



INDEPENDENT AUDITOR'S REPORT

To the Members of UNIPRODUCTS KYOSHIN PVT. LTD

Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the standalone financial statements of UNIPRODUCTS KYOSHIN PVT. LTD ("the Company"), which comprise the balance sheet as at 31 March 2019, and the statement of Profit and Loss and statement of cash flows for the year then ended, and notes to the standalone financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Accounting Standards prescribed under Section 133 of the Act read with the Companies (Accounting Standards) Rules, 2006, as amended and other accounting principles generally accepted in India, of the state of affairs of the Company as at 31 March 2019 and profit and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Act. Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Standalone 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 ("the ICAI") together with the ethical requirements that are relevant to our audit of the standalone financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's 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 the Standalone 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 Board's Report including Annexures to Board's Report and Corporate Governance 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 Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Act with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance 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 standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial statements, management 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 management 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 Standalone Financial Statements

Our objectives are to obtain reasonable assurance about whether the standalone 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 standalone financial statements.

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

- Identify and assess the risks of material misstatement of the standalone 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 Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system with reference to financial statements 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 standalone 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 standalone financial statements, including the disclosures, and whether the standalone 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

1. 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 Act, we give in the Annexure A a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.
2. 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 and the Statement of Cash Flow dealt with by this Report are in agreement with the books of account.
 - (d) In our opinion, the aforesaid standalone 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 31 March, 2019 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2019 from being appointed as a director in terms of Section 164 (2) of the Act.
 - (f) With respect to the adequacy of the internal financial controls with reference to financial statements of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure B".
 - (g) In our opinion and to the best of our information and according to the explanations given to us, the remuneration paid (if any) by the Company to its directors during the year is in accordance with the provisions of Section 197 of the Act.
 - (h) 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 has no impact of pending litigations(if any) on its financial position in its standalone financial statements.
- ii. the Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses;
- iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

For D Chauhan & Co
Chartered Accountants
(Firm Registration No.025966N)


Dheeraj Chauhan
Proprietor
M.No.: 527674

UDIN No.: 19527674AAAAAC1318

Place: New Delhi
Dated: 17th July, 2019



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 KYOSHIN PVT. LTD** on the standalone financial statements as of and for the year ended 31 March 2019

- (i) (a) The Company has no fixed assets in its books of accounts.
(b) Since Company does not have any fixed assets so there is no question about physical verification.
(c) No title deeds of immovable properties are held in the name of the Company.
- (ii) The Company is not in operation during the relevant year and does not have any inventory in its books of account, so there is no question about physical verification.
- (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 Act. Accordingly, paragraph 3(iii) of the Order is not applicable.
- (iv) In our opinion and according to the information and explanations given to us, the Company does not have any transaction to which the provisions of Section 185 & 186 of the Act apply. Accordingly, paragraph 3(iv) of the Order is not applicable.
- (v) In our opinion and according to the information and explanations given to us, the Company has not accepted any deposits within the meaning of Sections 73 to 76 or any other relevant provisions of the Act and the rules framed thereunder.
- (vi) Since company was not in operation during the relevant year there is no question about maintenance of record regarding manufacturing.
- (vii)(a) According to the information and explanations given to us and on the basis of our examination of the records, the Company is generally regular in depositing with appropriate authorities undisputed statutory dues including provident fund, employee's state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other 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 were in arrears, as at 31 March 2019 for a period of more than six months from the date they became payable.
- (viii) In our opinion and according to the information and explanations given to us, the Company has not defaulted in repayment of loans or borrowings to a financial



institution, bank and government. The Company did not have any outstanding debentures during the year.

- (ix) In our opinion and according to the information and explanations given to us, the Company did not raise any monies by way of initial public offer or further public offer (including debt instruments) during the year and the term loans availed by the Company were applied for the purposes for which they were raised.
- (x) To the best of our knowledge and according to the information and explanations given to us, no material fraud by the Company or on the Company by its officers or employees has been noticed or reported during the period covered by our audit.
- (xi) According to the information and explanations give to us and based on our examination of the records of the Company, the Company has no paid/provided any managerial remuneration during the relevant year.
- (xii) In our opinion and according to the information and explanations given to us, the Company is not a Nidhi company. Accordingly, paragraph 3(xii) of the Order is not applicable.
- (xiii) According to the information and explanations given to us and based on our examination of the records of the Company, transactions with the related parties are in compliance with sections 177 and 188 of the Act where applicable and details of such transactions have been disclosed in the notes to the financial statements as required by the applicable accounting standards.
- (xiv) According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year. Accordingly, paragraph 3(xiv) of the Order is not applicable.
- (xv) According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not entered into non-cash transactions with directors or persons connected with him. Accordingly, paragraph 3(xv) of the Order is not applicable.



(xvi)The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act 1934.

For **D Chauhan & Co**
Chartered Accountants
(Firm Registration No.025966N)

Dheeraj Chauhan
Proprietor
M.No.: 527674

UDIN No.: **19527674AAAAAC1318**


Place: New Delhi
Dated: 17th July, 2019



Opinion

In our opinion, the Company has, in all material respects, adequate internal financial controls system with reference to financial statements and such internal financial controls with reference to financial statements were operating effectively as at 31 March 2019, based on internal financial control with reference to financial statements criteria established by the Company considering the essential components of internal control stated in the Guidance Note issued by the ICAI.

For **D Chauhan & Co**
Chartered Accountants
(Firm Registration No.025966N)


Dheeraj Chauhan
Proprietor
M.No.: 527674

UDIN No.: **19527674AAAAAC1318**

Place: New Delhi
Dated: 17th July, 2019




UNIPRODUCTS AUTO PRIVATE LIMITED (FORMERLY UNIPRODUCTS KYOSHIN PRIVATE LIMITED)
BALANCE SHEET AS AT 31 MARCH 2019
CIN NO. :U28999DL2014PTC271533

PARTICULARS	NOTE NO	AS AT 31 MARCH 2019 Rs.	AS AT 31 MARCH 2018 Rs.
<u>EQUITY AND LIABILITIES</u>			
Shareholders' funds			
Share capital	3	40,00,000	40,00,000
Reserves and surplus	4	(11,04,412)	(2,01,928)
Current liabilities			
Trade payables	5	10,280	1,03,538
Other current liabilities	6	11,05,000	1,94,976
TOTAL		40,10,868	40,96,587
<u>ASSETS</u>			
Non current assets			
Fixed assets			
- Tangible assets		-	-
- Unallocated Capital Expenses		-	-
Current assets			
Cash and cash equivalents	7	32,67,029	35,55,727
Short term loans and advances	8	22,045	21,169
Other current assets	9	7,21,795	5,19,691
TOTAL		40,10,869	40,96,587


Summary of Significant Accounting Policies 2.1
The accompanying Notes (1 to 15) are an integral part of the financial statements.

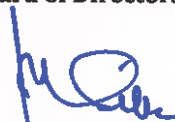
As per our report of even date
For D. Chauhan & Co
Chartered Accountants
Firm Regn. No.025966N

For and on behalf of the Board of Directors


(CA Dheeraj Chauhan)
Prop.
Membership No.527674
UDIN No. :




(DR.ASHWAN KAPUR)
Director
DIN:00568432


(MR.ARUN KUMAR SETHI)
Director
DIN: 00794656

Place : New Delhi
Date : 17 July 2019

UNIPRODUCTS AUTO PRIVATE LIMITED (FORMERLY UNIPRODUCTS KYOSHIN PRIVATE LIMITED)
STATEMENT OF PROFIT AND LOSS FOR THE PERIOD ENDED 31 MARCH 2019
CIN NO. :U28999DL2014PTC271533

	Note no.	31 March 2019 Rs.	31 March 2018 Rs.
Income			
Other Income	10	2,20,449	3,16,018
Total revenue (I)		2,20,449	3,16,018
Expenses			
Other expenses	11	11,22,933	54,392
Total (II)		11,22,933	54,392
Earning before interest, tax, depreciation and amortisation (EBITDA) (I-II)		(9,02,484)	2,61,626
Finance costs		-	-
Profit / (Loss) before tax		(9,02,484)	2,61,626
Tax expense			
Current Tax		-	65,406
Profit / (Loss) for the year		(9,02,484)	1,96,219
Earnings per Equity Share (Face value of Rs. 10 each)			
Basic & Diluted		(2.26)	0.89


Summary of Significant Accounting Policies

2.1

The accompanying Notes (1 to 15) are an integral part of the financial statements.

As per our report of even date
For D. Chauhan & Co
 Chartered Accountants
 Firm Regn. No.025966N

For and on behalf of the Board of Directors


(CA Dheeraj Chauhan)
 Prop.
 Membership No.527674
 UDIN No. :


(DR.ASHWAN KAPUR)
 Director
 DIN:00568432


(MR.ARUN KUMAR SETHI)
 Director
 DIN: 00794656



Place : New Delhi
 Date : 17 July 2019

UNIPRODUCTS AUTO PRIVATE LIMITED (FORMERLY UNIPRODUCTS KYOSHIN PRIVATE LIMITED)
CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2019
CIN NO. :U28999DL2014PTC271533

	31 MARCH 2019	31 MARCH 2018
	Rs.	Rs.
A. Cash Flows from Operating Activities		
Net Profit /(Loss) before Tax	(9,02,484)	2,61,626
Adjustments for		
Depreciation & Amortisation	-	-
Operating Profit before Working Capital Changes	(9,02,484)	2,61,626
Current Assets	(2,02,980)	(1,90,524)
Trade Payable and others	8,82,173	(33,067)
Cash generated from operating activities	(2,23,291)	38,035
Taxes paid (net of Refunds)	(65,406)	(38,738)
Net cash from Operating Activities (A)	(2,88,698)	(703)
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 Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)	(2,88,698)	(703)
Cash and Cash Equivalent at the beginning of the year	35,55,727	35,56,430
Cash and Cash Equivalent at the end of the Year	32,67,029	35,55,727

Notes :

- Cash Flow Statement has been prepared under the "Indirect Method" as set out in Accounting Standard (AS 3): "Cash Flow Statements."
- Cash and Cash equivalents includes short term deposits held with the Bank under lien with the Bank and Government authorities.
- Previous Years Figures have been regrouped wherever necessary
- Figures in bracket shows cash outflow.

As per our report of even date

For D. Chauhan & Co
Chartered Accountants
Firm Regn. No.025966N

(CA Dheera) Chauhan
Prop.
Membership No.527674
UDIN No.:



Place : New Delhi
Date : 17 July 2019

For and on behalf of the Board of Directors


(DR. ASHWAN KAPUR)
Director
DIN:00568432


(MR. ARUN KUMAR SETHI)
Director
DIN: 00794656

**UNIPRODUCTS AUTO PRIVATE LIMITED (FORMERLY UNIPRODUCTS KYOSHIN PRIVATE LIMITED)
NOTES TO FINANCIAL STATEMENTS**

1. Corporate Information

UNIPRODUCTS AUTO PRIVATE LIMITED (FORMERLY UNIPRODUCTS KYOSHIN PRIVATE LIMITED) is a private limited company domiciled in India and incorporated under the provisions of Companies Act, 1956. The Company is 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.

2.1 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 effect 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. Tangible Fixed Assets

The company has not acquired any fixed assets during the period under audit thus there is no depreciation.

c. Employee Benefits

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

d. Foreign Currency Transactions

There are no foreign currency transaction related to fixed assets during the year except revenue expenditure which are stated at the rates prevailing at the time of payment or restated at the rates prevailing at the year end. The difference between the year end rate and exchange rate on the date of transaction is recognised in the financial statement under Pre-operative Expenditure as the commercial activities are yet to be started

e. Preliminary Expenses

Preliminary expenditure are written off in the period of incurrance.

f. Provisions and Contingent Liabilities and Contingent Assets

Provisions involving substantial degree of estimation in measurement are recognized when there is a present obligation as a result of past events and it is probable that there will be an outflow of resources.

Contingent Liabilities are not recognized but are disclosed in the notes. Contingent Assets are neither recognized nor disclosed in the financial statements.

g. Measurement of EBITDA

The company has elected to present earning before interest, tax, depreciation and amortization (EBITDA) as a separate line item on the face of the statement of profit and loss. The company measures EBITDA on the basis of profit / (loss) and, in its measurement, the company does not include depreciation and amortization expense, finance costs and tax expense.



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UNIPRODUCTS AUTO PRIVATE LIMITED (FORMERLY UNIPRODUCTS KYOSHIN PRIVATE LIMITED)
NOTES TO FINANCIAL STATEMENTS

3. SHARE CAPITAL

Particulars	AS AT	AS AT
	31 MARCH 2019	31 MARCH 2018
	Rs.	Rs.
Authorised Equity shares 4,00,000 (previous year 4,00,000) Equity Shares of Rs. 10/- each	40,00,000	40,00,000
	40,00,000	40,00,000
Issued, Subscribed and fully Paid up Equity shares 4,00,000 (previous year 4,00,000) Equity Shares of Rs. 10/- each	40,00,000	40,00,000
	40,00,000	40,00,000

(a) The reconciliation of the shares outstanding is at the beginning and at end of the reporting period;

Particulars	AS AT 31 MARCH	AS AT 31 MARCH
	2019	2018
	(No. of Shares)	(No. of Shares)
Shares outstanding at the beginning of the year	4,00,000	4,00,000
Shares Issued during the year	-	-
any other Movement	-	-
Shares outstanding at the end of the year	4,00,000	4,00,000

(b) Holding Company

4,00,000 (previous year 4,00,000) Equity Shares of Rs. 10/- each are held by holding company M/S Uniproducts (India) Limited.

(c) Terms/Rights attached to the 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.

(d) The details of shareholders holding more than 5% shares in the company;

NAME OF SHAREHOLDER	AS AT 31 MARCH 2019		AS AT 31 MARCH 2018	
	No. of Shares held	% of Holding	No. of Shares held	% of Holding
M/s UNIPRODUCTS (INDIA) LTD.	4,00,000	100.00	4,00,000	100.00



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UNIPRODUCTS AUTO PRIVATE LIMITED (FORMERLY UNIPRODUCTS KYOSHIN PRIVATE LIMITED)
NOTES TO FINANCIAL STATEMENTS

4. RESERVES AND SURPLUS

	AS AT 31 MARCH 2019 Rs.	AS AT 31 MARCH 2018 Rs.
Surplus / (Deficit) Balance in the Statement of Profit and Loss		
As per the last financial statements	(2,01,928)	(3,98,147)
Profit/(Loss) for the year	(9,02,484)	1,96,219
Net Surplus in the Statement of Profit & Loss	(11,04,412)	(2,01,928)

5. TRADE PAYABLES

	AS AT 31 MARCH 2019 Rs.	AS AT 31 MARCH 2018 Rs.
- Sundry creditors	10,280	1,03,538
	10,280	1,03,538

6. OTHER CURRENT LIABILITIES

	AS AT 31 MARCH 2019 Rs.	AS AT 31 MARCH 2018 Rs.
Outstanding Liabilities	15,000	15,000
Salary & Wages Payable	10,90,000	-
-Other Payables (Related Parties)	-	1,14,570
-Provisions For Income Tax	-	65,406
	11,05,000	1,94,976



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UNIPRODUCTS AUTO PRIVATE LIMITED (FORMERLY UNIPRODUCTS KYOSHIN PRIVATE LIMITED)
NOTES TO FINANCIAL STATEMENTS

7. CASH AND BANK BALANCES

	AS AT 31 MARCH 2019 Rs.	AS AT 31 MARCH 2018 Rs.
Cash & Cash equivalents		
Balance with bank- in Current account	2,67,029	5,55,727
- in fixed deposits	30,00,000	30,00,000
	32,67,029	35,55,727

8. SHORT TERM LOANS AND ADVANCES

	AS AT 31 MARCH 2019 Rs.	AS AT 31 MARCH 2018 Rs.
Other loans and advances		
-TDS	22,045	21,166
	22,045	21,166

9. OTHER CURRENT ASSETS

	AS AT 31 MARCH 2019 Rs.	AS AT 31 MARCH 2018 Rs.
-Other loans and advances	7,21,795	5,19,691
	7,21,795	5,19,691

10. OTHER INCOME

	YEAR ENDED 31 MARCH 2019 Rs.	YEAR ENDED 31 MARCH 2018 Rs.
-Interest Income on bank deposits	2,20,449	2,11,690
-Provision Written Back	-	1,04,328
	2,20,449	3,16,018

11. OTHER EXPENSES

	YEAR ENDED 31 MARCH 2019 Rs.	YEAR ENDED 31 MARCH 2018 Rs.
Salary & Wages	10,90,000	-
Audit Fees (refer note 13)	15,000	15,000
Bank Charges	590	703
Filing Fee	2,020	17,393
Interest Paid Others	5,100	3,570
Rates & Taxes	1,963	-
Legal & Professional Expenses	8,260	17,726
	11,22,933	54,392



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UNIPRODUCTS AUTO PRIVATE LIMITED (FORMERLY UNIPRODUCTS KYOSHIN PRIVATE LIMITED)
NOTES TO FINANCIAL STATEMENTS

12. Earnings per Share (EPS)

	2018-19 Rs.	2017-18 Rs.
Net profit/(loss) after tax available for Equity Shareholders	(9,02,484)	1,96,219
Weighted Average Number of Equity Shares (in numbers)	4,00,000	2,20,274
Face Value Per Share	10	10
Basic and Diluted Earnings Per Share	(2.26)	0.89

13. Payments to auditor

	2018-19 Rs.	2017-18 Rs.
Audit Fee	15,000	15,000
	15,000	15,000

14. Related Party Disclosures (As identified and certified by the management)

Related Party Disclosures as required under Accounting Standard-18 on "Related Party Disclosures" issued by the Institute of Chartered Accountants of India are given hereunder:

Holding Company

M/s Uniproducts (India) Ltd.

Related Party Transactions

Nature of Transaction	UNIPRODUCTS (INDIA) LTD. Rs.
Balance as at 31.03.2019	(1,14,570)
Equity Contribution as on 31.03.2019	38,08,000
	(38,08,000)

15. Previous year figures

Previous year figures have been regrouped wherever necessary.

As per our report of even date

for D. Chauhan & Co.

Chartered Accountants

Firm Regn. No. 025966N

For and on behalf of the Board of Directors



(CA Dheeraj Chauhan)

Prop.

Membership No. 527674

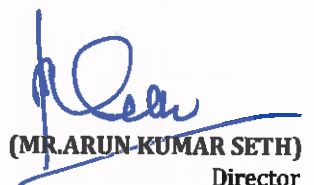
UDIN No.:



(DR. ASHWAN KAPUR)

Director

DIN:00568432



(MR. ARUN KUMAR SETHI)

Director

DIN: 00794656



Place : New Delhi

Date : 17 July 2019