



**A G P R S & ASSOCIATES**  
**CHARTERED ACCOUNTANTS**

PH : 2228415  
M. : 9814055792  
M. : 9417053225

Office:2,MALVIYA ENCLAVE,ADJOINING SITI CABLE OFFICE,M.M.MALVIYA ROAD, AMRITSAR

**INDEPENDENT AUDITOR'S REPORT**

To the Members of  
A M Textiles & Knitwears Limited

**REPORT ON THE STANDALONE FINANCIAL STATEMENTS**

We have audited the accompanying standalone financial statements of A M Textiles & Knitwears Limited ("the Company"), which comprise the Balance Sheet as at 31st March, 2016, the statement of Profit and Loss, the Cash Flow Statement for the year then ended and a summary of significant accounting policies and other explanatory information.

**MANAGEMENT'S RESPONSIBILITY FOR THE STANDALONE FINANCIAL STATEMENTS**

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation & presentation of these standalone financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

**AUDITORS' RESPONSIBILITY**

Our responsibility is to express an opinion on these standalone financial statements based on our audit.

We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made thereunder.

We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the financial statements that give a true and fair view in order to design audit





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procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by the Company's directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the standalone financial statements.

**OPINION**

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March, 2016, and its profit and its cash flows for the year ended on that date.

**REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS**

1. As required by Companies (Auditor's Report) Order 2016 ("the Order"), issued by the Central Government of India in terms of sub section (11) of section 143 of the Act, we give in the Annexure "A" a statement on the matters specified in paragraphs 3 & 4 of the Order.
2. As required by Section 143(3) of the Act, we report that:
  - a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;
  - b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
  - c) The Balance Sheet, the Profit and Loss Statement, and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.
  - d) In our opinion, the aforesaid standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014;
  - e) On the basis of the written representations received from the directors as on 31st March, 2016, taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2016, from being appointed as a director in terms of Section 164 (2) of the Act.
  - f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate report in "Annexure B"; and





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- g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
- i. The Company does not have any pending litigations which would impact its financial position.
  - ii. The Company does not have any long-term contracts including derivative contracts for which there were any material foreseeable losses; and
  - iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company during the year.

**A G P R S & Associates**  
*Chartered Accountants*  
Firm's Regn. No. 006943N

Panchkula  
30 May 2016

  
Pankaj Khullar  
Partner  
Membership No. 502358





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**ANNEXURE "A"**

Referred to in paragraph 1 of our report of even date:

- (i) a) The company has maintained proper records showing full particulars including quantitative details and situation of fixed assets..
- b) The company has a regular programme of physical verification of its fixed assets by which all fixed assets are verified in a phased manner over a period of three years. In our opinion, this periodicity of physical verification is reasonable having regard to the size of the Company and the nature of its assets.
- c) According to the information & explanations given to us and on the basis of our examination of the records of the company, the title deeds of immovable properties are held in the name of the Company.
- (ii) The stock of Finished Goods, Stores, Spare Parts and Raw Material lying in the factory (other than stock in transit) have been Physically verified by the management during and at the year-end. In our opinion and according to information and explanations given to us the frequency of physical verification is reasonable. The discrepancies noticed on verification between the physical stock and the book records were not material & have been properly dealt within books of accounts.
- (iii) The company has not granted any loans, secured or unsecured to companies, firms, Limited Liability Partnerships or other parties covered in the register maintained under Section 189 of the Companies Act, 2013(" the Act").Accordingly, paragraphs 3 (iii) (a) , (iii) (b) & (iii) (c) of the Order are not applicable to the Company.
- (iv) In our opinion and according to the information & explanations given to us, the Company has not granted any loan, made any investment or provided any guarantees or security to the parties covered under Section 185 and 186 of the Act. Accordingly, paragraph 3 (iv) of the Order is not applicable to the Company.
- (v) In our opinion and according to information and explanations given to us, the Company has not accepted deposits as per directives issued by the Reserve Bank of India and provisions of Sections 73 to 76 or any other relevant provisions of the Act and the rules framed thereunder. Accordingly, paragraph 3 (v) of the Order is not applicable to the Company.
- (vi) In our opinion and according to information and explanations given to us, Central Government has not prescribed maintenance of cost records under sub section (1) of section 148 of the Companies Act, 2013 for any of the products manufactured by the Company.
- (vii) a) According to information & explanations given to us and on the basis of our examination of the records of the Company, amounts deducted /accrued in the books of accounts in respect of undisputed statutory dues including provident fund, employees state insurance, income tax, sales tax, service tax, duty of customs, duty of excise, value added tax, cess and other statutory dues have been generally regularly deposited during the year by the Company with the appropriate authorities.





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According to information & explanations given to us, no undisputed amounts payable in respect of provident fund, employees state insurance, income tax, sales tax, service tax, duty of customs, duty of excise, value added tax, cess and other statutory dues were in arrears as at 31 March 2016 for more than six months from the date they became payable.

- b) In our opinion and according to information and explanations given to us, there are no dues of ,Income tax or Sales tax or Service tax, Professional tax, Customs duty, Excise duty and Value added tax or cess which have not been deposited with the appropriate authorities on account of any dispute.
- (viii) In our opinion and according to the information and explanations given to us, the Company has not defaulted in repayment of dues to its bankers or to its financial institutions or debenture holders. The Company does not have loans or borrowings from government.
- (ix) In our opinion and according to the information and explanations given to us, the Company did not raise any money by way of public issue / follow-on-offer (including debt instruments) during the Year. However term loans raised have been applied for the purposes for which they have been raised.
- (x) According to information and explanations given to us, no material fraud by the company or any fraud on the company by its officers/ employees has been noticed or reported during the course of our audit.
- (xi) In our opinion and according to information & explanations given to us, managerial remuneration has been paid/ provided in accordance with the requisite approvals mandated by the provisions of Section 197 Read with schedule V to the Companies Act.
- (xii) In our opinion and according to information & explanations given to us, the Company is not a Nidhi Company. Accordingly, paragraph 3(xii) of the Order is not applicable to the Company.
- (xiii) According to information & explanations given to us and based on our examination of the records of the Company, transactions with the related parties are in compliance with sections 177 & 188 of the Act where applicable and details of such transactions have been disclosed in the financial statements as required by the Accounting Standards.
- (xiv) According to information & explanations given to us and based on the examinations of our records of the Company, the Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year. Accordingly, paragraph 3 (xiv) of the Order is not applicable to the Company.
- (xv) According to information & explanations given to us and based on the examinations of our records of the Company, the Company has not entered into any non cash transactions with directors or persons connected with them. Accordingly paragraph 3 (xv) of the Order is not applicable to the Company.





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- (xvi) According to information & explanations given to us, the Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act 1934. Accordingly, paragraph 3 (xvi) of the Order is not applicable to the Company.

**A G P R S & Associates**  
*Chartered Accountants*  
Firm's Regn. No. 006943N

Panchkula  
30 May 2016





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## **Annexure – B to the Auditors' Report**

### **Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ('the Act')**

We have audited the internal financial controls over financial reporting of A M Textiles & Knitwears Ltd. ('the Company') as of 31 March 2016 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

#### **Management's Responsibility for Internal Financial Controls**

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of the internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India ('ICAI'). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

#### **Auditor's Responsibility**

Our responsibility is to express an opinion on the Company's internal financial controls over the financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over the Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable for to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with the ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over the financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over the financial reporting.

#### **Meaning of Internal Financial Controls over Financial Reporting**

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of the financial reporting and the preparation of financial statements for the external purposes in accordance with generally accepted accounting principles. A company's internal financial controls over financial reporting includes those policies and procedures that

(1) pertains to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;





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(2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipt and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and

(3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

**Inherent Limitations of Internal Financial Controls Over Financial Reporting**

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatement due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

**Opinion**

In our opinion, the Company has, in all material aspects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31 March 2016, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

**A G P R S & Associates**  
Chartered Accountants  
Firm's Regn. No. 006943N

Panchkula  
30 May 2016





	Figs for the Current Yr.	Figs. for the Previous Yr.
	Current Yr.	Previous Yr.

**PROFIT AND LOSS STATEMENT FOR THE YEAR ENDED MARCH , 2016**

(I) Revenue from operations	19	283793797	325573808
(II) Other Income	20	913419	908498
(III) Total Revenue (I+II)		<b>284707216</b>	<b>326482306</b>
<b>(IV) Expenses</b>			
- Cost of Materials consumed	21	0	0
- Purchase of Stock-in-Trade	22	277266068	299682064
- Changes in inventory of finished goods, work-in-progress ar	23	(2578701)	17702960
- Employee benefit expenses	24	781497	394525
- Finance Cost	25	6306664	7435539
- Depreciation and amortization expenses	26	865583	1544311
- Other Expenses	27	1690403	1096129
- Inter Unit (Income)/ Expenses		0	0
Total expenses		<b>284331514</b>	<b>327855528</b>
(V) Profit before exceptional and extraordinary items and tax (III-IV)		375702	(1373222)
(VI) Exceptional items		0	0
(VII) Profit before extraordinary items and tax (V-VI)		375702	(1373222)
(VIII) Extraordinary items		0	0
(IX) Profit before tax (VII-VIII)		375702	(1373222)
(X) Tax expense			
Current tax		46000	0
Deferred tax		70397	(368005)
Tax adjustments earlier years		146880	48948
(XI) Profit/(Loss) for the period from continuing operations (IX-X)		112425	(1054165)
(XII) Profit/(Loss) from discontinuing operations		0	0
(XIII) Tax expenses of discontinuing operations		0	0
(XIV) Profit/(Loss) from discontinuing operations after tax (XII-XIII)		0	0
(XV) Profit/(Loss) for the period ( XI+XIV)		112425	(1054165)
Notes to Accounts	28		
(XVI) Earning Per Equity Share		Rs. Per share	Rs. Per share
Basic		0.07	(0.64)
Diluted		0.07	(0.64)
Number of Shares used in computing earning per share			
Basic		1650000	1650000
Diluted		1650000	1650000

For A M Textiles & Knitwears Limited For A M Textiles & Knitwears Limited

*Akhil Mahajan*  
(Akhil Mahajan)  
Director

*Abhay Mahajan*  
(Abhay Mahajan)  
Director

As per our attached report of even date

*Pankaj Khullar*  
Pankaj Khullar  
Partner  
A G P R S & Associates.  
Chartered Accountants  
Firm registration No.006943N

0 0  
**A M TEXTILES & KNITWEARS LTD**

Figs for the Current Yr.	Figs. for the Previous Yr.
Current Yr.	Previous Yr.

**NOTE "1" SHARE CAPITAL**

**Authorised Capital AM Textiles and Knitwear Ltd**

17,50,000 (P.Y 17,50,000) Equity Shares of Rs. 10/- each	17500000	17500000
Total Rs.	17500000	17500000

**Issued, Subscribed And Paid Up Capital AM Textiles & Knitwear Ltd**

16,50,000( Previous Year 16,50,000) Equity Shares of Rs. 10/- each - 100% held by Holding Company Uniroyal Industries Ltd.	16500000	16500000
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Details of shares held by each shareholder holding more than 5% shares  
Equity Shares with voting rights

Name of shareholder	As at 31.03.16	As at 31.03.15
	No. of shares %age holding	No. of shæ %age holding
Uniroyal Industries Limitec	1650000 100.00	1650000 100.00
Total Rs.	16500000	16500000

**NOTE :2" RESERVES AND SURPLUS**

**General Reserve**

Surplus /Profit and Loss Account	2668426	3830962
Addition during the year	112425	(1054165)
Less : Transfer to general reserve	0	108371
Closing balance	2780851	2668426

**NOTE "3" LONG TERM BORROWINGS**

**(a) Term Loans from banks-Secured**

- Secured by hypothecation of vehicles HDFC Bank-Hypothecation of Volvo	159075 Monthly 07.11.2020	7195991	0
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**Subtotal : Term loans from banks-secured** 7195991 0

**(b) Term Loans NBFC's-Secured** 0 0

**Subtotal : Term loans -secured** 7195991 0

**(c) Deposits-Un secured**

**from related parties**

Deposits From Directors	0	9000000
Deposits From Director's relatives	0	0

**from others**

Deposits From Public	0	0
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**Subtotal : Depsoits-un secured** 0 9000000

**Total Rs.** 7195991 9000000



Figs for the Current Yr.	Figs. for the Previous Yr.
0	0

**NOTE "4" LONG TERM PROVISIONS**

Total Rs.

0	0
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**NOTE "5" SHORT TERM BORRWINGS**

**(a) Cash Credit from banks- secured**

Secured by way of first charge on debtors arising out of trade transactions & stocks of raw materials and consumable stores stocks in process finished goods and packing materials and by way of charge on the immovable assets of the company and personal guarantees of promoter directors

50954055

43798929

**Loans and advances from related parties-unsecured**

Total Rs.

50954055	43798929
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**NOTE "6" TRADE PAYABLES**

Sundry Creditors for

- Goods/Expenses

- Advances received from customers

5768622

5782257

389677

104485

Total Rs.

6158299	5886742
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**NOTE "7" OTHER CURRENT LIABILITIES**

Other Liabilities

Expenses Payable

80936

7914

146321

69000

Total Rs.

227257	76914
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**NOTE "8" SHORT TERM PROVISIONS**

Provision for Taxation

- Income Tax

46000

0

Total Rs.

46000	0
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For A M Textiles & Knitwears Limited

*J. Mahesh*  
Mg. Director/Director

For A M Textiles & Knitwears Limited

*A. Mahesh*  
Mg. Director/Director

**NOTE '9' FIXED ASSETS**

**AM TEXTILES & KNITWEARS LTD.**

Description	G R O S S B L O C K		D E P R E C I A T I O N		N E T B L O C K				
	As at 01.04.2015	Addition 31.03.2016	As at 01.04.2015	Adjustment During the year	As at 01.04.2015	W/OFF UPTO 31.03.2016	As at 31.03.2016	As at 31.03.2015	
Office Equipment	143800	5500	149300	82611	23344	0	105955	43345	61189
Computer	50469	0	50469	42571	0	0	42571	7898	7898
Furniture & Fixture	17845	0	17845	7835	2280	0	10115	7730	10010
Vehicles	6363854	8672065	8727071	4527769	839959	5011154	356574	8370497	1836085
<b>Total</b>	<b>6575968</b>	<b>8677565</b>	<b>8944685</b>	<b>4660786</b>	<b>865583</b>	<b>5011154</b>	<b>515215</b>	<b>8429470</b>	<b>1915182</b>
	6663339	21000	6575968	3116475	1544311	0	4660786	1915182	3546864



For AM Textiles & Knitweares Limited  
*Paul Moley*  
 Mg. Director/Director

For AM Textiles & Knitweares Limited  
*Ashy Moley*  
 Mg. Director/Director

**A M TEXTILES & KNITWEARS LTD**

	Figs for the Current Yr.	Figs. for the Previous Yr.
	0	0

**NOTE "10" NON CURRENT INVESTMENTS**

Total Rs.

0	0
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**NOTE "11" LONG TERM LOANS AND ADVANCES**

Loans and Advances (unsecured considered good)  
Advances recoverable in cash or in kind or value to be received  
- With parties for Capital Goods

0                      0

Securities & Deposits with Government Departments & other Agencies

0                      0

Total Rs.

0	0
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**NOTE "12" OTHER NON-CURRENT ASSETS**

Balances with banks held as margin money/against commitments  
Preliminary expenses to the extent not written off

0                      0

0                      0

Total Rs.

0	0
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**NOTE "13" CURRENT INVESTMENTS**

Investments in Mutual Funds-Unquoted

0                      0

Capital in partnership firms

0                      0

Total Rs.

0	0
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**NOTE "14" INVENTORIES**

- (As prepared, valued & certified by the management)

Stock in Trade

45743174                      43164473

- Yarn Trading (Including stock in transit)

Total Rs.

45743174	43164473
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**NOTE "15" TRADE RECEIVABLES**

(Unconfirmed and unsecured but considered good)

Outstanding for exceeding six months from the date they were due for payment

1343322                      2828656

Others

26859811                      28565243

Total Rs.

28203133	31393899
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**NOTE "16" CASH AND CASH EQUIVALENTS**

Cash in hand

501157                      762899

Balances with banks

75528                      75528



**A M TEXTILES & KNITWEARS LTD**

Figs for the Current Yr.	Figs. for the Previous Yr.
Current Yr.	Previous Yr.

**NOTE " 17" SHORT TERM LOANS AND ADVANCES**

Loans and Advances (unsecured considered good)

Advances recoverable in cash or in kind or value to be received

With parties for

- Supplies/Expenses

0

0

- Staff

0

0

**- With related parties:**

Pre-paid Expenses

80985

53641

Input VAT Recoverable

29417

55160

With Income Tax Department

243149

163045

Total Rs.

353551

271846

**NOTE "18" OTHER CURRENT ASSETS**

Quantity Discount and Rate Difference Receivable

493922

214269

**Total**

493922

214269

**NOTE "19" REVENUE FROM OPERATIONS**

Sales (Gross)

283793797

325573808

Less : Excise Duty

0

0

Net sales

283793797

325573808

**Other Income from operations**

**Sub total : other income from operations**

0

0

Total Rs.

283793797

325573808

**NOTE "20" OTHER INCOME**

Rent received

Interest received

913419

546130

Dividend received

MiscIncome

0

362368

Total Rs.

913419

908498

**NOTE "21" COST OF MATERIALS CONSUMED**

**Raw Material Consumed**

Opening stock

0

0

Add : Purchases

0

0

Less: Closing stock

0

0

Total Rs.

0

0

**NOTE "22" PURCHASE OF STOCK IN TRADE**

Purchase for trading

277266068

299682064



**A M TEXTILES & KNITWEARS LTD**

Figs for the Current Yr.	Figs. for the Previous Yr.
Current Yr.	Previous Yr.

**NOTE "23" CHANGES IN INVENTORY OF FINISHED GOODS, WORK IN PROGRES  
AND STOCK IN TRADE**

<b>Stock at Close</b>		
Traded Goods	45743174	43164473
Total Rs	<u>45743174</u>	<u>43164473</u>
<b>Opening Stock</b>		
Traded Goods	43164473	60867433
Total Rs.	<u>43164473</u>	<u>60867433</u>
<b>Increase / (Decrease)</b>	<u>2578701</u>	<u>(17702960)</u>

**NOTE "24" EMPLOYEE BENEFIT EXPENSES**

Salaries, Wages & Bonus	758000	369000
Workmen & Staff Welfare Expenses	23497	25525
Total Rs.	<u>781497</u>	<u>394525</u>

**NOTE "25" FINANCE COST**

<b>Interest expense on</b>		
- Borrowings	6218970	7016862
- Trade payables	84620	418677
- Others	0	0
Other Borrowing cost	3074	0
Total Rs.	<u>6306664</u>	<u>7435539</u>

**NOTE "26" DEPRECIATION AND AMORTIZATION EXPENSES**

Depreciation	865583	1544311
Preliminary Expenses Written off	0	0
Total	<u>865583</u>	<u>1544311</u>

**NOTE "27" OTHER EXPENSES**

<b>Administrative expenses</b>		
Rent	72000	72000
Rates & Taxes	9144	8040
Insurance	93203	136160
Auditor's Remuneration	22900	22472
Travelling & Conveyance		
- Director's Travelling	1266153	7516
- Other's Travelling	75	100



**A M TEXTILES & KNITWEARS LTD**

	Figs for the Current Yr.	Figs. for the Previous Yr.
	Current Yr.	Previous Yr.
Legal & Professional Charges	37700	51427
Loss on sale of Fixed Assets	(202306)	0
Vehicle Running & Maintaince	130534	469270
Telephone Expenses	30009	22332
Festival Expenses	38649	29700
Repair & Maintenance	8415	24765
Other Administrative expenses	48891	59054
<b>Sub total</b>	<b>1555367</b>	<b>902836</b>
<b>Selling and distribution expenses</b>		
Advertisement & publicity	0	4000
Packing expenses	0	120
Discount & commission	105466	162169
Sales promotion	29570	27004
<b>Sub total</b>	<b>135036</b>	<b>193293</b>
<b>Total</b>	<b>1690403</b>	<b>1096129</b>



For A M Textiles & Knitwears Limited

*[Signature]*  
Mg. Director/Director

For A M Textiles & Knitwears Limited

*[Signature]*  
Mg. Director/Director

<b>AM TEXTILE &amp; KNITWEARS LIMITED</b>			
<b>CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2016</b> (Amount in Rs.)			
		<b>AM Textile &amp; Knitwears Limited</b>	
<b>PARTICULARS</b>		<b>Figs for the Current Yr.</b>	<b>Figs. for the Previous Yr.</b>
<b>A</b>	<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
	NET PROFIT BEFORE TAX AND EXTRAORDINARY ACTIVITIES	375,702	(1,373,222)
	ADJUSTMENTS FOR :-		
	Depreciation	865,583	1,544,311
	Loss on Fixed Assets	(202,306)	-
	Misc. Exp. Written Off	-	-
	Sundry Balance Written Off/Written Back	1,051	6,085
	Dividend Received	-	-
	Profit Transfer from Uniroyal Developers & Builder	-	-
	Financial Expenses	6,306,664	7,435,539
	<b>OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES</b>	<b>7,346,694</b>	<b>7,612,713</b>
	<b>Adjustments for (increase) / decrease in operating assets:</b>		
	Inventories	(2,578,701)	17,702,960
	Trade receivables	3,189,715	(3,234,919)
	Short term loans and advances	(81,705)	502,095
	Long term loans and advances	-	-
	Other Current Assets	(279,653)	(33,053)
	Other Non current assets	-	-
	<b>Adjustments for increase / (decrease) in operating liabilities:</b>		
	Trade Payable	271,557	(10,750,605)
	Other current liabilities	150,343	(387,153)
	Other long term liabilities	-	-
	Short term provisions	46,000	(644,000)
	Long term provisions	-	-
		8,064,250	10,768,038
	Less:- Current Taxes	(46,000)	-
	Income Tax Paid	(146,880)	(48,948)
	<b>Total (A)</b>	<b>7,871,370</b>	<b>10,719,090</b>
<b>B</b>	<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
	Purchase of Fixed assets	(8,677,565)	(21,000)
	Disposal of Assets	1,500,000	-
	Dividend Received	-	-
	Share of Profit from Uniroyal Builders & Developers	-	-
	Investments	-	-
	<b>Total (B)</b>	<b>(7,177,565)</b>	<b>(21,000)</b>
<b>C</b>	<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
	Short Term Capital Loan - Working Capital & Adhoc Limit	7,155,126	(2,765,760)
	Long Term borrowings	(1,804,009)	(74,250)
	Issue of Share Capital	-	-
	Less :- Cash outflow from the financing activities		
	Financial Expenses	(6,306,664)	(7,435,539)
	<b>Total (C)</b>	<b>(955,547)</b>	<b>(10,275,549)</b>
	<b>Total Cash Inflow During The Year (A) + (B) + (C)</b>	<b>(261,742)</b>	<b>422,541</b>
	Opening Cash Balance	838,427	415,886
	Total Cash Inflow During The Year	(261,742)	422,541
	<b>Net Cash &amp; Cash Equivalent as on 31.03.2016</b>	<b>576,685</b>	<b>838,427</b>

For A G P R S & ASSOCIATES  
(Chartered Accountants)

For and on behalf of the Board of Directors

For A M Textiles & Knitwears Limited For A M Textiles & Knitwears Limited



*Pankaj Khullar*

**Pankaj Khullar**  
Partner  
Firm registration No.006943N  
Panchkula  
30th May 2016

*Akhil Mahajan*

**Mg. Director/Director**  
(Akhil Mahajan)  
Director

*Abhay Mahajan*

**Mg. Director/Director**  
(Abhay Mahajan)  
Director

1. **CORPORATE INFORMATION**

The company is carrying on the business of trading of yarn and cloth.

AS-1 **SINGNIFICANT ACCOUNTING POLICIES****System of Accounting**

These financial statements have been prepared to comply with the Generally Accepted Accounting principles in India (Indian GAAP), including the Accounting Standards notified under the relevant provisions of the Companies Act, 2013. The financial statements have been prepared on going concern and on and on accrual basis under the historical cost convention. The accounting policies adopted in the preparation of the financial statements are consistent with those followed in the previous year.

**Use of estimates**

The preparation of financial statements in conformity with Indian GAAP requires judgements, estimates and assumptions to be made that affect the reported amount of assets and liabilities, disclosure of contingent liabilities on the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Difference between the actual results and estimates are recognised in the period in which the results are known/materialised.

AS-2 **Inventories**

Inventories are valued at the lower of cost (on FIFO basis) and the net realizable value after providing for obsolescence and other losses, where considered necessary. Cost includes all charges in bringing the goods to the point of sale, including octroi and other levies, transit insurance and receiving charges. Work-in-progress and finished goods include appropriate proportion of overhead and, where applicable, excise duty.

AS-3 **Cash and cash equivalents (for purposes of Cash Flow Statement)**

Cash comprises cash on hand and demand deposits with banks. Cash equivalents are short-term balances, highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risk of changes in value.

**Cash flow statement**

Cash flows are reported using the indirect method, whereby profit/loss before extraordinary items and tax is adjusted for the effects of transactions of non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from operating, investing and financing activities of the Company are segregated based on the available information.

AS-6 **Depreciation and amortisation**

Depreciation on Fixed Assets is provided to the extent of depreciable amount on the Straight Line Method (SLM). Depreciation is provided based on useful life of the assets as prescribed in Schedule II to the Companies Act, 2013 except otherwise mentioned. Depreciation has been provided in respect of addition to / deletions from fixed assets on prorata basis with reference to the date of addition /deletion of assets. Intangible assets are amortised over their estimated useful life. The estimated useful life of the intangible assets and the amortization period are reviewed at the end of each financial year and the amortization method is revised to reflect the changed pattern.

AS-9 **Revenue recognition****Sale of goods**

Sales are recognized, net of returns and trade discounts, on transfer of significant risks and rewards of ownership to the buyer, which generally coincides with the delivery of goods to customers.

**Other Income**

Interest and commission income is accounted on accrual basis. Dividend income is accounted for when the right to receive it is established.

AS-10 **Tangible fixed assets**

Tangible Assets are stated at cost net of recoverable taxes, trade discounts and rebates and include amounts added on revaluation, less accumulated depreciation and impairment loss, if any. The cost of fixed assets includes interest on borrowings attributable to acquisition of qualifying fixed assets up to the date, the asset is ready for its intended use and other incidental expenses incurred up to that date. Exchange differences arising on restatement /settlement of long-term foreign currency borrowings relating to acquisition of depreciable fixed assets are adjusted to the cost of the respective assets and depreciated over the remaining useful life of such assets.

Fixed assets retired from active use and held for sale are stated at the lower to their net book value and net realizable value and disclosed separately in the Balance Sheet.

**Capital Work-In-Progress:**

Projects under which assets are not ready for their intended use and other capital work-in-progress are carried at cost, comprising direct cost, related incidental expenses and attributable interest.

AS-11 **Foreign currency transactions and translations**

**Initial recognition**

Transactions in foreign currencies entered into by the Company and its integral foreign operations are accounted at the exchange rates prevailing on the date of the transaction or at rates that closely approximate the rate the at date of the transaction.

**Measurement of foreign currency monetary items at the Balance Sheet date**

Foreign currency monetary item (other than derivative contracts) of the Company and its net investment in non-integral foreign operations outstanding at the Balance Sheet date are restated at the year-end rates. In the case of integral operation, assets and liabilities (other than non-monetary items), are translated at the exchange rate prevailing on the Balance Sheet date. Non-monetary items are carried at historical cost. Revenue and expenses are translated at the average exchange rates prevailing during the year.

**Treatment of exchange differences**

Exchange differences arising on settlement/restatement of short-term foreign currency monetary assets and liabilities of the Company and its integral foreign operations are recognized as income or expense in the Statement of profit and Loss. The exchange differences on restatement /settlement of loans to non-integral foreign operations that are considered as net investment in such operations are accumulated in a "Foreign currency translation reserve" until disposal /recovery of the net investment. The exchange differences arising on restatement/settlement of long-term foreign currency monetary items are capitalized as part of the depreciable fixed assets to which the monetary item relates and depreciated over the remaining useful life of such assets or amortized on settlement / over the maturity period of such items if such items do not relate to acquisition of depreciable fixed assets. The unamortised balance is carried in the Balance Sheet as " Foreign currency monetary item translation difference account" net of the tax effect thereon.

**Accounting of forward contracts**

Premium /discount on forward exchange contracts, which are not intended for trading or speculation purposes, are amortised over the period of the contracts if such contracts relate to monetary items as at the Balance Sheet date.

AS-12 **Government grants, subsidies and export incentives**

Government grants and subsidies (except mentioned otherwise) are recognized when there is reasonable assurance that the Company will comply with the conditions attached to them and the grants/subsidy will be received. Government grants whose primary condition is that the Company should purchase, construct or otherwise acquire capital assets are presented by deducting them from the carrying value of the assets. The grants are recognized as income over the life of a depreciable asset by way of reduced depreciation charge.

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Export benefits are accounted for in the year of exports based on eligibility and when there is no uncertainty in receiving the same.

"Government grants in the nature of promoters' contribution like investment subsidy, where no repayment is ordinarily expected in respect thereof, are treated as capital reserve. Government grants in the form of non-monetary asset is given free of cost, the grant is recorded at a nominal value, other government grants and subsidies are recognized as income over the periods necessary to match them with the costs for which they are intended to compensate, on a systematic basis."

**AS-13 Investment**

Cost of investment includes acquisition charges such as brokerage, fees and duties. Current investments are carried at lower of cost and quoted/fair value, computed category-wise. "Long-term investments/ Non current investments (excluding investment properties) are stated at cost. Provision for diminution in the value of Non Current investments is made only if such a decline is other than temporary.

Investment properties are carried individually at cost less accumulated depreciation and impairment, if any. Investment properties are capitalized and depreciated (where applicable) in accordance with the policy stated for Tangible Fixed Assets. Impairment of investment property is determined in accordance with the policy stated for Impairment of Assets. "

**AS-15 Employee benefits**

Provident fund acts is not applicable to the company. No employee qualifies for gratuity.

**AS-16 Borrowing costs**

Borrowing costs include interest, amortization of ancillary costs incurred and exchange difference arising from foreign currency borrowings to the extent they are regarded as an adjustment to the interest cost. Costs in connection with the borrowing of funds to the extent not directly related to acquisition of qualifying assets are charged to the Statement of Profit and Loss over the tenure of the loan. Borrowing costs, allocated to and utilized for qualifying assets, pertaining to the period from commencement of activities relating to construction/development of the qualifying asset up to the date of capitalization of such asset is added to the cost of the assets. Capitalization of borrowing costs is suspended and charged to the Statement of Profit and Loss during extended periods when active development activity on the qualifying assets is interrupted.

**AS-20 Earning per share**

Basic earnings per share is computed by dividing the profit/ (loss) after Tax (including the post tax effect of extraordinary item, if any) by the weighted average number of equity shares outstanding during the year. Diluted earnings per share is computed by dividing the profit/(Loss) after tax (including the post tax effect of extraordinary item, if any) as adjusted for dividend, interest and other charges to expense or income relating to the dilutive potential equity shares, by the weighted average number of equity shares considered for deriving basic earnings per share and the weighted average number of equity shares which could have been issued on the conversion of all dilutive only if their conversion to equity shares would decrease the net profit per share from continuing ordinary operations. Potential dilutive equity shares are deemed to be converted as at beginning of the period, unless they have been issued at a later date. The dilutive potential equity shares are adjusted for the proceeds receivable had the shares been actually issued at fair value (i.e. average market value of the outstanding shares). Dilutive potential equity shares are determined independently for each period presented. The number of equity shares and potentially dilutive equity shares are adjusted for share splits/reverse splits and bonus shares, as appropriate.

**AS-22 Taxes on income**

Tax expense comprises of current tax and deferred tax. Current tax is measured at the amount expected to be paid to the tax authorities, using the applicable tax rates and laws for the year as determined in accordance with the provisions of the Income Tax act, 1961.. Deferred income tax reflect the current

period timing differences between taxable income and accounting income for the period and reversal of timing differences of earlier years/period. Deferred tax assets are recognised only to the extent that there is a reasonable certainty that sufficient future income will be available except that deferred tax assets, in case there are unabsorbed depreciation or losses, are recognised if there is virtual certainty that sufficient future taxable income will be available to realize the same.

Deferred tax assets and liabilities are measured using the tax rates and tax law that have been enacted or substantively enacted by the Balance Sheet date.

Minimum Alternate Tax (MAT) paid in accordance with the tax laws, which gives future economic benefits in the form of adjustment to the future income tax liability, is considered as an asset if there is convincing evidence that the Company will pay normal income tax. Accordingly, MAT is recognized as an asset in the Balance Sheet when it is probable that future economic benefit associated with it flow to the Company.

Current and deferred tax relating to item directly recognized in equity are recognized in equity and not in the Statement of Profit and Loss.

**AS-26 Intangible Assets**

Intangible assets are carried at cost less accumulated amortization and impairment losses, if any. The cost of an intangible comprises its purchase price, including any import duties and other taxes (other than those subsequently recoverable from the taxing authorities), and any directly attributable expenditure on making the asset ready for its intended use and net of any trade discounts and rebates. Subsequent expenditure on an intangible asset after its purchase /completion is recognized as an expense when incurred unless it is probable that such expenditure will enable the asset to generate future economic benefits in excess of its originally assessed standards of performance and such expenditure can be measured and attributed to the asset reliably, in which case such expenditure is added to the cost of the asset.

**AS-28 Impairment of assets**

An asset is treated as impaired when the carrying cost of asset exceeds its recoverable value. An impairment loss is charged to the Profit and Loss Statement in the year in which an asset is identified as impaired. The impairment loss recognised in prior accounting period is reversed if there has been a change in the estimate of recoverable amount.

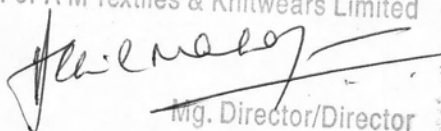
The recoverable amount is the greater of the net selling price and their value in use. Value in use is arrived at by discounting the future cash flows to their present value based on an appropriate discount factor. When there is indication that an impairment loss recognized for an assets in earlier accounting periods no longer exists or may have decreased, such reversal of impairment loss is recognized in the Statement of Profit and Loss, except in case of revalued assets.

**AS-29 Provisions and contingencies**

Provision is recognised in the accounts when there is a present obligation as a result of past event(s) and it is probable that an outflow of resources will be required to settle the obligation and a reliable estimate can be made. Provisions are not discounted to their present value and are determined based on the best estimate required to settle the obligation at the reporting date. These estimates are reviewed at each reporting date and adjusted to reflect the current best estimates. Contingent liabilities are disclosed in the Notes unless the possibility of outflow of resources is remote.

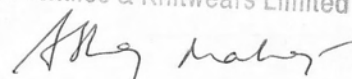
Contingent assets are neither recognised nor disclosed in the financial statements.

For A M Textiles & Knitwears Limited

  
Mg. Director/Director



For A M Textiles & Knitwears Limited

  
Mg. Director/Director

2. **Contingent Liabilities**

	Cur. Yr.	Prev. Yr.
<b><u>Contingent Liabilities not Provided for</u></b>		
Claims against the company not acknowledged as debt:	Nil	Nil
Uncalled Liabilities on shares partly paid up:	Nil	Nil
Arrears of Fixed Cummulative Dividend:	Nil	Nil
Estimated amount contract remaining to be executed on capital account and not provided for:	Nil	Nil
<b><u>Other money for which the company is contingently liable:</u></b>		
i. Guarantees given by banks on behalf of the company	Nil	Nil
- Letters of credit open by the bank	Nil	Nil

3. In the opinion of the Directors current assets loans & advances have a value on realization in ordinary course of business at least equal to the value at which they have been stated in the Balance Sheet.

4. **Small Scale Creditors**

Sundry Creditors includes Rs. Nil (Previous year-Rs. Nil) due to Micro/Small/Medium enterprises. There is no undertaking from whom amount outstanding for more than 30 Days in respect of small scale undertaking where such dues exceeds Rs. 1.00 lacs (Previous year NIL)

5. Balance of sundry creditors, Sundry Debtors and other advances are subject to confirmation.

	Cur. Yr.	Prev. Yr.
<b>The amount of exchange rate differences</b>		
a) Included in Profit & Loss account of the year on Account of receivable and payables :Net	0	0
b) Adjusted in carrying amount of fixed assets	0	0
c) In respect of forward exchange contract to be Recognized as an expense in the current year	0	0
d) In respect of forward exchange contract to be Recognized as an expense in the subsequent years	0	0

7.

	Curr.Yr	Prev.Yr
<b>Managerial Remuneration</b>		
(Remuneration is within the limit prescribed under schedule V to the Companies Act, 2013.)		
a) To the managing Director & Whole time Directors		
Salary/Commission/Allowance	0	0
Perquisites	0	0
Rent Free Accommodation	0	0
<b>Total</b>	0	0
b) To other Director	0	0

For A M Textiles & Knitwears Limited

*[Signature]*  
Mg. Director/Director



For A M Textiles & Knitwears Limited

*[Signature]*  
Mg. Director/Director

8. Foreign exchange derivatives and exposures outstanding as at the Balance Sheet Date:  
Nature of Instrument

A. Hedged Foreign Currency Exposure on:		
I. Payable	0	0
II. Receivable	0	0
B. Un hedged Foreign Currency Exposure on:		
I. Payable	0	0
II. Receivable	0	0

9. Related Party disclosure as per AS-18

a. List of related & Associated parties

Name of party	Relationship
Uniroyal Industries Ltd	Holding Company

b. Key management personnel

Mr. Arvind Mahajan	Mg. Director
Mr. Akhil Mahajan	Director
Mr. Abhay Mahajan	Director

c. Outstanding Balances

	Cur. Yr.	Prev. Yr.
Due to (from) Uniroyal Industries Ltd	(303897)	(153965)
Capital in Uniroyal Uniroyal Industries Limited	16500000	16500000

d. Transaction /consideration during the year

Party	Relation		Cur. Yr	Prev. Yr.
Uniroyal Industries Limited	Holding Co.	Purchase of yarn	0	259805
Uniroyal Industries Limited	Holding Co.	Sale of yarn	1401755	910237
Uniroyal Industries Limited	Holding Co.	Rent Paid	48000	48000
Mr. Arvind Mahajan	Mg. Director	Interest paid	0	280651

10. Auditor's Remuneration

	Cur. Yr.	Prev. Yr.
Auditor's Expenses	0	0
Payment to Auditors -Certification Etc	0	0
Audit Fee	22900	22472
<b>Total</b>	<b>22900</b>	<b>22472</b>

For A M Textiles & Knitwears Limited

*Abhay Mahajan*  
Mg. Director/Director



For A M Textiles & Knitwears Limited

*Abhay Mahajan*  
Mg. Director/Director

11. Value of Imports Calculated on CIF

	Current Yr.	Pre Yr.
Import of Raw Material, Stores and Spares	0	0
Import of Machinery	0	0

12. Amount remitted in foreign currencies on account of

Dividend	0	0
Expenditure Travelling	1266153	0
Earning in foreign exchange-Exports of Goods FOB Value	0	0

13. Previous Years Figures

Previous year's figures have been regrouped /reclassified wherever necessary to correspond with the current year's classification/ disclosure.

III Balance Sheet abstract and company's general business profile

I. Registration Details:		
Registration No.		U17301PB2007PLC031538
Balance Sheet Date		31/03/2016
II. Capital raised during the year (amount in thousand)		
Public Issue		Nil
Right Issue		Nil
Bonus Issue		Nil
Private Placement		Nil
III. Position of mobilization and deployment of funds (amounts in thousands)		
<b>Source of Funds</b>		
Total Liabilities		83862
Paid up Capital		16500
Reserve & Surplus		2781
Share Application Money		0
Non Current Liabilities		7196
Current Liabilities		57385
<b>Application for Funds</b>		
Total assets		83862
Non current Assets		8492
Current assets		75370
IV. Performance of Company (Amount in thousands)		
Turnover		284707
Total Expenditure		284331
Profit/Loss before Tax		376
Profit/Loss after Tax (+for profit, ()for loss)		112
Earning Per Share		0.07
Dividend rate%		0

For A M Textiles & Knitwears Limited

*Ashay Mahajan*  
Director/Director



For A M Textiles & Knitwears Limited

*Ashay Mahajan*  
Mg. Director/Director

V. **Generic Names of Three Principal Products/Services of Company**

(as per Monetary terms)

Product Description

(ITC Code)

Yarn

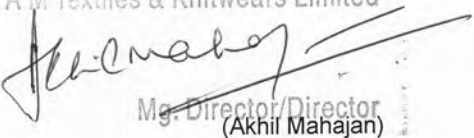
Knitted Cloth

As per our report of even date attached

For A M Textiles and Knitwears Limited

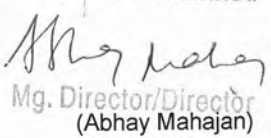
For A G P R S & Associates  
Chartered Accountants

For A M Textiles & Knitwears Limited  
For A M Textiles & Knitwears Limited  
For A M Textiles & Knitwears Limited  
For A M Textiles & Knitwears Limited



Mg. Director/Director  
(Akhil Mahajan)

Director



Mg. Director/Director  
(Abhay Mahajan)

Director


Pankaj Khullar  
Partner  
Firm Regn. No. 006943N

Panchkula

Dated: 30<sup>th</sup> May, 2016