

BIKAJI FOODS INTERNATIONAL USA CORP
Standalone Balance Sheet as at March 31, 2024
(All amounts in USD, unless otherwise stated)

Particulars	USD		INR	In INR Lakh
	As at March 31, 2024	Closing rate	As at March 31, 2024	As at March 31, 2024
ASSETS				
NON-CURRENT ASSETS				
Property, plant and equipments	1,199.00	83.37	99,965.31	1.00
Capital work-in-progress	-	83.37	-	-
Investment property	-	83.37	-	-
Goodwill	-	83.37	-	-
Intangible assets	-	83.37	-	-
Right-of-use asset	-	83.37	-	-
Financial assets	-	-	-	-
Investment	-	83.37	-	-
Loans	-	83.37	-	-
Other financial assets	-	83.37	-	-
Deferred tax assets (net)	27,896.23	83.37	23,25,817.31	23.26
Other assets	-	83.37	-	-
Income tax assets (net)	-	83.37	-	-
TOTAL NON-CURRENT ASSETS	29,095.23		24,25,782.62	24.26
CURRENT ASSETS				
BRANCH	-	83.37	-	-
Inventories	7,37,775.45	83.37	6,15,11,216.59	615.11
Financial assets	-	-	-	-
Trade receivables	3,61,888.00	83.37	3,01,72,013.92	301.72
Cash and cash equivalents	2,14,710.00	83.37	1,79,01,210.07	179.01
Bank balances other than cash and cash equivalents	-	83.37	-	-
Loans	-	83.37	-	-
Other financial assets	-	83.37	-	-
Other assets	37,284.00	83.37	31,08,512.49	31.09
TOTAL CURRENT ASSETS	13,51,657.45		11,26,92,953.07	1,126.93
TOTAL ASSETS	13,80,752.68		11,51,18,735.69	1,151.19
EQUITY AND LIABILITIES				
EQUITY				
Equity share capital	5,00,000.00	83.37	4,16,86,950.00	416.87
Other equity	(70,130.51)	83.37	(58,47,054.31)	(58.47)
Non controlling interest	-	83.37	-	-
TOTAL EQUITY	4,29,869.49		3,58,39,895.69	358.40
NON-CURRENT LIABILITIES				
Financial liabilities	-	-	-	-
Borrowings	-	83.37	-	-
Lease liabilities	-	83.37	-	-
Provisions	-	83.37	-	-
Deferred tax liabilities (net)	-	83.37	-	-
Other financial liabilities	-	83.37	-	-
Other liabilities	-	83.37	-	-
TOTAL NON-CURRENT LIABILITIES	-		-	-
CURRENT LIABILITIES				
Financial liabilities	-	-	-	-
Borrowings	-	83.37	-	-
Lease liabilities	-	83.37	-	-
Trade payables	-	-	-	-
Total outstanding dues of micro enterprises and small er	-	83.37	-	-
Total outstanding dues of creditors other than micro ent	9,49,382.75	83.37	7,91,53,742.46	791.54
Other financial liabilities	-	83.37	-	-
Other liabilities	-	83.37	-	-
Provisions	-	83.37	-	-
Current tax Liabilities (net)	1,500.00	83.37	1,25,060.85	1.25
TOTAL CURRENT LIABILITIES	9,50,882.75		7,92,78,803.31	792.79
TOTAL LIABILITIES	9,50,882.75		7,92,78,803.31	792.79
TOTAL EQUITY AND LIABILITIES	13,80,752.24		11,51,18,699.00	1,151.19

For and on behalf of the Board of Directors of
Bikaji Foods International USA Corp
0450993677



Deepak Agarwal
Secretary & Director
Place: Bikaner, India
Date: May 22, 2024

BIKAJI FOODS INTERNATIONAL USA CORP

Standalone Statement of Profit and Loss for the period ended March 31, 2024

(All amounts in USD, unless otherwise stated)

Particulars	USD		INR	In INR Lakh
	Year ended March 31, 2024	Average USD rate	Year ended March 31, 2024	Year ended March 31, 2024
Revenue:				
Revenue from operations	10,96,593.00	83.00	9,10,20,440.24	910.20
Other income	1,265.00	83.00	1,04,998.72	1.05
Total income	10,97,858.00		9,11,25,438.96	911.25
Expenses:				
Cost of materials consumed	-	83.00	-	-
Purchase of stock-in-trade	15,75,689.19	83.00	13,07,86,831.36	1,307.87
Changes in inventories of finished goods	(7,37,775.45)	83.00	(6,12,37,529.57)	(612.38)
Employee benefits expense	80,500.00	83.00	66,81,736.47	66.82
Depreciation, amortisation and impairment	184.00	83.00	15,272.54	0.15
Finance costs	-	83.00	-	-
Other expenses	2,75,787.00	83.00	2,28,91,131.12	228.91
Total expenses	11,94,384.74		9,91,37,441.93	991.37
Profit before tax	(96,526.74)		(80,12,002.97)	(80.12)
Tax expense:				
Current tax-NJ Income Tax Payable	1,500.00	83.00	1,24,504.41	1.25
Deferred tax benefit	(27,896.23)	83.00	(23,15,468.86)	(23.15)
Profit after tax	(70,130.51)	(166.01)	(58,21,038.52)	(58.21)

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Deepak Agarwal
 Secretary & Director
 Place: Bikaner, India
 Date: May 22, 2024

BIKAJI FOODS INTERNATIONAL USA CORP

Standalone Statement of Cash Flow for the year ended March 31, 2024

(All amounts in USD, unless otherwise stated)

Particulars	USD		INR	
	Year ended March 31, 2024	Average USD rate	Year ended March 31, 2024	In INR Lakh Year ended March 31, 2024
CASH FLOW FROM OPERATING ACTIVITIES:-				
Net profit before tax	(96,526.74)	83.00	(80,12,002.97)	(80.12)
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	(96,526.74)		(80,12,002.97)	(80.12)
Adjustments for:-				
Depreciation, amortisation and impairment expenses	184.00	83.00	15,272.54	0.15
Increase in AR	(3,61,888.00)	83.00	(3,00,37,767.05)	(300.38)
Increase in Stock	(7,37,775.45)	83.00	(6,12,37,529.57)	(612.38)
Increase in AP	9,49,382.75	83.00	7,88,01,557.06	788.02
Increase in expenses payable	-	83.00	-	-
Increase in current liabilities	1,500.00	83.00	1,24,504.41	1.25
Prepaid expenses	(37,284.00)	83.00	(30,94,681.52)	(30.95)
CASH GENERATED FROM OPERATIONS	(2,82,407.44)		(2,34,40,647.09)	(234.41)
Tax paid (net of refund, including interest)	(1,500.00)	83.00	(1,24,504.41)	-1.25
NET CASH GENERATION FROM OPERATING ACTIVITIES (A)	(2,83,907.44)		(2,35,65,151.50)	(235.65)
CASH FLOW FROM INVESTING ACTIVITIES:-				
Purchase of property, plant and equipment	(1,383.00)	83.00	(1,14,793.06)	(1.15)
NET CASH USED IN INVESTING ACTIVITIES (B)	(1,383.00)		(1,14,793.06)	(1.15)
CASH FLOW FROM FINANCING ACTIVITIES:-				
Proceed from issue of shares	5,00,000.00	83.00	4,15,01,468.75	415.01
NET CASH GENERATED FROM FINANCING ACTIVITIES (C)	5,00,000.00		4,15,01,468.75	415.01
NET INCREASE IN CASH AND CASH EQUIVALENTS (A+B+C)	2,14,709.56		1,78,21,524.19	178.22
OPENING CASH AND CASH EQUIVALENTS	-	83.00	-	-
CLOSING CASH AND CASH EQUIVALENTS	2,14,709.56		1,78,21,524.19	178.22

Reconciliation of cash and cash equivalents with the Balance Sheet

Cash and Bank Balances as per Balance Sheet

On current accounts	2,14,710.00	83.00	1,78,21,560.71	178.22
Cash and cash equivalents at the end of the year	2,14,710.00		1,78,21,560.71	178.22

For and on behalf of the Board of Directors of

Bikaji Foods International USA Corp

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Deepak Agarwal

Secretary & Director

Place: Bikaner, India

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