

INDEPENDENT AUDITOR'S REPORT

To The Members Of -VIDHI VYAPAAR PRIVATE LIMITED

Report on the Standalone Financial Statements

We have audited the accompanying standalone financial statements of VIDHI VYAPAAR PRIVATE LIMITED ("the Company"), which comprise the Balance Sheet as at March 31, 2018, and the Statement of Profit and Loss (including Other Comprehensive Income) and the Statement of Changes in Equity for the year ended and a summary of the 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 of these standalone financial statements that give a true and fair view of the financial position, financial performance including other comprehensive income and changes in equity of the Company in accordance with the Indian Accounting Standards (Ind AS) prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, and other accounting principles generally accepted in India.

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 standalone 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. In conducting 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 and the Order issued under section 143(11) of the Act.

We conducted our audit of the standalone financial statements 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 standalone financial statements are free from material misstatement.



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

We believe that the audit evidence obtained by us 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, total comprehensive income, the changes in equity for the year ended on that date.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2016 ("the Order") issued by the Central Government in terms of Section 143(11) of the Act, we are required to give in Annexure 'A' statement on the matters specified in paragraphs 3 and 4 of the Order.
2. As required by Section 143(3) of the Act, based on our audit 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 including Other Comprehensive Income, Statement of Changes in Equity with by this Report are in agreement with the books of account.
 - (d) In our opinion, the aforesaid standalone financial statements comply with the Indian Accounting Standards prescribed under section 133 of the Act.



- (e) On the basis of the written representations received from the directors of the Company 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, no report is required to be furnished, as per MCA notification dated 13.06.17 G.S.R. 583 (E).
- (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, as amended, in our opinion and to the best of our information and according to the explanations given to us:
- (i) The Company has disclosed the impact of pending litigations on its financial position in its standalone 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 Shailja Murarka
Chartered Accountant

Shailja Murarka

Shailja Murarka
(Proprietor)
Membership No.:058333

Place: Kolkata

Dated : The 17th Day of August, 2018.

The Annexure 'A' referred to in Independent Auditors' Report to the members of the Company on the standalone financial statements for the year ended 31st March, 2018, we report that:

1. (a) The company has maintained proper records showing full particulars, including quantitative details and situation of fixed assets.
- (b) The fixed assets have been physically verified by the management in a phased manner, designed to cover all the items over a period of three years, which in our opinion, is reasonable having regard to the size of the company and nature of its business.
- (c) The title deeds of immovable properties are held in the name of the company.
2. The company does not hold any inventories. Thus, the provisions of paragraph 3(ii) of the order is not applicable.
3. The Company has not granted any loans to body corporate and others and has not invested in any body corporate covered in the register maintained under section 189 of the Companies Act, 2013 ('The Act')
 - (i) In our opinion, the rate of interest and other terms & conditions on which the loans had been granted to the body corporate listed in the register maintained under section 189 of the Act, were not prima facie, prejudicial to the interest of the company.
 - (ii) In the case of loans granted to the body corporate listed in the register maintained under section 189 of the Act, the borrowers have been regular in the payment of the principal and interest as stipulated.
 - (iii) There are no overdue amounts in respect of the loan granted to the body corporate listed in the register maintained under section 189 of the Act.
4. In our opinion and according to the information and explanations given to us, the Company has complied with the provisions of section 185 and 186 of the Act, with respect to the loans and Investments made.
5. The Company has not accepted any deposits from the public within the meaning of sections 73, 74, 75 and 76 of the act and the rules framed there under to the extent notified.
6. The Central Government has not prescribed the maintenance of cost records under section 148(1) of the Act, for any of the services rendered by the Company.
7. (a) According to the information and explanations given to us and on the basis of our examination of the records of the Company, amounts deducted/accrued in the books of account in respect of undisputed statutory dues including provident fund, income tax, sales tax, value added tax, duty of customs, service tax, cess and other material statutory dues have been regularly deposited during the year by the Company with the appropriate authorities. As explained to us, the Company did not have any dues on account of employees state insurance and duty of excise.

According to the information and explanations given to us, no undisputed amounts payable in respect of provident fund, income tax, sales tax, value added tax, duty of custom, service tax, cess and other material statutory dues were in arrears as at 31st march, 2018 for a period of more than six months from the date they became payables.



- (b) According to the information and explanations given to us, no disputed amounts payable in respect of income tax, sales tax, value added tax, duty of customs, and service tax by the Company.
8. The Company does not have any loans or borrowing from any financial institution, banks, government or debenture holders during the year, accordingly, paragraph 3(viii) of the Order is not applicable.
9. The Company did not raise any money by way of initial public offer or further public offer (including debt instruments) and term loans during the year. Accordingly, paragraph 3(ix) of the Order is not applicable.
10. According to the information and explanations given to us, no material fraud by the Company or on the Company by its officers or employees has been noticed or reported during the course of our audit.
11. According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not paid/ provided for managerial remuneration, no requisite approvals mandated by the provisions of section 197 read with Schedule V to the Act is required.
12. In our opinion and according to the information and explanations given to us, the Company is not a nidhi Company, Accordingly, paragraph 3(xii) of the Order is not applicable.
13. According to the information and explanations given to us and on the basis of our examination of the records of the Company, transactions with the related parties are in compliance with Sections 177 and 188 of the Act where applicable and details of such transactions have been disclosed in the financial statements as required by the applicable accounting standards.
14. According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year.
15. According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not entered into non-cash transactions with Directors or persons connected with him, Accordingly, paragraph 3(xv) of the Order is not applicable.
16. In our opinion, the company is not required to be registered under section 45 IA of the Reserve Bank of India Act, 1934 and accordingly, the provisions of clause 3 (xvi) of the Order are not applicable to the Company.



For SHAILJA MURARKA
Chartered Accountants

Shailja Murarka

(SHAILJA MURARKA)
Proprietor
Membership No. 058333

PLACE : KOLKATA

DATED : THE 17th DAY OF AUGUST, 2018.

Balance Sheet as at 31 March, 2018

Particulars	Note No.	As at 31 st March , 2018		As at 31 st March , 2017	
		RS.	P.	Rs.	P.
A EQUITY AND LIABILITIES					
1 Shareholders' funds					
(a) Share Capital	2	3,636,000.00		3,636,000.00	
(b) Reserves and Surplus	3	86,239,760.86		88,551,475.96	
		89,875,760.86		92,187,475.96	
2 Share Application Money pending Allotment					
		-		-	
3 Non Current Liabilities					
(a) Long term Borrowings	4	130,844,773.00		117,014,178.17	
4 Current Liabilities					
(a) Short-term Borrowings		-		-	
(b) Trade Payables	5	2,201,216.64		2,337,844.00	
(c) Other Current Liabilities	6	8,607,597.42		8,717,829.25	
(d) Short Term Provision	7	58,055.00		58,055.00	
TOTAL		231,587,402.92		220,315,382.38	
B ASSETS					
1 Non-current Assets					
(a) Fixed Assests					
(i) Tangible Assets	8	219,498,830.65		209,019,016.00	
(b) Deferred tax Assets		-		-	
(c) Long Term Investments	9	923,625.00		923,625.00	
(d) Long Term Loans and Advances	10	1,005,150.00		1,205,150.00	
(e) Other Non-Current Assets		-		-	
2 Current Assets					
(a) Inventories		-		-	
(b) Trade Receivables	11	363,877.00		252,672.00	
(c) Cash and Bank Balances	12	7,411,172.34		3,112,170.12	
(d) Short-term loans and advances	13	2,057,541.67		5,329,378.67	
(e) Other Current Assets	14	327,206.26		473,370.59	
TOTAL		231,587,402.92		220,315,382.38	

Significant Accounting policies and notes 1
The accompanying notes are an integral part of the financial statements
In terms of our report attached.

For SHAILJA MURARKA
Chartered Accountant
Shailja Murarka
Shailja Murarka,
Membership No. 58333

For and on behalf of the Board of Directors

VIDHI VYAPAAR PVT. LTD. <i>Kanta Bhartia</i> Director	VIDHI VYAPAAR PVT. LTD. <i>Amit Kr. Bhartia</i> Director
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Place : Kolkata
Date : The 17th Day of August, 2018

KANTA BHARTIA	AMIT KR. BHARTIA
DIN NO- 00483973	DIN NO- 00960233
DIRECTOR	DIRECTOR



Statement of Profit and Loss for the year ended 31st March, 2018

Particulars	Note No.	For the year ended 31 St March, 2018		For the year ended 31 St March, 2017	
		RS.	P.	RS.	P.
A CONTINUING OPERATIONS					
1 Revenue from operations (gross)	15	6,380,150.00		8,566,850.00	
2 Other income	16	282,874.86		1,036,221.78	
3 Total Revenue (1+2)		6,663,024.86		9,603,071.78	
4 Expenses					
Cost of Material Consumed		-		-	
Purchases of Stock in Trade		-		-	
Changes in Inventories		-		-	
Employee Benefits Expenses	17	273,000.00		273,400.00	
Finance Cost	18	4,412,986.03		5,277,859.59	
Depreciation & Ammortisation	19	55,863.00		42,322.00	
Other Expenses	20	4,228,501.92		4,552,422.33	
Total Expenses		8,970,350.95		10,146,003.92	
5 Profit / (Loss) before exceptional and extraordinary items and tax (3 - 4)		(2,307,326.09)		(542,932.14)	
Exceptional Item		(4,389.01)			
6 Profit / (Loss) before extraordinary items and tax (5 + 6)		(2,311,715.10)		(542,932.14)	
7 Tax expense:					
(1) Current Tax		-		-	
(2) Deferred Tax		-		-	
(3) Tax in Respect of earlier year		-		(102,229.00)	
		-		(102,229.00)	
8 Profit / (Loss) for the year(7-8)		(2,311,715.10)		(645,161.14)	
9 Earnings per share (excluding extraordinary items) (of ₹ 10/- each):					
(a) Basic		(6.36)		(1.77)	
(b) Diluted		(6.36)		(1.77)	

See accompanying notes forming part of the financial statements

The accompanying notes are an integral part of the financial statements
In terms of our report attached.

For SHAILJA MURARKA

Chartered Accountant

Shailja Murarka

Shailja Murarka,

Membership No. 58333

For and on behalf of the Board of Directors

VIDHI VYAPAAR PVT. LTD.

VIDHI VYAPAAR PVT. LTD.

Kanta Bhartia

Amit Kumar Bhartia

Director

Director

KANTA BHARTIA

AMIT KUMAR BHARTIA

DIN NO- 00483973

DIN NO- 00960233

DIRECTOR

DIRECTOR

Place : Kolkata

Date : The 17th Day of August, 2018



VIDHI VYAPAAR PRIVATE LIMITED

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2018

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

(a) Basis of Preparation :

These financial statements have been prepared to comply with the Generally Accepted Accounting Principles in India (Indian GAAP), including the Accounting Standards notified under the relevant provisions of the Companies Act, 2013. The financial statements are prepared on accruals basis under the historical cost Convention and are presented in Indian rupees.

All assets and liabilities have been classified as current or non current as per the Group's normal operating cycle and other criteria set out in the Schedule III to the Act. Based on the nature of products and the time between the acquisition of assets for processing and their realization in cash and cash equivalents, the Group has ascertained its operating cycle as 12 months for the purpose of current/non-current classification of assets and liabilities.

(b) Fixed Asset and Depreciation:

Fixed assets are stated at cost of acquisition and inclusive of borrowing cost, where applicable and adjustments if any net of accumulated depreciation/ amortization.

(c) Revenue Recognition:

The Company recognizes the revenue on an accrual basis.

(d) Use of estimates :

The Preparation of Financial statements in conformity with accounting principles generally accepted in India requires estimates and assumptions to be made that affect the reported amounts of assets and liabilities on the date of the financial statements, the reported amounts of revenues and expenses during the reporting period and the disclosures relating to contingent liabilities as of the date of the financial statements. Although these estimates are based on the management's best knowledge of current events and actions, uncertainty about these assumptions and estimates could result in outcomes different from the estimates. Difference between actual results and estimates are recognized in the period in which the results are known or materialize.

Estimates and underlying assumptions are reviewed on an ongoing basis. Any revision to accounting estimates is recognized prospectively in the current and future periods.



VIDHI VYAPAAR PVT. LTD.

Deepti Bheria,

Director

VIDHI VYAPAAR PVT. LTD.

Le Shah

Director

VIDHI VYAPAAR PRIVATE LIMITED

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2018

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Contd.....)

(e) Earnings Per Share :

The basic earnings per Share is computed by dividing the net profit/ (loss) after tax for the year attributable to the equity shareholders by the weighted average number of equity shares outstanding during the year.

For the purpose of calculating diluted earnings per share, net profit/ (loss) after tax for the year attributable to the equity shareholders are the weighted average number of equity shares outstanding during the year is adjusted for the effects of all dilutive potential equity shares.

(f) Provisions & Contingent Liability :

Provisions are recognized when the company has a present obligation as a result of past events and it is probable an outflow of resources will be required to settle the obligation; in respect of which a reliable estimate can be made. These are reviewed at each Balance Sheet date and adjusted to reflect the current best estimate.

A present obligation that arises from past events where it is either not probable that an outflow of resources will be required to settle or a reliable estimate of the amount cannot be made, is disclosed as a contingent liability. Contingent liabilities are also disclosed when there is a possible obligation arising from past events, the existence of which will be confirmed only by the occurrence or non occurrence of one or more uncertain future events not wholly within the control of the Company.

(g) Borrowings Cost:

Borrowing costs, if any, attributable to the acquisition and construction of the qualifying assets are added to the cost up to the date when such asset are ready for their intended use. Other borrowing costs are recognized as expense in the period in which these are incurred.

(h) Taxation:

Current Taxes on income is being provided for as per provisions of the Income Tax Act, 1961.

Provision for deferred tax has been made as per prevailing laws.

MAT is recognized as a asset only when to the extent it is required to be adjusted with normal Income tax.

(i) Gratuity & Leave Encashment:

None of the employees of the Company fall under the purview of payment of Gratuity Act. Hence no provision for the same is required to be made for the year under review. No provision for leave encashment or any other superannuation fund has been is required to be made for the year under review.



VIDHI VYAPAAR PVT. LTD.
Kanta Bhunia,
Director

VIDHI VYAPAAR PVT. LTD.
Director

VIDHI VYAPAAR PRIVATE LIMITED
NOTE FORMING PART OF THE FINANCIAL STATEMENT

PARTICULARS	As at 31 st March, 2018			As at 31 st March, 2017		
	Number	Rs.	P .	Number	Rs.	P .

NOTE : 02 - SHARE CAPITAL

a) Authorised

Equity Shares of Rs 10/- each	364000	3,640,000.00	364000	3,640,000.00
	<u>364000</u>	<u>3,640,000.00</u>	<u>364000</u>	<u>3,640,000.00</u>

b) Issued, Subscribed & Paid up

Equity Shares of Rs10/- each	363600	3,636,000.00	363600	3,636,000.00
	<u>363600</u>	<u>3,636,000.00</u>	<u>363600</u>	<u>3,636,000.00</u>

c) Reconciliation of the Number of Shares Outstanding

	Number	Rs.	P .	Number	Rs.	P .
Opening No of shares	363,600.00	3,636,000.00		363,600.00	3,636,000.00	
ADD : Issued During the Year	-	-		-	-	
Equity Shares Outstanding at the end of the Year	<u>363,600.00</u>	<u>3,636,000.00</u>		<u>363,600.00</u>	<u>3,636,000.00</u>	

d) Details of Shares held by shareholders holding more than 5% of the aggregate shares in the company

Name of The Shareholder	As at 31st March,2018		As at 31st March,2017	
	No. of Shares held	% of holding	No. of Shares held	% of holding
Ramesh Kumar Bhartia	9,000.00	9.47	9,000.00	9.47
Bhartia Associates pvt. Ltd.	40,000.00	42.11	40,000.00	42.11
Kyalie Home Pvt. Ltd.	35,000.00	36.84	35,000.00	36.84
Ellora Tie-up Pvt. Ltd.	10,000.00	10.53	10,000.00	10.53



VIDHI VYAPAAR PVT. LTD.
Kanta Bhunia,
Director

VIDHI VYAPAAR PVT. LTD.
K. Saha
Director

VIDHI VYAPAAR PRIVATE LIMITED
NOTE FORMING PART OF THE FINANCIAL STATEMENT

PARTICULARS	As at 31 st , March, 2018		As at 31 st , March, 2017	
	RS.	P.	RS.	P.
NOTE : 03 - Reserve & Surplus				
<u>Securities Premium Account</u>				
Opening Balance at begning of the year	84,864,000.00		84,864,000.00	
<u>Closing Balance</u>	<u>84,864,000.00</u>		<u>84,864,000.00</u>	
<u>Surplus / (Deficit) in the statement of Profit & loss Account</u>				
Opening Balance	3,687,475.96		4,332,637.10	
Add: Net Profit/(loss) for the year	(2,311,715.10)		(645,161.14)	
<u>Closing Balance balance at the end of the year</u>	<u>1,375,760.86</u>		<u>3,687,475.96</u>	
TOTAL	86,239,760.86		88,551,475.96	

NOTE : 04 - Long Term borrowings

A) Loan From Related parties

Unsecured Loan

From Related Party

From a Director

Kanta Bhartia

14,077,997.00 17,461,331.00

Amit Kr. Bhartia HUF

2,169,101.00 2,007,101.00

16,247,098.00 19,468,432.00

B) Loan From Others

Emerald Commercial Limited

2,860,000.00 2,680,000.00

Godhuli Marketing Pvt Ltd

2,182,104.00 5,478,856.00

Wonder Vanijya Pvt Ltd.

308,466.00 308,466.00

Nil Ratan Dealer Pvt. Ltd.

7,306,473.00 -

Rangrez Sarees Pvt. Ltd.

2,622,054.00 -

Sidhi Sarees Pvt. Ltd.

1,007,323.00 -

Sukhsagar Distributers Pvt. Ltd.

506,764.00 -

Doshi Vyapar Pvt. Ltd.

2,688,761.00 -

Paharimata Vinimay Pvt. Ltd.

10,389,821.00 9,251,745.00

Shree Hanuman Complex Pvt. Ltd.

2,917,000.00 2,702,350.00

Sugam Griha Nirmaan Ltd

8,742,759.00 8,094,759.00

Cyrus Merchandise Pvt Ltd

1,026,950.00 968,130.00

42,558,475.00 29,484,306.00



VIDHI VYAPAAR PVT. LTD.

Kanta Bhartia

Director

VIDHI VYAPAAR PVT. LTD.

[Signature]

Director

VIDHI VYAPAAR PRIVATE LIMITED
NOTE FORMING PART OF THE FINANCIAL STATEMENT

PARTICULARS	As at 31 st , March, 2018		As at 31 st , March, 2017	
	RS.	P.	RS.	P.
c) Secured Loans				
i) Kotak Mahindra Bank	20,841,530.00		27,864,009.00	
ii) Kotak Mahindra Bank-1	12,500,000.00		-	
iii) Religare Finvest Ltd.			48,813,805.00	
iv) Axis Bank	46,819,083.00		-	
	80,160,613.00		76,677,814.00	
Less:				
Current maturity of Loans	8,121,413.00		8,616,373.83	
	130,844,773.00		117,014,178.17	

Note : Terms of Repayment

i. Term Loan from Kotak Mahindra Bank Limited 3537- Secured Loan

Secured against Property - Calcutta. Total amount of loan to be paid in 79 installments commencing from March 2015 and ending in October 2021.

ii. Term Loan from Kotak Mahindra Bank Limited 7565- Secured Loan

Secured against Property - Calcutta. Total amount of loan to be paid in 120 installments commencing from april 2018 and ending in April 2018.

iii. Term Loan from Axis Bank - 2596- Secured Loan

Secured against equitable mortgagage of Property. Total amount of loan to be paid in 160 installments commencing from april 2018 with 9% interest

NOTE : 05 - Trade Payables

Sundry Creditors

2,201,216.64 2,337,844.00

2,201,216.64 2,337,844.00

NOTE : 06 - Other Current Liabilities

Liability for Expenses

35,000.00 15,883.42

Current Maturity of Loans

8,121,413.00 8,616,373.83

Tds Payable

451,184.42 85,572.00

8,607,597.42 8,717,829.25

NOTE : 07- Short Term Provision

Provision for Tax

58,055.00 58,055.00

58,055.00 58,055.00



VIDHI VYAPAAR PVT. LTD.

Kanta Bhunia

Director

VIDHI VYAPAAR PVT. LTD.

[Signature]

Director

VIDHI VYAPAAR PRIVATE LIMITED
NOTES '08'
NOTES TO THE FINANCIAL STATEMENTS
FIXED ASSETS AS ON 31ST MARCH, 2018

A) TANGIBLE ASSETS

DESCRIPTION	GROSS BLOCK			DEPRECIATION			NET BLOCK		
	Cost upto 01.04.2017 Rs. P.	Addition during the year Rs. P.	Sale/De duction during the year	Cost as on 31.03.2018 Rs. P.	Upto 31.3.2017 Rs. P.	During the year Rs. P.	Total as on 31.03.2018 Rs. P.	Closing Balance as on 31.03.2018 Rs. P.	Closing Balance as on 31.03.2017 Rs. P.
BANQUET HALL-1	56,643,748.00	-	-	56,643,748.00	-	-	-	56,643,748.00	56,643,748.00
BANQUET HALL-1	67,319,013.00	-	-	67,319,013.00	-	-	-	67,319,013.00	67,319,013.00
AC MACHINE	57,000.00	-	-	57,000.00	45,401.00	8,749.00	54,150.00	2,850.00	11,599.00
COMPUTER	26,618.00	20,000.00	-	46,618.00	25,287.00	1,702.00	26,989.00	19,629.00	1,331.00
FURNITURE & FIXTURE	117,840.00	28,390.00	-	146,230.00	39,163.00	29,493.00	68,656.00	77,574.00	78,677.00
CAMERA	41,732.00	-	-	41,732.00	20,794.00	11,588.00	32,382.00	9,350.00	20,938.00
MOBILE PHONE	7,098.00	-	-	7,098.00	316.00	4,331.00	4,647.00	2,451.00	6,782.00
76 COTTON STREET	83,255,333.00	9,634,163.00	-	92,889,496.00	-	-	-	92,889,496.00	83,255,333.00
WORK IN PROGRESS	1,681,595.00	853,124.65	-	2,534,719.65	-	-	-	2,534,719.65	1,681,595.00
TOTAL	209,149,977.00	10,535,677.65	-	219,685,654.65	130,961.00	55,863.00	186,824.00	219,498,830.65	209,019,016.00
PREVIOUS YEAR	124,095,519.00	77,014,495.00	-	201,110,014.00	65,338.00	1,621.00	1,621.00	201,021,375.00	-



SHAILJA MURARKA
Chartered
Accountant
KOLKATA

VIDHI VYAPAAR PVT. LTD.
Bansata Bhawanra,

Director

VIDHI VYAPAAR PVT. LTD.
Bansata Bhawanra,

Director

VIDHI VYAPAAR PRIVATE LIMITED
NOTE FORMING PART OF THE FINANCIAL STATEMENT

PARTICULARS	As at 31 st , March, 2018		As at 31 st , March, 2017	
	RS.	P.	RS.	P.

NOTE : 09- Non current Investments

Investment in shares (LONG TERM)

Unq u o t e d : Equity Shares of Rs.10 each fully paid up

	C. Y.	P. Y.		
Bhartia Associates Pvt.Ltd.	34725	34725	173,625.00	173,625.00
Shree Hanuman Complex Pvt.Ltd.	150000	150000	750,000.00	750,000.00
			923,625.00	923,625.00

NOTE : 10 Long term Loan and Advances

(Unsecured, Considered goods unless otherwise stated)

Capital Advances

	1,005,150.00	1,205,150.00
	1,005,150.00	1,205,150.00

NOTE : 11- Trade Receivables

Other Trade Receivables

Unsecured considered good

	363,877.00	252,672.00
	363,877.00	252,672.00

NOTE : 12- Cash & Bank Balances

Cash in hand

Balance with Bank in current A/c

	1,107,854.30	805,253.00
	6,303,318.04	2,306,917.12
	7,411,172.34	3,112,170.12

NOTE : 13- Short term Loans and Advances

Loans and advances to Un- related party

Deposits

	2,044,143.00	5,315,980.00
	13,398.67	13,398.67
	2,057,541.67	5,329,378.67

NOTE : 13- Other Current Assets

Tax Payments

GST- Receivable

	110,776.00	473,370.59
	216,430.26	-
	327,206.26	473,370.59



VIDHI VYAPAAR PVT. LTD. VIDHI VYAPAAR PVT. LTD.

Kanta Bhunia

[Signature]

Director

Director

VIDHI VYAPAAR PRIVATE LIMITED
NOTE FORMING PART OF THE FINANCIAL STATEMENT

PARTICULARS	As at 31 st , March, 2018		As at 31 st , March, 2017	
	RS.	P.	RS.	P.
NOTE : 14- Revenue From Operations				
Banquets Hall Booking Charges	6,380,150.00		8,566,850.00	
				-
	<u>6,380,150.00</u>		<u>8,566,850.00</u>	
NOTE : 15- Other Income				
Interest Received	277,206.00		929,325.00	
Interest on IT Refund	4,177.00		37,368.00	
Interest on term deposit	-		4,135.00	
Interest on CESC	1,127.96		-	
Discount recieved	363.90		7,618.78	
Signage Charges	-		57,775.00	
				-
	<u>282,874.86</u>		<u>1,036,221.78</u>	
NOTE :16- Employee Benefit Expenses				
Salary Paid	273,000.00		273,400.00	
				-
	<u>273,000.00</u>		<u>273,400.00</u>	
NOTE : 17- Finance Cost				
Interest Paid on Loan	4,030,002.00		2,944,034.00	
Property Loan Interest & fees	7,811,453.42		10,241,192.00	
Interest on Service Tax.	-		162.90	
Bank Charges	10,705.61		3,610.69	
Bank Charges- FD Premature	1,052.00		-	
Foreclosure Charges - Religare	457,953.00		-	
Interest paid on Bank Loan	11,820.00		-	
				-
	<u>12,322,986.03</u>		<u>13,188,999.59</u>	
Less : Interest capitalised on new property	(7,910,000.00)		(7,911,140.00)	
				-
	<u>4,412,986.03</u>		<u>5,277,859.59</u>	
NOTE :18- Depreciation And Amortization Expense				
Depreciation	55,863.00		42,322.00	
				-
	<u>55,863.00</u>		<u>42,322.00</u>	



VIDHI VYAPAAR PVT. LTD.
Kauntea Bhartiya,
Director

VIDHI VYAPAAR PVT. LTD.
Director

VIDHI VYAPAAR PRIVATE LIMITED
NOTE FORMING PART OF THE FINANCIAL STATEMENT

PARTICULARS	As at 31 st , March, 2018		As at 31 st , March, 2017	
	RS.	P.	RS.	P.
NOTE :19- Other Expenses				
Banquet Hall Expenses-				
Advertisement Expenses	80,691.00		37,645.00	
Air Conditioning Charges	93,041.61		156,032.00	
Waste Bin	9,495.75		11,205.00	
Maintenace of Balaji Utsav	2,476,705.58		2,426,571.00	
Donation	15,000.00		15,000.00	
Delivery Charges	1,700.00		-	
Electricity Charges	323,230.89		387,389.42	
Gas Consumption Charges	320,881.24		406,328.50	
Maintenace & Services	279,909.07		338,235.00	
Office Expenses	31,007.00		30,723.00	
Entertainment & Luxuries Tax	27,875.00		19,206.00	
Howrah Municipal Corporation Tax	-		440,592.00	
Security Guard	54,257.20		91,026.00	
Audit Fees	20,000.00		15,000.00	
Filing Fees	5,000.00		3,500.00	
Insurance	16,528.00		5,175.00	
Conveyance	6,143.00		6,490.00	
Printing & Stationary	5,485.00		4,276.00	
Rent Paid	24,000.00		24,000.00	
Professional Tax	2,500.00		2,500.00	
Trade License	46,773.85		46,455.75	
Professional Fees	6,360.00		17,507.00	
Telephone charges	15,935.64		14,218.31	
Tax expenses	4,503.40		24,154.73	
Rounding Off	0.69		2.19	
Processing Fees	361,380.00		-	
Property Tax Expense	-		28,418.75	
Commission Paid	-		200.00	
Discount Paid	98.00		487.00	
Sundry Balance W/off	-		84.68	
	4,228,501.92		4,552,422.33	



VIDHI VYAPAAR PVT. LTD.

Kaunta Bhunia.

Director

VIDHI VYAPAAR PVT. LTD.

S. S. Shah

Director

VIDHI VYAPAAR PRIVATE LIMITED
NOTES FORMING PART OF THE FINANCIAL STATEMENTS

NOTE 21

DISCLOSURES OF RELATED PARTIES/ RELATED PARTY TRANSACTIONS

PARTIES	REALTIONSHIP
(A) Parties where control exists	
Ellora Tie-Up Private Limited	Common Director
Shree Hanuman Complex Private Limited	Associate Company
Shree Balaji Saree Emporium	Associate Company
Balaji Sarees Pvt Ltd.	Common Director
Bhartia Associates Pvt. Ltd.	Associate Company
Fastner Agencies Pvt Ltd.	Common Director
Ice Berg Vanijya Pvt. Ltd.	Common Director
Kyalie Home Pvt Ltd.	Associate Company
Lilac Tie up Private Limited	Associate Company
Mooncity Trade Links Pvt. Ltd.	Common Director
Parmeshwar Enclaves Pvt. Ltd.	Common Director
Suggest Tracom Pvt. Ltd.	Common Director
Paharimata Vinimay Pvt Ltd.	Common Director
Tulip Tie Up Pvt. Ltd.	Common Director

(B) Other Related Parties with whom there were transactions during the year

PARTIES	REALTIONSHIP
Amit Kumar Bhartia	Key Management Personnel
Kanta Bhartia	Key Management Personnel
Amit Kumar Bhartia HUF	Key Management Personnel
Ramesh Kumar Bhartia	Key Management Personnel

Disclosure of related party transactions:

Nature of Transactions	Year Ended March 31, 2018	Year Ended March 31, 2017
Loan Taken:		
Balaji Sarees Pvt Ltd.	-	-
Kanta Bhartia	14,077,997.00	17,461,331.00
Paharimata Vinimay Pvt Ltd	10,389,821.00	9,251,745.00
	24,467,818.00	26,713,076.00
Interest Paid:		
Ramesh Kumar Bhartia	11,527.00	-
Amit Kumar Bhartia HUF	180,000.00	-
Kanta Bhartia	985,920.00	1,023,568.00
Paharimata Vinimay Pvt Ltd.	820,085.00	524,170.00
Shree Hanuman Complex (P) Ltd.	238,500.00	-
	2,236,032.00	1,547,738.00
Investment:		
Shree Hanuman Complex (P) Ltd.	750,000.00	750,000.00
Bhartia Associates Pvt. Ltd.	173,625.00	173,625.00
	923,625.00	923,625.00
Loans & Advances:		
Loan Given		
Fastner Agencies Pvt. Ltd.	-	1,182,734.00
	-	1,182,734.00
Sundry Debtors		
Amit Kumar Bhartia	300,000.00	-
	300,000.00	-
Interest Received:		
Fastner Agencies Pvt. Ltd.	-	291,891.00
Mooncity tradelinks Pvt Ltd.	-	73,081.00
Tulip Tie up (p) Ltd.	-	55,674.00
	-	420,646.00



VIDHI VYAPAAR PVT. LTD.

Kanta Bhartiya

Director

VIDHI VYAPAAR PVT. L

h-u Shah

Direct

VIDHI VYAPAAR PRIVATE LIMITED
NOTES FORMING PART OF FINANCIAL STATEMENTS

NOTE 22).

Particulars	Financial Year 2017 - 2018	Financial Year 2016 - 2017
Weighted average number of Equity Shares outstanding	363,600	363,600
Net Profit/ (Loss) attributable to Equity Shareholders	(23,11,715.10)	(6,45,161.14)
Basic EPS	(6.36)	(1.77)
Diluted EPS	(6.36)	(23.22)

NOTE 23).

Disclosure in respect of Principal and Interest pertaining to the "Micro, Small and medium Enterprises Development Act, 2006". The company had not received any communication from any of its suppliers regarding the applicability of Micro, Small and Medium Enterprises Development Act, 2006 to them. As such, information as required under this Act could not be compiled and therefore was not disclosed for the year.

NOTE 24).

As per the management of company, there are no Contingent liabilities and assets as at 31st March, 2018.

NOTE 25).

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

Signed for identification for notes 1 to 25
 As per our Audit report Attached

FOR AND ON BEHALF OF THE BOARD

For SHAILJA MURARKA
 Chartered Accountant

Shailja Murarka
 Shailja Murarka,
 Membership No. 58333

VIDHI VYAPAAR PVT. LTD.

Kanta Bhartiya
 Director

KANTA BHARTIA
 DIN: 00483973
 DIRECTOR

VIDHI VYAPAAR PVT. LTD.

Amit Kumar

AMIT KUMAR
 BHARTIA
 DIN: 00960233
 DIRECTOR

Place: Kolkata

Date: The 17th Day of August, 2018.

