

# MANUGRAPH AMERICAS INC.

## BALANCE SHEET AS AT MARCH 31, 2022

Particulars	Note Ref.	As at 31st March, 2022 Rs.	As at 31st March, 2021 Rs.
<b>I ASSETS</b>			
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		-	-
		-	-
<b>Total Non-current Assets</b>		-	-
2 Current Assets			
Inventories		-	-
Financial Assets			
(a) Investments		-	-
(b) Trade Receivables		-	-
(c) Cash and cash equivalents	1	3,366,593.31	7,329,888.69
(d) Bank balances other than cash & cash eq.		-	-
(e) Loans		-	-
(f) Other Financial Assets		-	-
Other current assets		-	-
<b>Total Current Assets</b>		3,366,593.31	7,329,888.69
Assets held for sale	2	-	2,278,645.70
		-	-
<b>TOTAL ASSETS</b>		3,366,593.31	9,608,534.39
<b>II EQUITY &amp; LIABILITIES</b>			
<b>Equity</b>			
(a) Equity share capital	3	607,640,952.45	607,640,952.45
(b) Other equity	4	-604,274,359.14	-611,944,285.10
<b>Total equity</b>		3,366,593.31	-4,303,332.65
<b>Liabilities</b>			
1 Non-Current Liabilities			
Financial Liabilities			
(i) Borrowings		-	-
(ii) Other Financial Liabilities		-	-
Other Non-current Liabilities		-	-
Provisions		-	-
Deferred Tax Liabilities (net)		-	-
<b>Total Non-current Liabilities</b>		-	-
2 Current Liabilities			
Financial Liabilities			
(a) Borrowings		-	-
(b) Trade Payables	6	-	1,217,237.83
(c) Other Financial Liabilities		-	-
Other Current Liabilities	7	-	1,606,665.73
Provisions	5	-	11,087,963.48
<b>Total Current Liabilities</b>		-	13,911,867.04
<b>Total Liabilities</b>		-	13,911,867.04
		-	-
<b>TOTAL EQUITY AND LIABILITIES</b>		3,366,593.31	9,608,534.39

# MANUGRAPH AMERICAS INC. USA

## Statement of Profit and Loss for the year ended March 31, 2022

Particulars	Note Ref	March 31, 2022 Rs.	March 31, 2021 Rs.
I Revenue from Operations			
II Other Income:	8	14,146,105.52	-
III Total Revenue (I + II )		<b>14,146,105.52</b>	<b>-</b>
IV <b>Expenses:</b>			
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	56,651.12	136,626.99
<b>Total Expenses</b>		<b>56,651.12</b>	<b>136,626.99</b>
V Profit Before exceptional and extraordinary items and Tax (III-IV)		14,089,454.40	-136,626.99
VI Exceptional Items			-
VII Profit Before extraordinary items and Tax		14,089,454.40	-136,626.99
VIII Extraordinary Items		-	-
IX Profit Before Tax		14,089,454.40	-136,626.99
1. Current Tax			
2. Deferred Tax			-
X Tax Expense		-	-
XI Profit For the period from Continuing-Operations (IX-X)		14,089,454.40	-136,626.99
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		<b>14,089,454.40</b>	<b>-136,626.99</b>

## Statement of Other Explanatory Notes

### OTHER NOTES

#### 1 Cash and Cash Equivalents

Particulars	As at 31 Mar, 2022		As at 31 Mar, 2021	
	(Rs)	(Rs)	(Rs)	(Rs)
<b>Cash &amp; Cash Equivalents</b>				
i Bank balances				
With scheduled banks				
In current accounts	3,366,593.31		7,329,888.69	
		3,366,593.31		7,329,888.69
<b>Total</b>		<b>3,366,593.31</b>		<b>7,329,888.69</b>

#### 2 Other Assets

Particulars	As at 31 Mar, 2022		As at 31 Mar, 2021	
	Non-current (Rs)	Current (Rs)	Non-current (Rs)	Current (Rs)
Unsecured - considered good				
Other assets			2,278,645.70	
<b>Total</b>	-	-	<b>2,278,645.70</b>	-

#### 3 Share Capital

Particulars	As at 31 Mar, 2022		As at 31 Mar, 2021	
	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
<b>Total</b>	-	<b>607,640,952.45</b>	-	<b>607,640,952.45</b>

#### 4 Reserves & Surplus

Particulars	As at 31 Mar, 2022		As at 31 Mar, 2021	
	(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	5,498,264.81		5,679,636.60	
For the current year	-39,502.44		-181,371.79	
( including Tax benefit )				
		5,458,762.37		5,498,264.81
ii <b>Surplus</b>				
Balance as per last Balance Sheet	-647,890,308.46		-647,753,681.47	
Add :				
Profit for the year	14,089,454.40		-136,626.99	
Less:				
Transfer to General Reserve	-		-	
Part payment to parent company	59,042,515.00		52,662,489.00	
Sub Total	59,042,515.00		52,662,489.00	
		-692,843,369.06		-700,552,797.46
<b>Total Reserves &amp; Surplus</b>		<b>-604,274,359.14</b>		<b>-611,944,285.10</b>

## 5 Provisions

Particulars	As at 31 Mar, 2022		As at 31 Mar, 2021	
	Non-current (Rs)	Current (Rs)	Non-current (Rs)	Current (Rs)
Provision for Warranty				11,087,963.48
<b>Total</b>		-		<b>11,087,963.48</b>

## 6 Trade Payables

Particulars	As at 31 Mar, 2022		As at 31 Mar, 2021	
	(Rs)	(Rs)	(Rs)	(Rs)
Trade Payables			1,217,237.83	
Others				
<b>Total</b>		-		<b>1,217,237.83</b>

## 7 Other Liabilities

Particulars	As at 31 Mar, 2022		As at 31 Mar, 2021	
	Non-current (Rs)	Current (Rs)	Non-current (Rs)	Current (Rs)
Advances from Customers				1,662,602.81
Statutory liability				-55,937.08
<b>Total</b>		-		<b>1,606,665.73</b>

## 8 Other Income

Particulars	2021-22		2020-21	
	(Rs)	(Rs)	(Rs)	(Rs)
Sundry credit balances appropriated	14,146,105.52			
<b>Total</b>		<b>14,146,105.52</b>		-

## 9 Other Expenses

Particulars	2021-22		2020-21	
	(Rs)	(Rs)	(Rs)	(Rs)
Sundry debit balances written off		56,651.12		-
Legal and professional fees				136,626.99
<b>Total</b>		<b>56,651.12</b>		<b>136,626.99</b>