SVP Industries Limited
CIN-U21011UP1961PLC002861

Balance Sheet as at 31st March, 2025

(Rupees in Lakh)

	Particulars	Note No.	Figure as at end of 31st March, 2025	Figure as at end of 31st March, 2024
I.	**EQUITY AND LIABILITIES**			
(1)	**Shareholder's Funds**			
	(a) Share Capital	3	862.15	862.15
	(b) Reserves and Surplus	4	9,339.01	21,297.38
(2)	**Non Current Liabilities**			
	(a) Long Term Borrowings	5	8,596.91	15,414.38
	(b) Deferred Tax Liabilities (Net)	6	3,654.04	2,985.72
	(c) Other Long Term Liabilities	7	6,867.00	8,627.91
	(d) LongTerm Provisions	8	212.71	188.13
(3)	**Current Liabilities**			
	(a) Short Term Borrowings	9	15,494.11	8,377.30
	(b) Trade Payables			
	-Total outstanding dues of micro enterprises and small enterprises	10	639.11	664.76
	-Total outstanding dues of creditors other than		3,411.06	2,389.35
	(c) Other Current Liabilities	11	5,376.05	4,342.54
	(d) ShortTerm Provisions	12	79.92	236.30
	TOTAL		**54,532.09**	**65,385.93**
II.	**ASSETS**			
(1)	**Non Current Assets**			
	(a) Property,Plant & Equipment			
	(i) Tangible Assets	13	45,470.57	46,214.74
	(II) Capital work in progress		-	-
	(b) Non Current Investments	14	36.03	36.03
	(c) Long Term Loans & Advances	15	183.69	36.04
(2)	**Current Assets**			
	(a) Inventories	16	1,756.57	8,076.77
	(b) Trade Receivables	17	875.63	1,713.19
	(c) Cash and Cash Equivalents	18	373.69	2,359.13
	(d) ShortTerm Loans and Advances	19	1,092.64	1,052.66
	(e) Other Current Assets	20	4,743.27	5,897.37
	TOTAL		**54,532.09**	**65,385.93**
	Significant Accounting Policies	1		
	Notes to Financial Statement	2		

As per our report of even date attached

For B R Maheshwari & Co.
Chartered Accountants
(Firm's Registration Number: 001035N/N500050)

SANJAY NATH
Partner
Membership .No.: 082700
Place : New Delhi
Date: 11/10/2025

B R MAHESWARI & CO. LLP ★ Chartered Accountants ★ M-118 Conn. Circus New Delhi

For and on behalf of the Board

ADARSH SWARUP
DIRECTOR
DIN:01891491

RAHUL SWARUP
DIRECTOR
DIN:00286810

SVP Industries Limited
CIN-U21011UP1961PLC002861

Statement of Profit & Loss for the year ended 31st March, 2025

(Rupees in Lakh)

	Particulars	Note No.	As at 31st March, 2025	As at 31st March, 2024
I.	Revenue from operations	21	54,912.34	1,49,633.73
	Less: Excise Duty		40,964.27	1,16,789.47
	Revenue from operations (Net)		13,948.06	32,844.26
II.	Other Income	22	209.75	566.41
III.	**Total Revenue (I + II)**		**14,157.81**	**33,410.67**
IV.	**Expenses:**			
	Cost of Materials Consumed	23	5,195.94	17,410.55
	Manufacturing Expenses	24	4,615.96	4,506.19
	Purchases of Stock-in-Trade		7,780.20	4,038.43
	Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	25	2,023.78	(184.15)
	Increase/ (Decrease) of Excise Duty on Finished Goods		(203.78)	(504.08)
	Depreciation and Amortization Expense	13	1,424.86	1,203.67
	Employee Benefit Expenses	26	997.73	1,422.04
	Finance Costs	27	2,228.83	2,373.37
	Other Expenses	28	1,361.36	3,339.03
	Total Expenses		**25,424.87**	**33,605.04**
V.	Profit before Tax (III - IV)		(11,267.05)	(486.85)
VI.	Exceptional Items		-	-
VII.	Profit before Tax (VII - VIII)		(11,267.05)	(486.85)
VIII	Profit before Tax (VII - VIII)			
	(1) Current tax		-	-
	(2) MAT (Paid) / Credit Utilised (Refer Note 2(xii))		668.33	619.74
	(3) Deferred Tax		3.66	(282.89)
	(4) Earlier Year Tax			
IX	**Profit/ (Loss) for the year**		**(11,939.04)**	**(823.70)**
X	Earnings Per Equity Share			
	(1) Basic	2(ix)	(138.48)	(9.55)
	(2) Diluted	2(ix)	(138.48)	(9.55)
	Significant Accounting Policies	1		
	Notes to Financial Statements	2		

As per our report of even date attached

For B R Maheshwari & Co.
Chartered Accountants
(Firm's Registration Number: 001035N/N500050)

B R MAHESHWARI & CO. LLP ★ M-118 Conn. Circus New Delhi ★ Chartered Accountants

SANJAY NATH
Partner
Membership .No.: 082700
Place : New Delhi
Date: 11/10/2025

For and on behalf of the Board

ADARSH SWARUP
Director
DIN:01891491

Rahul Swarup
Director
DIN:00286810

SVP Industries Limited

Cash Flow Statement for the year ended 31st March 2025
CIN:U21011UP1961PLC002861

(Rupees in Lakh)

Particulars	Year Ended 31st March, 2025		Year Ended 31st March, 2024	
(A) Cash flow from operating activities				
Profit before tax		(11,267.05)		(486.85)
- Provision for gratuity	33.27		(20.30)	
- Provision for Excise duty	(203.78)		(504.08)	
		(170.51)		(524.38)
		(11,437.56)		(1,011.23)
Add: Non- Cash & Non- Operating Expenses				
- Depreciation & Amortisation	1,424.86		1,496.14	
- Interest Expenses	2,228.83	3,653.68	2,373.37	3,869.51
Less; Non Operating Incomes				
- Interest Income	63.93		91.75	
- Other income	-		14.48	
- Profit on sale of Investments	-		20.48	
- Profit on sale of Fixed Assets	-		147.56	
		63.93		274.27
Operating Profit Before Working Capital Changes		(7,847.82)		2,584.01
Add: Increase/(decrease) in Current Liabiilty				
- Other long Term Liabilities	(1,760.91)		(1,016.51)	
- Trade Payables	996.07		(331.32)	
- Other Current Liabilities	1,033.51	268.67	(1,149.44)	(2,497.28)
Less: (Increase)/decrease in Current Asset				
- Inventories	6,320.20		(530.31)	
- Long Term Loans & Advances	(147.65)			
- Trade Receivables	837.56		739.48	
- Short - Term Loans & Advances	(43.65)		(49.14)	
- Other Current Assets	1,192.81		(177.63)	
		8,159.27		(17.60)
Cash Flow from Operating Activities		580.12		69.13
Less: Income Tax		-		(38.72)
Net Cash Flow from Operating Activities		**580.12**		**30.42**
(B) Cash Flow from Investing Activities				
Purchase of Fixed Assets(including CWIP &Capital Advances)	(701.74)		(143.94)	
Sale of Fixed Asset	1.72		153.11	
Sale of Investments	-		25.41	
Other Income	63.93		91.75	
Net Cash Flow from Investing Activities		**(636.08)**		**126.32**
(C) Cash Flow From Financing Activities				
Short Term Borrowing	6,563.36		973.26	
Long Term Borrowings Secured Loan	(8,963.12)		(2,755.13)	
Long Term Unsecured Loans taken / (repaid) During the year	1,738.00		3,946.90	
Change in Earmarked Balances with Banks	1,150.59		49.10	
Interest Paid	(1,267.72)		(2,373.37)	
Net Cash Flow From Financing Activity		**(778.89)**		**(159.23)**
Net Increase/ Decrease in Cash (A+B+C)		**(834.85)**		**(2.49)**
Add: Opening Cash and Cash Equivalent		818.37		820.86
Cash & cash equivalents at the end of year(Refer note-18)		**(16.48)**		**818.37**
Earmarked balances with Banks		390.17		1,540.76
Cash & Bank Balances(Refer note-18)		**373.69**		**2,359.13**

As per our report of even date attached

For B R Maheshwari & Co.
Chartered Accountants
(Firm's Registration Number: 001035N/N500050)

SANJAY NATH
Partner
Membership .No.: 082700
Place : New Delhi
Date: 11/10/2025

B R MAHESWARI & CO. LLP ★ Chartered Accountants ★ M-118 Conn. Circus New Delhi

For and on behalf of the Board

ADARSH SWARUP
Director
DIN:01891491

Rahul Swarup
Director
DIN:00286810

SVP Industries Limited

Notes on Financial Statement for the year ended 31st March, 2025

Particulars	31st March, 2025			31st March, 2024		
	No. of Shares	In Rs.	% change during the year	No. of Shares	In Rs.	% change during the year
NOTE # 3						
Share Capital						
Authorised Capital						
1,50,00,000 Equity Shares of Rs. 10/- each	1,50,00,000	15,00,00,000	-	1,50,00,000	15,00,00,000	-
Issued, Subscribed and Paid up						
86,21,520 Equity Shares of Rs 10/- each	86,21,520	8,62,15,200	-	86,21,520	8,62,15,200	-
Total		**8,62,15,200**	-		**8,62,15,200**	-

A. Reconcilation of the shares outstanding at the beginning and at the end of the year / reporting period

Equity Share	31st March, 2025			31st March, 2024		
	No. of Shares	In Rs.	% change during the year	No. of Shares	In Rs.	% change during the year
At the beginning of the year	86,21,520	8,62,15,200	-	86,21,520	8,62,15,200	-
Outstanding the end of the year	**86,21,520**	**8,62,15,200**		**86,21,520**	**8,62,15,200**	

B. Shares held by holding /ultimate holding company and person holding more than 5% shares

Equity Share	31st March, 2025			31st March, 2024		
	No. of Shares	% holding	% change during the year	No. of Shares	% holding	% change during the year
Mr. Prabhat Kumar Swarup	12,90,000	14.96	-	12,90,000	14.96	-
Mrs. Vibha Swarup	12,04,176	13.97	-	12,04,176	13.97	6.89
Mr. Rahul Swarup	8,58,200	9.95	-	8,58,200	9.95	-
Mr. Adarsh Swarup	8,45,072	9.80	-	8,45,072	9.80	-
Mr. Ajay Swarup	6,87,860	7.98	-	6,87,860	7.98	-
Mr. Shekhar Swarup	6,87,860	7.98	-	6,87,860	7.98	-
Mr. Harsh Swarup	8,37,120	9.71	-	8,37,120	9.71	-
Mr. Govind Swarup	-	0.00	-	-	-	(6.89)
Mr. Sanjiv Swarup	5,85,680	6.79	-	5,85,680	6.79	-
Mrs. Manju Rani Swarup	5,13,512	5.96	-	5,13,512	5.96	-
(Equity shares of 10/- each fully paid up)						
Total	**75,09,480**	**87.10**	-	**75,09,480**	**87.10**	-

C. Terms/ rights restrictions attached to equity share

The company has only one class of equity shares having a par value of Rs. 10 per share. Each holder of equity shares is entitled to one vote per share.

D. In the event of liquidation of company, the holder of equity share will be entitled to receive remaining assets of the company, after distribution of all preferential amounts. The distribution will be in proportion to the no. of equity shares held by the shareholders.

E. Shareholding of Promoters

Name of Promoters	As at 31.03.2025			As at 31.03.2024		
	No of Shares	% holding	% change during the year	No of Shares	% holding	% change during the year
Mr. Prabhat Kumar Swarup	12,90,000	14.96	-	12,90,000	14.96	-
Mrs. Vibha Swarup	12,04,176	13.97	-	12,04,176	13.97	6.89
Mr. Govind Swarup	-	-	-	-	-	(6.89)
Mr. Adarsh Swarup	8,45,072	9.80	-	8,45,072	9.80	-
Mr. Rahul Swarup	8,58,200	9.95	-	8,58,200	9.95	-
Mr. Harsh Swarup	8,37,120	9.71	-	8,37,120	9.71	-
Total	**50,34,568**	**58.39**	-	**50,34,568**	**58.39**	-

B R MAHESWARI & CO. LLP
M-118
Conn. Circus
New Delhi
Chartered Accountants

Adarsh Swarup

Rahul Swarup

SVP INDUSTRIES LIMITED

Notes on Financial Statement for the year ended 31st March, 2025

(Rupees in Lakh)

Particulars	As at 31st March, 2025	As at 31st March, 2024
NOTE # 4		
Reserves and Surplus		
(a) Capital Reserve		
Balance as per Last Financial Statements	245.13	245.13
Add: Addition during the year	-	-
Less: Transfer during the year	-	-
	245.13	245.13
(b) Revaluation Reserve		
Balance as per Last Financial Statements	13,439.49	295.38
Add: Upward Revaluation for the year	-	13,157.94
Less:- Revaluation amount relationg to assets sold	0.78	1.72
Less:- Depreciation on increased value of assets due to revaluation	18.56	12.10
	13,420.16	13,439.49
(c) General Reserve		
Balance as per Last Financial Statements	101.18	101.18
Add: Addition during the year	-	-
Less: Transfer during the year	-	-
	101.18	101.18
(d) Surplus in the Statement of Profit & Loss		
Balance as per Last Financial Statements	7,511.58	8,335.27
Add:- Profit for the year transferred from Statement of Profit & Loss	(11,939.04)	(823.69)
	(4,427.47)	7,511.58
Total	**9,339.01**	**21,297.38**

Particulars	As at 31st March, 2025	As at 31st March, 2024
NOTE # 5		
Long-Term Borrowings		
Secured		
Term Loans from Bank	-	9,040.23
(Term Loan taken from State Bank of India and secured against hypothication of all fixed assets of the company and are collateraly secured by equitable mortgage of land & Building)		
Equipment Loan From NBFC	303.19	182.23
Vehicle Loan	121.66	147.61
Unsecured		
Loan from Directors	4,352.07	3,228.42
Inter-Corporate Borrowings	3,820.00	2,815.90
Total	**8,596.91**	**15,414.38**

B R MAHESWARI & CO. LLP * Chartered Accountants * M-118 Connaught Circus New Delhi

Adani Swarup

Rahul Swarup

SVP INDUSTRIES LIMITED

Notes on Financial Statement for the year ended 31st March, 2025

Note# 5.1

Terms of repayment of Term Loans as on March 31, 2025

(Rupees in Lakh)

Description	Due within 1 Year		Due after 1 Year		Interest Rate	Total (Rs. Lakh)
	No of Instalments	Amount (Rs. Lakh)	No of Instalments	Amount (Rs. Lakh)		
Term Loans Repayment Schedule						
From Banks						
(A) Term Loan From Bank -4 (Sanctioned Amount -60.00 crore)		3,485.13			9.3% Per Annum	3,485.13
(B) Corporate Loan From Bank -20.00 Crore (Sanctioned Amount -20.00 crore)		720.00			9.3% Per Annum	720.00
(C) Term Loan From Bank -25.00 Crore		1,915.00			9.3% Per Annum	1,915.00
(D) Term Loan From Bank -10.00 Crore		707.91			9.3% Per Annum	707.91
(E) GECL From Bank -38.00 Crore		3,084.29			9.25% Per Annum	3,084.29
(F) Vehicle Loan			-	121.66	10.36% Per Annum	121.66
From Others						
(G)Equipment Loan From NBFC			17.00	303.19	11 % Per Annum	303.19
(H) Loan from Directors				4,352.07	0 % Per Annum	4,352.07
(I) Inter-Corporate Borrowings				3,820.00	13 % Per Annum	3,820.00
TOTAL		9,912.33		8,596.92		18,509.25

Terms of repayment of Term Loans as on March 31, 2024

Description	Due within 1 Year		Due after 1 Year		Interest Rate	Total (Rs. Lakh)
	No of Instalments	Amount (Rs. Lakh)	No of Instalments	Amount (Rs. Lakh)		
Term Loans Repayment Schedule						
From Banks						
(A) Term Loan From Bank -4 (Sanctioned Amount -60.00 crore)	12	648.65	56.00	3,339.19	9.3% Per Annum	3,987.84
(B) Corporate Loan From Bank -20.00 Crore (Sanctioned Amount -20.00 crore)	12	480.00	14.00	599.65	9.3% Per Annum	1,079.65
(C) Term Loan From Bank -25.00 Crore	12	360.00	48.00	1,799.85	9.3% Per Annum	2,159.85
(D) Term Loan From Bank -10.00 Crore	12	166.67	48.00	663.51	9.3% Per Annum	830.18
(E) GECL From Bank -38.00 Crore	11	1,161.11	25.00	2,638.01	9.25% Per Annum	3,799.12
(F) Vehicle Loan	12	172.12	14.00	147.60	10.36% Per Annum	319.72
From Others						
(G)Equipment Loan From NBFC	12	201.54	10.00	182.23	11 % Per Annum	383.77
(H) Loan from Directors				3,228.41	0 % Per Annum	3,228.41
(I) Inter-Corporate Borrowings				2,815.89	13 % Per Annum	2,815.89
TOTAL		3,190.09		15,414.34		18,604.43

Notes:

(1) All the term loans from bank are secured by first charge.

(2) There is no default, continuing or otherwise, in repayment of any of the above loans.

(3) The Company has never been declared by any lender as a wilful defaulter.

(4)) There are no charges which are to be created or satisfied beyond the statutory period.

Adarsh Swarup

B R MAHESWARI & CO. LLP * Chartered Accountants * M-118 Conn. Circus New Delhi

Rahul Swarup

SVP INDUSTRIES LIMITED

Notes on Financial Statement for the year ended 31st March, 2025

(Rupees in Lakh)

Particulars	As at 31st March, 2025	As at 31st March, 2024
NOTE # 6		
Deferred Tax Liabilities (Net)		
Deferred Tax Liability in respect of Fixed Assets	3,735.41	3,073.17
Deferred Tax Assets in respect of Gratuity & Bonus	(81.37)	(87.46)
Total	**3,654.04**	**2,985.72**

Particulars	As at 31st March, 2025	As at 31st March, 2024
NOTE # 7		
Other Long-Term Liabilities		
Security Deposit from Depot handling agent	-	2,568.64
Security Deposit from suppliers & contractor	8.51	8.51
Other Unpaid/ Disputed Liabilities	6,858.49	6,050.76
Total	**6,867.00**	**8,627.91**

Particulars	As at 31st March, 2025	As at 31st March, 2024
NOTE # 8		
Long-Term Provisions		
Provision for Gratuity-Long Term	212.71	188.13
Total	**212.71**	**188.13**

Particulars	As at 31st March, 2025	As at 31st March, 2024
NOTE # 9		
Short-Term Borrowings		
Secured		
Working Capital Loans from Banks		
- Cash Credit Facilities from Banks	5,583.69	4,010.88
- SLC Facilities from Banks	(1.04)	599.81
- OD	0.93	(30.77)
- Current Maturities of Long-Term Debt (Refer Note 5.1)	9,912.35	3,190.10
- Cheques Outstanding	-	407.68
- Discounting Facility from RXIL	(1.81)	199.60
Total	**15,494.11**	**8,377.30**



SVP INDUSTRIES LIMITED

Notes on Financial Statement for the year ended 31st March, 2025

(Rupees in Lakh)

Particulars	As at 31st March, 2025	As at 31st March, 2024
NOTE # 10		
Trade Payables(Short Term) (Refer Note# 10.1)		
Total outstanding dues of micro enterprises and small enterprises	639.11	664.76
Total outstanding dues other than micro enterprises and small enterprises	3,411.06	2,389.35
Total	**4,050.17**	**3,054.11**

Trade payables are based on the information available with the company regarding the status of the supplier as defined under the " Micro and small enterprises" as required to be disclosed under the said act. (Refer Note #10.1)

Note# 10.1

'Dues to Micro, Small and Medium Enterprises have been determined to the extent such parties have been identified on the basis of information collected by the Management.

'Micro, small and medium enterprises under the Micro, Small and Medium Enterprises Development Act, 2006 have been determined based on the information available with the 'Company and the required disclosures are given below :

Sr No.	Particulars	As at 31/03/2025	As at 31/03/2024
a)	Principal amount remaining unpaid as on 31th March	639.11	664.76
b)	Interest due thereon year ended 31st March	53.64	55.84
c)	The amount of Interest paid along with the amounts of the payment made to the supplier beyond the appointed day	-	-
d)	The amount of Interest due and payable for the year	-	-
e)	The amount of Interest accrued and remaining unpaid as at 31st March	-	-
f)	The amount of further interest due and payable even in the succeeding years, until such date when the interest dues as above are actually paid	-	-

Ageing as on 31st March 2025

Period*	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	Total as at 31-03-2025
MSME	230.64	408.47	-	-	639.11
Others	2,510.05	901.01	-	-	3,411.06
Disputed dues -MSME	-	-	-	-	-
Disputed dues -Others	-	-	-	-	-
Total	**2,740.69**	**1,309.48**	**-**	**-**	**4,050.17**

Ageing as on 31st March 2024

Period*	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	Total as at 31-03-2024
MSME	664.76	-	-	-	664.76
Others	2,389.35	-	-	-	2,389.35
Disputed dues -MSME	-	-	-	-	-
Disputed dues -Others	-	-	-	-	-
Total	**3,054.11**	**-**	**-**	**-**	**3,054.11**

*Period: Period means outstanding for the periods from due date of payments & if there is no due date than from the date of transaction

Adarsh Swarup

B R MAHESWARI & CO. LLP ★ Chartered Accountants ★ M-118 Conn. Circus New Delhi

Rahul Swarup

SVP INDUSTRIES LIMITED

Notes on Financial Statement for the year ended 31st March, 2025

(Rupees in Lakh)

Particulars	As at 31st March, 2025	As at 31st March, 2024
NOTE # 11		
Other Current Liabilities		
Interest Accrued and Due on Borrowings	920.34	132.75
Advance from Customers	528.74	274.29
Statutory Liabilities	1,199.61	1,083.79
Book Overdraft	(0.87)	-
Creditors for capital goods	763.09	740.96
Other Payables	1,965.14	2,110.75
Total	**5,376.05**	**4,342.54**

Particulars	As at 31st March, 2025	As at 31st March, 2024
NOTE # 12		
Short-Term Provisions		
Provision for income-tax	-	(38.72)
Provision for Excise Duty on Finished Goods	-	203.78
Provision for Gratuity-Short Term	79.92	71.24
Total	**79.92**	**236.30**

Particulars	As at 31st March, 2025	As at 31st March, 2024
NOTE # 14		
Non-Current Investments		
Non Trade Investment		
National Saving Certificate (NSC of Rs.36,00,000.00 issued in the name of one of the director of the company which is pledged in the name of Excise Commisioner,Prayagraj, UP)	36.03	36.03
Total	**36.03**	**36.03**

Particulars	As at 31st March, 2025	As at 31st March, 2024
NOTE # 15		
Long Term Loans & Advances		
Other recoverable (recoverable in cash or in kind)	183.69	36.04
Total	**183.69**	**36.04**

Note 15.1.

No loans or advances in the nature of loans are granted to promoters, directors, KMPs and the related parties (as defined under Companies Act, 2013) either severally or jointly with any other person, that are repayable on demand or without specifying any terms or period of repayment.

Adarsh Swarup

Rahul Swarup

SVP INDUSTRIES LIMITED

Notes on Financial Statement for the year ended 31st March, 2025

(Rupees in Lakh)

Particulars	As at 31st March, 2025	As at 31st March, 2024
NOTE # 16		
Inventories		
Raw Materials	220.76	628.29
Work-in-Progress	22.94	297.35
*Finished Goods	646.00	2,395.36
Packing Store	61.71	1,513.79
Stores and Spares	805.16	3,241.98
Total	**1,756.57**	**8,076.77**

Particulars	As at 31st March, 2025	As at 31st March, 2024
NOTE # 17		
Trade Receivables		
- Unsecured	-	-
- Others, considered good	875.63	1,713.19
(Refer Note#17.1)		
Total	**875.63**	**1,713.19**

NOTE # 17.1
Ageing As On 31st March 2025

Particulars	As at March 31, 2025					Total
	Less than 6 Months	6 Months - 1 Year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade Receivables						
- Considered Good	-	508.57	206.55	32.70	127.81	875.63
- Considered Doubtful	-	-	-	-	-	-
(i) Disputed Trade Receivables						
- Considered Good	-	-	-	-	-	-
- Considered Doubtful	-	-	-	-	-	-

Ageing As On 31st March 2024

Particulars	As at March 31, 2025					Total
	Less than 6 Months	6 Months - 1 Year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade Receivables						
- Considered Good	1,170.77	374.94	39.48	116.55	11.45	1,713.19
- Considered Doubtful	-	-	-	-	-	-
(i) Disputed Trade Receivables						
- Considered Good	-	-	-	-	-	-
- Considered Doubtful	-	-	-	-	-	-

Particulars	As at 31st March, 2025	As at 31st March, 2024
NOTE # 18		
Cash and Bank Balances		
Balance with Banks	(17.31)	16.88
- Cash	0.83	166.87
- Cash at Depot's	-	634.62
Fixed deposit with banks (pledged with Excise Authority & Lien marks with Bank)*	389.96	1,540.56
Post Office Saving A/c	0.21	0.21
*** Fixed deposit is pledged with banks against Bank Guarantee and Revenue Authorities**		
Total	**373.69**	**2,359.13**

Particulars	As at 31st March, 2025	As at 31st March, 2024
NOTE # 19		
Short-Term Loans and Advances		
(Unsecured and considered Good)		
Loans and Advances to Employees	374.20	402.58
Mat Credit	718.45	650.08
Total	**1,092.64**	**1,052.66**

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Adarsh Swarup

Rahul Swamp

SVP INDUSTRIES LIMITED

Notes on Financial Statement for the year ended 31st March, 2025

(Rupees in Lakh)

Particulars	As at 31st March, 2025	As at 31st March, 2024
NOTE # 20		
Other Current Assets		
(Unsecured and Considered Good)		
Prepaid Expenses	-	229.88
Balance with GST authorities	1,439.34	1,826.05
Balance with other revenue authorities	1,946.77	2,066.88
Advance Consideration fees Deposited	10.86	10.86
Advance to Suppliers	1,028.64	1,411.04
Security Deposit and Others	317.66	352.66
Total	**4,743.27**	**5,897.37**

Particulars	As at 31st March, 2025	As at 31st March, 2024
NOTE # 21		
Revenue From Operations		
Sale of Products (Manufactured & Traded)		
Country Liquor Sale	54,477.76	1,35,255.37
Ethanol Sale	-	8,190.33
CO2	13.98	40.50
DRY ICE	1.36	6.72
Fusel Oil	-	11.90
Matured Spirit	17.24	107.50
Misc. Sale	89.10	2.94
SALE CATTLE FEED	-	2.86
Sale-Ash	5.27	63.40
Sales (SDS)	167.40	1,921.24
Sales (DDGS)	-	1,588.87
ENA	29.64	2,052.12
Sale -Sludge	2.09	-
Scrap Sale	108.48	22.57
Transportation Charges recovered on Ethanol Sale	-	64.86
Botteling and Loading /Unloading fees from Bacardi	-	302.54
Total	**54,912.34**	**1,49,633.73**

Particulars	As at 31st March, 2025	As at 31st March, 2024
NOTE # 22		
Other Income		
Dividend Income	-	-
Profit on sale of Investments	-	20.48
Management Fee	-	-
Insurance Claim	3.19	6.91
Other Non-Operating Income	4.74	14.48
Interest Under Subvention Scheme	137.89	285.23
Total	**209.75**	**566.41**

Particulars	As at 31st March, 2025	As at 31st March, 2024
NOTE # 23		
Cost of Materials Consumed		
Raw Material	1,664.78	11,681.95
Packing Material	3,531.17	5,728.60
Total	**5,195.94**	**17,410.55**

Particulars	As at 31st March, 2025	As at 31st March, 2024
NOTE # 24		
Manufacturing Expenses		
Power & Fuel Consumed	1,939.53	3,135.76
Store and Hardware Consumed	2,606.04	1,021.57
Bottle Filling Charges	70.38	337.03
Other manufacturing material Consumed	-	11.83
Total	**4,615.96**	**4,506.19**

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Adarsh Swaroop

Rahul Sharma

SVP INDUSTRIES LIMITED

Notes on Financial Statement for the year ended 31st March, 2025

(Rupees in Lakh)

Particulars	Year Ended 31st March, 2025	Year Ended 31st March, 2024
NOTE # 25		
Change in Inventory		
Stock at end of the year		
Finished Goods	646.00	1,530.43
Goods in Transit	-	864.94
Work-in-Process	22.94	297.35
	668.94	2,692.71
Stock at beginning of the year		
Finished Goods	1,530.43	2,413.80
Goods in Transit	865	-
Work-in-Process	297.35	94.76
	2,692.71	2,508.57
Total	**2,023.78**	**(184.15)**

Particulars	Year Ended 31st March, 2025	Year Ended 31st March, 2024
NOTE # 26		
Employee Benefit Expenses		
Salaries and Wages	916.77	1,251.79
Salary To Directors	-	12.50
Director's Sitting Fees	-	2.95
Bonus & Exgratia	-	36.22
Overtime	-	24.94
Contribution to PF and Other Funds	34.92	52.33
ESIC Contribution	1.06	1.50
Staff Welfare Expenses	6.44	14.23
Medical Expenses	0.39	0.42
Gratuity Expenses	38.15	25.15
Total	**997.73**	**1,422.04**

Particulars	Year Ended 31st March, 2025	Year Ended 31st March, 2024
NOTE # 27		
Finance Costs		
Interest Expense - Paid	1,256.36	2,313.58
Interest Expenses- Unpaid	961.11	-
Other Borrowing Costs	11.36	59.78
Total	**2,228.83**	**2,373.37**

Particulars	Year Ended 31st March, 2025	Year Ended 31st March, 2024
NOTE # 28		
Other Expenses		
Travelling & Conveyance	38.54	116.97
Repair & Maintenance		
- Machinery	181.51	522.03
- Buildings	1.26	34.25
- Others	6.68	23.91
Freight & Cartage (Outward)	142.07	737.14
Misc. Expenses	46.65	64.66
CSR Expenses	-	15.92
Rebate on Sale	4.66	90.42
Subscription & Advertisement	0.20	1.31
Electricity, Diesel , Generator and other Hiring Expenses	29.36	53.25
Licence Fee	229.88	370.00
Shortage Breakage & Leakage	5.80	50.01
Postage & Telephone	7.05	11.21
Loading & Unloading Expenses	5.21	228.02
Insurance	65.82	118.78
Rent, Rates & Taxes	119.30	209.14
Professional & Legal Expenses	214.75	190.97
Payroll Processing Fees	152.23	0.47
Security Charges	62.37	120.75
Auditors' Remuneration	2.50	2.50
Commission On Sale	45.53	377.33
Total	**1,361.36**	**3,339.03**

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Adarsh Swarup

Rahul Swarup

SVP INDUSTRIES LIMITED

Notes on Financial Statement for the year ended 31st March, 2025

NOTE # 13

Tangible Assets as on 31st March, 2025

(Rupees in Lakh)

S.NO.	PARTICULARS	GROSS BLOCK				DEPRECIATION BLOCK				NET BLOCK	
		COST AS ON 01.04.2024	ADDITIONS / UPWARD REVALUATION	SALE / DISPOSAL/ ADJUSTMENTS	TOTAL AS ON 31-03-2025	UPTO 01.04.2024	During the Year	ADJUSTMENT	UPTO 31.03.2025	NET CARRYING AMOUNT AS ON 31.03.2025	NET CARRYING AMOUNT AS ON 31.03.2024
1	Freehold Land	13,439.74	-	(2.50)	13,437.24	-	-		-	13,437.24	13,439.74
2	Buildings	1,321.49	-		1,321.49	437.91	41.55	-	479.47	842.02	883.58
3	Plant & Equipment *	41,070.65	438.94	263.35	41,772.93	9,549.24	1,283.03	23.79	10,856.06	30,916.87	31,521.39
4	Furiture & Fixtures & office equipments	221.21	-		221.21	169.86	9.76	0.06	179.56	41.65	51.36
5	Vehicle	1,041.12	-	-	1,041.12	723.14	85.22	-	808.36	232.76	318.67
(A)	TOTAL	57,094.22	438.94	260.85	57,794.02	10,880.15	1,419.56	23.85	12,323.45	45,470.57	46,214.74
	Previous Year	43,797.86	13,301.89	4.85	57,094.89	9,371.91	1,447.73	(60.51)	10,880.15	46,214.74	34,425.95

a) The company is not holding any immovable property which is not in its name during the year.
b) The company has not revalued any of it's assets during the financial year.
c) The company do not have any Capital Work-In-Progress, hence ageing of the same is not provided.

Tangible Assets as on 31st March, 2024

(Rupees in Lakh)

S.NO.	PARTICULARS	GROSS BLOCK				DEPRECIATION BLOCK				NET BLOCK	
		COST AS ON 01.04.2023	ADDITIONS / UPWARD REVALUATION	SALE / DISPOSAL/ ADJUSTMENTS	TOTAL AS ON 31-03-2024	UPTO 01.04.2023	During the Year	ADJUSTMENT	UPTO 31.03.2024	NET CARRYING AMOUNT AS ON 31.03.2024	NET CARRYING AMOUNT AS ON 31.03.2023
1	Freehold Land	570.15	12,875.14	5.55	13,439.74	-	-		-	13,439.74	570.15
2	Buildings	939.73	381.76		1,321.49	345.24	32.16	(60.51)	437.91	883.58	594.49
3	Plant & Equipment *	41,033.02	37.61	-	41,070.63	8,258.26	1,290.98	-	9,549.24	31,521.39	32,774.76
4	Furiture & Fixtures & office equipments	213.84	7.38		221.21	146.79	23.07		169.86	51.36	67.05
5	Vehicle	1,041.12	-	(0.70)	1,041.82	621.62	101.52	-	723.14	318.67	419.50
(A)	TOTAL	43,797.86	13,301.89	4.85	57,094.89	9,371.91	1,447.73	(60.51)	10,880.15	46,214.74	34,425.95
	Previous Year	36,904.66	20,374.19	13,480.99	43,797.86	8,165.67	1,215.77	9.54	9,371.91	34,425.95	28,738.99

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SVP Industries Limited

DEPRECIATION UNDER SEC-32 OF THE INCOME TAX ACT-1961

Annexure-A

Particulars	Rate of DEP	WDV as on 01.04.2024	Addtions		Deduction	Total	Depreciation			WDV as on 31.03.2025
			1/4/2024 to 03/10/2024	04/10/2024 to 31/03/2025			For more than 6month	For less than Six Months	Total	
BUILDING										
Building	10.00%	385.87	-	-	-	385.87	38.59	-	38.59	347.28
PLANT & MACHINERY										
Plant & Machinery	15.00%	20,307.04	468.84	233.46	-	21,009.33	3,116.38	17.51	3,133.89	17,875.44
Furniture & Fixture										
Furniture & Fixture	10.00%	69.61	-	-	-	69.61	6.96	-	6.96	62.65
Computer & Accessories	40.00%	13.27	-	-	-	13.27	5.31	-	5.31	7.96
VEHICLE										
Motor Car	15.00%	379.09	-	-	-	379.09	56.86	-	56.86	322.23
Tractor	15.00%	9.13	-	-	-	9.13	1.37	-	1.37	7.76
Total		**21,164.01**	**468.84**	**233.46**	**-**	**21,866.31**	**3,225.47**	**17.51**	**3,242.98**	**18,623.33**

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Thanks & Regards

Akash Sharma