



G W S Accounting and Bookkeeping LLC ,
Dubai , UAE
Chartered Accountant

Auditor's Report on Half Yearly Financial Results and Year to Date Results of the Company

To,
Board of Directors of ANI INTEGRATED SERVICES MIDDLE EAST FZE (wholly subsidiary of an Indian Company - ANI INTEGRATED SERVICE LIMITED)

We have audited the Half yearly financial results of ANI INTEGRATED SERVICES MIDDLE EAST FZE for the year ended 31st March, 2020 and the year to date results for the period 1st April 2019 to 31st March, 2020, attached herewith, being submitted by the Company.

These year to date financial results have been prepared from the interim financial statements, which are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial results based on our audit of such interim financial statements.


We have planned and performed the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

In our opinion and to the best of our information and according to the explanations given to us year to date results, give a true and fair view of the net profit and other financial information for the year ended 31st March, 2020 as well as the year to date results for the period from 1st April, 2019 to 31st March, 2020.

Date: 15th June 2020
Place: Dubai , UAE

For GWS Accounting and Bookkeeping LLC





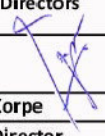

CA Neelesh Sabnis
Director

ANI INTEGRATED SERVICES MIDDLE EAST FZE

A4-110, Building No. A4,
AL Hamra Industrial Zone-FZ
RAK, United Arab Emirates
Emirate : Ras al-Khaimah

Balance Sheet as at 31st March 2020

(AED in Lakh)

	Particulars	Current Year Ended (31/03/2020) (Audited)
I.	Equity and Liabilities	
1	Shareholders' Fund	
(a)	Share Capital	1.00
(b)	Reserves and Surplus	0.93
(c)	Money Received against Share Warrants	
2	Share Application money pending allotment	
3	Non-current Liabilities	
(a)	Long - term borrowings	4.16
(b)	Deferred Tax Liabilities (Net)	
(c)	Other Long Term Liabilities	
(d)	Long-term provisions	
4	Current Liabilities	
(a)	Short-term borrowings	-
(b)	Trade Payables (A) total outstanding dues of micro enterprises and small enterprises; and (B) total outstanding dues of creditors other than micro enterprises and small enterprises	-
(c)	Other Current Liabilities	-
(d)	Short-term provisions	0.06
	Total	6.15
II	Assets	
	Non-current Assets	
1 (a)	Fixed Assets	
(i)	Tangible Assets	-
(ii)	Intangible Assets	-
(iii)	Capital Work-in-progress	-
(iv)	Intangible Assets under development	
(b)	Non-current Investments	-
(c)	Deferred Tax Assets (Net)	-
(d)	Long - term Loans and Advances	-
(e)	Other Non-current Assets	
2	Current Assets	
(a)	Current Investments	
(b)	Inventories	
(c)	Trade Receivables	1.96
(d)	Cash and Cash Equivalent	2.03
(e)	Short-term Loans and Advances	2.15
(f)	Other Current Assets	-
	Total	6.15
Date:	15th June 2020	
Place:	Thane	For and Behalf of the Board of Directors
 		 Mr. Navin Korpe Managing Director DIN: 02200928

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Statement of Profit and Loss for the year ended 31-Mar-2020

(AED in Lakh)

	Particulars	(01/04/2019 to 31/03/2020) (Audited)
I	Revenue from Operations	9.60
II	Other Income	-
III	Total Revenue (I +II)	9.60
IV	Expenses	
1	Cost of Materials Consumed	-
2	Purchase of Stock-in Trade	
3	Changes in inventories of finished goods work-in-progress and Stock-in-Trade	
4	Employee benefits expense	0.95
5	Finance costs	0.43
6	Depreciation and amortization expense	-
7	Excise Duty	
8	Other Expenses	7.30
	Total expenses	8.68
V	Profit before exceptional and extraordinary items and tax (III - IV)	0.93
VI	Exceptional items	-
VII	Profit before extraordinary items and tax (V - VI)	0.93
VIII	Extraordinary items	-
IX	Profit before tax (VII- VIII)	0.93
	Tax expense:	
X	(1) Current tax	-
	(2) Deferred tax	-
XI	Profit (Loss) for the period from continuing operations (VII-VIII)	0.93
XII	Profit/(loss) from discontinuing operations	-
XIII	Tax expense of discontinuing operations	-
XIV	Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)	-
XV	Profit (Loss) for the period (XI + XIV)	0.93
Date:	15th June 2020	For and Behalf of the Board of
Place:	Thane	
		Mr. Navin Korpe
		Managing Director
		DIN: 02200928



Handwritten signature in blue ink.