

Adisons Precision Instruments Manufacturing Company Limited
Balance Sheet as at MARCH 31, 2021

Balance Sheet	Notes	(In ₹ Ones)	
		As At March 31, 2021	As At March 31, 2020
ASSETS			
Non-current assets			
Property, plant and equipment	3a	114,588,331	115,474,635
Right of use assets	3b	-	-
Capital work-in-progress	3a	-	-
Other intangible assets	5	-	-
Financial assets			
(i) Investments	6	105,300	105,300
(ii) Loans	7	-	-
(iii) Other financial assets	8	-	-
Current tax assets (net)	26b	78,840	47,199
Total non-current assets		114,772,471	115,627,134
Current Assets			
Financial assets			
(ii) Cash and cash equivalents	12	712,890	1,100,907
Total current assets		712,890	1,100,907
Total Assets		115,485,361	116,728,041
EQUITY AND LIABILITIES			
EQUITY			
Equity share capital	17	10,915,000	10,915,000
Other equity	18	101,588,908	102,496,942
Total equity		112,503,908	113,411,942
LIABILITIES			
Non-current liabilities			
Financial liabilities			
Current liabilities			
Financial liabilities			
(iii) Trade payables			816,099
(b) Total outstanding dues of creditors other than micro enterprises and small enterprises	22	479,202	
Other current liabilities	25	2,502,251	2,500,000
Total current liabilities		2,981,453	3,316,099
Total liabilities		2,981,453	3,316,099
Total equity and liabilities		115,485,361	116,728,041

The above balance sheet should be read in conjunction with the accompanying notes.

For and on behalf of the Board


"As per our report of even date"

For RJC Associates
Chartered Accountants
Firm Regn. No.003496S

COIMBATORE
15.05.2021


HARJEET SINGH WAHAN
DIRECTOR
DIN:00003358


JAYAKANTHAN R
DIRECTOR
DIN: 08272900


R.JEYACHANDRAN
PARTNER
M.No.21848

Adisons Precision Instruments Manufacturing Company Limited
Profit & Loss Account for the year ended MARCH 31, 2021


Statement of Profit and Loss	Notes	(In ₹ Ones)	
		April 01, 2020 to March 31, 2021	April 01, 2019 to March 31, 2020
Revenue from operations	27	-	-
Other income	28	562,500	562,500
Total income		562,500	562,500
Expenses			
Cost of materials consumed	29	-	-
Purchases of stock-in-trade	30	-	-
Changes in Inventories of finished goods, work-in-progress and stock-in-trade	31	-	-
Employee benefits expenses	32	-	-
Finance costs	33	-	-
Depreciation and amortisation expenses	34	886,304	896,376
Other expenses	35	584,230	351,667
Total expenses		1,470,534	1,248,043
Profit before exceptional items, share of net profits of investments accounted for using equity method and tax		(908,034)	(685,543)
Share of profit/(loss) of joint ventures accounted for using equity method		-	-
Exceptional items		-	-
Profit before tax		(908,034)	(685,543)
Income tax expense			46,055
- Current tax		-	-
- Deferred tax		-	-
Profit for the year from continuing operations		(908,034)	(731,598)
Profit for the year		(908,034)	(731,598)
Other comprehensive Income			
Items that will not be reclassified to profit or loss		-	-
Items that will be reclassified to profit or loss		-	-
Other comprehensive income for the year, net of tax		-	-
Total comprehensive income for the year		(908,034)	(731,598)
EARNINGS PER EQUITY SHARE:			
Nominal value of share			
(1) Basic		(0.83)	(0.67)
(2) Diluted		-	-
Earnings per equity share from continuing operations			
Nominal value of share			
(1) Basic		-	-
(2) Diluted		-	-

The above statement of profit and loss should be read in conjunction with the accompanying notes.

For and on behalf of the Board

"As per our report of even date"

For RJC Associates
Chartered Accountants
Firm Regn. No.003496S


HARJEET SINGH WAHAN
DIRECTOR
DIN:00003358


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R. JEYACHANDRAN
PARTNER
M.No.21848

COIMBATORE
15.05.2021

ADISONS PRECISION INSTRUMENTS MANUFACTURING COMPANY LTD
Statement of Profit & Loss for the period ended 31/03/2021

(Values in INR)

S. No.	Particulars	Quarter ended			Year ended	
		31/03/2021	31/12/2020	31/03/2020	31/03/2021	31/03/2020
		(Audited)	(Unaudited)	(Unaudited)	(Audited)	(Audited)
1	Income					
	(a) Revenue from operations					
	Revenue from operations excluding excise duty	140,625	140,625	140,625	562,500	562,500
	Excise duty	-	-	-	-	-
	(b) Other income	140,625	140,625	140,625	562,500	562,500
	Total income	140,625	140,625	140,625	562,500	562,500
2	Expenses					
	(a) Cost of materials consumed	-	-	-	-	-
	(b) Purchases of stock-in-trade	-	-	-	-	-
	(c) Changes in inventories of finished goods, stock-in-trade and work-in-progress	-	-	-	-	-
	(d) Excise duty expense	-	-	-	-	-
	(e) Employee benefits expense	-	-	-	-	-
	(f) Finance costs	-	-	-	-	-
	(g) Depreciation and amortisation expense	221,576	221,576	888,823	886,304	890,376
	(h) Other expenses	260,057	318,463	29,146	584,230	351,667
	Total expenses	481,633	540,039	917,968	1,470,534	1,248,043
3	Profit before exceptional items and tax (1 - 2)	(341,008)	(399,414)	(777,343)	(908,034)	(685,543)
4	Exceptional items (refer note 6)	-	-	-	-	-
5	Profit before tax (3 + 4)	(341,008)	(399,414)	(777,343)	(908,034)	(685,543)
6	Tax expense:					
	Current tax	-	-	46,055	-	46,055
	Deferred tax	-	-	-	-	-
7	Net Profit for the period before share of profit of joint ventures (5 - 6)	(341,008)	(399,414)	(823,398)	(908,034)	(731,598)
8	Share of Profit of joint venture	-	-	-	-	-
9	Net Profit for the period (7 + 8)	(341,008)	(399,414)	(823,398)	(908,034)	(731,598)
10	Other comprehensive income, net of income tax					
	A. Items that will not be reclassified to profit or loss	-	-	-	-	-
	B. Items that will be reclassified to profit or loss	-	-	-	-	-
	Total other comprehensive income, net of income tax	-	-	-	-	-
11	Total comprehensive income for the period (9 + 10)	(341,008)	(399,414)	(823,398)	(908,034)	(731,598)
	Net Profit attributable to:					
	- Owners	(341,008)	(399,414)	(823,398)	(908,034)	(731,598)
	- Non-controlling interests	-	-	-	-	-
	Total comprehensive income attributable to:					
	- Owners	(341,008)	(399,414)	(823,398)	(908,034)	(731,598)
	- Non-controlling interests	-	-	-	-	-
12	Paid-up equity share capital (Face value Rs. 10/- each)	1,091,500	1,091,500	1,091,500	1,091,500	1,091,500
13	Earnings per share (of Rs. 10 /- each) (not annualised):					
	(a) Basic	(0.31)	(0.37)	(0.75)	(0.83)	(0.67)
	(b) Diluted	-	-	-	-	-
14	Reserves excluding Revaluation reserve	-	-	-	-	-

