



INDEPENDENT AUDITOR'S REPORT

To the Members of **Uniproducts Auto Private Limited**

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of **Uniproducts Auto Private Limited** formerly known as Uniproducts Kyoshin Private Limited ("the Company"), which comprise the balance sheet as at 31st March, 2021 and the statement of profit and loss for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information (herein after referred to as "Financial Statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March, 2021 and its loss for the year then ended.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Information other than financial statements and Auditor's Report thereon

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Director's Report, but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.



Management's Responsibility for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance, (changes in equity) and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board of Directors is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so. Those Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.



- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Report on Other Legal and Regulatory Requirements

As required by the Companies (Auditor's Report) Order, 2016 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the "Annexure A" statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

1. As required by Section 143(3) of the Act, we report that:
 - (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
 - (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
 - (c) The Balance Sheet, the Statement of Profit and Loss dealt with by this Report are in agreement with the books of account.
 - (d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.



- (e) On the basis of the written representations received from the directors as on 31st March, 2021 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2021 from being appointed as a director in terms of Section 164(2) of the Act.
- (f) Since the Company's turnover as per last audited financial statements is less than Rs. 50 Crores and its borrowings from banks and financial institutions at any time during the year is less than Rs. 25 Crores, the Company is exempted from getting an audit opinion with respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls vide notification dated June 13, 2017;
- (g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
- i. The Company does not have any pending litigations which would impact its financial position.
 - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - iii. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company

For D K Munjal & Associates
Chartered Accountants
Firm Registration Number: 023194N
UDIN: 21510229AAAAIA5404



D. K. Munjal
(Proprietor)
Membership Number: 510229
Place: New Delhi
Date: 22/07/2021

Annexure - A to the Independent Auditor's Report

Referred to in paragraph 1 under "Report on other Legal and Regulatory Requirements" section of the Independent Auditor's Report of even date to the members of Uniproducts Auto Private Limited on the Financial Statement for the Year ended 31st March, 2021

Re: Uniproducts Auto Private Limited ("the Company")

- (i) The Company has no fixed assets in its books of accounts therefore requirement of reporting of physical verification of Fixed Assets and verification of title deeds of Fixed Assets, in our opinion does not arise.
- (ii) As the Company has not purchased/sold goods during the year nor there is any opening stock, requirement of reporting of physical verification of stock or maintenance of inventory records, in our opinion does not arise.
- (iii) In our opinion and according to the information and explanations given to us, the Company has not granted any loans, secured or unsecured to companies, firms, Limited Liability Partnerships or other parties covered in the register maintained under section 189 of the Companies Act, 2013. Accordingly, the provisions of clause 3(iii)(a), (b) and (c) of the Order are not applicable to the Company and hence, not commented upon.
- (iv) In our opinion and according to the information and explanations given to us, there are no loans, investments, guarantees, and securities granted in respect of which provisions of section 185 and 186 of the Companies Act 2013 are applicable and hence, not commented upon.
- (v) In our opinion and according to the information and explanations given to us, the Company does not have accepted any deposits within the meaning of Section 73 to 76 or any other relevant provisions of the Act and the rules framed thereunder.
- (vi) To the best of our knowledge and as explained, the Central Government has not specified the maintenance of cost records under Section 148(1) of the Companies Act, 2013, for the products/services of the Company.
- (vii)(a) In our opinion and according to the information and explanations given to us, Company is regular in depositing undisputed statutory dues including provident fund, employees' state insurance, income-tax, duty of custom, value added tax, cess, goods and services tax and any other material statutory dues applicable to it.



According to the information and explanations given to us, no undisputed amounts payable in respect of provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess, goods & service tax were in arrears, as at 31 March 2021 for a period of more than six months from the date they became payable.

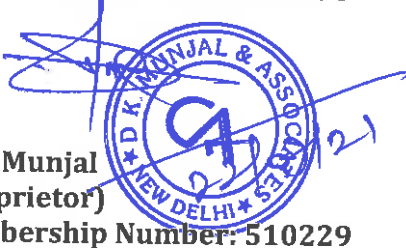
- (vii)(b) In our opinion and according to the information and explanations given to us, there are no dues of income tax, sales-tax, service tax, customs duty, value added tax and cess which have not been deposited on account of any dispute.
- (viii) In our opinion and according to the information and explanations given by the management, the Company has not defaulted in repayment of loans or borrowing to a financial institution, banks, government or dues to debenture holders.
- (ix) In our opinion and according to the information and explanations given by the management, the Company has not raised any money way of initial public offer/further public offer/debt instruments. Further the Company has not availed any term loan during the Year.
- (x) Based upon the audit procedures performed for the purpose of reporting the true and fair view of the financial statements and according to the information and explanations given by the management, we report that no fraud by the Company or no fraud/material fraud on the Company by the officers and employees of the Company has been noticed or reported during the year.
- (xi) Based upon the audit procedures performed and the information and explanations given by the management, the managerial remuneration (if any) has been paid or provided in accordance with the requisite approvals mandated by the provisions of section 197 read with Schedule V to the Companies Act;
- (xii) In our opinion, the Company is not a Nidhi company. Therefore, the provisions of clause 3(xii) of the order are not applicable to the Company and hence, not commented upon.
- (xiii) In our opinion, all transactions with the related parties are in compliance with section 177 and 188 of Companies Act, 2013 and the details have been disclosed in the Financial Statements as required by the applicable accounting standards.
- (xiv) Based upon the audit procedures performed and the information and explanations given by the management, the company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year under review. Accordingly, the provisions of clause 3 (xiv) of the Order are not applicable to the Company and hence not commented upon..
- (xv) Based upon the audit procedures performed and the information and explanations given by the management, the company has not entered into any non-cash transactions with directors or persons connected with him. Accordingly, the provisions of clause 3 (xv) of the Order are not applicable to the Company and hence not commented upon.



(xvi) In our opinion, the company is not required to be registered under section 45 IA of the Reserve Bank of India Act, 1934 and accordingly, the provisions of clause 3 (xvi) of the Order are not applicable to the Company and hence not commented upon.

For D K Munjal & Associates
Chartered Accountants
Firm Registration Number: 023194N
UDIN: 21510229AAAAIA5404

D. K. Munjal
(Proprietor)
Membership Number: 510229
Place: New Delhi
Date: 22/07/2021



Uniproducts Auto Private Limited
(Formerly Known as Uniporducts Kyoshin Private Limited)
CIN: U28999DL2014PTC271533
Balance Sheet As At 31 March, 2021

(Amount in Rs.)

Particulars		Note No.	As At 31 March, 2021	As At 31 March, 2020
I.	EQUITY AND LIABILITIES			
1	Shareholders' funds			
	(a) Share capital	4	40,00,000	40,00,000
	(b) Reserves and surplus	5	(39,83,973)	(26,57,781)
2	Current liabilities			
	(a) Trade payables	6	-	18,582
	(b) Other current liabilities	7	-	10,65,000
	TOTAL		16,027	24,25,801
II.	ASSETS			
1	Current assets			
	(a) Cash and cash equivalents	8	16,027	24,13,364
	(b) Short term loans and advances	9	-	12,437
	TOTAL		16,027	24,25,801

Summary of Significant Accounting Policies

The accompanying notes (1-19) are an integral part of the financial statements.

As per our Audit Report of Even Date Attached
For D K Munjal & Associates
Chartered Accountants
Firm Registration Number: 023194N

For and on Behalf of Board of
Uniproducts Auto Private Limited

D. K. MUNJAL
(Proprietor)
Membership No. 510229
Place: New Delhi
Date : 22 July 2021

UDN: 21510229AAAAA0A5404



Dr. Ashwan Kapur
(Director)
DIN: 00568432

Arun Kumar Seth
(Director)
DIN: 00794656

Uniproducts Auto Private Limited
(Formerly Known as Uniporducts Kyoshin Private Limited)

CIN: U28999DL2014PTC271533

Statement of Profit and Loss For the Year Ended 31 March, 2021

(Amount in Rs.)

Sl. No.	Particulars	Note	For the Year Ended 31 March, 2021	For the Year Ended 31 March, 2020
I.	Income			
	Other Income	10	743	1,25,247
	Total Revenue (I)		743	1,25,247
II.	Expenses			
	Other expenses	11	13,26,935	16,78,616
	Total Expenses (II)		13,26,935	16,78,616
III.	Profit / (Loss) before tax (I-II)		(13,26,192)	(15,53,369)
IV.	Tax expense			
	Current Tax		-	-
V.	Profit / (Loss) for the year (III-IV)		(13,26,192)	(15,53,369)
VI.	Earnings per Equity Share	12		
	Basic		(3.32)	(3.88)
	Diluted		(3.32)	(3.88)

Summary of Significant Accounting Policies

The accompanying notes (1-19) are an integral part of the financial statements.

As per our Audit Report of Even Date Attached

For D K Munjal & Associates

Chartered Accountants

Firm Registration Number: 023194N



D. K. MUNJAL
(Proprietor)


Membership No. 510229

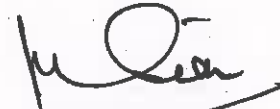
Place: New Delhi

Date : 22 July 2021

UDIN: 2151022PAAA002A 5404

For and on Behalf of Board of
Uniproducts Auto Private Limited


Dr. Ashwan Kapur
 (Director)
 DIN: 00568432


Arun Kumar Seth
 (Director)
 DIN: 00794656

Uniproducts Auto Private Limited
(Formerly Known as Uniporducts Kyoshin Private Limited)
CIN: U28999DL2014PTC271533
Cash Flow Statement For the Year Ended 31 March, 2021

(Amount in Rs.)

Particulars	For the Year Ended	For the Year Ended
	31 March, 2021	31 March, 2020
A. Cash Flows from Operating Activities		
Net Profit /(Loss) before Tax	(13,26,192)	(15,53,369)
Adjustments for:		
Operating Profit before Working Capital Changes	(13,26,192)	(15,53,369)
Current Assets	12,437	7,31,402
Trade Payable and others	(10,83,582)	(31,698)
Cash generated from operating activities	(23,97,337)	(8,53,665)
Taxes paid (net of Refunds)	-	-
Net cash from Operating Activities (A)	(23,97,337)	(8,53,665)
B. Cash flows from Investing Activities		
Sale/Scrap of fixed Assets	-	-
Net Cash flow from Investing Activities (B)	-	-
C. Cash flows from Financing Activities		
Increase/(Decrease) in Long Term borrowings	-	-
Net Cash used in Financing Activities (C)	-	-
Net Cash flow during the Year (A+B+C)	(23,97,337)	(8,53,665)
Cash and Cash Equivalent at the beginning of the year	24,13,364	32,67,029
Cash and Cash Equivalent at the end of the Year	16,027	24,13,364

Notes :-

Cash Flow Statement has been prepared under Indirect method as set out in Accounting Standard (AS 3): Cash Flow Statements as specified in the Companies (Accounting Standards) Rules 2006.

Cash and Cash equivalents includes unrealised exchange gain on transalation of foreign currency and short term deposits held with the Bank and are freely available.

As per our Audit Report of Even Date Attached

For D K Munjal & Associates

Chartered Accountants

Firm Registration Number: 023194N

UDIN: 21510229AAAAA-05404



D. K. MUNJAL


(Proprietor)

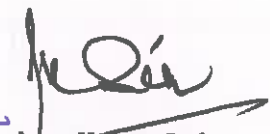
Membership No. 510229

Place: New Delhi

Date : 22 July 2021

For and on behalf of the Board of
Uniproducts Auto Private Limited


Dr. Ashwan Kapur
 (Director)
 DIN: 00568432


Arun Kumar Seth
 (Director)
 DIN: 00794656

Uniproducts Auto Private Limited

(Formerly Known as Uniporducts Kyoshin Private Limited)

CIN: U28999DL2014PTC271533

Corporate Information & Summary of Significant Accounting Policies 31 March, 2021

1 CORPORATE INFORMATION

Uniproducts Auto Private Limited ("the Company") is a Private Limited Company domiciled in India and incorporated under the provisions of the Companies Act, 1956. The Company is primarily engaged in the business of manufacturing of metals precision parts(MPP).

2 BASIS OF PREPARATION

These financial statements are prepared in accordance with Indian Generally Accepted Accounting Principles (GAAP) under the historical cost convention on accrual basis. GAAP comprises mandatory accounting standards as prescribed under Section 133 of the Companies Act, 2013('Act') read with Rule 7 of the Companies (Accounts) Rules, 2014 & the provisions of the Act (to the extent notified). Accounting policies have been consistently applied except where a newly issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policy hither to in use.

3 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) Use of estimates

The preparation of financial statements in conformity with Indian GAAP requires the management to make judgements, estimates and assumptions that affect the reported amount of revenues, expenses, assets and liabilities and the disclosure of the contingent liabilities, at the end of the reporting period. Although these estimates are based on the management's best knowledge of current events and actions, actual results could differ from these estimates. Any revision to the accounting estimates is recognised in the period in which the results are known.

(b) Revenue Recognition

Sales and Operating revenues are recognised on Accrual Basis.

(c) Employee Benefits

No employee of the Company is entitled for retirement benefits during the year.

(d) Preliminary Expenses

Preliminary expenditure are written off in the period of incurrance.

(e) Tax Expenses

Provision for current income tax is made in accordance with the Indian Income Tax Act, 1961. Deferred tax liabilities and assets are recognised at substantively enacted tax rates, subject to the consideration of prudence on timing difference, being the difference between taxable income and accounting income that originate in one period and are capable of reversal in one or more subsequent periods.

(f) Provisions and Contingencies

Provisions is recognised when there is a present obligation as a result of a past event that probably requires an outflow of resources and a realisable estimate can be made of the amount of the obligation. Disclosure for contingent liability is made when there is a possible obligation or present obligation that may, but probably will not, require an outflow of resources. No provision is recognised or disclosure for contingent liability is made when there is a possible obligation or a present obligation and the likelihood of outflow of resources is remote. Contingent asset is neither recognised nor disclosed in the financial statements.



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4 (a) Share Capital

Particulars	31 March, 2021		31 March, 2020	
	Number	(Rs.)	Number	(Rs.)
Authorised Equity Shares of Rs. 10 each	4,00,000	40,00,000	4,00,000	40,00,000
Issued Equity Shares of Rs. 10 each	4,00,000	40,00,000	4,00,000	40,00,000
Subscribed & fully Paid up Equity Shares of Rs. 10 each	4,00,000	40,00,000	4,00,000	40,00,000
Total	4,00,000	40,00,000	4,00,000	40,00,000

(b) Terms, conditons and rights attached to Equity Shares:

The Company has only one class of Equity Shares having a par value of Rs. 10/- Per Share. Each holder of Equity Shares is entitled to one vote per share. The Company declares and pays dividend in Indian Rupees.

(c) Reconciliation Statement of Shares outstanding at the beginning and at the end of the year:-

Particulars	Equity Shares		Equity Shares	
	March 31, 2021		March 31, 2020	
	Number	(Rs.)	Number	(Rs.)
Shares outstanding at the beginning of the year	4,00,000	40,00,000	4,00,000	40,00,000
Shares Issued during the year	-	-	-	-
Any other Movement	-	-	-	-
Shares outstanding at the end of the year	4,00,000	40,00,000	4,00,000	40,00,000

(d) Details of share holders holding more than 5% shares in the company :

Name of Shareholder	Equity Shares		Equity Shares	
	March 31, 2021		March 31, 2020	
	Number	%	Number	%
M/s Uniproducts (India) Ltd.	4,00,000	100%	4,00,000	100%

(e) Shares Held by Other Companies:

Name of Shareholder	Equity Shares		Preference Shares	
	Number	Amount	Number	%
M/s Uniproducts (India) Ltd.	4,00,000	40,00,000	4,00,000	40,00,000



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Uniproducts Auto Private Limited
(Formerly Known as Uniporducts Kyoshin Private Limited)
CIN: U28999DL2014PTC271533
Notes To Accounts 31 March, 2021.

(Amount in Rs.)

5 Reserves & Surplus

Particulars	As At	As At
	31March, 2021	31March, 2020
Surplus / (Deficit) Balance in the Statement of Profit and Loss		
Opening Balance	(26,57,781)	(11,04,412)
(+) Net Profit/(Loss) for the current year	(13,26,192)	(15,53,369)
Total	(39,83,973)	(26,57,781)

6 Trade Payables

Particulars	As At	As At
	31March, 2021	31March, 2020
Sundry creditors	-	18,582
	-	18,582

7 Other Current Liabilities

Particulars	As At	As At
	31March, 2021	31March, 2020
Outstanding Liabilities	-	15,000
Salary & Wages Payable	-	10,50,000
	-	10,65,000



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Uniproducts Auto Private Limited
(Formerly Known as Uniporducts Kyoshin Private Limited)
CIN: U28999DL2014PTC271533
Notes To Accounts 31 March, 2021.

(Amount in Rs.)

8 Cash & Cash Equivalents

Particulars	As At	As At
	31March, 2021	31March, 2020
Cash in Hand	-	-
Balance with bank:-		
In Current account	16,027	24,13,364
In fixed deposits	-	-
Total	16,027	24,13,364

9 Short Term Loans And Advances

Particulars	As At	As At
	31March, 2021	31March, 2020
Balance With Revenue Authority	-	12,437
Total	-	12,437

10 Other Income

Particulars	As At	As At
	31March, 2021	31March, 2020
Interest Income on bank deposits	-	86,673
Interest Income on Others	743	38,574
Total	743	1,25,247

11 Other Expenses

Particulars	As At	As At
	31March, 2021	31March, 2020
Salary & Wages	12,44,000	16,35,000
Audit Fees	15,000	15,000
Bank Charges	1,307	3,304
Legal & Professional Expenses	66,628	25,312
Total	13,26,935	16,78,616

Auditor's Expenses Comprises of :-

Particulars	As At	As At
	31March, 2021	31March, 2020
Audit Fees	15,000	15,000
Total	15,000	15,000



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Uniproducts Auto Private Limited
(Formerly Known as Uniporducts Kyoshin Private Limited)
CIN: U28999DL2014PTC271533
Notes To Accounts 31 March, 2021.

(Amount in Rs.)

12 Earnings per Share (EPS)

Particulars	As At	As At
	31March, 2021	31March, 2020
Net profit/(loss) after tax available for Equity Shareholders	(13,26,192)	(15,53,369)
Weighted Average Number of Equity Shares (in numbers)	4,00,000	4,00,000
Face Value Per Share	10	10
Basic and Diluted Earnings Per Share	(3.32)	(3.88)

13 **RELATED PARTY DISCLOSURES:**

Related Parties with whom transactions have been taken place during the year are as :

(a) **Related Parties and their relationship:**

(i) Enterprise owned or significantly influenced by key management personnel or their relatives :
M/s. Uniproducts India Limited

(ii) **Key Management Personnel :**

Mr. Ashwan Kapur
Mr. Arun Kumar Seth

(b) **Related Party Transactions and Year End Balances:**

(i) Related Party Transactions ; NIL (Previous Year : NIL)

(ii) **Year End Balances:**

Particulars	For the Year Ended	For the Year Ended
	31 March,2021	31 March,2020
Equity Contribution	40,00,000	40,00,000

14 Expenditure and Earning in Foreign Currency - NIL (Previous Year - NIL).

15 CIF Value of Imports - NIL (Previous Year - NIL).

16 Capital Commitments - NIL (Previous Year - NIL).

17 Contingent Liabilities - NIL (Previous Year - NIL).

18 All figures are in Rs. unless otherwise stated. Figures have been rounded off to the nearest rupee.

19 Previous year's figures have been regrouped, rearranged and reclassified wherever necessary.

As per our Audit Report of Even Date Attached

For D K Munjal & Associates

Chartered Accountants

Firm Registration Number: 023194N

For and on Behalf of Board of
Uniproducts Auto Private Limited

D. K. MUNJAL

(Proprietor)

Membership No. 510229

Place: New Delhi

Date : 22 July 2021

UDINI 21570229 AAAA05404



(Signature of Dr. Ashwan Kapur)
Dr. Ashwan Kapur
(Director)
DIN: 00568432

(Signature of Arun Kumar Seth)
Arun Kumar Seth
(Director)
DIN: 00794656