

**MANAKSIA INTERNATIONAL FZE  
PO BOX 53805, HAMRIYAH FREE ZONE,  
SHARJAH, UAE  
FINANCIAL STATEMENTS AND  
INDEPENDENT AUDITORS' REPORT  
FOR THE YEAR ENDED 31<sup>ST</sup> MARCH, 2017**



مؤسسة النداء لتدقيق الحسابات  
AL NEEDAA AUDITING ACCOUNTANTS  
محاسبون قانونيون ومحققو حسابات

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MANAKSIA INTERNATIONAL FZE  
FINANCIAL STATEMENTS AND  
INDEPENDENT AUDITORS' REPORT  
FOR THE YEAR ENDED 31ST MARCH, 2017

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**Independent Auditors' Report to the shareholders**

To,  
The Shareholders,  
**MANAKSIA INTERNATIONAL FZE**  
PO Box 53805,  
Hamriyah Free Zone,  
Sharjah, UAE

We have audited the accompanying financial statements of **Manaksia International FZE**, Hamriyah Free Zone, Sharjah, UAE which comprise the statement of financial position as at 31st March, 2017, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

**Management's responsibility for the financial statements**

The management is responsible for the preparation and fair presentation of these financial statements in accordance with International Financial Reporting Standards, and for such internal control as management determines is necessary to enable preparation of financial statements that are free from material misstatement, whether due to fraud or error.

**Auditor's responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with International Standards on Auditing. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance, whether the financial statement are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgment, whether due to fraud or error. In making those risk of assessments, we consider internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and reasonableness of accounting estimates made by management as well as evaluating the overall presentation of the financial statements.

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**Independent Auditors' Report to the shareholders**  
(Continued)

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

**Opinion**

In our opinion, the financial statements read along with the enclosed notes to the statements represent fairly, in all material respect, the financial position of **Manaksia International FZE**, Hamriyah Free Zone, Sharjah, UAE as at 31st March, 2017, and of its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards.

**Report on other legal and regulatory requirements**

We also confirm that in our opinion proper books of account have been kept by the Establishment and that these financial statements which relate to these financial statements are in agreement with the books of account. We have obtained all information and explanations we required for the purpose of our audit.

For Al Needaa Auditing Accountants

Samir Zaki Amin Ahmed Zaki Amin  
Reg. No: 440

Date: 6<sup>th</sup> April, 2017  
Place: Sharjah, (U.A.E)



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**MANAKSIA INTERNATIONAL FZE**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 31ST MARCH, 2017**  
 (All figures in AED)

|                                       | Notes | 2017             | 2016           |
|---------------------------------------|-------|------------------|----------------|
| <b>ASSETS</b>                         |       |                  |                |
| <b>Current Assets:</b>                |       |                  |                |
| Trade receivables                     | 5     | 1,019,117        | 268,609        |
| Other receivables                     | 6     | 2,027,334        | 37,802         |
| Cash & bank balances                  | 7     | 795,339          | 358,664        |
| <b>Total current assets</b>           |       | <b>3,841,790</b> | <b>665,075</b> |
| <b>TOTAL ASSETS</b>                   |       | <b>3,841,790</b> | <b>665,075</b> |
| <b>EQUITY &amp; LIABILITIES</b>       |       |                  |                |
| <b>Capital &amp; Reserves:</b>        |       |                  |                |
| Share capital                         | 8     | 50,000           | 50,000         |
| Statutory reserve                     |       | 20,510           | -              |
| Retained earnings                     |       | 164,745          | (19,846)       |
| <b>Total equity</b>                   |       | <b>235,255</b>   | <b>30,154</b>  |
| <b>Current Liabilities:</b>           |       |                  |                |
| Trade payables                        | 9     | 3,111,821        | 325,082        |
| Accruals and other payables           | 10    | 494,713          | 309,839        |
| <b>Total current liabilities</b>      |       | <b>3,606,534</b> | <b>634,921</b> |
| <b>TOTAL EQUITY &amp; LIABILITIES</b> |       | <b>3,841,790</b> | <b>665,075</b> |

The accompanying notes 1 to 12 form an integral part of the financial statements.  
 For Independent Auditors' Report, see pages 2 & 3

For Manaksia International FZE

  
**Karan Agrawal**  
 Director



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MANAKSIA INTERNATIONAL FZE  
STATEMENT OF COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 31ST MARCH, 2017  
(All figures in AED)

|   | Notes | 2017         | 2016      |
|---|-------|--------------|-----------|
| Revenue                                 |       | 11,700,167   | 401,671   |
| Cost of sales                           |       | (11,379,079) | (387,410) |
| Gross profit                            |       | 321,088      | 14,261    |
| General and administration expenses     | 11    | (115,986)    | (34,107)  |
| Total comprehensive profit for the year |       | 205,101      | (19,846)  |

The accompanying notes 1 to 12 form an integral part of the financial statements.  
For Independent Auditors' Report, see pages 2 & 3

For Manaksia International FZE

  
Karan Agrawal  
Director



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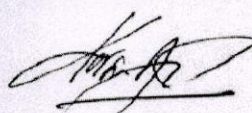
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**MANAKSIA INTERNATIONAL FZE**  
**STATEMENT OF CHANGES IN EQUITY**  
**FOR THE YEAR ENDED 31ST MARCH, 2017**  
 (All figures in AED)

|                                | Capital       | Statutory reserve | Retained Earnings | TOTAL          |
|--------------------------------|---------------|-------------------|-------------------|----------------|
| <b>As at 2nd August, 2015</b>  | -             | -                 | -                 | -              |
| Net movement during the period | 50,000        |                   | -                 | 50,000         |
| Net Loss for the period        | -             |                   | (19,846)          | (19,846)       |
| <b>As at 31st March, 2016</b>  | 50,000        | -                 | (19,846)          | 30,154         |
| Net movement during the year   | -             |                   | -                 | -              |
| Net Profit for the year        |               |                   | 205,101           | 205,101        |
| Transfer to reserve            |               | 20,510            | (20,510)          | -              |
| <b>As at 31st March, 2017</b>  | <b>50,000</b> | <b>20,510</b>     | <b>164,745</b>    | <b>235,255</b> |

The accompanying notes 1 to 12 form an integral part of the financial statements.  
 For Independent Auditors' Report, see pages 2 & 3

For Manaksia International FZE



**Karan Agrawal**  
 Director





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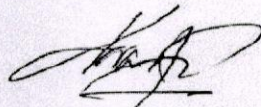
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**MANAKSIA INTERNATIONAL FZE**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31ST MARCH, 2017**  
 (All figures in AED)

|  | <b>2017</b>            | <b>2016</b>    |
|--|------------------------|----------------|
| <b>Cash from operating activities :</b>            |                        |                |
| Net Profit for the year                            | 205,101                | (19,846)       |
| (Increase) In trade receivables                    | (750,508)              | (268,609)      |
| (Increase) in other receivables                    | (1,989,532)            | (37,802)       |
| Increase in Trade payables                         | 2,786,739              | 325,082        |
| Increase / (Decrease) in Accruals & other payables | 184,874                | 309,839        |
| <b>Cash Flow from Operations</b>                   | <b>A 436,675</b>       | <b>308,664</b> |
| <b>Cash flow from Investing activities :</b>       |                        |                |
| Purchase of property, plant & equipments           | -                      | -              |
| <b>Cash Flow from Investing activities</b>         | <b>B -</b>             | <b>-</b>       |
| <b>Cash flow from financing activities :</b>       |                        |                |
| Capital introduced                                 | -                      | 50,000         |
| <b>Cash Flow from Financing activities</b>         | <b>C -</b>             | <b>50,000</b>  |
| <b>Net increase in cash &amp; cash equivalents</b> | <b>(A+B+C) 436,675</b> | <b>358,664</b> |
| Opening Cash and cash equivalents                  | 358,664                | -              |
| <b>Closing Cash and cash equivalents</b>           | <b>795,339</b>         | <b>358,664</b> |

The accompanying notes 1 to 12 form an integral part of the financial statements.  
 The Report of the Auditors is set out on pages 2 & 3

For Manaksia International FZE

  
 Karan Agrawal  
 Director



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**MANAKSIA INTERNATIONAL FZE**  
**NOTES FORMING PART OF THE FINANCIAL STATEMENTS**  
**FOR YEAR ENDED 31<sup>st</sup> MARCH, 2017**

**1. Status and Activity:**

- 1.1 **Manaksia International FZE** ("Establishment") is a Free Zone Establishment registered under Hamriyah Free Zone Authority in the Emirate of Sharjah.
- 1.2 Financial statements incorporate the activities carried through trade license no. 14150 issued on 2<sup>nd</sup> August, 2015.
- 1.3 The registered address of the Establishment is E Lob Office E-21F-10, Hamriyah Free Zone, Sharjah, UAE.
- 1.4 The objective of the Establishment is Import, Export, Trading of Metal & Metal Products, Agricultural Products, Minerals, Textile and Foodstuff.

**2. Capital:**

Authorized, issued and paid up capital of the Establishment is AED 50,000 constituted by 50 shares of AED 1,000. The shareholding as at 31<sup>st</sup> March, 2017 was as follows:

|   | Name   | Shares    | %           | Capital (AED) |
|---|--|-----------|-------------|---------------|
| 1 | M/s Manaksia Coated Metals & Industries Limited, a company incorporated under the laws of the Republic of India under registration no. U27100WB2010PLC144409 having it's registered office in Kolkata, India | 50        | 100%        | 50,000        |
|   | <b>TOTAL</b>   | <b>50</b> | <b>100%</b> | <b>50,000</b> |

**3. Significant Accounting Policies and Disclosures:**

**3.1 Basis of preparation**

The financial statements have been prepared on the historical cost basis, except for certain financial instruments that are measured at fair value at the end of the reporting period. The financial statements are presented in UAE Dirhams (AED) and all values are rounded to the nearest AED. The principal accounting policies adopted are set out below. These policies have been consistently applied to all the periods presented, unless otherwise stated.

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**MANAKSIA INTERNATIONAL FZE**  
**NOTES FORMING PART OF THE FINANCIAL STATEMENTS**  
**FOR YEAR ENDED 31<sup>st</sup> MARCH, 2017**

**3.2 Statement of compliance**

The financial statements of the Establishment have been prepared in accordance with International Financial Reporting Standards.

**3.3 Adoption of new and revised International Financial Reporting Standards**

The following new and revised Standards including amendments thereto and Interpretations which became effective for the current reporting period have been adopted wherever applicable. Their adoption has not had any significant impact on the amounts reported in these financial statements but may affect the financial reporting for future transactions or arrangements.

IFRS 1: First time adoption on Government Loans  
IFRS 7: Disclosures - Offsetting Financial Assets and Financial Liabilities  
IFRS 9: Financial Instruments - 1 January 2015  
IFRS 10: Consolidated Financial Statements (Presentation of consolidated financial statements as those of a single economic entity)  
IFRS 11: Joint Arrangements  
IFRS 12: Disclosure of Interests in Other Entities (Additional disclosures)  
IFRS 13: Fair Value Measurement  
IAS 1: Presentation of Items of Other Comprehensive Income  
IAS 19: Employee Benefits  
IAS 27: Separate Financial Statements  
IAS 28: Investments in Associates and Joint Ventures  
IAS 32: Offsetting Financial Assets and Financial Liabilities - 1 January 2014  
IAS 36: Recoverable Amount Disclosures for Non-Financial Assets - 1 January 2014  
IAS 39: Financial Instruments: Recognition and Measurement Amendment to IAS 39 'Novation of derivatives' - 1 January 2014  
IFRIC 20: Stripping Costs in the Production Phase of a Surface Mine  
IFRIC 21: Levies - 1 January 2014

Amendments to IAS 16 and IAS 38 to clarify the acceptable methods of depreciation and amortization - 1 January 2016  
Amendments to IFRS 11 to clarify accounting for acquisitions of interests in Joint operations - 1 January 2016  
Amendments to IAS 16 and IAS 4 require biological assets that meet the definition of a bearer plant to be accounted for as property, plant and equipment in accordance with IAS 16 - 1 January 2016  
Amendments to IAS 16 and IAS 4 require biological assets that meet the definition of a bearer plant to be accounted for as property, plant and equipment in accordance with IAS 16 - 1 January 2016



**MANAKSIA INTERNATIONAL FZE**  
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**FOR YEAR ENDED 31<sup>st</sup> MARCH, 2017**

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**3.4 Foreign currencies**

The financial statements are prepared and the items included in the financial statements are measured using the currency which mainly reflects the underlying transactions, events and conditions of the Establishment ('the functional currency'). The financial statements are presented in AED, which is the Establishment functional and presentation currency.

Foreign currency transactions are translated into the functional currency using the exchange rates prevailing at the dates of the transactions. Foreign exchange gains and losses resulting from the settlement of outstanding amounts of such transactions and from the re-translation of monetary assets and liabilities denominated in foreign currencies at the end of the reporting period are recognized in the profit or loss. At the end of each reporting period, monetary items denominated in foreign currencies are re-translated at the rates prevailing at that date. Non-monetary items carried at fair value that are denominated in foreign currencies are re-translated at the rates prevailing at the date when the fair value was determined. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated using the exchange rates as at the dates of the initial transactions.

**3.5 Cash and cash equivalents**

Cash and cash equivalents comprise of cash on hand and balances with banks in current account.

**3.6 Provisions**

Provisions are recognized when the Establishment has a present legal or constructive obligation as a result of past events; it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation; and a reliable estimate can be made of the amount of the obligation. The expense relating to any provision is recognized in the profit or loss, net of any reimbursement.

**3.7 Revenue recognition**

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Establishment and the revenue can be reliably measured. Revenue is measured at the fair value of the consideration received or receivable for the sale of goods and services rendered in the ordinary course of the Establishment's activities. Revenue is reduced for estimated customer returns, rebates and other similar allowances.



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4. CRITICAL ACCOUNTING JUDGEMENTS, ESTIMATES AND ASSUMPTIONS:

The preparation of the Establishment's financial statements requires management to make judgments, estimates and assumptions that affect the reported amounts of revenue, expenses, assets and liabilities, and the disclosure of contingent liabilities, at the end of the reporting period. However, uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of the asset or liability affected in future periods.

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. Actual results may differ from these estimates.

The key assumptions concerning the future and other key sources of estimation uncertainty at the end of the reporting period, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial period are discussed below;

a) *Impairment of assets*

Assessments of net recoverable amounts of property, plant and equipment, intangible assets and all financial assets other than trade receivables (see below) are based on assumptions regarding future cash flows expected to be received from the related assets.

b) *Impairment of trade receivables*

The management regularly undertakes a review of the recovery status of amounts due from either third parties or related parties. Such review is made based on variety of factors, including the overall quality and ageing of the receivables, continuing credit evaluation of the customers' financial conditions and collateral requirements from customers in certain circumstances. Based on the review, no allowance for impairment is required as at the end of the reporting period.



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**MANAKSIA INTERNATIONAL FZE**  
**NOTES FORMING PART OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH, 2017**  
(All figures in AED)

**5. TRADE RECEIVABLES:**

|                   | <u>2017</u>      | <u>2016</u>    |
|-------------------|------------------|----------------|
| Trade receivables | 1,019,117        | 268,609        |
|                   | <u>1,019,117</u> | <u>268,609</u> |

**6. OTHER RECEIVABLES:**

|                      | <u>2017</u>      | <u>2016</u>   |
|----------------------|------------------|---------------|
| Pre-payments         | 8,333            | 8,402         |
| Advances             | 59,210           | -             |
| Advance to suppliers | 1,959,791        | 29,400        |
|                      | <u>2,027,334</u> | <u>37,802</u> |

**7. CASH & BANK :**

|              | <u>2017</u>    | <u>2016</u>    |
|--------------|----------------|----------------|
| Cash in hand | 4,923          | 28             |
| Cash at bank | 790,416        | 358,636        |
|              | <u>795,339</u> | <u>358,664</u> |

**8. SHARE CAPITAL:**

|                                    | <u>2017</u>   | <u>2016</u>   |
|------------------------------------|---------------|---------------|
| Authorized, issued and fully paid: | 50,000        | 50,000        |
| 50 Ordinary shares of AED 1,000/-  | <u>50,000</u> | <u>50,000</u> |

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**9. TRADE PAYABLES:**

|                | <u>2017</u>      | <u>2016</u>    |
|----------------|------------------|----------------|
| Trade payables | 3,111,821        | 325,082        |
|                | <u>3,111,821</u> | <u>325,082</u> |

**10. ACCRUALS & OTHER PAYABLES:**

|                        | <u>2017</u>    | <u>2016</u>    |
|------------------------|----------------|----------------|
| Advance                | -              | 8,850          |
| Accruals               | 3,000          | 2,500          |
| Advance from customers | 491,713        | 298,489        |
|                        | <u>494,713</u> | <u>309,839</u> |

**11. GENERAL & ADMINISTRATIVE EXPENSES:**

|                            | <u>2017</u>    | <u>2016</u>   |
|----------------------------|----------------|---------------|
| Customs & clearing charges | 3,872          | -             |
| Commission expense         | 36,750         | -             |
| Visa expenses              | 3,590          | -             |
| Telephone expenses         | 955            | 281           |
| Lease rent                 | 32,769         | 16,598        |
| Pre-operative expenses     | -              | 13,822        |
| Professional fees          | 15,500         | 2,500         |
| Other expenses             | 5,929          | -             |
| Exchange loss              | 688            | -             |
| Bank charges               | 15,934         | 906           |
|                            | <u>115,986</u> | <u>34,107</u> |

**12. FINANCIAL INSTRUMENTS - RISK MANAGEMENT:**

The Establishment's activities are subject to variety of financial risks: market risk (principally currency risks and interest rate risk), credit risk and liquidity risk. The Establishment seeks to minimize the potential adverse effects of these risks on the financial performance.

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**Market risk**

**Currency risks**

Substantial portion of the transactions are designated in AED or in USD/GCC to which AED is fixed; hence, there is no material exchange rate risk.

**Interest rate risk**

Since the Establishment has no significant variable interest bearing assets or liabilities the profit for the year is not materially sensitive to changes in interest rates.

**Credit risk**

Financial assets which potentially subject the Establishment to concentration of credit risk consist principally of bank balances, trade receivables and refundable deposits.

Bank balances are with high credit regulated financial institutions.

**Fair values**

At the reporting date, the carrying amounts of financial assets and financial liabilities approximated their fair values.

The accompanying notes 1 to 12 form an integral part of the financial statements.  
For Independent Auditors' Report, see pages 2 & 3

For Manaksia International FZE

  
Karan Agrawal  
Director



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