

FM HAMMERLE VERWALTUNGS GmbH

BALANCE SHEET AS AT 31ST MAR' 2021

Particulars	Sch. No.	2020-21	2020-21	2019-20	2019-20
		in Euro	Rs. In Lakh	in Euro	Rs. In Lakh
I. EQUITY AND LIABILITIES					
<u>1 Shareholder's Funds</u>					
(a) Share Capital		35,000.00	22.54	35,000.00	22.54
(b) Reserves and Surplus		(3,84,291.99)	-327.53	(3,83,770.92)	-285.35
(c) Money received against share warrants					
<u>2 Share Application money pending allotment</u>					
<u>3 Non-Current Liabilities</u>					
(a) Long-Term Borrowings					
(b) Deferred Tax Liabilities (Net)					
(c) Other Long Term Liabilities					
(d) Long Term Provisions					
<u>4 Current Liabilities</u>					
(a) Short-Term Borrowings		-	-	218.05	0.16
(b) Trade Payables		30,917.05	26.62	33,375.58	25.16
(c) Other Current Liabilities		3,46,960.18	298.73	3,56,673.91	268.88
(d) Short-Term Provisions					
Total Equity & Liabilities		28,585.24	20.36	41,496.62	31.40
II. ASSETS					
<u>1 Non-Current Assets</u>					
<u>(a) Fixed Assets</u>					
(i) Gross Block		2,00,000.00	150.88	2,00,000.00	150.88
(ii) Depreciation		1,73,333.34	132.17	1,60,000.01	120.62
(iii) Net Block		26,666.66	18.71	39,999.99	30.27
(b) Non-current investments					
(c) Deferred tax assets (net)					
(d) Long term loans and advances					
(e) Other non-current assets					
<u>2 Current Assets</u>					
(a) Current investments					
(b) Inventories					
(c) Trade receivables		-	-	-	-
(d) Cash and cash equivalents		-	-	-	-
(e) Short-term loans and advances		1,918.58	1.65	1,496.63	1.13
(f) Other current assets					
Total Assets		28,585.24	20.36	41,496.62	31.40

FM HAMMERLE VERWALTUNGS GmbH
PROFIT & LOSS STATEMENT FOR THE YEAR ENDED ON 31ST MAR'2021

		EURO	INR	EURO	INR
		2020-21	2020-21	2019-20	2019-20
I	Revenue from operations	28,234.72	24.47	25,728.08	20.27
II	Other Income	0.00	0.00	0.00	0.00
III	III. Total Revenue (I +II)	28,234.72	24.47	25,728.08	20.27
IV	Expenses:				
	Cost of materials consumed	0.00	0.00	0.00	0.00
	Purchase of Stock-in-Trade				
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	0.00	0.00	0.00	0.00
	Employee Benefit Expense	6,646.65	5.76	6,219.28	4.90
	Financial Costs	0.00	0.00	0.00	0.00
	Depreciation and Amortization Expense	13,333.33	11.56	13,333.33	6.65
	Other Administrative Expenses	7,025.81	6.09	4,306.50	3.39
	Total Expenses (IV)	27,005.79	23.41	23,859.11	14.95
V	Profit before exceptional and extraordinary items and tax	1,228.93	1.07	1,868.97	5.33
VI	Exceptional Items				
VII	Profit before extraordinary items and tax (V - VI)	1,228.93	1.07	1,868.97	5.33
VIII	Extraordinary Items				
IX	Profit before tax (VII - VIII)	1,228.93	1.07	1,868.97	5.33
X	Tax expense:				
	(1) Current tax	1750	1.52	1750	1.38
	(2) Deferred tax				
XI	Profit/(Loss) from the period from continuing operations	-521.07	-0.45	118.97	3.95
XII	Profit/(Loss) from discontinuing operations				
XIII	Tax expense of discounting operations				
XIV	Profit/(Loss) from Discontinuing operations (XII - XIII)	0.00	0.00	0.00	
XV	Profit/(Loss) for the period (XI + XIV)	-521.07	-0.45	118.97	3.95

Schedule : 1 Share Capital

Sr. No	Particulars	Euro		INR	
		2020-21	2020-21	2019-20	2019-20
1	AUTHORIZED CAPITAL Equity Shares of Rs. 10/- each. Redeemable cumulative Preference Shares of Rs. 100/- each Redeemable Non- cumulative Preference Shares of Rs. 100/- each Total				
2	ISSUED , SUBSCRIBED & PAID UP CAPITAL Equity Shares of Rs. 10/- each, Fully paid up * Add : forfeited Shares * Out of the above 49950000 Shares has been allotted to Vardhman Polytex Limited on 17.03.2011 on conversion of Preference shares to Equity Shares	35000	22.54	35000	22.54
	Total	35,000.00	22.54	35,000.00	22.54

Schedule : 2 Reserve & Surplus

Sr. No	Particulars	2020-21	2020-21	2019-20	2019-20
1	Capital Redemption Reserve	3325	2.86	3325	2.51
2	Capital Subsidy				
3	Securities Premium Reserve - Add - Less : Utilized for providing the Premium & Coupon Interest to FCCB holders				
4	Reserve for Bad & Doubtful debts				
5	Amalgamation Reserve				
6	General Reserve				
7	Foreign Currency Translation Reserve		-88.03		-45.94
8	Surplus (Profit & Loss Account)	-521.07	-0.45	118.97	3.95
	Balance brought forward from previous year	-3,87,095.92	-241.91	-387214.89	-245.86
	Total	(384291.99)	(327.53)	(383770.92)	(285.35)

Schedule : 3 Short Term Borrowings

Sr. No	Particulars	2020-21	2020-21	2019-20	2019-20
1	Loan Repayable on Demand - From Bank - From Other Parties	0	-	218.05	0.16
2	Loans & Advances From Related Parties				
	Total	-	-	218.05	0.16

Schedule : 4 Trades Payable

Sr. No	Particulars	2020-21	2020-21	2019-20	2019-20
	<u>-Sundry Creditors for Materiel/Supplies:</u>				
	Creditors for Goods	30917.05	26.62	33375.58	25.16
	Creditors for Expenses & Service	0	-		
	Total	30,917.05	26.62	33,375.58	25.16

Schedule : 5 Other Current Liabilities

Sr. No	Particulars	2020-21	2020-21	2019-20	2019-20
1	Misc. Liabilities	5960.72	5.13	15674.45	11.82
2	Central Sales Tax Payable	0	-	0	-
	Vardhman Polytex Limited (Holding Company and Ulimite holding Company)	340999.46	293.60	340999.46	257.07
	Total	3,46,960.18	298.73	3,56,673.91	268.88

Particulars	2020-21	2020-21	2019-20	2019-20
SCHEDULE 6 - FIXED ASSETS				
Gross block				
1. Trade Marks (Intangible Aseets)				
As on 01.04.2020	200000	150.88	200000	150.88
Addition before 30.09.2020				
Addition after 30.09.2020				
Adjustment(+)				
Adjustment(-)				
Sale				
Transfer to				
Transfer from				
As at 30.09.2020	200000	150.88	200000	150.88
Total				
As on 01.04.2020	200000	150.88	200000	150.88
Addition before 30.09.2020				
Addition after 30.09.2020				
Adjustment(+)				
Adjustment(-)				
Sale				
Transfer to				
Transfer from				
As at 31.03.2021	200000	150.88	200000	150.88

1. Trade Marks (Intangible Aseets)				
As on 01.04.2020	160000.01	120.62	146666.68	113.96
Depreciation during the year	13333.33	11.56	13333.33	6.65
Adjustment(+)				
Adjustment(-)				
Sale				
Transfer to				
Transfer from				
As at 31.03.2021	173333.34	132.17	160000.01	120.62
Total				
As on 01.04.2020	160000.01	120.62	146666.68	113.96
Depreciation during the year	13333.33	11.56	13333.33	6.65
Adjustment(+)				
Adjustment(-)				
Sale				
Transfer to				
Transfer from				
As at 31.03.2021	173333.34	132.17	160000.01	120.62
Net Block	26666.66	18.71	39999.99	30.27

Schedule : 7 Inventories

Sr. No	Particulars	2020-21	2020-21	2019-20	2019-20
1	Raw Material				
2	Work-in-Progress				
3	Finished Goods				
4	Stock-in-Trade				
	Total				

Schedule : 8 Trade Recievables

Sr. No	Particulars	2020-21	2020-21	2019-20	2019-20
1	<u>Outstanding for more than six months</u>				
	a) Secured, Considered Good :				
	b) Unsecured, Considered Good :				
	c) Doubtful				
	Total	0.00	-	0.00	-

Schedule : 9 Cash & Cash Equivalent

Sr. No	Particulars	2020-21	2020-21	2019-20	2019-20
1	Cash-in-Hand				
	Cash Balance				
	Petty Cash Balance				
	Sub Total (A)	0.00	0.00	0.00	0.00
2	Bank Balance				
		0	-	0	-
	Sub Total (B)	0.00	-	0.00	-
	Total [A + B + C]	0.00	0.00	0.00	0.00

Schedule :10 Short Terms Loans and Advances

Sr. No	Particulars	2020-21	2020-21	2019-20	2019-20
	<i>Advance Recoverable in cash or in kind or for value to be considered good</i>				
	Vat Refundable	1918.58	1.65	1496.63	1.13
	Total	1,918.58	1.65	1,496.63	1.13

Schedule : 11 Revenue from Operations

Sr. No	Particulars	2020-21	2020-21	2019-20	2019-20
1	Sale	28234.72	24.47	25728.08	20.27
	Total	28,234.72	24.47	25,728.08	20.27

Schedule : 12 Other Income

Sr. No	Particulars	2020-21	2020-21	2019-20	2019-20
1	Interest on FDR's				
2	Misc. Income	0	-	0	-
3	Other Receipts				
	Total	0.00	0.00	0.00	0.00

Schedule : 13 Cost of Material Consumed

Sr. No	Particulars	2020-21	2020-21	2019-20	2019-20
a)	CONSUMPTION OF RAW MATERIALS AND STORES				
1	Raw Material				
2	Incidental Expenses				
3	Stores & Consumables				
	Sub-total (a)				
	Sub-total (b)				
	Total				

Schedule : 14 Change in Inventories

Sr. No	Particulars	2020-21	2020-21	2019-20	2019-20
1	Opening Stock				
2	Closing Stock				
	Total	0.00	-	0.00	-

Schedule : 15 Employment Benefit Expenses

Sr. No	Particulars	2020-21	2020-21	2019-20	2019-20
1	Salaries	6646.65	5.76	6219.28	4.90
	Total	6,646.65	5.76	6,219.28	4.90

Schedule :16 Financial Cost

Sr. No	Particulars	2020-21	2020-21	2019-20	2019-20
1	Interest on Other loans				
2	Bank Charges				
3	Bank Gurantee Charges				
	Total	0.00	0.00	0.00	0.00

Schedule : 17 Depreciation & Amortised Cost

Sr. No	Particulars	2020-21	2020-21	2019-20	2019-20
1	Depreciation	13333.33	11.56	13333.33	6.65
2	Preliminary Expenses W/O				
	Total	13,333.33	11.56	13,333.33	6.65

Schedule : 18 Other Administrative & Selling Expenses

Sr. No	Particulars	2020-21	2020-21	2019-20	2019-20
1	Maintainance Expe				
2	Delivery Expense				
3	Postage & Telegram				
4	Rent				
5	Printing & Stationery				
6	Tax				
7	Rates & Taxes				
8	Bad debts write off				
9	Foreign currecnry losses				
10	Misc Expense				
11	Legal & Professional	6050	5.24	3930	3.10
12	Fair Exp				
13	Advertisement Exp				
14	Bank charges	975.81	0.85	376.5	0.30
15	Travelling & Conveyance	0	-	0	-
	Total	7,025.81	6.09	4,306.50	3.39