

BRIGHT BROTHERS LLC

Financial Statements (unaudited)

for the FY 2023-24

Bright Brothers LLC
Balance sheet as at 31st March 2024

Particulars	(in lakhs)	
	As at 31st March 2024 (Unaudited)	As at 31st March 2023 (Unaudited)
ASSETS		
1. Non-current assets		
(a) Property, plant and equipment	9.44	3.49
(b) Capital work-in-progress	-	-
(c) Right of use assets	-	-
(d) Financial assets	-	-
(i) Investments	-	-
(ii) Deposits	-	-
(iii) Other financial assets	4.38	4.11
Income tax assets (net)	-	-
(e) Other non-current assets	-	-
Total non-current assets	13.82	7.60
2. Current assets		
(a) Inventories	2.66	-
(b) Financial assets	-	-
(i) Investments	-	-
(ii) Trade receivables	-	-
(iii) Cash and cash equivalents	0.63	21.65
(iv) Bank Balance other than cash and cash equivalents	-	-
(v) Other financial Assets	-	-
(c) Other current assets	-	-
Total current assets	3.29	21.65
Total assets	17.11	29.25
EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	83.08	62.61
(b) Other equity	(204.57)	(37.03)
Total equity	-121.49	25.58
Liabilities		
1. Non-current liabilities		
(a) Financial liabilities		
(i) Borrowings	-	-
(ia) Lease liabilities	-	-
(ii) Loan	-	-
(b) Provisions	-	-
(c) Deferred tax liabilities (net)	-	-
Total non-current liabilities	-	-
2. Current liabilities		
(a) Financial liabilities		
(i) Borrowings	135.06	-
(ia) Lease liabilities	-	-
(ii) Loan	-	-
(iii) Trade payables	-	-
- Total outstanding dues of micro enterprises and small enterprises; and	-	-
- Total outstanding dues of creditors other than micro enterprises and small enterprises	-	-
(v) Other financial liabilities [other than those specified in item (c)]	-	-
(b) Other current liabilities	3.54	3.67
(c) Provisions	-	-
(d) Current tax liabilities (net)	-	-
Total current liabilities	138.60	3.67
Total Equity and Liabilities	17.11	29.25

Bright Brothers LLC
Statement of profit and loss for the year ended 31st March 2024

(in lakhs)

Particulars	As at 31st March 2024 (Unaudited)	As at 31st March 2023 (Unaudited)
Income		
I Revenue from operations	6.73	-
II Other income	-	-
III Total Income	6.73	-
Expenses		
Cost of materials consumed	2.53	-
Purchases of Stock-in-Trade	-	-
Changes in Inventories of finished goods, Stock-in -Trade and work-in-progress	-	-
Other operating expenses	5.36	-
Employee benefits expenses	80.53	31.89
Finance costs	6.60	0.02
Depreciation and amortisation expense	3.15	-
Other expenses	75.50	3.94
Total Expenses	173.67	35.84
V Profit before exceptional items and tax	(166.94)	(35.84)
VI Exceptional items	-	-
VII Profit before tax	(166.94)	(35.84)
VIII Tax expense		
Current tax		
- current year		
- MAT Credit		
Deferred tax		
Excess/short Provision for Earlier Years		
IX Profit/(Loss) after tax	(166.94)	(35.84)
X OTHER COMPREHENSIVE INCOME		
A. Items that will not be reclassified to the statement of profit and loss		
Re-measurement gain/(losses) on defined benefit plans		
Income-tax relating to items that will not be reclassified to the statement of profit and loss		-
B. Items that may be reclassified to the statement of profit and loss		
Exchange differences in translating the financial statements of foreign operations	(0.60)	(1.18)
XI Total comprehensive income/(loss) for the period	(167.54)	(37.03)
XII EARNING PER EQUITY SHARE		
Basic		-
Diluted		-

For and on behalf of Bright Brother LLC

Bright Brothers LLC

Notes of the Financial Statements for the year ended 31st March, 2024

	As at 31st March 2024
Other financial assets - non-current	
Security Deposits	4.38
	4.38
Cash and cash equivalents	
Balances with banks - in current accounts	0.63
	0.63
Other equity	As at 31st March 2024
Foreign Exchange translation reserve	(1.78)
Retained earnings	(202.78)
	(204.56)
Other current liabilities	
Accounts Payables	3.54
	3.54