

# YODHA MANUFACTURING & EQUIPMENTS PRIVATE LIMITED

No.25, Subramanyarkoil, 2nd Street Rajaji Nagar, Zamin Pallavaram, Chennai, Tamil Nadu - 600043

## BALANCE SHEET AS ON 31ST MARCH 2020

| Particulars                        | Notes | As at 31st March,<br>2020<br>Rs. |
|------------------------------------|-------|----------------------------------|
| <b>A EQUITY AND LIABILITIES</b>    |       |                                  |
| <b>1 Shareholders' Funds</b>       |       |                                  |
| (a) Share Capital                  | 1     | 21,95,000                        |
| (b) Reserves and Surplus           | 2     | 82,473                           |
| <b>2 Non-Current Liabilities</b>   |       |                                  |
| (a) Long-Term Borrowings           | 3     | 5,00,000                         |
| (b) Deferred Tax Liabilities (Net) |       | -                                |
| <b>3 Current Liabilities</b>       |       |                                  |
| (a) Trade Payables                 | 4     | 32,464                           |
| (b) Duties and Taxes               | 5     | 10,630                           |
| (c) Short-Term Provisions          | 6     | 1,82,620                         |
| (d) Other Current Liabilities      | 7     | 8,00,000                         |
|                                    |       | <b>38,03,187</b>                 |
| <b>B ASSETS</b>                    |       |                                  |
| <b>1 Non-Current Assets</b>        |       |                                  |
| (a) Fixed Assets                   |       |                                  |
| (i) Tangible Assets                | 8     | 11,45,515                        |
| (b) Deferred Tax Assets (Net)      |       | 199                              |
| <b>2 Current Assets</b>            |       |                                  |
| (a) Trade Receivables              | 9     | 16,73,971                        |
| (b) Cash and Cash Equivalents      | 10    | 5,45,055                         |
| (c) Short Term Loan and Advances   | 11    | 4,38,447                         |
|                                    |       | <b>38,03,187</b>                 |

For D.SANTHOSH & Co.,  
CHARTERED ACCOUNTANTS  
Firm No.017344S

D.SANTHOSH  
Partner  
UDIN:  
Place: Chennai  
Date: 29/09/2020

For and on behalf of the Board of Directors

G. Archana

Director

J. R. R. R.

Director



# YODHA MANUFACTURING & EQUIPMENTS PRIVATE LIMITED

## NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET

| Particulars  | As at 31 March,<br>2020<br>Rs. |
|--|--------------------------------|
| <b>1) Share Capital</b>  |                                |
| <b>(a) Authorised</b>  |                                |
| Equity Shares of Rs.10/- Each with Voting Rights               | 35,00,000                      |
| <b>(b) Issued, Subscribed and Paid up</b>                      |                                |
| Equity Shares of Rs.10/- Each with Voting Rights               | 21,95,000                      |
|  | <b>21,95,000</b>               |
| <b>2) Reserves and Surplus</b>                                 |                                |
| <b>(a) Surplus / (Deficit) in Statement of Profit and Loss</b> |                                |
| Opening Balance  |                                |
| Add: Profit / (Loss) for the Year                              | 82,473                         |
| <b>Closing balance</b>   | <b>82,473</b>                  |
| <b>3) Long Term Borrowings</b>                                 |                                |
| <b>Unsecured Loans</b>   |                                |
| Loan from Directors  | 5,00,000                       |
|  | <b>5,00,000</b>                |
| <b>4) Trade Payables</b>                                       |                                |
| DHL Express (India) Private Limited                            | 14,864                         |
| Srinivasan Selvaraj  | 17,600                         |
|  | <b>32,464</b>                  |
| <b>5) Duties and Taxes</b>                                     |                                |
| TDS Payable  | 1,943                          |
| GST Payable  | 8,687                          |
|  | <b>10,630</b>                  |
| <b>6) Short-Term Provisions</b>                                |                                |
| Income Tax Payable   | 29,176                         |
| Compliance Charges Payable                                     | 76,444                         |
| Audit Fee Payable  | 30,000                         |
| Salary Payable   | 47,000                         |
|  | <b>1,82,620</b>                |

|   |                  |
|---|------------------|
| <b>7) Other Current Liabilities</b>                 |                  |
| Advance Received from Customer                      | 8,00,000         |
|   | <b>8,00,000</b>  |
| <b>9) Trade Receivables</b>                         |                  |
| CBRE South Asia Private Limited                     | 75,083           |
| Instrumentation Engineers EA Limited                | 7,32,306         |
| M.R.Krishnamoorthy Co-operative Sugar Mills Limited | 16,225           |
| Sohar Operation and Maintenance Oman LLC            | 5,47,259         |
| Suez-Tractebel Operation and Maintenance Oman LLC   | 2,30,663         |
| Sundaram Industries Private Limited                 | 16,815           |
| Varun Beverages Limited                             | 55,620           |
|   | <b>16,73,971</b> |
| <b>10) Cash &amp; Cash Equivalents</b>              |                  |
| Axis Bank   | 5,45,055         |
|   | <b>5,45,055</b>  |
| <b>11) Short Term Loan and Advances</b>             |                  |
| Rental Advance                                      | 90,000           |
| GST Input   | 3,14,764         |
| Other Advances                                      | 23,755           |
| TDS Receivable                                      | 9,928            |
|   | <b>4,38,447</b>  |

**For D.SANTHOSH & Co.,**  
**CHARTERED ACCOUNTANTS**  
**Firm No.017344S**

**For and on behalf of the Board of Directors**

**D.SANTHOSH**  
**Partner**  
**UDIN:**  
**Place: Chennai**  
**Date: 29/09/2020**

*G. Aruna*  
**Director**

*J. R. R.*  
**Director**



# YODHA MANUFACTURING & EQUIPMENTS PRIVATE LIMITED

No.25, Subramanyarkoil, 2nd Street Rajaji Nagar, Zamin Pallavaram, Chennai, Tamil Nadu - 600043

## STATEMENT OF PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31st MARCH

| Particulars   | Notes | For the year ended<br>31st March, 2020<br>Rs. |
|---|-------|---|
| <b>A CONTINUING OPERATIONS</b>                            |       |   |
| 1 Revenue From Operations                                 |       | 46,44,846                                     |
| 2 Other Income  | 12    | 99,283  |
| <b>3 Total Revenue (1+2)</b>                              |       | <b>47,44,129</b>                              |
| <b>4 Expenses</b>   |       |   |
| (a) Cost of Materials Consumed                            |       | 7,04,058                                      |
| (b) Operational Expenses                                  |       | 5,22,628                                      |
| (c) Employee Benefits Expenses                            | 13    | 19,87,204                                     |
| (d) Finance Costs   | 14    | 40,650  |
| (e) Depreciation and Amortisation Expenses                | 8     | 1,61,130                                      |
| (f) Other Expenses  | 15    | 12,17,009                                     |
| <b>Total Expenses</b>                                     |       | <b>46,32,679</b>                              |
| <b>5 Profit / (Loss) Before Tax (3 - 4)</b>               |       | <b>1,11,450</b>                               |
| <b>6 Tax Expense:</b>                                     |       |   |
| Income Tax  |       | 29,176  |
| Add: Deferred Tax Liability                               |       | -   |
| Less: Deferred Tax Asset                                  |       | 199   |
| <b>Total Tax Expense</b>                                  |       | <b>28,977</b>                                 |
| <b>7 Profit / (Loss) From Continuing Operations (5-6)</b> |       | <b>82,473</b>                                 |

For D.SANTHOSH & Co.,  
CHARTERED ACCOUNTANTS  
Firm No.017344S

For and on behalf of the Board of Directors

**D.SANTHOSH**  
Partner  
UDIN:  
Place: Chennai  
Date: 29/09/2020

*G. Archana*  
Director

*J. R. R.*  
Director



# YODHA MANUFACTURING & EQUIPMENTS PRIVATE LIMITED

## NOTES TO PROFIT & LOSS ACCOUNT

| Particulars                           | For the year ended 31 March, |                  |
|---------------------------------------|------------------------------|------------------|
|                                       | 2020                         |                  |
|                                       | Rs.                          |                  |
| 12) <b>Other Income</b>               |                              |                  |
| Discounts Received                    |                              | 11,112           |
| Unrealized Foreign Exchange Gain      |                              | 88,171           |
|                                       |                              | <b>99,283</b>    |
| 13) <b>Employee Benefits Expenses</b> |                              |                  |
| Directors Remuneration                |                              | 8,88,160         |
| Salary - Employees                    |                              | 10,99,044        |
|                                       |                              | <b>19,87,204</b> |
| 14) <b>Finance Cost</b>               |                              |                  |
| Bank Charges                          |                              | 40,650           |
|                                       |                              | <b>40,650</b>    |
| 15) <b>Other Expenses</b>             |                              |                  |
| Advertisement Expenses                |                              | 18,000           |
| Audit Fees                            |                              | 30,000           |
| Administration Expenses               |                              | 3,74,937         |
| Bad Debts Written Off                 |                              | 72,494           |
| Commission Charges                    |                              | 1,695            |
| Communication Expenses                |                              | 15,036           |
| Compliance Charges                    |                              | 56,444           |
| Electricity Charges                   |                              | 17,771           |
| Loss on Account of Dispute            |                              | 1,00,000         |
| Miscellaneous Expenses                |                              | 12,080           |
| Printing and Stationery               |                              | 10,245           |
| Realized Loss on Foreign Exchange     |                              | 13,098           |
| Rent                                  |                              | 1,83,050         |
| Repair and Maintenance                |                              | 20,020           |
| Software Expense                      |                              | 18,000           |
| Travelling and Conveyance             |                              | 2,74,139         |
|                                       |                              | <b>12,17,009</b> |

For **D.SANTHOSH & Co.,**  
CHARTERED ACCOUNTANTS  
Firm No.017344S

For and on behalf of the Board of Directors

**D.SANTHOSH**  
Partner  
UDIN:  
Place: Chennai  
Date: 29/09/2020

*G. Archana*

Director



*J. Rosh*

Director

**YODHA MANUFACTURING & EQUIPMENTS PRIVATE LIMITED**

**STATEMENT OF FIXED ASSETS, AS ON 31ST MARCH 2020**

**Note - 8**

| Particulars            | Rate of Depreciation | Gross Block      |                           |                       |                  | Depreciation     |                 |                  | Net Block        |                  |
|------------------------|----------------------|------------------|---------------------------|-----------------------|------------------|------------------|-----------------|------------------|------------------|------------------|
|                        |                      | As on 01.04.2019 | Additions During the Year | Sales During the Year | As on 31.03.2020 | Up to 01.04.2019 | For the Year    | As on 31.03.2020 | As on 31.03.2019 | As on 31.03.2020 |
| Computer & Accessories | 63.16%               | -                | 59,194                    | -                     | 59,194           | -                | 34,981          | 34,981           | -                | 24,213           |
| Plant & Machinery      | 18.10%               | -                | 11,16,636                 | -                     | 11,16,636        | -                | 1,06,762        | 1,06,762         | -                | 10,09,874        |
| Furniture & Fittings   | 25.89%               | -                | 1,30,815                  | -                     | 1,30,815         | -                | 19,387          | 19,387           | -                | 1,11,428         |
| <b>TOTAL</b>           |                      | -                | <b>13,06,645</b>          | -                     | <b>13,06,645</b> | -                | <b>1,61,130</b> | <b>1,61,130</b>  | -                | <b>11,45,515</b> |

**For D.SANTHOSH & Co.,**  
**CHARTERED ACCOUNTANTS**  
**Firm No.017344S**

**D.SANTHOSH**  
**Partner**  
**UDIN:**  
**Place: Chennai**  
**Date: 29/09/2020**

**For and on behalf of the Board of Directors**

*G. Archana*

**Director**

*J. Prakash*

**Director**

