

**Penta Auto Feeding India Limited**  
**Balance Sheet as on March 31, 2020**

(Amount in Rupees)

Sr. No.	Particulars	Note No.	As at March 31, 2020	As at March 31, 2019
	<b>ASSETS</b>			
(1)	<b>Non-Current Assets</b>			
	(a) Property, Plant and Equipment	4	272675	2,36,280
	(b) Other Intangible assets	5	282294	3,57,914
	(c) Other non-current assets	6	10000	35,000
	<b>Total Non-Current Assets</b>		<b>5,64,969</b>	<b>6,29,194</b>
(2)	<b>Current assets</b>			
	(a) Inventories	7	195527	18,53,281
	(b) Financial Assets			
	(i) Investments	8	7530	84,33,676
	(ii) Trade receivables	9	10172207	87,86,293
	(iii) Cash and cash equivalents	10	1280498	6,56,996
	(c) Other current assets	11	3308910	19,71,718
	<b>Total Current Assets</b>		<b>149,64,672</b>	<b>217,01,964</b>
	<b>TOTAL ASSETS</b>		<b>155,29,640</b>	<b>223,31,158</b>
	<b>EQUITY AND LIABILITIES</b>			
	<b>A. EQUITY</b>			
	(a) Equity Share capital	12	10000000	100,00,000
	(b) Other Equity	13	-19946227	-133,40,906
	<b>Total Equity</b>		<b>-9946227</b>	<b>-33,40,906</b>
1	<b>B. LIABILITIES</b>			
	<b>Current liabilities</b>			
	(a) Financial liabilities			
	(i) Trade payables	14	20481723	226,33,904
	(b) Other current liabilities	16	2283167	16,83,747
	(c) Provisions	17	2710978	13,54,413
	<b>Total Current Liabilities</b>		<b>25475868</b>	<b>256,72,064</b>
	<b>Total Liabilities</b>		<b>25475868</b>	<b>256,72,064</b>
	<b>TOTAL EQUITY AND LIABILITIES</b>		<b>155,29,640</b>	<b>223,31,158</b>

The accompanying notes are an integral part of the financial statements.

As per our report of even date attached

**For Anil Ashok & Associates**  
**Chartered Accountants**  
Registration No. 005177N

**For and on behalf of Board of Directors of**  
**Penta Auto Feeding India Limited**

**Krishnan Ranganathan**  
**Partner**  
Membership No. - 040300

**Shreevallabh Kabra**  
**Director**  
Din No: 00015415  
Mumbai | July 08, 2020

**Anand Kabra**  
**Director**  
Din No: 00016010  
Mumbai | July 08, 2020

**Amit R Bajaj**  
**Director**  
Din No: 03484653  
Mumbai | July 08, 2020

**Penta Auto Feeding India Limited**  
**Statement of Profit and Loss for the financial year ended March 31, 2020**

(Amount in Rupees)

Particulars	Notes No.	For the Year Ended March 31, 2020	For the Year Ended March 31, 2019
<b>Income</b>			
Revenue from operations	17	420,93,774	581,77,999
Other income	18	5,43,007	31,35,736
<b>Total Income</b>		<b>426,36,781</b>	<b>613,13,735</b>
<b>Expenses</b>			
Cost of sales	19	262,07,375	442,19,378
Finance cost	20	76,813	45,476
Depreciation and amortization	4&5	3,60,170	2,64,382
Other Expenses	21	225,97,743	163,69,276
<b>Total Expenses</b>		<b>492,42,102</b>	<b>608,98,511</b>
<b>Profit/(Loss) before tax</b>		<b>-66,05,321</b>	<b>4,15,223</b>
Tax expense:			
- Current tax		-	-
- Deferred tax		-	-
<b>Profit/(Loss) after tax</b>		<b>-66,05,321</b>	<b>4,15,223</b>
<b>Other Comprehensive Income</b>			
i) Items that will not be reclassified to profit or loss		-	-
ii) Income tax relating to items that will not be reclassified to profit or loss		-	-
<b>Total Comprehensive Income for the period (Comprising Profit (Loss) and Other Comprehensive Income for the period)</b>		<b>-66,05,321</b>	<b>4,15,223</b>
<b>Earnings Per Share</b>			
Basic and diluted	22	-6.61	0.42

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**Chartered Accountants**

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**Penta Auto Feeding India Limited**

**Krishnan Ranganathan**

**Partner**

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**Director**

Din No: 03484653  
Mumbai | July 08, 2020

**Penta Auto Feeding India Limited**  
**Cash Flow Statement**

(Amount in Rupees)

	Particulars	For the Year Ended March 31, 2020	For the Year Ended March 31, 2019
<b>A</b>	<b>Cash Flow from Operating Activities</b>		
	Net Profit Before Tax and Extraordinary items	(66,05,321)	4,15,223
	Adjustments for :		
	Other Income	-	-
	<b>Operating profit before working capital changes</b>	(66,05,321)	4,15,223
	Change in :		
	(Increase)/Decrease in Non current assets PPE	(36,394)	75,798
	(Increase)/Decrease in Other Current Assets Intangib	75,620	(3,50,498)
	(Increase)/ecrease in Other non-Current assets	25,000	(4,259)
	(Increase)/Decrease in Other current Assets	(13,37,192)	(10,33,043)
	Increase in Investments	84,26,146	91,91,181
	(Increase)/Decrease in Financial assets Loans		5,19,969
	(Increase)/Decrease in Trade Receivable	(13,85,914)	(82,43,182)
	(Increase)/Decrease in Inventory	16,57,754	(17,98,006)
	Proceeds from issue of Shares	-	-
	Increase/(Decrease) in Other Current Liabilities	5,99,420	(153,65,036)
	Increase/(Decrease) in Trade and other payables	(21,52,182)	169,67,554
	Increase/(Decrease) in Provisions	13,56,565	
	Cash generated from operations	6,23,503	3,75,700
	Direct taxes paid		-
	<b>Net Cash from Operating Activities</b>	<b>6,23,503</b>	<b>3,75,700</b>
<b>B</b>	<b>Cash Flow From Investing Activities</b>	-	-
	<b>Net Cash used in Investing Activities</b>	-	-
<b>C</b>	<b>Cash Flow from Financing Activities</b>		
	Proceeds/(Repayment) of borrowings		
	Interest (Net)	-	-
	<b>Net Cash from financing activities</b>	-	-
	<b>Net Cash used in Cash and Cash Equivalents (A+B+C)</b>	<b>6,23,503</b>	<b>3,75,700</b>
	Cash & Cash Equivalents (Opening balance)	6,56,995	2,81,295
	<b>Cash &amp; Cash Equivalents (Closing balance)</b>	<b>12,80,498</b>	<b>6,56,995</b>

The accompanying notes are an integral part of the financial statements.

As per our report of even date attached

**For Anil Ashok & Associates**  
Chartered Accountants  
Registration No. 005177N

**For and on behalf of Directors of  
Penta Auto Feeding India Limited**

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Director  
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