

ADEKA INDIA PRIVATE LIMITED

Balance Sheet as on 31 March, 2020

Particulars	Note No.	As on 31 March, 2020	As on 31 March, 2019
		Rs.	Rs.
A EQUITY AND LIABILITIES			
1 Shareholders' Funds			
(a) Share Capital	3	60,000,000	60,000,000
(b) Reserves and Surplus	4	157,770,658	128,890,399
		217,770,658	188,890,399
2 Non-current liabilities			
(a) Long-term Provisions	5	3,115,228	2,230,649
3 Current liabilities			
(a) Trade payables	6	79,981,365	47,364,200
(b) Other current liabilities	7	7,530,476	7,316,972
(c) Short-term provisions	8	287,306	2,080,025
		87,799,147	56,761,197
TOTAL		308,685,033	247,882,245
B ASSETS			
1 Non-current assets	9		
(a) Fixed assets			
(i) Tangible assets		1,343,600	1,762,010
(ii) Intangible assets		115,588	32,660
		1,459,188	1,794,670
(b) Deferred tax assets (net)	22.7	2,137,264	1,838,447
(c) Long-term loans and advances	10	15,537,585	11,311,683
		19,134,037	14,944,800
2 Current assets			
(a) Inventories	11	13,585,838	16,493,352
(b) Trade receivables	12	99,045,446	99,384,851
(c) Cash and cash equivalents	13	89,720,170	100,350,925
(d) Short-term loans and advances	14	8,188,186	3,320,078
(e) Other current assets	15	79,011,356	13,388,239
		289,550,996	232,937,445
TOTAL		308,685,033	247,882,245

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

For ADEKA INDIA PRIVATE LIMITED


PRAKASH RAMNIKLA L MEHTA

Prakash R. Mehta
Partner
MEM NO.: 030382
Place : Mumbai
Date :

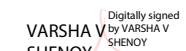

Toshinori Yukino
Chairman and Director
DIN : 06888636


Tomoyuki Funamizu
Director
DIN : 07152958

Place : Tokyo, Japan
Date : 2nd July 2020


Digitally signed by: KAILASH CHANDRA TREHAN
DN: CN = KAILASH CHANDRA TREHAN C = IN O = Personal
Date: 2020.07.06 10:45:44 +05'30'

Kailash Chandra Trehan
Director and Manager
DIN : 06703133


Digitally signed by: VARSHA V SHENOY
Date: 2020.07.06 10:06:08 +05'30'
Varsha Shenoy
Company Secretary
MEM NO. : A33522

ADEKA INDIA PRIVATE LIMITED

Statement of Profit and Loss for the year ended 31 March, 2020

	Particulars	Note No.	For the year ended 31 March, 2020	For the year ended 31 March, 2019
			Rs.	Rs.
A	CONTINUING OPERATIONS			
1	Revenue from operations (net)	16	516,885,614	571,480,561
2	Other income	17	6,205,165	7,104,879
3	Total revenue (1+2)		523,090,779	578,585,440
4	Expenses			
	(a) Purchases of stock-in-trade (traded goods)	18.a	432,757,662	485,262,526
	(b) Changes in inventories of finished goods and stock in trade	18.b	2,907,514	(13,548,907)
	(c) Employee benefits expense	19	28,863,546	26,702,690
	(d) Finance Cost	20	126,880	134,259
	(e) Depreciation and amortisation expense	9	1,078,409	1,652,084
	(f) Other expenses	21	19,745,377	18,230,559
	Total expenses		485,479,388	518,433,211
5	Profit before tax and Exceptional itmes (3 - 4)		37,611,391	60,152,229
6	Less : Exceptional Items		-	-
7	Profit before tax (5 - 6)		37,611,391	60,152,229
8	Tax expense:			
	(a) Current tax expense		(10,822,639)	(16,425,590)
	(b) Tax Expense Related to Prior Years		1,792,690	(23,868)
	(c) Deferred tax		298,817	(264,247)
			(8,731,132)	(16,713,705)
9	Profit from continuing operations (7 + 8)		28,880,259	43,438,524
10	Earnings per Equity Share basic and diluted (of Rs. 10/- each)	22.4	4.81	7.24

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

For **ADEKA INDIA PRIVATE LIMITED**

Digitally signed by PRAKASH RAMNIKLA MEHTA, DN: cn=BILIMORIA MEHTA & CO., o=BILIMORIA MEHTA & CO., ou=CHARTERED ACCOUNTANTS, email=prakash.mehta@bilimoria.com, c=IN, date=2020.07.06 10:46:42 +05'30'

Prakash R. Mehta
Partner
MEM NO.: 030382

Place : Mumbai
Date :

T Yukino

Toshinori Yukino
Chairman and Director
DIN : 06888636

Place : Tokyo, Japan
Date : 2nd July 2020

Tomoyuki Funamizu

Tomoyuki Funamizu
Director
DIN : 07152958

Digitally signed by KAILASH CHANDRA TREHAN, DN: cn=KAILASH CHANDRA TREHAN C = IN O = Personal, date=2020.07.06 10:46:42 +05'30'

Kailash Chandra Trehan
Director and Manager
DIN : 06703133

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VARSHA V SHENOY
Company Secretary
MEM NO. : A33522