

V & H FABRICATORS PVT. LTD.
Balance Sheet as at 31st March, 2019

Particulars	Note No.	AS AT 31.03.2019 RUPEES	AS AT 31.03.2018 RUPEES
(1) ASSETS			
Non-current assets			
(a) Property, Plant and Equipment	2	1,068,439	1,290,007
(b) Intangible assets under development	2.1	246,686	246,686
(c) Other non-current assets	3	1,198,632	2,002,660
(2) Current assets			
(a) Inventories	4	5,556,998	5,587,063
(b) Financial Assets			
Trade receivables	5	6,610,755	7,761,253
Cash and cash equivalents	6	934,628	4,310,924
(c) Other current assets	7	703,485	588,131
Total Assets		16,319,623	21,786,723
EQUITY AND LIABILITIES			
Equity			
(a) Equity Share capital	8	5,125,000	5,125,000
(b) Other Equity	9	10,317,672	10,811,107
LIABILITIES			
Non-current liabilities			
(a) Financial Liabilities			
Borrowings	10	-	1,830,000
(b) Deferred tax liabilities (Net)	11	177,120	268,395
Current liabilities			
(a) Financial Liabilities			
Borrowings	12	633,092	3,521,210
(b) Other current liabilities	13	34,726	20,340
(c) Provisions	14	32,013	210,671
Total Equity and Liabilities		16,319,623	21,786,723

See Significant Accounting Policies & Notes 1-28 are an integral part of these financial statements.

As per our report of even date attached
for and on behalf of M/s M.S Dahiya & CO.
Chartered Accountants
FRN-013855C

For and on behalf of the Board

(Ritesh Mehta)
Partner
M.No. 434716

(Harsh Vora)
Director
DIN: 00149287

(Saurabh Vora)
Director
DIN: 02750484

Place: Indore
Date: 29.05.2019

V & H FABRICATORS PVT. LTD.**Statement of Profit and Loss for the year ended 31st March, 2019**

	Particulars	Note No	AS AT 31.12.2019 RUPEES	AS AT 31.03.2018 RUPEES
I.	Revenue from operations (Gross)	15	354,556	91,004
	Less : GST & Excise Duty Recovered		-	-
	Revenue from operations(Net)		354,556	91,004
II.	Other Income	16	95,274	180,761
III.	Total Income (I +II)		449,830	271,765
IV.	<u>Expenses:</u>			
	Cost of materials consumed	17	195,421	376,386
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	18	-	-
	Employee benefit expense	19	231,381	472,450
	Financial costs	20	210,576	374,867
	Depreciation and amortization expense	1.1	221,568	221,568
	Other expenses	21	175,594	130,487
	Total Expenses (IV)		1,034,540	1,577,757
V.	Profit before exceptional item and tax (III - IV)		(584,710)	(1,305,992)
VI.	Prior Period Adjustments		-	-
VII.	Profit before tax (V - VI)		(584,710)	(1,305,992)
VIII.	Tax expense:			
	(1) Current tax		-	-
	(2) Deferred tax		91,275	46,191
IX.	Profit/(Loss) for the period (VII-VIII)		(493,435)	(1,259,801)
X	Other Comprehensive Income			
	A (i) Items that will not be reclassified to profit or loss		-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss		-	-
	B (i) Items that will be reclassified to profit or loss		-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss		-	-
XI.	Total Comprehensive Income for the Year (IX-X)		(493,435)	(1,259,801)
XII.	Earning per equity share Of face value of Rs. 10 each	21		
	(1) Basic		(0.96)	(2.46)
	(2) Diluted		(0.96)	(2.46)

See Significant Accounting Policies & Notes 1-27 are an integral part of these financial statements.

As per our report of even date attached
for and on behalf of M/S M.S Dahiya & CO.
Chartered Accountants
FRN-013855C

For and on behalf of the Board

(Ritesh Mehta)
Partner

M.No. 434716

Place: Indore

Date: 29.05.2019

(Harsh Vora)

Director

DIN: 00149287

(Saurabh Vora)

Director

DIN: 02750484

V & H FABRICATORS PVT. LTD.
CASH FLOW STATEMENT FOR THE YEAR 2018-19

	31.03.2019	31.03.2018
A. Cash flow from Operating Activities		
Net profit before tax & Extraordinary items	(584,710)	(1,305,992)
Adjustment for : Depreciation	221,568	221,568
Deferred Revenue Expenditure	-	-
Preliminary Expenditure	-	-
Loss/(Profit) on sale of fixed assets	-	-
Other Income	(95,274)	(180,761)
Interest Paid / Bank Charges	210,576	373,742
Operating Profit before working Capital Changes Adjustment for:	(247,840)	(891,443)
Trade & other receivable	1,150,498	557,032
Inventories	30,065	139,851
Trade Payables & Other Provisions	(164,272)	(63,921)
Cash generated from Operations	768,451	(258,481)
Direct Tax paid	-	-
Cash flow before extraordinary items	768,451	(258,482)
Extraordinary items	-	-
Net Cash from Operating Activities	768,451	(258,482)
B. Cash Flow from Investing Activities		
Purchase of fixed assets	-	-
Loans & Advances	688,674	782,503
Sale of fixed Assets	-	-
Interest received / Misc Receipts	95,274	180,761
Purchase/ Sale of Non Current Investments	-	-
Dividend Income	-	-
Net cash used in Investing Activities	783,948	963,264
C. Cash Flow from Financing Activities		
Proceeds from issue of Share Capital	-	-
Proceeds from long term & Short term borrowings	(4,718,118)	534,704
Interest Paid	(210,576)	(373,742)
Dividend Paid (Including Dividend Distribution Tax)	-	-
Net cash used in Financing Activities	(4,928,694)	160,962
Net increase in Cash and Cash equivalent (A+B+C)	(3,376,296)	865,745
Cash & Cash Equivalents As at 01.04.2018	4,310,924	3,445,179
Cash & Cash Equivalents As at 31.03.2019	934,628	4,310,924

For and on behalf of M/s ABN & CO.
Chartered Accountants

(Ritesh Mehta)
Partner
M.No. 434716

Place: Indore
Dated: 29.05.2019

For and on behalf of the board

(Harsh Vora)
Director
DIN : 00149287

(Saurabh Vora)
Director
DIN : 02750484

V & H FABRICATORS PVT. LTD.

Statement of Changes in Equity For The Year Ended 31st March 2019

A. Equity Share Capital

Balance at the beginning of the reporting period i.e. 1st April 2018	Changes in equity of the share capital during the year 2018-19	Balance at the end of the reporting period i.e. 31st March 2019
5,125,000	-	5,125,000

B. Other Equity

	Balance at the 31st march 2018	Total Comprehensive Income for the year	Dividends	Transfer retained earnings	to Balance at the 31st march 2019
Share application money pending allotment	-	-	-	-	-
Reserve & Surplus	-	-	-	-	-
Capital Reserve	-	-	-	-	-
Securities Premium	7,950,000	-	-	-	7,950,000
General Reserve	-	-	-	-	-
Retained Earnings	2,861,107	(493,435)	-	-	2,367,672
Other Items of Other Comprehensive Income (specify nature)	-	-	-	-	-
Total	10,811,107	(493,435)	-	-	10,317,672

As per our report of even date attached

for and on behalf of M/S M.S. Dahiya & CO.

Chartered Accountants

FRN-013855C

For and on behalf of the Board

(Signature)
(Harsh Vora)
Director
DIN : 00149287

(Signature)
(Saurabh Vora)
Director
DIN: 02750484

(Ritesh Mehta)
Partner
M.No. 434716

Place: Indore
Date: 29.05.2019

V & H FABRICATORS PVT.LTD

NOTES TO THE STANDALONE FINANCIAL STATEMENTS :-

1. SIGNIFICANT ACCOUNTING POLICIES :-

A.1 Basis of Preparation & Presentation

The financial statements have been prepared on accrual and going concern basis. The accounting policies are applied consistently to all the periods presented in the financial statements. All assets and liabilities have been classified as current or non current as per the Company's normal operating cycle and other criteria as set out in the Division II of Schedule III to the Companies Act, 2013. Based on the nature of products and the time between acquisition of assets for processing and their realisation in cash and cash equivalents, the Company has ascertained its operating cycle as 12 months for the purpose of current or non-current classification of assets and liabilities.

A.2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES :-

(A) Use of Estimates

The preparation of the Company's Financial Statements requires management to make judgement, estimates and assumptions that affect the reported amount of revenue, expenses, assets and liabilities and the accompanying disclosures. Uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of assets or liabilities affected in next financial years.

(b) Property, Plant & Equipment

Property, Plant and Equipment are stated at cost, net of recoverable taxes, trade discount and rebates less accumulated depreciation and impairment losses, if any. Such cost includes purchase price, borrowing cost and any cost directly attributable to bringing the assets to its working condition for its intended use, net charges on foreign exchange contracts and adjustments arising from exchange rate variations attributable to the assets.

Depreciation is provided based on useful life of the assets as prescribed in Schedule II to the Companies Act, 2013.

Gains or losses arising from derecognition of a Property, Plant and Equipment are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognised in the Statement of Profit and Loss when the asset is derecognised.

Upon first-time adoption of Ind AS, the Company has elected to measure all its property, plant and equipment at the Previous GAAP carrying amount as its deemed cost on the date of transition to Ind AS i.e., 1st April, 2016.

(C) Intangible Assets Under Development

Intangible Assets Under Development comprises of the cost of fixed assets that are not yet ready for their intended use at the reporting date.

Upon first-time adoption of Ind AS, the Company has elected to measure its intangible assets at the Previous GAAP carrying amount as its deemed cost on the date of transition to Ind AS i.e., 1st April, 2016.

For V & H
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Prakash Mehta

V & H FABRICATORS PVT.LTD

(D) Inventories

Inventories of construction material and consumable & stores & spares are valued at cost price. The work in progress consist total cost attribute to the said work (As valued and certified by management).

(E) Impairment of Non-Financial Assets - Property, Plant and Equipment and Intangible Assets

The Management periodically assesses using, external and internal sources, whether there is an indication that an asset may be impaired. An asset is treated as impaired when the carrying cost of assets exceeds its recoverable value. An impairment loss is charged to the Profit & Loss account in the year in which an asset is identified as impaired. The impairment loss recognized in prior accounting period is reversed if there has been a change in the estimate of recoverable amount.

(F) Revenue Recognition

Revenue on contract business is recognized on completion of work or part of work for which bill is raise to the party and for which realization is certain.

(G) Other Income

Interest : Interest income is recognized on a time proportion basis taking into account the amount outstanding and the rate applicable.

(H) Provisions, Contingent Liabilities And Contingent Assets

Provision is recognized in the accounts when there is a present obligation as a result of past event(s) and it is probable that an outflow of resources will be required to settle the obligation and a reliable estimate can be made. Provisions are not discounted to their present value and are determined based on the best estimate required to settle the obligation at the reporting date. These estimates are reviewed at each reporting date and adjusted to reflect the current best estimates.

Contingent Liabilities are disclosed unless the possibility of outflow of resources is remote.

Contingent assets are neither recognized nor disclosed in the financial statement.

(I) Cash Flow Statement

Cash flow are reported using indirect method. The cash flow from operating, financing and investing activities of the company are segregated.

(J) Employees Benefits

Short Term Employee Benefits

The undiscounted amount of short term employee benefits expected to be paid in exchange for the services rendered by employees are recognized as an expense during the period when the employees render the services.

Post-Employment Benefits

Defined Contribution Plans

The Company recognizes contribution payable to the provident fund scheme as an expense, when an employee renders the related service. If the contribution payable to the scheme for service received before the balance sheet date exceeds the contribution already paid, the deficit payable to the scheme is recognized as a liability after deducting the contribution already paid.

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same
P. K. Sharma

V & H FABRICATORS PVT.LTD

(K) Finance Cost

Borrowing costs that are directly attributable to the acquisition or construction of qualifying assets are capitalised as part of the cost of such assets. A qualifying asset is one that necessarily takes substantial period of time to get ready for its intended use.

All other borrowing costs are charged to the Statement of Profit and Loss for the period for which they are incurred.

(L) Taxation

The tax expense for the period comprises of current tax and deferred income tax. Tax is recognised in Statement of Profit and Loss, except to the extent that it relates to items recognised in the Other Comprehensive Income or in equity. In which case, the tax is also recognised in Other Comprehensive Income or Equity.

i) Current tax

Current tax assets and liabilities are measured at the amount expected to be recovered from or paid to the Income Tax authorities, based on tax rates and laws that are enacted at the Balance sheet date.

ii) Deferred tax

Deferred tax is recognised on temporary differences between the carrying amounts of assets and liabilities in the Financial Statements and the corresponding tax bases used in the computation of taxable profit.

Deferred tax liabilities and assets are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period. The carrying amount of deferred tax liabilities and assets are reviewed at the end of each reporting period.

(M) Earnings Per Share

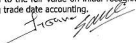
Basic earnings per share is calculated by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period. Earnings considered in ascertaining the Company's earnings per share is the net profit for the period after deducting preference dividends and any attributable tax thereto for the period. The weighted average number of equity shares outstanding during the period and for all periods presented is adjusted for events, such as bonus shares, other than the conversion of potential equity shares, that have changed the number of equity shares outstanding, without a corresponding change in resources. For the purpose of calculating diluted earnings per share, the net profit or loss for the period attributable to equity shareholders and the weighted average number of shares outstanding during the period is adjusted for the effects of all dilutive potential equity shares.

(N) Financial Instruments

i) Financial Assets

A. Initial Recognition and Measurement

All Financial Assets are initially recognized at fair value. Transaction costs that are directly attributable to the acquisition or issue of Financial Assets, which are not at Fair Value Through Profit or Loss, are adjusted to the fair value on initial recognition. Purchase and sale of Financial Assets are recognized using trade date accounting.



V & H FABRICATORS PVT.LTD

B. Subsequent measurement

a) Financial Assets measured at Amortised Cost (AC)

A Financial Asset is measured at Amortised Cost if it is held within a business model whose objective is to hold the asset in order to collect contractual cash flows and the contractual terms of the Financial Asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

b) Financial Assets measured at Fair Value Through Other Comprehensive Income (FVTOCI)

A Financial Asset is measured at FVTOCI if it is held within a business model whose objective is achieved by both collecting contractual cash flows and selling Financial Assets and the contractual terms of the Financial Asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

c) Financial Assets measured at Fair Value Through Profit or Loss (FVTPL)

A Financial Asset which is not classified in any of the above categories are measured at FVTPL.

C. Investment in Subsidiaries, Associates and Joint Ventures

The Company has accounted for its investments in Subsidiaries, associates at cost less impairment loss.

D. Other Equity Investments

All other equity investments are measured at fair value, with value changes recognised in Statement of Profit and Loss, except for those equity investments for which the Company has elected to present the value changes in 'Other Comprehensive Income'.

(ii) Financial Liabilities

A. Initial Recognition and Measurement

All Financial Liabilities are recognized at fair value and in case of borrowings, net of directly attributable cost. Fees of recurring nature are directly recognised in the Statement of Profit and Loss as finance cost.

B. Subsequent Measurement

Financial Liabilities are carried at amortized cost using the effective interest method.

For trade and other payables maturing within one year from the balance sheet date, the carrying Amounts approximate fair value due to the short maturity of these instruments.



Note No. :- 2 - TANGIBLE ASSETS

Particulars	Gross Block			Depreciation			Net Block	
	As on 01.04.2018	Total Addition	Total :- 31.03.2019	upto 01.04.2018	for the year	Written Back	Upto 31.03.2019	As on 31.03.18
Plant & Machinery	2590350	-	2590350	1563191	214599	-	1777790	812560
Commercial Vehicles	505866	-	505866	480572	-	-	480572	25294
Vehicles	512500	-	512500	486971	-	-	486971	25529
Furniture & Fixtures	70750	-	70750	42416	6969	-	49385	26334
Computers	4601	-	4601	-	-	-	-	4601
Nursery Shed	179090	-	179090	-	-	-	-	179090
Total :-	3863157	-	3863157	2573150	221568	-	2794718	1068439
Prev. Year	3863157	0	3863157	2351592	221568	0	2573150	1511575
								1290007

Note No. :- 2.1 Intangible Assets under development Includes SAP Under Development. Rs. 246686



Heav. Gaddi

V & H FABRICATORS PVT. LTD.
NOTES TO THE FINANCIAL STATEMENT

Note No		AS AT 31.03.2019 RUPEES	AS AT 31.03.2018 RUPEES
1	2	3	4
3	Other non-current assets		
	Deposits & Advances	949,000	1,644,000
	Security Deposits	249,632	358,660
	Total	1,198,632	2,002,660
4	Inventories		
	Consumable Raw material, Stores & Spares	2,156,998	2,187,063
	Work in progress	3,400,000	3,400,000
	Total	5,556,998	5,587,063
5	Trade receivables		
	Unsecured & considered good :		
	Exceeding Six months	6,610,755	6,999,122
	Others	-	762,131
	Total	6,610,755	7,761,253
6	Cash and cash equivalents		
	Balances with banks in India	69,831	852,753
	Cash on hand	630,424	939,824
	FDR with Banks	234,373	2,518,346
	Total	934,628	4,310,924
6.1	All Fixed deposits with banks having maturity of less than 12 months.		
7	Other Current Assets		
	Unsecured Considered good		
	Other Loans and advances *	703,485	586,927
	Balance with Govt. Authorities	-	1,204
	Prepaid Expenses	-	-
	Total	703,485	588,131
7.1	*Other Loans and advances includes Advance to sundry creditors		
8	Share Capital		
	Equity Share Capital :		
	Authorised Share capital	10,000,000	10,000,000
	1000000 Equity Shares of Rs.10/- Each		
	Issued, subscribed & fully paid share capital	5,125,000	5,125,000
	5,12,500 Equity Shares of Rs.10/- each (Fully Paid up)		
	Total	5,125,000	5,125,000



For
Sd/-

Note No		AS AT 31.03.2019 RUPEES	AS AT 31.03.2018 RUPEES
1	2	3	4

8.1 Reconciliation of Number of Shares			
Equity Shares :			
		AS AT 31.03.2019 RUPEES	AS AT 31.03.2018 RUPEES
		No. of Shares	No. of Shares
Balance as at the beginning of the year		512,500	512,500
Add : Issued During the year		-	-
Balance As at the end of the year		512,500	512,500

8.2 Terms/Rights attached to equity Shares
Equity Shares: The company has one class of equity shares having par value of Rs.10 per share. Each share holder is eligible for one vote per share held. The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the Company after distribution of all preferential amounts, in proportion to their shareholding.

8.3 Details of shares held by shareholders holding more than 5% of the aggregate shares in the Company		AS AT 31.03.2019 RUPEES	AS AT 31.03.2018 RUPEES
Equity Shares :		No. of Shares	No. of Shares
D & H INDIA LTD.		512,500 (100.00%)	512,500 (100.00%)

8.4	Nil Equity Shares were issued in the last 5 years under the Employee Stock Options Plan as consideration for services rendered by employees.
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9	Other Equity		
	Securities Premium	7,950,000	7,950,000
	Balance as at the beginning of the year	7,950,000	7,950,000
	Add : Premium on Shares	-	-
	Balance as at the end of the year	7,950,000	7,950,000
	Retained Earning	2,367,672	2,861,107
	Balance as per last financial statements	2,861,107	4120908
	Profit for the Year	(493,435)	(1,259,801)
	Less : Appropriations/Allocations	-	-
	Balance as at the end of the year	2,367,672	2,861,107
	Total	10,317,672	10,811,107



From -
Sd/-

Note No		AS AT 31.03.2019 RUPEES	AS AT 31.03.2018 RUPEES
1	2	3	4

10	Borrowings Unsecured From Other	-	1,830,000
	Total	-	1,830,000

11	Deferred Tax Liability (Net)		
	At the start of the year	268,395	314,586
	Change/(Credit) to statement of profit & loss at the end of the year	(91,275)	(46,191)
	Total	177,120	268,395

11.1	Deferred Tax Liability (Net)		
	Property, Plant & Equipment	177,120	268,395
	Total	177,120	268,395

12	Borrowings Loans & Advances from Related Parties (Holding Company)	633,092	3,521,210
	Total	633,092	3,521,210

13	Other current liabilities Other Payable	34,726	20,340
	Total	34,726	20,340

14	Provisions Provision for employee benefits Others	10,000 22,013	46,473 164,198
	Total	32,013	210,671

14.1	Other short term provision included payment due to govt. authorities.		
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15	Revenue from Operations Revenue from - Contract Receipts	354,556	91,004
	Total	354,556	91,004

16	Other Income Interest Income Other non-operating income	95,274 -	180,761 -
	Total	95,274	180,761



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Note No		AS AT 31.03.2019 RUPEES	AS AT 31.03.2018 RUPEES
1	2	3	4
17	Cost of Material Consumed (Indigenous)		
	Opening Stock	2,187,063	2,326,914
	Add : Purchases During the year	128,550	156,643
	Less : Closing Stock	2,156,998	2,187,063
	Material Consumed	158,615	296,494
	Direct Contract Expenses	36,806	81,892
	Total	195,421	378,386
18	Changes In Inventories Of Finished Goods, Stock-In-Process And Stock-In-Trade		
	Inventories at Close		
	Wok In Progress	3,400,000	3,400,000
	Total	3,400,000	3,400,000
	Inventories at Commencement		
	Wok In Progress	3,400,000	3,400,000
	Total	3,400,000	3,400,000
	Decrease In Inventories	-	-
19	Employee Benefits Expense		
	Salaries and wages	231,381	457,000
	Contribution to provident and other funds	-	15,450
	Total	231,381	472,450
20	Finance Costs		
	Interest expenses	208,278	373,018
	Bank charges	2,298	1,849
	Total	210,576	374,867
21	Other Expenses		
	Administrative Expenses :		
	Audit Fees	13,000	15,340
	Sundry Balance W/off	15,495	-
	Duties & Taxes	101,595	23,518
	Insurance Expenses	1,204	7,688
	Interest on Service tax	-	11,100
	Legal & Professional Charges	44,300	6,450
	Miscellaneous Expenses	-	2,049
	Office & General Expenses	-	4,347
	Rent Exp.	-	60,000
	Total	175,594	130,487
21.1	Payment to Auditors		
i	Audit Fees	13,000	15,340
ii	Tax Audit Fees	-	-
	Total	13,000	15,340



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Note No		AS AT 31.03.2019 RUPEES	AS AT 31.03.2018 RUPEES
1	2	3	4

22	Earning Per Share		
i	Net Profit after tax as per Statement of Profit and Loss attributable to Equity Shareholders	(493,435)	(1,259,801)
ii	Equity shares used as denominator for calculating EPS	512,500	512,500
iii	Basic earning per share	(0.96)	(2.46)
iv	Diluted earning per share	(0.96)	(2.46)
v	Face Value per equity share	10.00	10.00

23	Related Party Disclosures		
	As per Ind As 24, the disclosures of transaction with the related parties are given below		
	Related Party		
	D & H India Ltd.(Holding Company)		
	Key Managerial Persons		
	Saurabh Vora (Director)		
	Harsh Vora (Director)		
	Transactions with related Parties		

Nature of Transactions	Associates/ Key Management Persons 31.03.2019	Associates/ Key Management Persons 31.03.2018
Unsecured Loan Taken	125000	300000
Repayment of Unsecured Loan	3200000	-
Interest Given	207647	371893
Managerial Remuneration	-	457000
Other Payables As on 31.03.2019	633092	3521210

24	Various items included under the head Current Assets, Loan & Advances, as well as Current Liabilities are subject to confirmation / reconciliation.		
25	In the opinion of the Management, the value on realization of loans and advances, and other current assets will be at least equal to the amounts stated in the books of accounts, if realized in the absence of information from suppliers of their status being small scale/ ancillary undertakings amount overdue and interest payable there on cannot be quantified.		
26			
27	Contingent Liabilities & Commitments		
i	Guarantees given on behalf of the company	-	-
	Total	-	-
28	These financial statements have been prepared in the format prescribed by the Schedule III to the Companies Act 2013. Previous period figures have been recasted/ restated to conform to the		

As per our report of even date attached
for and on behalf of M/S M.S Dahiya & CO.
Chartered Accountants
FRN-013855C

(Ritesh Mehta)
Partner
M.No. 434716

Place: Indore
Date: 29.05.2019

For and on behalf of the Board

(Harsh Vora)

Director

DIN: 00149287

(Saurabh Vora)

Director

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