

JITENDRA A PATEL & CO.
CHARTERED ACCOUNTANTS
201, RUSHIKA COMPLEX,
NR. DINESH HALL, AHMEDABAD - 380009

TO,
THE MEMBERS,
APRAMEYA ENGINEERING (INDIA) PVT LTD

Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the standalone financial statements of Aprameya Engineering (India) Private Limited ("the Company"), which comprise the balance sheet as at 31st March 2020, and the statement of Profit and Loss and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2020, and profit/loss and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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Key audit matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Reporting of key audit matters as per SA 701, Key Audit Matters are not applicable to the Company as it is an private company



Information other than the financial statements and auditors' report thereon

The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexures to Board's Report, Business Responsibility Report but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibility of Management for Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those Board of Directors are also responsible for overseeing the company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.



As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- > Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- > Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls
- > Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- > Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern
- > Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

- 1 As required by the Companies (Auditor's Report) Order, 2016 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013 is not applicable to this company.



2 As required by Section 143 (3) of the Act, we report that:

- a) we have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
- c) The Balance Sheet, the Statement of Profit and Loss, and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.
- d) In our opinion, the aforesaid standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- e) On the basis of the written representations received from the directors as on 31st March, 2019 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2019 from being appointed as a director in terms of Section 164 (2) of the Act.
- f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure - A".
- g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
 - > The Company does not have any pending litigations which would impact its financial position.
 - > The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - > There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.

Place : AHMEDABAD

Date : 31.10.2020



FOR JITENDRA A PATEL & CO
CHARTERED ACCOUNTANTS

Jitendra A Patel

(JITENDRA A PATEL)

PROPRIETOR

FRN.: -104283W

M.NO.: -033543

UDIN :20033543AAAAGD6422

“Annexure A” to the Independent Auditor’s Report of even date on the Standalone Financial Statements of Aprameya Engineering (India) Pvt Ltd.

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 (“the Act”)

We have audited the internal financial controls over financial reporting of Aprameya Engineering (India) Private Limited (“the Company”) as of March 31, 2020 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

Management’s Responsibility for Internal Financial Controls

The Company’s management is responsible for establishing and maintaining internal financial controls based on “the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company’s policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors’ Responsibility

Our responsibility is to express an opinion on the Company’s internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the “Guidance Note”) and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor’s judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company’s internal financial controls system over financial reporting.



Meaning of Internal Financial Controls Over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2019, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

Place : AHMEDABAD
Date : 31.10.2020



FOR, JITENDRA A PATEL & CO
CHARTERED ACCOUNTANTS
Jitendra A. Patel
(JITENDRA A PATEL)
PROPRIETOR
FRN.:-104283W
M.NO.:-033543
UDIN :20033543AAAAGD6422

APRAMEYA ENGINEERING (INDIA) PVT LTD

Balance Sheet as at 31 March, 2020

	Particulars	Notes No.	31.03.2020 Amount	31.03.2019 Amount
A	EQUITY AND LIABILITIES			
1	Shareholders' funds			
	(a) Share capital	2.01	200,000	200,000
	(b) Reserves and surplus	2.02	3,465,529	3,704,589
	(c) Money received against share warrants		-	-
			3,665,529	3,904,589
2	Share application money pending allotment		-	-
3	Non-current liabilities			
	(a) Long-term borrowings	2.03	490,000	-
	(b) Deferred tax liabilities (net)	2.04	68,672	63,111
	(c) Other long-term liabilities		-	-
	(d) Long-term provisions		-	-
			558,672	63,111
4	Current liabilities			
	(a) Short-term borrowings		-	-
	(b) Trade payables	2.05	312,568	312,568
	(c) Other current liabilities	2.06	400,070	712,484
	(d) Short-term provisions	2.07	18,500	18,500
			731,138	1,043,552
	TOTAL EQUITY & LIABILITIES		4,955,340	5,011,252
B	ASSETS			
1	Non-current assets			
	(a) Fixed assets	2.08		
	(i) Tangible Assets		855,005	898,780
	(ii) Intangible Assets		-	-
	(iii) Capital Work in Progress		-	-
	(iv) Intangible Assets under development		-	-
			855,005	898,780
	(b) Non-current investments		-	-
	(c) Deferred tax assets (net)		-	-
	(d) Long-term loans and advances	2.09	-	-
	(e) Other non-current assets		-	-
2	Current assets			
	(a) Current investments		-	-
	(b) Inventories		-	-
	(c) Trade receivables	2.10	2,100,937	3,480,241
	(d) Cash and cash equivalents	2.11	1,654,537	178,647
	(e) Short-term loans and advances	2.12	344,861	453,584
	(f) Other current assets		-	-
			4,100,335	4,112,472
	TOTAL ASSETS		4,955,340	5,011,252
	ACCOUNTING POLICIES	1		
	NOTES TO ACCOUNTS	2		

Notes referred to above form an integral part of Balance Sheet

This is the Balance Sheet referred to in our Report of even date.

For, **JITENDRA A PATEL & CO**
CHARTERED ACCOUNTANTS

Jitendra Patel
(JITENDRA A PATEL)
PROPRIETOR
FRN.-:104283W
M.NO.-:033543
UDIN :20033543AAAAGD6422



APRAMEYA ENGINEERING (INDIA) PVT. LTD.

For and on behalf of board

Chetan Joshi
DIRECTOR

DIRECTOR
(CHETAN JOSHI)
DIN:-03056083

Saurabh Bhatt
DIRECTOR

DIRECTOR
(SAURABH BHATT)
DIN:-03071549

Place : AHMEDABAD

Date : 31.10.2020

Place : AHMEDABAD

Date : 31.10.2020

APRAMEYA ENGINEERING (INDIA) PVT LTD
Statement of Profit and Loss for the year ended 31 March, 2020

Particulars	Note No.	2019-20	2018-19
		Amount	Amount
A CONTINUING OPERATIONS			
1 Revenue from operations (gross)	2.14	-	1,597,800
2 Other income	2.15	2,618	13,544
3 Total revenue (1+2)		2,618	1,611,344
4 Expenses			
(a) Cost of materials consumed	2.16	-	-
(b) Purchases of stock-in-trade		-	-
(c) Changes in inventories of finished goods, WIP and stock-in-trade	2.17	-	-
(d) Employee benefits expense	2.18	-	689,880
(e) Finance costs	2.19	7,570	14,828
(f) Depreciation and amortisation expense		43,775	46,025
(g) Other expenses	2.20	149,983	708,591
Total expenses		201,327	1,459,324
5 Profit / (Loss) before exceptional and extraordinary items and tax(3 - 4)		(198,709)	152,020
6 Exceptional items		-	-
7 Profit / (Loss) before extraordinary items and tax (5 ± 6)		(198,709)	152,020
Extraordinary items			
9 Profit / (Loss) before tax (7 ± 8)		(198,709)	152,020
10 Tax expense:			
(a) Current tax expense for current year		-	-
(b) (Less): MAT credit (where applicable)		-	-
(c) Current tax expense relating to prior years		34,789	-
(d) Net current tax expense		34,789	-
(e) Deferred tax		5,561	6,853
		40,350	6,853
11 Profit / (Loss) from continuing operations (9 ± 10)		(239,060)	145,167
B DISCONTINUING OPERATIONS			
12.i Profit / (Loss) from discontinuing operations (before tax)		-	-
12.ii Add / (Less): Tax expense of discontinuing operations		-	-
(a) on ordinary activities attributable to the discontinuing operations		-	-
(b) on gain / (loss) on disposal of assets / settlement of liabilities		-	-
		-	-
13 Profit / (Loss) from discontinuing operations (12.i ± 12.ii)		-	-
C TOTAL OPERATIONS			
14 Profit / (Loss) for the year (11 ± 13)		(239,060)	145,167
15 Earning Per Equity Share			
(1) Basic	2.21	(11.95)	7.26
(1) Diluted	2.21	(11.95)	7.26

Significant Accounting policies and Notes Forming Part of Accounts

.1 & 2

For, **JITENDRA A PATEL & CO**

CHARTERED ACCOUNTANTS

Jitendra A. Patel

(JITENDRA A PATEL)

PROPRIETOR

FRN.:-104283W

M.NO.:-033543

UDIN :20033543AAAAGD6422

PLACE :- AHMEDABAD

DATE :- 31.10.2020



APRAMEYA ENGINEERING (INDIA) PVT. LTD.
For and on Behalf of Board

Chetan Joshi
DIRECTOR

DIRECTOR
(CHETAN JOSHI)
DIN:-03056083

Saurabh Bhatt
DIRECTOR

DIRECTOR
(SAURABH BHATT)
DIN:-03071549

PLACE :- AHMEDABAD

DATE :- 31.10.2020

APRAMEYA ENGINEERING (INDIA) PVT LTD
Cashflow Statement For The Year Ended on 31st March, 2020

Particulars	31.03.2020	31.03.2019
A. Cash Flow From Operating Activities :		
Net Profit after tax and Extra Ordinary Items	(239,060)	145,167
Adjustment for : Tax Provision	-	-
Depreciation	43,775	46,025
Deferred Tax Liability	5,561	6,853
Add: Interest paid	7,570	14,828
Less: Interest Received	(2,618)	(13,544)
Operating profit before Working Capital Changes	(184,772)	199,329
Adjustments for,		
Debtors	1,379,304	(375,184)
Inventories	-	-
Loans & Advances and Other Current Assets	108,723	(67,996)
Trade Payables	-	(995,292)
Other Current Liabilities and Provisions	(312,414)	613,879
Less : Tax Paid	-	-
Cash Generated From Operations	990,842	(625,264)
B. Cash Flow From Investing Activities :		
Sale of Fixed Asset	-	-
Purchase of Fixed Assets	-	-
Interest Received	2,618	13,544
Purchase of investments	-	-
Sale of Investments	-	-
Loans & Advances, Deposits (asset)	-	-
Net Cash Out Flow From Investing Activities	2,618	13,544
C. Cash Flow From Financing Activities :		
Issue of Equity Share Capital	-	-
Increase in Share Application money	-	-
Repayment of Share Application Money	-	-
Repayment of Unsecured Loan	-	-
Unsecured Loan from Relative	490,000	-
Secured Loan	-	-
Dividend Paid	-	-
Dividend Distribution Tax	-	-
Interest Paid	(7,570)	(14,828)
Loans Repaid	-	-
Net Cash Out Flow From Financing Activities	482,430	(14,828)
Net Cash flow from all activities(A+B+C)	1,475,890	(626,548)
Opening Balance of Cash and Cash Equivalent	178,647	805,195
Closing Balance of Cash and Cash Equivalent	1,654,537	178,647
Net Decrease in Cash & Cash Equivalents	1,475,890	(626,548)

FOR, **JITENDRA A. PATEL & CO**
Chartered Accountants

Jitendra A. Patel

(**JITENDRA A. PATEL**)
PROPRIETOR
FRN.: -104283W
M.NO.: -033543
UDIN :20033543AAAAGD6422



APRAMEYA ENGINEERING (INDIA) PVT. LTD.

For and on behalf of board

Chetan Joshi
DIRECTOR

DIRECTOR
(CHETAN JOSHI)
DIN:-03056083

APRAMEYA ENGINEERING (INDIA) PVT. LTD.

Saurabh Bhatt
DIRECTOR

DIRECTOR
(SAURABH BHATT)
DIN:-03071549

Place : AHMEDABAD
Date : 31.10.2020

Place : AHMEDABAD
Date : 31.10.2020

APRAMEYA ENGINEERING (INDIA) PVT LTD

Notes Forming Integral Part of the Balance Sheet as at 31st March, 2020

2.01 Share Capital

Particulars	2019-20	2018-19
a) Authorized Capital		
100000 Equity shares of Rs. 10 each	1,000,000	1,000,000
	1,000,000	1,000,000
b) Issued ,Subscribed & Paid Up Capital.		
Paid up Share Capital by Company		
20000 Equity shares of Rs. 10 each, Fully paid up	200,000	200,000
Total in `	200,000	200,000

The reconciliation of the number of shares outstanding as at 31.03.2020 and 31.03.2019 is set out below:

Particulars	2019-20	2018-19
Number of shares outstanding at the beginning	20,000	20,000
Add: Shares issued during the year	-	-
Less : Share bought back	-	-
Number of shares outstanding at the end	20,000	20,000

The details of shareholder holding more than 5% shares as at 31.03.2020 is set out below :

Particulars	No. of Shares as at 31.03.2020	% of Shares held as at 31.03.2020	No. of Shares as at 31.03.2019	% of Shares held as at 31.03.2019
Archana C Joshi	2,000	10%	2,000	10%
Chetan M Joshi	8,000	40%	8,000	40%
Pooja S Bhatt	2,000	10%	2,000	10%
Saurabh K Bhatt	8,000	40%	8,000	40%

2.02 Reserve & Surplus

Particulars	2019-20	2018-19
1) Surplus (Profit & Loss Account)		
Balance brought forward from previous year	3,704,589	3,559,422
Less: Tax on Regular Assessment Paid	-	-
Add: Profit for the period	(239,060)	145,167
Total in `	3,465,529	3,704,589

2.03 Long Term Borrowings

Particulars	2019-20	2018-19
a) Term Loan	-	-
b) Loans & Advances From Directors/Relative & Other Parties	490,000	-
Total in `	490,000	-



APRAMEYA ENGINEERING (INDIA) PVT LTD

Notes Forming Integral Part of the Balance Sheet as at 31st March, 2020

2.04 Differed Tax Liability (net)

Particulars	2019-20	2018-19
DTA/DTL due to Timing Difference in Depreciation	68,672	63,111
Total in `	68,672	63,111

2.05 Trades Payable

Particulars	2019-20	2018-19
a) Total outstanding dues of MSME		
b) Total outstanding dues of creditors other than MSME	312568	312568
Total in `	312,568	312,568

2.06 Other Current Liabilities

Particulars	2019-20	2018-19
A) Current Maturities of Long Term Debt		
B) Other Payables		
a) Unpaid directors Remuneration	400,070	400,000
b) Service Tax Payable	-	-
c) SBC Payable	-	-
d) KKC Payable	-	-
e) TDS Payable		9,880
f) GST Payable		287,604
g) Unpaid Vakil Fees	-	-
h) Unpaid Accounting charges		15,000
Total in `	400,070	712,484

2.07 Short Term Provision

Particulars	2019-20	2018-19
a) Provision for employee benefit		
Salary payable	-	-
Employees professional tax payable	-	-
b) Other provision		
Unpaid Audit Fees	18,500	18,500
Provision for Income Tax	-	-
Total in `	18,500	18,500



APRAMEYA ENGINEERING (INDIA) PVT LTD

Notes Forming Integral Part of the Balance Sheet as at 31st March, 2020

2.08 Fixed Asset

Fixed Assets

Sr. No	Particulars	Rate	Gross Block			Depreciation			Net Block	
			01.04.2019	Addition during the year	Deduction during the year	31.03.2020	Addition during the year	Deduction during the year	31.03.2020	WDV as on 31.03.2020
A	<u>Tangible Assets</u>									
	A Office Building	4.87%	1,165,270	-	-	1,165,270	43,770	-	310,268	898,772
	B Computer & Printer	63.16%	5,400	-	-	5,400	5	-	5,397	8
	SUB TOTAL (A)		1,170,670	-	-	1,170,670	43,775	-	315,665	898,780
B	<u>Intangible Assets</u>									
	SUB TOTAL (B)									
C	<u>Capital Work-in-progress</u>									
	SUB TOTAL (C)									
D	<u>Intangible Assets Under Development</u>									
	SUB TOTAL (D)									
	Total [A + B + C + D] (Current Year)		1,170,670	-	-	1,170,670	43,775	-	315,665	898,780
	Previous Year		1,170,670	-	-	1,170,670	46,025	-	271,890	944,805



APRAMEYA ENGINEERING (INDIA) PVT LTD
Notes Forming Integral Part of the Balance Sheet as at 31st March, 2020

2.09 Long Term Loans and Advances

Particulars	2019-20	2018-19
A. Capital Assets		
a) Secured, Considered Good :	-	-
b) Unsecured, Considered Good :	-	-
c) Doubtful	-	-
B. Security Deposit		
a) Secured, Considered Good :	-	-
b) Unsecured, Considered Good :	-	-
Balance with Govt. Parties	-	-
c) Doubtful	-	-
C. Loans & Advances to related parties	-	-
D. Other Loans & Advances		
Miscellaneous Expenditure (To the extent not w/off or adjusted)	-	-
Total	-	-

2.10 Trade Recievables

Particulars	2019-20	2018-19
A. Outstanding for more than six months		
a) Secured, Considered Good :	-	-
b) Unsecured, Considered Good :	2,100,937	1,353,937
c) Doubtful	-	-
B. Others		
a) Secured, Considered Good :	-	-
b) Unsecured, Considered Good :	-	2,126,304
c) Doubtful	-	-
Total	2,100,937	3,480,241

2.11 Cash & Cash Equivalent

Particulars	2019-20	2018-19
A. Cash-in-Hand		
a) Cash Balance	10,661	139,061
b) Petty Cash Balance	-	-
Sub Total (A)	10,661	139,061
B. Bank Balance		
a) In current accounts		
- Punjab National Bank - 0523	1,643,876	39,586
Sub Total (B)	1,643,876	39,586
Cheques on Hand	-	-
Sub Total (C)	-	-
Total [A + B + C]	1,654,537	178,647



APRAMEYA ENGINEERING (INDIA) PVT LTD

Notes Forming Integral Part of the Balance Sheet as at 31st March, 2020

2.12 Short Terms Loans and Advances

Particulars	2019-20	2018-19
A. Loans & Advances from related parties		
<u>a) Secured, Considered Good :</u>	-	-
<u>b) Unsecured, Considered Good :</u>	-	-
<u>c) Doubtful</u>	-	-
B. Security Deposits		
<u>a) Secured, Considered Good :</u>	-	-
<u>b) Unsecured, Considered Good :</u>	-	-
<u>c) Doubtful</u>	-	-
C. Advance Recoverable in cash or in kind or for value to be considered good		
a) Advance to Suppliers	-	-
b) Advance to Fixed Assets	-	-
c) Advance for Expenses	-	-
-Advances to Directors	-	-
d) Balance With Revenue Authorities	-	-
'- GST Department	908	
'- Income Tax Department	343,953	453,584
D. Others		
Miscellaneous Expenditure (To the Extent not W/Off or adjusted)	-	-
Total in `	344,861	453,584



APRAMEYA ENGINEERING (INDIA) PVT LTD

Notes Forming Part of the Statement of Profit & Loss as at 31st March, 2020

2.14 Revenue from operations

	Particulars	2019-20	2018-19
		Amount	Amount
(a)	Sale of products	-	-
(b)	Sale of services	-	1,597,800
(c)	Other operating revenues	-	-
		-	1,597,800
	<u>Less:</u>		
(d)	Excise duty	-	-
	Total	-	1,597,800

2.15 Other income

	Particulars	2019-20	2018-19
		Amount	Amount
(a)	Interest income	2,618	13,544
(b)	Commission income	-	-
(c)	Net gain on sale of:		
	current investments	-	-
	long-term investments	-	-
(d)	Adjustments to the carrying amount of investments - reversal of reduction in the carrying amount of:		
	current investments	-	-
	long-term investments	-	-
(e)	Net gain on foreign currency transactions and translation (other than considered as finance cost)	-	-
(f)	Discount and Waiver Income	-	-
(g)	other Income	-	-
	Total	2,618	13,544



APRAMEYA ENGINEERING (INDIA) PVT LTD

Notes Forming Part of the Statement of Profit & Loss as at 31st March, 2020

2.16 Cost of Material Consumed

Particulars	2019-20	2018-19
	Amount	Amount
Opening stock	-	-
Add: Purchase		
Amonium Naitrade Explosive	-	-
Diesel Purchase	-	-
Machinery Spare part Purchase	-	-
Tyres, Tube purchase	-	-
	-	-
Less: Closing stock	-	-
Total	-	-

2.17 Changes in inventories of finished goods, work-in-progress and stock-in-trade

Particulars	2019-20	2018-19
	Amount	Amount
<u>Inventories at the end of the year:</u>		
Finished goods	-	-
Work-in-progress	-	-
Stock-in-trade	-	-
	-	-
<u>Inventories at the beginning of the year:</u>		
Finished goods	-	-
Work-in-progress	-	-
Stock-in-trade	-	-
	-	-
Net (increase) / decrease	-	-

2.18 Employee benefits expense

Particulars	2019-20	2018-19
	Amount	Amount
Salary and Wages	-	654,280
Bonus	-	35,600
Total	-	689,880

2.19 Finance costs

Particulars	2019-20	2018-19
	Amount	Amount
(a) Interest expense on:		
(i) Borrowings	-	-
(ii) Trade payables	-	-
(iii) Others		
Interest on delayed payment of TDS	-	-
Interest on delayed payment of service tax	-	-
Bank Charges	7,570	14,828
(b) Other borrowing costs (Unsecured Loan)	-	-
Total	7,570	14,828



APRAMEYA ENGINEERING (INDIA) PVT LTD

Notes Forming Part of the Statement of Profit & Loss as at 31st March, 2020

2.20 Other expenses

Particulars	2019-20	2018-19
	Amount	Amount
AUDIT FEES EXP.	18,500	18,500
ACCOUNTING CHARGES		15,000
AUTO FARE EXP.		
COMMISSION EXP.		-
CONVEYANCE EXP.		9,587
COMPUTER AND SOFTWARE EXP	5,042	
DIRECTOR REMMUNERETION		400,000
DISCOUNT & KASAR		-
ELECTRICITY EXPENSE	291	390
GST REGISTRATION FEES		-
GST LATE FEES		500
GENERAL EXP.		
HOSPITALITY EXP.		
HOTEL EXP.		15,602
INCOME TAX VAKIL FEES	7,400	6,000
INSTALLATION CONTRACT EXP.		
KEY MEN INSURANCE EXP	102,250	102,250
MOBILE EXPENSE		11,275
MUNICIPAL TAX EXP		18,626
OFFICE EXP		9,853
PENALTY ON SERVICE TAX		-
PETROL EXP.		29,130
POSTAGE AND COURIER EXP.		19,465
PRILLIMINARY EXP w/O		-
ROC FILIING FEES	16,500	15,800
PROFESSIONAL TRAINING FEES		-
ROUND OFF		
SERVICE TAX VAKIL FEES		3,000
STATIONERY & PRINTING EXP.		9,163
TEA & REFRESHMENT EXP.		24,450
TRAVELLING EXP		-
Total	149,983	708,591

2.21 Earning Per Share

Particulars	2019-20	2018-19
	Amount	Amount
Profit After Tax	(239,059.62)	145,167
Weighted average no. of equity shares outstanding	20,000	20,000
Basic and Diluted Earning Per Share (Rs.)	(11.95)	7.26



APRAMEYA ENGINEERING (INDIA) PVT LTD
Notes Forming Part of the Statement of Profit & Loss as at 31st March, 2020

2.21.01 Related Party Disclosure as on 31/03/2019

Name of Related Party	Realtionship
SAURABH KISHORBHAI BHATT	Key Management Personnel
POOJA SAURABH BHATT	Key Management Personnel
CHETAN MOHAN JOSHI	Key Management Personnel
ARCHANA CHETAN JOSHI	Key Management Personnel

2.21.02 Transaction during the year with Related Party

Nature of Transaction	2019-20	2018-19
	Amount	Amount
Amount paid	3,877,177	3,877,177
Amount received	3,792,177	3,792,177
Total	7,669,354	7,669,354

2.21.03 Balances o/s 31.03.2019

Nature of Transaction	2019-20	2018-19
Balance of other key person	400,000	400,000
Total	400,000	400,000



APRAMEYA ENGINEERING (INDIA) PVT LTD

NOTES TO ACCOUNTS

1 SIGNIFICANT ACCOUNTING POLICY

A) BASIS OF ACCOUNTING AND PREPARATION OF FINANCIAL STATEMENTS

THE ACCOUNTS HAVE BEEN PREPARED ON THE HISTORICAL COST CONVENTION AND ON THE ACCOUNTING PRINCIPLES OF GOING CONCERN. ALL EXPENSES AND INCOME TO THE EXTENT ASCERTAINABLE WITH REASONABLE CERTAINTY, CONSIDERED PAYABLE AND RECEIVABLE RESPECTIVELY.

B) FIXED ASSETS & DEPRECIATION

FIXED ASSETS ARE DISCLOSED AT HISTORICAL COST & DEPRECIATION IS PROVIDED AS PER COMPANIES ACT 2013.

C) INVESTMENTS ARE VALUED AT COST. DIVIDEND AND INTEREST IF ANY IS ACCOUNTED FOR AS AND WHEN RECEIVED.

D) DEFERRED TAX IS RECOGNISED, SUBJECT TO CONSIDERATION OF PRUDENCE ON TIMING DIFFERENCES BETWEEN TAXABLE INCOME AND ACCOUNTING INCOME FOR THE PERIOD THAT IN ONE PERIOD AND ARE CAPABLE OF REVERSAL IN ONE OR MORE SUBSEQUENT PERIODS.

E) VALUATION OF STOCK:

RAW MATERIALS: AT COST
WORK IN PROCESS: AT COST
FINISHED GOODS: AT LOWER OF COST OR MARKET VALUE

2 IN THE OPINION OF THE BOARD, THE CURRENT ASSETS, LOANS AND ADVANCES WOULD IN THE ORDINARY COURSE OF BUSINESS REALISE THE AMOUNT STATED.

3 THE BALANCES OF SUNDRY DEBTORS, SUNDRY CREDITORS AND LOANS AND ADVANCES ARE SUBJECT TO CONFIRMATION. DUE ADJUSTMENT WILL BE MADE ON RECEIPTS THEIR OF IF NECESSARY.

4 REMMUNERETION TO AUDITOR:

PARTICULAR	2019-20	2018-19
AUDITOR REMMUNRETION	18500	17500

5 THE REMUNERATION TO DIRECTORS PAID/PROVIDED IN THE ACCOUNTS

PARTICULAR	2019-20	2018-19
DIRECTORS REMMUNERETION	400000	315000

6 EARNING PER SHARE

PARTICULAR	2019-20	2018-19
Net Profit after tax	(239060)	145167
No. of Equity share	20000	20000
Earning per share	(11.95)	7.26



7 RELATED PARTY DISCLOSURE

AS PER THE ACCOUNTING STANDARD ON RELATED PARTY DISCLOSURE: (AS-18) ISSUED BY THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA, THE RELATED PARTIES OF THE COMPANY ARE AS FOLLOWS.

Name(s) of the related party and nature of relationship	Nature of contracts/arrangement/transactions	Duration of the contracts / arrangement s/transactions	Salient terms of the contracts or arrangements or transactions including the value,	Date(s) of approval by the Board, if any:	Amount paid as advances, if any:
NIL					

8 AS REQUIRED BY THE NOTIFICATION NO. GSR 129(E) DATED 22-2-1999 ISSUED BY THE GOVT. OF INDIA, MINISTRY OF LAW, JUSTICE AND COMPANY AFFAIRS THE AMOUNT OUTSTANDING TO SMALL SCALE UNDERTAKINGS TO WHICH THE COMPANY OWES RS.1,00,000 AND ABOVE AND WHICH ARE OUTSTANDING IS NIL

9 DEFERRED TAX LIABILITY / (ASSETS) AS PER ACCOUNTING STANDARD - 22

PARTICULARS	2019-20 Amount
WDV AS PER COMPANIES ACT	855005
WDV AS PER INCOME TAX ACT	588316
DIFFERENCE IN WDV	266689
INCOME TAX RATE	26.00%
DEFER TAX LIABILITIES	68672

10 AS REQUIRED BY THE NOTIFICATION NO. GSR 129(E) DATED 22-2-1999 ISSUED BY THE GOVT. OF INDIA, MINISTRY OF LAW, JUSTICE AND COMPANY AFFAIRS THE AMOUNT OUTSTANDING TO SMALL SCALE UNDERTAKINGS TO WHICH THE COMPANY OWES RS.1,00,000 AND ABOVE AND WHICH ARE OUTSTANDING IS NIL

AS PER REPORT OF EVEN DATE ATTACHED WITH

For, **JITENDRA A PATEL & CO.** CHARTERED ACCOUNTANTS **ABRAMYA ENGINEERING (INDIA) PVT. LTD.** ON BEHALF OF THE BOARD OF DIRECTOR **ABRAMYA ENGINEERING (INDIA) PVT. LTD.**

Jitendra A. Patel
(JITENDRA A PATEL)

PROPRIETOR
FRN.:-104283W
M.NO.:-033543
UDIN :20033543AAAAGD6422

Chetan Joshi
DIRECTOR

DIRECTOR
(CHETAN JOSHI)
DIN:-03056083

Saurabh Bhatt
DIRECTOR
(SAURABH BHATT)
DIN:-03071549

Saurabh Bhatt
DIRECTOR

