

APIS PURE FOODSTUFF TRADING LLC

Office No: M02-9, Building Name: Key Business Group for Investment, Deira, Al Khabaisi, Dubai, UAE

Balance Sheet as at 31st March, 2021

Particulars	Note	As At March	As At March
		31,2021	31,2020
		Rs.	Rs.
ASSETS			
Non-current assets			
Property, plant and equipment	1	25,227,979	-
Total non-current assets		25,227,979	-
Current assets			
Inventories		96,494,063	-
Financial assets			
Loans and advances	2	97,099,059	68,526,787
Trade receivables	3	104,307,659	10,216,006
Cash and cash equivalents	4	19,974,663	8,800,406
Total current assets		317,875,445	87,543,199
Total assets		343,103,423	87,543,199
EQUITY AND LIABILITIES			
Equity			
Share capital	5	5,997,000	6,156,000
Other equity		66,901,899	45,742,983
Total equity		72,898,899	51,898,983
LIABILITIES			
Non-current liabilities			
Financial liabilities			
Borrowings	6	24,287,850	12,619,800
Total non-current liabilities		24,287,850	12,619,800
Current liabilities			
Financial liabilities			
Trade payables	7	193,730,158	5,291,120
Other Current Liabilities	9	52,186,516	17,733,296
Total current liabilities		245,916,674	23,024,416
Total liabilities		270,204,524	35,644,216
TOTAL EQUITY AND LIABILITIES		343,103,423	87,543,199

Place: Delhi
Date: 09-July-2021



Vimal Anand
Vimal Anand
Managing Director

APIS PURE FOODSTUFF TRADING LLC

Office No: M02-9, Building Name: Key Business Group for Investment, Deira, Al Khabaisi, Dubai, UAE

Statement of Profit and Loss for the period from April 01, 2020 to March 31, 2021

Particulars	Notes	31-Mar-21	31-Mar-20
		Rs.	Rs.
INCOME			
Revenue from operations			
Other income	10	265,935,204	37,542,616
Total income	11	12,925,334	14,890,503
EXPENSES			
Cost of material consumed	12	234,465,298	29,176,488
Factory expenses		2,814,540	-
Custom clearance charges		2,739,691	-
Employee cost		2,007,350	464,920
Finance cost	13	734,912	662,443
Other expenses	14	14,803,899	14,349,485
Depreciation	15	135,932	-
		257,701,622	44,653,336
Profit before tax		21,158,916	7,779,783
Less: Tax expense		-	-
Profit for the period		21,158,916	7,779,783
Other Comprehensive Income for the year, net of tax		-	-
Total Comprehensive Income for the year		21,158,916	7,779,783

Place: Delhi
Date: 09-Jul-2021



Vimal Anand
Managing Director

APIS PURE FOODSTUFF TRADING LLC*Notes on Financial Statements for the year ended 31st March, 2021*

Particulars	As At 31st March,	As At 31st March,
	2021	2020
	Rs.	Rs.
2 Loans		
Current		
Unsecured, considered good		
Security deposits	69,965	
Loan to body corporate	97,029,094	68,526,787
	<u>97,099,059</u>	<u>68,526,787</u>
3 Trade receivables		
Unsecured, considered good		
Sundry debtors	104,307,659	10,216,006
	<u>104,307,659</u>	<u>10,216,006</u>
4 Cash & Cash Equivalent		
Cash in hand	1,128,207	817,703
Balance with banks		
ADCB AED Account	10,676,642	7,972,807
ADCB USD Account	8,169,814	9,896
	<u>19,974,663</u>	<u>8,800,406</u>



APIS PURE FOODSTUFF TRADING LLC

Notes on Financial Statements for the year ended 31st March, 2021

APIS PURE FOODSTUFF TRADING LLC

Notes on Financial Statements for the year ended 31st March, 2021

Statement of Changes in Equity for the period ended March 31, 2021

Particulars	Equity share capital	Other equity Reserves and surplus Retained earnings	Total equity attributable to equity share holders of the company
	Rs.	Rs.	Rs.
Balance as at April 01, 2020	6,156,000	45,742,983	51,898,983
Changes in equity for the period ended March 31, 2020	-	21,158,916	21,158,916
Loss for the period ended March 31, 2021	-	-	-
Balance as at March 31, 2021	6,156,000	66,901,899	73,057,899
7 Borrowing			
Unsecured Loans, considered good			
Borrowing		24,287,850	12,619,800
		24,287,850	12,619,800
8 Trade payables			
Sundry Creditors		193,730,158	5,291,120
		193,730,158	5,291,120
9 Other Current Liabilities			
Advance from Suppliers		52,186,516	17,733,296
		52,186,516	17,733,296



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APIS PURE FOODSTUFF TRADING LLC

Notes on Financial Statements for the year ended 31st March, 2021

	For the year ended 31st March, 2021	For the year ended 31st March, 2020
10 Revenue from operations		
Revenue from Product sales	265,935,204	37,542,616
	265,935,204	37,542,616
11 Other Income		
Gain on Exchange fluctuations	-	3,630,360
Trade Discount received	669,642	126,578
Commission received	8,980,315	8,660,649
Interest on Loans	3,198,720	2,472,916
Scrap Sale	76,657	-
	12,925,334	14,890,503
12 Cost of material consumed		
Opening Stock of Materials	-	-
Add: Purchase	330,959,361	29,176,488
Less: Closing Stock of Materials	96,494,063	-
Material Consumed	234,465,298	29,176,488
13 Finance Cost		
Interest paid	734,912	-
Discounting charges	-	-
	734,912	-
14 Other Expenses		
Bank Charges	376,948	132,894
Certification fee	217,792	278,421
Commission paid	2,621,268	6,067,356
Exhibition expenses	-	3,661,242
Office expenses	3,691,564	3,545,275
Rent	2,929,410	456,480
Trade discounts	161,637	207,817
Insurance	83,603	-
Government fee	2,185,594	-
Sample Expenses	84,044	-
Vat Paid	461,851	-
Vehicle maintenance and fuel expenses	44,983	-
Legal and Professional Fee	456,784	-
Exchange loss	1,488,421	-
	14,803,899	14,349,485



APIS PURE FOODSTUFF TRADING LLC

Notes on Financial Statements for the year ended 31st March, 2021

6. Equity

Share Capital

Authorized share capital

	Equity shares	
	Nos.	Rs.
Equity share of 300 (March 31, 2020) AED 1000.00 each	300	5,316,000
Increase/(decrease) during the year	-	-
At March 31, 2021	300	5,316,000

Issued, subscribed and paid up equity capital

	Equity shares	
	Nos.	Rs.
Equity share of 300 (March 31, 2020) AED 1000.00 each	300	5,316,000
each issued and fully paid up	-	-
Increase/(decrease) during the year	-	-
At March 31, 2021	300	5,316,000

Terms/rights attached to equity shares

The Company has only one class of equity share having a par value being of AED 1000 per share. Each shareholder of equity shares is entitled to one vote per share.

Details of shareholders holding more than 5% shares in the Company

Name of the Shareholder	As at March 31, 2021		As at March 31, 2020	
	Nos.	% holding in the class	Nos.	% holding in the class
Equity of Multi Options General Trading LLC	153	51%	153	51%
Equity of Apis India Ltd	147	49%	147	49%
Equity of Multi Options General Trading LLC		3,058,470		3,139,560
Equity of Apis India Ltd		2,938,530		3,016,440
		5,997,000		6,156,000



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