

12<sup>th</sup> June, 2020

To,  
The Corporate Relations Department  
BSE Ltd,  
P J Towers, 1<sup>st</sup> Floor,  
Dalal Street,  
Mumbai – 400 001

Dear Sir/Madam,  
Ref: Scrip Code: **542694**

ISIN: **INE05MV01019**

**Sub:** Submission of Standalone Audited Financial Results for the half year and year ended 31<sup>st</sup> March, 2020.

This is to inform you that the meeting of the Board of Directors was held today, 12<sup>th</sup> June, 2020 inter alia, to consider and approve the following

- Standalone Audited Financial Results for the half year and year ended 31.03.2020

The following documents are enclosed herewith:

- Standalone Audited Financial Results for the half year and year ended 31.03.2020.
- Form B (for audit report with modified opinion) as per Regulation 33 of SEBI (Listing Obligations and Disclosure requirements) Regulations, 2015.
- Copy of Auditor's Report on the Standalone Financial Results.
- Certification by Managing Director as per Regulation 33(2)(a) of SEBI ((Listing Obligations and Disclosure requirements) Regulations, 2015.

The meeting commenced at 11:00 a.m. and concluded at 12:30 p.m.  
Kindly update the above in your records.

For PARSHVA ENTERPRISES LIMITED

*Prashant A Vora*

**PRASHANT A VORA**  
**MANAGING DIRECTOR**  
**DIN: 0574912**  
Encl: As above





ANNEXURE I To Clause  
33**Parshva Enterprises Limited**  
C.I.N = U51909MH2017PLC297910A-811/812 8th Floor, Jaswanti Allied Business Center, Ramchandra Lane Ext  
Road, Malad-West, Mumbai-400064Statement of Standalone Audited Results for the Half year  
ended 31st March, 2020

in INR Lakhs

Part I

S · N o	Particulars	Half Year Ended			Year ended	
		31st March 2020	30th September 2019	31st March 2019	31st March 2020	31st March 2019
1	Income from Operations			N/A		
	(a) Net Sales/Income from Operations (Net of excise duty)	1,003.80	468.31	N/A	1,003.80	709.21
	(b) Other Operating Income					709.21
	Total income from operations (net)	1,003.80	468.31	N/A	1,003.80	709.21
2	Other Income	4.57	0.51	N/A	4.57	4.11
3	Total Income (1 + 2)	1,008.37	468.82	N/A	1,008.37	713.32
4	Expenses			N/A		
	a. Cost of Goods Sold	922.10	420.23		922.10	645.82
	b. Employee benefit expenses	18.45	8.18		18.45	8.05
	c. Depreciation and amortisation expenses	7.84	3.08		7.84	4.80
	d. Finance Cost	1.69	0.93		1.69	0.05
	e. Other expenses	16.74	6.55		16.74	14.01
	Total Expenses	966.83	438.97	N/A	966.83	672.74
5	Profit/(Loss) from Operations before exceptional items & Tax (3-4)	41.54	29.85	N/A	41.54	40.58
6	Exceptional Items	17.99	17.99	N/A	17.99	-
7	Profit Before Tax (5 + 6)	23.55	11.86	N/A	23.55	40.58
8	Tax expenses			N/A		
	- Current Tax	7.45	-	N/A	7.45	10.96
	- DTA/(DTL)	-0.99	-	N/A	-0.99	-0.41
	Total Tax	6.45	-	N/A	6.45	10.54
9	Profit After Tax (7 - 8)	17.09	11.86	N/A	17.09	30.04
10	Other Comprehensive Income			N/A		
	A (i) Items that will not be reclassified to profit or loss	-	-	N/A	-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	N/A	-	-
	B (i) Items that will be reclassified to profit or loss	-	-	N/A	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	N/A	-	-
	Total Other Comprehensive Income for the period / Year (Comprising profit and other comprehensive income for the	-	-	N/A	-	-
11	Total Comprehensive Income (9 + 10)	17.09	11.86	N/A	17.09	30.04
12	Paid-up equity share capital (Face Value of the Share Rs. 10 each)	301.00	301.00	N/A	301.00	220.00
13	Reserve excluding Revaluation Reserves	404.51	403.23	N/A	404.51	103.92
14	Networth	705.51	704.23	N/A	705.51	323.92
	Earnings per share (of Rs.10 /- each) (not annualised):			N/A		
15	(a) Basic	0.57	0.39	N/A	0.57	1.37
16	(b) Diluted	0.57	0.39	N/A	0.57	1.37

Notes:

- The Audited Financial results were reviewed by the Audit Committee and taken on record by the Board of directors at their meeting held on 12th June 2020
- This statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (IND AS) prescribed under Sec 133 of the Companies Act 2013 and other recognised accounting practices and policies to the extent applicable.
- Figures of the previous period/year are reclassified /regrouped or rearranged wherever necessary to make it comparable.
- There were no Investors' Complaints pending/received during the period.
- All the financial numbers presented above are prepared as per the IND AS.

Date: 12th June 2020

Place: Mumbai



*Prashant A Vora*  
Prashant A Vora  
Managing Director  
DIN: 0574912



**Parshva Enterprises Limited**  
**C.I.N = U51909MH2017PLC297910**  
**A-811/812 8th Floor, Jaswanti Allied Business Cent Ramchandra Lane Ext Road Malad-West**  
**BALANCE SHEET AS AT 31st MARCH, 2020**

Particulars	NOTES	As at 31st March, 2020	As at 31st March, 2019
<b>A. Equity and Liabilities</b>			
<b>1. Shareholder's Funds</b>			
a) Share Capital	2	30,100,000	22,000,000
b) Reserve & Surplus	3	40,451,011	10,391,552
<b>2. Non Current Liabilities</b>			
<b>3. Current Liabilities</b>			
a) Short Term Loans	4	1,812,591	2,306,085
b) Other Current Liability	4.1	162,823	
c) Short-term provision	5	788,466	1,095,743
<b>Total</b>		<b>73,314,891</b>	<b>35,793,380</b>
<b>B. Assets</b>			
<b>1. Non- Current Assets</b>			
a) Fixed Assets	6	1,901,816	2,671,024
b) Preliminary Expenses		300,468	375,585
b) Deffererd Tax		150,077	50,888
<b>2. Current Assets</b>			
a) Inventories		45,652,858	26,612,798
b) Trade Receivables		6,020,604	
c) Cash and cash equivalent	7	166,191	135,046
d) Short Term loan and advances	8	18,342,195	5,478,350
e) Other current assets	9	780,682	469,689
<b>Total</b>		<b>73,314,891</b>	<b>35,793,380</b>
<b>Significant accounting policies</b>	1	-	-

The accompanying notes 1 to 10 form an integral part of the financial statements.

Subject to our attached report of even date.

For Choudhary Choudhary & Co

(Chartered Accountants)

Alok Mishra

Partner

M.No- 124184

FRN: 02910C

Place : Mumbai

Date : 12th June 2020

UDIN: 20124184AAAAAJ1150



For and on behalf of the Board of Directors of

Parshva Enterprises Limited



*Prashant A Vora*

*Harsh P Vora*

Director

Prashant A Vora

DIN : 0574912

Director

Harsh P Vora

DIN : 07861487



**Parshva Enterprises Limited**  
**C.I.N = U51909MH2017PLC297910**  
**A-811/812 8th Floor, Jaswanti Allied Business Cent Ramchandra Lane Ext Road Malad-West**  
**PROFIT AND LOSS STATEMENT FOR THE YEAR ENDED 31ST MARCH 2020**

(Figures in Rs.)

Particulars		NOTES	As at 31st March, 2020	As at 31st March, 2019
I	Revenue from operation	10	100,380,045	70,921,469
II	Other Income	11	457,351	410,625
III	Total Revenue (I+II)		100,837,396	71,332,094
IV.	<b>Expenditure</b>			
	Cost of material Consumed	12	92,210,128	64,582,101
	Employee benefit expenses	13	1,844,710	805,158
	Finance cost	14	169,474	5,454
	Depreciation and amortisation expenses	6	784,378	480,303
	Other Expenses	15	1,674,441	1,401,200
	<b>Total Expenses</b>		96,683,131	67,274,216
V	(loss) / Profit before tax (III-IV)		4,154,266	4,057,878
VI	Exceptional Items			
VII	(loss) / Profit for the year (V-VI)		4,154,266	4,057,878
VIII	Extraordinary Items	16	1,799,494	-
IX.	Profit Before tax (VII-VIII)		2,354,771	4,057,878
X	Tax expense			
	(1) Current tax		744,501	1,095,743
	(2)Deferred tax		(99,189)	(41,402)
XI	Profit (loss) for the period from continuing operation (IX-X)		1,709,459	3,003,537
XII	Profit (loss) from discontinuing operations			
XIII	Tax expenses of discontinuing operations			
XIV	Profit (loss) from discontinuing operations (after tax) (XII-XIII)			
XV	Profit (loss) for the period (XI/XIV)		1,709,459	3,003,537
VIII	Earning per equity shares			
	1. Basic	Note 1.15	0.57	1.37
	<b>Significant accounting policies</b>	Note 1		

The accompanying notes 1 to 10 form an integral part of the financial statements.

Subject to our attach report of even date.

For Choudhary Choudhary & Co  
(Chartered Accountants)

*Alok Mishra*  
**Alok Mishra**  
 Partner  
 M.No- 124184  
 FRN: 02910C  
 Place : Mumbai  
 Date : 12th June 2020

UDIN: 20124184AAAAAJ1150

For and on behalf of the Board of Directors of  
Parshva Enterprises Limited

*Prashant A Vora*  
**Prashant A Vora**  
 Director  
 DIN : 0574912

*Harsh P Vora*  
**Harsh P Vora**  
 Director  
 DIN : 07861487



Parshava Enterprises Limited  
C.I.N = U51909MH2017PLC297910

2 - Cash Flow statement for the year ended March 31, 2020  
(Amounts in Indian Rupees)

	March 31, 2020	March 31, 2019
<b>Cash Flow from Operating Activities</b>		
Profit/ (Loss) before tax and Extra Ordinary Items	2,354,771	4,057,878
Adjustment to reconcile loss before tax to net cash flows:		
Depreciation and amortisation	784,378	480,303
Employee stock compensation expense		
Provisions Written back		
Bad Debts written off		
Provision for Gratuity		
Provision for doubtful Debts		
Interest Expense		
Interest Income		
<b>Operating loss before working capital changes</b>	<b>3,139,149</b>	<b>4,538,181</b>
<b>Changes in Working Capital</b>		
(Decrease)/ Increase in Short Term Borrowings		
(Decrease)/ Increase in Long Term Borrowings		
(Decrease)/ Increase in Trade Payables		
(Decrease)/ Increase in Current Liabilities and Short term provision	162,823	347,490
Increase in Provisions	75,000	
Increase in Other Liabilities		
(Increase)/ Decrease in Trade receivables	(6,020,604)	-
(Increase)/ Decrease in Other Financial Assets		
(Increase) in Loans and advances		
(Increase) in other current assets	(310,993)	(469,689)
(Increase) in other non current assets		
Decrease / (Increase) in Inventories	(19,040,060)	(17,471,738)
Decrease / (Increase) in Preliminary Expenses	75,117	(91,645)
<b>Cash generated from operations</b>	<b>(21,919,568)</b>	<b>(13,147,401)</b>
Deferral Sales Tax (SICOM)		
Taxes paid	(697,028)	(518,250)
<b>Cash flow before Extra-Ordinary Item</b>	<b>(22,616,596)</b>	<b>(13,665,651)</b>
<b>Net cash flow generated from operating activities</b>	<b>(A) (22,616,596)</b>	<b>(13,665,651)</b>
<b>Cash flow from Investing Activities</b>		
Purchase of fixed assets including Capital Work in Progress	(15,170)	(1,849,325)
Sale of Fixed Assets		
Interest Received	-	-
Short Term Loan and Advances	(13,262,560)	1,939,900
Deposits	-	-
<b>Net Cash (Used in) Investing Activities</b>	<b>(B) (13,277,730)</b>	<b>90,575</b>
<b>Cash flow from Financing Activities</b>		
Proceeds from issuance of Preference Share Capital (including Securities Premium)	36,450,000	9,000,000
Term Loan from Banks		
Interest paid	-	-
<b>Net Cash flow from Financing Activities</b>	<b>(C) 36,450,000</b>	<b>9,000,000</b>
<b>Net Increase / (Decrease) in Cash and Cash Equivalents</b>	<b>(A)+(B)+(C) 555,674</b>	<b>(4,575,075)</b>
<b>Cash and Cash equivalents at the beginning of the year</b>	<b>(2,171,039)</b>	<b>2,404,040</b>
<b>Cash and Cash equivalents at the end of the year</b>	<b>(1,646,400)</b>	<b>(2,171,039)</b>
<b>Components of cash and cash equivalents :</b>		
Cash and Bank balances	166,191	135,046
Cash Credit accounts	(1,812,591)	(2,306,085)
<b>Cash and cash equivalents at the end of the year (Note 14)</b>	<b>(1,646,400)</b>	<b>(2,171,039)</b>
Summary of significant accounting policies	2.1	
	31,035	4

The accompanying notes form an integral part of the financial statements.

As per our report of even date

For Choudhary Choudhary & Co.  
Chartered Accountants  
Registration No. *Mumbai*  
Partner  
Membership No. 124134

UDIN: 20124184AAAAAJ1150  
Mumbai,



*Prashant A Vora*  
Director  
Prashant A Vora  
DIN : 0574912

*Harsh P Vora*  
Director  
Harsh P Vora  
DIN : 07861487



**NOTE # 2****SHARE CAPITAL**

Particulars	31st March 2020	31st March 2019
<b>Authorised :</b>		
40,00,000 Equity Shares of Rs. 10/- each	40,000,000.00	40,000,000.00
<b>Issued, Subscribed &amp; Fully paid-up :</b>		
30,10,000 Equity Shares of Rs. 10/- each	30,100,000.00	22,000,000.00
	<b>30,100,000.00</b>	<b>22,000,000.00</b>

**Reconciliation of shares outstanding at the beginning and at the end of the reporting period**

	31st March 2020		31st March 2019	
	Number	Amount	Number	Amount
Equity Shares				
At the commencement of the period	2,200,000	22,000,000.00	2,000,000	20,000,000.00
Issued during the year	810,000	8,100,000.00	200,000	2,000,000.00
	<b>3,010,000</b>	<b>30,100,000.00</b>	<b>2,200,000</b>	<b>22,000,000.00</b>

**Rights, preferences and restrictions attached to equity shares**

The Company has only one class of Equity Shares having a par value of Rs.10.00 per share. Each holder of equity shares is entitled to one vote per share. Any shareholder whose name is entered in the Registrar of Members of the Company shall enjoy the same rights and be subject to the same liabilities as all other shareholders of the same class.

On winding up of the company, the holders of equity shares will be entitled to receive the residual assets of the company, remaining after distribution all preferential amounts in proportion to the number of equity shares held.

**Particulars of shareholders holding more than 5% shares of a class of shares**

	31st March 2020		31st March 2019	
	Number	% of total shares in the class	Number	% of total shares in the class
Equity Shares of Rs.10 each fully paid-up and held by-				
<b>Promoter Group Shareholding</b>				
Prashant Avantilal Vora HUF	230,010	7.64%	230,010	10.46%
Prashant Avantilal Vora	1,319,980	43.85%	1,319,980	60.00%
Seema Prashant Vora	535,000	17.77%	535,000	24.32%
<b>Public Shareholding</b>				
Individual share capital upto Rs. 2 Lacs	213,000	7.08%		
Individual share capital in excess of Rs. 2 Lacs	519,000	17.24%		
	<b>3,010,000</b>	<b>100%</b>	<b>2,200,000</b>	<b>100%</b>





**NOTE # 3****Reserve & Surplus**

Particulars	31st March 2020	31st March 2019
a. Balance in Profit and Loss Account		
Opening Balance	10,391,551.88	388,014.92
Add Any Additions		
Add Net Profit/(Net Loss) For the current year	1,709,459.31	3,003,536.96
Add Share Premium	28,350,000.00	7,000,000.00
Less Transfer To Genral Reserve		
Less Proposed Dividends		
Less Corporate Tax In Proposed Dividends		
Less Interim Dividends		
Less Utilised For issue Of Bonus Shares		
<b>Closing Balance</b>	<b>40,451,011.19</b>	<b>10,391,551.88</b>

**NOTE # 4****SHORT TERM LOAN**

Particulars	31st March 2020	31st March 2019
Bank Overdraft Account	1,812,590.57	2,306,084.88
	<b>1,812,590.57</b>	<b>2,306,084.88</b>

**NOTE # 4.1****SHORT TERM LIABILITY**

Particulars	31st March 2020	31st March 2019
Sundry Creditors	90,823.19	
Duties & Taxes		
IGST Payable	72,000.00	
	<b>162,823.19</b>	<b>-</b>

**NOTE # 5****SHORT TERM PROVISION**

Particulars	31st March 2020	31st March 2019
Provision for Auditors Fee		
Provision For Income Tax	744,501.44	1,095,743.46
Provision for interest payable for shortfall in advance tax	43,965.00	
	<b>788,466.44</b>	<b>1,095,743.46</b>

**NOTE # 7****CASH AND CASH EQUIVALENTS**

Particulars	31st March 2020	31st March 2019
<b>Balance With Bank</b>		
a-Cash in Hand	161,096.00	122,374.00
b-Cash at Bank		
PRIVILEGE CURRENT ACCOUNT - 5220100098	1,510.71	7,671.66
SPECIAL CURRENT ACCOUNT - 5220100167	3,584.00	5,000.00
	<b>166,190.71</b>	<b>135,045.66</b>





**NOTE # 8****SHORT TERM LOANS AND ADVANCES**

Particulars	31st March 2020	31st March 2019
Advances Recoverable in Cash or In Kind Or For a Value To Be received	400000.00	400000.00
Advance Tax Paid	-	400,000.00
Godown		
S.Tarun and Sons	2,162,443.70	2,000,000.00
Shakti Construction	12,500,000.00	
Saffron Tree And Corp	2,725,616.00	2,500,000.00
Balance With Revenue Authorities		
Kalapur Bank Shae Account	50,100.00	50,100.00
Security Deposit (NSDL)	10,000.00	10,000.00
Security Deposit (CDSL)	10,000.00	
BSE Security Deposit	364,500.00	
TDS On Interest	-	18,250.00
TDS Receivable	119,535.30	100,000.00
	<b>18,342,195.00</b>	<b>5,478,350.00</b>





**NOTE # 9****OTHER CURRENT ASSETS**

Particulars	31st March 2020	31st March 2019
CGST Receivable	390341.05	234844.3
SGST Receivable	390341.05	234844.3
	<b>780,682.10</b>	<b>469,688.64</b>

**NOTE # 10****REVENUE FROM OPERATION**

Particulars	31st March 2020	31st March 2019
Sale Cut & Polished Daimonds	92,558,277.50	70,921,469.00
CONSULTANCY CHARGES	400,000.00	
Wire Road & Coils	1,721,767.70	
Reality Trading	5,700,000.00	
	<b>100,380,045.20</b>	<b>70,921,469.00</b>

**NOTE # 11****OTHER INCOME**

Particulars	31st March 2020	31st March 2019
Interest On loan	406,109.00	410,625.00
Interest on FD	50,552.00	
Discount Received	690.00	
	<b>457,351.00</b>	<b>410,625.00</b>

**NOTE # 12****COST MATERIAL CONSUMED**

Particulars	31st March 2020	31st March 2019
Opening Stock of Traded Goods	26,612,798.00	9,141,056.00
Add-Purchases		
Cut And Polished Daimonds	100,637,937.93	76,615,843.00
Purchase Of Real Estate	8,333,400.00	5,438,000.00
Purchase Wire Rod and Coil Segment	1,666,349.70	
Property Stamp Duty	530,000.00	
Property Sold Related Expense	82,500.00	
Less Closing Stock Of traded Goods	45,652,858.00	26,612,798.00
	<b>92,210,127.63</b>	<b>64,582,101.00</b>

**NOTE # 13****EMPLOYEE BENEFIT EXPENSES**

Particulars	31st March 2020	31st March 2019
Salary, Bonus & Gratuity	1762570	737400
Staff Welfare	82140	677500
	<b>1,844,710.00</b>	<b>805,158.00</b>

**NOTE # 14****FINANCE COST**

Particulars	31st March 2020	31st March 2019
Bank Charges	3,335.89	5,454.30
	<b>3,335.89</b>	<b>5,454.30</b>





**NOTE # 15****OTHER EXPENSES**

Particulars	31st March 2020	31st March 2019
AMC Charges	17,900.00	
Auditors Fee	25,000.00	20,000.00
Car Expenses	6,484.00	2,968.25
Conveyance Expenses	144234.00	63,547.00
Computer Expenses	21360.00	8,291.48
Electricity Expenses	54750.00	31,572.00
INSURANCE CHARGES	2900.00	
Interest on Delayed in Advance Tax & Other Short Pr for FY 18-19	81977.00	
INTEREST ON TDS	6095.00	750.00
Legal and Professional Expenses	76000	79,600.00
Professional Tax	2500.00	4,900.00
Profession Tax Employee	15225.00	
Printing and Stationery	9013.00	6,128.00
Petrol Expenses	84531.00	50,203.00
Office Expenses		
Office Rent	720,000.00	720,000.00
Roc Expenses	55,849.00	107,955.00
Prelim Exp W off	75,117.00	
Telephone Expenses	2,000.00	9,053.00
Website Design Charges		25,000.00
Society Maintainance	229,645.00	128,042.00
Rounding Off	(103.99)	14.93
Demat Charges		28,407.00
House Keeping Expenses		44,000.00
Loan Processing Charges		51,674.00
Reparing Charges		14,225.00
OD Interest		4,869.00
Professional Fees		
Interest payable for shortfall in advance taxm for FY 2019-20	43,965.00	
	<b>1,674,441.01</b>	<b>1,401,199.66</b>

**NOTE # 16****Extraordinary Items**

Particulars	31st March 2020	31st March 2019
IPO Expenses	1,799,494.40	
	<b>1,799,494.40</b>	<b>-</b>

For Choudhary Choudhary & Co  
(Chartered Accountants)

For and on behalf of the Board of Directors of

Parshva Enterprises Limited

Alok Mishra

Partner

M.No- 124184

FRN: 02910C

Place: Mumbai

Date : 12th June 2020



*Prashant A Vora*

*Harsh P Vora*

Director  
Prashant A Vora  
DIN : 0574912

Director  
Harsh P Vora  
DIN : 07861487



**Notes to the financial statements**

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**1. Significant accounting policies**

The accounting policies set out below have been applied consistently to the periods presented in these financial statements.

**1.1 Basis of preparation of financial statements**

These financial statements have been prepared under historical cost convention from books of accounts maintained on an accrual basis (unless otherwise stated hereinafter) in conformity with accounting principles generally accepted in India and comply with the Accounting Standards issued by the Institute of Chartered Accountants of India and referred to Sec 129 & 133 of the Companies Act, 2013, of India. The accounting policies applied by the company are consistent with those used in previous year.

**1.2 Use of estimates**

The preparation of financial statements in conformity with Generally Accepted Accounting Principles (GAAP) requires management to make judgments, estimates and assumptions that affect the application of accounting policies and reported amounts of assets, liabilities, income and expenses and the disclosure of contingent liabilities on the date of financial statements. Actual results could differ from those estimates. Estimates and underlying assumptions are reviewed on an ongoing basis. Any revision to accounting estimates is recognised prospectively in current and future periods.

**1.3 Fixed assets**

Fixed assets are stated at acquisition cost less accumulated depreciation/amortisation and accumulated impairment, if any. All direct costs are capitalised including freight, duties, taxes and expenses incidental to acquisition and installation of fixed assets. Subsequent expenditures related to an item of fixed asset are added to its book value only if they increase the future benefits from the existing asset beyond its previously assessed standard of performance.

**Tangible assets**

The useful lives of the assets are based on technical estimates approved by the Management, and are lower than or same as the useful lives prescribed under Schedule II to the Companies Act, 2013 in order to reflect the period over which depreciable assets are expected to be used by the Company. Depreciation is provided on a prorata basis on the straight line method based on the estimated useful lives of the assets.

**1.4 Investments**

Investments that are readily realisable and are intended to be held for not more than one year from the date, on which such investments are made, are classified as current investments. All other investments are classified as long term investments. Long-term investments are valued at cost. The Company provides for diminution in the value of investments, other than temporary in nature as determined for each investment individually. Current investments are valued at the lower of cost and fair value as on the date of the Balance Sheet.

**1.5 Revenue recognition**

Revenue from sale of goods in the course of ordinary activities is recognised when property in the goods or all significant risks and rewards of their ownership are transferred to the customer and no significant uncertainty exists regarding the amount of the consideration that will be derived from the sale of the goods and regarding collection. The amount recognised as revenue is exclusive of sales tax, Goods and Service Tax (GST) and is net of returns, trade discounts and quantity discounts.

Interest Income is recognised on a time proportion basis taking into account the amount outstanding and the rate applicable.

**1.6 Provisions**

A provision is recognized when an enterprise has a present obligation as a result of a past event and it is probable that an outflow of resources will be required to settle the obligation, in respect of which a reliable estimate can be made. Provisions, other than employee's benefits, are not discounted to their present value and are determined based on management estimate required to settle the obligation at the balance sheet date. These are reviewed at each balance sheet date and adjusted to reflect the current management estimates.

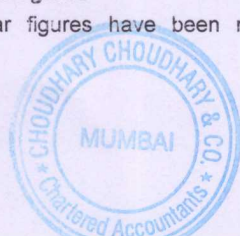
**1.7 Taxation**

Current tax is determined as the amount of tax payable in respect of taxable income for the year using the tax rates and tax laws that have been enacted or substantively enacted at the Balance Sheet date.

Deferred tax is recognised for all the timing differences, subject to the consideration of prudence in respect of deferred tax assets. Deferred tax assets are recognised and carried forward only to the extent that there is a reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realised. In situations where the Company has unabsorbed depreciation or carry forward tax losses, such deferred tax assets are recognised only if there is virtual certainty supported by convincing evidence that they can be realised against future taxable profits. Deferred tax assets and liabilities are measured using the tax rates and tax laws that have been enacted or substantively enacted by the Balance Sheet date.

**1.8 Previous year figures**

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





Parshva Enterprises Limited

A-811/812 8th Floor, Jaswanti Allied Business Cent Ramchandra Lane Ext Road Malad-West

**Additional Notes to Accounts**

**1.9 Disclosure required pursuant to Accounting Standard "Impairment of Assets" prescribed by Companies ( Accounting Standards) rules, 2006 is as follows:**

The company has carried out impairment test on its fixed assets as on the date of Balance Sheet and the management is of the opinion that there is no asset for which provision for impairment is required to be made as per Accounting Standard 28.

**1.10 Disclosures required pursuant to Accounting Standard -18 on "Related Party Disclosures" is as follows:**

Below transactions were done with related parties in current financial year

Name of the Related Party	Nature of Transaction	Amount in Rs
Mr Prashant Vora	Office Rent	468,000.00
Mrs Seema Vora	Office Rent	252,000.00

**1.11 Micro & Small Enterprises**

There are no Micro , Small and Medium Enterprises to whom the Company owes dues, which are outstanding more than 45 days at the Balance Sheet date. There is Nil creditors as at the Balance Sheet date.

**1.12 For the benefit of the shareholders, the Board of Directors have decided to retain entire profits and that no dividend is declared.**

**1.13 The companies operations consists of trading in Gems and Jewelleries and Real estate properties. In the financial year ended on March 31, 2020 the company has revenue of only Rs 57 lacs from real estate business which is 6% of total operating income. Hence, as per Accounting Standard 17, there are no reportable segments for the current period.**

**1.14 The company has not made any expenditures in Foreign Currency.**

**1.15 Extraordinary Expenses pertaining to IPO for Rs 17,99,494.40/- is one time expense in nature. Excluding the impact of this one time expense , the Earning Per Share stands at Rs 1.03/-**





**Note 6 Fixed Assets Schedule**

Tangible Assets	Gross block			Accumulated depreciation and impairment							Net block	
	Balance as at 31 March, 2019	Additions	Disposals	Balance as at 31 March, 2020	Balance as at 31 March, 2019	Opening Adjust ment	Balance After Adjust ment	Depreciated on	Eliminated on disposal of assets	Balance as at 31 March, 2020	Balance as at 31 March, 2020	Balance as at 31 March, 2019
Plant and Equipment	1,350,000	-	-	1,350,000	85,442	-	85,442	247,425	-	332,867	1,017,133	1,264,558
Furniture and Fixtures	1,452,394	-	-	1,452,394	424,167	-	424,167	296,645	-	720,812	731,582	1,028,227
Vehicles	-	-	-	-	-	-	-	-	-	-	-	-
Office equipment	371,665	15,170	-	386,835	46,873	-	46,873	196,346	-	243,219	143,616	324,792
Computer & Accessories	206,083	-	-	206,083	151,380	-	151,380	43,962	-	195,342	10,740	54,703
<b>Total</b>	<b>3,380,142</b>	<b>15,170</b>	<b>-</b>	<b>3,395,312</b>	<b>707,862</b>	<b>-</b>	<b>707,862</b>	<b>784,378</b>	<b>-</b>	<b>1,492,240</b>	<b>1,903,072</b>	<b>2,672,280</b>
Previous year												





Date: 12<sup>th</sup> June 2020

**DECLARATION**

M/s Choudhary Choudhary & Co., Chartered Accountants, Statutory Auditor of the Company has given a modified opinion with respect to the Standalone Audited Financial Results for the half yearly and year ended 31<sup>st</sup> March, 2020.

This declaration is submitted in compliance with Regulation 33 (3) (d) of the SEBI (Listing Obligations and Disclosure Requirements) (Amendments) Regulation, 2016, as issued by SEBI vide Notification No. SEBI/LAD-NRO/GN/2016-17/001 dated May, 25, 2016.

**For Parshva Enterprises Limited**

**Choudhary Choudhary & Co.,**

**Chartered Accountants**

**FRN: 02910C**



**Choudhary Choudhary & Co.  
Chartered Accountants**

*Alok*  
**(CA. Alok Kumar Mishra)**  
Partner  
**M. No. : 124184**

**CA Alok Mishra**

**Partner**

**Membership. No.: 124184**

*Prashant A Vora*



**Prashant A Vora  
Managing Director  
DIN: 0574912**

Place: Mumbai


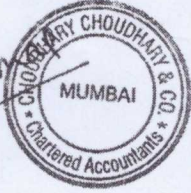


**Compliance under Regulation 33 of Securities and Exchange Board of India  
(Listing Obligations and Disclosure Requirements) Regulations, 2015  
Form B (for audit report with modified opinion)**

**Statement on Impact of Audit Qualifications for the Financial Year ended March 31, 2020  
[See Regulation 33 / 52 of the SEBI FLOOR) (Amendment) Regulations, 2015]**

i	S.No	Audited Figures (as reported before adjusting for qualifications)
1	Turnover / Total income	100,837,396
2	Total Expenditure	98,482,625
3	Net Profit/(Loss)	2,354,772
4	Earnings Per Share (Basic)	0.57
5	Total Assets	73,314,891
6	Total Liabilities	2,763,880
7	Net Worth	70,551,011
8	Any other financial item(s) (as felt -appropriate by the management)	NOT APPLICABLE
ii	<p><b>Audit Qualification {each audit qualification separately}:</b></p> <p><b>A. Details of Audit Qualification: NA</b></p> <p><b>B. Type of Audit qualification: NA</b></p> <p><b>C. Frequency of qualification: NA</b></p> <p><b>D. For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views: NA</b></p> <p><b>E. For Audit Qualification{s} where the impact is not quantified by the auditor: NA</b></p> <p>(i) Management's estimation on the impact of audit qualification: NA</p> <p>(ii) If management is unable to estimate the impact, reasons for the same: NA</p> <p>(iii) Auditors' Comments on (i) or (ii) above: NA</p>	



1	Name of the Company	Parshva Enterprises Limited
2	Annual financial statements for the year ended	31st March, 2020
3	Type of audit observation	Nil
4	Frequency of observation	Not Applicable
5	To Be Signed By :-	
	<p>1. Prashant A Vora Managing Director DIN: 0574912 Mumbai</p> <p>2. Dhaval Sirea Chief Financial Officer</p> <p>3. Nirav B Shah Audit Committee Chairman</p> <p>4. CA Alok Mishra Choudhary Choudhary &amp; Co., Chartered Accountants Membership. No.: 124184 FRN: 02910C Statutory Auditor</p>	<p><i>Prashant A Vora</i></p>  <p><i>[Signature]</i></p> <p><i>[Signature]</i></p> 





**INDEPENDENT AUDITOR'S REPORT**

To the Members of PARSHVA ENTERPRISES LIMITED

**Report on the Audit of the Standalone Financial Statements**

**Opinion**

We have audited the standalone financial statements of PARSHVA ENTERPRISES LIMITED("the Company") having CIN No U51909MH2017PLC297910 , which comprise the balance sheet as at 31st March, 2020, and the statement of Profit and Loss, (statement of changes in equity) and statement of cash flows for the year ended as on 31<sup>st</sup>March , 2020 , and notes to the financial statements, including a summary of significant accounting policies and other explanatory information [in which are included the Returns for the period ended on that date audited by the branch auditors of the Company's branches. 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 March 31, 2020, and profit (changes in equity) and its cash flows for the period ended on 31<sup>st</sup>March, 2020.

**Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Key Audit Matters**

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Reporting of key audit matters as per SA 701, Key Audit Matters are not applicable to the Company as it is an unlisted company.





### **Responsibilities of Management and Those Charged with Governance 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 of these standalone financial statements that give a true and fair view of the financial position, financial performance, (changes in equity) 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. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of 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.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those Board of Directors are also responsible for overseeing the company's financial reporting process.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls







- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

### **Report on Other Legal and Regulatory Requirements**

1. As required by the 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 Companies Act, 2013, we give in the Annexure a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.
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 reports on the accounts of the branch offices of the Company audited under Section 143(8) of the Act by branch auditors have been sent to us and have been properly dealt with by us in preparing this report.



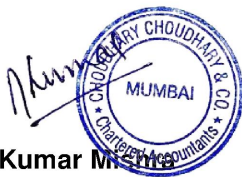


- d) The Balance Sheet, the Statement of Profit and Loss, and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.
- e) In our opinion, the aforesaid standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- f) On the basis of the written representations received from the directors as on 31<sup>st</sup> March, 2020 taken on record by the Board of Directors, none of the directors is disqualified as on 31<sup>st</sup> March, 2020 from being appointed as a director in terms of Section 164 (2) of the Act.
- g) Report on adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, is not applicable to this company for the current financial year.
- h) 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 did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
  - iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
- i) No remuneration has been paid by the company to its directors during the current financial year.

**For Choudhary Choudhary & Co.**

*Chartered Accountants*

Firm Reg. No. 02910C



**Alok Kumar Mehta**

Partner

Membership No. 124184

Place: Mumbai

Date: 12 June 2020

UDIN : 20124184AAAAAJ1150

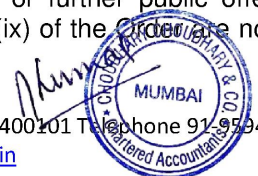




**“Annexure A” to the Independent Auditors’ Report**

(Referred to in paragraph 1 under the heading ‘Report on Other Legal & Regulatory Requirement’ of our report of even date)

1. In respect of fixed assets:
  - (a) The Company has maintained proper records showing full particulars, including quantitative details and situation of fixed assets;
  - (b) The Fixed Assets have been physically verified by the management in a phased manner, designed to cover all the items over a period of three years, which in our opinion, is reasonable having regard to the size of the company and nature of its business. Pursuant to the program, a portion of the fixed asset has been physically verified by the management during the year and no material discrepancies between the books records and the physical fixed assets have been noticed.
2. The physical verification of inventory has been conducted at reasonable intervals by the management. Due to COVID 19 lockdown situation, we could not perform sufficient Audit procedures to ensure the valuation and verification of inventory as on 31<sup>st</sup> March 2020. However we performed a roll forward procedure for existence of physical inventory quantities as on report date. No material discrepancies were noticed on such physical verification.
3. 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 Act. Accordingly, the provisions of clause 3 (iii) (a) to (c) of the Order are not applicable to the Company and hence not commented upon.
4. In our opinion and according to the information and explanations given to us, the company has complied with the provisions of section 185 and 186 of the Companies Act, 2013 In respect of loans, investments, guarantees, and security.
5. The Company has not accepted any deposits from the public and hence the directives issued by the Reserve Bank of India and the provisions of Sections 73 to 76 or any other relevant provisions of the Act and the Companies (Acceptance of Deposit) Rules, 2015 with regard to the deposits accepted from the public are not applicable.
6. As informed to us, the maintenance of Cost Records has not been specified by the Central Government under sub-section (1) of Section 148 of the Act, in respect of the activities carried on by the company.
7. According to information and explanations given to us and on the basis of our examination of the books of account, and records, the Company has been generally regular in depositing undisputed statutory dues including Provident Fund, Employees State Insurance, Income-Tax, Sales tax, Service Tax, Duty of Customs, Goods and Services Tax, Value added Tax, Cess and any other statutory dues with the appropriate authorities. According to the information and explanations given to us, no undisputed amounts payable in respect of the above were in arrears as at March 31, 2019 for a period of more than six months from the date on when they become payable..
8. In our opinion and according to the information and explanations given to us, the Company has not defaulted in the repayment of dues to banks.
9. Based upon the audit procedures performed and the information and explanations given by the management, the company has not raised moneys by way of initial public offer or further public offer including debt instruments and term Loans. Accordingly, the provisions of clause 3 (ix) of the Order are not applicable to the Company and hence not commented upon.





10. Based upon the audit procedures performed and the information and explanations given by the management, we report that no fraud by the Company or on the company by its officers or employees has been noticed or reported during the year.
11. Based upon the audit procedures performed and the information and explanations given by the management, the company has not paid / provided for any managerial remuneration.
12. In our opinion, the Company is not a Nidhi Company. Therefore, the provisions of clause 4 (xii) of the Order are not applicable to the Company.
13. In our opinion, no transactions have been made with the related parties as per section 177 and 188 of Companies Act, 2013 and as required by the applicable accounting standards.
14. Based upon the audit procedures performed and the information and explanations given by the management, the company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year under review. Accordingly, the provisions of clause 3 (xiv) of the Order are not applicable to the Company and hence not commented upon.
15. Based upon the audit procedures performed and the information and explanations given by the management, the company has not entered into any non-cash transactions with directors or persons connected with him. Accordingly, the provisions of clause 3 (xv) of the Order are not applicable to the Company and hence not commented upon.
16. In our opinion, the company is not required to be registered under section 45 IA of the Reserve Bank of India Act, 1934 and accordingly, the provisions of clause 3 (xvi) of the Order are not applicable to the Company and hence not commented upon.

**For Choudhary Choudhary & Co.**

*Chartered Accountants*

Firm Reg. No. 02910C



**Alok Kumar Mishra**

Partner

Membership No. 124184

Place: Mumbai

Date: 12 June 2020

UDIN: 20124184AAAAAJ1150





### **“Annexure B” to the Independent Auditor’s Report**

(Referred to in paragraph 2(f) under the heading ‘Report on Other Legal & Regulatory Requirement’ of our report of even date)

We have audited the internal financial controls over financial reporting of **PARSHVA ENTERPRISES LIMITED**, having CIN No U51909MH2017PLC297910 (“the Company”) as of March 31, 2020 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 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. 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.

### **Auditors’ Responsibility**

Our responsibility is to express an opinion on the Company’s internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over 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 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 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 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 judgment, including the assessment of the risks of material misstatement of the standalone 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 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 financial reporting and the preparation of standalone financial statements for external purposes in accordance with generally accepted accounting principles. A company’s internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of standalone financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations 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 standalone 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 misstatements 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.

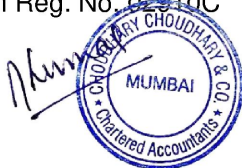
### **Opinion**

In our opinion, to the best of our information and according to the explanations given to us, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2020, 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.

### **For Choudhary Choudhary & Co.**

*Chartered Accountants*

Firm Reg. No. 02910C



### **Alok Kumar Mishra**

Partner

Membership No. 124184

Place: Mumbai

Date: 12 June 2020

UDIN: 20124184AAAAAJ1150