Uquifa Mexico S.A. de C.V.

Balance Sheet as at 31'st MAR'2020

Particulars	***Note No***	***As at 31-03-2020 INR***	***As at 31-03-2019 INR***
I. EQUITY AND LIABILITIES			
(1) Shareholder's Funds			
(a) Share Capital	**1**		
(i) Equity Share Capital		13,37,93,113	13,37,93,113
(ii) Preference Share capital			
(b) Reserves and Surplus	**2**	68,32,08,237	97,45,49,384
Share application money/Warrant application money			
(2) Non-Current Liabilities			
(a) Long-Term Borrowings	**3**	-	-
(b) Defferred Tax Liabilities (Net)	**4**	(60,84,930)	2,38,29,622
(c) Other Long Term Liabilities	**5**	55,10,56,762	-
(d) Long Term Provisions	**6**	-	-
(3) Current Liabilities			
(a) Short-Term Borrowings	**7**		-
(b) Trade Payables	**8**	22,31,27,324	33,31,92,383
(c) Other Current Liabilities	**9**		-
(d) Short-Term Provisions	**10**	3,69,17,626	6,66,79,743
TOTAL		**1,62,20,18,131**	**1,53,20,44,245**
II.Assets			
(1) Non-current assets			
(a) Fixed assets			
(i) Tangible Assets	**11**	65,21,04,409	55,55,93,171
(ii) Intangible Assets			
(ii) Capital Work-In-Progress	**11**	6,78,27,799	14,31,23,611
(b) Non-Current Investments	**12**		-
(c) (i) Other Non-Current Assets	**13**		-
(ii) Long Term Loans and Advances	**14**		-
(2) Current Assets			
(a) Inventories	**15**	36,47,60,786	43,77,87,493
(b) Trade Receivables	**16**	35,69,11,442	29,73,47,876
(c) Cash and Bank Balances	**17**	9,35,71,122	(12,41,62,194)
(d) Short-Term Loans and Advances	**18**	8,68,42,573	22,23,54,288
(e) Other Current Assets	**19**		-
TOTAL		**1,62,20,18,131**	**1,53,20,44,245**
		-	

Summary of Significant Accounting Policies

The accomanying Notes are an Integral Part of the Financial Statements

Uquifa Mexico S.A. de C.V.

Profit and Loss Statement for the Year Ended 31st MAR'2020

Particulars	***Note No***	***CUMULATIVE PERIOD ENDED 31-03-2020 INR***	***CUMULATIVE PERIOD ENDED 31-03-2019 INR***
Revenue:			
Revenue from Operations	**20**	2,04,08,01,126	1,70,89,80,925
Other Income	**21**	3,06,79,437	4,79,49,661
TOTAL		**2,07,14,80,563**	**1,75,69,30,586**
Expenses:			
Cost of Materials Consumed	**22**	94,60,49,879	77,42,45,257
Changes in Inventories (Finished goods and WIP)	**23**	27,14,343	(6,64,12,441)
Employee Benefit Expenses	**24**	25,06,62,689	21,78,98,293
Other Operating Expenses	**25**	59,89,86,717	46,03,26,299
Administrative Expenses	**26**	15,85,31,278	15,21,13,117
Financial Costs	**27**	41,50,700	36,81,000
Depreciation and Amortization Expenses	**11**	10,11,28,762	8,57,34,017
TOTAL		**2,06,22,24,369**	**1,62,75,85,542**
Profit Before Tax		92,56,194	12,93,45,044
Tax Expense:			
(a) Current Tax		22,57,728	(44,63,441)
(b) Deferred Tax / Dividends		58,48,06,727	56,55,796
Profit After Tax		**(57,78,08,261)**	**12,81,52,689**

Summary of Significant Accounting Policies

The accomanying Notes are an Integral Part of the Financial Statements