

Particulars	Note No.	Figures as at the end of current reporting period on 31.03.2022	Figures as at the end of previous reporting period on 31.03.2021
1	2	3	4
I. EQUITY AND LIABILITIES			
(1) Shareholders' funds			
(a) Share capital	2	100,000.00	100,000.00
(b) Reserves and surplus	3	(3,546.00)	(4,192.00)
(c) Money received against share warrants	4	-	-
		96,454.00	95,808.00
(2) Share application money pending allotment	5	-	-
(3) Non-current liabilities			
(a) Long-term borrowings	6	-	-
(b) Deferred tax liabilities (Net)	7	-	-
(c) Other Long term liabilities	8	-	-
(d) Long-term provisions	9	-	-
		-	-
(4) Current liabilities			
(a) Short-term borrowings	10	-	-
(b) Trade payables	11	-	-
(A) Micro enterprises and small enterprises		-	-
(B) Others		-	-
(c) Other current liabilities	12	-	-
(d) Short-term provisions	13	-	-
		-	-
TOTAL		96,454.00	95,808.00
II. ASSETS			
Non-current assets			
(1) (a) Fixed assets			
(i) Property, Plant and Equipment	14	-	-
(ii) Intangible assets	14	-	-
(iii) Capital work-in-progress	15	-	-
(iv) Intangible assets under development	16	-	-
(b) Non-current investments	17	-	-
(c) Deferred tax assets (net)	18	-	-
(d) Long-term loans and advances	19	-	-
(e) Other non-current assets	20	-	-
		-	-
(2) Current assets			
(a) Current investments	21	-	-
(b) Inventories	22	-	-
(c) Trade receivables	23	-	-
(d) Cash and cash equivalents	24	-	-
(e) Short-term loans and advances	25	-	-
(f) Other current assets	26	-	-
		-	-
TOTAL		-	-

The Notes referred to above are an integral part of the financial statements.

As per our report of even date,
For XXXXXXXXXXXXXXX ASSOCIATES
Chartered Accountants

For and on behalf of the Board,
M/s XXXXXXXXXXXXXXX Pvt. Ltd.

Partner
Membership No.
Firm Reg. No.:-
Place : Kanpur
Date : 26/08/2022

X
Managing Director
DIN No.: (X

X
Director
DIN No.: X

PART II – STATEMENT OF PROFIT AND LOSS
XXXXXXXXXXXXXXXXXXXXPrivate Limited
Profit and loss statement for the year ended 31.03.2022
(in `)

CIN:

XXXXXX

	Particulars	Note No.	Figures as at the end of current reporting period on 31.03.2022	Figures as at the end of previous reporting period on 31.03.2021
	1	2	3	4
I	Revenue from operations	27	-	-
	Less: Excise Duty		-	-
	Net Sales		-	-
II	Other income	28	-	-
III	Total Income (I + II)		-	-
IV	Expenses:			
	Cost of materials consumed	29	-	-
	Purchases of Stock-in-Trade	30	-	2,000.00
	Changes in inventories		-	-
	Employee benefit expenses	31	-	-
	Finance costs	32	-	-
	Depreciation and amortization expenses		-	706.00
	Other expenses	33	-	-
	Total expenses		-	2,706.00
V	Profit before exceptional, extraordinary and prior period items and tax (III - IV)		-	(2,706.00)
VI	Exceptional items		-	-
VII	Profit before extraordinary and prior period items and tax (V - VI)		-	(2,706.00)
VIII	Extraordinary items		-	-
IX	Prior period items		-	-
X	Profit before tax (VII - VIII - IX)		-	(2,706.00)
XI	Tax expenses:			
	(1) Current tax		-	1,486.00
	(2) Deferred tax		-	-
	(3) Excess/short provision relating earlier year tax		(646.00)	-
XII	Profit/(loss) for the period from continuing operations (X-XI)		646.00	(4,192.00)
XIII	Profit/(loss) from discontinuing operations		-	-
XIV	Tax expense of discontinuing operations		-	-
XV	Profit/(loss) from Discontinuing operations (after tax) (XIII-XIV)		-	-
XVI	Profit (Loss) for the period (XI + XIV)		646.00	(4,192.00)
XVII	Earnings per equity share:	34		
	(1) <i>Basic</i>			
	<i>Before Extraordinary Items</i>		0.06	(0.42)
	<i>After Extraordinary Adjustment</i>		0.06	(0.42)
	(2) <i>Diluted</i>			
	<i>Before Extraordinary Items</i>		0.06	(0.42)
	<i>After Extraordinary Adjustment</i>		0.06	(0.42)

The Notes referred to above are an integral part of the financial statements.

As per our report of even date,

For XXXXXXXXXXXX& ASSOCIATES
Chartered Accountants

For and on behalf of the Board,
M/s XXXXXXXXXXXXogies Pvt. Ltd.

Partner
Membership No.
Firm Reg. No.:-
Place : Kanpur
Date : 26/08/2022

X
Managing Director
DIN No.: X

X
Director
DIN No.: X

The previous year figures have been regrouped / reclassified, wherever necessary to confirm to the current year presentation.

Note No-2 Share Capital

	Amount in (Rs.) as at 31/03/2022	Amount in (Rs.) as at 31/03/2021
Authorized Capital 10,000 (31/03/2021:10000) Equity Shares of Rs.10/- par value	100,000.00	100,000.00
Total	100,000.00	100,000.00

	Amount in (Rs.) as at 31/03/2022	Amount in (Rs.) as at 31/03/2021
Issued, Subscribed & paid Up Capital 10,000 (31/03/2021:10000) Equity Shares of Rs.10/- par value, fully paid up [Out of above --- Equity Shares of Rs.10/- each fully paid up were issued in the year 2014 for consideration other than cash]	100,000.00	100,000.00
TOTAL	100,000.00	100,000.00

Reconciliation of the Shares outstanding at the beginning and at the end of the reporting period

	31/03/2022		31/03/2021	
Equity Shares	No. Of Shares	Amount	No. Of Shares	Amount
At the beginning of the period	10000	100000	10000	100000
Issued during the Period	-	-	-	-
Redeemed or bought back during the period	-	-	-	-
Outstanding at end of the period	10000	100000	10000	100000

Right, Preferences and Restriction attached to shares

Equity shares

The company has only one class of Equity having a par value Rs. 10.00 per share. Each shareholder is eligible for one vote per share held. The dividend proposed by the board of directors is subject to the approval of the shareholders in ensuing Annual General Meeting, except in case of interim dividend. In the event of liquidation, the Equity shareholders are eligible to receive the remaining assets of the company after distribution of all preferential amounts, in proportion to their shareholding.

Disclosures of Shareholders holding more than 5% shares in the Company

Type of Share	Name of Shareholders	31/03/2022		31/03/2021	
		% of Shares	No. Of Shares	% of Shares	No. Of Shares
Equity [NV: 10.00]	VEENA OMAR	35.00	3500	35.00	3500
Equity [NV: 10.00]	ANKIT OMAR	35.00	3500	35.00	3500
Equity [NV: 10.00]	ANIL KUMAR OMAR	10.00	1000	10.00	1000
Equity [NV: 10.00]	ANSHUL OMAR	10.00	1000	10.00	1000
Equity [NV: 10.00]	NAINA OMAR	10.00	1000	10.00	1000
	Total:	100.00	10000	100.00	10000

Disclosure of Shares held by the promoter at the end of the year

Type of Share	Name of Shareholders	% of Shares	No. Of Shares	% of Shares	No. Of Shares
Equity [NV: 10.00]	VEENA OMAR	35.00	3500	35.00	3500
Equity [NV: 10.00]	ANKIT OMAR	35.00	3500	35.00	3500
Equity [NV: 10.00]	ANIL KUMAR OMAR	10.00	1000	10.00	1000
Equity [NV: 10.00]	ANSHUL OMAR	10.00	1000	10.00	1000
Equity [NV: 10.00]	NAINA OMAR	10.00	1000	10.00	1000
	Total:	100.00	10000	100.00	10000

Note No-3 Reserves & Surplus

	Amount in (Rs.) as at 31/03/2022	Amount in (Rs.) as at 31/03/2021
(a) Capital Reserve[A]		
Opening Balance	-	-
Add: Transferred during the year	-	-
Less: Utilized during the year	-	-
	-	-
(b) Capital Redemption Reserve [B]		
Opening Balance	-	-
Add: Transferred during the year	-	-
Less: Utilized during the year	-	-
	-	-
(c) Securities Premium Account [C]		
Opening Balance	-	-
Add: Transferred during the year	-	-
Less: Utilization during the year	-	-
Closing Balance [C]	-	-
(d) Debenture Redemption Reserve [D]		
Opening Balance	-	-
Add: Transferred during the year	-	-
Less: Utilized during the year	-	-
	-	-
(e) Revaluation Reserve [E]		
Opening Balance	-	-
Add: Transferred during the year	-	-
Less: Utilized during the year	-	-
	-	-
(f) Share Options Outstanding Accounts [F]		
Opening Balance	-	-
Add: Transferred during the year	-	-
Less: Utilized during the year	-	-
	-	-
(g) Other Reserves(specify nature) [G]		
Opening Balance	-	-
Add: Transferred during the year	-	-
Less: Utilized during the year	-	-
	-	-
(h) Surplus in Profit & Loss Statement [H]		
Opening Balance	(4,192.00)	-
Add: Profit after tax/Loss transferred from Statement of Profit & Loss	646.00	(4,192.00)
	(3,546.00)	(4,192.00)
Less: Deletion during the year	-	-
	(3,546.00)	(4,192.00)
TOTAL[A+B+C+D+E+F+G+H]	(3,546.00)	(4,192.00)

Note No-4 Money Received against Share Warrants

	Amount in (Rs.) as at 31/03/2022	Amount in (Rs.) as at 31/03/2021
Money received against Share Warrants	-	-
TOTAL	-	-

Note No-5 Share Application Money pending Allotment

	Amount in (Rs.) as at 31/03/2022	Amount in (Rs.) as at 31/03/2021
Share Application Money pending Allotment	-	-
TOTAL	-	-

Note No-6 Long Term Borrowings

	Amount in (Rs.) as at 31/03/2022	Amount in (Rs.) as at 31/03/2021
(a) Bonds/ Debentures	-	-
(b) Term Loans	-	-
From Banks	-	-
From Others	-	-
(c) Deferred Payment Liabilities	-	-
(d) Deposits	-	-
(e) Loans & Advances from Related Parties	-	-
(f) Long Term Maturities of Finance Lease obligations	-	-
(g) Other Loans & Advances	-	-
TOTAL	-	-

Note No-7 Deferred tax Liabilities (Net)

	Amount in (Rs.) as at 31/03/2022	Amount in (Rs.) as at 31/03/2021
Opening Balance b/f	-	-
Add: Recognized during the year	-	-
Less: Reversed/ Set Off during the year	-	-
TOTAL	-	-

Note No-8 Other Long Term Liabilities

	Amount in (Rs.) as at 31/03/2022	Amount in (Rs.) as at 31/03/2021
Trade Payables	-	-
Others	-	-
TOTAL	-	-

Note No-9 Long Term Provisions

	Amount in (Rs.) as at 31/03/2022	Amount in (Rs.) as at 31/03/2021
Provision for Employee Benefits	-	-
Others (Specify Nature)	-	-
TOTAL	-	-

Note No-10 Short Term Borrowings

	Amount in (Rs.) as at 31/03/2022	Amount in (Rs.) as at 31/03/2021
(a) Loans repayable on demand		
From Banks	-	-
From Other Parties	-	-
(b) Loans & Advances from Related Parties (Loan from Directors)	-	-
(c) Deposits	-	-
(d) Other Loans & Advances	-	-
TOTAL	-	-

Note No-11 Trade payables

	Amount in (Rs.) as at 31/03/2022	Amount in (Rs.) as at 31/03/2021
(A) Micro Enterprises and Small Enterprises	-	-
(B) Others:		
Sundry Creditors for Goods	-	-
TOTAL	-	-

Note No-12 Other Current Liabilities

	Amount in (Rs.) as at 31/03/2022	Amount in (Rs.) as at 31/03/2021
(a) Current maturities of Long Term Debt	-	-
(b) Current maturities of finance lease obligations	-	-
(c) Interest accrued but not due on borrowings	-	-
(d) Interest accrued and due on borrowings	-	-
(e) Income received in advance	-	-
(f) Unpaid Dividends	-	-
(g) Application money received for allotment of securities and due for refund and interest accrued thereon	-	-
(h) Unpaid matured deposits and interest accrued thereon	-	-
(i) Unpaid matured debentures and interest accrued thereon	-	-
(j) Other Payables:	-	-
Director Remuneration Payable	-	-
TOTAL	-	-

Note No-13 Short Term Provisions

	Amount in (Rs.) as at 31/03/2022	Amount in (Rs.) as at 31/03/2021
Provision for Employee Benefits		
Provision For Taxation		
Others		
GST Payable		
Accounting Charges Payable		
Professional Fee Payable		
ROC Expenses Payable		
Audit Fee Payable		
TOTAL	-	-

Note No-14 Property, Plant & Equipment and Intangible Assets

	Property, Plant & Equipment		Intangible Assets	
	Own Assets - Scanner (Useful Life: 5 years)	Own Assets - Computer & Computer Parts (Useful Life: 3 years)		Total
Gross Block				
As at 31/03/2021		-	-	-
Additions	-		-	-
Acquisitions	-	-	-	-
Deletions	-	-	-	-
Other Adjustments	-	-	-	-
As at 31/03/2022	-	-	-	-
Depreciation				
As at 31/03/2021		-	-	-
For the year			-	-
Adjustment for Deletions	-	-	-	-
Impairment Loss recognized/ reversed(-)	-	-	-	-
As at 31/03/2022	-	-	-	-
Net Block				
As at 31/03/2022	-	-	-	-
As at 31/03/2021	-	-	-	-

General Notes :

No depreciation if remaining useful life is negative or zero.

Depreciation is calculated on pro-rata basis in case assets is purchased/sold during current F.Y.

Note No-15 Capital Work In Progress

	Amount in (Rs.) as at 31/03/2022	Amount in (Rs.) as at 31/03/2021
Opening Balance b/f	-	-
Add: Expenditure Incurred	-	-
	-	-
Less: Assets Capitalization made during the year	-	-
TOTAL	-	-

Note No-16 Intangible Assets under Development

	Amount in (Rs.) as at 31/03/2022	Amount in (Rs.) as at 31/03/2021
Opening Balance b/f	-	-
Add: Expenditure Incurred	-	-
	-	-
Less: Assets Capitalization made during the year	-	-
TOTAL	-	-

Note No-17 Non Current Investments

	Amount in (Rs.) as at 31/03/2022	Amount in (Rs.) as at 31/03/2021
(a) Investment Property	-	-
(b) Investment in Equity Instruments	-	-
(c) Investment in Preference Shares	-	-
(d) Investment in Government or Trust Securities	-	-
(e) Investment in Debentures or Bonds	-	-
(f) Investment in Mutual Funds	-	-
(g) Investment in Partnership Firms	-	-
(h) Other Non-Current Investments	-	-
TOTAL	-	-

Note No-18 Deferred Tax Assets (Net)

	Amount in (Rs.) as at 31/03/2022	Amount in (Rs.) as at 31/03/2021
Opening Balance b/f	-	-
Add: Recognized during the year	-	-
	-	-
Less: Reversed/ Set Off during the year	-	-
TOTAL	-	-

Note No-19 Long Term Loans & Advances

	Amount in (Rs.) as at 31/03/2022	Amount in (Rs.) as at 31/03/2021
(a) Capital Advances	-	-
(b) Security Deposits	-	-
(c) Loans & Advances to Related Parties	-	-
(d) Other Loans & Advances	-	-
TOTAL	-	-

Note No-20 Other Non-Current Assets

	Amount in (Rs.) as at 31/03/2022	Amount in (Rs.) as at 31/03/2021
(i) Long-Term Trade Receivable (Including trade receivable on deferred credit terms)	-	-
(ii) Others	-	-
TOTAL	-	-

Note No-21 Current Investments

	Amount in (Rs.) as at 31/03/2022	Amount in (Rs.) as at 31/03/2021
(a) Investment in Equity Instruments	-	-
(b) Investment in Preference Shares	-	-
(c) Investment in Government or Trust Securities	-	-
(d) Investment in Debentures or Bonds	-	-
(e) Investment in Mutual Funds	-	-
(f) Investment in Partnership Firms	-	-
(g) Other Non-Current Investments	-	-
TOTAL	-	-

Note No-22 Inventories

	Amount in (Rs.) as at 31/03/2022	Amount in (Rs.) as at 31/03/2021
(Valued at cost or NRV unless otherwise stated)		
(a) Raw Materials	-	-
(b) Work-In-Progress	-	-
(c) Finished Goods	-	-
(d) Stock In Trade	-	-
(e) Stores & Spares	-	-
(f) Loose Tools	-	-
(g) Others	-	-
TOTAL	-	-

Note No-23 Trade Receivables

	Amount in (Rs.) as at 31/03/2022	Amount in (Rs.) as at 31/03/2021
Oustanding for a period exceeding 6 months	-	-
Others	-	-
TOTAL	-	-

Note No-24 Cash & Bank Balances

	Amount in (Rs.) as at 31/03/2022	Amount in (Rs.) as at 31/03/2021
(a) Balances with Banks State Bank of India		
(b) Cash in Hand		
TOTAL	-	-

Note No-25 Short Term Loans & Advances

	Amount in (Rs.) as at 31/03/2022	Amount in (Rs.) as at 31/03/2021
(a) Prepaid expenses <u>Unsecured, considered good</u> Domain Renewal Charges (Prepaid)		
(b) Balances with government authorities <u>Unsecured, considered good</u> TDS receivable A.Y. 2022-23 GST receivable		
TOTAL	-	-

Note No-26 Other Current Assets

	Amount in (Rs.) as at 31/03/2022	Amount in (Rs.) as at 31/03/2021
Others:		
TOTAL	-	-

Note No-27 Revenue From Operations

	Amount in (Rs.) as at 31/03/2022	Amount in (Rs.) as at 31/03/2021
(a) Sale of Products		
(b) Sale of Services		
(c) Other Operating Revenue	-	-
TOTAL	-	-

Note No-28 Other Income

	Amount in (Rs.) as at 31/03/2022	Amount in (Rs.) as at 31/03/2021
(a) Interest Income (For other than a Financing Company) - Interest on Income Tax Refund	-	-
(b) Dividend Income	-	-
(c) Net Gain / (Loss) on Sale of Investment	-	-
(d) Other Non Operating Income (Net of Directly Attributable Expenses) - Reversal of Depreciation	-	-
TOTAL	-	-

Note No-29 Cost of Materials Consumed

	Amount in (Rs.) as at 31/03/2022	Amount in (Rs.) as at 31/03/2021
Opening Stock of Raw Materials	-	-
Add: Purchase of raw Materials	-	-
Add: Direct Cost attributable to purchases (Freight)	-	-
Total	-	-
Less: Closing Stock of Raw Materials	-	-
TOTAL	-	-

Note No-30 Purchase of Stock In Trade

	Amount in (Rs.) as at 31/03/2022	Amount in (Rs.) as at 31/03/2021
Purchases of Stock In Trade	-	2,000.00
TOTAL	-	2,000.00

Note No-31 Employee Benefit Expenses

	Amount in (Rs.) as at 31/03/2022	Amount in (Rs.) as at 31/03/2021
(i) Salaries & Wages: Director Remuneration		
(ii) Contribution to Provident and Other Funds		
(iii) Expenses on Employees Stock Option Scheme		
(iv) Expenses on Employee Stock Purchase Plan		
(v) Staff Welfare Expenses		
TOTAL	-	-

Note No-32 Finance Cost

	Amount in (Rs.) as at 31/03/2022	Amount in (Rs.) as at 31/03/2021
(a) Interest Expense	-	-
(b) Other Borrowing Costs	-	-
(c) Applicable net gain/loss on Forex transactions and translation	-	-
TOTAL	-	-

Note No-33 Other Expenses

	Amount in (Rs.) as at 31/03/2022	Amount in (Rs.) as at 31/03/2021
Payments to Auditor:		
Audit Fees		
Travelling Expenses		
Accounting Expenses		
Freight & Insurance		
ROC Expenses		
Website/Domain Charges		
Professional Charges		
Courier and Postage		
Miscellaneous Expenses		
Bank Charges		
Round Off		
TOTAL	-	-

Note No-34 Earnings per Share

Particulars	Before Extraordinary Items		After Extraordinary Items	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Basic				
Profit after tax (A)	646.00	-4192.00	646.00	-4192.00
Weighted average number of shares outstanding (B)	10000	10000	10000	10000
Basic EPS (A / B)	0.06	-0.42	0.06	-0.42
Diluted				
Profit after tax (A)	646.00	-4192.00	646.00	-4192.00
Weighted average number of shares outstanding (B)	10000	10000	10000	10000
Basic EPS (A / B)	0.06	-0.42	0.06	-0.42
Face value per share	10.00	10.00	10.00	10.00

Note No-35(a) Particulars of payments made to Directors

Name of Director	Nature of Payment	FY 2021-2022	FY 2020-2021
		Amount	Amount
	Directors Remuneration	60,000.00	-
	Directors Remuneration	-	-
Total		60,000.00	-

Note No-35(b) Particulars of payments made to Auditor

Nature of Payment	FY 2021-2022	FY 2020-2021
	Amount	Amount
As Statutory Audit Fees	5,000.00	5,000.00
As Tax Audit Fees	-	-
Company Law Matters	-	-
GST	-	-
	5,000.00	5,000.00

Note No-36 Related Party Disclosures

Disclosure of Relationship

Name	Relationship
Anshul Omar	Relative of Director
Anil Kumar Omar	Relative of Director

Disclosure of Transactions

Name of the Party	FY 2021-2022			FY 2020-2021		
	Nature	Amount Involved	Closing Balance	Nature	Amount Involved	Closing Balance
Anshul Omar		-	-		-	-
Anil Kumar Omar		-	-	Sale of Goods	3,325.00	-

Note No-37 Segmental Results

NIL

Note No-38 Disclosures under the MSMED Act, 2006

Under the Micro Small & Medium Enterprise Development Act 2006 which came into force on October 2, 2006 there are certain disclosures required to be made relating to Micro Small and Medium Enterprise. The Management is of the opinion that there were no transactions during the relevant financial year that require disclosures under the MSMED Act 2006.

Note No-39 Foreign Currency Transactions

During the year the company incurred expenditure in foreign currency in respect to Website Domain Hosting and Domain Renewal charges which were payable to the entities having establishment outside India. The payment to these entities were made from the credit/debit card of a director who was later on reimbursed by the company in INR.

Also, during the year, the company provided technical & scientific service to a company in United States and received consideration in foreign currency (USD), remitted via PayPal in INR, for the service provided.

Note No-40 Contingent Liabilities

There are no reportable contingent liabilities as at the year end.

Note No-41 Loans and Advances from Directors/Promoters

Details of Loans or Advances in the nature of loans are granted to promoters, directors, KMPs and the related parties (as defined under Companies Act, 2013,) either severally or jointly with any other person, that are repayable on demand.

(Without specifying any terms or period of repayment)

Type of Borrower	Current Year		Previous Year	
	Amount	Percentage	Amount	Percentage
	-	-	-	-
Total	-	-	-	-

Note 42 Additional information to the financial statements

26.12 Accounting Ratios

Sr. No.	Ratio	Meaurement	Numerator	Denominator	As at 31 March, 2022	As at 31 March, 2021	% variance	reason for variance in excess of 25%
A	Current Ratio	in Times	Current Assets	Current Liabilities	#DIV/0!	#DIV/0!		Increased due to Sales realised and Bank balance increased
B	Debt Equity Ratio	in Times	Total Debt	Total Equity	-	-		NA
C	Debt Service Coverage Ratio	in Times	Profit Before Exceptional Items & Tax + Interest Expense + Depreciation & amortisation- Current Tax Expense	Interest Expense+ scheduled principal repayment of long term debt and lease liability during the period				NA
D	Return On Equity (ROE)	in Percentage	Net Profits after taxes (including continuing and discontinuing operations)- Interest on Perpetual Securities	Average Shareholders' Equity	0.67%	-4.38%	-115.31%	Increased Due to Increased sales and Revenue
E	Inventory Turnover Ratio	in Times	Cost of Goods Sold	Average Inventories				NA
F	Trade Receivable Turnover Ratio	in Times	Net Sales	Average Trade Receivables				NA
G	Trade Payable Turnover Ratio	in Times	Cost of Goods Sold	Average Trade Payables				NA
H	Net Capital Turnover Ratio	in Times	Net Sales	Working Capital	#DIV/0!	#DIV/0!		Increased Due to Increased sales and Revenue
I	Net Profit Ratio (including exceptional items)	in Percentage	Net Profits after taxes (including exceptional items)	Net Sales	#DIV/0!	#DIV/0!		Decrease Due to Indirect expenses increased during the year
J	Net Profit Ratio (excluding exceptional items)	in Percentage	Net Profits after taxes (excluding exceptional items)	Net Sales	#DIV/0!	#DIV/0!		Decrease Due to Indirect expenses increased during the year
K	Return on Capital Employed	in Percentage	Earning Before Interest and Taxes	Capital Employed	0.00%	-3.56%	-100.00%	Increased Due to Increased sales and Revenue
L	Return on Investment	in Percentage	Income Generated from Investments	Average Investments				