

ADEKA INDIA PRIVATE LIMITED

Balance Sheet as on 31 March, 2021

Particulars		Note No.	As on 31 March, 2021 Rs.	As on 31 March, 2020 Rs.
A EQUITY AND LIABILITIES				
1 Shareholders' Funds				
(a) Share Capital		3	60,000,000	60,000,000
(b) Reserves and Surplus		4	185,919,443	157,770,658
			245,919,443	217,770,658
2 Non-current liabilities				
(a) Long-term Provisions		5	3,988,897	3,115,228
3 Current liabilities				
(a) Trade payables		6	96,461,546	79,981,365
(b) Other current liabilities		7	19,167,809	7,530,476
(c) Short-term provisions		8	179,182	287,306
			115,808,537	87,799,147
TOTAL			365,716,877	308,685,033
B ASSETS				
1 Non-current assets				
(a) Fixed assets				
(i) Tangible assets			1,122,348	1,343,600
(ii) Intangible assets			68,726	115,588
			1,191,074	1,459,188
(b) Deferred tax assets (net)				
(c) Long-term loans and advances		10	2,283,286	2,137,264
			8,701,740	15,537,585
			12,176,100	19,134,037
2 Current assets				
(a) Inventories		11	29,768,085	13,585,838
(b) Trade receivables		12	140,430,568	99,045,446
(c) Cash and cash equivalents		13	81,387,154	89,720,170
(d) Short-term loans and advances		14	19,681,993	8,188,186
(e) Other current assets		15	82,272,977	79,011,356
			353,540,777	289,550,996
TOTAL			365,716,877	308,685,033

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 : **25 MAY 2021**



For **ADEKA INDIA PRIVATE LIMITED**



Toshinori Yukino
Chairman and Director
DIN : 06888636



Dr. Naoshi Kawamoto
Additional Director
DIN : 09120880

Place : Tokyo, Japan
Date : 18th May 2021



Kailash Chandra Trehan
Director and Manager
DIN : 06703133



Varsha Shenoy
Company Secretary
MEM NO. : A33522



ADEKA INDIA PRIVATE LIMITED

Statement of Profit and Loss for the year ended 31 March, 2021

Particulars	Note No.	For the year ended 31 March, 2021	For the year ended 31 March, 2020
		Rs.	Rs.
A CONTINUING OPERATIONS			
1 Revenue from operations (net)	16	556,629,625	516,885,614
2 Other income	17	8,788,299	6,205,165
3 Total revenue (1+2)		565,417,924	523,090,779
4 Expenses			
(a) Purchases of stock-in-trade (traded goods)	18.a	501,725,318	432,757,662
(b) Changes in inventories of finished goods and stock in trade	18.b	(16,182,247)	2,907,514
(c) Employee benefits expense	19	29,826,500	28,863,546
(d) Finance Cost	20	101,965	126,880
(e) Depreciation and amortisation expense	9	660,099	1,078,409
(f) Other expenses	21	10,016,713	19,745,377
Total expenses		526,148,348	485,479,388
5 Profit before tax and Exceptional itmes (3 - 4)		39,269,576	37,611,391
6 Less : Exceptional Items		-	-
7 Profit before tax (5 - 6)		39,269,576	37,611,391
8 Tax expense:			
(a) Current tax expense		(11,266,813)	(10,822,639)
(b) Tax Expense Related to Prior Years		-	1,792,690
(c) Deferred tax		146,022	298,817
		(11,120,791)	(8,731,132)
9 Profit from continuing operations (7 + 8)		28,148,785	28,880,259
10 Earnings per Equity Share basic and diluted (of Rs. 10/- each)	22.4	4.69	4.81

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

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CHARTERED ACCOUNTANTS
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Prakash R. Mehta
Partner
MEM NO. : 030382

Place : Mumbai
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Additional Director
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