

JKM Erla Automotive Limited
Standalone Balance Sheet as at 31 March 2020
All amounts are in INR lakhs unless otherwise stated

	As at 31 March 2020	As at 31 March 2019
ASSETS		
Non-current assets		
Financial assets		
(i) Investments	12,833	23,839
Total non-current assets	12,833	23,839
Current assets		
Financial assets		
(i) Cash and cash equivalents	4	4
Total current assets	4	4
Total Assets	12,837	23,843
EQUITY AND LIABILITIES		
Equity		
Equity share capital	10,615	10,455
Other equity	2,217	13,384
Total equity	12,832	23,839
Liabilities		
Current Liabilities		
Financial liabilities		
Other current financial liabilities	5	4
Total current liabilities	5	4
Total liabilities	5	4
Total equity and liabilities	12,837	23,843

See accompanying notes to the standalone financial statements

In terms of our report attached
For Deloitte Haskins & Sells LLP
Chartered Accountants
Firm Reg. No: 117366W/W-100018

for and on behalf of Board of Directors of
JKM Erla Automotive Limited

Sd/-
Sathya P. Koushik
Partner
Membership No: 206920

Sd/-
Pramilla Malhoutra
Director
DIN: 0001524184

Sd/-
P S Ramesh
Director
DIN No: 0005205364

Place: Bengaluru
Date: 26 June 2020

Sd/-
Chalapathi P.
Chief Financial Officer

Sd/-
Chandrasekhar S.
Company Secretary

Place: Bengaluru
Date: 26 June 2020

JKM Erla Automotive Limited

Standalone Statement of profit and loss for the year ended 31 March 2020

All amounts are in INR lakhs unless otherwise stated except for earnings per share information

	For the year ended 31 March 2020	For the year ended 31 March 2019
Income		
Revenue from operations	-	-
Total Income	-	-
Expenses		
Other expenses	12	6
Total expenses	12	6
Loss for the year before tax & exceptional item	(12)	(6)
Exceptional item	11,395	-
Loss for the year before tax	(11,407)	(6)
Current tax	-	-
Deferred tax	-	-
Total tax expense	-	-
Loss for the year	(11,407)	(6)
Other comprehensive income for the year	-	-
Total comprehensive income for the year	(11,407)	(6)
Earnings per equity share (face value of INR 10 each)		
Basic and diluted	(10.83)	(0.01)

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for and on behalf of Board of Directors of
JKM Erla Automotive Limited

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Partner

Membership No: 206920

Place: Bengaluru

Date: 26 June 2020

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Pramilla Malhoutra

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Director

DIN No: 0005205364

Sd/-

Chalapathi P.

Chief Financial Officer

Place: Bengaluru

Date: 26 June 2020

Sd/-

Chandrasekhar S.

Company Secretary

JKM Erla Automotive Limited
 Standalone Statement of cash flows for the year ended 31 March 2020
 All amounts are in INR lakhs unless otherwise stated

	For the year ended 31 March 2020	For the year ended 31 March 2019
Cash flow from operating activities		
Loss for the year after tax	(11,407)	(6)
Adjustments for:		
Provision for impairment on investment in subsidiary (exceptional items)	11,395	-
Operating cash flows before working capital changes	(12)	(6)
Changes in operating assets and liabilities		
(Decrease)/ increase in other current financial liabilities	1	-
Cash generated from operations	(11)	(6)
Income taxes paid	-	-
Net cash used in operating activities (A)	(11)	(6)
Cash flows from investing activities		
Investment in subsidiaries	(389)	-
Net cash used in investing activities (B)	(389)	-
Cash flows from financing activities		
Proceeds from issue of equity shares	400	-
Net cash flow from financing activities (C)	400	-
Net (decrease)/ increase in cash and cash equivalents (A + B +C)	-	(6)
Cash and cash equivalents at the beginning of the year	4	10
Cash and cash equivalents at the end of the year	4	4
Components of cash and cash equivalents (refer note 4)		
Cash and cash equivalents		
Cash on hand	-	-
Balance with banks		
- in current accounts	4	4
Cash and cash equivalents in balance sheet	4	4

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 Chief Financial Officer

Sd/-
Chandrasekhar S.
 Company Secretary

Place: Bengaluru
 Date: 26 June 2020

JKM Erla Automotive Limited
 Standalone Statement of Changes in Equity for the year ended 31 March 2020
 All amounts are in INR lakhs unless otherwise stated

(A) Equity share capital

Particulars	As at 31 March 2020	As at 31 March 2019
Opening balance	10,455	10,455
Changes in equity share capital	160	-
Closing balance	10,615	10,455

(B) Other equity

Particulars	Reserves and Surplus		Total equity attributable to equity holders of the Company
	Securities premium account	Retained earnings	
Balance as at 01 April 2018	8,456	4,934	13,390
Other comprehensive income for the year	-	-	-
Add: Additions during the year	-	-	-
Less: Loss for the year	-	(6)	(6)
Total comprehensive income for the year	-	(6)	(6)
Balance as at 31 March 2019	8,456	4,928	13,384
Balance as at 01 April 2019	8,456	4,928	13,384
Other comprehensive income for the year	-	-	-
Add: Additions during the year	240	-	240
Less: Loss for the year	-	(11,407)	(11,407)
Total comprehensive income for the year	240	(11,407)	(11,167)
Balance as at 31 March 2020	8,696	(6,479)	2,217

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