

GRAUER & WEIL (SHANGHAI) LIMITED				
BALANCE SHEET AS AT 31ST DECEMBER, 2018				
			As At 31st December, 2018	As At 31st December, 2017
	Schedule	Rupees	Rupees	Rupees
SOURCES OF FUNDS				
SHAREHOLDERS FUNDS				
Share Capital	A	34,600,016		
Reserves and Surplus	B			
		- - - - -		
			34,600,016	33,478,943
LOAN FUNDS				
Secured Loans	C			
Unsecured Loans	D			
		- - - - -		
			-	-
DEFERRED TAX				
Deferred Tax Liabilities				
Deferred Tax Assets				
		- - - - -		
			-	-
			- - - - -	- - - - -
			34,600,016	33,478,943
			= = = = =	= = = = =
APPLICATION OF FUNDS				
FIXED ASSETS				
Gross Block	E	-		-
Less: Depreciation		-		-
		- - - - -		- - - - -
Net Block		-		-
Capital Work in Progress & Capital Advances		-		-
		- - - - -		
			-	
INVESTMENTS	F		-	-
CURRENT ASSETS, LOANS AND ADVANCES				
Inventories	G	-		-
Sundry Debtors		-		-
Cash and Bank Balances		-		738,002
Other Current Assets		-		-
Loans and Advances		-		-
		- - - - -		- - - - -
			-	738,002
			- - - - -	- - - - -
Less: CURRENT LIABILITIES AND PROVISIONS	H			
Current Liabilities		-		-
Provisions		-		-
		- - - - -		- - - - -
			-	-
		- - - - -		
NET CURRENT ASSETS			-	738,002
PROFIT & LOSS ACCOUNT			21,134,540	21,134,540
TRANSLATION RESERVE			13,465,476	11,606,401
			- - - - -	- - - - -
			34,600,016	33,478,943
			= = = = =	= = = = =
			-	-
Notes to Accounts	O			

GRAUER & WEIL (SHANGHAI) LIMITED				
PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER, 2016				
			As At 31st December,2018	As At 31st December,2017
	Schedule	Rupees	Rupees	Rupees
INCOME				
Income from Operations				
Gross sales			-	-
Less : Trade discount				
Less : Excise Duty				
			- - - - -	- - - - -
			-	-
Business Conducting Fees			-	-
Other Income	I		-	42,745,320
			- - - - -	- - - - -
			-	42,745,320
			- - - - -	- - - - -
EXPENDITURE				
Materials	J		-	-
Salaries, Wages and other benefits	K		-	-
Other Expenses	L		-	5,646,238
Interest & Finance charges	M		-	2,503
Depreciation	N		-	-
			- - - - -	- - - - -
			-	5,648,740
			- - - - -	- - - - -
PROFIT BEFORE TAX			-	37,096,579
			- - - - -	- - - - -
PROVISION FOR TAXATION				
Current Tax				
Deferred Tax				
Fringe Benefit Tax				
			- - - - -	- - - - -
PROFIT AFTER TAX			-	37,096,579
Add: Balance Brought Forward			(21,134,540)	(58,231,120)
			- - - - -	- - - - -
PROFIT AVAILABLE FOR APPROPRIATION			(21,134,540)	(21,134,540)
			= = = = =	= = = = =
APPROPRIATIONS				
Dividend				
-Final Dividend				
-Special Golden Jubilee Dividend				
Tax on Proposed Dividend				
Transfer to General Reserve				
			- - - - -	- - - - -
			-	-
			- - - - -	- - - - -
Balance Carried to Balance Sheet			(21,134,540)	(21,134,540)
			= = = = =	= = = = =
Basic and Diluted Earnings per share				
Notes to Accounts	O			

GRAUER & WEIL (SHANGHAI) LIMITED		As At 31st December,2018 Rupees	As At 31st December,2017 Rupees
SCHEDULES ANNEXED TO THE B/S AND P & L ACCOUNT		Indian Rupee	Indian Rupee
SCHEDULE A: SHARE CAPITAL			
ISSUED, SUBSCRIBED AND PAID-UP	34,600,016		33,473,469
		34,600,016	33,473,469
SCHEDULE G: CURRENT ASSETS, LOANS AND ADVANCES			
I. CURRENT ASSETS			
(i) Inventories			
(As taken, valued and certified by the management)			
Stores, Spares and Packing Materials			
Raw Materials			
Work-in-Progress			
Finished Goods	-		2,640,011
Goods in Transit			
		-	2,640,011
(ii) Sundry Debtors			
(Refer Note no.5)			
Exceeding six months			
- Secured			
- Unsecured-Considered good			
Less: Provision for Doubtful Debts			
Other Debts	-		3,137,452
- Secured			
- Unsecured-Considered good	-		2,117,095
		-	5,254,547
Less:Provision for Doubtful Debts	-		
		-	5,254,547
(iii) Cash and Bank balances			
Cash on hand	-		1,934,105
With Scheduled Banks :			
In Current Accounts	-		
In Fixed Deposits			
In Margin accounts			
		-	1,934,105
(iv) Other Current Assets			
Interest Receivable			
Interest Accrued but not due			
		-	-
II. LOANS AND ADVANCES			
(Unsecured considered good unless otherwise specified)			
Inter Corporate Loans (Refer Note no. 6(a & b))			
- Secured			
- Unsecured			
Balances with Excise Department			
Income Tax			
Deposits (Refer Note no.6 (a))			
Advance to Suppliers	-		322,442
Loans to Staff			
Prepaid Expenses	-		281,307
Advances recoverable in cash or in kind or for value to be received (Refer Note no.6(c))		-	603,749

GRAUER & WEIL (SHANGHAI) LIMITED		As At 31st December,2018 Rupees	As At 31st December,2017 Rupees
SCHEDULES ANNEXED TO THE B/S AND P & L ACCOUNT		Indian Rupee	Indian Rupee
SCHEDULE H: CURRENT LIABILITIES & PROVISIONS			
(a) CURRENT LIABILITIES			
Acceptances			
Sundry Creditors			
- Due to Micro,Small & Medium Enterprises*			
- Others	-		46,791,869
Advance from customers			
Investor Education and Protection Fund**			
Unclaimed dividends			
Unclaimed Fixed Deposits			
Interest accrued but not due			
Other Liabilities			
		-	46,791,869
SCHEDULE I: OTHER INCOME			
Miscellaneous Receipts(Gross)*	-		1,859,958
		-	1,859,958
* Tax Deducted at source			
SCHEDULE J: MATERIAL			
RAW MATERIAL CONSUMED			
Opening Stock			
Add : Purchases			
		-	
Less: Closing Stock			
		-	
Purchase for Resale	-		(4,042,515)
		-	(4,042,515)
ADD :(INCREASE) / DECREASE IN STOCKS			
Opening Stock			
Work-in-Progress			
Finished Goods	-		8,958,569
		-	8,958,569
Closing Stock			
Work-in-Progress			
Finished Goods	-		2,640,011
		-	8,958,569
		-	6,318,559
Variation in Excise duty on Opening & Closing Stock of finished Goods		-	-
		-	2,276,043
SCHEDULE K: SALARIES, WAGES AND OTHER BENEFITS			
Salaries, Wages, Bonus etc.		-	-
Contribution to Provident and Other Funds		-	-
Welfare Expenses		-	-
		-	-

GRAUER & WEIL (SHANGHAI) LIMITED		As At 31st December,2018	As At 31st December,2017
		Rupees	Rupees
SCHEDULES ANNEXED TO THE B/S AND P & L ACCOUNT		Indian Rupee	Indian Rupee
SCHEDULE L: OTHER EXPENSES			
Stores, Spares and Loose Tools Consumed		-	-
Packing Expenses		-	-
Storage / Clearance		-	-
Power and Fuel		-	-
Drawings, Designs and Layout Expenses		-	9,225,625
Rent		-	-
Rates and Taxes		-	-
Repairs & Maintainence:		-	-
Buildings		-	-
Plant and Machinery		-	-
Others		-	-
		-	-
		-	-
Insurance		-	-
Freight and Forwarding		-	-
Printing and Stationery		-	-
Postage and Telephones		-	-
Vehicle Expenses		-	-
Travelling Expenses		-	-
Conveyance Expenses		-	-
Legal and Professional Fees		-	-
Sales Tax		-	-
Advertisement & Sales Promotion		-	-
Auditors' Remuneration:		-	-
Audit Fees		-	-
Tax Audit /Taxation Matters		-	-
Other Matters		-	-
Reimbursement of Expenses		-	-
Entertainment Expenses		-	-
Finance charges		-	-
Office Expenses		-	-
ERP Expenses written off		-	-
Bad Debts written off		-	-
Wealth Tax		-	-
Loss on Sale of Assets (Net)		-	-
Loss on Assets Discarded		-	-
Donations		-	-
Exchange Fluctuations		-	-
Miscellaneous Expenses		-	-
Non Op Expd		-	-
		-	-
		-	9,225,625
SCHEDULE M: INTEREST & FINANCE CHARGES			
Interest			
- On Fixed Loans		-	
- Others		-	190,253
Cash Discount			
		-	190,253
SCHEDULE N:DEPRECIATION			
Depreciation for the year		-	22,082
		-	11,691,921
		-	