

D. CHAUHAN & CO.

CHARTERED ACCOUNTANTS



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Contacts : +91-9999097318, Email : d.chauhan.co@gmail.com

Independent Auditor's Report

To the Members of UNIPRODUCTS KYOSHIN PVT. LTD

Report on the Standalone Financial Statements

We have audited the accompanying standalone financial statements of UNIPRODUCTS KYOSHIN PVT. LTD ("the Company"), which comprise the Balance Sheet as at March 31, 2018, the Statement of Profit and Loss for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility 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 and presentation of these standalone financial statements that give a true and fair view of the financial position, financial performance of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these standalone financial statements based on our audit. We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made there under.

We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial



statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Company's Directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the standalone financial statements.

Opinion

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, 2018 and its loss and its cash flows for the year ended on that date.

Report on Other Legal and Regulatory Requirements

1. 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 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;

(d) 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;

(e) on the basis of the written representations received from the directors as on March 31, 2018 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2018 from being appointed as a director in terms of Section 164 (2) of the Act;

(f) with respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate report in “

Annexure B”; and

(g) 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 has no pending litigations on its financial position in its financial statements

ii. The Company has made provision, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long-term contracts including derivative contracts.



iii. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.

For D Chauhan & Co.
Chartered Accountants
(Firm Registration No. 025966N)

(Dheeraj Chauhan)
Proprietor
M.No.:527674

Place: New Delhi
Dated: July 4, 2018



Annexure - B to the Independent Auditor's Report

Referred to in Paragraph 2(f) under "Report on Other Legal and Regulatory Requirements" section of our report of even date

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of UNIPRODUCTS KYOSHIN PVT. LTD ("the Company") as of March 31, 2018 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

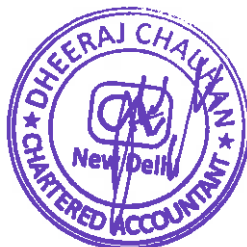
The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting ("the Guidance Note") issued by the Institute of Chartered Accountants of India ("ICAI"). 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 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 ICAI. 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 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 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 financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the 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, 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, 2018, 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 issued by the ICAI.

For D Chauhan & Co.
Chartered Accountants
(Firm Registration No. 025966N)



(Dheeraj Chauhan)
Proprietor
M.No.:527674

Place: New Delhi
Dated: July 4, 2018



UNIPRODUCTS AUTO PRIVATE LIMITED (FORMERLY UNIPRODUCTS KYOSHIN PRIVATE LIMITED)
BALANCE SHEET AS AT MARCH 31, 2018
CIN NO. :U28999DL2014PTC271533

| PARTICULARS | NOTES | AS AT MARCH 31, 2018 Rs. | AS AT MARCH 31, 2017 Rs. |
|--------------------------------------|-------|--------------------------------|--------------------------------|
| <u>EQUITY AND LIABILITIES</u> | | | |
| Shareholders' funds | | | |
| Share capital | 3 | 40,00,000 | 40,00,000 |
| Reserves and surplus | 4 | (2,01,928) | (3,98,147) |
| Current liabilities | | | |
| Trade payables | 5 | 1,03,538 | 45,969 |
| Other current liabilities | 6 | 1,94,976 | 2,58,944 |
| TOTAL | | 40,96,587 | 39,06,766 |
| <u>ASSETS</u> | | | |
| Non current assets | | | |
| Fixed assets | | | |
| - Tangible assets | | - | - |
| - Unallocated Capital Expenses | | - | - |
| Current assets | | | |
| Cash and cash equivalents | 7 | 35,55,727 | 35,56,430 |
| Short term loans and advances | 8 | 21,169 | 21,166 |
| Other current assets | 9 | 5,19,691 | 3,29,170 |
| TOTAL | | 40,96,587 | 39,06,766 |

Summary of Significant Accounting Policies

2.1

The accompanying Notes (1 to 15) are an integral part of the financial statements.

As per our report of even date

For and on behalf of the Board of Directors

For D. Chauhan & Co

Chartered Accountants

Firm Regn. No.025966N

(Signature)

(DR.ASHWAN KAPUR)

Director

DIN:00568432

(Signature)

(MR.ARUN KUMAR SETH)

Director

DIN: 00794656

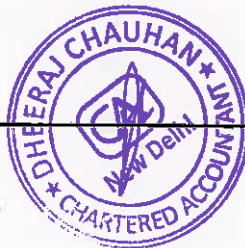
(Signature)
(CA Dheeraj Chauhan)

Prop.

Membership No.527674

Place : New Delhi

Date : July 4, 2018



UNIPRODUCTS AUTO PRIVATE LIMITED (FORMERLY UNIPRODUCTS KYOSHIN PRIVATE LIMITED)
STATEMENT OF PROFIT AND LOSS FOR THE PERIOD ENDED MARCH 31, 2018
CIN NO. :U28999DL2014PTC271533

| | Notes | 31 March 2018 Rs. | 31 March 2017 Rs. |
|--|-------|----------------------|----------------------|
| Income | | | |
| Other Income | 10 | 3,16,018 | 2,12,207 |
| Total revenue (I) | | 3,16,018 | 2,12,207 |
| Expenses | | | |
| Other expenses | 11 | 54,392 | 47,073 |
| Total (II) | | 54,392 | 47,073 |
| Earning before interest, tax, depreciation and amortisation (EBITDA) (I-II) | | 2,61,626 | 1,65,134 |
| Finance costs | | | |
| Profit / (Loss) before tax | | 2,61,626 | 1,65,134 |
| Tax expense | | | |
| Current Tax | | 65,406 | 38,738 |
| Profit / (Loss) for the year | | 1,96,219 | 1,26,396 |
| Earnings per Equity Share (Face value of Rs. 10 each) | | | |
| Basic & Diluted | | 0.89 | 0.57 |


Summary of Significant Accounting Policies

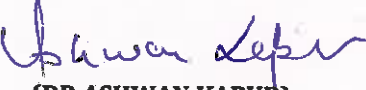
2.1


The accompanying Notes (1 to 15) are an integral part of the financial statements.

As per our report of even date
For D. Chauhan & Co
 Chartered Accountants
 Firm Regn. No.025966N

For and on behalf of the Board of Directors


(CA Dheeraj Chauhan)
 Prop.
 Membership No.527674


(DR.ASHWAN KAPUR)
 Director
 DIN:00568432


(MR.ARUN-KUMAR SETHI)
 Director
 DIN: 00794656

Place : New Delhi
 Date : July 4, 2018



UNIPRODUCTS AUTO PRIVATE LIMITED (FORMERLY UNIPRODUCTS KYOSHIN PRIVATE LIMITED)
CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31,2018
CIN NO. :U28999DL2014PTC271533

| | MARCH 31, 2018 | MARCH 31, 2017 |
|--|----------------|----------------|
| | Rs. | Rs. |
| A. Cash Flow from Operating Activities | | |
| Net Profit /(Loss) before Tax | 2,61,626 | 1,65,134 |
| Adjustments for | | |
| Depreciation & Amortisation | - | - |
| Operating Profit before Working Capital Changes | 2,61,626 | 1,65,134 |
| Current Assets | (1,90,524) | (1,92,977) |
| Trade Payable and others | (33,067) | 32,073 |
| Cash generated from operating activities | 38,035 | 4,230 |
| Taxes paid (net of Refunds) | (38,738) | - |
| Net cash from operating activities | (703) | 4,230 |
| B. Cash flow from Investing Activities | | |
| Sale/Scrap of fixed Assets | - | - |
| Net Cash used in Investing activities | - | - |
| C. Cash flow from Financing Activities | | |
| Increase/(Decrease) in Long Term borrowings | - | - |
| Net Cash from Financing Activities | - | - |
| Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C) | (703) | 4,230 |
| Cash and Cash Equivalent at the beginning of the year | 35,56,430 | 35,52,200 |
| Cash and Cash Equivalent at the end of the Year | 35,55,727 | 35,56,430 |

Notes :


1. Cash Flow Statement has been prepared under the Indirect method as set out in Accounting Standard (AS 3): Cash Flow Statements as specified in the Companies (Accounting Standards) Rules 2006.

2. Cash and Cash equivalents includes short term deposits held with the Bank under lien with the Bank and Government authorities.

3. Previous Years Figures have been regrouped wherever necessary

As per our report of even date

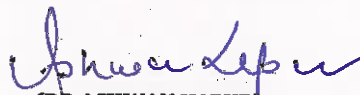
For D. Chauhan & Co
Chartered Accountants
Firm Regn. No.025966N




(CA Dheeraj Chauhan)

Prop.
Membership No.527674

For and on behalf of the Board of Directors


(DR.ASHWAN KAPUR)
Director
DIN:00568432


(MR.ARUN KUMAR SETHI)
Director
DIN: 00794656

Place : New Delhi

Date : July 4, 2018



**UNIPRODUCTS AUTO PRIVATE LIMITED (FORMERLY UNIPRODUCTS KYOSHIN PRIVATE LIMITED)
NOTES TO FINANCIAL STATEMENTS FOR THE PERIOD ENDED MARCH 31, 2018**

1. Corporate Information

UNIPRODUCTS AUTO PRIVATE LIMITED (FORMERLY UNIPRODUCTS KYOSHIN PRIVATE LIMITED) is a private limited company domiciled in India and incorporated under the provisions of Companies Act, 1956. The Company is engaged in the

2. Basis of preparation

These financial statements are prepared in accordance with Indian Generally Accepted Accounting Principles (GAAP) under the historical cost convention on accrual basis. GAAP comprises mandatory accounting standards as prescribed under Section 133 of the Companies Act, 2013('Act') read with Rule 7 of the Companies (Accounts) Rules, 2014 & the provisions of the Act (to the extent notified). Accounting policies have been consistently applied except where a newly issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policy hither to in use.

2.1 Summary of significant accounting policies

a. Use of estimates

The preparation of financial statements in conformity with Indian GAAP requires the management to make judgements, estimates and assumptions that effect the reported amount of revenues, expenses, assets and liabilities and the disclosure of the contingent liabilities, at the end of the reporting period. Although these estimates are based on the management's best knowledge of current events and actions, actual results could differ from these estimates. Any revision to the accounting estimates is recognised in the period in which the results are known.

b. Tangible Fixed Assets

The company has not acquired any fixed assets during the period under audit thus there is no depreciation.

c. Employee Benefits

No employee of the Company is entitled for retirement benefits during the year.

d. Foreign Currency Transactions

There are no foreign currency transaction related to fixed assets during the year except revenue expenditure which are stated at the rates prevailing at the time of payment or restated at the rates prevailing at the year end. The difference between the year end rate and exchange rate on the date of transaction is recognised in the financial statement under Pre-operative Expenditure as the commercial activities are yet to be started

e. Preliminary Expenses

Preliminary expenditure are written off in the period of incurrance.

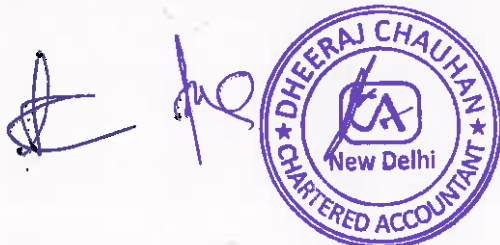
f. Provisions and Contingent Liabilities and Contingent Assets

Provisions involving substantial degree of estimation in measurement are recognized when there is a present obligation as a result of past events and it is probable that there will be an outflow of resources.

Contingent Liabilities are not recognized but are disclosed in the notes. Contingent Assets are neither recognized nor disclosed in the financial statements.

g. Measurement of EBITDA

The company has elected to present earning before interest, tax, depreciation and amortization (EBITDA) as a separate line item on the face of the statement of profit and loss. The company measures EBITDA on the basis of profit / (loss) and, in its measurement, the company does not include deprecation and amortization expense, finance costs and tax expense.



UNIPRODUCTS AUTO PRIVATE LIMITED (FORMERLY UNIPRODUCTS KYOSHIN PRIVATE LIMITED)
NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2018

3. SHARE CAPITAL

| Particulars | AS AT MARCH 31, 2018 Rs. | AS AT MARCH 31, 2017 Rs. |
|---|--------------------------------|--------------------------------|
| Authorised Equity shares 4,00,000 (previous year 4,00,000) Equity Shares of Rs. 10/- each | 40,00,000 | 40,00,000 |
| | 40,00,000 | 40,00,000 |
| Issued, Subscribed and fully Paid up Equity shares 4,00,000 (previous year 4,00,000) Equity Shares of Rs. 10/- each | 40,00,000 | 40,00,000 |
| | 40,00,000 | 40,00,000 |

(a) The reconciliation of the shares outstanding is at the beginning and at end of the reporting period;

| Particulars | AS AT MARCH 31, 2018 (No. of Shares) | AS AT MARCH 31, 2017 (No. of Shares) |
|---|--|--|
| Shares outstanding at the beginning of the year | 4,00,000 | 4,00,000 |
| Shares Issued during the year | - | - |
| Any other Movement | - | - |
| Shares outstanding at the end of the year | 4,00,000 | 4,00,000 |

(b) Holding Company

4,00,000 (previous year 2,00,000) Equity Shares of Rs. 10/- each are held by holding company M/S Uniproducts (India) Limited.

(c) Terms/Rights attached to the Equity Shares

The company has only one class of Equity Shares having a par value of Rs. 10 Per Share. Each holder of Equity Shares is entitled to one vote per share.

(d) The details of shareholders holding more than 5% shares in the company;

| NAME OF SHAREHOLDER | AS AT MARCH 31, 2018 | | AS AT MARCH 31, 2017 | |
|------------------------------|----------------------|--------------|----------------------|--------------|
| | No. of Shares held | % of Holding | No. of Shares held | % of Holding |
| M/s UNIPRODUCTS (INDIA) LTD. | 4,00,000 | 100.00 | 2,00,000 | 50.00 |
| | - | - | 2,00,000 | 50.00 |



UNIPRODUCTS AUTO PRIVATE LIMITED (FORMERLY UNIPRODUCTS KYOSHIN PRIVATE LIMITED)
NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2018

4. RESERVES AND SURPLUS

| | AS AT MARCH 31, 2018 Rs. | AS AT MARCH 31, 2017 Rs. |
|--|---|---|
| Surplus / (Deficit) Balance in the Statement of Profit and Loss | | |
| As per the last financial statements | (3,98,147) | (5,24,543) |
| Profit/(Loss) for the year | 1,96,219 | 1,26,396 |
| Net Surplus in the Statement of Profit & Loss | (2,01,928) | (3,98,147) |

5. TRADE PAYABLES

| | AS AT MARCH 31, 2018 Rs. | AS AT MARCH 31, 2017 Rs. |
|--------------------|---|---|
| - Sundry creditors | 1,03,538 | 45,969 |
| | 1,03,538 | 45,969 |

6. OTHER CURRENT LIABILITIES

| | AS AT MARCH 31, 2018 Rs. | AS AT MARCH 31, 2017 Rs. |
|-----------------------------------|---|---|
| -Outstanding Liabilities | 15,000 | 40,311 |
| -Other Payables (Related Parties) | 1,14,570 | 1,79,895 |
| -Provisions For Income Tax | 65,406 | 38,738 |
| | 1,94,976 | 2,58,944 |



UNIPRODUCTS AUTO PRIVATE LIMITED (FORMERLY UNIPRODUCTS KYOSHIN PRIVATE LIMITED)
NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2018

7. CASH AND BANK BALANCES

| Particulars | AS AT MARCH 31, 2018 Rs. | AS AT MARCH 31, 2017 Rs. |
|---------------------------------------|--------------------------------|--------------------------------|
| Cash & Cash equivalents | | |
| Balance with bank- in Current account | 5,55,727 | 5,56,430 |
| - in fixed deposits | 30,00,000 | 30,00,000 |
| | 35,55,727 | 35,56,430 |

8. SHORT TERM LOANS AND ADVANCES

| Particulars | AS AT MARCH 31, 2018 Rs. | AS AT MARCH 31, 2017 Rs. |
|---------------------------------|--------------------------------|--------------------------------|
| Other loans and advances | | |
| -TDS | 21,169 | 21,166 |
| | 21,169 | 21,166 |

9. OTHER CURRENT ASSETS

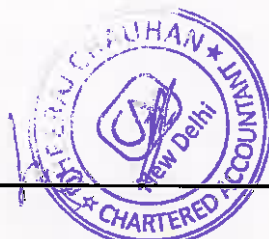
| Particulars | AS AT MARCH 31, 2018 Rs. | AS AT MARCH 31, 2017 Rs. |
|---------------------------|--------------------------------|--------------------------------|
| -Other loans and advances | 5,19,691 | 3,29,170 |
| | 5,19,691 | 3,29,170 |

10. OTHER INCOME

| Particulars | AS AT MARCH 31, 2018 Rs. | AS AT MARCH 31, 2017 Rs. |
|---------------------------------------|--------------------------------|--------------------------------|
| -Interest Income on bank deposits | 2,11,690 | 2,11,651 |
| -Interest Income on refund income tax | - | 556 |
| -Provision Written Back | 1,04,328 | - |
| | 3,16,018 | 2,12,207 |

11. OTHER EXPENSES

| Particulars | YEAR ENDED MARCH 31, 2018 Rs. | YEAR ENDED MARCH 31, 2017 Rs. |
|-------------------------------|-------------------------------------|-------------------------------------|
| Audit fees (refer note 13) | 15,000 | 15,000 |
| Bank Charges | 703 | - |
| Filing Fee | 17,393 | 1,023 |
| Interest Paid Others | 3,570 | - |
| Legal & Professional Expenses | 17,726 | 31,050 |
| | 54,392 | 47,073 |



UNIPRODUCTS AUTO PRIVATE LIMITED (FORMERLY UNIPRODUCTS KYOSHIN PRIVATE LIMITED)
NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2018

12. Earnings per Share (EPS)

| | 2017-18 Rs. | 2016-17 Rs. |
|---|----------------|----------------|
| Net profit/(loss) after tax available for Equity Shareholders | 1,96,219 | 1,26,396 |
| Weighted Average Number of Equity Shares (in numbers) | 2,20,274 | 2,20,274 |
| Face Value Per Share | 10 | 10 |
| Basic and Diluted Earnings Per Share | 0.89 | 0.57 |

13. Payments to auditor

| | 2017-18 Rs. | 2016-17 Rs. |
|-----------|----------------|----------------|
| Audit Fee | 15,000 | 15,000 |
| | 15,000 | 15,000 |

14. Related Party Disclosures (As identified and certified by the management)

Related Party Disclosures as required under Accounting Standard-18 on "Related Party Disclosures" issued by the Institute of Chartered Accountants of India are given hereunder:

Holding Company
M/s Uniproducts (India) Ltd.

Related Party Transactions


| Nature of Transaction | UNIPRODUCTS (INDIA) LTD. Rs. | KYOSHIN CO. LTD. Rs. |
|--------------------------------------|------------------------------------|----------------------------|
| Balance as at 31.03.2018 | 1,14,570 | - |
| | (1,14,570) | (65,325) |
| Equity Contribution as on 31.03.2018 | 38,08,000 | - |
| | (20,00,000) | (20,00,000) |

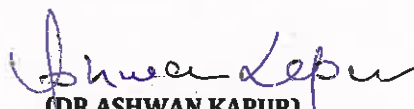
15. Previous year figures

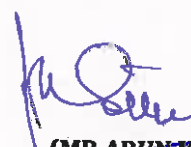
Previous year figures have been regrouped wherever necessary.

As per our report of even date
for D. Chauhan & Co.
Chartered Accountants
Firm Regn. No. 025966N

For and on behalf of the Board of Directors


(CA Dheeraj Chauhan)
Prop.
Membership No. 527674


(DRASHWAN KAPUR)
Director
DIN:00568432


(MR. ARUN KUMAR SETH)
Director
DIN: 00794656

Place : New Delhi
Date : July 4, 2018

