

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, 2018

Particulars	Note	As At March 31,2018
		Rs.
ASSETS		
Current assets		
Financial assets		
Loan	2	28,35,200
Cash and cash equivalents	3	27,86,000
Trade receivables	4	2,62,42,924
Other current assets	5	58,93,273
TOTAL ASSETS		3,77,57,397
EQUITY AND LIABILITIES		
Equity		
Equity share capital	6	53,16,000
Other equity		1,19,10,329
Total equity		1,72,26,329
Non current liabilities		
Financial liability		
Borrowing	7	56,51,874
Total non-current liabilities		56,51,874
Current liabilities		
Financial liability		
Trade payables	8	1,48,79,194
Total current liabilities		1,48,79,194
Total liabilities		2,05,31,068
TOTAL EQUITY AND LIABILITIES		3,77,57,397

Significant Accounting Policies and Additional Informations

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

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

Place: Delhi
Date: 25-May-2018


Vimal Anand
 Managing Director

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, 2017 to March 31, 2018

Particulars	Notes	March 31, 2018
		Rs.
INCOME		
Revenue from operations	7	15,36,84,726
Other income	8	1,14,593
Total income		15,37,99,319
EXPENSES		
Cost of material consumed	9	13,93,88,227
Finance cost	11	4,01,599
Other expenses	13	20,99,164
		14,18,88,990
Profit before tax		1,19,10,329
Less: Tax expense		-
Profit for the period		1,19,10,329
Other Comprehensive Income for the year, net of tax		-
Total Comprehensive Income for the year		1,19,10,329

Significant Accounting Policies and Additional Informations

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

As per our separate report on even date

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

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

Place: Delhi

Date: 25-May-2018


Vimal Anand
Managing Director

APIS PURE FOODSTUFF TRADING LLC*Notes on Financial Statements for the year ended 31st March, 2018*

Particulars	As At 31st March, 2018
	Rs.
2 Loans	
Unsecured, considered good Key Business Group and Sky Way	<u>28,35,200</u>
3 Cash & Cash Equivalent	
Cash-in-Hand	62,020
Balance with Banks	
ADCB AED Account	26,01,200
ADCB USD Account	1,22,780
	<u>27,86,000</u>
4 Trade receivables	
Sundry debtors	<u>2,62,42,924</u>
5 Other current assets	
Advance to suppliers	58,93,273
	<u>58,93,273</u>

APIS PURE FOODSTUFF TRADING LLC

Notes on Financial Statements for the year ended 31st March, 2018

Share Capital

Particulars	As At 31st March, 2018	
	Rs.	
Equity share capital		
Authorized share capital		
	Equity shares	
	Nos.	Rs.
Equity share of 300 (March 31, 2018) AED 1000.00 each		
Increase/(decrease) during the year	-	-
At March 31, 2018	300	53,16,000
Issued, subscribed and paid up equity capital		
	Nos.	Rs.
Equity share of 300 (March 31, 2018) AED 1000.00 each		
each issued and fully paid up	-	-
Increase/(decrease) during the year	300	53,16,000
At March 31, 2018	300	58,16,000

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, 2018	
	Nos.	% holding in the class
Equity of Multi Options General Trading LLC	153	51%
Equity of Apis India Ltd	147	49%
Equity of Multi Options General Trading LLC		27,11,160
Equity of Apis India Ltd		26,04,840
		53,16,000

APIS PURE FOODSTUFF TRADING LLC

Notes on Financial Statements for the year ended 31st March, 2018

Statement of Changes in Equity for the period ended March 31, 2018

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, 2017	-	-	-
Changes in equity for the period ended March 31, 2018	53,16,000	1,19,10,329	1,72,26,329
Loss for the period ended March 31, 2018			
Balance as at March 31, 2018	53,16,000	1,19,10,329	1,72,26,329

5 Borrowing

Unsecured Loans, considered good
Borrowing from related party

56,51,874

56,51,874

6 Trade payables

Sundry Creditors

1,48,79,194

1,48,79,194

APIS PURE FOODSTUFF TRADING LLCNotes on Financial Statements for the year ended 31st March, 2018

7 Revenue from operations

Revenue from Product sales

15,36,84,726**15,36,84,726****8 Other Income**

Gain on Exchange fluctuations

1,14,593**1,14,593****9 Cost of material consumed**

Purchase

13,93,88,227**13,93,88,227****11 Finance Cost**

Interest paid

2,48,631

Discounting charges

1,52,968**4,01,599****13 Other Expenses**

Bank Charges

1,59,385

Commission paid

10,45,051

Exhibition expenses

1,33,950

Office expenses

7,60,778**20,99,164**