	((Amount in USD)	(Amount in USD)
Particulars	Note No.	As at 31st March 2018	As at 31st March 2017
ASSETS			
Non-current assets			
Property plant & equipment			
Tangible assets	4	1,245,690	1,378,312
Intangible assets	4	977,121	1,042,771
Financial assets	·	0///12/	1,072,111
Loans	5	•	_
Other non current assets	6	4,492	4,226
		2,227,303	2,425,309
Current assets			
Inventories	7	840,434	774,999
Financial assets		·	,
(i) Trade receivables	8	207,099	287,328
(ii) Cash and cash equivalents	9	5,612	105,365
(iii) Bank balance other than above	9	-	-
(iv) Other non current assets	10	9,713	-
		1,062,859	1,167,692
TOTAL ASSETS		3,290,161	3,593,000
CAPITAL AND LIABILITIES	•		
Capital			
Partner's capital	11	2 620 444	0.400.004
Other equity	12	3,620,111	3,482,201
-17	12	(1,514,989) 2,105,122	(1,089,817) 2,392,384
.iabilities		, ,	- ,,
Ion-current liabilities			
inancial liabilities			
(i) Borrowings	13	100.000	450 404
(ii) Other financial liabilities	14	106,069	152,161
Deferred tax liabilities (Net)		₩	331,080
oron od tax nabilitios (Nety	15	-	-
	_	106,069	483,241
urrent liabilities			
inancial liabilities			
(i) Borrowings	16	701,732	269,030
(ii) Trade payable	17	189,023	248,642
(iii) Other current financial liabilities		-	-
ther current liabilities	18	188,216	199,703
rovisions	19	-	· -
	_	1,078,970	717,375
otal	-	3,290,161	3,593,000
gnificant accounting policies ther notes	1		

Dimensional Machine Works LLC

Standalone Unaudited Provisional Statement of Profit and Loss for the Year ended 31st March 2018

(Amount in USD)		(Amount in USD
Note No.	Year ended 31st March 2018	Year ended 31st March 2017
11	2 794 046	1,582,32
12	880	1,302,32
	2,794,926	1,583,01
13	201 173	252,61
14	(32,454)	62,03
15	1,163,389	418,97
16	1,220,876	1,109,24
17	7,363	15,02
4	330,141	287,39
18	518,769	506,588
	3,409,258	2,651,868
	(614,331)	(1,068,85
	_	
	(614,331)	(1,068,857
,	-	-
	(614.331)	(1,068,85
		(1)000,000
	189,159	
The state of the s	(425,172)	
	11 12 13 14 15 16 17 4	Note No. 31st March 2018 11

Dimensional Machine Works LLC Standalone notes on unaudited provisional financial statements for the Year ended 31st March 2018

=			(Amount in USD)	
J	Loans	As at	As at	
		31st March 2018	31st March 2017	
	Long term trade receivables	_	-	
	Total		-	

6 Other non current assets		(Amount in USD)	
6 Other non current assets	As at 31st March 2018	As at 31st March 2017	
Prepaid expenses	4,492	4,226	
Total	4,492	4,226	

7	Investories	(Amount in USD)	
'	Inventories	As at	As at
		31st March 2018	31st March 2017
	Raw materials Finished goods Work in progress Stores and spares	33,236 727,685 79,513	255 774,744
	Total	840,434	774,999

		(Amount in USD)
Trade receivables	As at	As at
(from the date they	31st March 2018	31st March 2017
Debt outstanding for a period exceeding six months Considered good Considered doubtfut	-	-
Others debts	207,099	287,328
Less: Provision for doubtful debts	207,099	287,328 -
Total	207,099	287,328

		(Amount in USD)
Cash and bank balances	As at 31st March 2018	As at 31st March 2017
Cash and cash equivalent		O ISC MAICH 2011
Cash on hand	<u>_</u>	İ
Balance with bank	<u>-</u>	•
- In current accounts	5,612	105,365
Total	5,612	105,365
Other bank balances - In Fixed deposits	_	
- Total		-

10	Other current financial assets		(Amount in USD)
10	Correct infancial assets	_	-
	Other receivables	9,713	-
	Total	9,713	-

			(Amount in USD)	
11	Partner's equity capital	As at	As at	
		31st March 2018	31st March 2017	
	DM Works LLC Pradeep Metals Limited Inc., USA (Refer Note 30)	3,620,111	- 3,482,201	
	Total	3,620,111	3,482,201	

40	Total distribution of the state		(Amount in USD)
12	Other equity	As at	As at
		31st March 2018	31st March 2017
	Surplus balance in Statement of Profit and Loss	The state of the s	
	Opening Balance Add/(less) :	(1,089,817)	(20,960)
	Add: Net profit/(loss) transferred from Statement of Profit and Loss for the year (Refer Note 26)	(425,172)	(1,068,857)
	Total	(1,514,989)	(1,089,817)

Borrowings (Long Term)	As at 31st March 2018	As at 31st March 2017
Secured loan		
Term loan		
- Vehicle loan (Refer note 4.1 and 4.2 below)	15,332	17,296
- Machinery loan	90,737	134,865
Unsecured loan	T	j
- Term loan (Refer note 4.2 below)		-
Total	106,069	152,161

13.1 Details of security provided

Vehicle loan is secured against hypothecation of vehicle

13.2 Terms of repayment and other conditions

		(Amount in USD)
Nature of Ioan	Amount	Terms of repayment
Term loan	-	
	(13,358)	
Vehicle loan **	27,345	Repayable in 36 Monthly
<u></u>		

* Figures in bracket pertains to previous year ** Including current maturity of long term loans

			(Amount in USD)
14	Other financial liabilities	As at 31st March 2018	As at 31st March 2017
	Amount payable to OSHA Capitalised Lease Liability	-	331,080
	Total	-	331,080

15	Deferred tax liabilities		(Amount in USD)
10	Deletted tax habilities	As at	As at
		30th Sept 2017	31st March 2017
	Deferred tax liability (net)		
		-	-]
	Total		

16	Darwing (D. of T.		(Amount in USD)
10	Borrowings (Short Term)	As at 31st March 2018	As at 31st March 2017
	Pradeep Metals Ltd, Inc	701,732	269,030
	Total	701,732	269,030

16.1 Details of security provided

Machinery loan is secured by hypothecation of machine and is guranteed by both partners.

17	Trods on 11		(Amount in USD)
17	Trade payable	As at 31st March 2018	As at 31st March 2017
	Trade payable	189,023	248,642
	Total	189,023	248,642

		(Amount in USD)
Other current liabilities	As at	As at
	31st March 2018	31st March 2017
Current maturity of loan		
Term loan		
Vehicle loan	982	42.050
Machinery loan		13,358
Amount payable to OSHA	22,064	-
Interest accrued but not due	-	
Others liabilities		490
Salary and wages payable	122,781	88,496
Accrued Expenses	42,389	30,714
Accided Expenses	-	66,644
Total	188,216	199,703
		100,700

		(Amount in USD)
Provisions	As at 31st March 2018	As at 31st March 2017
Provision for income tax (Net) Provision for Salary Porvison for Legal Fee Provision for Electricity Vacation allowance Total	- - - -	

Sales-Machined components	Sales- Machined components 2,794,046 Total (Amount in USD)	(Amount in USD) Year ended 31st March 2017 (Amount in USD) Year ended 31st March 2017 690 (Amount in USD) Year ended
Sales-Machined components 2,794,046 1,582,31 Total	Sales- Machined components 2,794,046 Total 2,794,046 Total (Amount in USD)	1,582,321 1,582,321 (Amount in USD) Year ended 31st March 2017 690 (Amount in USD) Year ended 31st March 2017
Total	Total (Amount in USD) Year ended 31st March 2018 Profit on sale of assets Miscellaneous receipts Total (Amount in USD) Year ended 31st March 2018 880 Total (Amount in USD) Raw Material Opening stock Add: Purchases and incidental expenses (Amount in USD) Year ended 31st March 2018 234,409	(Amount in USD) Year ended 31st March 2017 690 (Amount in USD) Year ended 31st March 2017
Total	Total (Amount in USD) Year ended 31st March 2018 Profit on sale of assets Miscellaneous receipts Total (Amount in USD) Year ended 31st March 2018 880 Total (Amount in USD) Raw Material Opening stock Add: Purchases and incidental expenses (Amount in USD) Year ended 31st March 2018 234,409	(Amount in USD) Year ended 31st March 2017 690 (Amount in USD) Year ended 31st March 2017
Cottor income	Cost of material consumed- Steel & alloys Cost of material Copening stock Add : Purchases and incidental expenses Cambridge Cost of material Cotal Cost of material consumed Cost of m	(Amount in USD) Year ended 31st March 2017 690 690 (Amount in USD) Year ended 31st March 2017
Amount in USD Amount in USD Amount in USD	Other income Year ended 31st March 2018 Profit on sale of assets Miscellaneous receipts Total Cost of material consumed- Steel & alloys Raw Material Opening stock Add: Purchases and incidental expenses (Amount in USD) Year ended 31st March 2018	(Amount in USD) Year ended 31st March 2017 690 690 (Amount in USD) Year ended 31st March 2017
Other income	Profit on sale of assets Miscellaneous receipts Total Cost of material consumed- Steel & alloys Raw Material Opening stock Add: Purchases and incidental expenses Year ended 31st March 2018 (Amount in USD) Year ended 31st March 2018	Year ended 31st March 2017 690 (Amount in USD) Year ended 31st March 2017
Other income	Profit on sale of assets Miscellaneous receipts Total Cost of material consumed- Steel & alloys Raw Material Opening stock Add: Purchases and incidental expenses Year ended 31st March 2018 (Amount in USD) Year ended 31st March 2018	Year ended 31st March 2017 690 (Amount in USD) Year ended 31st March 2017
Other income	Profit on sale of assets Miscellaneous receipts Total Cost of material consumed- Steel & alloys Raw Material Opening stock Add: Purchases and incidental expenses Year ended 31st March 2018 (Amount in USD) Year ended 31st March 2018	Year ended 31st March 2017 690 690 (Amount in USD) Year ended 31st March 2017
Profit on sale of assets	Profit on sale of assets Miscellaneous receipts Total Cost of material consumed- Steel & alloys Raw Material Opening stock Add: Purchases and incidental expenses (Amount in USD) Year ended 31st March 2018 234,409	(Amount in USD) Year ended 31st March 2017
Profit on sale of assets 880 65	Miscellaneous receipts Total (Amount in USD) Cost of material consumed- Steel & alloys Raw Material Opening stock Add: Purchases and incidental expenses (Amount in USD) Year ended 31st March 2018	(Amount in USD) Year ended 31st March 2017
Miscellaneous receipts	Miscellaneous receipts Total (Amount in USD) Cost of material consumed- Steel & alloys Raw Material Opening stock Add: Purchases and incidental expenses (Amount in USD) Year ended 31st March 2018	(Amount in USD) Year ended 31st March 2017
Total	Total (Amount in USD) Cost of material consumed- Steel & alloys Raw Material Opening stock Add: Purchases and incidental expenses (Amount in USD) Year ended 31st March 2018	(Amount in USD) Year ended 31st March 2017
Cost of material consumed- Steel & alloys Year ended Year ended 31st March 2018 32st 409 252,81 234,409 234,409 234,409 234,51 234,4	Cost of material consumed- Steel & alloys Raw Material Opening stock Add: Purchases and incidental expenses (Amount in USD) Year ended 31st March 2018	(Amount in USD) Year ended 31st March 2017
Cost of material consumed- Steel & alloys Year ended 31st March 2018 32st March 2018 32st March 2018 32st March 2018 33st March 2018 33st March 2018 31st Marc	Cost of material consumed- Steel & alloys Raw Material Opening stock Add: Purchases and incidental expenses (Amount in USD) Year ended 31st March 2018	(Amount in USD) Year ended 31st March 2017
Cost of material consumed- Steel & alloys Year ended 31st March 2018 31st March 2019 252,611 234,409 252,61 234,409 234,40	Raw Material Opening stock Add: Purchases and incidental expenses Cost of material consumed- Steel & alloys Year ended 31st March 2018	Year ended 31st March 2017 - 252,614
Cost of material consumed- Steel & alloys Year ended 31st March 2018 31st March 2019 252,611 234,409 252,61 234,409 234,40	Raw Material Opening stock Add: Purchases and incidental expenses Cost of material consumed- Steel & alloys Year ended 31st March 2018	Year ended 31st March 2017 - 252,614
Cost of material consumed- Steel & alloys Year ended 31st March 2018 31st March 2019 252,611 234,409 252,61 234,409 234,40	Raw Material Opening stock Add: Purchases and incidental expenses Cost of material consumed- Steel & alloys Year ended 31st March 2018	Year ended 31st March 2017 - 252,614
Raw Material	Raw Material Opening stock Add: Purchases and incidental expenses 234,409 Lace t Clasics Clasics	252,614
Name	Opening stock Add : Purchases and incidental expenses 234,409 234,409	- 252,614
Add : Purchases and incidental expenses 234,409 252,51 234,409 252,61 234,409 252,61 Less : Closing Stock 33,236 - Purchase of finised goods Total 201,173 255,61 Changes in inventory of work-in-progress and finished goods Year ended 31st March 2018 31st March 2018 Opening stock Finished goods 774,744 836,77 Work in progress 774,744 836,77 Less : Closing Stock Finished goods 774,744 836,77 Less : Closing Stock Finished goods 774,744 836,77 (Increase)/ Decrease in inventory of work in progress and finished goods 32,454 (62,03 807,198 774,744 (Increase)/ Decrease in inventory of work in progress and finished goods 32,454 (62,03 807,198 774,744 807,95,13 807,198 774,744 807,95,13 807,198 807,1	Add : Purchases and incidental expenses 234,409 234,409	
Less : Closing Stock 33,236	234,409	
Less : Closing Stock 33,236	Loss & Clasina Charle	252,614
Purchase of finised goods	Less : Closing Stock 33,236	1
Purchase of finised goods	1 33.230	
Total 201,173 252,61		1
Changes in inventory of work-in-progress and finished goods Year ended 31st March 2011	Purchase of finised goods	
Changes in inventory of work-in-progress and finished goods Year ended 31st March 2011		
Changes in inventory of work-in-progress and finished goods Year ended 31st March 2018 Year ended 31st March 2018 State March 2018 Year ended 31st March 2018 State March 2018 Year ended 31st March 2018 State March 2018 Stat	Total 201,173	252,614
Changes in inventory of work-in-progress and finished goods Year ended 31st March 2018 Year ended 31st March 2018 State March 2018 Year ended 31st March 2018 State March 2018 Year ended 31st March 2018 State March 2018 Stat		
Changes in inventory of work-in-progress and finished goods Year ended 31st March 2018 Year ended 31st March 2018 State March 2018 Year ended 31st March 2018 State March 2018 Year ended 31st March 2018 State March 2018 Stat	(A.,	(A (1.140m)
Amount in USD Amount in USD	(Amount in USD)	
Opening stock Finished goods 774,744 836,77		1
Finished goods 774,744 836,77	31St Warch 2018	31St Warch 2017
Work in progress		!
Work in progress		836,775
Less : Closing Stock 727,685 774,74	Work in progress	
Finished goods 727,685 774,74 79,513 807,198 774,74 79,513 807,198 774,74 79,513 807,198 774,74 79,513 807,198 774,74 79,513 807,198 774,74 79,513 807,198 774,74 79,513 807,198 774,74 79,513 807,198 774,74 79,513 807,198 774,74 79,513 807,198 774,74 79,513 774,74 79,513	774,744	836,775
Finished goods 727,685 774,74 79,513 807,198 774,74 79,513 807,198 774,74 79,513 807,198 774,74 79,513 807,198 774,74 79,513 807,198 774,74 79,513 807,198 774,74 79,513 807,198 774,74 79,513 807,198 774,74 79,513 807,198 774,74 79,513 807,198 774,74 79,513 774,74 79,513	Loca : Clasina Stock	
Work in progress	I Charles and the second of th	
(Increase)/ Decrease in inventory of work in progress and finished goods (Amount in USD) (Amount in USD) Wanufacturing expenses Year ended 31st March 2018 Cost of Good Sold Stores & spares consumed Power and fuel Repairs and maintenance - Plant and machinery Contract labour expense (Amount in USD) (Amount in USD) Year ended 31st March 2018 21,038 21,038 246,210 72,399 746,575 77,883 750,987 - Contract labour expense	184 et :	//4,744
(Increase)/ Decrease in inventory of work in progress and finished goods (Amount in USD) (Amount in USD) Manufacturing expenses Year ended 31st March 2018 Cost of Good Sold Stores & spares consumed Power and fuel Repairs and maintenance - Plant and machinery Contract labour expense (Amount in USD) (2 21,036 21,036 22 1,036 23,394 246,210 27,394 26,210 27,394 26,210 27,394 28,210 29,394 20,394 20,395 20,397 20,987 20,987 20,987 20,987 20,987 20,987 20,987 21,7328 21,732		774.744
Manufacturing expenses Year ended Year ended 31st March 2018 31st March 2018 31st March 2011 Cost of Good Sold 12,882 21,038 Stores & spares consumed 246,210 72,394 Power and fuel 46,575 17,883 Repairs and maintenance - Plant and machinery 50,987 - Contract labour expense 416,202 127,328 127	007,100	114,144
Manufacturing expenses Year ended Year ended 31st March 2018 31st March 2018 31st March 2011 Cost of Good Sold 12,882 21,038 Stores & spares consumed 246,210 72,394 Power and fuel 46,575 17,883 Repairs and maintenance - Plant and machinery 50,987 - Contract labour expense 416,202 127,328 127		
Manufacturing expenses (Amount in USD) (Amount in USD)	(Increase)/ Decrease in inventory of work in progress and finished goods 32,454	(62,031)
Manufacturing expenses Year ended 31st March 2018 31st March 2011 31st Mar		
Manufacturing expenses Year ended 31st March 2018 31st March 2011 31st Mar		
Manufacturing expenses Year ended 31st March 2018 31st March 2011 31st Mar		
Cost of Good Sold 12,882 21,038 Stores & spares consumed 246,210 72,394 Power and fuel 46,575 17,883 Repairs and maintenance - Plant and machinery 50,987 - Contract labour expense 416,202 127,328		
Cost of Good Sold 12,882 21,038 Stores & spares consumed 246,210 72,394 Power and fuel 46,575 17,883 Repairs and maintenance - - - Plant and machinery 50,987 - Contract labour expense 416,202 127,328	1001011000	
Stores & spares consumed 246,210 72,394	31st March 2018	31st March 2017
Stores & spares consumed 246,210 72,394	Cost of Good Sold	04.00=
Power and fuel 46,575 17,883	12,002	l
Repairs and maintenance	Para a 1()	
- Plant and machinery 50,987 - Contract labour expense 416,202 127,328	1 40,070	17,883
Contract labour expense 416,202 127,329	mant and the state	
Tab words are a second and a second a second and a second a second and	Contract III	407.00=
390,555 180,336	t-franchis	
	390,555	100,330
Total 1,163,389 418,976	Total 1,163,389	418,976

	(Amount in USD)	(Amount in USD)
Employee benefit expense	Year ended 31st March 2018	Year ended
Salaries, wages and bonus Contribution to funds	1,065,009 155,868	31st March 2017 963,599 145.519
Vacation allowance Workmen and staff welfare expenses		145,519 - 127
Total	1,220,876	1,109,244

		(Amount in USD)	(Amount in USD)
17	Finance cost	Year ended	Year ended
		31st March 2018	31st March 2017
	Interest on loans Other interest costs	6,602	12,398
	Bank charges	761	2,626
	Total	7,363	15,024

	(Amount in USD)	(Amount in USD)
Other expenses	Year ended	Year ended
The state of the s	31st March 2018	31st March 2017
Rent & lease expenses	123,354	159,345
Rates and taxes	11,239	13,372
Repairs and maintenance - Others	- 1	5,920
- Factory building	3,190	20,523
Insurance expenses	13,541	20,371
Freight outward	50	128
Professional fees	34,147	11,352
Legal fees	296,101	257,318
Donation		201,010
Motor car expense	2,789	3,523
Communication expenses	4,666	3,961
Bad debts	_	(5,340)
Office expenses	11,384	10,499
Sales promotion expenses	7,935	2,655
Travelling expenses	2,052	565
Miscellaneous expenses	8,321	2,396
Total .	518,769	506,588