

PART I - BALANCE SHEET

(0) -

BRILLIAIRE INC. - Canada

Balance Sheet as at

31st Mar, 2020

CAD

Particulars	Note no.	As at 31st Mar, 2020	As at 31st Mar, 2019
ASSETS			
I. Non-current assets			
(a) Property, plant and equipment	# u	-	-
(b) Capital work-in-progress	#	-	-
(c) Investment property	# u	-	-
(d) Goodwill	#	-	-
(e) Other Intangible assets	# u	-	-
(f) Intangible assets under development	#	-	-
(g) Biological Assets other than bearer plants	#	-	-
(h) Financial assets	#	-	-
(i) Investments	# u	-	-
(ii) Trade and other receivables	#	-	-
(iii) Loans	# u	-	-
(iv) Other non-current financial assets	# u	-	-
(i) Deferred tax assets (net)	#	-	-
(j) Other non-current assets	# u	-	-
		-	-
II. Current assets			
(a) Inventories	# u	-	-
(b) Financial assets	#	-	-
(i) Investments	#	-	12,23,117
(ii) Trade receivables	# u	1,084	3,32,098
(iii) Cash and Cash equivalents	#	-	-
(iv) Bank balances other than (iii) above	# u	-	-
(v) Loans	#	-	-
(vi) Others current financial assets	# u	-	-
(c) Current tax assets (net)	#	-	-
(d) Other current assets	# u	-	-
(e) Assets classified as held for distribution	#	-	-
		1,084	15,55,215
Total Assets		1,084	15,55,215
EQUITY AND LIABILITIES			
Equity			
(a) Equity share capital	# #	100	100
(b) Other equity	# u	(4,517)	(1,081)
		(4,417)	(981)
MINORITY INTEREST			
LIABILITIES			
I. Non-current liabilities			
(a) Financial liabilities	#	-	-
(i) Borrowings	# u	-	-
(ii) Trade payables	#	-	-
(iii) Other non-current financial liabilities	# u	-	-
(b) Provisions	#	-	-
(c) Deferred tax liabilities (net)	# u	-	-
(d) Government grants	#	-	-
(e) Other non-current liabilities	# u	-	-
		-	-
II. Current liabilities			
(a) Financial liabilities	#	-	-
(i) Borrowings	# #	-	-
(ii) Trade payables	# #	2,111	15,52,196
(iii) Other current financial liabilities	# #	3,390	4,000
(b) Other current liabilities	# #	-	-
(c) Provisions	# u	-	-
(d) Government grants	#	-	-
(e) Current tax liabilities (net)	#	-	-
(e) Liabilities directly associated with the assets classified as held for distribution	#	-	-
		5,501	15,56,196
Total Equity and Liabilities		1,084	15,55,215

BRILLIAIRE INC. - Canada
Statement of P&L for the Period ended

31st Mar, 2020

Particulars		For the Period ended on 31st Mar,2020	For the Period ended on 31st Mar,2019
	Continuing operations		
I	Revenue from operations	10,92,199	33,79,680
II	Other Income	-	-
III	Total income (I+II)	10,92,199	33,79,680
IV	Expenses		
	(a) Cost of material consumed	-	-
	(b) Purchase of stock in trade	(10,92,199)	(33,79,680)
	(c) Project expense	-	-
	(d) Changes in inventories	-	-
	(e) Employee benefit expense	-	-
	(f) Finance Costs	-	-
	(g) Depreciation and amortization expense	-	-
	(h) Power and fuel	-	-
	(i) Stores consumption	-	-
	(j) Foreign exchange gain / loss	(1,300)	3,128
	(K) Other expense	(2,136)	(4,209)
	Total expense (IV)	(10,95,635)	(33,80,760)
V	Profit/(Loss) before exceptional items & Tax (III-IV)	(3,436)	(1,081)
VI	Exceptional items	-	-
VII	Profit/(loss) before tax (V-VI)	(3,436)	(1,081)
VIII	Tax Eexpense :		
	(1) Current Tax	-	-
	(2) Deferred Tax	-	-
	(3) MAT Credit entitlement	-	-
	Income tax expense	-	-
IX	Profit/(loss) for the period from continuing operations (VII-VIII)	(3,436)	(1,081)

BRILLAIRE INC. - Canada**Statement of Changes in Equity for the period ended****31st Mar, 2020****12 A. Equity Share Capital**

	CAD
	As at
	As at 31st Mar, 2020
Authorised Equity Shares	100
Preference Shares	
	100
Issued Equity Shares	100
	100
Subscribed and fully paid up Equity Shares	100
	-
Forfeited Shares	
Total	100

BRILLIARE INC. - Canada**B. Other Equity**

	Reserve & Surplus	Exchange differences on translating the financial statement of foreign operation	Total
	Retained Earnings		
Balance at the beginning of the reporting period	(1,081)		(1,081)
Changes in accounting policy or prior period errors			-
Restated Balance at the beginning of the reporting period	(1,081)	0	(1,081)
Total Comprehensive Income for the period			-
Dividends			-
Transfer to retained earnings			-
Transfer from Revaluation Reserve			-
Utilised During the year			-
Adjustment during the year		-3435.86	(3,436)
Balance at the end of the reporting period	(1,081)	-3435.86	(4,516)

BRILLIAIRE INC. - Canada

CAD

11 Cash and Cash equivalent

As at 31st Mar, 2020

Cash and Cash Equivalents:	
Cash on Hand	
Cheques on Hand	
Balances with Banks	
In Current Accounts	1,083.63
In Exchange Earners Foreign Currency A/c	
In Cash Credit Account	
In Saving Accounts	-
Book Overdraft	
	1,083.63
Other Bank Balances:	
In Unpaid Dividend Accounts	
In Deposits Accounts	
With original maturity more than 3 months but less than 12 months	
With original maturity more than 12 months	
Held as Margin Money	
(Under lien with bank as Security for Guarantee Facility)	
Lodged with Court	
Lodged with Sales Tax Department	
Amount disclosed under the head "Other Non Current Assets"	
Total	1,083.63

BRILLIAIRE INC. - Canada

18 Trade Payables

	CAD
	As at 31st Mar, 2020
Total outstanding dues of micro enterprises and small enterprises (Note a)	
Total outstanding dues of creditors other than micro enterprises and small enterprises	2111
Acceptances (GIT)	
Total	2,111

BRILLAIRE INC. - Canada

19 **Other Financial Liabilities**

CAD
As at 31st Mar, 2020

Others	3390
Total	3390

Statement of P&L for the Period ended

31st Mar, 2020

CAD

Particulars	For the Period ended on 31st Mar,2020	For the Period ended on 31st March,2019
Sale of Products		
Finished Goods & Stock in trade		
Add : Excise Duty on Sales		
	10,92,199	33,79,680
Sale of Services		
Other Operating Revenue		
Revenue from Operations	10,92,199	33,79,680
B- Other Income		
Other Income		
Total Expense		
Cost of materials and Accessories consumed		
Stock at the beginning of the year		
Purchases		
Less : Stock at the end of the year		
Cost of materials and Accessories consumed		
Add : Excise Duty on Sales		
Cost of materials consumed		-
Purchase of Stock-in-trade	(10,92,199)	(33,79,680)
Purchase of Stock in Trade	(10,92,199)	(33,79,680)
Changes in inventories of Finished Goods,Work-in-Progress & Stock-in Trade		
(Increase)/Decrease in stocks		
Stock at the end of the year		
Finished Goods		
Stock -in-trade		
Work-in-progress		
Project Work0in-progress		
Waste		
Stock at the beginning of the year		
Finished Goods		
Stock -in-trade		
Work-in-progress		
Project Work0in-progress		
Waste		
Adjustment due to Merger/Demerger		
Excise duty in value of Stock- Increase/(Decrease)		
(Increase)/Decrease in stock		-
Employee benefits		
Employee Benefit Expenses		-
Finance Cost		
Finance Cost		-
Depreciation expense		
Depreciation expense		-
Other Expenses		
Legal and professional charges	-1935	(4,000)
Bank Charges	-200.89	(209)
Exchange Rate Difference (net)	-1299.97	3,128
Other expenses	(3,435.86)	(1,080.50)