

**P R HOLDINGS LIMITED**  
**CIN: L27310DL1983PLC314402**  
**AUDITED BALANCE SHEET AS AT MARCH 31, 2018**

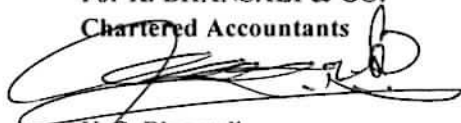
(Amount in Rs.)

Particulars	Note No.	As at March 31, 2018	As at March 31, 2017	As at April 01, 2016
<b>ASSETS</b>				
<b>Non-current assets</b>				
(a) Property, Plant and Equipment	•4	87,928.00	1,01,495.00	99,955.00
(b) Financial assets				
(i) Loans	5	1,36,00,000.00	1,28,00,000.00	1,55,00,000.00
(ii) Other financial assets	6	18,00,000.00	18,00,000.00	80,00,000.00
		<b>1,54,87,928.00</b>	<b>1,47,01,495.00</b>	<b>2,35,99,955.00</b>
<b>Current assets</b>				
(a) Inventories	7	11,13,381.00	11,13,381.00	11,13,381.00
(b) Financial Assets				
(i) Investments	8	4,81,475.00	4,81,475.00	4,81,475.00
(ii) Trade receivables	9	1,44,720.00	1,44,720.00	4,95,877.00
(iii) Cash and cash equivalents	10	3,15,348.00	15,27,709.00	13,70,072.00
(iv) Advances	11	1,56,00,000.00	1,56,00,000.00	66,00,000.00
(c) Other current assets	12	15,93,233.00	10,23,148.00	11,91,195.00
		<b>1,92,48,157.00</b>	<b>1,98,90,433.00</b>	<b>1,12,52,000.00</b>
<b>TOTAL</b>		<b>3,47,36,085.00</b>	<b>3,45,91,928.00</b>	<b>3,48,51,955.00</b>
<b>EQUITY AND LIABILITIES</b>				
<b>Equity</b>				
Equity share capital	13	1,89,00,000.00	1,89,00,000.00	1,89,00,000.00
Other equity		1,57,75,515.00	1,56,68,928.00	1,56,65,120.00
		<b>3,46,75,515.00</b>	<b>3,45,68,928.00</b>	<b>3,45,65,120.00</b>
<b>Liabilities</b>				
<b>Current Liabilities</b>				
(a) Financial Liabilities				
(i) Trade payables	14	-	-	1,12,500.00
(b) Other current liabilities	15	23,600.00	23,000.00	1,74,335.00
(c) Provisions	16	36,970.00	-	-
		<b>60,570.00</b>	<b>23,000.00</b>	<b>2,86,835.00</b>
<b>Total equity and liabilities</b>		<b>3,47,36,085.00</b>	<b>3,45,91,928.00</b>	<b>3,48,51,955.00</b>

See accompanying note nos. 1 to 25 forming part of the financial statements

In terms of our report attached of the even date

For **K. BHANSALI & CO.**  
Chartered Accountants



**K. S. Bhansali**  
Proprietor  
Membership No. 011716

Date: 26.05.2018



For and on behalf of the Board of Directors

**Richa Aggarwal**  
Richa Aggarwal  
(WTD & CFO)  
DIN: 07223813

**Meena Aggarwal**  
Meena Aggarwal  
Director  
DIN: 07153996



Statement of Profit and loss for the Year ended March 31, 2018

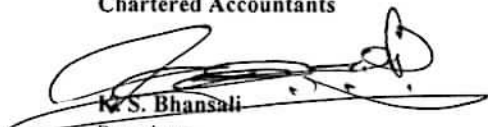
(Amount in Rs.)

Particulars		Note No.	For the Year Ended March 31, 2018	For the Year Ended March 31, 2017
I	Revenue from operations (gross)	17	5,00,000.00	4,00,000.00
II	Receipts / Income from other sources	18	8,81,082.00	8,45,123.00
III	<b>Total income ( I + II )</b>		<b>13,81,082.00</b>	<b>12,45,123.00</b>
IV	<b>Expenses:</b>			
	Employee benefits expense	19	7,47,000.00	6,97,900.00
	Depreciation and amortisation expense	4	13,567.00	19,460.00
	Other expenses	20	4,76,958.00	5,23,955.00
	<b>Total expenses</b>		<b>12,37,525.00</b>	<b>12,41,315.00</b>
V	<b>Profit/(loss) before exceptional item and tax (III-IV)</b>		<b>1,43,557.00</b>	<b>3,808.00</b>
VI	Exceptional item		-	-
VII	<b>Profit/(loss) before tax (V-VI)</b>		<b>1,43,557.00</b>	<b>3,808.00</b>
VIII	Tax expense/(credit):			
	Current tax		36,970.00	-
	Deferred tax		-	-
IX	<b>Profit/(loss) for the year (VII-VIII)</b>		<b>1,06,587.00</b>	<b>3,808.00</b>
X	<b>Other Comprehensive income/(loss)</b>			
	<b>Item that will not be subsequently reclassified to profit or loss</b>			
	(a) Re-measurement gains/(losses) on defined benefit obligations		-	-
	(b) Income tax effect		-	-
	<b>Item that may be subsequently reclassified to profit or loss:</b>			
	(a) Cash flow hedges		-	-
	(b) Income tax effect		-	-
	<b>Total Other Comprehensive income/(loss) for the year</b>		<b>-</b>	<b>-</b>
XI	<b>Total Comprehensive income/(loss) for the year</b>		<b>1,06,587.00</b>	<b>3,808.00</b>
	Earnings/(loss) per equity share (of Rs. 10/- each)			
XII	<b>Basic and Diluted ( in Rs. per share)</b>	21	<b>0.056</b>	<b>0.002</b>

See accompanying note nos. 1 to 25 forming part of the financial statements

In terms of our report attached of the even date

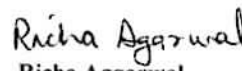
For K. BHANSALI & CO.  
Chartered Accountants

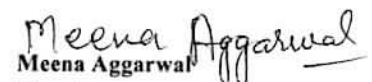
  
K. S. Bhansali  
Proprietor  
Membership No. 011716

Date: 26.05.2018



For and on behalf of the Board of Directors

  
Richa Aggarwal  
(WTD & CFO)  
DIN: 07223813

  
Meena Aggarwal  
Director  
DIN: 07153996



**P R HOLDINGS LIMITED**  
**CIN: L27310DL1983PLC314402**  
**Cash Flow Statement for the Year Ended March 31, 2018**

-(Amount in Rs.)

	31.03.2018	31.03.2017
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>		
Profit before tax and extraordinary items	1,43,557	3,808
Interest Received	(8,75,582)	(8,20,176)
Depreciation	13,567	19,460
Interest Received on IT Refund	(5,500)	(9,060)
Other Income	-	(15,887)
<b>Operating profit before working capital changes</b>	<b>(7,23,958)</b>	<b>(8,21,855)</b>
(Increase)/Decrease in other Receivables	(40,833)	3,51,157
(Increase)/Decrease in other current assets	(5,29,252)	1,68,047
Increase/(Decrease) in current liabilities	37,570	(2,63,835)
Provision for Tax / Direct Taxes paid	(36,970)	-
	(5,69,485)	2,55,369
<b>CASH FLOW GENERATED FROM OPERATIONS</b>	<b>(12,93,443)</b>	<b>(5,66,486)</b>
<b>Net cash used in operating activities (A)</b>	<b>(12,93,443)</b>	<b>(5,66,486)</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>		
Addition to Fixed Assets	-	(21,000)
Advance against property given	-	(90,00,000)
Loans/ Advances received back	-	27,00,000
Loans/ Advances given	(8,00,000)	-
Interest received	8,75,582	8,20,176
Security Deposit Received back	-	62,00,000
Other income	5,500	24,947
<b>Net cash flow from investing activities (B)</b>	<b>81,082</b>	<b>7,24,123</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>		
Increase /(Decrease) in Share Capital	-	-
Increase /(Decrease) in Share Premium Account	-	-
Increase /(Decrease) in borrowings	-	-
<b>Net cash flow from financing activities (C)</b>	<b>-</b>	<b>-</b>
<b>NET INCREASE /(DECREASE) IN CASH AND CASH EQUIVALENTS (A+B)</b>	<b>(12,12,361)</b>	<b>1,57,637</b>
<b>CASH AND CASH EQUIVALENTS</b>		
Beginning of the year	15,27,709	13,70,072
End of the year	3,15,348	15,27,709

In terms of our report attached of the even date  
**For K. BHANSALI & CO.**  
Chartered Accountants

K. S. Bhansali  
Proprietor  
Membership No. 011716

Date: 26.05.2018



For and on behalf of the Board of Directors

Richa Aggarwal  
Richa Aggarwal  
(WTD & CFO)  
DIN: 07223813

Meena Aggarwal  
Meena Aggarwal  
Director  
DIN: 07153996



Statement of Changes in Equity for the year ended March 31, 2018

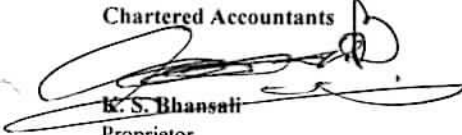
A Equity share capital		(Amount in Rs.)	
Particulars	As at March 31, 2018		
	Shares	Amount	
Equity shares of Rs. 10 each issued, subscribed and fully paid:			
As at April 1, 2016	1890000	1,89,00,000.00	
As at March 31, 2017	1890000	1,89,00,000.00	
As at March 31, 2018	1890000	1,89,00,000.00	

B Other equity		(Amount in Rs.)			
Particulars	Securities Premium Reserve	Reserve and Surplus		OCI	TOTAL
		Retained Earnings	Total reserves(other than OCI)		
Balance as at April 1, 2016	91,00,000.00	65,65,120.00	1,56,65,120.00	-	1,56,65,120.00
Profit for the year	-	3,808.00	3,808.00	-	3,808.00
Other comprehensive income/(loss) for the year	-	-	-	-	-
Total comprehensive income/(loss) for the year	91,00,000.00	3,808.00	3,808.00	-	3,808.00
Balance as at March 31, 2017	1,82,00,000.00	65,68,928.00	1,56,68,928.00	-	1,56,68,928.00
Profit for the year	-	1,06,587.00	1,06,587.00	-	1,06,587.00
Other comprehensive income/(loss) for the year	-	-	-	-	-
Total comprehensive income/(loss) for the year	-	1,06,587.00	1,06,587.00	-	1,06,587.00
Balance as at March 31, 2018	1,82,00,000.00	66,75,515.00	1,57,75,515.00	-	1,57,75,515.00

See accompanying note nos. 1 to 25 forming part of the financial statements

In terms of our report attached of the even date

For K. BHANSALI & CO.  
Chartered Accountants

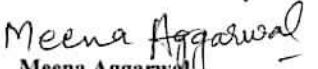
  
K. S. Bhansali  
Proprietor  
Membership No. 011716

Date: 26.05.2018



For and on behalf of the Board of Directors

  
Richa Aggarwal  
(WTD & CFO)  
DIN: 07223813

  
Meena Aggarwal  
Director  
DIN: 07153996



## P R Holdings Limited

### Notes to the Ind AS financial statements for the year ended March 31, 2018

#### 1. COMPANY OVERVIEW

P R Holdings Limited ("the Company") was incorporated on January 14, 1983 to carry on the business of Manufactures dealers; importer, exporters, real estate, commission agent, founders, mechanical engineers to construct, acquire lands, house, etc., and to take on lease basis etc., Certificate of Commencement of Business was issued by ROC dated January 21, 1983.

Registered office of the company was shifted from the State of Assam to Delhi vide Certificate of Registration of Regional Director vide order u/s 13(5) bearing date 20.02.2017 and finally stand shifted vide Certificate dated 14.03.2017 issued by ROC - Delhi.

#### 2. BASIS OF PREPARATION OF FINANCIAL STATEMENTS

##### (a) Basis of preparation and compliance with Ind AS

- i. For all periods up to and including the year ended March 31, 2016, the Company prepared its financial statements in accordance with Generally Accepted Accounting Principles (GAAP) in India and complied with the accounting standards (Previous GAAP) as notified under Section 133 of the Companies Act, 2013 read together with Rule 7 of the Companies (Accounts) Rules, 2014, as amended, to the extent applicable, and the presentation requirements of the Companies Act, 2013.

In accordance with the notification dated February 16, 2015, issued by the Ministry of Corporate Affairs, the Company has adopted Indian Accounting Standards (Ind AS) notified under Section 133 read with Rule 4A of Companies (Indian Accounting Standards) Rules, 2015, as amended, and the relevant provisions of the Companies Act, 2013 (collectively, "Ind ASs") with effect from April 1, 2017 and the Company is required to prepare its financial statements in accordance with Ind ASs for the year ended March 31, 2018. These financial statements as and for the year ended March 31, 2018 (the "Ind AS Financial Statements") are the first financial statements, the Company has prepared in accordance with Ind AS.

- ii. The Company had prepared a separate set of financial statements for the year ended March 31, 2017 and March 31, 2016 in accordance with the Accounting Standards referred to in section 133 of the Companies Act, 2013 (the "Audited Previous GAAP Financial Statements"), which were approved by the Board of Directors of the Company on May 26, 2017 and May 26, 2016 respectively. The management of the Company has compiled the Special Purpose Comparative Ind AS Financial Statements using the Audited Previous GAAP Financial Statements and made required Ind AS adjustments. The Audited Previous GAAP Financial Statements, and the Special purpose Comparative Ind AS Financial Statements, do not reflect the effects of events that occurred subsequent to the respective dates of approval of the Audited Previous GAAP Financial Statements.



- iii. The Company has followed the provisions of Ind AS 101-“First Time adoption of Indian Accounting Standards” (Ind AS 101), in preparing its opening Ind AS Balance Sheet as of the date of transition, i.e. April 1, 2016. In accordance with Ind AS 101, the Company has presented reconciliations of Shareholders’ equity under Previous GAAP and Ind ASs as at March 31, 2017, and April 1, 2016 and of the Profit/ (Loss) after Tax as per Previous GAAP and Total Comprehensive Income under Ind AS for the year ended March 31, 2017.
- iv. These financial statements were approved for issue by the Board of Directors on May 26, 2018.

**(b) Functional and presentation currency**

These Ind AS Financial Statements are prepared in Indian Rupee which is the Company’s functional currency.

**3. SIGNIFICANT ACCOUNTING POLICIES**

The Company has applied following accounting policies to all periods presented in the Ind AS Financial Statement.

**(a) Revenue Recognition**

Revenue is measured at the fair value of the consideration received or receivable, net of discounts, volume rebates, outgoing sales taxes and other indirect taxes.

Interest income from a financial asset is recognized when it is probable that the economic benefits will flow to the Company and the amount of income can be measured reliably. Interest income is accrued on a time basis, by reference to the principal outstanding and at the effective interest rate applicable, which is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to that asset’s net carrying amount on initial recognition.

**(b) Property, Plant and Equipment**

**(i) Property, plant and equipment**

The Company has applied Ind AS 16 with retrospective effect for all of its property, plant and equipment as at the transition date, viz., 1 April 2016.

The initial cost of property, plant and equipment comprises its purchase price, including import duties and non-refundable purchase taxes, attributable borrowing cost and any other directly attributable costs of bringing an asset to working condition and location for its intended use.

Expenditure incurred after the property, plant and equipment have been put into operation, such as repairs and maintenance, are normally charged to the statements of profit and loss in the period in which the costs are incurred.

When significant parts of plant and equipment are required to be replaced at intervals, the Company depreciates them separately based on their specific useful lives. Likewise, when a major inspection is performed, its cost is recognized in the carrying amount of the



plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognized in the statement of profit and loss as incurred.

Gains and losses on disposal of an item of property, plant and equipment are determined by comparing the proceeds from disposal with the carrying amount of property, plant and equipment, and are recognized net within other income/other expenses in statement of profit and loss.

The residual values, useful lives and methods of depreciation of property, plant and equipment are reviewed at each financial year end and adjusted prospectively, if appropriate.

#### **(ii) Depreciation**

Assets in the course of development or construction and freehold land are not depreciated.

Other property, plant and equipment are stated at cost less accumulated depreciation and any provision for impairment. Depreciation commences when the assets are ready for their intended use.

Depreciation is calculated on the depreciable amount, which is the cost of an asset less its residual value. Depreciation is provided at rates calculated to write off the cost, less estimated residual value, of each asset on a written down value basis over its expected useful life.

Major inspection and overhaul costs are depreciated over the estimated life of the economic benefit derived from such costs. The carrying amount of the remaining previous overhaul cost is charged to the statement of profit and loss if the next overhaul is undertaken earlier than the previously estimated life of the economic benefit.

Depreciation methods, useful lives and residual values are reviewed at each financial year end and changes in estimates, if any, are accounted for prospectively.

#### **(c) Cash and cash equivalents**

Cash and cash equivalent in the balance sheet comprise cash at banks and on hand and short-term deposits with an original maturity of three months or less, which are subject to an insignificant risk of changes in value.

#### **(d) Inventories**

Inventories are valued at the lower of cost and net realizable value except scrap and by products which are valued at net realizable value.

Costs incurred in bringing the inventory to its present location and condition, are accounted for as follows:

- Raw materials: cost includes cost of purchase and other costs incurred in bringing the inventories to their present location and condition. Cost is determined on weighted average basis.
- Finished goods and work in progress: cost includes cost of direct materials and labor and a proportion of manufacturing overheads based on the normal operating capacity, but excluding borrowing costs. Cost is determined on weighted average basis.



Net realizable value is the estimated selling price in the ordinary course of business, less estimated costs of completion and the estimated costs necessary to make the sale. Obsolete inventories are identified and written down to net realizable value. Slow moving and defective inventories are identified and provided to net realizable value.

**(e) Taxation**

**Current income tax**

Current income tax assets and liabilities are measured at the amount expected to be recovered from or paid to the taxation authorities. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, at the reporting date.

Current income tax relating to items recognized outside profit or loss is recognized outside profit or loss (either in other comprehensive income or in equity). Current tax items are recognized in correlation to the underlying transaction either in OCI or directly in equity. Management periodically evaluates positions taken in the tax returns with respect to situations in which applicable tax regulations are subject to interpretation and establishes provisions where appropriate.





P R HOLDINGS LIMITED  
CIN: L27310DL1983PLC314402

4. Property, Plant and Equipments

(Amount in Rs.)

Particular	Gross Block		Accumulated Depreciation			Net Block	
	As at April 1, 2017	Additions/ Adjustments	As at March 31, 2018	As at April 1, 2017	Charge for the year	As at March 31, 2018	As at March 31, 2017
<b>(A) Computers</b>							
Computer	23,500.00	-	23,500.00	16,579.00	2,873.00	4,048.00	6,921.00
<b>(B) Furniture &amp; Fixtures</b>							
Furniture & Fixture	1,07,000.00	-	1,07,000.00	18,898.00	9,195.00	78,907.00	88,102.00
<b>(C) Office Equipments</b>							
Mobile	9,500.00	-	9,500.00	3,028.00	1,499.00	4,973.00	6,472.00
<b>Total</b>	<b>1,40,000.00</b>	<b>-</b>	<b>1,40,000.00</b>	<b>38,505.00</b>	<b>13,567.00</b>	<b>87,928.00</b>	<b>1,01,495.00</b>
<b>Total - Previous Year</b>	<b>1,19,000.00</b>	<b>21,000.00</b>	<b>1,40,000.00</b>	<b>19,045.00</b>	<b>19,460.00</b>	<b>1,01,495.00</b>	<b>99,955.00</b>



**BUCKINGHAM INDUSTRIES LIMITED**  
Notes to Financial statements for the year ended March 31, 2018

**5. Financial assets - Non current : Loans**

(Amount in Rs.)

Particulars	As at March 31, 2018	As at March 31, 2017	As at April 01, 2016
Unsecured, considered good			
Receiveable in cash or in kind or for value to be recd.	1,36,00,000.00	1,28,00,000.00	1,55,00,000.00
<b>TOTAL</b>	<b>1,36,00,000.00</b>	<b>1,28,00,000.00</b>	<b>1,55,00,000.00</b>

**6. Financial assets - Non current : Others**

(Amount in Rs.)

Particulars	As at March 31, 2018	As at March 31, 2017	As at April 01, 2016
Unsecured, considered good			
Security deposits	18,00,000.00	18,00,000.00	80,00,000.00
<b>TOTAL</b>	<b>18,00,000.00</b>	<b>18,00,000.00</b>	<b>80,00,000.00</b>

**7. Inventories**

(Amount in Rs.)

Particulars	As at March 31, 2018	As at March 31, 2017	As at April 01, 2016
Equity Shares (Quoted)			
Modi Xerox Ltd. (F.V. - Rs.10) (Qty : 124)	1,240.00	1,240.00	1,240.00
Videcon Industries (F.V. - Rs.10) (Qty : 31)	7,035.00	7,035.00	7,035.00
JSW Ispat Steel Ltd. (F.V. - Rs.10) (Qty : 140)	1,197.00	1,197.00	1,197.00
India Cement Ltd. (F.V. - Rs.10) (Qty : 32)	1,835.00	1,835.00	1,835.00
World Link Finance Ltd. (F.V. - Rs.10) (Qty : 787196)	11,02,074.00	11,02,074.00	11,02,074.00
<b>TOTAL</b>	<b>11,13,381.00</b>	<b>11,13,381.00</b>	<b>11,13,381.00</b>

**8. Financial assets - Current : Investments**

(Amount in Rs.)

Particulars	As at March 31, 2018	As at March 31, 2017	As at April 01, 2016
<b>A) EQUITY SHARES (QUOTED)</b>			
Jeewan Commercial Ltd. (F.V. - Rs.10) (Qty : 48000)	1,44,720.00	1,44,720.00	1,44,720.00
Decorous Invest. & Trad. Co. Ltd. (F.V. - Rs.10) (Qty : 9600)	29,248.00	29,248.00	29,248.00
Swagtam Trading & Services Ltd. (F.V. - Rs.10) (Qty : 21900)	69,707.00	69,707.00	69,707.00
<b>B) EQUITY SHARES (UNQUOTED)</b>			
Duncan Macneill Mines & Granites Ltd. (F.V. - Rs.10) (Qty : 717500)	1,75,000.00	1,75,000.00	1,75,000.00
First and Second E.com Pvt. Ltd. (F.V. - Rs.10) (Qty : 1260000)	62,800.00	62,800.00	62,800.00
<b>TOTAL</b>	<b>4,81,475.00</b>	<b>4,81,475.00</b>	<b>4,81,475.00</b>

Market Value of quoted Investment is Rs. 363,000/- in Current Year and Rs. 3,15,000/- Previous Year



## 9. Financial assets - Current : Trade receivables

(Amount in Rs.)

Particulars	As at March 31, 2018	As at March 31, 2017	As at April 01, 2016
Unsecured, considered good			
Others	1,44,720.00	1,44,720.00	4,95,877.00
<b>TOTAL</b>	<b>1,44,720.00</b>	<b>1,44,720.00</b>	<b>4,95,877.00</b>

## 10. Financial assets - Current : Cash and cash equivalents

(Amount in Rs.)

Particulars	As at March 31, 2018	As at March 31, 2017	As at April 01, 2016
Balances with banks	1,97,244.00	14,40,109.00	11,85,285.00
Cash on Hand	1,18,104.00	87,600.00	1,84,787.00
<b>TOTAL</b>	<b>3,15,348.00</b>	<b>15,27,709.00</b>	<b>13,70,072.00</b>

## 11. Financial assets - Current : Advances

(Amount in Rs.)

Particulars	As at March 31, 2018	As at March 31, 2017	As at April 01, 2016
Unsecured, considered good			
Advance against Purchase of Property	1,56,00,000.00	1,56,00,000.00	66,00,000.00
<b>TOTAL</b>	<b>1,56,00,000.00</b>	<b>1,56,00,000.00</b>	<b>66,00,000.00</b>

## 12. Other current assets

(Amount in Rs.)

Particulars	As at March 31, 2018	As at March 31, 2017	As at April 01, 2016
Unsecured, considered good			
Interest accrued	40,833.00		
TDS Receivables	15,52,400.00	10,23,148.00	11,91,195.00
<b>TOTAL</b>	<b>15,93,233.00</b>	<b>10,23,148.00</b>	<b>11,91,195.00</b>

## 13. Share capital

(Amount in Rs.)

Particulars	As at March 31, 2018	As at March 31, 2017
<b>Authorised</b>		
Equity shares 32,45,000 of par value Rs.10/- each	3,24,50,000.00	3,24,50,000.00
<b>Issued, subscribed and fully Paid up</b>		
Equity shares 18,90,000 of par value Rs.10/- each	1,89,00,000.00	1,89,00,000.00
<b>TOTAL</b>	<b>1,89,00,000.00</b>	<b>1,89,00,000.00</b>



## (i) Reconciliation of the number of shares and amount outstanding as at the beginning and at the end of the reporting period :

(Amount in Rs.)

Particulars	As at March 31, 2018	As at March 31, 2017
<b>EQUITY SHARES</b>		
Equity shares outstanding at the beginning and end of the year (18,90,000 shares of Rs. 10 each)	1,89,00,000.00	1,89,00,000.00
<b>TOTAL</b>	<b>1,89,00,000.00</b>	<b>1,89,00,000.00</b>

## (ii) Details of shares held by each shareholder holding more than 5% shares

Particulars	As at March 31, 2018	As at March 31, 2017
<b>EQUITY SHARES</b>	No. of Shares (%)	No. of Shares (%)
Sita Rani	384000 (20.32)	384000 (20.32)
<b>TOTAL</b>	<b>384000 (20.32)</b>	<b>384000 (20.32)</b>

## 14. Financial liabilities - Current : Trade payables

(Amount in Rs.)

Particulars	As at March 31, 2018	As at March 31, 2017	As at April 01, 2016
The Assam Company India Ltd.	-	-	1,12,500.00
<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>1,12,500.00</b>

## 15. Other current liabilities

(Amount in Rs.)

Particulars	As at March 31, 2018	As at March 31, 2017	As at April 01, 2016
<b>Unsecured, considered good</b>			
Statutory liabilities	-	-	1,54,279.00
Other liabilities	23,600.00	23,000.00	20,056.00
<b>TOTAL</b>	<b>23,600.00</b>	<b>23,000.00</b>	<b>1,74,335.00</b>

## 16. Provisions

(Amount in Rs.)

Particulars	As at March 31, 2018	As at March 31, 2017	As at April 01, 2016
Provision for Income Tax	36,970.00	-	-
<b>TOTAL</b>	<b>36,970.00</b>	<b>-</b>	<b>-</b>

## 17. Revenue from operations

(Amount in Rs.)

Particulars	For the Year Ended	
	31.03.2018	31.03.2017
Consultancy Income	5,00,000.00	-
Commission - Real Estate	-	4,00,000.00
<b>TOTAL</b>	<b>5,00,000.00</b>	<b>4,00,000.00</b>



## 18. Receipts / Income from Other Sources

(Amount in Rs.)

Particulars	For the Year Ended	
	31.03.2018	31.03.2017
Interest	8,75,582.00	8,20,176.00
Interest on I.T. Refund	5,500.00	9,060.00
Misc. Income	-	15,887.00
<b>TOTAL</b>	<b>8,81,082.00</b>	<b>8,45,123.00</b>

## 19. Employee benefits expense

(Amount in Rs.)

Particulars	For the Year Ended	
	31.03.2018	31.03.2017
Salary	7,47,000.00	6,97,900.00
<b>TOTAL</b>	<b>7,47,000.00</b>	<b>6,97,900.00</b>

## 20. Other Expenses

(Amount in Rs.)

Particulars	For the Year Ended	
	31.03.2018	31.03.2017
Advertisement Exp	20,622.00	27,384.00
Bank Charges	659.91	3,280.00
Charges to CDSL	10,350.00	10,305.00
Charges to NSDL	11,530.00	12,605.00
Conveyance Exp	42,400.00	26,800.00
Courier & Postage Exp	6,064.00	4,597.00
Interest paid on TDS	410.00	1,688.00
RTA/DP Charges - Alankit	2,950.00	3,610.00
Demat Charges	1,753.00	-
Listing Fees - MSEI	40,250.00	28,625.00
Office Exp	48,300.00	39,070.00
Rent	72,000.00	17,000.00
Telephone Exp	35,708.86	61,499.00
Travelling Exp	40,545.00	59,293.00
Professional charges	12,000.00	47,950.00
<u>Auditor's Remuneration</u>		
Audit fee	11,800.00	11,500.00
Printing and Stationery	62,537.00	80,724.00
Income Tax	728.00	-
Filing Fee	5,400.00	31,000.00
Secretarial Audit Fee	15,000.00	15,000.00
Internal Audit Fee	11,800.00	11,500.00
Website maintenance charges	3,500.00	3,500.00
Misc Exp	20,650.35	27,025.00
<b>TOTAL</b>	<b>4,76,958.12</b>	<b>5,23,955.00</b>

## 21. Earnings per share (EPS)

(Amount in Rs.)

Particulars	For the Year Ended	
	31.03.2018	31.03.2017
Net profit/(loss) after tax for the year (in Rs.)	1,06,587	3,808
Weighted number of ordinary shares for basic EPS	18,90,000	18,90,000
Nominal value of ordinary share (in Rs. per share)	10	10
<b>Basic and Diluted earnings for ordinary shares (in Rs. per share)</b>	<b>0.056</b>	<b>0.002</b>



## 22. Earnings per share

Basic earnings per share is computed by dividing the profit/(loss) for the year by the weighted average number of equity shares outstanding during the year. The weighted average number of equity shares outstanding during the year is adjusted for treasury shares, bonus issue, bonus element in a rights issue to existing shareholders, share split and reverse share split (consolidation of shares).

Diluted earnings per share is computed by dividing the profit/ (loss) for the year as adjusted for dividend, interest and other charges to expense or income (net of any attributable taxes) 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 potential equity shares. Potential equity shares are deemed to be 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 the beginning of the period, unless they have been issued at a later date.

## 23. Advances, Loans, etc.

In the opinion of the Board all the Current Assets, Advances, Loans, etc., have a value on realization in ordinary course of business at least equal to the amount at which these are stated.

Statement of Accounts / confirmations from some of the parties are pending receipts / reconciliation and the adjustments, if any, will be made accordingly.

## 24. Segment Reporting


Income of the company is primarily from principal business of consultancy, commission, agency, etc.

## 25. Previous year's figures

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

As per our even Report attached

**For K. BHANSALI & CO.**  
**Chartered Accountants**



**K. S. Bhansali**  
Proprietor  
Membership No. 011716

Date: 26.05.2018



**For and on behalf of the Board of Directors**

*Richa Aggarwal*

**Richa Aggarwal**  
(WTD & CFO)  
DIN: 07223813

*Meena Aggarwal*

**Meena Aggarwal**  
Director  
DIN: 07153996

