

Dimensional Machine Works, LLC
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Statement of unaudited financial results for the quarter and year ended 31st March 2021

(Amount in USD)

Sr.	Particulars	Quarter ended			Year ended	Year ended
		31-Mar-2021	31-Dec-2020	31-Mar-2020	31-Mar-2021	31-Mar-2020
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited
1	Income from operations	4,33,692	4,80,707	4,65,923	14,95,712	18,41,191
2	Other income	-	-	-	6,397	797
	(A) Total Income (1+2)	4,33,692	4,80,707	4,65,923	15,02,109	18,41,988
3	Expenses					
(a)	Raw material consumption	86,281	1,07,614	82,619	3,40,135	2,98,567
(b)	Purchases of stock-in-trade	23,814	27,546	56,238	1,13,661	1,93,729
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	6,199	(33,923)	(34,031)	(1,17,226)	8,245
(d)	Manufacturing expenses	31,448	47,240	86,892	1,92,115	4,03,807
(e)	Employee benefits expense	36,159	1,19,832	2,58,929	3,92,769	10,38,013
(f)	Finance costs	(2,973)	7,322	11,217	10,324	23,382
(g)	Depreciation and amortisation expense	53,361	91,591	90,236	3,11,749	3,58,416
(h)	Other expenses	14,319	15,001	20,206	69,344	1,16,294
	(B) Total Expenses	2,48,608	3,82,223	5,72,306	13,12,871	24,40,453
4	Profit / (Loss) before exceptional items and tax (A-B)	1,85,084	98,484	(1,06,383)	1,89,238	(5,98,465)
5	Less: Exceptional items- expenses/(income) (refer note 4 & 5)	51,953	1,77,593	4,56,836	4,65,865	4,56,836
6	Profit / (Loss) before tax (4-5)	1,33,131	(79,109)	(5,63,219)	(2,76,627)	(10,55,301)
7	Tax Expense					
	1. Current tax	-	-	-	-	-
	2. Deferred tax	-	-	-	-	-
8	Profit / (Loss) for the period from continuing operations (6-7)	1,33,131	(79,109)	(5,63,219)	(2,76,627)	(10,55,301)
9	Profit / (Loss) from discontinuing operations	-	-	-	-	-
10	Tax expense of discontinuing operations	-	-	-	-	-
11	Profit / (Loss) from discontinuing operations (after tax) (9-10)	-	-	-	-	-
12	Profit / (Loss) for the period (8+11)	1,33,131	(79,109)	(5,63,219)	(2,76,627)	(10,55,301)

(Refer notes 1 to 5 forming part of the above results)

Statement of unaudited financial results for the quarter and year ended 31st March 2021

Statement of Assets and Liabilities

Particulars	(Amount in USD)	
	31-Mar-2021	31-Mar-2020
	Unaudited	Unaudited
ASSETS		
Non-current assets		
Property plant and equipment	5,60,345	8,29,967
Right of use of asset	45,524	1,54,779
Other Intangible assets	3,92,248	7,60,320
(i) Other non-current financial assets	-	3,450
	9,98,117	17,48,516
Current assets		
Inventories	7,50,196	8,39,408
Financial assets		
(i) Trade receivable	5,96,138	3,20,552
(ii) Cash and cash equivalent	2,31,713	1,09,694
(iii) Loans	900	1,100
Other current assets	2,048	-
	15,80,995	12,70,754
TOTAL ASSETS	25,79,112	30,19,270
EQUITY AND LIABILITIES		
Equity		
Equity share capital	36,20,111	36,20,111
Other equity	(35,13,881)	(32,37,254)
TOTAL EQUITY	1,06,230	3,82,857
LIABILITIES		
Non-current liabilities		
Financial liabilities:		
(i) Borrowings	11,350	37,774
(ii) Lease liabilities	-	49,259
	11,350	87,033
Current liabilities		
Financial liabilities:		
(i) Borrowings	17,22,985	16,26,935
(ii) Trade payable	3,14,545	4,00,864
(iii) Lease liabilities	49,259	1,12,096
(iv) Other current financial liabilities	3,33,162	3,74,840
Other current liabilities	41,581	34,645
	24,61,532	25,49,380
TOTAL LIABILITIES	24,72,882	26,36,413
TOTAL EQUITY & LIABILITIES	25,79,112	30,19,270

(Refer notes 1 to 5 forming part of the above results)

Statement of unaudited financial results for the quarter and year ended 31st March 2021

(Amount in USD)

Particulars	Year ended 31st March 2021 Unaudited	Year ended 31st March 2020 Unaudited
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net profit/(loss) before taxation and prior period item	(2,76,627)	(10,55,301)
Adjustments for:		
Depreciation	3,59,017	3,58,416
Impairment of goodwill	3,65,865	3,56,836
Reduction in Finished goods	1,00,000	1,00,000
Interest expenses	10,324	23,382
Balances written back	(4,118)	-
PPP relief forgiven / utilised	(2,88,150)	-
	5,42,938	8,38,634
Operating profit before changes in assets and liabilities	2,66,311	(2,16,667)
Movements in working capital : [Current and Non-current]		
(Increase) / decrease in loans & advances and other current assets	1,602	59,904
(Increase) / decrease in inventories	(10,787)	(1,24,271)
(Increase) / decrease in trade receivable	(2,75,586)	(2,01,221)
Increase / (decrease) in trade payable, other current liabilities and provisions	(1,11,259)	2,85,209
	(3,96,032)	19,621
Net cash generated/ (used in) from operating activities...(A)	(1,29,721)	(1,97,046)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of fixed assets	(47,734)	(76,950)
Sale of fixed asset	69,801	-
Net cash generated / (used in) from investing activities...(B)	22,067	(76,950)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Repayment of long term borrowing	(25,310)	(57,770)
Repayment of lease liabilities	(1,18,893)	(1,02,680)
Proceeds from short term borrowing (including government grant towards Paycheck Protection Program)	3,84,200	4,56,156
Interest paid on loans	(10,324)	(23,382)
Net cash generated / (used) from financing activities...(C)	2,29,673	2,72,324
Net increase in cash and cash equivalents...(A + B + C)	1,22,019	(1,672)
Cash and cash equivalents at the beginning of the period	1,09,694	1,11,366
Cash and cash equivalents at the end of the period	2,31,713	1,09,694
	1,22,019	(1,672)

Statement of unaudited financial results for the quarter and year ended 31st March 2021

Notes to financial results:

- 1 The above unaudited financial results for the quarter and year ended 31st March, 2021 has been reviewed and approved by the management. The auditors of Pradeep Metals Limited, India (ultimate holding company) have carried out a limited review of the above unaudited financial results for the quarter and year ended 31st March, 2021.
- 2 The above results have been prepared in accordance with Indian Accounting Standards [Ind AS] prescribed under section 133 of the Companies Act, 2013. This accompanying statement is prepared for the purpose of preparation of unaudited consolidated financial results by the holding company i.e. Pradeep Metals Limited, India.
- 3 The Company has incurred losses during the current financial year and previous financial year and its current liabilities are higher than its current assets as on 31st March, 2021. In the opinion of the management, considering expected revival in the demand for the products of the Company, financial support available from the ultimate holding company and steps taken by the management to mitigate the impact on business due to COVID-19, the unaudited financial results are prepared on going concern basis.
- 4 (a) The management has carried out impairment assessment in respect of goodwill and tangible assets considering the losses and assessment of financial impact on account of COVID-19 on future cash flows. Based on such assessment, additional provision for the excess of carrying value of goodwill (net of impairment) over the recoverable amount of USD 21,953 has been accounted as an impairment provision during the quarter ended 31st March, 2021 and USD 365,865 for the year ended 31st March 2021 (upto year ended 31st March, 2020 USD 356,836). The same is disclosed as exceptional item. Management is of the view that expected growth in the demand of the Company's products and other steps taken by the management, will generate sufficient cash flows to cover balance carrying value of goodwill and the carrying value of the tangible assets as at 31st March, 2021.

(b) (i) Ageing of slow/non-moving items of inventories is not available from the system. Management is of the view that there is demand for the Company's products and these inventories have realizable value greater than cost. Based on the management estimate, provision is made wherever considered necessary. Provision made of USD 30,000 during quarter ended 31st March, 2021 has been disclosed as exceptional item. (ii) Further, the improvement in the systems and processes of maintaining the inventory records is in process.

Statutory auditors have drawn reference of above matters in their limited review report for the current quarter, previous quarter and in previous years.
- 5 The COVID-19 pandemic has adversely impacted the global economic conditions and its impact still remains uncertain. Considering the demand for Group's products from certain sectors to be sluggish on account of COVID-19, the management is evaluating various alternate sectors to which it can cater to recoup the reduction in sales. The management will continue to closely monitor any material changes to future economic conditions.
During the year, the Company had received financial support of USD 384,200 under Paycheck Protection Program (PPP scheme) framed by the US government to assist certain class of companies in USA during the period of COVID-19. Till 31st March 2021, proceeds received under the scheme amounting to USD 288,150 have been utilised by the Company as per the government guidelines. Balance unspent of USD 96,050 has been grouped under short-term borrowings as "Amount received towards Paycheck protection program" which is expected to be utilised in next financial year.

For and on behalf of
Dimensional Machine Works LLC

Abhinav Goyal
Director

Place: Houston TX
Date: 27th May 2021

Dimensional Machine Works LLC
Standalone Unaudited Balance Sheet as at 31st March 2021

(Amount in USD)

Particulars	Note No.	As at 31st March 2021	As at 31st March 2020
ASSETS			
Non-current assets			
Property, plant & equipment	4.1	5,60,345	8,29,967
Right of use assets	4.2	45,524	1,54,779
Other intangible assets	4.1	3,92,248	7,60,320
Financial Assets			
(i) Other non current financial assets	5	-	3,450
		9,98,117	17,48,516
Current assets			
Inventories	6	7,50,196	8,39,408
Financial assets			
(i) Trade receivables	7	5,96,138	3,20,552
(ii) Cash and cash equivalents	8	2,31,713	1,09,694
(iii) Loans	9	900	1,100
Other current assets	11	2,048	-
		15,80,995	12,70,754
TOTAL ASSETS		25,79,112	30,19,270
CAPITAL AND LIABILITIES			
Capital			
Member's capital	12	36,20,111	36,20,111
Other equity		(35,13,881)	(32,37,254)
		1,06,230	3,82,857
Liabilities			
Non-current liabilities			
Financial liabilities			
(i) Borrowings	13	11,350	37,774
(ii) Lease liabilities		-	49,259
		11,350	87,033
Current liabilities			
Financial liabilities			
(i) Borrowings	14	17,22,985	16,26,935
(ii) Trade payable	15	3,14,545	4,00,864
(iii) Lease liabilities		49,259	1,12,096
(iv) Other current financial liabilities	16	3,33,162	3,74,840
Other current liabilities	17	41,581	34,645
		24,61,532	25,49,380
Total		25,79,112	30,19,270

Significant accounting policies & other notes

1 to 37

Notes referred to herein above form an integral part of financial statements.

For Dimensional Machine Works LLC, USA

Abhinav Goyal

Director

Place: Houston TX

Date: 27th May 2021

Dimensional Machine Works LLC
Standalone Unaudited Statement of Profit and Loss for the year ended 31st March 2021

(Amount in USD)

Particulars	Note No.	Year ended 31st March 2021	Year ended 31st March 2020
Income			
Revenue from operations	18	14,95,712	18,41,191
Other income	19	6,397	797
Total revenue		15,02,109	18,41,988
Expenses			
Trade Purchases		1,13,661	1,93,729
Cost of materials consumed	20	3,40,135	2,98,567
Changes in inventory of work-in-progress and finished goods	21	(1,17,226)	8,245
Manufacturing expenses	22	1,92,115	4,03,807
Employee benefit expenses	23	3,92,769	10,38,013
Finance costs	24	10,324	23,382
Depreciation and amortization expense	4.1	3,11,749	3,58,416
Other expenses	25	69,344	1,16,294
Total expenses		13,12,871	24,40,453
Profit / (loss) before exceptional item and tax		1,89,238	(5,98,465)
Less: Exceptional items	26	4,65,865	4,56,836
Profit / (loss) before tax		(2,76,627)	(10,55,301)
Tax expense:		-	-
Net profit / (loss) for the year ended		(2,76,627)	(10,55,301)
Significant accounting policies & other notes	1 to 37		

Notes referred to herein above form an integral part of financial statements.

For Dimensional Machine Works LLC, USA

Abhinav Goyal
Director

Place: Houston TX
Date: 27th May 2021

Dimensional Machine Works LLC
 Standalone Unaudited Cash Flow Statement for the year ended 31st March 2021

(Amount in USD)

Particulars	Year ended 31st March 2021	Year ended 31st March 2020
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net profit/(loss) before taxation and prior period item	(2,76,627)	(10,55,301)
Adjustments for:		
Depreciation	3,59,017	3,58,416
Impairment of goodwill	3,65,865	3,56,836
Reduction in Finished goods	1,00,000	1,00,000
Interest expenses	10,324	23,382
Balances written back	(4,118)	-
PPP relief forgiven / utilised	(2,88,150)	-
	5,42,938	8,38,634
Operating profit before changes in assets and liabilities	2,66,311	(2,16,667)
Movements in working capital : [Current and Non-current]		
(Increase) / decrease in loans & advances and other current assets	1,602	59,904
(Increase) / decrease in inventories	(10,787)	(1,24,271)
(Increase) / decrease in trade receivable	(2,75,586)	(2,01,221)
Increase / (decrease) in trade payable, other current liabilities and provisions	(1,11,259)	2,85,209
	(3,96,032)	2,85,209
Net cash generated/ (used in) from operating activities...(A)	(1,29,721)	(1,97,046)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of fixed assets	(47,734)	(76,950)
Sale of fixed asset	69,801	-
	(17,933)	(76,950)
Net cash generated / (used in) from investing activities...(B)	22,067	(76,950)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Repayment of long term borrowing	(25,310)	(57,770)
Repayment of lease liabilities	(1,18,893)	(1,02,680)
Proceeds from short term borrowing (including government grant towards Paycheck Protection Program)	3,84,200	4,56,156
Interest paid on loans	(10,324)	(23,382)
	(10,324)	(23,382)
Net cash generated / (used) from financing activities...(C)	2,29,673	2,72,324
Net increase in cash and cash equivalents...(A + B + C)	1,22,019	(1,672)
Cash and cash equivalents at the beginning of the year	1,09,694	1,11,366
Cash and cash equivalents at the end of the year	2,31,713	1,09,694
	1,22,019	(1,672)

Significant accounting policies & other notes

Notes referred to herein above form an integral part of financial statements.

**For Dimensional Machine Works LLC
 USA**

Abhinav Goyal
 Director

Place: Houston TX
 Date: 27th May 2021

Dimensional Machine Works LLC
Standalone Statement of changes in equity for the year ended 31st March 2021

(Amount in USD)

Particulars	Attributable to Owners		Total (A+B)
	Equity share capital (A)	Reserves and surplus (B)	
		Retained earnings	
Balance as at 31st March 2019	36,20,111	(21,81,953)	14,38,158
Balance at 1st April 2019	36,20,111	(21,81,953)	14,38,158
Profit / (loss) for the year ended 31st March 2020	-	(10,55,301)	(10,55,301)
Balance as at 31st March 2020	36,20,111	(32,37,254)	3,82,857
Balance at 1st April 2020	36,20,111	(32,37,254)	3,82,857
Profit / (loss) for the year ended 31st March 2021	-	(2,76,627)	(2,76,627)
Balance as at 31st March 2021	36,20,111	(35,13,881)	1,06,230

Significant accounting policies & other notes

Notes referred to herein above form an integral part of standalone financial statements.
As per our report of even date

For Dimensional Machine Works LLC, USA

Abhinav Goyal
Director

Place: Houston TX
Date: 27th May 2021

Notes on standalone financial statements for the year ended 31st March 2021

4 Property plant & equipment and intangible assets

4.1 Property plant & equipment and intangible assets as at 31st March, 2021

Particulars	Gross block				Depreciation / amortization				Net block
	At 1st April 2020	Additions	Deductions	At 31st March 2021	At 1st April 2020	For the year	Deletions / impairment	At 31st March 2021	At 31st March 2021
Tangible assets									
Plant and Machinery	14,47,525	47,734	1,76,428	13,18,831	6,70,525	2,19,721	1,06,627	7,83,619	5,35,212
Furniture and Fixtures	3,309	-	-	3,309	1,741	622	-	2,363	946
Vehicles	40,287	-	-	40,287	16,025	8,057	-	24,082	16,205
Leasehold Improvements	57,466	-	-	57,466	30,329	19,155	-	49,484	7,982
Sub-Total (A)	15,48,587	47,734	1,76,428	14,19,893	7,18,621	2,47,555	1,06,627	8,59,548	5,60,345
Intangible assets									
Goodwill	11,13,020	-	-	11,13,020	3,56,836	-	3,65,865	7,22,701	3,90,319
Software	11,033	-	-	11,033	6,897	2,207	-	9,104	1,929
Sub-Total (B)	11,24,053	-	-	11,24,053	3,63,733	2,207	3,65,865	7,31,805	3,92,248
Total (A+B)	26,72,640	47,734	1,76,428	25,43,946	10,82,354	2,49,762	4,72,492	15,91,353	9,52,593

4.2 Considering the continuing losses and management's assessment of financial impact on account of Covid-19 on future cash flows, during the quarter ended 31st March 2021, provision for impairment of goodwill amounting to USD 365,865 has been made. Management is of the view that expected growth in the demand of the Company's products and other steps taken by the management, will generate sufficient cash flows to cover balance carrying value of goodwill and the carrying value of the tangible assets as at 31st March 2021.

4.3 Right of use asset

Particulars	Leasehold Land
Balance as at 31st March, 2019	
Reclassification in 2019-20	2,64,034
Additions in 2019-20	-
Deletions in 2019-20	-
Balance as at 31st March, 2020	2,64,034
Reclassification in 2020-21	-
Additions in 2020-21	-
Deletions in 2020-21	-
Balance as at 31st March, 2021	2,64,034
Accumulated amortization	
Balance as at 31st March, 2019	-
Charge for the year 2019-20	1,09,255
Deletions in 2019-20	-
Balance as at 31st March, 2020	1,09,255
Reclassification in 2019-20 (refer note 29)	-
Charge for the year 2020-21	1,09,255
Deletions in 2020-21	-
Balance as at 31st March, 2021	2,18,510
Net carrying amount	
Balance as at 31st March, 2020	1,54,779
Balance as at 31st March, 2021	45,524

4.4 Property plant & equipment and intangible assets as at 31st March, 2020

Particulars	Gross block				Depreciation / amortization				Net block
	At 1st April 2019	Additions	Deductions	At 31st March 2020	At 1st April 2019	For the year	Impairment	At 31st March 2020	At 31st March 2020
Tangible assets									
Plant and Machinery	13,70,575	76,950	-	14,47,525	4,51,407	2,19,118	-	6,70,525	7,77,000
Furniture and Fixtures	3,309	-	-	3,309	1,119	622	-	1,741	1,568
Vehicles	40,287	-	-	40,287	7,968	8,057	-	16,025	24,262
Leasehold Improvements	57,466	-	-	57,466	11,174	19,155	-	30,329	27,137
Sub-Total (A)	14,71,637	76,950	-	15,48,587	4,71,668	2,46,953	-	7,18,621	8,29,967
Intangible assets									
Goodwill	11,13,020	-	-	11,13,020	-	-	3,56,836	3,56,836	7,56,184
Software	11,033	-	-	11,033	4,690	2,207	-	6,897	4,136
Sub-Total (B)	11,24,053	-	-	11,24,053	4,690	2,207	3,56,836	3,63,733	7,60,320
Total	25,95,690	76,950	-	26,72,640	4,76,357	2,49,160	3,56,836	10,82,353	15,90,287

Dimensional Machine Works LLC
Standalone notes on unaudited financial statements for the year ended 31st March 2021

(Amount in USD)

5 Other non current financial assets (Unsecured, considered good unless otherwise stated)	As at 31st March 2021	As at 31st March 2020
Deposits	-	3,450
Total	-	3,450

(Amount in USD)

6 Inventories (At lower of cost or net realisable value unless otherwise stated)	As at 31st March 2021	As at 31st March 2020
Raw materials	53,282	1,61,880
Finished goods	5,69,042	6,69,978
Less: reduction of finished goods	1,00,000	1,00,000
Finished goods	4,69,042	5,69,978
Stock in trade	30,026	10,671
Goods in transit	18,868	6,128
Work in progress	1,68,923	82,856
Spares	10,055	7,895
Total	7,50,196	8,39,408

- 6.1 Considering impact of COVID 19, oil industries crisis and suspension of orders for navy products, in view of the management, the value of inventory of finished goods is reduced by USD 100,000 (31st March 2020: USD 100,000).

(Amount in USD)

7 Trade receivables (Unsecured, considered good unless otherwise stated)	As at 31st March 2021	As at 31st March 2020
Considered good	5,96,138	3,20,551
Total	5,96,138	3,20,551

- 7.1 No trade receivables are due from members or other officers of the Company either severally or jointly with any other person.

- 7.2 Trade receivables are non - interest bearing and are generally on terms of 30 to 270 days.

- 7.3 Refer note 34 for policy on expected credit loss.

7.4 Reliance on major customers:

Three customers represent more than 10% of the total revenue individually. Revenue from these major customers amounts to USD 988,248 i.e. 74.26% of total revenue. In case of previous year also three customers represented more than 10% of total revenue individually. Total revenue from these three customers amounted to USD 1,142,409

(Amount in USD)

8 Cash and cash equivalent	As at 31st March 2021	As at 31st March 2020
Cash and cash equivalent		
Balance with bank - In current accounts	2,31,713	1,09,694
Total	2,31,713	1,09,694

(Amount in USD)

9 Loans (Unsecured, considered good otherwise stated)	As at 31st March 2021	As at 31st March 2020
Loan to employee	900	1,100
Total	900	1,100

- 9.1 No loans and advances are due from members or other officers of the Company either severally or jointly with any other person.

Dimensional Machine Works LLC
Standalone notes on unaudited financial statements for the year ended 31st March 2021
10 Break up of financial assets carried at amortised cost

(Amount in USD)

Other current financial assets	As at 31st March 2021	As at 31st March 2020
Loans (Refer note 9)	900	1,100
Other financial assets (Refer note 5)	-	3,450
Trade receivables (Refer note 7)	5,96,138	3,20,552
Cash & cash equivalents (Refer note 8)	2,31,713	1,09,694
Total	8,28,751	4,34,796

(Amount in USD)

11 Other current assets (Unsecured, considered good unless otherwise stated)	As at 31st March 2021	As at 31st March 2020
Prepaid Expenses	2,048	-
Total	2,048	-

(Amount in USD)

12 Partner's equity capital	As at 31st March 2021	As at 31st March 2020
Pradeep Metals Limited Inc., USA	36,20,111	36,20,111
Total	36,20,111	36,20,111

12.1 Reconciliation of number of shares outstanding	As at 31st March 2021	As at 31st March 2020
Shares outstanding at beginning of the year	1	1
Shares issued during the year	-	-
Shares bought back during the year	-	-
Shares outstanding at the end of the year	1	1

12.2 Equity Shares held by each shareholder holding more than 5% shares

Name of shareholder	As at 31st March 2021		As at 31st March 2020	
	Number of Shares	% of Holding	Number of Shares	% of Holding
Pradeep Metals Limited, Inc, USA	1	100.00	1	100.00

In the event of liquidation of the Company, the holder of equity shares will be entitled to receive remaining assets of the Company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

12.3 Details of Holding and/ or their Subsidiaries Company

Name of shareholder	As at 31st March 2021		As at 31st March 2020	
	Number of Shares	% of Holding	Number of Shares	% of Holding
Pradeep Metals Limited, Inc, USA	1	100.00	1	100.00

(Amount in USD)

13 Borrowings (Non current)	As at 31st March 2021	As at 31st March 2020
Secured		
Term loan		
From bank		
- Machinery loan	11,350	37,774
Total	11,350	37,774

Dimensional Machine Works LLC
Standalone notes on unaudited financial statements for the year ended 31st March 2021

13.1 Details of security provided

Machinery loan taken is secured against hypothecation of machine. Further, machinery loan is guaranteed by holding company.

13.2 Terms of repayment

Particulars	Amount	Terms of repayment
Term loan from Bank		
- Machinery Loan	37,774	Machinery loan - repayable in installments till August 2022
- Leasehold land loan	49,259	Repayment started from September 2018 in 36 installments.
Total	87,033	

(Amount in USD)

14 Borrowings (Current)	As at 31st March 2021	As at 31st March 2020
Loan from Pradeep Metals Ltd, Inc (Repayable on demand)	16,26,935	16,26,935
Amount received towards Paycheck protection program (refer note 14.1)	96,050	-
Total	17,22,985	16,26,935

14.1 During the year, the Company received an unsecured promissory note (the "PPP Loan") for USD 384,200 through programs established under the CARES Act and administered by the U.S. Small Business Administration (the "SBA"). The PPP Loan was guaranteed by the SBA. The PPP Loan was able to have the debt be forgiven, in whole or in part, if the Company met certain eligibility requirements for PPP Loan at the time of application, used the loan proceeds for eligible expenses within defined period, and otherwise satisfied PPP requirements. On 16th April, 2021 the Company was informed that its application for forgiveness of USD 192,100 of the PPP Loan was approved. Till 31st March 2021, proceeds received under the program amounting to USD 288,150 has been utilised by the Company as per the government guidelines. Balance unspent of USD 96,050 has been grouped under short-term borrowings as "Amount received towards Paycheck protection program" which is expected to be utilised in next financial year.

(Amount in USD)

15 Trade payable	As at 31st March 2021	As at 31st March 2020
Trade payable	3,14,545	4,00,864
Total	3,14,545	4,00,864

15.1 No trade payables are due to directors or other officers of the Company either severally or jointly with any other person. Payable to holding company is USD 735 (Previous year : USD 5,041) and payable to ultimate holding company is USD 199,098 (Previous year : USD 175,280).

15.2 Terms & conditions of the above financial liabilities:

Trade payables are non-interest bearing and are generally settled in 15 to 270 days terms. For details of balances outstanding of related parties. (refer note 31.3)

(Amount in USD)

16 Other current financial liabilities	As at 31st March 2021	As at 31st March 2020
Payable to Holding Company	1,14,520	1,13,832
Current maturity of loan		
- Machinery loan	26,424	25,311
Amount payable to OSHA	-	4,857
Others liabilities	44,834	62,156
Salary and wages payable	1,47,384	1,61,886
Current maturity of finance lease obligations	-	6,798
Total	3,33,162	3,74,840

Dimensional Machine Works LLC

Standalone notes on unaudited financial statements for the year ended 31st March 2021

(Amount in USD)

16.1 Break up of financial liabilities carried at amortised cost	As at 31st March 2021	As at 31st March 2020
Borrowings (refer note no.13 & 14)	17,34,335	16,64,710
Trade payable (refer note no.15)	3,14,545	4,00,864
Other financial liabilities (refer note no.16)	3,33,162	3,74,840
Total	23,82,042	24,40,414

(Amount in USD)

17 Other current liabilities	As at 31st March 2021	As at 31st March 2020
Payable to Statutory authorities	41,581	34,645
Total	41,581	34,645

Dimensional Machine Works LLC
Standalone Unaudited Statement of Profit and Loss for the year ended 31st March 2021

(Amount in USD)

18 Revenue from operations	Year ended 31st March 2021	Year ended 31st March 2020
Sales- Machined components	8,39,360	11,29,941
Sales- Trading	1,77,371	2,85,656
Scrap Sales	4,019	2,909
Sales-Job Work	2,53,845	1,39,280
Other Operating Revenue		
Sundry balance written back	4,118	19,404
Management fees	1,72,000	2,64,000
Warehousing fees	45,000	-
Total	14,95,713	18,41,190

18.1 Disclosures of Ind AS 115:

Effective from 1st April 2018, the Company has applied Ind AS 115 which establishes a comprehensive framework for determining whether, how much and when revenue is to be recognised. Ind AS 115 Revenue from contracts with customers replaces Ind AS 18 Revenue and Ind AS 11 Construction Contracts.

Adoption of new standard does not have any impact on revenue recognition for current year as well as earlier years. Refer Significant accounting policies on Revenue recognition.

(a) Contracts with customer and significant judgement in applying the standard:

(i) The Company operations relate manufacture and trading activities of forged and machined components for various sectors. The Company caters to international markets.

The Company applies the guidance provided in Ind AS 115 'Revenue from contracts with customer' for determining the timing of recognition of revenue. Refer significant accounting policies on Revenue recognition.

(ii) For details of revenue recognised from contracts with customers, refer note 19 above.

(iii) There are no contract assets arising from the Company contract with customers.

(b) Disaggregation of revenue

(i) For disaggregation of revenue, refer break-up given in note 19 above.

(ii) Details regarding customer concentration that represents 10% or more of the Group's total revenue during the year ended 31st March 2021 in note no 7.4

18.2 Reconciliation of revenue recognized with the contracted price is as follows:

(Amount in USD)

Particulars	For the year ended	
	31st March, 2021	31st March, 2020
Contracted price	14,97,276	18,52,043
Less: Reductions towards variable consideration components	1,563	10,853
Revenue recognised	14,95,713	18,41,190

The reduction towards variable consideration comprises of volume discounts, etc.

(Amount in USD)

19 Other income	Year ended 31st March 2021	Year ended 31st March 2020
Miscellaneous receipts*	6,397	797
Total	6,397	797

* Miscellaneous receipts includes reward points received from bank

(Amount in USD)

20 Cost of material consumed- Steel & alloys	Year ended 31st March 2021	Year ended 31st March 2020
Raw material		
Opening stock	1,61,880	33,236
Add : Purchases and incidental expenses	2,31,537	4,27,210
	3,93,417	4,60,446
Less : Closing stock	53,282	1,61,880
Total	3,40,135	2,98,566

Dimensional Machine Works LLC
 Standalone Unaudited Statement of Profit and Loss for the year ended 31st March 2021

(Amount in USD)

21	Changes in inventory of work-in-progress and finished goods	Year ended 31st March 2021	Year ended 31st March 2020
	Inventory at the beginning of the year		
	Finished goods	5,69,978	7,04,139
	Stock of Trade Goods	10,671	-
	Goods in transit	6,128	-
	Work in progress	82,856	73,740
		6,69,633	7,77,879
	Inventory at the end of the year		
	Finished goods	5,69,042	6,69,978
	Stock of trade goods	30,026	10,671
	Goods in transit	18,868	6,128
	Work in progress	1,68,923	82,856
		7,86,859	7,69,633
	(Increase)/ Decrease in inventory of work in progress and finished goods	(1,17,226)	8,245

(Amount in USD)

22	Manufacturing expenses	Year ended 31st March 2021	Year ended 31st March 2020
	Stores & spares consumed	39,565	90,177
	Power and fuel (net of grant)	12,804	23,675
	Repairs and maintenance - Plant and machinery	18,729	42,677
	Contract labour expense	6,578	82,945
	Job work expenses	71,607	1,14,268
	Rent & lease expenses (net of grant)	18,695	28,671
	Repairs and maintenance - Factory building	2,440	5,752
	Insurance expenses	21,697	15,642
	Total	1,92,115	4,03,807

(Amount in USD)

23	Employee benefit expense	Year ended 31st March 2021	Year ended 31st March 2020
	Salaries, wages and bonus	3,19,623	9,30,628
	Contribution to funds	73,146	1,07,386
	Total	3,92,769	10,38,014

(Amount in USD)

24	Finance cost	Year ended 31st March 2021	Year ended 31st March 2020
	Interest on loans	4,416	6,579
	Interest on leasehold property	5,129	13,071
	Bank charges	779	3,732
	Total	10,324	23,382

(Amount in USD)

25	Other expenses	Year ended 31st March 2021	Year ended 31st March 2020
	Relocation expenses	21,950	1,833
	Rates and taxes	4,677	14,131
	Freight outward	7,219	2,281
	Professional fees	8,684	32,938
	Auditors remuneration	5,445	5,612
	Motor car expense	5,936	4,369
	Communication expenses	4,679	5,137
	Office expenses	9,874	11,698
	Sales promotion expenses	100	5,556
	Travelling expenses	-	767
	Miscellaneous expenses*	780	31,971
	Total	69,344	1,16,293

*Miscellaneous expenses includes Meals & Entertainment, Penalty, Toll & Parking, Printing & Reproduction, Freight outward reversal & Uncategorized expenses etc.

Dimensional Machine Works LLC
Standalone Unaudited Statement of Profit and Loss for the year ended 31st March 2021

(Amount in USD)

26 Exceptional items	Year ended 31st March 2021	Year ended 31st March 2020
Reduction in finished goods	1,00,000	1,00,000
Impairment of goodwill	3,65,865	3,56,836
Wallis Bank PPP Loan	-	-
Total	4,65,865	4,56,836

27 Contingent liabilities

(A) There are no contingent liabilities.

28 Capital and other commitments

a Capital Commitment (net of advance paid) - USD Nil (Previous Year: USD Nil).

b In respect of lease arrangement, Company has commitment to take over the machine at nominal value. Amount will be quantified at the end of lease period in the year 2022.

29 Leases:

Company as lessee:

I) Disclosures as per Ind AS 116- Leases

a) The Company has taken land under lease. For lease arrangement with lease terms of 12 months or less, the Company has applied the 'short-term lease' recognition exemptions.

b) For addition, depreciation and carrying value of right of use asset, refer note 4.3.

c) Disclosure with respect to lease under Ind AS-116 Leases:

(Amount in USD)

Particulars	Year ended 31st March 2021	Year ended 31st March 2020
Interest expense on lease liabilities	6,654	13,071
Lease expenses in case of short term leases	18,695	28,671
Lease expenses in case of low value leases (other than short term as disclosed above)		
Lease expenses debited to lease liabilities	1,12,096	1,02,679
Total cash outflow for leases [incl. short term & low value leases]	1,37,445	1,44,421
Variable lease payments not considered in measurement of lease liabilities	-	-
Income from subleasing ROU assets	-	-

d) Disclosure in balance sheet:

(Amount in USD)

Particulars	Year ended 31st March 2021	Year ended 31st March 2020
Right-of-use assets	2,64,034	2,64,034
Financial liability- Lease liabilities - current	49,259	1,12,096
Financial liability -Lease liabilities - non-current	-	49,259

e) The Company recorded the lease liability at the present value of the lease payments discounted at the incremental borrowing rate and the right-of use assets were measured at the amount equal to the lease liability, adjusted by the amount of any prepaid or accrued lease payments relating to that lease recognised in the balance sheet as at 31st March, 2020. The Company's weighted average incremental borrowing rate applied to the lease liabilities on 1st April, 2020 was 6%.

30 Related party disclosure

30.1 Names of related parties (As identified by Management)

Description of relationship	Name of the Related Party
Holding Company (Member)	Pradeep Metals Limited Inc., USA
Ultimate Holding Company	Pradeep Metals Limited, India
Key Managerial Personnel	Mr. Pradeep Goyal (Manager)
	Mr. Abhinav Goyal (Manager)
	Mrs. Neha Goyal (Wife of Mr. Abhinav Goyal)
	Mr. Jayvardhan Dhar Diwan (Manager)
Enterprise in which KMP is having control	Pradeep Metals Limited Inc., USA

Dimensional Machine Works LLC
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30.2 Transactions with related parties during the year

(Amount in USD)

Name of the party	Nature of the transaction	Year ended 31st March 2021	Year ended 31st March 2020
Pradeep Metals Limited Inc, USA	Warehousing fees	45,000	-
	Management fees	1,72,000	2,64,000
	Purchases	1,876	16,953
	Temporary Advances	-	29,771
	Reimbursement of expenses incurred by Holding Company	688	-
	Reimbursement of freight charges	-	779
	Job work charges	2,53,845	1,39,280
	Loan Taken	-	8,08,000
Pradeep Metals Limited India	Loan Repaid	-	3,51,845
	Capital Goods Sales	69,801	-
	Sales	200	4,256
	Freight charges	7,085	22,987
	Purchases	1,59,778	1,74,785
Mr. Abhinav Goyal	Remuneration	98,461	1,20,000
Mrs. Neha Goyal	Remuneration	86,154	1,00,000

30.3 Closing balances

(Amount in USD)

Name of the party	Nature of outstanding	Year ended 31st March 2021	Year ended 31st March 2020
Pradeep Metals Limited Inc, USA	Trade receivable	3,79,346	10,000
	Trade payable	735	5,041
	Loan payable	16,26,935	16,26,935
	Temporary advances payable	1,14,520	1,13,832
Pradeep Metals Limited India	Accounts Receivable	16,091	-
	Accounts Payable	1,99,098	1,75,280
Mr. Abhinav Goyal	Salary Payable	14,475	5,538
Mrs. Neha Goyal	Salary Payable	11,538	4,615

30.4 Outstanding balances at the year end are unsecured with a short term duration and interest free. For the year ended 31st March 2021, the Company has not recorded any impairment of receivables relating to amount owed by related parties (Previous year :Rs. Nil). This assessment is undertaken in each financial year through examining the financial position of the related party & the market in which the related party operates.

30.5 All transactions were made on normal commercial terms and conditions and at market rates.

31 Financial instruments by category

Set out below is a comparison, by class, of the carrying amounts and fair value of the Company's financial instruments as of 31st March 2021, other than those with carrying amounts that are reasonable approximates of fair values:

(Amount in USD)

Particulars	Carrying value		Fair Value	
	As at 31st March 2021	As at 31st March 2020	As at 31st March 2021	As at 31st March 2020
(i) Loans	900	1,100	900	1,100
(ii) Other non-current financial assets	-	3,450	-	3,450
(iii) Trade receivables	5,96,138	3,20,552	5,96,138	3,20,552
(iv) Cash and cash equivalents	2,31,713	1,09,694	2,31,713	1,09,694
Total financial assets	8,28,751	4,34,797	8,28,751	4,34,796
(i) Borrowings (Non-current)	11,350	37,774	11,350	37,774
(ii) Lease liabilities (Non-current)	-	49,259	-	49,259
(iii) Trade payable	3,14,545	4,00,864	3,14,545	4,00,864
(iii) Other current financial liabilities	3,33,162	3,74,840	3,33,162	3,74,840
(iv) Borrowings	17,22,985	16,26,935	17,22,985	16,26,935
(v) Lease liabilities (Current)	49,259	1,12,096	49,259	1,12,096
Total financial liabilities	24,31,301	26,01,768	24,31,301	26,01,768

The management assessed that the fair value of cash and cash equivalent, trade payables and other current financial assets and liabilities approximate their carrying amounts largely due to the short term maturities of these instruments.

The fair value of the financial assets and liabilities is included at the amount at which the instrument could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale.

32 Significant estimates and assumptions

The preparation of the Company's financial statements requires management to make estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities and the accompanying disclosures, including the disclosure of contingent liabilities. Uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of assets or liabilities affected in future periods.

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. The Company based its assumptions and estimates on parameters available when the financial statements were prepared. Existing circumstances and assumptions about future developments may change due to market changes or circumstances arising that are beyond the control of the Company. Such changes are reflected in the assumptions when they occur.

The Entity has incurred substantial losses during the year and previous financial years and its current liabilities are more than its current assets as on 31st March, 2021. In the opinion of the management, the performance of entity has improved from last year and is expecting to continue this performance due to expected revival in the demand for the products, new projects of the Entity and financial support available from the holding company, the unaudited financial results are prepared on going concern basis.

a Impairment of non-financial assets

The Company assesses at each reporting date whether there is an indication that an asset may be impaired. If any indication exists, or when annual impairment testing for an asset is required, the Company estimates the asset's recoverable amount. An asset's recoverable amount is the higher of an asset's or CGU's fair value less costs of disposal and its value in use. It is determined for an individual asset, unless the asset or CGU exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount.

In assessing the value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and risks specific to the asset. In determining the fair value less costs to disposal, recent market transactions are taken into account. If no such transactions can be identified, an appropriate valuation model is used. These calculations are corroborated by valuation multiples, quoted share prices for publicly traded subsidiaries or other available fair value indicators.

b Defined benefit plans & other long term benefits

The benefits plans & other long term benefits to employee are as per USA law.

c Fair value measurement of financial instruments

When the fair values of financial assets and financial liabilities recorded in the balance sheet cannot be measured based on quoted prices in active markets, their fair value is measured using valuation techniques including the DCF model. The inputs to these models are taken from observable markets where possible, but where this is not feasible, a degree of judgment is required in establishing fair values. Judgements include considerations of inputs such as liquidity risk, credit risk and volatility. Changes in assumptions about these factors could affect the reported fair value of financial instruments.

d Impairment of financial assets

The impairment provisions for financial assets are based on assumptions about risk of default and expected loss rates. The Company uses judgment in making these assumptions and selecting the inputs to the impairment calculation, based on Company's past history, existing market conditions as well as forward looking estimates at the end of each reporting period.

e Income tax and deferred tax

Deferred tax assets are not recognised for unused tax losses as it is not probable that taxable profit will be available against which the losses can be utilised. Significant management judgment is required to determine the amount of deferred tax assets that can be recognised, based upon the likely timing and the level of future taxable profits together with future tax planning strategies.

f Provision for Inventories

Management reviews the inventory age listing on a periodic basis. This review involves comparison of the carrying value of the aged inventory item with the respective net realisable value. The purpose is to ascertain whether an allowance is required to be made in the financial statements for any obsolete and slow-moving items. Management is satisfied that adequate allowance for absolute and slow-moving inventories has been made in the financial statement.

g Impairment review of goodwill

The management has carried out impairment assessment in respect of goodwill and tangible assets considering the continuing losses and assessment of financial impact on account of COVID-19 on future cash flows. Based on such assessment, the excess of carrying value of goodwill (net of impairment) over the recoverable amount has been accounted as an impairment provision of USD 365,865 during the year ended 31st March 2021 (31st March 2020: USD 356,836). This provision is disclosed as exceptional item in standalone unaudited financial statements. Management is of the view that expected growth in the demand of the SDS's products and other steps taken by the management, will generate sufficient cash flows to cover balance carrying value of goodwill and the carrying value of the tangible assets as at 31st March 2021.

33 Financial risk management objectives and policies

The Company's principal financial liabilities comprise loans and borrowings and trade payables. The main purpose of these financial liabilities is to finance the Company's operations. The Company's principal financial assets include loans, trade and other receivables and cash and cash equivalents that derive directly from its operations.

The Company is exposed to market risk, credit risk and liquidity risk. The Company's senior management oversees the management of these risks. The Company's senior management is supported by a Risk Management Committee (RMC) that advises on financial risks and the appropriate financial risk governance framework for the Company. The RMC provides assurance that the Company's financial risk activities are governed by appropriate policies and procedures and that financial risks are identified, measured and managed in accordance with the Company's policies and risk objectives. All derivative activities for risk management purposes are carried out by experienced members from the senior management who have the relevant expertise, appropriate skills and supervision. It is the Company's policy that no trading in derivatives for speculative purposes may be undertaken. The policies for managing each of these risks, are summarised as below.

Market risk

Market risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: interest rate risk, and other price risk, such as equity price risk and commodity risk. Financial instruments affected by market risk include loans and borrowings.

The sensitivity analyses have been prepared on the basis that the amount of net debt, the ratio of fixed to floating interest rates of the debt and derivatives and the proportion of financial instruments in foreign currencies are all constant and on the basis of hedge designations in place as at 31st March 2021.

The analysis exclude the impact of movements in market variables on: the carrying values of gratuity and other post-retirement obligations and provisions.

Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Company's exposure to the risk of changes in market interest rates relates primarily to the Company's long-term debt obligations with floating interest rates.

Interest rate sensitivity

The total interest cost for the year ended 31st March 2021 was USD 10,325 and for year ended 31st March 2020 was USD 23,382. The following table demonstrates the sensitivity to a reasonably possible change in interest rates on that portion of loans and borrowings affected, with all other variables held constant, the Company's profit before tax is affected through the impact on floating rate borrowings, as follows:

Particulars	Change in basis points	Effect on PBT and equity (Amt. in USD)
31st March 2021	+50	839.05
	-50	(839.05)
31st March 2020	+50	1,590.98
	-50	(1,590.98)

Commodity price risk

Company is affected by the price volatility of certain commodities. Its operating activities require the on-going purchase of steel. Due to significant volatility of the price of the steel, the Company has agreed with its customers for pass-through of increase/decrease in prices of steel. There may be lag effect in case of such pass-through arrangement.

Credit risk

Credit risk is the risk that counterparty will not meet its obligations under a financial instrument or customer contract, leading to a financial loss. The Company is exposed to credit risk from its operating activities (primarily trade receivables) and other receivables and other financial instruments.

Liquidity risk

As per the Company's policy, there should not be concentration of repayment of loans in a particular financial year. In case of such concentration of repayment, the Company evaluates the option of refinancing entire or part of repayments for extended maturity. The Company assessed the concentration of risk with respect to refinancing its debt and concluded it to be low. The Company has access to a sufficient variety of sources of funding and debt maturing within 12 months can be rolled over with existing lenders and the Company.

Dimensional Machine Works LLC
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The table below summarises the maturity profile of the Company's financial liabilities

(Amount in USD)

Particulars	As at 31st March 2021	As at 31st March 2020
Less than 1 year		
Borrowings	17,22,985	16,26,935
Trade and other payables	3,14,545	4,00,864
Lease liabilities	49,259	1,12,096
Other financial liabilities	3,06,738	3,49,529
Current maturity of long term borrowings	26,424	25,311
	24,19,951	25,14,735
1 to 5 years		
Borrowings	11,350	37,774
Lease liabilities	-	49,259
	11,350	87,033
Total	24,31,301	26,01,768

34 Capital management

For the purpose of the Company's capital management, capital includes issued equity capital, and other equity reserves attributable to the equity holders. The primary objective of the Company's capital management is to maximise the shareholder value.

The Company manages its capital structure and makes adjustments in light of changes in economic conditions and the requirements of the financial covenants. To maintain or adjust the capital structure, the Company may adjust the dividend payment to shareholders, return capital to shareholders or issue new shares. The Company monitors capital using a debt equity ratio, which is debt divided by equity.

In order to achieve this overall objective, the Company's capital management, amongst other things, aims to ensure that it meets financial covenants attached to the interest-bearing loans and borrowings that define capital structure requirements. Breaches in meeting the financial covenants would permit the bank to immediately call loans and borrowings. There have been no breaches in the financial covenants of any interest-bearing loans and borrowing in the current period. No changes were made in the objectives, policies or processes for managing capital during the years ended 31st March 2021 and 31st March 2020.

35 Segmental Reporting

The Company operates in a single business and geographical segment viz., trading in steel products. Accordingly, no separate segment disclosure as required by Ind AS 108-11 "Operating Segment" is required.

36 Cash flow statement related

36.1 Aggregate outflow on account of direct taxes paid is USD. Nil (Previous year : USD Nil).

36.2 Disclosure as required by Ind AS 7

Reconciliation of liabilities arising from financing activities

(Amount in USD)

Particulars	As at 31st March 2020	Cash Flows	Non Cash Changes	As at 31st March 2021
Long Term Borrowings	63,086	(25,312)	-	37,774
Short Term Borrowings	16,26,935	96,050	-	17,22,985
Total Liabilities from financing activities	16,90,021	70,738	-	17,60,759

(Amount in USD)

Particulars	As at 31st March 2019	Cash Flows	Non Cash Changes	As at 31st March 2020
Long Term Borrowings	99,724	(36,638)	-	63,086
Short Term Borrowings	11,70,780	4,56,155	-	16,26,935
Total Liabilities from financing activities	12,70,504	4,19,516	-	16,90,021

37 Previous period comparatives

Previous Year Figures have been regrouped/rearranged wherever necessary.

For Dimensional Machine Works LLC, USA

Abhinav Goyal
 Director

Place: Houston TX
 Date: 27th May 2021