

SCM FERTICHEM LIMITED
Balance Sheet as at March 31, 2019

	Notes	31 March 2019	31 March 2018
ASSETS			
Current assets			
Inventories		-	-
Financial assets		-	-
i. Investments		-	-
ii. Trade receivables	2	1,33,907	1,34,645
iii. Cash and cash equivalents		-	-
Other current assets		1,33,907	1,34,645
Total current assets		1,33,907	1,34,645
Total assets		1,33,907	1,34,645
EQUITY AND LIABILITIES			
Equity			
Equity share capital	3	5,00,000	5,00,000
Other equity	3(b)	(24,69,144)	(22,40,165)
Total equity		(19,69,144)	(17,40,165)
LIABILITIES			
Current liabilities			
Financial liabilities		-	-
i. Trade payables	4	-	-
Other current liabilities	5	21,03,051	18,74,810
		21,03,051	18,74,810
Total current liabilities		21,03,051	18,74,810
Total liabilities		21,03,051	18,74,810
Total equity and liabilities		1,33,907	1,34,645
Summary of significant Accounting Policies	1		
Accompanying Notes are integral part of financial statements	1-8		
As per our attached report of even date For HMA & Associates Chartered Accountants FRN - 100537W			
		On Behalf of the Board of Director of SCM Fertichem Limited	
Anand D Joshi Partner M.No. 113805 Place - Pune		Director	



SCM FERTICHEM LIMITED
Statement of profit and loss for the year ended March 31, 2019

In Rs.

	Notes	Year ended 31st March 2019	Year ended 31st March 2018
Revenue from operations		-	-
Other income		-	-
Total income		-	-
Expenses			
Cost of materials consumed		-	-
Purchases of stock-in-trade		-	-
Changes in inventories of work-in-progress, stock-in-trade and finished goods		-	-
Excise duty		-	-
Employee benefit expense		-	-
Depreciation and amortisation expense		-	-
Other expenses	6	1,15,450	18,75,735
Finance costs	7	1,13,529	87,082
Total expenses		2,28,979	19,62,817
Profit before tax		(2,28,979)	(19,62,817)
Income tax expense		-	-
- Current tax		-	-
- Deferred tax		-	-
Total tax expense		-	-
Profit for the year		(2,28,979)	(19,62,817)
	Notes	Year ended 31st March 2019	Year ended 31st March 2018
Other comprehensive income			
<i>Items that will be reclassified to profit or loss</i>			
Net changes in fair value of investment other than equity shares carried at fair value through OCI		-	-
Net changes in fair value of cash flow hedges		-	-
Income tax relating to these items		-	-
<i>Items that will not be reclassified to profit or loss</i>			
Remeasurement of defined employee benefit plans		-	-
Income tax relating to these items		-	-
Other comprehensive income for the year, net of tax		(2,28,979.00)	(19,62,817.45)
Total comprehensive income for the year		(2,28,979.00)	(19,62,817.45)
	Notes	Year ended 31st March 2019	Year ended 31st March 2018
Profit is attributable to:			
Owners of SCM Fertichem Limited		(2,28,979.00)	(19,62,817.45)
Other comprehensive income is attributable to:			
Owners of SCM Fertichem Limited		-	-
Total comprehensive income is attributable to:			
Owners of SCM Fertichem Limited		(2,28,979.00)	(19,62,817.45)
Total comprehensive income attributable to owners of SCM Fertichem Limited arises from:			
Continuing operations		(2,28,979.00)	(19,62,817.45)
Discontinued operations		-	-
Earnings per equity share			
Basic		(4.58)	(39.26)
Diluted		(4.58)	(39.26)
Summary of significant Accounting Policies	1		
Accompanying Notes are integral part of financial statements	1-8		
As per our attached report of even date			
For HMA & Associates			
Chartered Accountants			
FRN - 100537W			
		On Behalf of the Board of Director of	SCM Fertichem Limited
Anand D Joshi			
Partner		Director	Director
M.No. 113805			
Place - Pune		Place - Pune	



SCM FERTICHEM LIMITED

Cash flow statement for the year ended March 31, 2019

In Rs.

	Year ended 31st March 2019	Year ended 31st March 2018
Cash flow from operating activities		
Profit before income tax from		
Continuing operations	(2,28,979)	(19,62,817)
Discontinued operations	-	-
Profit before income tax including discontinued operations	(2,28,979)	(19,62,817)
Adjustments for	-	-
Change in operating assets and liabilities, net of effects		
Increase in trade payables	-	17,09,807
Increase in other current liabilities	2,28,241	9,559
Cash generated from operations	(738)	(2,43,451)
Income taxes paid	-	-
Net cash inflow from operating activities	(738)	(2,43,451)
Cash flows from investing activities	-	-
Net cash outflow from investing activities	-	-
Cash flows from financing activities	-	-
Net cash inflow (outflow) from financing activities	-	-
Net increase (decrease) in cash and cash equivalents	(738)	(2,43,451)
Cash and cash equivalents at the beginning of the financial	1,34,645	3,78,096
Cash and cash equivalents at end of the year	1,33,907	1,34,645

Cash and cash equivalents as per above comprise of the following	Year ended 31st March 2019	Year ended 31st March 2018
Cash and cash equivalents	1,33,907	1,34,645
Bank overdrafts	-	-
Balances per statement of cash flows	1,33,907	1,34,645

As per our attached report of even date
For HMA & Associates
Chartered Accountants
FRN - 100537W

On Behalf of the Board of Director of
SCM Fertichem Limited

Anand D Joshi
Partner
M.No. 113805
Place - Pune

Director

Director

Place - Pune



SCM FERTICHEM LIMITED
Statement of Changes in Equity for the year ended March 31, 2019

A. Equity Share Capital

In Rs.

	31 March 2019	31 March 2018
Balance at the beginning of the year	5,00,000	5,00,000
Changes in equity shares capital during the year		
Add: Issue of Equity shares Rs. 10 each	-	16,00,00,000
Less: Reduction in share capital pursuant to the Scheme of Arrangement approved by NCLT	-	(16,00,00,000)
Balance at the end of the year	5,00,000	5,00,000

B. Other Equity

	Reserves and surplus			Total
	Securities premium reserve	Retained earnings	Other Reserves (General Reserve & Capital Redemption Reserve)	
Balance at 1 April 2017	-	(2,77,348)	-	(2,77,348)
Profit for the year	-	(19,62,817)	-	(19,62,817)
Other comprehensive income	-	-	-	-
Total comprehensive income for the year	-	(19,62,817)	-	(19,62,817)
Transactions with owners in their capacity as owners:				
Balance at 31 March 2018	-	(22,40,165)	-	(22,40,165)
Profit for the year	-	(2,28,979)	-	(2,28,979)
Other comprehensive income	-	-	-	-
Total comprehensive income for the year	-	(2,28,979)	-	(2,28,979)
Transactions with owners in their capacity as owners:				
Issue of equity shares, net of transaction costs	-	-	-	-
Dividends paid	-	-	-	-
Transfer to debenture redemption reserve	-	-	-	-
Balance at 31 March 2019	-	(24,69,144)	-	(24,69,144)

As per our report of even date
For HMA & Associates
Chartered Accountants
FRN - 100537W

On Behalf of the Board of Director of
SCM Fertichem Limited

CA Anand D.Joshi
Partner
M.No. 113805
Place - Pune

Director

Director

Place - Pune

