

**FM HAMMERLE VERWALTUNGS Gmbh**  
**BALANCE SHEET AS AT 31st MAR' 2020**

Particulars		Sch. No.	2019-20		2018-19		2017-18	
			in Euro	Rs. In Lakh	in Euro	Rs. In Lakh	in Euro	Rs. In Lakh
<b>I.</b>	<b>EQUITY AND LIABILITIES</b>							
<b>1</b>	<b>Shareholder's Funds</b>							
(a)	Share Capital		35,000.00	22.54	35,000.00	22.54	35,000.00	22.54
(b)	Reserves and Surplus		(383,770.92)	(285.35)	(383,889.89)	(298.15)	(383,965.57)	(314.25)
(c)	Money received against share warrants							
<b>2</b>	<b>Share Application money pending allotment</b>							
<b>3</b>	<b>Non-Current Liabilities</b>							
(a)	Long-Term Borrowings							
(b)	Deferred Tax Liabilities (Net)							
(c)	Other Long Term Liabilities							
(d)	Long Term Provisions							
<b>4</b>	<b>Current Liabilities</b>							
(a)	Short-Term Borrowings		218.05	0.16	-	-	-	-
(b)	Trade Payables		33,375.58	25.16	52,167.66	40.54	71,913.26	57.98
(c)	Other Current Liabilities		356,673.91	268.88	351,491.82	273.12	345,140.41	278.26
(d)	Short-Term Provisions							
	<b>Total Equity &amp; Liabilities</b>		<b>41,496.62</b>	<b>31.40</b>	<b>54,769.59</b>	<b>38.04</b>	<b>68,088.10</b>	<b>44.53</b>
<b>II.</b>	<b>ASSETS</b>							
<b>1</b>	<b>Non-Current Assets</b>							
(a)	<b>Fixed Assets</b>							
(i)	Gross Block		200,000.00	150.88	200,000.00	150.88	200,000.00	150.88
(ii)	Depreciation		160,000.01	120.62	146,666.68	113.96	133,333.35	107.50
(iii)	Net Block		<b>39,999.99</b>	<b>30.27</b>	<b>53,333.32</b>	<b>36.92</b>	<b>66,666.65</b>	<b>43.39</b>
(b)	Non-current investments							
(c)	Deferred tax assets (net)							
(d)	Long term loans and advances							
(e)	Other non-current assets							
<b>2</b>	<b>Current Assets</b>							
(a)	Current investments							
(b)	Inventories							
(c)	Trade receivables							
(d)	Cash and cash equivalents				363.04	0.28	139.82	0.11
(e)	Short-term loans and advances		1,496.63	1.13	1,073.23	0.83	1,281.63	1.03
(f)	Other current assets							
	<b>Total Assets</b>		<b>41,496.62</b>	<b>31.40</b>	<b>54,769.59</b>	<b>38.04</b>	<b>68,088.10</b>	<b>44.53</b>

**FM HAMMERLE VERWALTUNGS Gmbh**  
**PROFIT & LOSS STATEMENT FOR THE YEAR ENDED ON 31ST DEC'2019**

		EURO	INR	EURO	INR	EURO	INR
		2019-20	2019-20	2018-19	2018-19	2017-18	2017-18
I	Revenue from operations	25,728.08	20.27	24,140.60	19.52	24,195.48	18.25
II	Other Income	0.00	0.00	37.45	0.03	4,191.48	3.16
III	<b>III. Total Revenue (I +II)</b>	<b>25,728.08</b>	<b>20.27</b>	<b>24,178.05</b>	<b>19.55</b>	<b>28,386.96</b>	<b>21.41</b>
IV	<b>Expenses:</b>						
	Cost of materials consumed	0.00	0.00	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	0.00	0.00
	Employee Benefit Expense	6,219.28	4.90	6,016.36	0.00	5,861.38	4.42
	Financial Costs	0.00	0.00	0.00	0.00	0.00	0.00
	Depreciation and Amortization Expense	13,333.33	6.65	13,333.33	6.47	13,333.33	22.79
	Other Administrative Expenses	4,306.50	3.39	3,002.68	2.43	3,222.36	2.43
	<b>Total Expenses (IV)</b>	<b>23,859.11</b>	<b>14.95</b>	<b>22,352.37</b>	<b>8.90</b>	<b>22,417.07</b>	<b>29.64</b>
V	Profit before exceptional and extraordinary items and tax	<b>1,868.97</b>	<b>5.33</b>	<b>1,825.68</b>	<b>10.66</b>	<b>5,969.89</b>	<b>(8.23)</b>
VI	Exceptional Items						
VII	Profit before extraordinary items and tax (V - VI)	<b>1,868.97</b>	<b>5.33</b>	<b>1,825.68</b>	<b>10.66</b>	<b>5,969.89</b>	<b>(8.23)</b>
VIII	Extraordinary Items						
IX	Profit before tax (VII - VIII)	<b>1,868.97</b>	<b>5.33</b>	<b>1,825.68</b>	<b>10.66</b>	<b>5,969.89</b>	<b>(8.23)</b>
X	<b>Tax expense:</b>						
	(1) Current tax	1750	1.38	1750	1.42	1750	1.32
	(2) Deferred tax						
XI	Profit(Loss) from the period from continuing operations	<b>118.97</b>	<b>3.95</b>	<b>75.68</b>	<b>9.24</b>	<b>4,219.89</b>	<b>(9.55)</b>
XII	Profit/(Loss) from discontinuing operations						
XIII	Tax expense of discounting operations						
XIV	Profit/(Loss) from Discontinuing operations (XII - XIII)	<b>0.00</b>		<b>0.00</b>		<b>0.00</b>	
XV	Profit/(Loss) for the period (XI + XIV)	<b>118.97</b>	<b>3.95</b>	<b>75.68</b>	<b>9.24</b>	<b>4,219.89</b>	<b>(9.55)</b>

<b>Schedule : 1 Share Capital</b>			<b>Euro</b>	<b>INR</b>	<b>Euro</b>	<b>INR</b>	<b>Euro</b>	<b>INR</b>
<b>Sr. No</b>	<b>Particulars</b>		<b>2019-20</b>	<b>2019-20</b>	<b>2018-19</b>	<b>2018-19</b>	<b>2017-18</b>	<b>2017-18</b>
1	<b>AUTHORIZED CAPITAL</b> 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	<b>ISSUED , SUBSCRIBED &amp; PAID UP CAPITAL</b> Equity Shares of Rs. 10/- each, Fully paid up * Add : forefited Shares * Out of the above 49950000 Shares has been allotted to Vardhman Polytex Limited on 17.03.2011 on convesion of Preference shares to Equity Shares		35000	22.54	35000	22.54	35000	22.54
	<b>Total</b>		<b>35,000.00</b>	<b>22.54</b>	<b>35,000.00</b>	<b>22.54</b>	<b>35,000.00</b>	<b>22.54</b>

<b>Schedule : 2 Reserve &amp; Surplus</b>			<b>2019-20</b>	<b>2019-20</b>	<b>2018-19</b>	<b>2018-19</b>	<b>2017-18</b>	<b>2017-18</b>
<b>Sr. No</b>	<b>Particulars</b>							
1	Capital Redemption Reserve		3325	2.51	3325	2.58	3325	2.68
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			-45.94		-54.88		-61.83
8	Surplus (Profit & Loss Account)		118.97	3.95	75.68	9.24	4219.89	(9.55)
	Balance brought forward from previous year		-387214.89	-245.86	-387290.57	-255.10	-391510.46	-245.55
	<b>Total</b>		<b>(383770.92)</b>	<b>(285.35)</b>	<b>(383889.89)</b>	<b>(298.15)</b>	<b>(383965.57)</b>	<b>(314.25)</b>

<b>Schedule : 3 Short Term Borrowings</b>			<b>2019-20</b>	<b>2019-20</b>	<b>2018-19</b>	<b>2018-19</b>	<b>2017-18</b>	<b>2017-18</b>
<b>Sr. No</b>	<b>Particulars</b>							
1	<b>Loan Repayable on Demand</b> - From Bank - From Other Parties		218.05	0.16				
2	Loans & Advances From Related Parties							
	<b>Total</b>		<b>218.05</b>	<b>0.16</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Schedule : 4 Trades Payable**

Sr. No	Particulars	2019-20	2019-20	2018-19	2018-19	2017-18	2017-18
	<b><u>-Sundry Creditors for Materiel/Supplies:</u></b>						
	Creditors for Goods	33375.58	25.16	52167.66	40.54	71913.26	57.98
	Creditors for Expenses & Service						
	<b>Total</b>	<b>33,375.58</b>	<b>25.16</b>	<b>52,167.66</b>	<b>40.54</b>	<b>71,913.26</b>	<b>57.98</b>

**Schedule : 5 Other Current Liabilities**

Sr. No	Particulars	2019-20	2019-20	2018-19	2018-19	2017-18	2017-18
1	Misc. Liabilities	15674.45	11.82	10492.36	8.15	4140.95	3.34
2	Central Sales Tax Payable	0	-				
	Vardhman Polytex Limited ( Holding Company and Ulimite holding Company)	340999.46	257.07	340999.46	264.96	340999.46	274.92
	<b>Total</b>	<b>356,673.91</b>	<b>268.88</b>	<b>351,491.82</b>	<b>273.12</b>	<b>345,140.41</b>	<b>278.26</b>

Particulars	2019-20	2019-20	2018-19	2018-19	2017-18	2017-18
<b>SCHEDULE 6 - FIXED ASSETS</b>						
<b>Gross block</b>						
1. Freehold Land						
As on 01.04.2019						
Addition before 30.09.2019						
Addition after 30.09.2019						
Adjustment(+)						
Adjustment(-)						
Sale						
Transfer to						
Transfer from						
As at 31.03.2020						
2. Leasehold Land						
As on 01.04.2019						
Addition before 30.09.2019						
Addition after 30.09.2019						
Adjustment(+)						
Adjustment(-)						
Sale						
Transfer to						
Transfer from						
As at 31.03.2020						
3. Buildings (Including Roads)						
As on 01.04.2019						
Addition before 30.09.2019						
Addition after 30.09.2019						
Adjustment(+)						

Adjustment(-)  
 Sale  
 Transfer to  
 Transfer from  
 As at 31.03.2020

4. Plant & Machinery

As on 01.04.2019  
 Addition before 30.09.2019  
 Addition after 30.09.2019  
 Adjustment(+)  
 Adjustment(-)  
 Sale  
 Transfer to  
 Transfer from  
 As at 31.03.2020

**Particulars**

**FMH  
 Verwaltungs**

5. Furniture & Fixture

As on 01.04.2019  
 Addition before 30.09.2019  
 Addition after 30.09.2019  
 Adjustment(+)  
 Adjustment(-)  
 Sale  
 Transfer to  
 Transfer from  
 As at 31.03.2020

0

6. Vehicles

As on 01.04.2019  
 Addition before 30.09.2019  
 Addition after 30.09.2019  
 Adjustment(+)  
 Adjustment(-)  
 Sale  
 Transfer to  
 Transfer from  
 As at 31.03.2020

1. Trade Marks (Intangible Aseets)

As on 01.04.2019 200000 150.88 200000 150.88 200000 150.88  
 Addition before 30.09.2019  
 Addition after 30.09.2019  
 Adjustment(+)

Adjustment(-)						
Sale						
Transfer to						
Transfer from						
As at 31.03.2020	200000	150.88	200000	150.88	200000	150.88
<b>Total</b>						
As on 01.04.2019	200000	150.88	200000	150.88	200000	150.88
Addition before 30.09.2019						
Addition after 30.09.2019						
Adjustment(+)						
Adjustment(-)						
Sale						
Transfer to						
Transfer from						
As at 31.03.2020	<b>200000</b>	<b>150.88</b>	<b>200000</b>	<b>150.88</b>	<b>200000</b>	<b>150.88</b>



1. Trade Marks (Intangible Aseets)							
As on 01.04.2019	146666.68	113.96	133333.35	107.50	120000.02	84.71	
Depreciation during the year	13333.33	6.65	13333.33	6.47	13333.33	22.79	
Adjustment(+)							
Adjustment(-)							
Sale							
Transfer to							
Transfer from							
As at 31.03.2020	160000.01	120.62	146666.68	113.96	133333.35	107.50	
As on 01.04.2019	146666.68	113.96	133333.35	107.50	120000.02	84.71	
Depreciation during the year	13333.33	6.65	13333.33	6.47	13333.33	22.79	
Adjustment(+)							
Adjustment(-)							
Sale							
Transfer to							
Transfer from							
As at 31.03.2020	160000.01	120.62	146666.68	113.96	133333.35	107.50	
<b>Net Block</b>	<b>39999.99</b>	<b>30.27</b>	<b>53333.32</b>	<b>36.92</b>	<b>66666.65</b>	<b>43.39</b>	

**Schedule : 7 Inventories**

Sr. No	Particulars	Ytd Dec'19	Ytd Dec'19	2018-19	2018-19	2017-18	2017-18
1	Raw Material						
2	Work-in-Progress						
3	Finished Goods						
4	Stock-in-Trade						
	<b>Total</b>						

**Schedule : 8 Trade Recievables**

Sr. No	Particulars	Ytd Dec'19	Ytd Dec'19	2018-19	2018-19	2017-18	2017-18
1	<b>Outstanding for more than six months</b>						
	a) Secured, Considered Good :						
	b) Unsecured, Considered Good :						
	c) Doubtful						
	<b>Total</b>	<b>0.00</b>	<b>-</b>	<b>0.00</b>	<b>-</b>	<b>0.00</b>	<b>-</b>

**Schedule : 9 Cash & Cash Equivalent**

Sr. No	Particulars	Ytd Dec'19	Ytd Dec'19	2018-19	2018-19	2017-18	2017-18
1	<b>Cash-in-Hand</b>						
	Cash Balance						
	Petty Cash Balance						
	<b>Sub Total (A)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
2	<b>Bank Balance</b>						
		0	-	363.04	0.28	139.82	0.11
	<b>Sub Total (B)</b>	<b>0.00</b>	<b>-</b>	<b>363.04</b>	<b>0.28</b>	<b>139.82</b>	<b>0.11</b>
	<b>Total [ A + B + C ]</b>	<b>0.00</b>	<b>0.00</b>	<b>363.04</b>	<b>0.28</b>	<b>139.82</b>	<b>0.11</b>

**Schedule :10 Short Terms Loans and Advances**

Sr. No	Particulars	Ytd Dec'19	Ytd Dec'19	2018-19	2018-19	2017-18	2017-18
	<i>Advance Recoverable in cash or in kind or for value to be considered good</i>						
	Vat Refundable	1496.63	1.13	1073.23	0.83	1281.63	1.03
	<b>Total</b>	<b>1,496.63</b>	<b>1.13</b>	<b>1,073.23</b>	<b>0.83</b>	<b>1,281.63</b>	<b>1.03</b>

**Schedule : 11 Revenue from Operations**

Sr. No	Particulars	2019-20	2019-20	2018-19	2018-19	2017-18	2017-18
1	Sale	25728.08	20.27	24140.6	19.52	24195.48	18.25
	<b>Total</b>	<b>25,728.08</b>	<b>20.27</b>	<b>24,140.60</b>	<b>19.52</b>	<b>24,195.48</b>	<b>18.25</b>

**Schedule : 12 Other Income**

Sr. No	Particulars	2019-20	2019-20	2018-19	2018-19	2017-18	2017-18
1	Interest on FDR's						
2	Misc. Income	0	-	37.45	0.03	4191.48	3.16
3	Other Receipts						
	<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>37.45</b>	<b>0.03</b>	<b>4,191.48</b>	<b>3.16</b>

**Schedule : 13 Cost of Material Consumed**

Sr. No	Particulars	2019-20	2019-20	2018-19	2018-19	2017-18	2017-18
a)	<b>CONSUMPTION OF RAW MATERIALS AND STORES</b>						
1	Raw Material						
2	Incidental Expenses						
3	Stores & Consumables						
	Sub-total (a)						
	Sub-total (b)						
	<b>Total</b>						

**Schedule : 14 Change in Inventories**

Sr. No	Particulars	2019-20	2019-20	2018-19	2018-19	2017-18	2017-18
1	Opening Stock						
2	Closing Stock						
	<b>Total</b>	<b>0.00</b>	<b>-</b>	<b>0.00</b>	<b>-</b>	<b>0.00</b>	<b>-</b>

**Schedule : 15 Employment Benefit Expenses**

Sr. No	Particulars	2019-20	2019-20	2018-19	2018-19	2017-18	2017-18
1	Salaries	6219.28	4.90	6016.36		5861.38	4.42
	<b>Total</b>	<b>6,219.28</b>	<b>4.90</b>	<b>6,016.36</b>	<b>-</b>	<b>5,861.38</b>	<b>4.42</b>

**Schedule :16 Financial Cost**

Sr. No	Particulars	2019-20	2019-20	2018-19	2018-19	2017-18	2017-18
1	Interest on Other loans						
2	Bank Charges						
3	Bank Gurantee Charges						
	<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**Schedule : 17 Depreciation & Amortised Cost**

Sr. No	Particulars	2019-20	2019-20	2018-19	2018-19	2017-18	2017-18
1	Depreciation	13333.33	6.65	13333.33	6.47	13333.33	22.79
2	Preliminary Expenses W/O						
	<b>Total</b>	<b>13,333.33</b>	<b>6.65</b>	<b>13,333.33</b>	<b>6.47</b>	<b>13,333.33</b>	<b>22.79</b>

**Schedule : 18 Other Administrative & Selling Expenses**

Sr. No	Particulars	2019-20	2019-20	2018-19	2018-19	2017-18	2017-18
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 currecny losses						
10	Misc Expense						
11	Legal & Professional	3930	3.10	2460	1.99	2400	1.81
12	Fair Exp						
13	Advertisement Exp					93.13	0.07
14	Bank charges	376.5	0.30	338.68	0.27	529.23	0.40
15	Travelling & Conveyance	0	-	204	0.16	200	0.15
	<b>Total</b>	<b>4,306.50</b>	<b>3.39</b>	<b>3,002.68</b>	<b>2.43</b>	<b>3,222.36</b>	<b>2.43</b>