

ADEKA INDIA PRIVATE LIMITED

Balance Sheet as on 31 March, 2022

(Rupees in Thousands)

Particulars	Note No.	As on 31 March, 2022	As on 31 March, 2021
		Rs.	Rs.
A EQUITY AND LIABILITIES			
1 Shareholders' Funds			
(a) Share Capital	3	60,000	60,000
(b) Reserves and Surplus	4	247,995	185,919
		307,995	245,919
2 Non-current liabilities			
(a) Long-term Provisions	5	4,983	3,989
3 Current liabilities			
(a) Trade payables	6		
(i) total outstanding dues of micro enterprises and small enterprises; and		891	1,301
(b) total outstanding dues of creditors other than micro enterprises and small enterprises		93,563	95,160
(b) Other current liabilities	7	18,390	19,168
(c) Short-term provisions	8	66	179
		112,909	115,809
TOTAL		425,887	365,717
B ASSETS			
1 Non-current assets			
(a) Property, Plant, Equipment and Intangible assets	9		
(i) Property, Plant and Equipment		978	1,122
(ii) Intangible assets		41	69
		1,020	1,191
(b) Deferred tax assets (net)		2,476	2,283
(c) Long-term loans and advances	10	5,887	4,753
(d) Other Non-current Assets	11	5,487	5,449
		14,870	13,676
2 Current assets			
(a) Inventories	12	65,678	29,768
(b) Trade receivables	13	138,295	140,431
(c) Cash and cash equivalents	14	89,784	78,251
(d) Short-term loans and advances	15	15,374	19,682
(e) Other current assets	16	101,886	83,909
		411,017	352,041
TOTAL		425,887	365,717

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 : 17-05-2022



For ADEKA INDIA PRIVATE LIMITED

Naoshi Kawamoto, Ph.D.
Chairman and Director
DIN : 09120880

Hiromichi Ito
Director
DIN : 08899002

Place : Tokyo, Japan
Date : 16 MAY 2022

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, 2022

(Rupees in Thousands)

Particulars	Note No.	For the year ended	For the year ended
		31 March, 2022	31 March, 2021
		Rs.	Rs.
A CONTINUING OPERATIONS			
1 Revenue from operations	17	807,785	556,630
2 Other income	18	4,618	8,788
3 Total Income (1+2)		812,403	565,418
4 Expenses			
(a) Purchases of stock-in-trade (traded goods)	19.a	711,498	501,725
(b) Changes in inventories of finished goods and stock in trade	19.b	(35,910)	(16,182)
(c) Employee benefits expense	20	36,133	29,827
(d) Finance Cost	21	106	102
(e) Depreciation and amortisation expense	9	574	660
(f) Other expenses	22	13,824	10,017
Total expenses		726,225	526,148
5 Profit before tax and Exceptional itmes (3 - 4)		86,178	39,270
6 Less : Exceptional Items		-	-
7 Profit before tax (5 - 6)		86,178	39,270
8 Tax expense:			
(a) Current tax expense		(24,295)	(11,267)
(b) Tax Expense Related to Prior Years		-	-
(c) Deferred tax		193	146
		(24,102)	(11,121)
9 Profit from continuing operations (7 + 8)		62,076	28,149
10 Earnings per Equity Share basic and diluted (of Rs. 10/- each)	41	10.35	4.69

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

Prakash R. Mehta
 Partner
 MEM NO.: 030382

Place : Mumbai
 Date : 17-05-2022



For **ADEKA INDIA PRIVATE LIMITED**

Naoshi Kawamoto

Naoshi Kawamoto, Ph.D.
 Chairman and Director
 DIN : 09120880

Hironichi Ito

Hironichi Ito
 Director
 DIN : 08899002

Place : Tokyo, Japan

Date : 16 MAY 2022

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 Director and Manager
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