
Bollore Logistics		-	-39.99
Krishna Enterprises		3.48	9.44
Arshiya Logistics Services Limited		97.37	-
BHAVANA CLEARING FORWARDING & SHIPPING PVT		31.84	-
Bombay Chamber of Commerce and Industry		1.12	-
KSM Marine Logistics Pvt Ltd		99.50	-
Riana advisory Services Pvt Ltd (Security Deposit)		260.00	260.00
Sunrise Petroleum Serices (Security Deposit)		46.73	46.73
		-	-
	Total	12459.50	4507.52



P.M. MARKETING PRIVATE LIMITED

Note 7 SHORT TERM PROVISIONS

(Fig in Thousand)

Particulars	As on 31st March 2024	As on 31st March 2023
(a) Provision for employee benefits		
ESI Employees Contribution Payable	-	-
ESI Employers Contribution Payable	-	-
Professional Tax Payable	2.80	2.80
Salary Payable to Staff	1453.72	1251.31
	-	
(b) Provision - for TAX		
Provision for Income Tax(Prior Years)	-	-
Provision for Income Tax(Current Years)	8521.31	4028.63
TDS Payable	-	-
TDS On Rent	85.24	66.18
TDS on Professtional Fees	42.75	21.71
TDS On Contract	71.58	30.48
TDS on Salary	596.78	280.83
TDS on Interest	-	5.58
	-	
(c) Provision - Others		
GST Payable	-1054.85	668.22
GST Payable (RCM)	1.01	-
Kalyan Jain co (Audit Fees Payable)	202.50	162.00
Total	9922.84	6517.73



P.M. MARKETING PRIVATE LIMITED		
Note 9 NON CURRENT INVESTMENTS		
	(Fig in Thousand)	(Fig in Thousand)
Particulars	As on 31st March 2024	As on 31st March 2023
Fixed Deposit		
Fixed Deposit - Axis Bank 916040084720278	-	2353.95
Sale Tax Deposit	35.76	35.76
Riana Advisory Services Pvt Ltd	510.00	510.00
Virgo Distriparks Pvt Ltd	243.60	243.60
Tata AIG Insurance - Deposit	-	25.00
Hi Worth Securities Pvt Ltd	225.00	225.00
Total	1014.36	3393.31
Note 11 INVENTORIES		
(At lower of cost and net realisable value)	(Fig in Thousand)	(Fig in Thousand)
Particulars	As on 31st March 2024	As on 31st March 2023
Finished Goods	-	-
Raw Material (including Packing Material)	-	-
W I P	-	-
Stock in trade	16228.99	3466.50
Stock with Consignee	-	-
Total	16228.99	3466.50
Note 13 CASH AND CASH EQUIVALENTS		
	(Fig in Thousand)	(Fig in Thousand)
Particulars	As on 31st March 2024	As on 31st March 2023
	Rs.	Rs.
A) Cash In Hand	167.98	150.31
B) Bank Balance		
Union Bank of India - A/c 184	0.65	0.65
Union Bank of India -A/c 0789	50.03	50.62
Union Bank of India - A/c 0009	5.79	5.79
AXIS BANK A/c No. 916020084214559 CA	0.00	134.62
Total	224.45	341.99
Note 14 SHORT TERM LOANS AND ADVANCES		
	(Fig in Thousand)	(Fig in Thousand)
Particulars	As on 31st March 2024	As on 31st March 2023
[A] LOANS & ADVANCES		
Advance To Staff	306.32	382.87
Dentos India Pvt Ltd	4038.76	0.00
Aarooha Alcobev Distributors Pvt Ltd	44908.18	22500.00
TDS and Income Tax (A.Y. 2024-25)	2373.51	2872.78
Prepaid Expense	142.95	6.10
Prepaid (Insurance Charges)	316.41	216.82
Advance Tax Paid for F.Y 2023-24 AY 2024-25	3150.00	
(B) Loan & Advance to Creditors :-		
Total	55236.13	25978.56
Note 15 OTHER CURRENT ASSETS		
	(Fig in Thousand)	(Fig in Thousand)
Particulars	As on 31st March 2024	As on 31st March 2023
A) Preliminary exps. w/off	-	-
B) fixed assets scrap	-	-
C) other	-	-
D) Pre-Paid	-	-
Total	-	-



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P.M. MARKETING PRIVATE LIMITED

Note 12 TRADE RECEIVABLES

Figures For the Current Reporting Period

(Fig in Thousands)

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 Months	6 Months -1Year	1-2 Years	2-3 Years	More than 3 Years	
Undisputed Trade Receivables- Considered Goods	-	-	-	-	-	-
Undisputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-
Disputed Trade Receivables- Considered Goods	-	-	-	-	-	-
Disputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-
Others						
Sundry Debtors-Export	-	-	-	-	-	-
Bhatia Traders	-	-	-	-	-	-
Virgo FZC	12277.52	-	-	-	-	12277.52
Debtors Other						
Aspri Spirits Pvt. Ltd. - (Warehousing)	-	-	-	-	-	-
Uluvka India Pvt Ltd	108.15	-	-	-	-	108.15
AWS Global Div of Aspri Spirits Pvt. Ltd.	194.46	-	-	-	-	194.46
Campari India Pvt. Ltd.	7.20	4.80	0.00	8.34	71.49	91.83
SUNRISE PETROLIUM SERVICES (WAREHOUSING)	16.82	-	-	-	-	16.82
Aaroha Alcobev Distributors Pvt Ltd	0.00	-	1344.36	-	-	1344.36
Dentos India Pvt. Ltd.	-	-	-	-	-	-
Vinspri Distributors Pvt Ltd - Warehousing	-	-	-	-	-	-
Vbev Division of Vinspri Distributors Pvt Ltd	-	-	-	-	-	-
Vault Fine Spirits Pvt. Ltd.	129.31	-	34.46	-	-	163.77
Riana Advisory Services Private Limited	140.40	-	-	-	-	140.40
Pesco Trading Co.	-	-	-	-	-	-
Interest Recoverable from Axis Bank	-	-	-	-	-	-
Total	12873.85	4.80	1378.82	8.34	71.49	14337.31

Figures For Previous Reporting Period

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 Months	6 Months -1Year	1-2 Years	2-3 Years	More than 3 Years	
Undisputed Trade Receivables- Considered Goods	-	-	-	-	-	-
Undisputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-
Disputed Trade Receivables- Considered Goods	-	-	-	-	-	-
Disputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-
Others						
Sundry Debtors-Export	-	-	-	-	-	-
Bhatia Traders	-	-	-	-	-	-
Virgo FZC	-	-	-	-	-	-
Dashmesh International Trading FZE	-	-	-	-	-	-
Riana Advisory Services Private Limited	150.15	-	-	-	-	150.15
Pesco Trading Co.	-	-	-	-	-	-
Interest Recoverable from Axis Bank	-	-	-	-	-	-
Debtors Other						
Aspri Spirits Pvt. Ltd. - (Warehousing)	17427.67	0	0	0	0	17427.67
Uluvka India Pvt Ltd	278.32	0	0	0	0	278.32
AWS Global Div of Aspri Spirits Pvt. Ltd.	161.23	0	0	0	0	161.23
Campari India Pvt. Ltd.	5.94	3.62	20.37	47.51	0	77.43
SUNRISE PETROLIUM SERVICES (WAREHOUSING)	17.99	0	0	0	0	17.99
Aaroha Alcobev Distributors Pvt Ltd	1570.46	0	0	0	0	1570.46
Dentos India Pvt. Ltd.	0.00	0	0	0	0	0.00
Vinspri Distributors Pvt Ltd - Warehousing	1935.47	0	0	0	0	1935.47
Vbev Division of Vinspri Distributors Pvt Ltd	1944.98	0	0	0	0	1944.98
Vault Fine Spirits Pvt. Ltd.	61.41	0	0	0	0	61.41
Total	23553.62	3.62	20.37	47.51	0.00	23625.11



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Note 16 REVENUE FROM OPERATIONS		
	(Fig in Thousand)	(Fig in Thousand)
Particulars	As on 31st March 2024	As on 31st March 2023
Revenue from Sale of Goods	72191.19	32074.19
Sale of Services	-	-
Revenue from - Warehousing Charges	85643.27	66673.70
Total - Sales	157834.46	98747.90
Note 17 OTHER INCOME		
	(Fig in Thousand)	(Fig in Thousand)
Particulars	As on 31st March 2024	As on 31st March 2023
Other Income		
Interest on FD	32.71	124.53
Interest on IT Refund	-	23.38
Rent - KANAKIA WALLSTREET	1560.00	1560.00
Interest Received	4755.45	1929.54
Profit & sale of fixed assets	-	9.70
Total	6348.16	3647.15
Note 18 PURCHASE OF STOCK IN TRADE		
Particulars	As on 31st March 2024	As on 31st March 2023
Add: Purchases	51622.29	66184.43
Add : Direct Expense	-	-
Clearing & Forwarding Charges	15.37	8921.80
Transportation Charges-(Direct Exp)	811.22	594.51
Agency Charges	12694.54	155.12
Freight Charges	563.46	797.66
Loading & Unloading Charges	3807.21	3935.57
Stamp Paper / Franking Charges / Notory Charges	112.37	7.35
Electricity Charges	981.60	1072.32
House Keeping Charges	-	-
Insurance Charges	161.24	24.51
Security Charges	480.00	34.50
Office Space	158.40	158.40
Water Charges	21.17	26.70
Warehouse Charges (GDL Contract)	1857.89	1791.15
Warehousing Expense	9224.18	7643.52
Total	82510.94	91347.55




Note 19 CHANGE IN INVENTORIES		
	(Fig in Thousand)	(Fig in Thousand)
Particulars	As on 31st March 2024	As on 31st March 2023
<u>Inventories at the end of the year:</u>		
Finished goods	-	-
Work-in-progress	-	-
Trade in Stock	16228.99	34665.00
	16228.99	34665.00
<u>Inventories at the beginning of the year:</u>		
Finished goods	0.00	-
Work-in-progress	-	-
Trade in Stock	34665.00	-
	34665.00	0.00
Net (increase) / decrease	18436.01	-34665.00
Note 20 EMPLOYEE BENEFIT EXPENSES		
	(Fig in Thousand)	(Fig in Thousand)
Particulars	As on 31st March 2024	As on 31st March 2023
Salaries and wages	13899.66	12914.31
Bonus	242.34	1363.54
Gratuity	265.69	60.25
Staff Welfare	95.62	302.50
DA-TA	98.12	586.72
Insurance Charges-Employee	256.38	215.82
Manpower Reimbursement Expense	220.10	0.00
Total	15077.92	15443.13
Note 21 FINANCE COST		
	(Fig in Thousand)	(Fig in Thousand)
Particulars	As on 31st March 2024	As on 31st March 2023
Bank OD Interest	1214.59	648.38
Bank Charges	104.05	45.11
Interest on Term Loan	1558.93	2167.24
Interest on Loan	175.69	669.33
Interest on ECL Facility	707.70	999.37
Processing Charges	470.72	-
Foreclosure Prepayment Charges	674.00	-
Total	4905.69	4529.42



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Note 22 OTHER EXPENSES	(Fig in Thousand)	(Fig in Thousand)
Particulars	As on 31st March 2024	As on 31st March 2023
(A) INDIRECT EXPENSES		
Audit Fees	225.00	180.00
Business Centre Services Charges	1020.00	1020.00
Conveyance Expenses	546.38	51.80
Trade Storage Licence	-	4.15
Insurance Charges	22.60	20.01
Internet Charges	9.93	6.49
Interest on VAT/CST/GST/TDS/Penal Charges/Late Payment Charges	2.35	7.32
Legal & Professional Charges	2006.04	1596.86
Rate & Tax	-	15.40
Motor Car Expenses	-	6.03
Office Expenses	60.88	104.64
Postage & Courier	0.06	10.20
Printing & Stationary	127.59	129.17
Profession Tax Paid	5.00	2.50
Packing Charges	126.99	120.30
R.O.C. Filling Fees	5.05	11.85
Sundry Expenses	4854.67	2668.85
Repairs & Maintainance	3063.76	175.20
Society Maintenance Charges	544.14	500.47
Telephone Expenses	3.15	6.69
Sodaxo Allowance service charges	0.59	-
Total	12624.18	6637.92



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P.M. MARKETING PRIVATE LIMITED
STATEMENT OF FIXED ASSETS, AS ON 31 ST MARCH 2024

Note - 8
 (Fig in Thousand)

PARTICULARS	RATE OF DEPRICIATION	G R O S S ----- B L O C K					DEPRECIATION			N E T -- B L O C K	
		AS ON 01/04/2023	ADDITIONS Before 30.09.2023	ADDITIONS After 30.09.2023	SALE during the year	AS ON 31.3.2024	UP TO 01.04.2023	FOR THE YEAR	AS ON 31.03.2024	AS ON 31.03.2024	AS ON 31.03.2023
Computer & Printer (Laptop)	63.16%	50.36	0.00	0.00	0.00	50.36	532.74	28.49	561.24	21.87	50.36
Car	31.23%	0.00	0.00	0.00	0.00	0.00	1531.62	0.00	1531.62	0.00	0.00
Mobile Phone	45.07%	0.25	0.00	0.00	0.00	0.25	58.36	0.11	58.47	0.14	0.25
Air Conditioner	45.07%	137.55	0.00	0.00	0.00	137.55	349.53	61.99	411.52	75.55	137.55
Furniture & Fixtures	25.89%	262.30	337.00	0.00	0.00	599.31	1669.22	132.20	1801.43	467.10	262.30
Fire Extinguisher	45.07%	18.04	0.00	0.00	0.00	18.04	92.50	8.13	100.63	9.91	18.04
Inverter	25.89%	15.71	0.00	0.00	0.00	15.71	128.97	4.07	133.04	11.64	15.71
Water Cooler	45.07%	0.02	0.00	0.00	0.00	0.02	6.52	0.01	6.53	0.01	0.02
Office Equipments	45.07%	3.86	0.00	40.00	0.00	43.86	283.61	10.21	293.83	33.65	3.86
Vaccume Cleaner	45.07%	5.11	0.00	0.00	0.00	5.11	25.00	2.31	27.31	2.80	5.11
CCTV CAMERA	45.07%	1.92	0.00	0.00	0.00	1.92	71.82	0.86	72.68	1.05	1.92
Office Premises	4.87%	38450.02	0.00	0.00	0.00	38450.02	8456.68	1872.52	10329.20	36577.50	38450.02
TOTAL		38945.13	337.00	40.00	0.00	39322.14	13206.59	2120.91	15327.50	37201.23	38945.13



P.M. MARKETING PRIVATE LIMITED

Particulars of Depreciation allowable as per the Income Tax Act, 1961 in respect of each asset or block of asset as the case may be.
(Fig in Thousand)

SL. NO.	PARTICULARS	RATE OF DEP.	WDV as on 01.04.2023	Addition during the year		Deductions during the year	TOTAL AMOUNT	Depreciation allowable	WDV as on 31.03.2024
				More than 180 days	Less than 180 days				
1	Computer & Laptop & Printer	40%	94.08	0.00	0.00	0.00	94.08	37.63	56.4
2	Air Conditioner	15%	318.11	0.00	0.00	0.00	318.11	47.72	270.3
3	Furniture & Fixtures	10%	893.73	337.00	0.00	0.00	1230.74	123.07	1107.6
4	Car	15%	0.00	0.00	0.00	0.00	0.00	0.00	0.0
5	Inverter	15%	37.28	0.00	0.00	0.00	37.28	5.59	31.6
6	Water Cooler	15%	0.86	0.00	0.00	0.00	0.86	0.13	0.7
7	Mobile Phone	15%	12.38	0.00	0.00	0.00	12.38	1.86	10.5
8	Fire Extinguisher	15%	60.77	0.00	0.00	0.00	60.77	9.11	51.6
9	Office Equipments	10%	106.17	0.00	40.00	0.00	146.17	12.62	133.5
10	Vacume Cleaner	10%	22.16	0.00	0.00	0.00	22.16	2.22	19.9
11	CCTV Camera	15%	25.97	0.00	0.00	0.00	25.97	3.90	22.0
12	Kanakia wall Street Unit No 1201	10%	29301.90	0.00	0.00	0.00	29301.90	2930.19	26371.7
Current Year Total :-			30873.40	337.00	40.00	0.00	31250.41	3174.03	28076.3

Working Note:Calculation of Deferred Tax

		Taxable Income	
		accounting Income	0.00
		Add: Dep co's act	2120.91 A
		Less: Dep IT Act	3174.03
Accounting Income or PBT	-		-1053.12 B
Tax on accounting Income	-	Prov fot I.T	-292.98 A-B
Since PBT is more than Taxable Income there is Deferred Tax Liability.			
Hence Deferred Tax Liability	-292.98		
Current Tax	-292.98		



P M MARKETING PVT. LTD.
(CIN : U51909MH2002PTC134725)

NOTES: FORMING PART OF FINANCIAL STATEMENT FOR THE YEAR ENDED
31ST MARCH, 2024

1) SIGNIFICANT ACCOUNTING POLICIES :

- i. **Basis of Accounting**
The Financial statements are prepared under historical cost basis and Comply with accounting standard issued by Institute of Chartered Accounts of India referred to the provision of Companies Act 2013.
- ii. **Fixed Assets**
All fixed assets are stated at cost of acquisition
- iii. **Sales**
It is recognized when material passes from custom clearances in case of export sales and revenue in respect of warehousing function is recognized when services are performed.
- iv. **Depreciation**
Depreciation on fixed assets has been provided on Written down method at the rates specified in Companies' Act 2013.
- v. **Valuation of Inventories**
Finished goods are valued at lower of cost or net realizable value. The stock is verified & certified by the Management
- vi. **Foreign Exchange Fluctuation**
The transactions in foreign exchange are accounted at exchange rate prevailing on the date of transaction. Any exchange gain or losses arising out of subsequent fluctuation are accounted for in the Profit & Loss Accounts, except those relating to acquisition of fixed assets which are adjusted to cost of assets.
- vii. **Deferred Taxation**
Deferred Tax provided accordingly to Accounting Standard 22.
- viii. **Pre-Operative Expense:** There is no pre- operative expenses in the previous year.

2. In the opinion of the Board of Directors, the Current Assets, Loans & Advances have full value on realization in the ordinary course of business, at least of the amount stated in the Balance Sheet. The provision for depreciation & other known liabilities is adequate and not in excess of what is required.

3. Provision for the Income Tax has been made as per the Tax applicable to the company.



4. Additional information pursuant to the provisions of the Companies Act, 2013 (to the extent applicable).

	(Fig in Thousand)	(Fig in Thousand)
i) Break up of expenditure incurred on employees who are in receipt of remuneration of not less than,	2023-24	2022-23
(a) Rs.1,02,00,000/- and employed throughout the year.		
No. of Employees	NIL	NIL
Salary, Allowance, Perquisites		
(b) Rs.8,50,000/- per month and employed for part of the year.		
No. of Employees	NIL	NIL
Salary, Allowance & Perquisites		
ii) Expenditure in Foreign Currency	NIL	NIL
iii) Earning in Foreign Currency	71,083.66	32,639.66
iv) Value of Imported and Indigenous Raw Material consumed & percentage of each to total consumption.		
Imported	NIL	NIL
Indigenous	NIL	NIL

v) Since company is Trading Company quantity detail are as below;

S.No	Item Name	Unit	Opening Stock	Purchases during the year	Sales during the year	Closing Stock
1	Spirits, Wine & Liquor	Bottles	10,800	59,961	67,719	3,042

5) Previous year figure have been regrouped wherever required.

FOR MS KALYAN JAIN and CO
(Chartered Accountants)
FRN No.104601W


K.C. JAIN
Partner

Membership No: 037128

Date: 03/09/2024

Place: Mumbai

UDIN : 24037128 BK EJT W 1292



For and on behalf of the Board of
For P. M. Marketing Private Limited


Mr. Sopan Panbude
Director
DIN: 01492299

Date: 03/09/2024

Place: Mumbai


Mr. Bijumon T R
Director
DIN: 09178787

Date: 03/09/2024

Place: Bangalore

