

**Three M paper Boards limited**  
(Formerly Known As "Three M paper Boards Private limited" & "Three-M-Paper Manufacturing Company Private Limited") CIN: U22219MH1989PLC052740

STATEMENT OF ASSETS AND LIABILITIES AS RESTATED

ANNEXURE - I

(₹ In Lakhs)

Sr. No.	Particulars	Annexure No.	As at September 30, 2023	As at March 31, 2023	As at March 31, 2022	As at March 31, 2021
	<b>EQUITY AND LIABILITIES</b>					
1)	<b>Shareholders Funds</b>					
	a. Share Capital	V	655.02	655.02	655.02	655.02
	b. Reserves & Surplus	VI	4,672.55	4,070.65	3,409.12	3,081.56
2)	<b>Non - Current Liabilities</b>					
	a. Long-term Borrowings	VII	4,097.25	4,351.96	4,062.82	2,716.90
	b. Deferred Tax Liabilities	XVI	610.83	858.21	922.17	790.35
	c. Other long term liabilities	VIII	-	9.00	40.00	50.00
	d. Long-term Provisions	IX	173.31	167.32	132.83	122.57
3)	<b>Current Liabilities</b>					
	a. Short Term Borrowings	X	3,563.06	3,830.44	3,739.24	2,636.51
	b. Trade Payables	XI				
	- Due to Micro, Small and Medium Enterprises		394.55	692.37	717.40	800.35
	- Due to Others		2,823.51	3,805.45	3,797.04	3,140.61
	c. Other Current liabilities	XII	135.19	394.07	628.54	157.31
	d. Short Term Provisions	XIII	167.74	108.06	46.26	74.32
	<b>TOTAL</b>		<b>17,293.01</b>	<b>18,942.55</b>	<b>18,150.44</b>	<b>14,225.50</b>
	<b>ASSETS</b>					
1)	<b>Non Current Assets</b>					
	a. Property, Plant & Equipment and Intangible Assets	XIV				
	- Property, Plant & Equipment		7,779.38	7,794.30	6,905.80	7,075.69
	- Intangible Assets		0.98	1.47	2.47	2.45
	- Capital Work-in-Progress		-	-	99.70	-
	b. Non-Current Investments	XV	119.54	119.92	110.06	121.61
	c. Deferred Tax Assets	XVI	-	-	-	-
	d. Long-term Loans & Advances	XVII	80.28	290.69	259.39	255.37
2)	<b>Current Assets</b>					
	a. Current Investment	XVIII	-	5.00	5.00	-
	b. Inventories	XIX	3,142.25	3,417.37	2,047.59	2,670.29
	c. Trade Receivables	XX	4,147.34	4,255.80	4,610.90	2,890.04
	d. Cash and Bank Balance	XXI	13.30	542.66	130.32	25.93
	e. Short term loan and advances	XXII	1,435.76	1,922.31	2,008.98	1,168.04
	f. Other current assets	XXIII	574.18	593.03	1,970.23	16.08
	<b>TOTAL</b>		<b>17,293.01</b>	<b>18,942.55</b>	<b>18,150.44</b>	<b>14,225.50</b>

See accompanying annexures forming part of the restated financial statements (Refer Annexure No. IV to XLVI)

For Piyush Kothari & Associates  
Chartered Accountants  
FRN - 140711W

Piyush Kothari  
Partner  
Mem No- 158407  
UDIN - 24158407BKBIEB8758

Place : Mumbai  
Date : February 03 , 2024



For and on behalf of the Board of Directors of Three M paper Boards limited

RUSHARH HITENDRA SHAH  
(Managing Director)  
DIN - 01874177  
Place : Mumbai  
Date : February 03 , 2024

DHIREN CHUNILAL CHHEDA  
(CFO)  
PAN - AFIPC2438R  
Place : Mumbai  
Date : February 03 , 2024

PRAFULLA HITENDRA SHAH  
(Whole time Director)  
PAN - 00457076  
Place : Mumbai  
Date : February 03 , 2024

SNEHA SHAH  
(Company Secretary)  
Mem no - 43161  
Place : Mumbai  
Date : February 03 , 2024

**Three M paper Boards limited**  
(Formerly Known As "Three M paper Boards Private limited" & "Three-M-Paper Manufacturing Company Private Limited") CIN: U22219MH1989PLC052740

STATEMENT OF PROFIT AND LOSS AS RESTATED

ANNEXURE - II  
(₹ In Lakhs)

Sr. No.	Particulars	Annexure No.	For the Period ended September 30, 2023	For the year ended March 31, 2023	For the year ended March 31, 2022	For the year ended March 31, 2021
<b>A</b>	<b>INCOME</b>					
	Revenue from Operations	XXIV	13,112.89	32,725.21	31,290.04	16,508.82
	Other Income	XXV	74.97	249.71	310.45	43.32
	<b>Total Income (A)</b>		<b>13,187.86</b>	<b>32,974.92</b>	<b>31,600.49</b>	<b>16,552.14</b>
<b>B</b>	<b>EXPENDITURE</b>					
	Cost of material consumed	XXVI	7,627.81	18,273.73	17,476.14	7,703.76
	Direct Expenses	XXVII	1,162.71	2,268.92	1,873.96	1,321.12
	Changes in Inventories of Work-in-progress, Finished goods and Stock in trade	XXVIII	(182.69)	(607.61)	(1,074.51)	29.18
	Employee benefits expense	XXIX	671.45	1,436.11	1,602.05	909.43
	Finance costs	XXX	388.70	964.04	732.79	665.74
	Depreciation and amortization expense	XXXI	329.21	604.69	562.59	555.90
	Other expenses	XXXII	2,733.72	9,437.47	9,968.09	5,133.29
	<b>Total Expenses (B)</b>		<b>12,730.91</b>	<b>32,377.35</b>	<b>31,141.11</b>	<b>16,318.42</b>
<b>C</b>	<b>Profit before tax</b>		<b>456.95</b>	<b>597.57</b>	<b>459.38</b>	<b>233.72</b>
<b>D</b>	<b>Tax Expense:</b>					
	(i) Current tax	XXXVIII	102.42	99.75	76.68	39.01
	(ii) Deferred tax expenses/(credit)	XVI	(247.37)	(63.97)	131.82	61.09
	(iii) MAT Credit Entitlement		-	(99.74)	(76.68)	(39.01)
	<b>Total Expenses (D)</b>		<b>(144.95)</b>	<b>(63.96)</b>	<b>131.82</b>	<b>61.09</b>
<b>E</b>	<b>Profit for the year (C-D)</b>		<b>601.90</b>	<b>661.53</b>	<b>327.56</b>	<b>172.63</b>
<b>F</b>	<b>Earnings per share (Face value of ₹ 100/- each):</b>					
	i. Basic		91.89	100.99	50.01	26.35
	ii. Diluted		91.89	100.99	50.01	26.35

See accompanying annexures forming part of the restated financial statements (Refer Annexure No. IV to XLVI)

For Piyush Kothari & Associates  
Chartered Accountants  
FRN - 140711W

Piyush Kothari  
Partner  
Mem No- 158407  
UDIN - 24158407BKB1EB8758

Place : Mumbai  
Date : February 03, 2024



For and on behalf of the Board of Directors of Three M paper Boards limited

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