

Penta Auto Feeding India Limited

Balance Sheet

Sr. No.	Particulars	Note No.	As at March 31, 2021	As at March 31, 2020
	ASSETS			
(1)	Non-Current Assets			
	(a) Property, Plant and Equipment	3A	7,22,372	2,72,675
	(b) Other Intangible assets	3B	1,18,926	2,82,294
	(c) Other non-current assets	4	10,000	10,000
	Total Non-Current Assets		8,51,298	5,64,969
(2)	Current assets			
	(a) Inventories	5	2,13,022	1,95,527
	(b) Financial Assets			
	(i) Investments	6	51,35,153	7,530
	(ii) Trade receivables	7	7,14,38,382	1,01,72,207
	(iii) Cash and cash equivalents	8	1,466	12,80,498
	(c) Other current assets	9	50,55,814	33,08,910
	Total Current Assets		8,18,43,837	1,49,64,672
	TOTAL ASSETS		8,26,95,135	1,55,29,641
	EQUITY AND LIABILITIES			
	A. EQUITY			
	(a) Equity Share capital	10	1,00,00,000	1,00,00,000
	(b) Other Equity	11	-12,26,752	-1,99,46,227
	Total Equity		87,73,248	-99,46,227
	B. LIABILITIES			
1	Current liabilities			
	(a) Financial liabilities			
	(i) Trade payables	12	7,07,11,894	2,04,81,723
	(b) Other current liabilities	13	30,69,993	22,83,167
	(c) Provisions	14	1,40,000	27,10,978
	Total Current Liabilities		7,39,21,887	2,54,75,868
	Total Liabilities		7,39,21,887	2,54,75,868
	TOTAL EQUITY AND LIABILITIES		8,26,95,135	1,55,29,641

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

Anil Bhandari

Partner

Membership No. - 104644

Mumbai | May 21, 2021

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

Shreevallabh Kabra

Director

Din No: 00015415

Mumbai | May 21, 2021

Anand Kabra

Director

Din No: 00016010

Mumbai | May 21, 2021

Pierluigi Lino Mondati

Director

Din No: 07364325

Mumbai | May 21, 2021

Penta Auto Feeding India Limited
Statement of Profit and Loss
All figures in Rs

	Notes No.	For the Year Ended March 31, 2021	For the Year Ended March 31, 2020
Income			
Revenue from operations	15	11,66,78,997	4,20,93,774
Other income	16	4,60,700	5,43,007
Total Income		11,71,39,697	4,26,36,781
Expenses			
Cost of sales	17	8,43,19,047	2,62,07,376
Finance cost	18	23,606	76,813
Depreciation and amortization	3A&3B	3,17,154	3,60,170
Other Expenses	19	1,37,60,415	2,25,97,743
Total Expenses		9,84,20,222	4,92,42,102
Profit/(Loss) before tax		1,87,19,475	-66,05,321
Tax expense:			
- Current tax		-	-
- Deferred tax		-	-
Profit/(Loss) after tax		1,87,19,475	-66,05,321
Other Comprehensive Income			
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		-	-
Total Comprehensive Income for the period (Comprising Profit (Loss) and Other Comprehensive Income for the period)		1,87,19,475	-66,05,321
Earnings Per Share			
Basic and diluted	20	18.72	-6.61

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As per our report of even date attached

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Chartered Accountants

Registration No. 005177N

For and on behalf of Board of Directors of
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Anil Bhandari

Partner

Membership No. - 104644

Mumbai | May 21, 2021

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Pierluigi Lino Mondati

Director

Din No: 07364325

Mumbai | May 21, 2021

Penta Auto Feeding India Limited

Cash Flow Statement

All figures in Rs

Particulars		For the Year Ended 31, 2021	March For the Year Ended 31, 2020
A	Cash Flow from Operating Activities		
	Net Profit Before Tax and Extraordinary items	1,87,19,475	(65,05,321)
	Adjustments for :		
	Dividend Income		7,739
	Depreciation and amortisation	3,17,154	3,60,170
	Operating profit before working capital changes	1,90,36,629	(62,52,890)
	(Increase)/decrease in Other non-Current assets	-	25,000
	(Increase)/Decrease in Other current Assets	(17,46,904)	(13,37,192)
	(Increase)/Decrease in Financial assets Loans	-	-
	(Increase)/Decrease in Trade Receivable	(6,12,66,175)	(27,67,914)
	(Increase)/Decrease in Inventory	(17,495)	16,57,754
	Proceeds from issue of Shares	-	-
	Increase/(Decrease) in Other Current Liabilities	7,86,826	16,81,420
	Increase/(Decrease) in Trade and other payables	5,02,30,171	(21,52,180)
	Increase/(Decrease) in Provisions	(25,70,978)	13,56,565
	Cash generated from operations	44,52,074	(74,89,437)
	Direct taxes paid	-	-
	Net Cash from Operating Activities	44,52,074	(74,89,437)
B	Cash Flow From Investing Activities		
	Purchase of investments	(51,27,624)	-
	Purchase of Property plant and equipment	(6,03,483)	(2,40,845)
	Purchase of Intangible assets	-	(80,100)
	Sales of Investments	-	84,33,885
	Net Cash used in Investing Activities	(57,31,107)	81,12,940
C	Cash Flow from Financing Activities		
	Net Cash from financing activities		
	Net Cash used in Cash and Cash Equivalents (A+B+C)	(12,79,033)	6,23,503
	Cash & Cash Equivalents (Opening balance)	12,80,498	6,56,996
	Cash & Cash Equivalents (Closing balance)	1,466	12,80,498

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

Anil Bhandari
Partner
Membership No. - 104644
Mumbai | May 21, 2021

Shreevallabh Kabra
Director
Din No. 00015415
Mumbai | May 21, 2021

Anand Kabra
Director
Din No. 00018010
Mumbai | May 21, 2021

Pierluigi Lino Mondati
Director
Din No. 07364325
Mumbai | May 21, 2021

Penta Auto Feeding India Limited

Statement of changes in equity

All Figures in Rs

A Equity share capital	
Balance as at 1 April 2019	1,00,00,000
Changes in equity share capital during 2019-20	-
Balance as at 31 March 2020	1,00,00,000
Changes in equity share capital during 2020-21	-
Balance as at 31 March 2021	1,00,00,000

	Reserves & surplus		Equity instruments designated as FVTOCI	Total
	General reserve	Retained earnings		
Balance as on 01 April 2019		[1,33,40,906]	-	(1,99,46,227)
Profit for the year		(66,05,321)	-	1,87,19,475
Other comprehensive income (net of tax)				
Total comprehensive income for the year		(66,05,321)		1,87,19,475
Balance as on 31 March 2020		(1,99,46,227)		(1,99,46,227)
Profit/(Loss) for the year		1,87,19,475		1,87,19,475
Other comprehensive income (net of tax)				
Total comprehensive income for the year		1,87,19,475		1,87,19,475
Balance as on 31 March 2021		(12,26,752)		(12,26,752)

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

Anil Bhandari
 Partner
 Membership No. - 104644
 Mumbai | May 21, 2021

Shreevallabh Kabra
Shreevallabh Kabra
 Director
 Din No. 0015415
 Mumbai | May 21, 2021

Kabra A
Anand Kabra
 Director
 Din No: 00016010
 Mumbai | May 21, 2021

Pierluigi Lino Mondati
Pierluigi Lino Mondati
 Director
 Din No 07384325
 Mumbai | May 21, 2021


Penta Auto Feeding India Limited
Notes to financial statements
All figures in Indian Rupees


- 32 Company has considered the possible effects that may result from COVID-19 on the carrying amounts of assets, receivables, advances, property plant and equipment, etc. as well as liabilities accrued. In developing the assumptions relating to the possible future uncertainties in the economic conditions because of this pandemic, the Company has used internal and external information such as our current contract terms, financial strength of trade partners, investment profile, future business etc. Having reviewed the underlying data and based on current estimates the Company expects the carrying amount of these assets will be recovered and there is no significant impact on liabilities accrued. The impact of COVID-19 on the Company's financial statements may differ from that estimated as at the date of approval of these financial statements and the Company will continue to closely monitor any material changes to future economic conditions.
- 33 The previous year's figures have been re-grouped/re-classified, wherever necessary, to conform to current year's classification.

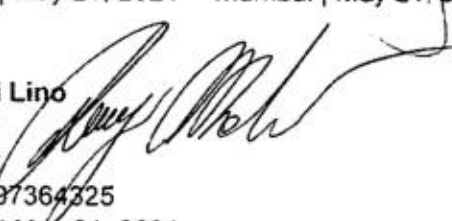
For Anil Ashok & Associates
Chartered Accountants
Registration No. 005177N

Anil Bhandari
Partner
Membership No: 104644
Mumbai | May 21, 2021

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


Shreevallabh Kabra
Director
Din No: 00015415
Mumbai | May 21, 2021


Anand Kabra
Director
Din No: 00016010
Mumbai | May 21, 2021


Pierluigi Lino
Mondati
Director
Din No: 87364325
Mumbai | May 21, 2021