



Israni Anil & Co.
Chartered Accountants

INDEPENDENT AUDITORS' REPORT

**TO THE MEMBERS OF
HMA LEATHER EXPORT PRIVATE LIMITED**

Report on the Financial Statements

We have audited the accompanying standalone financial statements of **HMA LEATHER EXPORT PRIVATE LIMITED** ("the Company") which comprises the Balance Sheet as at March 31, 2021 and the Statement of Profit and Loss for the year then ended, and a summary of significant accounting policies and other explanatory information.

MANAGEMENT'S REponsibility FOR THE STANDALONE FINANCIAL STATEMENTS

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("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, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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 financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.



Shop No 21, Ground Floor, Heritage Tower, Nehru Nagar, AGRA - 282002
Phone no. 09897433169, 0562-4043169, Email : israni.ca@gmail.com



AUDITORS' RESPONSIBILITY

Our responsibility is to express an opinion on these standalone financial statements based on our audit.

We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made there under.

We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the Company has in place an adequate internal financial controls system over financial reporting and the operating effectiveness of such controls. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Company's Directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the (Standalone) financial statements

OPINION

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 Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2021, and its Profits and its Cash Flow for the year ended on that date.





REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

1. As required by the Companies (Auditor's Report) Order, 2016 ("the Order"), as amended, 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 purpose 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 Cash Flow Statement 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 written representations received from the directors as on March 31, 2021 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2021 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 over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure B".





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Chartered Accountants

- g. 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 does not have any pending litigations which would impact its financial position.
 - 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 ISRANI ANIL & CO.

Chartered Accountants

FRN : 013155C


CA. Anil Kumar Israni



Proprietor

M.N. 405321

PLACE : AGRA

DATE : 12.11.2021

UDIN : 22405321AAAAAW6023



" Annexure A to the Independent Auditors' Report on the Standalone Financial Statements

The Annexure referred to in paragraph 1 under the heading 'Report on Other Legal & Regulatory Requirement' of our Independent Auditors' Report to the members of HMA LEATHER EXPORT PRIVATE LIMITED for the year ended March 31, 2021:

1.
 - a. The Company is maintaining proper records showing full particulars, including quantitative details and situation of fixed assets;
 - b. The Company has a regular program of physical verification of its fixed assets by which fixed assets are verified in a phased manner on a rotational basis, which in our opinion, is reasonable having regard to the size of the company and nature of its business. Pursuant to the program, a portion of the fixed asset has been physically verified by the management during the year and no material discrepancies between the books records and the physical fixed assets have been noticed.
 - c. According to the information and explanations given to us and on the basis of our examinations of the records of the Company, the title deeds of immovable properties are held in the name of the company.
2. According to the information and explanations given to us and on the basis of our examination of the records of the Company, we are of the opinion that the management has conducted the physical verification of inventory at reasonable intervals during the year. There are no material discrepancies were noticed between book stock an physical stock on physical verification conducted by the management.
3. 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, the provisions of clause 3 (iii) (a) to (C) of the Order are not applicable.





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Chartered Accountants

4. According to the information and explanations given to us and on the records of the Company, the Company has not given any guarantee to any party as covered under section 185 of the Act. In our opinion and according to the information and explanations given to us, the company has complied with the provisions of section 185 and 186 of the Companies Act, 2013 In respect of loans, investments, guarantees, and security.
5. The Company has not accepted any deposits from the public and hence the directives issued by the Reserve Bank of India and the provisions of Sections 73 to 76 or any other relevant provisions of the Act and the Companies (Acceptance of Deposit) Rules, 2015 with regard to the deposits accepted from the public are not applicable.
6. As informed to us, the maintenance of Cost Records has not been specified by the Central Government under sub-section (1) of Section 148 of the Act, in respect of the activities carried on by the company.
7.
 - a. According to information and explanations given to us and on the basis of our examination of the books of account, and records, the Company has been generally regular in depositing undisputed statutory dues including Provident Fund, Employees State Insurance, Income-Tax, Sales tax, Service Tax, Duty of Customs, Duty of Excise, Value added Tax, Cess and any other statutory dues with the appropriate authorities. According to the information and explanations given to us, no undisputed amounts payable in respect of the above were in arrears as at March 31, 2021 for a period of more than six months from the date on when they become payable.
 - b. According to the information and explanation given to us, there are no dues of income tax, sales tax, service tax, duty of customs, duty of excise, value added tax outstanding on account of any dispute.





Israni Anil & Co.
Chartered Accountants

8. According to the information and explanations given to us and on the basis of our examinations of the books of account, the Company has not taken any loan either from financial institutions or from the government and has not issued any debentures.
9. During the year the Company did not raised moneys by way of initial public offer or further public offer (including debt instruments) and term Loans. Accordingly, the provisions of clause 3 (ix) of the Order are not applicable to the Company and hence not commented upon.
10. During the course of our examination of the books and records of the Company, carried out in accordance with the generally accepted auditing practices in India and according to the information and explanation given to us, we have neither come across any instance of fraud by the Company or any fraud on the company by its officers or employees has been noticed or reported during the year.
11. Based upon the audit procedures performed and the information and explanations given by the management, the managerial remuneration has been paid or provided in accordance with the requisite approvals mandated by the provisions of section 197 read with Schedule V to the Companies Act;
12. In our opinion and according the information and explanations given to us, the Company is not a Nidhi Company. Therefore, the provisions of clause 3 (xii) of the Order are not applicable to the Company.
13. According the information and explanations given to us and based on our examination of the records of the Company, transactions with related parties are in compliance with section 177 and 188 of Act wherever applicable and the details of such transaction have been disclosed in the Financial Statements as required by the applicable accounting standards.
14. According 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 under review. Accordingly, the provisions of clause 3 (xiv) of the Order are not applicable the Company and hence not commented upon.





Israni Anil & Co.
Chartered Accountants

15. 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 any non-cash transactions with directors or persons connected with him. Accordingly, the provisions of clause 3 (xv) of the Order are not applicable to the Company and hence not commented upon.
16. According to the information and explanations given to us and based on our examination of the records of the Company, the company is not required to be registered under section 45 IA of the Reserve Bank of India Act, 1934 and accordingly, the provisions of clause 3 (xvi) of the Order are not applicable to the Company and hence not commented upon.

FOR ISRANI ANIL & CO.

Chartered Accountants

FRN : 013155c

Anil Israni

CA. Anil Kumar Israni

Proprietor

M.N. 405321



PLACE : AGRA

DATE : 12.11.2021

UDIN : 22405321AAAAAW6023



“Annexure B” to the Independent Auditor's Report of even date on the Standalone Financial Statements of HMA LEATHER EXPORT Private Limited

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 (“the Act”)

We have audited the internal financial controls over financial reporting of HMA LEATHER EXPORT PRIVATE LIMITED (“the Company”) as of March 31, 2021 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

Management’s Responsibility for Internal Financial Controls

The Company’s management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India (ICAI). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company’s policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Act.

Auditors’ Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the “Guidance Note”) and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.





Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls Over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that

1. Pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;
2. Provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and
3. Provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.





Israni Anil & Co.
Chartered Accountants

Inherent Limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.



Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2021, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

FOR ISRANI ANIL & CO.

Chartered Accountants

FRN : 013155c

CA. Anil Kumar Israni

Proprietor

M.N. 405321

PLACE : AGRA

DATE : 12.11.2021

UDIN : 22405321AAAAAW6023

HMA LEATHER EXPORT PRIVATE LIMITED

BALANCE SHEET AS ON 31ST MARCH 2021

Particulars	Note No.	As at 31st March, 2021	As at 31st March, 2020
I EQUITY AND LIABILITIES			
(1) Shareholders' Funds			
(a) Share Capital	3	60,25,000.00	60,25,000.00
(b) Reserve & Surplus	4	(2,38,36,077.15)	(5,55,44,681.82)
(2) Share Application Money Pending Allotment			
-			
(3) Non Current Liabilities			
(a) Long Term Borrowings	5	9,81,08,601.00	9,81,08,601.00
(b) Deferred Tax Liabilities		-	-
(4) Current Liabilities			
(a) Short Term Borrowings		-	-
(b) Sundry Creditors	6	3,62,78,158.57	10,13,01,466.37
(c) Other Current Liabilities	7	5,48,729.00	41,70,083.00
TOTAL		11,71,24,411.42	15,40,60,468.55
II ASSETS			
(1) Non Current Assets			
(a) Fixed Assets	8	5,11,59,593.19	5,12,55,488.00
(b) Other Non Current Assets	9	-	-
(c) Deferred Tax Assets		11,71,052.00	12,79,747.00
(2) Current Assets			
(a) Inventories	10	4,42,74,518.86	8,52,82,146.00
(b) Cash and Bank Equivalents	11	29,04,198.05	28,76,388.62
(c) Short Term Loans and Advances	12	25,88,952.22	-
(d) Sundry Debtors	13	85,27,552.12	24,00,369.00
(e) Other Current Assets	14	64,98,544.98	1,09,66,329.93
TOTAL		11,71,24,411.42	15,40,60,468.55
		-	-

The accompanying notes are an integral part of the financial statements.

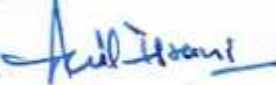
As per our report of even date

FOR ISRANI ANIL & CO.

Chartered Accountants

FRN : 013155C

SD/-



CA. ANIL KUMAR ISRANI

Proprietor

M.N. : 405321

PLACE : AGRA

DATE : 12.11.2021

UDIN : 22405321AAAAAW6023

For & on Behalf of Board of Directors of

HMA LEATHER EXPORT PRIVATE LIMITED

 SD/-
 SD/-
 (Mohd. Kamil Qureshi) (Wajid Ahmad)

Director

DIN : 02827288

R/o. 18/129-A, Malko
Gali, Tajganj,
AGRA - 282 001.

Director

DIN : 01312261

R/o. 18/129-A, Malko
Gali, Tajganj,
AGRA - 282 001.

HMA LEATHER EXPORT PRIVATE LIMITED

STATEMENT OF PROFIT AND LOSS ACCOUNT FOR THE PERIOD ENDED 31ST MARCH 2021

Particulars	Note No.	For the period ended	For the period ended
Revenue from Operations	15	13,06,07,249.68	7,59,46,943.81
Less : Excise Duty Paid		-	-
Net Revenue from Operations		13,06,07,249.68	7,59,46,943.81
Other Income	16	5,97,082.29	1,23,798.51
I. Total Revenue		13,12,04,331.97	7,60,70,742.32
Cost of Raw Material Consumed	17	10,46,02,701.66	2,71,48,057.37
Changes in Inventories	18	(2,68,27,985.00)	-
Employee Cost	19	88,04,860.00	52,00,977.00
Financial Cost	20	6,810.73	5,605.00
Depreciation & Amortisation Expenses	8	18,07,084.00	16,60,948.25
Other Expenses	21	1,09,93,560.91	4,26,95,823.99
II. Total Expenses		9,93,87,032.30	7,67,11,411.61
III. Profit Before Tax		3,18,17,299.67	(6,40,669.29)
IV. Tax Expenses			
a Current Year Income Tax		-	-
b Previous Year Income Tax		-	-
c Deferred Tax		1,08,695.00	8,70,664.00
V. Profit/(Loss) for the period from Continuing Operation		3,17,08,604.67	(15,11,333.29)
VI. Earnings Per Equity Share of face value of Rs. 10 Each			
a Basic		52.63	(2.51)
b Diluted		52.63	(2.51)

The accompanying notes are an integral part of the financial statements.

As per our report of even date

FOR ISRANI ANIL & CO.

Chartered Accountants

FRN : 013155C

SD/- 

CA. ANIL KUMAR ISRANI

Proprietor

M.N. : 405321

PLACE : AGRA

DATE : 12.11.2021

UDIN : 22405321AAAAAW6023

For & on Behalf of Board of Directors of
HMA LEATHER EXPORT PRIVATE LIMITED


SD/-

(Mohd. Kamil Qures

Director

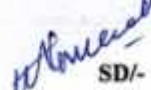
DIN : 02827288

R/o. 18/129-A,

Malko

Gali, Tajganj,

AGRA - 282 001.


SD/-

(Wajid Ahmad)

Director

DIN : 01312261

R/o. 18/129-A,

Malko

Gali, Tajganj,

AGRA - 282 001.

HMA LEATHER EXPORT PRIVATE LIMITED

Statement of Cash Flows

For the Years Ending March 31, 2020 and March 31, 2021

	2021		2020	
A Cash Flows from Operating Activities				
Net Profit before Tax and Extraordinary Items		3,18,17,299.67		(6,40,669.29)
Adjustment for :				
Depreciation, Impairment and Amortisation	18,07,084.00		16,60,948.25	
(Profit) /Loss on Sale of Fixed Assets	-		-	
Interest Expenses (Net)	-	18,07,084.00	-	16,60,948.25
Operating Profit before working Capital Changes		3,36,24,383.67		10,20,278.96
Changes in Working Capital				
(Increase) /Decrease in Trade Receivables	(61,27,183.12)		(13,06,922.00)	
(Increase) /Decrease in Inventories	4,10,07,627.14		(64,92,896.00)	
(Increase) /Decrease in Current Assets	44,67,784.95		32,63,003.32	
(Increase) /Decrease in Loans and Advances	(25,88,952.22)		-	
Increase / (Decrease) in Trade Payable and Provisions	(6,86,44,661.80)	(3,18,85,385.05)	70,47,915.70	25,11,101.02
Cash Generated from Operations		17,38,998.62		35,31,379.98
Direct Tax (Paid) /Refund (Net)	-		-	
Net Cash Flow from Operating Activities		17,38,998.62		35,31,379.98
B Cash Flows from Investing Activities				
Purchase of Fixed Assets	(17,11,189.19)	-	(29,46,441.25)	
Sale of Fixed Assets	-			
Net Cash Flow from Investing Activities		(17,11,189.19)		(29,46,441.25)
C Cash Flow from Financing Activities				
Interest Paid (Net)	-		-	
Net Cash Flow from Financing Activities		-		-
Net Increase in Cash and Cash Equivalents (A+B+C)		27,809.43		5,84,938.73
Cash and Cash Equivalents at Opening of the Year		28,76,388.62		22,91,449.89
Cash and Cash Equivalents at Closing of the Year		29,04,198.05		28,76,388.62
		0.00		(0.00)

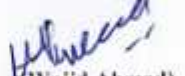
As per our report of even date
FOR ISRANI ANIL & CO.
Chartered Accountants
FRN : 013155C


CA. ANIL KUMAR ISRANI
Proprietor
M.N. : 405321

PLACE : AGRA
DATE : 12.11.2021
UDIN : 22405321AAAAAW6023

For & on Behalf of Board of Directors of
HMA LEATHER EXPORT PRIVATE LIMITED


(Mohd. Kamil Qureshi)
Director
DIN : 02827288
R/o. 18/129-A, Malko
Gali, Tajganj,
AGRA - 282 001.


(Wajid Ahmad)
Director
DIN : 01312261
R/o. 18/129-A, Malko
Gali, Tajganj,
AGRA - 282 001.

HMA LEATHER EXPORT PRIVATE LIMITED

NOTES TO BALANCE SHEET

3 Share Capital

Ref. No.	Particulars	As at 31st March, 2021	As at 31st March, 2020
(a)	Authorised 10,00,000/- Equity Shares of Rs. 10/- per share	1,00,00,000.00	1,00,00,000.00
		1,00,00,000.00	1,00,00,000.00
(b)	Issued Subscribed and Paid-Up 6,02,500/- Equity Shares of Rs. 10/- per share	60,25,000.00	60,25,000.00
		60,25,000.00	60,25,000.00

(c) The reconciliation of the number of shares outstanding as at 31st March, 2021 is set out below

Ref. No.	Particulars	No. of Shares as at 31st March 2020	No. of Shares as at 31st March 2019
	Equity Shares		
	Number of Shares at the beginning of the year	6,02,500.00	6,02,500.00
	Add : Shares issued during the year	-	-
	Number of Shares at the end of the year	6,02,500.00	6,02,500.00

(d) The Details of shareholder holding more than 5% of shares as at 31st March, 2021 is set out below

Ref. No.	Particulars	No. of Shares	% of Shares
	Equity Shares		
	Mohammad Kamil Qureshi	5,92,500.00	98.34
		5,92,500.00	98.34

(e) Rights, Preference & Restrictions attaching to each class of shares.

The Company has only one class of shares referred to as Equity Shares having a par value of Rs. 10/- each. Each holder of Equity shares is entitled to one vote share and only received dividend.

4 Reserve and Surplus

Ref. No.	Particulars	As at 31st March, 2021	As at 31st March, 2020
(a)	Surplus / (Deficit) in Profit and Loss Account		
	As per last Balance Sheet	(5,55,44,681.82)	(5,40,33,348.53)
	Add : Profit / (Loss) for the year	3,17,08,604.67	(15,11,333.29)
	Total at the end of the year (b)	(2,38,36,077.15)	(5,55,44,681.82)
	Total Reserve and Surplus	(2,38,36,077.15)	(5,55,44,681.82)

For & on Behalf of Board of Directors of
HMA LEATHER EXPORT PRIVATE LIMITED



 (Mohd. Kamil Qureshi) (Wajid Ahmad)

Director Director
 DIN : 02827288 DIN : 01312261
 R/o. 18/129-A, Malko R/o. 18/129-A, Malko
 Gali, Tajganj, Gali, Tajganj,
 AGRA - 282 001. AGRA - 282 001.

HMA LEATHER EXPORT PRIVATE LIMITED

NOTES TO BALANCE SHEET

5 Long Term Borrowing

Ref. No.	Particulars	As at 31st March, 2021	As at 31st March, 2020
5.1	Loan and Advances from Related Parties		
	Loanf from Directors	9,81,08,601.00	9,81,08,601.00
		9,81,08,601.00	9,81,08,601.00

6 Sundry Creditors

Ref. No.	Particulars	As at 31st March, 2021	As at 31st March, 2020
6.1	Sundry Creditors	3,62,78,158.57	10,13,01,466.37
		3,62,78,158.57	10,13,01,466.37

7 Other Current Liabilities

Ref. No.	Particulars	As at 31st March, 2021	As at 31st March, 2020
7.1	Expenses Payables	60,000.00	-
7.2	Other Payables	10,615.00	-
	Advances from Debtors	4,78,114.00	-
		5,48,729.00	41,70,083.00

Ad.

For & on Behalf of Board of Directors of
HMA LEATHER EXPORT PRIVATE LIMITED

Kamil Qureshi

(Moid. Kamil Qureshi)

Director

DIN : 02827288

R/o. 18/129-A, Malko
Gali, Tajganj,
AGRA - 282 001.

Wajid Ahmad

(Wajid Ahmad)

Director

DIN : 01312261

R/o. 18/129-A, Malko
Gali, Tajganj,
AGRA - 282 001.

HMA LEATHER EXPORT PRIVATE LIMITED

NOTES TO BALANCE SHEET

8 FIXED ASSETS

S.N./Name of the Assets	Gross Block as on 01.04.2020	Addition	Deletions	Gross Block as on 31.03.2021	Depreciation as on 01.04.2020	Depreciation for the year	Deletions	Depreciation as on 31.03.2021	Closing WDV as on 31.03.2021	Closing WDV as on 31.03.2020
I TANGIBLE ASSETS										
A Land and Building at Kangar	4,30,66,944.00	-	-	4,30,66,944.00	-	-	-	-	4,30,66,944.00	4,30,66,944.00
B Office Equipments	3,06,905.35	1,48,481.19	-	4,55,386.54	79,977.35	78,645.00	-	1,58,622.35	2,96,764.19	2,26,928.00
C Plant and Machinery	1,96,64,140.00	15,62,708.00	-	2,12,26,848.00	1,17,02,524.00	17,28,439.00	-	1,34,30,963.00	77,95,885.00	79,61,616.00
GRAND TOTAL	6,30,37,989.35	17,11,189.19	-	6,47,49,178.54	1,17,82,501.35	18,07,084.00	-	1,35,89,585.35	5,11,59,593.19	5,12,55,488.00
Previous years Figures	6,00,91,548.10	29,46,441.25	-	6,30,37,989.35	1,01,21,553.10	16,60,948.25	-	1,17,82,501.35	5,12,55,488.00	4,99,69,995.00

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For & on Behalf of Board of Directors of

HMA LEATHER EXPORT PRIVATE LIMITED

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(Mohd. Kamil Qureshi)
Director

DIN : 02827288
R/o, 18/129-A, Malko
Gali, Tajganj,
AGRA - 282 001.

Handwritten signature
Wajid Ahmad)
Director

DIN : 01312261
R/o, 18/129-A, Malko
Gali, Tajganj,
AGRA - 282 001.

HMA LEATHER EXPORT PRIVATE LIMITED

NOTES TO BALANCE SHEET

9 Other Non Current Assets

Ref. No.	Particulars	As at 31st March, 2021	As at 31st March, 2020
9.1	Other Non Current Assets	-	-
		-	-

10 Inventories

Ref. No.	Particulars	As at 31st March, 2021	As at 31st March, 2020
	Stock of Finished Goods	2,68,27,985.00	-
	Stock of Traded Goods	-	-
	Stock of Raw Materail	1,74,46,533.86	8,52,82,146.00
		4,42,74,518.86	8,52,82,146.00

11 Cash and Bank Balances

Ref. No.	Particulars	As at 31st March, 2021	As at 31st March, 2020
	Cash and Cash Equivlants		
	Cash in Hand	12,75,669.00	16,27,019.00
	Balance with Banks		
	Canara Bank C/A-2341201100112	4,77,569.00	4,91,644.03
	Canara Bank C/A-2341201100129	5,183.50	5,243.50
	HDFC Bank C/A No.-50200010930808	4,07,397.15	76,461.69
	FDR With Canara Bank	7,38,379.40	6,76,020.40
		29,04,198.05	28,76,388.62

12 Short Term Loans and Advances

Ref. No.	Particulars	As at 31st March, 2021	As at 31st March, 2020
12.1	Advances to Others	25,88,952.22	-
		25,88,952.22	-

13 Sundry Debtors

Ref. No.	Particulars	As at 31st March, 2021	As at 31st March, 2020
13.1	Sundry Debtors (Unsecured and Considered Good)		
13.1	Outstanding for a period exceeding Six Months	-	-
13.1	Others	85,27,552.12	24,00,369.00
		85,27,552.12	24,00,369.00

14 Other Current Assets

Ref. No.	Particulars	As at 31st March, 2021	As at 31st March, 2020
14.1	Balance with Government Authorities	64,98,544.98	1,09,66,329.93
		64,98,544.98	1,09,66,329.93

For & on Behalf of Board of Directors of

HMA LEATHER EXPORT PRIVATE LIMITED



 (Moid. Kamil Qureshi) (Wajid Ahmad)

Director Director
 DIN : 02827288 DIN : 01312261
 R/o. 18/129-A, Malko R/o. 18/129-A, Malko
 Gali, Tajganj, Gali, Tajganj,
 AGRA - 282 001. AGRA - 282 001.

HMA LEATHER EXPORT PRIVATE LIMITED

NOTES TO BALANCE SHEET

15 Revenue from Operations

Ref. No.	Particulars	for the period 2020-2021	for the period 2019-2020
	Sale of Products		
	Manufactured Goods		
	Sales Export	-	14,76,422.78
	Sales Domestic	12,97,95,028.39	7,24,17,829.05
	Job Charges Received	8,12,221.29	18,46,783.98
	Sale MEIS License	-	2,05,908.00
		13,06,07,249.68	7,59,46,943.81

16 Other Income

Ref. No.	Particulars	for the period 2020-2021	for the period 2019-2020
	Duty Drawback Received	-	-
	Profit from Currency Flutucation	-	-
	Discount & Claim	5,25,000.00	-
	Rounded Off /Write Off	2,211.29	61,131.51
	Interest Received	69,871.00	62,667.00
		5,97,082.29	1,23,798.51

17 Cost of Raw Material Consumed

Ref. No.	Particulars	for the period 2020-2021	for the period 2019-2020
	Opening Stock of Raw Material	8,52,82,146.00	7,87,89,250.00
	Add : Purchases Net of Return and Discounts	3,67,67,089.52	3,36,40,953.37
		12,20,49,235.52	11,24,30,203.37
	Less : Closing Stock of Raw Material	1,74,46,533.86	8,52,82,146.00
	Total Raw Material Consumed	10,46,02,701.66	2,71,48,057.37

18 Changes of Inventories of Finished Goods, Work in Progress and Stock in Trade

Ref. No.	Particulars	for the period 2020-2021	for the period 2019-2020
	Opening Stock of Finished Goods	-	-
	Opening Stock of Traded Goods	-	-
		-	-
	Less : Closing Stock of Finished Goods	2,68,27,985.00	-
	Less : Closing Stock of Traded Goods	-	-
	Changes in Inventories (Increase) / Decrease	(2,68,27,985.00)	-

For & on Behalf of Board of Directors of
HMA LEATHER EXPORT PRIVATE LIMITED

(Mohd. Kamil Qureshi) (Wajid Ahmad)

Director

Director

DIN : 02827288

DIN : 01312261

R/o. 18/129-A, Malko
Gali, Tajganj,
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Gali, Tajganj,
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HMA LEATHER EXPORT PRIVATE LIMITED

NOTES TO BALANCE SHEET

19 Employee Cost

Ref. No.	Particulars	for the period 2020-2021	for the period 2019-2020
	Salary Expenses	42,60,849.00	27,04,545.00
	Contract Labor Payment	45,44,011.00	22,57,753.00
	Staff Welfare Exps		2,700.00
	Labour Charges Paid		2,35,979.00
		88,04,860.00	52,00,977.00

20 Finance Cost

Ref. No.	Particulars	for the period 2020-2021	for the period 2019-2020
	Bank Charges	5,918.73	2,120.00
	Interest On Tds	892.00	3,485.00
		6,810.73	5,605.00

For & on Behalf of Board of Directors of
HMA LEATHER EXPORT PRIVATE LIMITED



(Mohd. Kamil Qureshi)

Director

DIN : 02827288

R/o. 18/129-A, Malko

Gali, Tajganj,

AGRA - 282 001.



(Wajid Ahmad)

Director

DIN : 01312261

R/o. 18/129-A, Malko

Gali, Tajganj,

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HMA LEATHER EXPORT PRIVATE LIMITED

NOTES TO BALANCE SHEET

21 Other Expenses

Ref. No.	Particulars	for the period 2020-2021	for the period 2019-2020
	Audit Fees	30,000.00	30,000.00
	Loading & Unloading Expenses	2,67,378.00	2,91,240.00
	Power & Fuel Expenses	19,19,613.00	27,64,296.00
	Machinery Repairs & Maintenance	14,32,961.29	33,76,027.03
	Conveyance Expenses.	1,49,842.00	1,95,637.00
	Postage & Couriers	1,935.00	6,610.15
	Insurance Expenses	15,200.00	-
	GST Late Fees Paid	14,640.00	1,350.00
	Legal & Professional Expenses	94,620.00	1,74,000.00
	Membership & Subs & License Fees	30,000.00	22,500.00
	VAT / GST Paid	-	11,91,673.03
	Sundry Balance W/off	2,71,420.58	-
	Job Charges Paid	17,73,895.00	2,68,23,606.50
	Electricity Expenses	95,981.42	49,644.00
	Freight & Cartage Inward	36,07,798.50	48,64,299.50
	Freight & Cartage Outward	-	1,54,446.00
	Ocean Freight	-	4,65,589.50
	Misc. Expenses	1,96,511.69	1,34,202.00
	Travelling Expenses	-	58,036.00
	Stationery Expenses	5,094.00	17,079.00
	Telephone Expense	51,180.43	-
	Transportation Charges	2,79,456.00	1,56,876.00
	Business Promotion Expenses	-	72,044.00
	Inspection & Testing Expenses	3,400.00	15,000.00
	CETP Charges	7,31,334.00	14,06,090.00
	Clearing and Forwarding Exps	100.00	2,43,230.80
	Computer and Software Expenses	21,200.00	11,500.00
	Crane Service	-	85,480.00
	Detantion Charges	-	3,000.00
	ETP Maintenance Charges	-	20,000.00
	Profit from Currency Flutucation	-	62,367.48
		1,09,93,560.91	4,26,95,823.99

For & on Behalf of Board of Directors of
HMA LEATHER EXPORT PRIVATE LIMITED

(Mohd. Kamil Qureshi)



(Wajid Ahmad)

Director

Director

DIN : 02827288

DIN : 01312261

R/o. 18/129-A, Malko
Gali, Tajganj,
AGRA - 282 001.

R/o. 18/129-A, Malko
Gali, Tajganj,
AGRA - 282 001.

SIGNIFICANT ACCOUNTING POLICIES

A. COMPANY OVERVIEW :

HMA LEATHER EXPORT PRIVATE LIMITED ("the company") is a private limited company incorporated under the provisions of the Companies Act, 2013. The company is engaged in the manufacturing of leather and leather goods.

B. SIGNIFICANT ACCOUNTING POLICES

1. Accounting Conventions

These financial statements have been prepared on historical cost convention and following the accrual basis of accounting in accordance with the Generally Accepted Accounting Principles in India followed consistently by the Company.

2. Use of Estimates

The preparation of financial statement, in conformity with I- GAAP requires the management to make estimates and assumption that affect the reported amount of assets and liabilities disclosure of contingent liabilities at the date of the financial statement and the reported amount of revenues and expenses during the reporting period. Differences between the actual result and the estimates are recognized prospectively in the year in which the result are known / materialized.

3. Fixed assets and intangible assets

Fixed assets are assets held with the intention of being used for the purpose of producing goods of rendering of services and are not held for sale in the ordinary course of business. The cost of fixed assets comprise the purchase price including import duties and other non refundable taxes of levies and any directly attributable cost to bring the assets to working condition for intended use. Further, any trade discount and rebates are deducted in arriving at the cost.

Intangible assets are identifiable nonmonetary assets. Without physical substance, held for use in producing goods or rending of services for rental to others, or for administrative purpose. The intangible assets are separately acquired and the costs of intangible assets



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comprise the purchase price including import duties and other non refundable taxes of levies and any directly attributable cost for making the assets ready for intended use.

4. Depreciation and amortization

Depreciation on fixed assets is provided based on useful life of the assets, on written down method in accordance with the rates prescribed under Schedule II of the Companies Act, 2013.

5. Investment

Investments are classified into long-term and current investment based on the intention of the management at the time of acquisition.

Long-term investments are stated at cost less provision for diminution in value other than temporary, if any current investments are carried at cost or fair value whichever is lower.

6. Earnings per share ('EPS')

Basic EPS is calculated by dividing the net profit or less after tax for the year attributable to equity shareholders by the weighted average number of equity shares outstanding during the year.

Diluted EPS is calculated on the same basis as Basic EPS, after adjusting for the effects of potential dilutive equity share unless the effect of the potential dilutive equity shares is anti-dilutive.

	Current Year	Previous Year
a) Net Profit after Tax	3,17,08,605/-	(15,11,333/-)
b) Weighted average number of Equity Shares	6,02,500	6,02,500
c) Basic & Diluted Earnings per share (Nominal Vales Rs 10 per share)	52.63	(2.51)

7. Revenue recognition

a. Sales are accounted on the basis of dispatches in accordance with the terms of sale when significant risks and reward are transferred to the customer.

b. Sales include billed items but dispatch of which is withheld at the request of the customer.



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A. S. Ramesh

c. Revenue from services is recognized in accordance with the specific terms of contract on performance.

d. Other Income

i. Interest income is recognized on a time proportion basis taking into account the amount outstanding and the rate applicable.

8. Inventories

Raw materials and stores and spares are valued at lower of cost and net realizable value. However, these items are considered to be realizable at cost if the finished products, in which they will be used are expected to be sold at or above cost. Work-in-progress and finished goods are valued at lower of cost and net realizable value. Finished goods and work-in-progress include cost of conversion and other costs incurred in bringing the inventories to their present location and condition. By-products, whose cost is not identified, is value at net realizable value.

9. Foreign currency transaction

Transactions in foreign currency are recorded at the exchange rates prevailing on the date of transaction. Monetary items are translated at the rates prevailing on the reporting date. The exchange difference between the rate prevailing on the date of transaction and on the date of settlement and also on translation of monetary items at the reporting date is recognized as income or expense, except in case of long term liabilities, where they relate to acquisition of fixed assets, in which case they are adjusted to the carrying cost of such assets. Non-monetary items which are carried in terms of historical cost denominated in a foreign currency are reported using the exchange rate at the date of the transaction; and non-monetary items which are carried at fair value or other similar valuation denominated in a foreign currency are reported using the exchange rates that existed when the value were determined.

For forward contracts which are entered into to hedge the foreign currency risk of the underlying outstanding on the date of entering into that forward contract, the premium of discount on such contracts is amortized as income or expense over the life of the contract. Any profit or loss arising on the cancellation or renewal of forward contracts is recognized as an income or expense for the period. The exchange difference on such a forward exchange contracts is calculated as the difference between



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- a. the foreign currency amount of the contract translated at the exchange rate at the reporting date, or the settlement date where the transaction is settled during the reporting period, and
- b. the same foreign currency amount translated at the later of the date of inception of the last reporting date. Such exchange differences are recognized in the statement of profit and loss in the reporting period in which the exchange rates change.

10. Income Taxes

Tax expense comprises of current tax and deferred tax. Current tax is measured at the amount expected to be paid to the tax authorities in accordance with the provision of the Income-tax Act, 1961. Deferred tax assets and liabilities are recognized for the future tax consequences attributable to timing differences between taxable incomes and accounting income which is capable of reversal in subsequent period and are measured using the tax rates and tax laws that have been enacted or substantively enacted by the reporting date.

Deferred tax assets are recognized only to the extent that there is reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realized. In situation where the company has unabsorbed depreciation or carry forward tax losses, deferred tax assets are recognized only if there is virtual certainty that they can be realized against future taxable profits.

Minimum alternate tax (MAT) credit is recognized as an asset only when and to the extent there is convincing evidence that the company will pay normal income tax during the period in which the company is allowed to carry forward the MAT credit as per the provision of the Income-tax Act, 1961 (specified period). The company reviews the same at each reporting date and writes down the carrying amount of MAT credit asset to the extent there is no longer convincing evidence to the effect that the company will pay normal income-tax during the specified period.

11. Impairment of Assets

At every reporting date, the company determines whether the provisions should be made for the impairment loss on assets by considering the indications that the carrying amount of the asset exceeds the recoverable amount as per recognition and measurement principle laid down in AS-28 "Impairment of Assets". All impairment losses are recognized in statement loss is reversed if there has been a change in the estimates used to and is recognized in the statement of profit and loss.



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12. Employee Benefits

a. Short-terms employee benefits :

Short-term employee benefits are recognized as expenses at the undiscounted amount in the statement of profit and loss for the year in which related services are rendered.

b. Post employment benefits

- i. Defined contribution plan: Company's contribution paid/ payable during the year towards provident fund, pension scheme and employees' insurance (ESI) scheme are recognized in the statement of profit and loss.
- ii. All actuarial gains/ losses in respect of post employment benefits and other long term employee benefits are charged to the statement of profit and loss.

13. Borrowing costs

Borrowing costs that are attributable to the acquisition or construction of a qualifying asset are capitalized as part of the cost of such asset till such time the asset is ready for its intended use. A qualifying asset is an asset that necessarily takes a substantial period of time to get ready for its intended use. All other borrowing costs are recognized as an expense in the period in which they are incurred.

14. Provisions

- a. The company recognizes provision when there is a present obligation of the enterprises arising from past events the settlement of which expected to result in an outflow from the enterprises of resources embodying economic benefits which can be measured only by using a substantial degree of estimation.
- b. Provision for contractual obligation has been provided for in accounts bases on management's assessment of the probable outcome with reference to the available information supplemented by experience of similar transaction.
- c. The company makes provision towards warranty obligation arising under the contract, while progressively recognizing the revenue, based on management estimate and past experience of similar contacts. Such provision is maintained until the warranty period is completed.



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15. Related Party Disclosure

Details of disclosure as required by "Accounting Standard (AS) – 18 on Related Party Disclosures" are as under:

- a. **Entities over which key management personnel or their relatives exercise significant influence:**

M/s. HMA Agro Industries Limited

b. Key Management Personnel	Designation
Wajid Ahmed	Director
Mohammad Kamil Qureshi	Director

- c. **The following transactions were carried out with the related parties in the ordinary course of business:**

S.N.	Name of the related party	Entities over which key management personnel or their relatives exercise significant influence:	Key management personnel
1.	<u>Purchases</u> HMA Agro Industries Limited	1,01,31,485/-	NIL
2.	<u>Sales</u> HMA Agro Industries Limited	1,14,05,430/-	NIL

S.N.	Name of the related party	Entities over which key management personnel or their relatives exercise significant influence:	Key management personnel
1.	Outstanding Balances as on 31.03.2021 HMA Agro Industries Limited	Cr. 2,97,16,360/-	NIL



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16. Contingent liabilities

The company recognizes contingent liability for disclosure in notes to accounts, if any of the following condition is fulfilled:

- a. possible obligation that arises from past events and the existence of which will be confirmed only by the occurrence or non- occurrence of one or more uncertain future events not wholly within the control of the enterprises : or
- b. a present obligation that arises from past events but is not recognized because it is not probable that an outflow of resources embodying economic benefits will be required to settle the obligation; or a reliable estimate of the amount of the obligation cannot be made."

As per our report of even date

FOR ISRANI ANIL & CO.

Chartered Accountants

Anil Israni

CA. ANIL KUMAR ISRANI

Proprietor

M.N. 405321

PLACE : AGRA

DATE : 12.11.2021

UDIN : 22405321AAAAAW6023



For & on Behalf of Board of Directors of

HMA LEATHER EXPORT PRIVATE LIMITED

Mohd. Kamil Qureshi

(Mohd. Kamil Qureshi)

Director

DIN : 02827288

R/o. 18/129-A, Malko

Gali, Tajganj, Agra.

Wajid Ahmed

(Wajid Ahmed)

Director

DIN : 01312261

R/o.18/129A, Malko

Gali, Tajganj, Agra.

HMA LEATHER EXPORT PRIVATE LIMITED

Disclosures as per ICDS

i. ICDS I : Accounting Policy

The accounts are maintained under historical cost convention on accrual basis and on an assumption of going concern so as to represent a true and fair view of state of affairs and income of the business. The accounting policies applied by the firm are consistent with those used in the previous financial year.

ii. ICDS II : Valuation of Inventories

(a) The Company follows exclusive method of accounting and as such tax, duty, cess if any collection and paid /payable or refundable /recoverable is not routed through the Profit and Loss Account and accordingly the valuation of inventories also does not include the same which deviates from sec 145A and ICDS II of the Income tax Act. However this treatment of valuation of purchases, sales and stocks is in conformity with Accounting Standard 2 issued by the ICAI and has no impact on the taxable income of the year as explained by the Institute in the Guidance Note on VAT accounting as well as Guidance Note on Section 44AB relating to the impact of sec 145A of the Income Tax.

i. Stocks as appearing in the financial statements, comprising of Finished goods taken by management and certified as to existence as stated are valued on the following basis :

ii. At Lower of cost or NRV:

S.N.	Particulars	Amount
1	Finished Goods- Valued at cost or net realizable value whichever is less	Nil
	TOTAL	NIL

There is no change in method of valuation.

iii. ICDS III : Construction Contracts

This ICDS is not applicable.



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iv. ICDS IV : Revenue Recognition

The Company has a policy to recognize revenue from sale of goods and other accrued income arising from use of resources when significant risk and rewards of ownership are transferred to the buyer and as regards other claims and benefit relating thereto when there is reasonable certainty of its ultimate collection.

v. ICDS V : Fixed Assets

- i. Property, Plant and Equipment are valued at cost net of cenvat /vat less accumulated depreciation. Interest on borrowed funds directly attributable to the qualifying assets up to the period such assets
- ii. Depreciation on Property, Plant and Equipment has been provided on written down value method in accordance with the provisions of Schedule II of the Companies Act, 2016 which includes the amount amortised in respected of leasehold land and building over the remaining lease period. Depreciation on assets whose total cost does not exceed ten thousand rupees has been provided at the rate of hundred percent.

Type of Asset	Useful Life
RCC frame non factory building	60 years
Factory building	30 years
Plant and Machinery	15 years
Electrical Installations and Equipment	10 years
Vehicles	8 years
Office Equipment	5 years
Computers and data Processing Units:	
(a) Servers and networks	6 years
(b) End User devices such as desktops, laptops etc.	3 years
Furniture and fittings	8 years



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vi. ICDS VI : Foreign Exchange Transactions

The company has a policy to record foreign currency transactions as per the rates on the date of initial transactions. However all monetary items are translated at the year-end by applying closing rate and the exchange difference is recognized as income /expense for the year. Exchange difference on forward contract that are intended for trading is recognized at the time of settlement. Exchange difference on forward contracts that are entered in to hedge the foreign currency risk of a firm commitment or a highly probable forecast transactions is recognized at the time of settlement of contract.

vii. ICDS VII : Government Grants

This ICDS in not applicable

viii. ICDS VIII : Securities

This ICDS in not applicable

ix. ICDS IX : Borrowing Cost

The Company has a policy to capitalize cost of funds borrowed specifically for the purpose of acquiring a qualifying asset from the date of such borrowing up to the date when such assets is ready for commercial use. All other borrowing costs are recognized as an expense in the year in which they are incurred. Borrowing cost is capitalized to qualifying asset which necessarily required a period of 12 months for its acquisition, construction or production.

x. ICDS X : Provisions, Contingent Liabilities and Contingent Assets:

Provisions and contingent assets and related income is recognized, based on best estimates, only when it becomes reasonably certain that outflow /inflow of economic benefit will arise.

a. Provision and contingent liabilities

Nature of Provisions	Opening Carryin g Amount	Provisio n made during the year	Amoun t charge d during the year	Unused Amoun t revised during the year	Amount of any expected reimburseme nt	Amount of any asset recognised against expected reimburseme nt
NIL	NIL	NIL	NIL	NIL	NIL	NIL



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b. Contingent Assets

Nature of Assets	Opening Carryin g Amount	Provisio n made during the year	Amoun t charge d during the year	Unused Amoun t revised during the year	Amount of any expected reimbursemen t	Amount of any asset recognised against expected reimbursemen t
NIL	NIL	NIL	NIL	NIL	NIL	NIL

For & on Behalf of Board of Directors of
HMA LEATHER EXPORT PRIVATE LIMITED




(Wajid Ahmed)

Director

DIN : 01312261

R/o. 18/129-A, Malko

Gali, Tajganj, Agra.


(Mohd./Kamil Qureshi)

Director

DIN : 02827288

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