

**P R HOLDINGS LIMITED**  
**CIN: L27310DL1983PLC314402**  
**AUDITED BALANCE SHEET AS AT MARCH 31, 2019**


(Amount in Rs.)

Particulars	Note No.	As at March 31, 2019	As at March 31, 2018
<b>ASSETS</b>			
<b>Non-current assets</b>			
(a) Property, Plant and Equipment	3	78,006.00	87,928.00
<b>(b) Financial assets</b>			
(i) Loans	4	13,600,000.00	13,600,000.00
(ii) Other financial assets	5	1,800,000.00	1,800,000.00
		<b>15,478,006.00</b>	<b>15,487,928.00</b>
<b>Current assets</b>			
(a) Inventories	6	1,113,381.00	1,113,381.00
<b>(b) Financial Assets</b>			
(i) Investments	7	481,475.00	481,475.00
(ii) Trade receivables	8	144,720.00	144,720.00
(iii) Cash and cash equivalents	9	395,068.00	315,348.00
(iv) Advances	10	15,600,000.00	15,600,000.00
(c) Other current assets	11	1,638,307.00	1,593,233.00
		<b>19,372,951.00</b>	<b>19,248,157.00</b>
<b>TOTAL</b>		<b>34,850,957.00</b>	<b>34,736,085.00</b>
<b>EQUITY AND LIABILITIES</b>			
<b>Equity</b>			
Equity share capital	12	18,900,000.00	18,900,000.00
Other equity		15,843,687.00	15,775,515.00
		<b>34,743,687.00</b>	<b>34,675,515.00</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
(a) Other current liabilities	13	82,270.00	23,600.00
(b) Provisions	14	25,000.00	36,970.00
		<b>107,270.00</b>	<b>60,570.00</b>
<b>Total equity and liabilities</b>		<b>34,850,957.00</b>	<b>34,736,085.00</b>

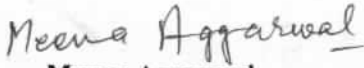
NOTE: See accompanying Note nos. 1 to 23 forming part of the financial statements  
 In terms of our Report attached of the even date

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

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


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

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

  
**Meena Aggarwal**  
 Director  
 DIN: 07153996

**Date: 20.05.2019**



  
**Mohit Sachdeva**

**P R HOLDINGS LIMITED**

CIN: L27310DL1983PLC314402

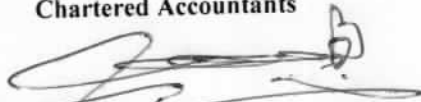
Statement of Profit and loss for the Year ended March 31, 2019

(Amount in Rs.)

Particulars		Note No.	For the Year Ended March 31, 2019	For the Year Ended March 31, 2018
I	Revenue from operations (gross)	15	300,000.00	500,000.00
II	Receipts / Income from other sources	16	1,079,402.85	881,082.00
III	<b>Total income ( I + II )</b>		<b>1,379,402.85</b>	<b>1,381,082.00</b>
IV	<b>Expenses:</b>			
	Employee benefits expense	17	801,810.00	747,000.00
	Depreciation and amortisation expense	3	9,922.00	13,567.00
	Other expenses	18	474,498.46	476,958.00
	<b>Total expenses</b>		<b>1,286,230.46</b>	<b>1,237,525.00</b>
V	<b>Profit/(loss) before exceptional item and tax (III-IV)</b>		93,172.39	143,557.00
VI	Exceptional item		-	-
VII	<b>Profit/(loss) before tax (V-VI)</b>		<b>93,172.39</b>	<b>143,557.00</b>
VIII	Tax expense/(credit):			
	Current tax		25,000.00	36,970.00
	Deferred tax		-	-
IX	<b>Profit/(loss) for the year (VII-VIII)</b>		<b>68,172.39</b>	<b>106,587.00</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>		-	-
XI	<b>Total Comprehensive income/(loss) for the year</b>		<b>68,172.39</b>	<b>106,587.00</b>
	Earnings/(loss) per equity share (of Rs. 10/- each)			
XII	<b>Basic and Diluted ( in Rs. per share)</b>	19	<b>0.036</b>	<b>0.056</b>

NOTE: See accompanying Note nos. 1 to 23 forming part of the financial statements  
In terms of our Report attached of the even date

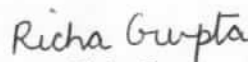
For **K. BHANSALI & CO.**  
Chartered Accountants



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

Date: 20.05.2019


For and on behalf of the Board of Directors



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



**Meena Aggarwal**  
Director  
DIN: 07153996

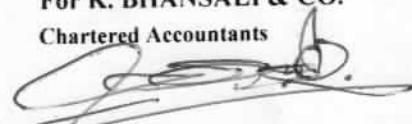
**Mohit Sachdeva**  
Company Secretary cum Compliance Officer

**P R HOLDINGS LIMITED**  
**CIN: L27310DL1983PLC314402**  
**Cash Flow Statement for the Year Ended March 31, 2019**

(Amount in Rs.)

	31.03.2019	31.03.2018
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>		
Profit before tax and extraordinary items	93,172	143,557
Interest Received	(1,068,125)	(875,582)
Depreciation	9,922	13,567
Interest Received on IT Refund	-	(5,500)
Other Income	(1,657)	-
<b>Operating profit before working capital changes</b>	<b>(966,688)</b>	<b>(723,958)</b>
(Increase)/Decrease in other Receivables	20,120	(40,833)
(Increase)/Decrease in other current assets	(65,194)	(529,252)
Increase/(Decrease) in current liabilities	46,700	37,570
Provision for Tax/ Direct Taxes Paid	(25,000) (23,374)	(36,970) (569,485)
<b>CASH FLOW GENERATED FROM OPERATIONS</b>	<b>(990,062)</b>	<b>(1,293,443)</b>
<b>Net cash used in operating activities (A)</b>	<b>(990,062)</b>	<b>(1,293,443)</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>		
Loans/ Advances received back	4,000,000	-
Loans/ Advances given	(4,000,000)	(800,000)
Interest received	1,068,125	875,582
Other income	1,657	5,500
<b>Net cash flow from investing activities (B)</b>	<b>1,069,782</b>	<b>81,082</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>		
Increase /(Decrease) in Share Capital	-	-
Increase /(Decrease) in Share Premium Account	-	-
<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>79,720</b>	<b>(1,212,361)</b>
<b>CASH AND CASH EQUIVALENTS</b>		
Beginning of the year	315,348	1,527,709
End of the year	395,068	315,348

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



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

Date: 20.05.2019



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

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

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

*Mohit Sachdeva*  
**Mohit Sachdeva**  
Company Secretary cum Compliance Officer

Statement of Changes in Equity for the year ended March 31, 2019

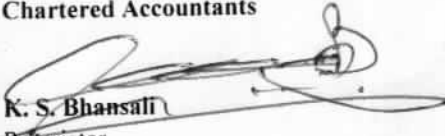
A Equity share capital Particulars	(Amount in Rs.) As at March 31, 2019	
	Shares	Amount
Equity shares of Rs. 10 each issued, subscribed and fully paid:		
As at April 1, 2017	1890000	18,900,000.00
As at March 31, 2018	1890000	18,900,000.00
As at March 31, 2019	1890000	18,900,000.00

B Other Equity Particulars	(Amount in Rs.)				
	Securities Premium Reserve	Reserve and Surplus		OCI	TOTAL
		Retained Earnings	Total reserves(other than OCI)		
Balance as at April 1, 2017	9,100,000.00	6,568,928.00	15,668,928.00	-	15,668,928.00
Profit for the year	-	106,587.00	106,587.00	-	106,587.00
Other comprehensive income/(loss) for the year	-	-	-	-	-
Total comprehensive income/(loss) for the year	-	106,587.00	106,587.00	-	106,587.00
Balance as at March 31, 2018	9,100,000.00	6,675,515.00	15,775,515.00	-	15,775,515.00
Profit for the year	-	68,172.00	68,172.00	-	68,172.00
Other comprehensive income/(loss)	-	-	-	-	-
Total comprehensive income/(loss)	-	68,172.00	68,172.00	-	68,172.00
Balance as at March 31, 2019	9,100,000.00	6,743,687.00	15,843,687.00	-	15,843,687.00

NOTE: See accompanying Note nos. 1 to 23 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: 20.05.2019




For and on behalf of the Board of Directors

  
Richa Gupta

Richa Gupta  
(WTD & CFO)  
DIN: 07223813

  
Meena Aggarwal

Meena Aggarwal  
Director  
DIN: 07153996

  
Mohit Sachdeva  
Company Secretary cum Compliance Officer

**P R Holdings Limited**  
**CIN: L27310DL1983PLC314402**

**Notes to the Ind AS financial statements for the year ended March 31, 2019**

**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. SIGNIFICANT ACCOUNTING POLICIES**

**A. General information and statement of compliance with Ind AS**

These standalone financial statements ('financial statements') of the Company have been prepared in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 ('the Act') and other relevant provisions of the Act. The Company has uniformly applied the accounting policies during the periods presented.

These financial statements were approved for issue by the Board of Directors on May 20, 2019.

**B. Basis of preparation of Financial Statements**

These financial statements have been prepared on the historical cost basis, except for certain financial instruments which are measured at fair values at the end of each reporting period, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for goods and services. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

**C. Functional and presentation currency**

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

**D. 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

*Richa Gupta*

*Meena Aggarwal*



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.

## **E. 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.

*Richa Gupta*

*Meena Aggarwal*

*Hob*



#### **F. 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.

#### **G. 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:

- a. 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.
- b. 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.

#### **H. 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.

*Richa Gupta*

*Meena Aggarwal*

*[Signature]*



**P R HOLDINGS LIMITED**  
**CIN: L27310DL1983PLC314402**  
**DEPRECIATION FOR THE YEAR ENDED 31.03.2019**

**3. Property, Plant and Equipments**

(Amount in Rs.)

Particular	Gross Block		Accumulated Depreciation			Net Block	
	01.04.2018	Additions/ Adjustments	31.03.2019	01.04.2018	Charge for the year	31.03.2019	31.03.2018
<b>(A) Computers</b>							
Computer	23,500.00	-	23,500.00	19,452.00	1,282.00	20,734.00	4,048.00
<b>(B) Furniture &amp; Fixtures</b>							
Furniture & Fixture	107,000.00	-	107,000.00	28,093.00	7,496.00	35,589.00	78,907.00
<b>(C) Office Equipments</b>							
Mobile	9,500.00	-	9,500.00	4,527.00	1,144.00	5,671.00	4,973.00
<b>Total</b>	<b>140,000.00</b>	<b>-</b>	<b>140,000.00</b>	<b>52,072.00</b>	<b>9,922.00</b>	<b>61,994.00</b>	<b>87,928.00</b>
<b>Total - Previous Year</b>	<b>140,000.00</b>	<b>-</b>	<b>140,000.00</b>	<b>38,505.00</b>	<b>13,567.00</b>	<b>52,072.00</b>	<b>101,495.00</b>

Richa Gupta

Meena Aggarwal





**BUCKINGHAM INDUSTRIES LIMITED**  
Notes to Financial statements for the year ended March 31, 2019

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

(Amount in Rs.)

Particulars	As at March 31, 2019	As at March 31, 2018
<b>Unsecured, considered good</b>		
Receiveble in cash or in kind or for value to be recd.	13,600,000.00	13,600,000.00
<b>TOTAL</b>	<b>13,600,000.00</b>	<b>13,600,000.00</b>

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

(Amount in Rs.)

Particulars	As at March 31, 2019	As at March 31, 2018
<b>Unsecured, considered good</b>		
Security deposits	1,800,000.00	1,800,000.00
<b>TOTAL</b>	<b>1,800,000.00</b>	<b>1,800,000.00</b>

**6. Inventories**

(Amount in Rs.)

Particulars	As at March 31, 2019	As at March 31, 2018
<b>Equity Shares (Quoted)</b>		
Modi Xerox Ltd. (F.V. - Rs.10) (Qty : 124)	1,240.00	1,240.00
Videcon Industries (F.V. - Rs.10) (Qty : 31)	7,035.00	7,035.00
JSW Ispat Steel Ltd. (F.V. - Rs.10) (Qty : 140)	1,197.00	1,197.00
India Cement Ltd. (F.V. - Rs.10) (Qty : 32)	1,835.00	1,835.00
World Link Finance Ltd. (F.V. - Rs.10) (Qty : 787196)	1,102,074.00	1,102,074.00
<b>TOTAL</b>	<b>1,113,381.00</b>	<b>1,113,381.00</b>

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

(Amount in Rs.)

Particulars	As at March 31, 2019	As at March 31, 2018
<b>A) EQUITY SHARES (QUOTED)</b>		
Jeewan Commercial Ltd. (F.V. - Rs.10) (Qty : 48000)	144,720.00	144,720.00
Decorous Invest. & Trad. Co. Ltd. (F.V. - Rs.10) (Qty : 9600)	29,248.00	29,248.00
Swagtam Trading & Services Ltd. (F.V. - Rs.10) (Qty : 21900)	69,707.00	69,707.00
<b>B) EQUITY SHARES (UNQUOTED)</b>		
Duncan Macneill Mines & Granites Ltd. (F.V. - Rs.10) (Qty : 717500)	175,000.00	175,000.00
First and Second E.com Pvt. Ltd. (F.V. - Rs.10) (Qty : 1260000)	62,800.00	62,800.00
<b>TOTAL</b>	<b>481,475.00</b>	<b>481,475.00</b>

Market Value of quoted Investment is Rs. 363,000/- in Current Year and Rs. 3,63,000/- Previous Year

**8. Financial assets - Current : Trade receivables**

(Amount in Rs.)

Particulars	As at March 31, 2019	As at March 31, 2018
<b>Unsecured, considered good</b>		
Others	144,720.00	144,720.00
<b>TOTAL</b>	<b>144,720.00</b>	<b>144,720.00</b>



Meena Aggarwal

Richa Gupta

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9. Financial Assets - Current : Cash and cash equivalents

(Amount in Rs.)

Particulars	As at March 31, 2019	As at March 31, 2018
Balances with Banks	281,877.00	197,244.00
Cash on Hand	113,191.00	118,104.00
<b>TOTAL</b>	<b>395,068.00</b>	<b>315,348.00</b>

10. Financial assets - Current : Advances

(Amount in Rs.)

Particulars	As at March 31, 2019	As at March 31, 2018
<b>Unsecured, considered good</b>		
Advances against Purchase of Property	15,600,000.00	15,600,000.00
<b>TOTAL</b>	<b>15,600,000.00</b>	<b>15,600,000.00</b>

11. Other current assets

(Amount in Rs.)

Particulars	As at March 31, 2019	As at March 31, 2018
<b>Unsecured, considered good</b>		
Interest accrued	20,713.00	40,833.00
TDS Receivables	1,117,594.00	1,042,976.00
Security Deposit	500,000.00	500,000.00
Other Receivables	-	9,424.00
<b>TOTAL</b>	<b>1,638,307.00</b>	<b>1,593,233.00</b>

12. Share capital

(Amount in Rs.)

Particulars	As at March 31, 2019	As at March 31, 2018
<b>Authorised</b>		
Equity shares 32,45,000 of par value Rs.10/- each	32,450,000.00	32,450,000.00
<b>Issued, subscribed and fully Paid up</b>		
Equity shares 18,90,000 of par value Rs.10/- each	18,900,000.00	18,900,000.00
<b>TOTAL</b>	<b>18,900,000.00</b>	<b>18,900,000.00</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, 2019	As at March 31, 2018
<b>EQUITY SHARES</b>		
Equity shares outstanding at the beginning and end of the year (18,90,000 shares of Rs. 10 each)	18,900,000.00	18,900,000.00
<b>TOTAL</b>	<b>18,900,000.00</b>	<b>18,900,000.00</b>



Meena Aggarwal

Richa Gupta

*[Signature]*

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

(Amount in Rs.)

Particulars	As at March 31, 2019	As at March 31, 2018
<b>EQUITY SHARES</b>	<b>No. of Shares (%)</b>	<b>No. of Shares (%)</b>
S. L. Gupta	384000 (20.32)	384000 (20.32)
<b>TOTAL</b>	<b>384000 (20.32)</b>	<b>384000 (20.32)</b>

## 13. Other current liabilities

(Amount in Rs.)

Particulars	As at March 31, 2019	As at March 31, 2018
<b>Unsecured, considered good</b>		
Statutory liabilities	29,320.00	-
Other liabilities	52,950.00	23,600.00
<b>TOTAL</b>	<b>82,270.00</b>	<b>23,600.00</b>

## 14. Provisions

(Amount in Rs.)

Particulars	As at March 31, 2019	As at March 31, 2018
Provision for Income Tax	25,000.00	36,970.00
<b>TOTAL</b>	<b>25,000.00</b>	<b>36,970.00</b>

## 15. Revenue from operations

(Amount in Rs.)

Particulars	For the Year Ended	
	31.03.2019	31.03.2018
Consultancy Income	300,000.00	500,000.00
<b>TOTAL</b>	<b>300,000.00</b>	<b>500,000.00</b>

## 16. Receipts / Income from Other Sources

(Amount in Rs.)

Particulars	For the Year Ended	
	31.03.2019	31.03.2018
Interest	1,068,125.00	875,582.00
Interest on I.T. Refund	-	5,500.00
Misc. Income	11,277.85	-
<b>TOTAL</b>	<b>1,079,402.85</b>	<b>881,082.00</b>

## 17. Employee benefits expense

(Amount in Rs.)

Particulars	For the Year Ended	
	31.03.2019	31.03.2018
Salary	801,810.00	747,000.00
<b>TOTAL</b>	<b>801,810.00</b>	<b>747,000.00</b>

Richa Gupta  
Meena Aggarwal



18. Other Expenses

(Amount in Rs.)

Particulars	For the Year Ended	
	31.03.2019	31.03.2018
Advertisement Exp	11,040.00	20,622.00
Bank Charges	1,230.46	659.91
Charges to CDSL	9,000.00	10,350.00
Charges to NSDL	12,409.00	11,530.00
Conveyance Exp	24,000.00	42,400.00
Courier & Postage Exp	5,138.00	6,064.00
Interest paid on TDS	13.00	410.00
RTA/DP Charges - Alankit	36,238.00	2,950.00
Demat Charges	-	1,753.00
Listing Fees - MSEI	55,000.00	40,250.00
Office Exp	55,600.00	48,300.00
Rent	72,000.00	72,000.00
Telephone Exp	30,000.00	35,708.86
Travelling Exp	-	40,545.00
Professional charges	12,400.00	12,000.00
<u>Auditor's Remuneration</u>		
Audit fee	25,000.00	11,800.00
Printing and Stationery	40,500.00	62,537.00
Income Tax	-	728.00
Filing Fee	10,800.00	5,400.00
Secretarial Audit Fee	30,000.00	15,000.00
Internal Audit Fee	10,000.00	11,800.00
Website maintenance charges	4,130.00	3,500.00
Misc Exp	30,000.00	20,650.35
<b>TOTAL</b>	<b>474,498.46</b>	<b>476,958.12</b>

19. Earnings per share (EPS)

(Amount in Rs.)

Particulars	For the Year Ended	
	31.03.2019	31.03.2018
Net profit/(loss) after tax for the year (in Rs.)	68,172	106,587
Weighted number of ordinary shares for basic EPS	1,890,000	1,890,000
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>0.036</b>	<b>0.056</b>

Richa Gupta

Meena Aggarwal



*[Handwritten signature]*

**20. 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.

**21. 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.

**22. Segment Reporting**

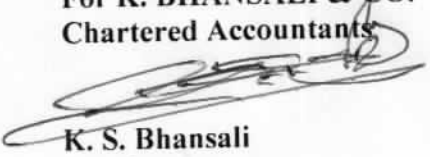
Income of the company is primarily from principal business of consultancy, commission, agency, etc.

**23. 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

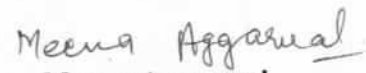
**For K. BHANSALI & CO.  
Chartered Accountants**

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

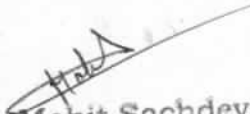
**Date: 20.05.2019**

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

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

  
**Meena Aggarwal**  
Director  
DIN: 07153996



  
**Mohit Sachdeva**  
Company Secretary cum Compliance Officer