

K M C ENERGY PRIVATE LIMITED
CIN :-U35106TN2024PTC175336

Balance Sheet as at 31st March 2025

(INR in Lakhs)

S.No	Particulars	Note No	As at 31st March 2025
(i)	Equity and Liabilities		
	Shareholders' funds		
	(a) Share Capital	2	15.00
	(b) Reserve & Surplus	3	0.10
(ii)	Non-current liabilities		
	(a) Long-term borrowings	4	-
	(b) Deferred Tax Liabilities (Net)	5	-
	(c) Long Term Provisions	6	-
(iii)	Current liabilities		
	(a) Short Term Borrowings	7	41.94
	(b) Trade Payables	8	-
	- Dues to Micro, Small and Medium Enterprise (MSME's)		-
	- Others		0.50
	(c) Other Current Liabilities	9	0.30
	(d) Short Term Provisions	10	0.03
			57.88
	Assets		
(i)	Non-current assets		
	(a) Property, Plant & Equipment and intangible Assets		
	(i) Property, Plant & Equipment		-
	(ii) Intangible Assets		-
	(iii) Capital work-in-progress	11	2.99
	(b) Non Current Investment	12	-
	(b) Deferred Tax Asset (Net)		-
	(c) Long-Term Loans and Advances	13	-
(ii)	Current assets		
	(a) Current Investments	14	-
	(b) Inventories	15	-
	(c) Trade Receivables	16	-
	(d) Cash & Cash Equivalents	17	3.51
	(e) Short-term loans and advances	18	0.10
	(f) Other Current Assets	19	51.28
			57.88
	Significant accounting policies	A	
	Notes forming part of financials	1-28	

I P R S AND COMPANY

Chartered Accountants
FRN: 015081S

CA. Ram Chakravarthy D
Partner
M.No: 224521

Place: Chennai

Date : 03/09/2025

UDIN : 25224521BMM4PJ1305

For and on behalf of the Board of Directors of
K MC Energy private Limited

For KMC ENERGY PVT. LTD.

For KMC ENERGY PVT. LTD.

SANJAY Director
DIN : 1779072
Director

ANAMIKA AGARWAL
DIN : 02651285
Director

K M C ENERGY PRIVATE LIMITED
CIN :-U35106TN2024PT1C175336

Statement of Profit and Loss for the period ended 31st March 2025

(INR in Lakhs)

Particulars	Note No	For the year ended 31st March 2025
Revenue :		
Revenue from operations	20	-
Other income	21	0.43
Total Revenue (1+2)		0.43
Expenses:		
Cost of Sales	22	-
Employee Benefit Expenses	23	-
Finance Costs	24	-
Depreciation and Amortization Expenses		-
Other Expenses	25	0.30
Total Expenses		0.30
Profit before exceptional and extraordinary items and tax		0.13
Profit before extraordinary items and tax		0.13
Extraordinary Items		-
Profit before tax		0.13
Tax Expenses		
Current Tax		0.03
Deferred Tax		-
Taxes relating to prior years		-
Profit (Loss) for the year		0.10
Earnings Per Share		
Earning per Equity Share of Rs. 10/- each	26	
Basic		0.07
Diluted		0.07
Significant accounting policies	A	
Notes forming part of financials	1-28	

I P R S AND COMPANY

Chartered Accountants
FRN: 015081S

[Signature]

CA. Ram Chakravarthy D
Partner
M.No: 224521

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Date : 03/09/2025

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MC Energy private Limited

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[Signature]
Director

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DIN :1779072
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Director

ANAMIKA AGARWAL
DIN :02651285
Director

K M C ENERGY PRIVATE LIMITED
CIN :-U35106TN2024PTC175336

Cash Flow Statment for the year ended 31st March 2025

(INR in Lakhs)	
Particulars	For the year ended 31st March 2025
A. Cash Flow From Operating Activity	
Net Profit before Tax	0.13
<u>Adjustment For :</u>	
Depreciation	-
Interest	-
Loss on Sale of Assets	-
Profit on Sale of Assets	-
Interest Income recivable credited to profit & loss account	(0.43)
Cash Flow before adjustment for working capital changes	(0.30)
Adjustment For Working Capital changes:	
Inventories	-
Trade Receivables	-
Other Current Liabilities	0.30
Other Current Assets	(51.28)
Trade Payables & Other payables	0.50
Cash Flow from Operations	(50.77)
Income Tax Paid	-
Net Cash Flow From Operating Activity (A)	(50.77)
B. Cash Flow From Investment Activity	
Purchase of Property, Plant and Equipment/ CWIP	(2.99)
Sale of Property, Plant and Equipment/ CWIP	-
Purchase of Investments	-
Sale of Investments	-
Loan and Advances	(0.10)
Interest Income	0.43
Net Cash Flow from Investing Activity (B)	(2.66)
C. Cash Flow from Financing Activity	
Proceeds from issue of equity share capital	15.00
Availing / (Repayment) of Long Term Borrowings	-
Availing / (Repayment) of Short Term Borrowings	41.94
Interest Paid	-
Net Cash Flow from Financing Activity (C)	56.94
Net Increase /(Decrease) in Cash & Cash Equivalents (A+B+C)	3.51
Cash and Cash Equivalents at the beginning of the Period	-
Cash and Cash Equivalents at the end of the Period	3.51

I P R S AND COMPANY

Chartered Accountants
FRN: 015081S



CA. Ram Chakravarthy D
Partner
M.No: 224521

Place: Chennai
Date: 03/09/2025
UDIN: 25224521BMMAP1305

For KMC ENERGY PVT. LTD.

For and on behalf of the Board of Directors
of KMC Energy private Limited

For KMC ENERGY PVT. LTD.


Director

SANJAY AGARWAL
DIN :1779072
Director


Director

ANAMIKA AGARWAL
DIN :02651285
Director

K M C ENERGY PRIVATE LIMITED

CIN : U35106TN2024PTC173336

Notes forming Part of the Consolidated Financial Statements for the year ended 31st March 2025

NOTE 1. SIGNIFICANT ACCOUNTING POLICIES

K M C Energy Private Limited is a Private Limited Company, incorporated on 12th December 2024, with registered office at 3, Eshwar Building, 1st Floor, 2nd Main Road, United India Colony Kodambakkam, Chennai 600024, Tamil Nadu, India. K M C Energy Pvt Ltd is engaged in the business to generate, produce, develop, distribute, and supply solar energy by utilizing photovoltaic and other solar technologies, including the establishment, operation, and maintenance of solar power plants, solar installations, and the provision of related services and products, in Chennai, and accordingly there are no separate reportable segments.

1.1 Basis of Preparation

The Financial Statements have been prepared to comply with all material aspects in the Accounting Standards notified by the companies (Accounting Standards) Rules, 2006 referred to in section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014 and in accordance with the accounting principles generally accepted in India (Indian GAAP).

All assets and liabilities have been classified as current or non-current as per the Company's normal operating cycle and other criteria set out in the schedule III to the Companies Act, 2013. Based on the nature of products and the time between the acquisition of assets for processing and their realisation in cash and cash equivalents, the Company has ascertained its operating cycle as 12 months for current - noncurrent classification of assets and liabilities.

1.2 Subsidiaries and Holding Company Disclosures

"KMC Energy Private Limited is a subsidiary of K M C Aluminium Limited which holds more than 51% of the total voting power and exercises control over the composition of the Board of Directors. Consequently, KMC Energy Private Limited is required to comply with the provisions of the Companies Act, 2013 with regard to subsidiary governance and consolidation of financial statements as applicable. The financial statements of the Company have been prepared on a going concern basis under the supervision of the parent company."

1.3. Properties, Plant and Equipment (PPE)

Property, plant and equipment is stated at acquisition cost net of accumulated depreciation and accumulated impairment losses, if any. Cost of acquisition or construction of property, plant and equipment comprises its purchase price including import duties and non-refundable purchase taxes after deducting trade discounts, rebates and any directly attributable cost of bringing the item to its working condition for its intended use.

When an asset is scrapped or otherwise disposed off, the cost and related depreciation are removed from the books of accounts and resultant profit (including capital profit) or loss, if any is disclosed in statement of profit and loss.

1.4. Depreciation

- a) Depreciation on additions is being provided on pro-rata basis from the date of such additions.
- b) Depreciation on assets sold, discarded or demolished during the year is being provided at the rates up to the previous day which such assets are sold, discarded or demolished.

1.4. Impairment of assets

An impairment loss is recognised whenever the carrying amount of an asset exceeds the realizable value.

1.5. Inventories

- i) Inventories are valued at lower of Cost and Net Realizable Value
- ii) Cost for the purpose of valuation of Stock is determined by using FIFO (First In First Out).

1.6. Revenue Recognition

Revenue is recognized when it is probable that the economic benefits will flow to the Company and the amount can be measured reliably.

Sale of Goods: Revenue from sale of goods is recognized when the significant risks and rewards of ownership are transferred to the buyer, which generally coincides with the dispatch of goods, and is measured net of returns, discounts and applicable taxes.

Other Income: Other income such as interest, dividend, and write back of liabilities/provisions is recognized when the right to receive is established.

1.7. Accounting for Taxes on Income

Tax expense comprises of current and deferred tax. Current Income-tax is computed at the amount expected to be paid to the tax authorities in accordance with the Income-Tax Act, 1961. Deferred income-tax reflects the impact of timing differences between taxable income and accounting income for the year and reversal of timing differences of earlier years.

Deferred tax is measured based on the Tax Laws and rates that have been enacted or substantively enacted at the balance Sheet date. Deferred tax assets are recognized on brought forward unabsorbed depreciation and brought forward losses only if there is a virtual certainty supported by convincing evidence that such deferred tax assets can be realized against future taxable profits. Deferred tax asset of earlier years is reassessed and recognized to the extent that it has become reasonably certain that future taxable income will be available against which, such deferred tax assets can be realized.

Current tax assets and current tax liabilities are offset when there is a legally enforceable right to set off the recognized amounts and there is an intention to settle the asset and the liability on a net basis. Deferred tax asset and deferred tax liabilities are offset when there is a legally enforceable right to set off assets against liabilities relate to taxes on income levied by same governing taxation laws.

Minimum Alternative Tax ("MAT") under the provisions of the Income-tax Act, 1961 is recognised as current tax in the Statement of Profit and Loss. The credit available under the Act in respect of MAT paid is recognised as an asset only when and to the extent there is convincing evidence that the company will pay normal income tax during the period for which the MAT credit can be carried forward for set-off against the normal tax liability. MAT credit recognised as an asset is reviewed at each balance sheet date and written down to the extent the aforesaid convincing evidence no longer exists.

1.8. Provisions, Contingent Liabilities & Contingent Assets

The Company creates a provision when there is present obligation as a result of a past event that probably requires an outflow of resources and a reliable estimate can be made of the amount of the obligation. A disclosure for a contingent liability is made when there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources. When there is a possible obligation or a present obligation in respect of which the likelihood of outflow of resources is remote, no provision or disclosure is made.

1.9. Earnings per Share

Earnings per share is determined based on net profit/loss for the period attributable to equity shareholders by number of equity shares outstanding during the year.

1.10. Investments

Investments are stated at Cost. All investments that are held as Long Term Investments as per the investment policy of the Company temporary diminution, if any, in the market value of investment is not considered. All investments that are held as Short Term Investments in nature as per the investment policy of the Company temporary diminution or increase, if any, in the market value of investment is considered in the Profit & Loss Statement.

1.11. Employee Benefits

a) Gratuity

The company provides for gratuity as per the actuarial valuation under AS 15.

b) Privilege Leave Entitlements

Privilege leave entitlements are recognized as a liability, in the Financial year of rendering of service, as per the rules of the company. Leave Entitlements are encashed at the beginning of the subsequent Financial year.

1.12. Segment Reporting

K M C Energy Pvt Ltd is engaged in the business to generate, produce, develop, distribute, and supply solar energy by utilizing photovoltaic and other solar technologies, including the establishment, operation, and maintenance of solar power plants, solar installations, and the provision of related services and products, in Chennai, and accordingly there are no separate reportable segments.

1.13. Other Notes

1. Parties balances are subject to confirmation.

2. Short Term Loans & Advances does not include any transactions with related parties.

K M C ENERGY PRIVATE LIMITED

CIN :-U35106TN2024PTC175336

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST March 2025

Note 2 : Share capital**a) Authorised, Issued, Subscribed and Paid up Capital : Equity Shares**

(INR in Lakhs)

Particulars	As at 31st March 2025
	Rs.
Authorised	
1,50,000 Equity Shares of Rs.10 each	15.00
Total	15.00
Issued, Subscribed & fully paid	
1,50,000 Equity Shares of Rs.10 each	15.00
Total	15.00

b) Reconciliation of Number of Equity shares outstanding at the beginning and end of Reporting period**Equity Shares**

Particulars	As at 31st March 2025	
	Number	Rs.
Shares outstanding at the beginning of the year		-
Shares Issued during the year	150,000	15.00
Shares bought back during the year	-	-
Shares outstanding at the end of the year	150,000	15.00

c) Terms/Rights attached to Share

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

d) Details of Shareholders holding more than 5% shares in the company**Equity Shares**

Name of Shareholder	As at 31st March 2025	
	No. of Shares held	% of Holding
K M C Aluminium Ltd	135,000	90.00%
Sanjay Agarwal	12,000	8.00%

As per the records of the Company, including its register of shareholders/ members, the above disclosure represents both legal and beneficial. The Company has neither bought back nor issued any bonus shares in the last five years.

e) Disclosures of Shareholding of Promoters - Shares held by the Promoters

As at 31st March 2025

Promoter Name	No. of Shares	% of Total Shares	% Change during the Year
Equity Shares			
K M C Aluminium Ltd	135,000	90.00%	0.00%
Sanjay Agarwal	12,000	8.00%	0.00%
Nidhi Agarwal	3,000	2.00%	0.00%

Note 3 : Reserves & Surplus	
	(INR in Lakhs)
Particulars	As at 31st March 2025
Securities Premium Account	-
Capital Reserve	-
Surplus	-
Balance as at the beginning of the year	-
(+) Net Profit/(Net Loss) For the current year	0.10
Balance as at the end of the year	0.10
Balance as at the end of the year	0.10
Note 4 : Long Term Borrowings	
Particulars	As at 31st March 2025
Secured	-
(a) Term Loans	-
- From banks	-
Less : Current Maturities of long terms loans (Refer Notes 8)	-
Total	-
Note 5 : Deferred Tax Liability (Net)	
Particulars	As at 31st March 2025
Deferred Tax Liability	-
- On account of depreciation	-
- On account of others	-
Deferred Tax Asset	-
- On account of depreciation	-
- On account of others	-
Net Deferred tax Asset/(Liability)	-

Note 6 : Long Term Provisions	
Particulars	As at 31st March 2025
(a) Provision for employee benefits	
Gratuity	-
(-) Gratuity Short term (Refer Note No.11)	-
Total	-
Note 7 : Short Term Borrowings	
Particulars	As at 31st March 2025
Secured	
Working Capital Loans	-
- Overdraft	-
Current maturities of long term loans (Refer Note No.5)	-
Unsecured	
Loans and Advances from related Party	
- Inter-Corporate Loan	41.94
- Loan from Directors	-
Total	41.94
Note 8 : Trade Payables:	
Particulars	As at 31st March 2025
(a) Dues to Micro, Small and Medium Enterprises (MSME's) (refer Note 26e)	-
(b) Others	0.50
Total	0.50
Note 9 : Other Current Liabilities	
Particulars	As at 31st March 2025
(a) Advance from Customers	-
(b) Statutory Dues Payable	-
(c) Employee Benefits Payable	-
(d) Audit fee payable	0.30
Total	0.30

Note 10 : Short Term Provisions	
Particulars	As at 31st March 2025
(a) Provision for employee benefits Gratuity	-
(b) Provision for expenses	-
(c) Provision for Income Tax	0.03
Total	0.03
Note 12 : Non-Current Investments	
Particulars	As at 31st March 2025
(a) Quoted Investments (i) Aggregate Cost (ii) Market Value	-
(b) UnQuoted Investments (i) Aggregate Cost	-
(c) Provision for Diminution	-
Total	-
Note 13 : Long Term Loans and Advances	
Particulars	As at 31st March 2025
(a) Capital Advances	-
(b) Security Deposits	-
(c) Other Loans and Advances (Specify Nature)	-
Total	-
Note 14 : Current Investments	
Particulars	As at 31st March 2025
(a) Quoted Investments (i) Aggregate Cost (ii) Market Value	-
(b) UnQuoted Investments (i) Aggregate Cost	-
(c) Provision for Diminution	-
Total	-
Note 15 : Inventories	
Particulars	As at 31st March 2025
A. Inventories (Valued at lower of Cost and Net realisable value)	
Raw Materials	-
Stores & Spares	-
Power & Fuel	-
Finished goods	-
By Products	-
Total	-

Note 16 : Trade Receivables	
Particulars	As at 31st March 2025
Unsecured, considered good	
i. More than six months	-
ii. Others	-
Unsecured, considered doubtful	
i. More than six months	-
ii. Others	-
Total	-
Note 17 : Cash and Cash Equivalents	
Particulars	As at 31st March 2025
(a) Balances with banks	
Current Account	3.51
Trading Account	-
(b) Cash on hand	-
Total	3.51
Note 18 : Short term loans and advances	
Particulars	As at 31st March 2025
(a) Other Loans and Advances	
(i) Unsecured, considered good	
(i) Advance to Employees	-
(ii) Trade and Other Advances	-
(a) Security Deposits	
(i) Unsecured, considered good	
(ii) Other Deposits	0.10
Total	0.10
Note 19 : Other Current Asset	
Particulars	As at 31st March 2024
(i) Fixed Deposit	50.39
(ii) Preliminary Expenses	0.80
(iii) Balance with Statutory Authorities	0.043
(iv) Prepaid Expenses	-
(v) GST Credit	0.05
Total	51.28



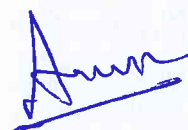

Note 11: Property, Plant & Equipment and Intangible Assets

Particulars	GROSS BLOCK			ACCUMULATED DEPRECIATION				WRITTEN DOWN VALUE	
	As at 01.04.2024	Additions/ Adjustments/ Transfer	Deletions/ Adjustments/ Transfer	As at 31.03.2025	As at 01.04.2024	Depreciation for the year	Withdrawal/ Adjustment/ Transfer	As at 31.03.2025	WDV as at 31.03.2024
Tangible Assets (A)	-	-	-	-	-	-	-	-	-
Intangible Assets (B)	-	-	-	-	-	-	-	-	-
Total (A+B)	-	-	-	-	-	-	-	-	-
Capital Work In Process	-	2.99	-	2.99	-	-	-	2.99	-
Previous year	-	-	-	-	-	-	-	-	-

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Note 20 : Revenue from Operations	
(INR in Lakhs)	
Particulars	For the period ended 31st March 2025
(i) Domestic Sales	-
(ii) Export Sales	-
(iii) SEZ Sales	-
Less: Sales Return	-
Total	-
Note 21 : Other Income	
Particulars	For the period ended 31st March 2025
Interest	0.43
Freight, Insurance & Packing Charges	-
Profit on Sale/Exchange of Car	-
Total	0.43
Note 22 : Cost of sales	
Particulars	For the period ended 31st March 2025
Purchases during the Year	-
Freight, Clearing & Forwarding Charges	-
Changes in inventory	-
Inventories at the End of the year:	
Raw Materials	-
Stores & Spares	-
Power & Fuel	-
Finished goods	-
By Products	-
Inventories at the Beginning of the year:	-
Raw Materials	-
Stores, Spares & Dies	-
Power & Fuel	-
Finished goods	-
By Products	-
TOTAL	-

Note 23 : Employee Benefits expense	
Particulars	For the period ended 31st March 2025
Salary and Wages	-
Bonus and Incentive	-
Staff Welfare	-
Total	-
Note 24 : Finance Cost	
Particulars	For the period ended 31st March 2025
Interest Cost	-
Bank charges	-
Others	-
Total	-
Note 25 : Other Expenses	
Particulars	For the period ended 31st March 2025
Office Expenses	-
Advertisement	-
Renewal Fees	-
Registration Charges	-
Office Rent	-
Factory Rent	-
Machinery Rent	-
Rates & Taxes	-
Freight Outward, Coolie & Cartage	-
Packing expenses	-
Security Charges	-
Travelling Expenses	-
-For Directors	-
-For Staff & Guests	-
Statutory Auditor's Fees	-
(i) Statutory Audit fee	0.30
(ii) Tax Audit fee	-
Legal & Professional Consultancy Fees	-
Postage & Courier Expenses	-
Printing & Stationary	-
Debtors Written Off	-
Miscellaneous Expenses	-
Total	0.30
Note 26 : Earnings per Share	
Particulars	For the period ended 31st March 2025
Profit/(loss) for the year after taxation (in Rs.)	9,897
Equity Shares (in Nos.)	150,000
Basic Earnings per share (in Rs.)	0.07
Diluted Earnings per share (in Rs.)	0.07
Face Value per share (in Rs.)	10.00

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K M C ENERGY PRIVATE LIMITED**Notes forming Part of the Financial Statements for the period ended 31st March 2025****Note 27: Additional Notes to accounts****a) RELATED PARTY DISCLOSURES****i. Name of party and nature of relationship**

Name of company / individual	Nature of relationship
K M C Aluminium Limited	Holding Company
KMC Petrochemicals Pvt Ltd	Fellow Subsidiary
Sanjay Kumar Agarwal	Director
Anamika Agarwal	Director
Nidhi Agarwal	Director
Altis properties pvt ltd	Enterprises over where KMP and their Relatives have substantial interest or significant influence
Meenar Vypar Pvt Ltd.	Enterprises over where KMP and their Relatives have substantial interest or significant influence
Karnataka Metal Company	Enterprises over where KMP and their Relatives have substantial interest or significant influence
KMC Glass & Aluminium Private Limited	Enterprises over where KMP and their Relatives have substantial interest or significant influence
KMC Alloy & Aluminium	Enterprises over where KMP and their Relatives have substantial interest or significant influence

ii. Transactions during the year**(INR in Lakhs)**

Name of related party	Nature of transaction	For the year ended 31st March, 2025
(i) Key managerial personnel		
Sanjay Agarwal	Share Purchase	1.200
Nidhi Agarwal	Share Purchase	0.300
K M C Aluminium Limited	Share Purchase	13.50
	Advance Received	41.94

iii. Outstanding balances as at year-end

Name of related party	Nature of transaction	For the year ended 31st March, 2025
Sanjay Agarwal	Receivable/(Payable)	-
Nidhi Agarwal	Receivable/(Payable)	-
K M C Aluminium Limited	Receivable/(Payable)	(47.94)

iv) The transactions with related parties have been entered at an amount which are not materially different from those on normal commercial terms.

v) No amount has been written back or written off during the year in respect of due to/ due from Related Parties

The provisions of Section 135 of Companies Act 2013 was not applicable as the company has not exceeded the limits prescribed under the Act with regard to the Net worth, Turnover or Net Profit (for the preceding financial year).

Company does not have any Benami property, where any proceeding has been initiated or pending against the Company for holding any Benami property.

As informed by the management, the Company does not have any transactions with struck off companies.

The Company does not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period.

The Company have not traded or invested in Crypto currency or Virtual Currency during the financial year.

I P R S AND COMPANY
Chartered Accountants
FRN: 015081S

CA. Ram Chakravarthy D
Partner
M.No: 224521

Place: Chennai
Date : 03-09-2025
UDIN : 25224521BMMAPJ1305

For and on behalf of the Board of Directors of K M C Energy Private Limited.
For KMC ENERGY PVT. LTD.

SANJAY AGARWAL
DIN : 02651285
Director

For KMC ENERGY PVT. LTD.

ANAMIKA AGARWAL
DIN : 02651285
Director

K M C ENERGY PRIVATE LIMITED**CIN :-U35106TN2024PTC175336****Particulars****For the year ended 31****March, 2025****(INR in Lakhs)****Note 28: Key ratios**

(a) Current Ratio 1.28

- Current Assets 55

- Current Liabilities 43

(b) Debt-Equity Ratio 2.78

- Total Debt 42

- Shareholders Equity 15

(c) Debt Service Coverage Ratio N.A

-Earnings available for debt service -

-Debt Service -

(d) Return on Equity Ratio 0.01

- Net Profits after taxes – Preference

Dividend (if any) 0

- Average Shareholder's Equity 15

(e) Inventory turnover ratio N.A

- Cost of Goods Sold or Sales -

- Average Inventory -

(f) Trade Receivables turnover ratio N.A

- Net Credit sales -

- Average Trade Debtors / Accounts
receivable -

(g) Trade payables turnover ratio, N.A

- Net Credit Purchases -

- Average Trade Payables -

(h) Net capital turnover ratio, N.A

- Net Sales -

- Average Working Capital -

(i) Net profit ratio, N.A

- Net profit -

- Net Sales -

(j) Return on Capital employed, 0.01

- Earnings Before Interest and tax 0

- Capital employed 15