

ABC Financials

Balance Sheet as of March 31, 2023, 2022, and 2021 (in Rs. Crore)

Equities and Liabilities:

Shareholder's Funds:

Category	March 2023	March 2022	March 2021
Equity Share Capital	85.00	84.90	84.80
Total Share Capital	85.00	84.90	84.80
Reserves and Surplus	25,500.00	21,000.00	18,500.00
Total Reserves and Surplus	25,500.00	21,000.00	18,500.00
Total Shareholders' Funds	25,585.00	21,084.90	18,584.80

Non-Current Liabilities:

Category	March 2023	March 2022	March 2021
Long Term Borrowings	0.00	0.00	0.00
Deferred Tax Liabilities (Net)	450.00	370.00	320.00
Other Long Term Liabilities	160.00	120.00	100.00
Long Term Provisions	10.00	8.00	12.00
Total Non-Current Liabilities	620.00	498.00	432.00

Current Liabilities:

Category	March 2023	March 2022	March 2021
Short Term Borrowings	750.00	2,000.00	1,200.00
Trade Payables	2,100.00	1,800.00	1,400.00
Other Current Liabilities	2,500.00	1,900.00	1,750.00
Short Term Provisions	340.00	320.00	300.00
Total Current Liabilities	5,690.00	6,020.00	4,650.00

Total Capital and Liabilities:

Category	March 2023	March 2022	March 2021
Total Capital and Liabilities	31,895.00	27,602.90	23,666.80

Assets:

Non-Current Assets:

Category	March 2023	March 2022	March 2021
Tangible Assets	5,200.00	4,800.00	4,100.00
Intangible Assets	2,500.00	2,400.00	2,200.00
Capital Work-In-Progress	1,200.00	1,000.00	900.00
Other Assets	0.00	0.00	0.00
Fixed Assets	8,900.00	8,200.00	7,200.00
Non-Current Investments	3,300.00	3,200.00	3,100.00
Deferred Tax Assets (Net)	350.00	280.00	250.00
Long Term Loans And Advances	70.00	2.00	2.00
Other Non-Current Assets	170.00	80.00	50.00
Total Non-Current Assets	12,790.00	11,762.00	10,602.00

Current Assets:

Category	March 2023	March 2022	March 2021
Current Investments	4,200.00	4,000.00	1,900.00
Inventories	4,100.00	3,200.00	3,000.00
Trade Receivables	4,700.00	4,500.00	4,200.00
Cash And Cash Equivalents	1,300.00	700.00	1,800.00
Short Term Loans And Advances	0.00	0.00	0.00
Other Current Assets	3,805.00	2,440.90	2,164.80
Total Current Assets	18,105.00	14,840.90	13,064.80

Total Assets:

Category	March 2023	March 2022	March 2021
Total Assets	30,895.00	26,602.90	23,666.80

Other Additional Information

Contingent Liabilities, Commitments:

Category	March 2023	March 2022	March 2021
Contingent Liabilities	1,800.00	900.00	850.00

CIF Value of Imports:

Category	March 2023	March 2022	March 2021
Raw Materials	0.00	0.00	0.00
Stores, Spares And Loose Tools	0.00	0.00	0.00

Category	March 2023	March 2022	March 2021
Trade/Other Goods	0.00	0.00	0.00
Capital Goods	0.00	0.00	0.00

Expenditure in Foreign Exchange:

Category	March 2023	March 2022	March 2021
Expenditure in Foreign Currency	4,600.00	4,300.00	4,100.00

Remittances in Foreign Currencies for Dividends:

Category	March 2023	March 2022	March 2021
Dividend Remittance in Foreign Currency	--	--	--

Earnings in Foreign Exchange:

Category	March 2023	March 2022	March 2021
FOB Value of Goods	--	--	--
Other Earnings	15,000.00	13,500.00	12,000.00

Bonus Details:

Category	March 2023	March 2022	March 2021
Bonus Equity Share Capital	56.00	56.00	56.00

Profit & Loss Statement for the Years Ending March 2023, 2022, and 2021 (in Rs. Crore)

Income:

Revenue from Operations:

Category	March 2023	March 2022	March 2021
Revenue from Operations (Gross)	20,500.00	17,800.00	15,300.00
Less: Excise/Service Tax/Other Levies	0.00	0.00	0.00
Revenue from Operations (Net)	20,500.00	17,800.00	15,300.00

Total Operating Revenues:

Category	March 2023	March 2022	March 2021
Total Operating Revenues	20,600.00	17,900.00	15,400.00

Category	March 2023	March 2022	March 2021
Other Income	900.00	650.00	500.00
Total Revenue	21,500.00	18,550.00	15,900.00

Expenses:

Cost of Materials Consumed:

Category	March 2023	March 2022	March 2021
Cost of Materials Consumed	3,400.00	3,200.00	3,400.00
Purchase of Stock-in-Trade	2,000.00	1,800.00	1,300.00
Changes in Inventories of FG, WIP, and Stock-in-Trade	-200.00	100.00	-350.00
Employee Benefit Expenses	3,200.00	2,900.00	2,600.00
Finance Costs	25.00	20.00	40.00
Depreciation and Amortization Expenses	1,000.00	950.00	850.00
Other Expenses	5,500.00	5,000.00	4,500.00
Total Expenses	14,925.00	13,970.00	12,340.00

Profit/Loss Before Exceptional, Extraordinary Items and Tax:

Category	March 2023	March 2022	March 2021
Profit/Loss Before Exceptional, Extraordinary Items and Tax	6,575.00	4,580.00	3,560.00

Exceptional Items:

Category	March 2023	March 2022	March 2021
Exceptional Items	0.00	0.00	0.00

Profit/Loss Before Tax:

Category	March 2023	March 2022	March 2021
Profit/Loss Before Tax	6,575.00	4,580.00	3,560.00

Tax Expenses - Continued Operations:

Category	March 2023	March 2022	March 2021
Current Tax	1,400.00	900.00	600.00
Deferred Tax	100.00	350.00	300.00
Tax for Earlier Years	0.00	0.00	0.00

Category	March 2023	March 2022	March 2021
Total Tax Expenses	1,500.00	1,250.00	900.00

Profit/Loss After Tax and Before Extraordinary Items:

Category	March 2023	March 2022	March 2021
Profit/Loss After Tax and Before Extraordinary Items	5,075.00	3,330.00	2,660.00

Profit/Loss from Continuing Operations:

Category	March 2023	March 2022	March 2021
Profit/Loss from Continuing Operations	5,075.00	3,330.00	2,660.00

Profit/Loss for the Period:

Category	March 2023	March 2022	March 2021
Profit/Loss for the Period	5,075.00	3,330.00	2,660.00

Other Additional Information:

Earnings Per Share:

Category	March 2023	March 2022	March 2021
Basic EPS (Rs.)	275.00	180.00	144.00
Diluted EPS (Rs.)	274.50	179.50	143.50

Value of Imported and Indigenous Raw Materials Stores, Spares and Loose Tools:

Category	March 2023	March 2022	March 2021
Imported Raw Materials	0.00	0.00	0.00
Indigenous Raw Materials	0.00	0.00	0.00

Stores, Spares, and Loose Tools:

Category	March 2023	March 2022	March 2021
Imported Stores and Spares	0.00	0.00	0.00
Indigenous Stores and Spares	0.00	0.00	0.00

Dividend and Dividend Percentage:

Category	March 2023	March 2022	March 2021
Equity Share Dividend	700.00	500.00	450.00
Tax on Dividend	0.00	0.00	0.00
Equity Dividend Rate (%)	800.00	700.00	600.00

Income Tax Return for ABC Financials

For the Financial Year Ending March 31, 2023

1. General Information:

- **Name of the Company:** ABC Financials
- **PAN:** ABCF1234X
- **Address:** [Registered Office Address]
- **Assessment Year:** 2023-24
- **Financial Year:** 2022-23
- **Status:** Corporate Assessee
- **Nature of Business:** Financial Services

2. Income Details:

2.1 Income from Business/Profession:

Description	Amount (in Rs. Cr.)
Revenue from Operations (Gross)	20,500.00
Less: Excise/Service Tax/Other Levies	0.00
Revenue from Operations (Net)	20,500.00
Add: Other Income	900.00
Total Revenue	21,400.00

2.2 Expenses:

Description	Amount (in Rs. Cr.)
Cost of Materials Consumed	3,400.00
Purchase of Stock-in-Trade	2,000.00
Changes in Inventories of FG, WIP, and Stock-in-Trade	-200.00
Employee Benefit Expenses	3,200.00

Description	Amount (in Rs. Cr.)
Finance Costs	25.00
Depreciation and Amortization Expenses	1,000.00
Other Expenses	5,500.00
Total Expenses	14,925.00

2.3 Profit Before Tax:

Description	Amount (in Rs. Cr.)
Total Revenue	21,400.00
Less: Total Expenses	14,925.00
Profit Before Tax	6,475.00

2.4 Tax Calculation:

Description	Amount (in Rs. Cr.)
Profit Before Tax	6,475.00
Add: Disallowances under Income Tax Act	0.00
Less: Deductions under Chapter VI-A	0.00
Net Taxable Income	6,475.00

2.5 Tax Liability:

Description	Amount (in Rs. Cr.)
Tax on Total Income (as per applicable rates)	1,500.00
Add: Surcharge	0.00
Add: Health and Education Cess	60.00
Total Tax Liability	1,560.00
Less: Advance Tax Paid	1,400.00
Less: Tax Deducted at Source (TDS)	100.00
Total Tax Payable	60.00

3. Other Information:

3.1 Deferred Tax Liability:

Description	Amount (in Rs. Cr.)
Deferred Tax Liability (Net)	416.10

3.2 Contingent Liabilities:

Description	Amount (in Rs. Cr.)
Contingent Liabilities	1,763.60

3.3 Earnings Per Share (EPS):

Description	Amount (in Rs.)
Basic EPS	121.50
Diluted EPS	121.00

Attachments:

- Audited Balance Sheet for the Financial Year 2022-23
- Audited Profit and Loss Statement for the Financial Year 2022-23
- Form 16A (TDS Certificates)
- Proof of Advance Tax Payments
- Other Relevant Documents