



Nath Ahuja & Co.
Chartered Accountants

Independent Auditors' Report

TO THE MEMBERS OF SACHDEVA BROTHERS PRIVATE LIMITED

Report on the Standalone Financial Statements

We have audited the accompanying Standalone financial statements of Sachdeva Brothers Private Limited ("the company"), which comprises the Balance Sheet as at 31st March, 2018, the Statement of Profit and Loss (including Other Comprehensive Income), the Cash Flow Statement and the Statement of Change in Equity 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 (including other comprehensive income), cash flows and change in equity of the Company in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards ("Ind AS") specified under Section 133 of the Act. 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 control, 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.

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 thereunder.



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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 judgment, 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, based upon information and explanation 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 including Ind AS specified under Section 133 of the Act, of the state of affairs (financial position) of the Company as at 31st March, 2018, and its losses (financial performance including other comprehensive income), its cash flows and the changes in equity for the year ended on that date.

Emphasis of Matters

Attention is invited regarding the financial statements being prepared on a going concern basis, notwithstanding the fact that the company's net worth is eroded (Net Worth as at 31st March, 2018 minus Rs. 4,26,443/-). These events cast significant doubt on the ability of the Company to continue as a going concern.

Our opinion is not modified in respect of these matters.

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 of India in terms of sub - section (11) of section 143 of the Act, we give in the Annexure A, a statement on the Matters specified in the paragraph 3 and 4 of the Order.



2. 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 standalone financial statement dealt with in the report are in agreement with the books of account and return;
 - d) In our opinion, the aforesaid standalone financial statements comply with the Ind AS specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules;
 - e) On the basis of the written representations received from the directors and taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 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 does not have any pending litigations which would impact its financial position;
 - ii. The Company does not have any long term, contracts including derivate contracts for which provision would be required to be made under the applicable law or accounting standards, for material foreseeable losses.;
 - iii. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.



Place: New Delhi
Date: 30/05/2018

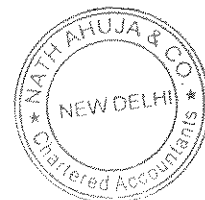
for Nath Ahuja & Company
Chartered Accountants
FRN NO. F001083N

Narinder Nath Ahuja
Proprietor
Membership No. - 080178

Annexure - A to the Auditors' Report

The Annexure 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:

- (i) According to the information and explanations given to us, this clause is not applicable as the Company does not have any fixed assets.
- (ii) As informed and represented to us, this clause is not applicable as the Company does not have any inventories.
- (iii) In respect of loans granted by the company:
 - (a) The Company has not granted any loans, secured or Unsecured to Companies firms or other parties covered under register maintained under section 189 of the Companies Act, 2013.
 - (b) Accordingly, para 3(iii)(b) and 3(iii)(c) of the Order is not applicable to the Company in respect of repayment of the principal amount and interest.
- (iv) In our opinion and according to the information and explanations given to us, the Company does not have any loan & investment to be disclosed under section 185 & 186 of the Companies Act, 2013.
- (v) To the best of our knowledge and explanation given to us, the company has not accepted any deposited from the public.



- (vi) We have been informed by the management that no cost records have been prescribed under section 148 (1) of the Companies Act, for any of the products sold or services rendered by the company.
- (vii) According to the information and explanations given to us and on the basis of our examination of the books of accounts, the company is regular in depositing undisputed statutory dues including Service Tax, Income Tax and other material statutory dues as applicable with appropriate authorities.

According to the information and explanations given to us, no undisputed amounts payable in respect of Provident Fund, Income Tax, Sales Tax, Service Tax, Duty of Customs, Value Added Tax or any other material statutory dues were outstanding, as at 31 March 2018 for a period of more than six months from the date they became payable.

According to the information and explanations given to us, there are no dues of Service Tax, Income Tax, Sales Tax and Excise Duty which have not been deposited on account of any dispute as at March 31, 2018.

- (viii) According to the information and explanations given to us, the company has not taken any loans from financial institutions or banks so there is no default in repayment of dues to financial institutions or banks or bond holders.
- (ix) The Company did not raise any money by way of initial public offer or further public offer (including debt instruments).
- (x) 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.
- (xi) According to the information and explanations given to us, Company does not have any managerial remuneration in the financial year under consideration.
- (xii) 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.



- (xiii) According to the information and explanations given to us and based on our examination of the records of the Company, transactions with the related parties are in compliance with sections 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.
- (xiv) According to the information and explanations give to us and based on 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. Accordingly, paragraph 3(xiv) of the Order is not applicable.
- (xv) According to the information and explanations given to us and based on 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.
- (xvi) The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act 1934.

Place: New Delhi
Date: 30-May-2018

for Nath Ahuja & Company
Chartered Accountants
FRN NO. - 001083N

Nath Ahuja & Co.
Proprietor
Membership No. - 080178

Annexure – B to the Auditors' Report

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 Sachdeva Brothers Private Limited ("the Company") as of 31st March, 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 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 on Audit of Internal Financial Controls over Financial Reporting (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 Institute of Chartered Accountants of India. 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.

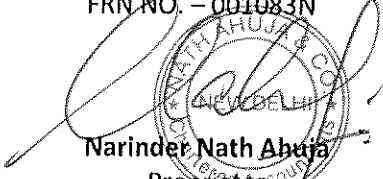
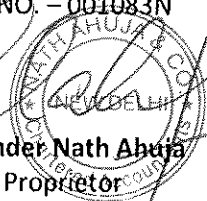


Opinion

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 31st March, 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 on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

Place: New Delhi
Date: 30-May-2018

for Nath Ahuja & Co.
Chartered Accountants
FRN NO. - 001083N



Narinder Nath Ahuja
Proprietor
Membership No. 080178

SACHDEVA BROTHERS PRIVATE LIMITED

Regd. Office :- 201, VIPPS CENTRE,
MASJID MOTH, G.K. -II, NEW DELHI-
CIN NO. U15311DL1986PTC222606

Balance Sheet as at 31st March, 2018

(In Rupees)

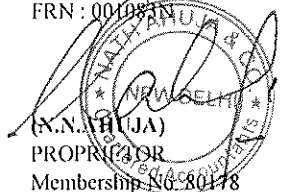
Particulars	Note	As at 31-March-2018	As at 31-March-2017	As at 01-April-2016
A. ASSETS				
Non-Current Assets				
Current Assets				
Financial Assets		-	-	-
Other Current Assets	4	21,232	21,232	21,232
Total		<u>21,232</u>	<u>21,232</u>	<u>21,232</u>
TOTAL ASSETS		<u>21,232</u>	<u>21,232</u>	<u>21,232</u>
B. EQUITY AND LIABILITIES				
Equity				
Equity share capital	5	1,583,500	1,583,500	1,583,500
Other equity	6	(2,009,943)	(1,979,629)	(1,971,004)
Total		<u>(426,443)</u>	<u>(396,129)</u>	<u>(387,504)</u>
Liabilities				
Non Current Liabilities				
Current Liabilities				
Financial Liabilities		-	-	-
Other Financial Liabilities	7	447,675	417,360	408,735
Total		<u>447,675</u>	<u>417,360</u>	<u>408,735</u>
TOTAL EQUITY AND LIABILITIES		<u>21,232</u>	<u>21,232</u>	<u>21,232</u>

The Accompanying Notes form an integral part of
the Financial Statements

In terms of our separate report of even date attached

For NATHI AHUJA & CO.
CHARTERED ACCOUNTANTS

FRN : 001088



For and on behalf of the board of directors

Satnam Arora
Satnam Arora
Director
DIN No. 00010667

Gurnam Arora
Gurnam Arora
Director
DIN No. 00010731

Place :- New Delhi
Dated :- 30.05.2018

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

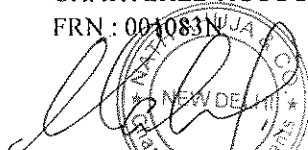
(In Rupees)

Particulars	Note	For the Year Ended 31-March-2018	For the Year Ended 31-March-2017
INCOME			
Total Income		-	-
EXPENSES			
Administrative Expenses	8	30,315	8,625
Total Expenses		30,315	8,625
Profit Before Tax		(30,315)	(8,625)
Tax Expenses			
Current Tax		-	-
Profit/(Loss) for the year		(30,315)	(8,625)
Other Comprehensive Income for the year		-	-
TOTAL COMPREHENSIVE INCOME FOR THE YEAR		(30,315)	(8,625)
EARNING PER EQUITY SHARE (Face value of ₹ 10 each)			
Basic (In Rs.)	9	(1.91)	(0.54)
Diluted (In Rs.)	9	(1.91)	(0.54)


The Accompanying Notes form an integral part of the Financial Statements


In terms of our separate report of even date attached

For NATH AHUJA & CO.
CHARTERED ACCOUNTANTS
FRN : 001083N


(N.N. ANAND)
PROPRIETOR
Membership No: 80178

For and on behalf of the board of directors


Satnam Arora
Director
DIN No. 00010667


Gurnam Arora
Director
DIN No. 00010731

Place :- New Delhi
Dated :- 30.05.2018

Cash Flow Statement for the year ended 31st March 2018

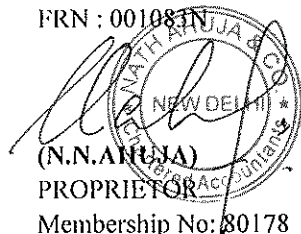
(In Rupees)

Particulars	For the Year Ended 31-March-2018	For the Year Ended 31-March-2017
A. Cash Flow From Operating Activities		
Net Profit before tax	(30,315)	(8,625)
Operating profit before working capital changes	(30,315)	(8,625)
Adjustments for		
Increase/(Decrease) in Financial Liabilities	(30,315)	8,625
Cash generated from operations	-	-
Net Increase/(Decrease) in Cash and Cash Equivalents	-	-
- Cash & Cash equivalent at beginning of the year	-	-
- Cash & Cash equivalent at end of the year	-	-

In terms of our separate report of even date attached

For NATH AHUJA & CO.
CHARTERED ACCOUNTANTS

FRN : 0010831N



(N.N.AHUJA)

PROPRIETOR

Membership No: 80178

For and on behalf of the board of directors


Satnam Arora
Director
DIN No. 00010667


Gurnam Arora
Director
DIN No. 00010731

Place :- New Delhi

Dated :- 30.05.2018

1. Company Information

Sachdeva Brothers Private Limited was incorporated in 1986. It is a Private Limited company and is a wholly owned subsidiary of Kohinoor Foods Limited.

2. Significant Accounting Policies

(a) Basis of Preparation

As the company is subsidiary of a listed company, Kohinoor Foods Limited, these Financial Statements have been prepared in accordance with the Indian Accounting Standards (hereinafter referred to as the 'Ind AS') as notified by Ministry of Corporate Affairs pursuant to section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2016. These financial statements for the year ended March 31, 2018 are prepared by the company under Ind AS for the first time. For all periods up to and including the year ended March 31, 2017, the Company prepared its financial statements in accordance with the accounting standards notified under the section 133 of the Companies Act 2013, read together with paragraph 7 of the Companies (Accounts) Rules, 2014 (hereinafter referred to as 'Previous GAAP') used for its statutory reporting requirement in India immediately before adopting Ind AS. The financial statements for the year ended March 31, 2017 and the opening Balance Sheet as at April 01, 2016 have been restated in accordance with Ind AS for comparative information.

The Financial Statements have been prepared on the historical cost convention and on accruals basis unless otherwise stated.

The accounting policies are applied consistently to all the periods presented in the financial statements, including the preparation of the opening Ind AS Balance Sheet as at April 01, 2016 being the 'date of transition to Ind AS'.

(b) Use of Estimates and Judgments

The preparation of Financial Statements requires management to make certain assumptions and estimates that affect the reported amount, the

Financial Statements and Notes thereto. Difference between actual results and estimates are recognized in the period in which they materialize.

(c) Financial Instruments

(1) Financial Assets

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 and financial liabilities, which are not at fair value through profit or loss, are adjusted to the fair value on initial recognition.

Subsequent measurement

i) Financial assets carried at amortised cost

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.

ii) Financial assets 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.

iii) Financial assets 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.

(2) Financial liabilities

Initial recognition and measurement

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

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.

(d) Dividend to Equity Shareholders

Dividend to Equity Shareholders is recognised as a liability and deducted from shareholders' equity, in the period in which the dividends are approved by the equity shareholders in the general meeting.

(e) Inventories

Raw materials, traded and finished goods are stated at the lower of cost and net realisable value. Stores and spares are carried at cost.

Cost is determined on FIFO (First in First out) basis for raw material, and on weighted average method for all other categories of inventories. Cost comprises expenditure incurred in the normal course of business in bringing such inventories to its present location and condition, where applicable, include appropriate overheads based on normal level of activity.

(f) Cash and Cash Equivalents

Cash and cash equivalents are short-term, highly liquid investments that are readily convertible into cash and which are subject to an insignificant risk of changes in value.

(g) Revenue Recognition

Revenue is measured at fair value of the consideration received or receivable, net of discount, rebate, returns and value added taxes. The Company recognizes revenue when the amount of revenue can be reliably measured; when it is probable that future economic benefits will flow to the entity; and when specific criteria have been met for each of the Company activities.

Revenue from sale of goods is recognised when all the significant risk and rewards of ownership in the goods are transferred to the buyer as per the terms of the contract, there is no continuing managerial involvement with the goods and the amount of revenue can be measured reliably. On recognition of revenue the Company retains no effective control of the goods transferred to a degree usually associated with ownership and no significant uncertainty exists regarding the amount of the consideration that will be derived from the sale of goods.

Interest income is recognized using the effective interest method. Revenue in respect of Insurance / others claims, Commission, etc. is recognized only when it is reasonably certain that the ultimate collection will be made.

(h) Foreign Currency Transactions

Transactions in foreign currencies are recognized at the prevailing exchange rates on the transaction dates. Realised gains and losses on settlement of foreign currency transactions are recognised in the Statement of Profit and Loss.

Monetary foreign currency assets and liabilities at the year-end are translated at the year-end exchange rates and the resultant exchange differences are recognized in the Statement of Profit and Loss.

Non-monetary assets and liabilities denominated in a foreign currency and measured at historical cost are translated at the exchange rate prevalent at the date of transaction.

(i) Borrowing Costs

Borrowing costs consist of interest, ancillary and other costs that the Company incurs in connection with the borrowing of funds and interest relating to other financial liabilities. Borrowing costs also include exchange differences to the extent regarded as an adjustment to the borrowing costs.

Interest and other borrowing costs attributable to qualifying assets are capitalised as a part of such assets till such time the assets are ready for use. Other interest and borrowing costs are charged to Statement of Profit and Loss.

(j) Income tax

Current Income Tax:

Current Income Tax is measured at the amount expected to be paid to the tax authorities in accordance with Income Tax Act, 1961.

Deferred Tax:

Deferred tax is provided using the balance sheet approach on temporary differences between the tax bases of assets and liabilities and their carrying amounts for financial reporting purposes at the reporting date. The tax rates and tax laws used to compute the tax are those that are enacted or substantively enacted at the reporting date.

Deferred tax assets are recognised to the extent that it is probable that taxable profit will be available against which the deductible temporary differences, and the carry forward of unused tax credits and unused tax losses can be utilised.

Current and Deferred tax is recognised in the Statement of Profit and Loss, except to the extent that it relates to items recognised in other comprehensive income or directly in equity. In this case, the tax is also recognised in other comprehensive income or directly in equity.

(k) Provisions, Contingent Liability and Contingent Assets

The Company creates a provision when there is a present obligation as a result of past event that probably requires an outflow of resources and a reliable estimate can be made of the amount of obligation. A disclosure of contingent liability is made when there is a possible obligation or a present obligation that will probably not require outflow of resources or where a reliable estimate of the obligation cannot be made. Contingent Assets are neither recognised nor disclosed in the Financial Statements.

(l) Impairment of Financial Assets

Expected credit losses are recognized for all financial assets subsequent to initial recognition other than financials assets in FVTPL category.

(m) Impairment of Non-Financial Assets

The Company assesses at each Balance Sheet date whether there is any indication that an asset may be impaired. If any such Indication exists; the Company estimates the recoverable amount of assets. If such recoverable amount of the assets or the recoverable amount of the cash generating unit to which the assets belong is less than its carrying amount, the carrying amount is reduced to its recoverable amount. The reduction is treated as an impairment loss and is recognised in the statement of Profit & Loss. If at the Balance Sheet date there is an indication that if a previously assessed impairment loss no longer exists, the recoverable amount is reassessed and the assets is reflected at recoverable amount.

(n) Exceptional Items

Exceptional items are disclosed separately in the financial statements where it is necessary to do so to provide further understanding of the financial performance of the company. These are material items of income or expense that have to be shown separately due to their nature or incidence.

o) Earnings per share

The Company presents basic and diluted earnings per share data for its ordinary shares. Basic earnings per share is calculated by dividing the profit or loss attributable to ordinary shareholders of the Company by the weighted average number of ordinary shares outstanding during the year. Diluted earnings per share is determined by adjusting the profit or loss attributable to ordinary shareholders and the weighted average number of ordinary shares outstanding, adjusted for own shares held, for the effects of all dilutive potential ordinary shares.

(p) Events after the reporting period

Adjusting events are events that provide further evidence of conditions that existed at the end of the reporting period. The financial statements are adjusted for such events before authorisation for issue.

Non-adjusting events are events that are indicative of conditions that arose after the end of the reporting period. Non-adjusting events after the reporting date are not accounted, but disclosed.

3. First time adoption of Ind AS

The Company has adopted Indian Accounting Standards (Ind AS) as notified by the Ministry of Corporate Affairs with effect from April 01, 2017, with a transition date of April 01, 2016. These financial statements for the year ended March 31, 2018 are the first financial statements the Company has prepared under Ind AS. For all periods up to and including the year ended March 31, 2017, the Company prepared its financial statements in accordance with the accounting standards notified under the section 133 of the Companies Act 2013, read together with paragraph 7 of the Companies (Accounts) Rules, 2014 ('Previous GAAP').

The adoption of Ind AS has been carried out in accordance with Ind AS 101, First-time Adoption of Indian Accounting Standards. Ind AS 101 requires that all Ind AS standards and interpretations that are issued and effective for the first Ind AS financial statements be applied retrospectively and consistently for all financial years presented. Accordingly, the Company has prepared

financial statements which comply with Ind AS for year ended March 31, 2018, together with the comparative information as at and for the year ended March 31, 2017 and the opening Ind AS Balance Sheet as at April 01, 2016, the date of transition to Ind AS.

As there is no adjustment in other equity as on 1st April 2016 and Net profit for the financial year 2016-17 between Ind AS and previous GAAP, no reconciliation statement has been prepared for that.

As at	(In Rupees)		
	31-March-2018	31-March-2017	01-April-2016
4 Other Current Assets (Unsecured, Considered good)			
Advance Tax	21,232	21,232	21,232
	<u>21,232</u>	<u>21,232</u>	<u>21,232</u>

5 Equity Share Capital			
<u>Authorised Share Capital</u>			
20,000 (Previous year 20,000) Equity shares of Rs. 100/- each	2,000,000	2,000,000	2,000,000
<u>Issued, Subscribed And Paid-Up Capital</u>			
15835 Equity Shares of Rs. 100/- each fully paid-up	1,583,500	1,583,500	1,583,500
	<u>1,583,500</u>	<u>1,583,500</u>	<u>1,583,500</u>
a) The reconciliation of the number of shares outstanding is set out below:			
Number of Equity Shares at the beginning of the year	15,835	15,835	15,835
Number of Equity Shares issued during the year	-	-	-
Number of Equity Shares at the end of the year	15,835	15,835	15,835

b) Shares held by Shareholders holding more than 5 percent shares in the Company :

As at	31-March-2018		31-March-2017	
	No. of Shares	Shareholding	No. of Shares	Shareholding
Kohinoor Foods Limited	15,835	100.00%	15,835	100.00%

c) **Terms/Rights attached to 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 and has equal dividend right. The Company declares and pays dividend in Indian Rupees. The Dividend if proposed by the Board of Directors is subject to shareholders approval in the ensuing Annual General Meeting

In the event of liquidation of the Company, the equity shareholders will be entitled to receive the remaining assets of the Company in proportion to the number of equity shares held by the shareholders.

As at	(In Rupees)		
	31-March-2018	31-March-2017	01-April-2016
6 Other Equity			
Investment Allowance Reserve	358,849	358,849	358,849
Amalgamation Reserve	1,511,173	1,511,173	1,511,173
Retained Earnings			
As per last Balance Sheet	(3,849,651)	(3,841,026)	(3,805,292)
Profit/(Loss) during the year	(30,315)	(8,625)	(35,734)
Other Comprehensive Income	-	-	-
	<u>(3,879,966)</u>	<u>(3,849,651)</u>	<u>(3,841,026)</u>
	<u>(2,009,943)</u>	<u>(1,979,629)</u>	<u>(1,971,004)</u>
7 Other Financial Liabilities (Current)			
Amount Payable to Parent Company	431,524	398,484	389,909
Amount Payable to Others	16,151	18,876	18,826
	<u>447,675</u>	<u>417,360</u>	<u>408,735</u>

(In Rupees)

Particulars	Note	For the Year Ended 31-March-2018	For the Year Ended 31-March-2017
8 Administrative Expenses			
Payment to Auditors		5,900	8,625
-Statutory Audit Fee		24,415	-
Legal and Professional Charges			
		30,315	8,625
9 Earning Per Share			
a) Calculation of Weighted Average number of equity shares			
For Basic/Diluted EPS			
No. of Shares at the beginning of the year		15,835	15,835
Equity Shares issued during the year		-	-
Total number of equity shares outstanding at the end of the year		15,835	15,835
Equity shares outstanding for 365 days		15,835	15,835
Weighted Average number of equity shares outstanding during the year		15,835	15,835
b) Net Profit after tax available for equity shareholders		(30,315)	(8,625)
Earnings per share (face value per share Rs. 100 each)			
Basic and Diluted		(1.91)	(0.54)

10 Disclosures under Ind AS-24 on related party disclosure.

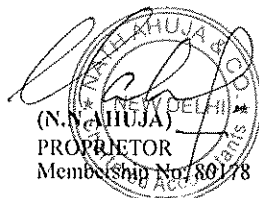
(a) Holding Company

-Kohinoor Foods Limited

10.1 The following transactions were carried out with related parties in the ordinary course of Business during the year*

	Holding Company
Transactions during the year	
-Expenses incurred by related party on behalf of the company	33,040 (5,750)
Balances outstanding at the year end:-	
-Amount due to Parent Company	431,524 (398,484)

11 Previous year's figures have been regrouped and/or rearranged wherever necessary for presentation purpose.



Satnam Arora
Satnam Arora
Director
DIN No. 00010667

Gurnam Arora
Gurnam Arora
Director
DIN No. 00010731

Place :- New Delhi

Dated :- 30.05.2018