

APEX ADVANCED TECHNOLOGY,LLC

BALANCE SHEET AS AT 31 st March, 2018

Particulars	Note No.	Figures as at the end of March 31, 2018	
		Rs.	Rs.
I. EQUITY & LIABILITIES			
(1) Shareholder's Funds:			
(a) Share Capital	1	₹ 18,71,35,854	
(b) Share Application Money		₹ -	
(c) Reserves & Surplus	2	₹ 13,74,28,994	
			₹ 32,45,64,848
(2) Non-Current Liabilities:			
(a) Long Term Borrowings	3	₹ 3,25,35,000	
(b) Deferred Tax Liability (Net)		₹ -	
			₹ 3,25,35,000
(3) Current Liabilities:			
(a) Short-term Borrowings		₹ -	
(b) Trade Payables	4	₹ 1,25,09,138	
(c) Other Current Liabilities & Provisions		₹ 25,91,128	
			₹ 1,51,00,266
Total:			₹ 37,22,00,114
II. ASSETS			
(1) Non-Current Assets:			
(a) Fixed Assets:			
Tangible Assets	5	₹ 32,53,072	
Intangible Assets	6	₹ 23,88,44,739	
(2) Other Non Current Assets	7	₹ 3,22,03,845	
			₹ 27,43,01,656
(3) Current Assets:			
(a) Inventories		₹ -	
(b) Trade Receivables	8	₹ 5,23,49,459	
(c) Cash & Bank Balances	9	₹ 1,02,18,426	
(d) Short-term Loans & Advances		₹ -	
(e) Other Current assets	10	₹ 3,53,30,574	
			₹ 9,78,98,458
Total:			₹ 37,22,00,114

As Per our Report as on Date

For J Madhava Rao & Co
Chartered Accountants

Firm Reg. No. MADHVA RAO & Co.

K. Chaitanya
Krishna Chaitanya Janga
Partner

Membership No :230882

Partner



For and on behalf of the Board

APEX ADVANCED TECHNOLOGY,LLC

NOTE - 1 : SHARE CAPITAL	
Particulars	Figures as at the end of March 31st, 2018
Issued, Subscribed & Paid-up:	Rs.
Capital	18,71,35,854
Total:	18,71,35,854

NOTE - 2 : RESERVES & SURPLUS

Particulars	Figures as at the end of March 31st, 2018	
	Rs.	Rs.
a) Surplus in Profit & Loss Account:		
Opening Balance	8,48,85,926	8,48,85,926
Add: Profit/(Loss) for the year		5,25,43,068
Total:		13,74,28,994

NOTE - 3 : LONG-TERM BORROWINGS

Particulars	Figures as at the end of March 31st, 2018
Unsecured Term Loan :	Rs.
Cloumbia Books Inc	3,25,35,000
	3,25,35,000
Additional Notes:	
Secured	
Unsecured	3,25,35,000
(Loan secured by equitable mortgae of Factory land & Building)	

NOTE -3: Trade Payables

Particulars	Figures as at the end of March 31st, 2018
Creditors :	Rs.
Ap Other Vendors	3,87,144
Indian Cogs Vendors	1,21,21,994
Total:	1,25,09,138

For J. MADHAVA RAO & Co.

J.R. Chaitanya
Partner



NOTE -4: Other Current Liabilities & Provisions

Particulars	Figures as at the end of March 31st, 2018
	Rs.
Accrued Expenses	6,03,891
Ap Acquisition	(1)
Ap Individuals	2,60,280
Provision for Income Tax	17,26,958
Fica M/Care Payable	-
Fica Oasdi Payable	-
State W/H Tax Payable	-
Suta Payable	(1)
Total:	25,91,128

* Margin Money held by bank against Bank Guarantees and Letters of Credit issued to the company

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NOTE - 5: Tangible Assets	
Particulars	Figures as at the end of March 31st, 2018
	Rs.
Computer Hardware	1,92,179
Collateral/Website	30,60,893
Total	32,53,072

NOTE - 6: Intangible Assets

Particulars	Figures as at the end of March 31st, 2018
	Rs.
Good Will	20,10,22,801
Computer Software	2,56,21,313
Software Development - Outside Support	1,22,00,625
Total	23,88,44,739

For J. MADHAVA RAO & Co.

J.K. Chaitanya
Partner



NOTE - 7 : Other Non Current Assets	
Particulars	Figures as at the end of March 31st, 2018
Payroll Amortisation	Rs. 1,81,67,883
Preliminary Expenses	1,40,35,962
Total	3,22,03,845

NOTE - 8: Trade receivables

Particulars	Figures as at the end of March 31st, 2018
Ar Customers	Rs. 5,23,49,459
Total	5,23,49,459

NOTE - 9 : CASH & BANK BALANCES

Particulars	Figures as at the end of March 31st, 2018
Cash & Cash Equivalents:	Rs.
Cash on hand	-
Balances with Banks in Current Accounts	
Sun Tust ZBA	(9,86,641)
Suntrust	1,12,05,067
Total:	1,02,18,426

NOTE - 10 : Other Current Assets	
Particulars	Figures as at the end of March 31st, 2018
Prapaid Expenses	Rs. 6,73,974
Un Billed Revenue	3,46,56,600
Total	3,53,30,574

For J. MADHAVA RAO & Co.
J.R. Chaitanya
 Partner



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PROFIT & LOSS ACCOUNT FOR THE PERIOD ENDING 31st March, 2018

Particulars	Note No.	Figures for the period ended March 31st, 2018	
		Rs.	Rs.
I. Revenue from Operations	9	₹ 23,04,65,865	
Net Revenue from Operations			₹ 23,04,65,865
II. Other Income		₹ 1,97,807	₹ 1,97,807
III. Total Revenue(I + II)			₹ 23,06,63,672
IV. <u>Expenses:</u>			
Cost of Materials Consumed	10	₹ 9,85,28,086	
Changes in Inventories of Finished Goods & Work-in-Progress		₹ -	
Employee Benefit Expenses	11	₹ 1,41,20,839	
Remuneration to Managing Director			
Finance Costs	12	₹ 32,47,003	
Depreciation & Amortisation Expenses	13	₹ 2,47,32,724	
Other Expenses	14	₹ 3,57,64,996	
			₹ 17,63,93,647
V. Profit/(Loss) before Tax (III - IV)			₹ 5,42,70,026
VI. Tax Expense:			
Current Tax			₹ 17,26,958
Deferred Tax For Current year			₹ -
Deferred tax for prior period			
VII. Profit/(Loss) for the period (V - VI)			₹ 5,25,43,068
VIII. Earnings Per Equity Share-Basic & Diluted			

As Per our Report as on Date

For J Madhava Rao & Co

Chartered Accountants

Firm Reg No: 015119S

For J. MADHAVARAO & Co.

J.K. Chaitanya

Krishna Chaitanya Janga

Partner

Membership No :230882



For and on behalf of the Board

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NOTE - 9 : REVENUE FROM OPERATIONS

Particulars	Figures as at the end of March 31st , 2018
	Rs.
Receipts from Sale of Goods	17,91,45,749
Receipts from Sale Global	1,66,63,516
Work in Progress	3,46,56,600
Total:	23,04,65,865

NOTE - 10 : Other Income

Particulars	Figures as at the end of March 31st , 2018
	Rs.
Exchange Gain or Loss	1,97,807
Total:	1,97,807

NOTE - 10 : COST OF MATERIALS CONSUMED

Particulars	Figures as at the end of March 31st , 2018
	Rs.
Raw materials: Opening stock	-
Add: Cogs Global	3,47,012
Add: Cogs India	9,81,81,074
Purchases	9,85,28,086
Discount	-
Total:	9,85,28,086

NOTE - 11 : EMPLOYEE BENEFIT EXPENSES

Particulars	Figures as at the end of March 31st , 2018
	Rs.
Salaries & Wages	90,65,793
Payroll Expenses	22,02,660
Insurance Dental	2,72,600
Insurance Medical	24,08,223
Insur Life	74,547
Business Meals	97,016
Conveyance	
Staff Welfare Expenses	
Total:	1,41,20,839

For J. MADHAVA RAO & Co

A.K. Chaitanya

Partner



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NOTE - 12 : FINANCE COSTS

Particulars	Figures as at the end of March 31st , 2018
Interest Expenses	Rs. 32,47,003
Total:	32,47,003

NOTE - 14 : OTHER EXPENSES

Particulars	Figures as at the end of March 31st , 2018
	Rs.
Advertisement	1,12,21,632
Accounting Fee	87,669
Amcs Maint	4,00,360
Bank Fees	1,58,209
Compuer Supplies	-
Conference/T Shows/Events	6,09,384
Directors and Officers Insurance	4,37,262
Due & Publication	1,33,776
General Business Insurance	3,01,332
Insur LT Diasb	2,00,976
Insur ST Disab	1,01,054
Insur Vision	47,617
Insur Work Camp	54,768
Immigration Fees	1,55,207
Internet Charges	19,018
Legal Fees	4,44,839
Late Payment Penalties	1,51,960
Lease Apartment	31,639
Misc. Market/Advt	3,12,647
Misc. Office Expenses	56,17,388
Misc Prof Fees	20,06,371
Misc Rents & Leases	2,45,478
Misc Tax Assesment	3,247
Misc Utilities	64,446
Office Supplies	6,807
Postage / Courier	61,912
Property Tax	14,845
Sales Commisssion	80,39,619
Sales Consulting Fee	32,66,482
Stationery / Printing	38,109
Telephone Mobile	1,12,618
Telephone Office	86,711
Travel	13,31,614
Write off	(1)
Total	3,57,64,996

For J. MADHAVA RAO & Co.

A.R. Chaitanya

Partner

