

MANUGRAPH AMERICAS INC.

BALANCE SHEET AS AT MARCH 31, 2021

Particulars	Note Ref.	As at 31st March, 2021 Rs.	As at 31st March, 2020 Rs.
I ASSETS			
1 Non-Current Assets			
(a) Fixed Assets			
(i) Property, Plants & Equipments			-
(ii) Capital Work-in-Progress		-	-
(iii) Intangible Assets			-
(iv) Intangible Assets Under Development			
		-	-
(b) Financial Assets			
(i) Investments		-	-
(ii) Loans		-	-
(iii) Other Financial Assets		-	-
Deferred Tax Assets (Net)		-	-
Other Non-Current Assets			-
Asset held for sale		-	-
		-	-
Total Non-current Assets		-	-
2 Current Assets			
Inventories		-	-
Financial Assets			
(a) Investments		-	-
(b) Trade Receivables		-	-
(c) Cash and cash equivalents	1	7,329,888.69	15,224,785.59
(d) Bank balances other than cash & cash eq.		-	-
(e) Loans		-	-
(f) Other Financial Assets		-	-
Other current assets		-	-
Total Current Assets		7,329,888.69	15,224,785.59
Assets held for sale	2	2,278,645.70	2,336,962.90
		9,608,534.39	17,561,748.49
TOTAL ASSETS		9,608,534.39	17,561,748.49
II EQUITY & LIABILITIES			
Equity			
(a) Equity share capital	3	607,640,952.45	607,640,952.45
(b) Other equity	4	-611,944,285.10	-604,347,116.32
Total equity		-4,303,332.65	3,293,836.13
Liabilities			
1 Non-Current Liabilities			
Financial Liabilities			
(i) Borrowings		-	-
(ii) Other Financial Liabilities		-	-
Other Non-current Liabilities		-	-
Provisions		-	-
Deferred Tax Liabilities (net)		-	-
Total Non-current Liabilities		-	-
2 Current Liabilities			
Financial Liabilities			
(a) Borrowings		-	-
(b) Trade Payables	6	1,217,237.83	1,248,390.50
(c) Other Financial Liabilities		-	-
Other Current Liabilities	7	1,606,665.73	1,647,785.00
Provisions	5	11,087,963.48	11,371,736.86
Total Current Liabilities		13,911,867.04	14,267,912.36
Total Liabilities		13,911,867.04	14,267,912.36
		9,608,534.39	17,561,748.49
TOTAL EQUITY AND LIABILITIES		9,608,534.39	17,561,748.49

MANUGRAPH AMERICAS INC. USA

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

Particulars	Note Ref	March 31, 2021 Rs.	March 31, 2020 Rs.
I Revenue from Operations			
II Other Income:	8	-	-
III Total Revenue (I + II)		-	-
IV Expenses:			
Cost of Materials Consumed			
Purchase of Stock-in-Trade			
Changes in inventories of finished goods work-in-progress and Stock-in-Trade			
Employee Benefit Expenses			
Finance Cost			
Depreciation & Amortisation			
Other Expenses	9	136,626.99	6,693,319.83
Total Expenses		136,626.99	6,693,319.83
V Profit Before exceptional and extraordinary items and Tax (III-IV)		-136,626.99	-6,693,319.83
VI Exceptional Items		-	
VII Profit Before extraordinary items and Tax		-136,626.99	-6,693,319.83
VIII Extraordinary Items		-	-
IX Profit Before Tax		-136,626.99	-6,693,319.83
1. Current Tax			
2. Deferred Tax		-	
X Tax Expense		-	-
XI Profit For the period from Continuing-Operations (IX-X)		-136,626.99	-6,693,319.83
XII Profit/(Loss) from discontinuing Operations		-	
XIII Tax Expense of discontinuing Operations		-	
XIV Profit/(Loss) from Discontinuing Operations after Tax		-	-
XV Profit For the period		-136,626.99	-6,693,319.83

Statement of Other Explanatory Notes

OTHER NOTES

1 Cash and Cash Equivalents

Particulars	As at 31 Mar, 2021		As at 31 Mar, 2020	
	(Rs)	(Rs)	(Rs)	(Rs)
Cash & Cash Equivalents				
i Bank balances				
With scheduled banks				
In current accounts	7,329,888.69		15,224,785.59	
		7,329,888.69		15,224,785.59
Total		7,329,888.69		15,224,785.59

2 Other Assets

Particulars	As at 31 Mar, 2021		As at 31 Mar, 2020	
	Non-current (Rs)	Current (Rs)	Non-current (Rs)	Current (Rs)
Unsecured - considered good				
Other assets	2,278,645.70		2,336,962.90	
Total	2,278,645.70	-	2,336,962.90	-

3 Share Capital

Particulars	As at 31 Mar, 2021		As at 31 Mar, 2020	
	Number	(Rs)	Number	(Rs)
Issued, Subscribed And Paid up Capital:				
Equity shares capital		220,718,377.45		220,718,377.45
Preferred stock capital		386,922,575.00		386,922,575.00
Total	-	607,640,952.45	-	607,640,952.45

4 Reserves & Surplus

Particulars	As at 31 Mar, 2021		As at 31 Mar, 2020	
	(Rs)	(Rs)	(Rs)	(Rs)
i Other Reserves				
General reserve				
Balance as per last Balance Sheet		83,110,247.55		83,110,247.55
		83,110,247.55		83,110,247.55
Foreign currency translation reserve				
Balance as per last Balance Sheet	5,679,636.60		5,833,655.87	
For the current year	-181,371.79		-154,019.27	
(including Tax benefit)				
		5,498,264.81		5,679,636.60
ii Surplus				
Balance as per last Balance Sheet	-647,753,681.47		-641,060,361.64	
Add :				
Profit for the year	-136,626.99		-6,693,319.83	
Less:				
Transfer to General Reserve	-		-	
Part payment to parent company	52,662,489.00		45,383,319.00	
Sub Total	52,662,489.00		45,383,319.00	
		-700,552,797.46		-693,137,000.47
Total Reserves & Surplus		-611,944,285.10		-604,347,116.32

5 Provisions

Particulars	As at 31 Mar, 2021		As at 31 Mar, 2020	
	Non-current (Rs)	Current (Rs)	Non-current (Rs)	Current (Rs)
Provision for Warranty		11,087,963.48		11,371,736.86
Total		11,087,963.48		11,371,736.86

6 Trade Payables

Particulars	As at 31 Mar, 2021		As at 31 Mar, 2020	
	(Rs)	(Rs)	(Rs)	(Rs)
Trade Payables				
Others	1,217,237.83		1,248,390.50	
Total		1,217,237.83		1,248,390.50

7 Other Liabilities

Particulars	As at 31 Mar, 2021		As at 31 Mar, 2020	
	Non-current (Rs)	Current (Rs)	Non-current (Rs)	Current (Rs)
Advances from Customers		1,662,602.81		1,705,153.67
Statutory liability		-55,937.08		-57,368.67
Total		1,606,665.73		1,647,785.00

8 Other Income

Particulars	2020-21		2019-20	
	(Rs)	(Rs)	(Rs)	(Rs)
Sundry credit balances appropriated				
Total		-		-

9 Other Expenses

Particulars	2020-21		2019-20	
	(Rs)	(Rs)	(Rs)	(Rs)
Sundry debit balances written off		-		-
Legal and professional fees		136,626.99		6,693,319.83
Total		136,626.99		6,693,319.83