

# ADEKA INDIA PRIVATE LIMITED

Balance Sheet as on 31 March, 2019

Particulars	Note No.	As on 31 March, 2019	As on 31 March, 2018
		Rs.	Rs.
<b>A EQUITY AND LIABILITIES</b>			
<b>1 Shareholders' Funds</b>			
(a) Share Capital	3	60,000,000	60,000,000
(b) Reserves and Surplus	4	128,890,399	85,451,875
		<b>188,890,399</b>	<b>145,451,875</b>
<b>2 Non-current liabilities</b>			
(a) Long-term Provisions	5	2,230,649	3,511,597
<b>3 Current liabilities</b>			
(a) Trade payables	6	47,353,461	40,085,167
(b) Other current liabilities	7	7,069,208	3,319,180
(c) Short-term provisions	8	2,080,025	2,629,370
		<b>56,502,694</b>	<b>46,033,717</b>
<b>TOTAL</b>		<b>247,623,742</b>	<b>194,997,189</b>
<b>B ASSETS</b>			
<b>1 Non-current assets</b>			
(a) Fixed assets	9		
(i) Tangible assets		1,762,010	3,174,772
(ii) Intangible assets		32,660	80,183
		<b>1,794,670</b>	<b>3,254,955</b>
(b) Deferred tax assets (net)	22.7	1,838,447	2,102,694
(c) Long-term loans and advances	10	11,300,944	6,344,359
		<b>14,934,061</b>	<b>11,702,008</b>
<b>2 Current assets</b>			
(a) Inventories	11	16,493,352	2,944,445
(b) Trade receivables	12	99,137,087	54,326,797
(c) Cash and cash equivalents	13	100,350,925	86,942,577
(d) Short-term loans and advances	14	3,320,078	4,608,018
(e) Other current assets	15	13,388,239	34,473,344
		<b>232,689,681</b>	<b>183,295,181</b>
<b>TOTAL</b>		<b>247,623,742</b>	<b>194,997,189</b>

See accompanying notes forming part of the Financial Statements.  
In terms of our report attached.

**For BILIMORIA MEHTA & CO.**  
**CHARTERED ACCOUNTANTS**  
Firm Registration No. : 101490W



**Prakash R. Mehta**  
Partner  
MEM NO.: 030382  
Place : Mumbai  
Date : **15 MAY 2019**

**For ADEKA INDIA PRIVATE LIMITED**

*T Yukino*  
**Toshinori Yukino**  
Chairman and Director  
DIN : 06888636

*Tomoyuki Funamizu*  
**Tomoyuki Funamizu**  
Director  
DIN : 07152958

Place : Tokyo, Japan

Date : **09 MAY 2019**

*Kailash Chandra Trehan*

**Kailash Chandra Trehan**  
Director and Manager  
DIN : 06703133

*Varsha Shenoy*  
**Varsha Shenoy**  
Company Secretary  
MEM NO. : A33522

**ADEKA INDIA PRIVATE LIMITED**

**Statement of Profit and Loss for the year ended 31 March, 2019**

Particulars	Note No.	For the year ended 31 March, 2019	For the year ended 31 March, 2018
		Rs.	Rs.
<b>A CONTINUING OPERATIONS</b>			
1 Revenue from operations (net)	16	571,480,561	392,800,670
2 Other income	17	7,104,879	1,501,516
<b>3 Total revenue (1+2)</b>		<b>578,585,440</b>	<b>394,302,186</b>
<b>4 Expenses</b>			
(a) Purchases of stock-in-trade (traded goods)	18.a	485,262,526	280,407,950
(b) Changes in inventories of finished goods and stock in trade	18.b	(13,548,907)	28,601,309
(c) Employee benefits expense	19	26,702,690	23,218,737
(d) Finance Cost	20	134,259	69,179
(e) Depreciation and amortisation expense	9	1,652,084	1,871,559
(f) Other expenses	21	18,230,559	19,431,276
<b>Total expenses</b>		<b>518,433,211</b>	<b>353,600,010</b>
<b>5 Profit before tax and Exceptional itmes (3 - 4)</b>		<b>60,152,229</b>	<b>40,702,176</b>
6 Less : Exceptional Items		-	-
<b>7 Profit before tax (5 - 6)</b>		<b>60,152,229</b>	<b>40,702,176</b>
<b>8 Tax expense:</b>			
(a) Current tax expense		(16,425,590)	(11,552,750)
(b) Tax Expense Related to Prior Years		(23,868)	90,453
(c) Deferred tax		(264,247)	338,283
		<b>(16,713,705)</b>	<b>(11,124,014)</b>
<b>9 Profit from continuing operations (7 + 8)</b>		<b>43,438,524</b>	<b>29,578,162</b>
<b>10 Earnings per Equity Share basic and diluted (of Rs. 10/- each)</b>	22.4	<b>7.24</b>	<b>4.93</b>

See accompanying notes forming part of the Financial Statements.  
In terms of our report attached.

**For BILIMORIA MEHTA & CO.**  
**CHARTERED ACCOUNTANTS**  
Firm Registration No. : 101490W

  
**Prakash R. Mehta**  
Partner  
MEM NO.: 030382

Place : Mumbai  
Date : **15 MAY 2019**



**For ADEKA INDIA PRIVATE LIMITED**

  
**Toshinori Yukino**


Chairman and Director  
DIN : 06888636

  
**Tomoyuki Funamizu**

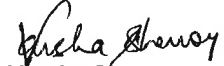
Director  
DIN : 07152958

Place : Tokyo, Japan

Date : **09 MAY 2019**



**Kailash Chandra Trehan**  
Director and Manager  
DIN : 06703133

  
**Varsha Shenoy**

Company Secretary  
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