

APIS PURE FOODSTUFF TRADING LLC

Office No: M02-9, Building Name: Key Business Group for Investment, Deira, Al Khabaisi, Dubai, UAE

Balance Sheet as at 31st March, 2020

Particulars	Note	As At March	As At March
		31.2020	31.2019
		Rs.	Rs.
ASSETS			
Current assets			
Financial assets			
Loan	1	68,526,787	-
Cash and cash equivalents	2	8,800,406	2,841,917
Trade receivables	3	10,216,006	47,944,327
Other current assets	4	-	11,231,590
TOTAL ASSETS		87,543,199	62,017,834
EQUITY AND LIABILITIES			
Equity			
Equity share capital	5	6,156,000	5,658,000
Other equity		45,742,983	37,963,300
Total equity		51,898,983	43,621,300
Non current liabilities			
Financial liability			
Borrowing	6	12,619,800	15,842,400
Total non-current liabilities		12,619,800	15,842,400
Current liabilities			
Financial liability			
Trade payables	7	5,291,120	2,554,134
Other Current Liabilities	8	17,733,296	-
Total current liabilities		23,024,416	2,554,134
Total liabilities		35,644,216	18,396,534
TOTAL EQUITY AND LIABILITIES		87,543,199	62,017,834

The Notes referred to above form an integral part of the Financial Statements



For APIS Pure Foodstuff Trading LLC

Vimal Anand
Vimal Anand
Managing Director

Place: Delhi

Date: 09-July-2020

APIS PURE FOODSTUFF TRADING LLC

Office No: M02-9, Building Name: Key Business Group for Investment, Deira, Al Khabaisi, Dubai, UAE

Statement of Profit and Loss for the period from April 01, 2019 to March 31, 2020

Particulars	Notes	March 31, 2020	March 31, 2019
		Rs.	Rs.
INCOME			
Revenue from operations	9	37,542,616	120,625,381
Other income	10	14,890,503	2,152,541
Total income		52,433,119	122,777,922
EXPENSES			
Cost of material consumed	11	29,176,488	86,806,140
Employee cost		464,920	2,283,600
Finance cost	12	662,543	104,636
Other expenses	13	14,349,485	7,530,575
		44,653,436	96,724,951
Profit before tax		7,779,683	26,052,971
Less: Tax expense		-	-
Profit for the period		7,779,683	26,052,971
Other Comprehensive Income for the year, net of tax		-	-
Total Comprehensive Income for the year		7,779,683	26,052,971

The Notes referred to above form an integral part of the Financial Statements



For APIS Pure Foodstuff Trading LLC

Vimal Anand
Managing Director

Place: Delhi
Date: 09-Jul-2020

APIS PURE FOODSTUFF TRADING LLC		
Notes on Financial Statements for the year ended 31st March, 2020		
Particulars	As At 31st March, 2020 Rs.	As At 31st March, 2019 Rs.
1 Loans		
Unsecured, considered good		
Skyway International Industries FZE	68,526,787	-
2 Cash & Cash Equivalent		
Cash-in-Hand	817,703	144,178
Balance with Banks		
ADCB AED Account	7,972,807	2,670,810
ADCB USD Account	9,896	26,929
	8,800,406	2,841,917
3 Trade receivables		
Sundry debtors	10,216,006	47,944,327
4 Other current assets		
Advance to suppliers	-	11,231,590
	-	11,231,590



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APIS PURE FOODSTUFF TRADING LLC

Notes on Financial Statements for the year ended 31st March, 2020

5. Equity

Share Capital

Particulars	As At 31st March, 2020		As At 31st March, 2019	
			Rs.	
Equity share capital				
Authorized share capital				
			Equity shares	
			Nos.	Rs.
Equity share of 300 (March 31, 2019) AED 1000.00 each			300	5,316,000
Increase/(decrease) during the year			-	-
At March 31, 2020			300	5,316,000
Issued, subscribed and paid up equity capital			Nos.	Rs.
Equity share of 300 (March 31, 2019) AED 1000.00 each			300	5,316,000
each issued and fully paid up			-	-
Increase/(decrease) during the year			-	-
At March 31, 2020			300	5,316,000
Terms/rights attached to equity shares				
The Company has only one class of equity share having a par value being of AED 1000 per share. Each shareholder of equity shares is entitled to one vote per share.				
Details of shareholders holding more than 5% shares in the Company				
Name of the Shareholder	As at March 31, 2020		As at March 31, 2019	
	Nos.	% holding in the class	Nos.	% holding in the class
Equity of Multi Options General Trading LLC	153	51%	153	51%
Equity of Apis India Ltd	147	49%	147	49%
Equity of Multi Options General Trading LLC		3,139,560		2,885,580
Equity of Apis India Ltd		3,016,440		2,772,420
		6,156,000		5,658,000



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APIS PURE FOODSTUFF TRADING LLC

Notes on Financial Statements for the year ended 31st March, 2020

APIS PURE FOODSTUFF TRADING LLC

Notes on Financial Statements for the year ended 31st March, 2020

Statement of Changes in Equity for the period ended March 31, 2020

Particulars	Equity share capital	Other equity	Total equity attributable to equity share holders of the company
		Reserves and surplus Retained earnings	
	Rs.	Rs.	Rs.
Balance as at April 01, 2019	5,658,000	37,963,300	43,279,300
Changes in equity for the period ended March 31, 201	-	7,779,683	7,779,683
Loss for the period ended March 31, 2018	6,156,000		
Balance as at March 31, 2019	6,156,000	45,742,983	51,058,983
6 Borrowing			
Unsecured Loans, considered good			
Borrowing from related party		-	-
Borrowing from unrelated party		12,619,800	15,842,400
		12,619,800	15,842,400
7 Trade payables			
Sundry Creditors		5,291,120	2,554,134
		5,291,120	2,554,134
8 Other Current Liabilities			
Advance from Suppliers		17,733,296	-
		17,733,296	-



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APIS PURE FOODSTUFF TRADING LLC

Notes on Financial Statements for the year ended 31st March, 2020

5. Equity

Share Capital

Particulars	As At 31st March, 2020		As At 31st March, 2019	
			Rs.	
Equity share capital				
Authorized share capital				
	Equity shares			
		Nos.		Rs.
Equity share of 300 (March 31, 2019) AED 1000.00 each		300		5,316,000
Increase/(decrease) during the year		-		-
At March 31, 2020		300		5,316,000
Issued, subscribed and paid up equity capital		Nos.		Rs.
Equity share of 300 (March 31, 2019) AED 1000.00 each		300		5,316,000
each issued and fully paid up		-		-
Increase/(decrease) during the year		-		-
At March 31, 2020		300		5,316,000

Terms/rights attached to equity shares

The Company has only one class of equity share having a par value being of AED 1000 per share. Each shareholder of equity shares is entitled to one vote per share.

Details of shareholders holding more than 5% shares in the Company

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Equity of Multi Options General Trading LLC		3,139,560		2,885,580
Equity of Apis India Ltd		3,016,440		2,772,420
		6,156,000		5,658,000



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APIS PURE FOODSTUFF TRADING LLC			
Notes on Financial Statements for the year ended 31st March, 2020			
APIS PURE FOODSTUFF TRADING LLC			
Notes on Financial Statements for the year ended 31st March, 2020			
Statement of Changes in Equity for the period ended March 31, 2020			
Particulars	Equity share capital	Other equity Reserves and surplus Retained earnings	Total equity attributable to equity share holders of the company
	Rs.	Rs.	Rs.
Balance as at April 01, 2019	5,658,000	37,963,300	43,279,300
Changes in equity for the period ended March 31, 201	-	7,779,683	7,779,683
Loss for the period ended March 31, 2018	6,156,000		
Balance as at March 31, 2019	6,156,000	45,742,983	51,058,983
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Unsecured Loans, considered good			
Borrowing from related party			
Borrowing from unrelated party		12,619,800	15,842,400
		12,619,800	15,842,400
7 Trade payables			
Sundry Creditors		5,291,120	2,554,134
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8 Other Current Liabilities			
Advance from Suppliers		17,733,296	-
		17,733,296	-



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APIS PURE FOODSTUFF TRADING LLC		
Notes on Financial Statements for the year ended 31st March, 2019	As At 31st March, 2020	As At 31st March, 2019
09 Revenue from operations		
Revenue from Product sales	37,542,616	120,625,381
	37,542,616	120,625,381
10 Other Income		
Gain on Exchange fluctuations	3,630,360	1,694,336
Trade Discount received	126,578	458,205
Commission received	8,660,649	-
Interest on loans	2,472,916	-
	14,890,503	2,152,541
11 Cost of material consumed		
Purchase	29,176,488	86,300,852
Freight Inward	-	266,497
Import Expenses	-	238,791
	29,176,488	86,806,140
12 Finance Cost		
Interest paid	662,543	-
Discounting charges	-	104,636
	662,543	104,636
13 Other Expenses		
Bank Charges	132,894	110,685
Certification fee	278,421	377,835
Commission paid	6,067,356	2,916,819
Exhibition expenses	3,661,242	871,028
Office expenses	3,545,275	3,254,208
Rent	456,480	-
Trade discounts	207,817	-
	14,349,485	7,530,575

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