

YOGENDRA ENGINEERING
Balance Sheet as at 31st MARCH 2020
(All amounts in Indian ₹, unless otherwise stated)

	Note	As at 31/3/2020	As at 31/3/2019
ASSETS			
Non-current assets			
Property, plant and equipment	2	-	-
Other intangible assets		-	-
Financial assets			
(i) Other non current financial assets	3	-	-
Other tax assets	4	961,944	961,944
Other non-current assets	5		
Total non-current assets		961,944	961,944
Current assets			
Inventories	6	-	-
Financial assets			
(i) Trade receivables	7	-	-
(ii) Cash and cash equivalents	8	169,589	87,269
(iii) Loans	9	-	-
(iv) Other current financial assets		-	-
Other current assets	10	-	34,090
Total current assets		169,589	121,359
Total assets		1,131,533	1,083,303
EQUITY AND LIABILITIES			
Equity			
Equity share capital	11	1,131,533	1,083,303
Other equity			
Total equity		1,131,533	1,083,303
Liabilities			
Non-current liabilities			
Provisions	12	-	-
Total non-current liabilities		-	-
Current liabilities			
Financial liabilities			
(i) Borrowings	13	-	-
(ii) Trade payables	14	-	-
(iii) Other financial liabilities	15	-	-
Other current liabilities	16	-	-
Provisions	17	-	-
Current tax liabilities (net)	18	-	-
Total current liabilities		-	-
Total equity and liabilities		1,131,533	1,083,303

Significant accounting policies
The accompanying notes form an integral part of the financial statements

In terms of our report attached

For AJH & Co.
Chartered Accountants
Firm Registration No: 005302N

Ajay Jain
Partner
Membership No. 084096

Place : Delhi
Date 23rd June, 2020

S. Jais
PARTNER
SANSELY
GARG

Suman Minda
PARTNER
SUMAN
MINDA

YOGENDRA ENGINEERING**Statement of Profit and Loss for the year ended 31st MARCH 2020**

(All amounts in Indian ₹, unless otherwise stated)

	Note	Year Ended 31/3/2020	Year Ended 31/3/2019
Total Income			
Revenue from operations	19	-	-
Other income	20	-	-
Total income		-	-
Expenses			
Cost of materials consumed	21	-	-
Changes in inventory of finished goods and work-in-progress	22	-	-
Employee benefit expenses	23	-	-
Finance costs	24	-	-
Depreciation and amortization	25	-	-
Other expenses	26	1,770	64,208
Total expenses		1,770	64,208
Profit for the year before tax		(1,770)	(64,208)
Profit before tax		(1,770)	(64,208)
Income tax expense			
Current tax (including Minimum Alternate Tax)			
Deferred tax charge / (credit) [refer note 14]			
Tax Expense			
Profit for the year after tax		(1,770)	(64,208)
Other comprehensive income			
Items that will not be reclassified subsequently to profit or loss			
Remeasurements of defined benefit liability (asset)			
Income tax relating to items that will not be reclassified to profit or loss			
Other comprehensive income for the year, net of income tax			
Total comprehensive income for the year		(1,770)	(64,208)

Significant accounting policies

1

The accompanying notes form an integral part of the financial statements

In terms of our report attached

For AJH & Co.

Chartered Accountants

Firm Registration No: 905302N

FRN No. 005302N

NEW DELHI

Ajay Jain

Partner

Membership No. 084096

Place : Delhi

Date 23rd June, 2020

SANJEEV GARG PARTNER

SUMAN MINDA PARTNER

Notes forming part of the financial statements
(All amounts in Indian ₹, unless otherwise stated)

2 Property, plant and equipment and capital work-in-progress

A. Tangible Assets

	Note	Plant & equipment	Furniture & fixtures	Computer Hardware	Total (A)
Cost or deemed cost (gross carrying amount)					
Balance at 1 April 2016		-	-	-	-
Additions		-	-	-	-
Deductions/ Adjustments		-	-	-	-
Balance at 31 March 2019		-	-	-	-
Balance at 1 April 2017		-	-	-	-
Additions		-	-	-	-
Deductions/ Adjustments		-	-	-	-
Balance at 31 March 2020		-	-	-	-
Accumulated depreciation and impairment losses					
Balance at 1 April 2016		-	-	-	-
Depreciation for the year		-	-	-	-
Disposals		-	-	-	-
Balance at 31 March 2019		-	-	-	-
Balance at 1 April 2017		-	-	-	-
Depreciation for the year		-	-	-	-
Disposals		-	-	-	-
Balance at 31 March 2020		-	-	-	-
Carrying amounts (net)		-	-	-	-
At 1 April 2016		-	-	-	-
At 31 March 2019/ 1 April 2019		-	-	-	-
At 31 March 2020		-	-	-	-



Notes forming part of the financial statements
(All amounts in Indian ₹, unless otherwise stated)

	As at 31/3/2020	As at 31/3/2019
3 Other Non-current financial assets		
Security deposits	-	-
	-	-
	As at 31/3/2020	As at 31/3/2019
4 Other tax assets (net)		
Advance income tax (net of provision) / TDS	961,944	961,944
	961,944	961,944
	As at 31/3/2020	As at 31/3/2019
5 Other non-current assets		
Capital advances	-	-
	-	-
	As at 31/3/2020	As at 31/3/2019
6 Inventories (At lower of cost and net realisable value, unless otherwise stated)		
Raw materials	-	-
Finished goods	-	-
Work-in-progress	-	-
Stores & spares	-	-
Goods in transit	-	-
	-	-
	As at 31/3/2020	As at 31/3/2019
7 Trade receivables (Unsecured, considered good unless otherwise stated)		
Unsecured considered good		
Doubtful	-	-
Less: Provision for doubtful receivables	-	-
Other receivables	-	-
Unsecured considered good	-	-
	-	-
	As at 31/3/2020	As at 31/3/2019
8 Cash and cash equivalents		
- Balances with banks		
On current accounts	161,224	78,904
	161,224	78,904
- Cash on hand (including imprest)	8,365	8,365
	169,589	87,269



9 Loans	As at 31/3/2020	As at 31/3/2019
	-	-
Advances recoverable in cash or in kind	-	-
10 Other current assets	As at 31/3/2020	As at 31/3/2019
	-	34,090
Silver coin	-	34,090



Notes forming part of the financial statements
(All amounts in Indian ₹, unless otherwise stated)

	As at 31/3/2020	As at 31/3/2019
11 Equity share capital		
Partners Capital Account		
Ms. Suman Minda		
Opening Balance	32,021	56,805
Addition	-	-
Profit during the year	(683)	(24,784)
Drawings	-	-
	31,338	32,021
Sh. Sanjeev Garg		
Opening Balance	214,024	222,050
Addition	50,000	-
Profit during the year	(221)	(8,026)
Drawings	-	-
	263,803	214,024
Minda Industries Limited		
Opening Balance	837,258	868,656
Addition	-	-
Profit during the year	(866)	(31,398)
Drawings	-	-
	836,392	837,258
	<u>1,131,533</u>	<u>1,083,303</u>
	As at 31/3/2020	As at 31/3/2020
12 Long-term provisions		
Provision for employee benefits		
Gratuity (Refer note 39)	-	-
Compensated absences	-	-
	<u>-</u>	<u>-</u>
	As at 31/3/2020	As at 31/3/2020
13 Short-term borrowings		
Loans repayable on demand, (against hypothecation of car) from banks (secured)	-	-
	<u>-</u>	<u>-</u>
	As at 31/3/2020	As at 31/3/2020
14 Trade payables		
Trade payables	-	-
	<u>-</u>	<u>-</u>
	As at 31/3/2020	As at 31/3/2020
15 Other financial liabilities		
Interest accrued but not due on long term borrowings	-	-
Others	-	-
- Payable to employees	-	-
	<u>-</u>	<u>-</u>



	As at 31/3/2020	As at 31/3/2020
16 Other current liabilities		
Statutory dues	-	-
	-	-
	As at 31/3/2020	As at 31/3/2020
17 Short-term provisions		
Provision for employee benefits		
Gratuity (Refer note 39)	-	-
Compensated absences	-	-
Others		
Provision for warranty	-	-
	-	-
	As at 31/3/2020	As at 31/3/2020
18 Current tax liabilities (net)		
Provision for Income Tax (net of advance income tax)	-	-
	-	-



Notes forming part of the financial statements
(All amounts in Indian ₹, unless otherwise stated)

	As at 31/3/2020	As at 31/3/2019
19 Revenue from operations		
Sale of products	-	-
Finished goods	-	-
Other operating revenues	-	-
	-	-
	As at 31/3/2020	As at 31/3/2019
20 Other income		
Interest from FDR	-	-
Interest from UPCL	-	-
Discount Received	-	-
Provision for warranty rejection written back	-	-
	-	-
	As at 31/3/2020	As at 31/3/2019
21 Cost of materials consumed		
Raw materials (including purchased components and packing material consumed)	-	-
Opening inventories	-	-
Purchases	-	-
Closing inventories	-	-
Stock in trade consumed		
Traded Goods		
	As at 31/3/2020	As at 31/3/2019
22 Changes in inventories of finished goods, work in progress and stock in trade		
Inventories at the end of the year :	-	-
Work-in-progress	-	-
Finished goods (other than those acquired for trading)	-	-
Stock-in-trade (acquired for trading)	-	-
Inventories at the beginning of the year :	-	-
Work-in-progress	-	-
Finished goods (other than those acquired for trading)	-	-
Stock-in-trade (acquired for trading)	-	-
Net (increase) / decrease in stocks		
	As at 31/3/2020	As at 31/3/2019
23 Employee benefits expense		
Salaries, wages and bonus	-	-
Partners Salary	-	-
Gratuity	-	-
Contribution to provident and other funds (refer to note 39)	-	-
Staff welfare expense	-	-



	As at 31/3/2020	As at 31/3/2019
24 Finance costs		
Interest expense on borrowings	-	-
Other finance costs	-	-
25 Depreciation and amortisation	As at 31/3/2020	As at 31/3/2019
Depreciation on tangible fixed assets	-	-
Amortisation on intangible fixed assets	-	-
26 Other expenses	As at 31/3/2020	As at 31/3/2019
Cash discount	-	-
Bank / documentation charges	1,770	-
Other Manufacturing Expenses		
Stores and Spares	-	-
Power and Fuel	-	-
Manufacturing and others	-	-
Administrative Expenses		
Audit Fee	-	-
Rent Factory and Office	-	-
Rent Guest House	-	-
Printing and Stationery	-	-
Travelling and Conveyance	-	-
Communication	-	-
Legal and Professional	-	-
Fee and Subscription	-	20,000
Charity & Donation	-	-
Books and Periodical	-	-
Insurance	-	-
General Charges	-	(7,858)
Repairs to:	-	-
Plant and Machinery	-	-
Others	-	-
Freight and Forwarding	-	-
Business Promotion	-	-
Royalty	-	-
Security Expenses	-	-
Guest House Expenses	-	-
Loss on sale of fixed assets	-	-
Warranty Rejection Expenses	-	-
Miscellaneous - Sales Tax Expenses	-	52,066
	1,770	64,208

