

**NOTE: 1.1 -SIGNIFICANT ACCOUNTING POLICIES**

This note provides a list of the significant accounting policies adopted in the preparation of these standalone financial statements. These Policies have been consistently applied to all the years presented, unless otherwise stated.

**(i) Basis Of Preparation****(a) Compliance with Ind AS**

The Standalone financial statements for the period ended 31st March, 2019 comply in all material aspects with Indian Accounting Standards (Ind AS) notified under section 133 (the Act) [Companies (Indian Accounting Standards) Rules, 2015] and other relevant provisions of the Act.

**(ii) Revenue recognition**

Revenue is measured at the fair value of the consideration received or receivable. Amounts disclosed as revenue are inclusive of net of returns, trade allowances, rebates, value added taxes, goods and service tax and amounts collected on behalf of third parties.

The Company recognises revenue when the amount of revenue can be reliably measured, it is probable that future economic benefits will flow to the entity and specific criteria have been met for each of the company's activities. The company bases its estimates on historical results, taking into consideration the type of customer, the type of transactions and the specifics of each arrangement.

The Company recognises revenue when significant risk and rewards pertaining to ownership of goods get transferred from Seller to buyer.

**(iii) Cash Flow Statement**

The Cash flow statement is prepared in accordance with the Indian Accounting Standard (Ind AS) -7 "Statement of Cash Flows" using the Indirect method for operating Activities.

**(iv) Cash and Cash Equivalents**

For the purpose of presentation in the statement of cash flows, cash and cash equivalents includes cash on hand, deposits held at call with financial institutions, other short-term, highly liquid investment with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value, and bank overdrafts.

**(v) Trade Receivables**

Trade receivables are recognised initially at fair value and subsequently measured at amortised cost using the effective interest method.

**(vi) Investment and other Financial Assets****(a) Classification**

The Group classifies its financial assets in the measurement categories:

- Those to be measured subsequently at fair value, and
- Those measured at amortised cost.

The Classification depends on the entity's business model for managing the financial assets and the contractual terms of the cash flows.

For assets measured at fair value, gains and losses will be recorded in profit or loss. For investment in equity instruments, this will depend on whether group has made an irrecoverable election at the time of initial recognition to account for the equity investment at fair value through other comprehensive income.

**(b) Measurement**

The Company subsequently measures all equity investments at fair value. Where the company's management has elected to present fair value gains and losses on equity investments in other comprehensive income, there is no subsequent reclassification of fair value gains and losses to profit or loss. Dividends from such investments are recognised in profit or loss as other income when the company's right to receive payments is established.

**(vii) Offsetting Financial Instruments**

Financial assets and liabilities are offset and the net amount is reported in balance sheet where there is legally enforceable right to offset the recognised amounts and there is an intention to settle on a net basis or realise the assets and settle the liability simultaneously.

**(viii) Related Parties****a. There are transactions entered into between related parties as follows:**

No	Name of Personnel	Relationship	As at March 31, 2019 (Amount in Rs.)
1	-	-	-

**b. Names of related parties and description of relationship:**

No.	Name of Key Managerial Personnel	Designation/Relationship
1.	Devang P Shah	Managing Director
2.	Ila P Bhagat	CFO & Director
3.	Ashokkumar K Solanki	Director
4.	Hiren S Mehta	Director
5.	Niraj Baid	Company Secretary

**(ix) Provisions**

Provisions for legal claims, service warranties, volume discounts and returns are recognised when the company has a present legal or constructive obligation as a result of past events, it is probable that an outflow of resources will be required to settle the obligation and the amount can be reliably estimated. Provisions are not recognised for future operating losses.

Where there are number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one item included in the same class of obligations may be small.

The measurement of provision for restructuring includes only direct expenditure arising from the restructuring, which are both necessarily entailed by the restructuring and not associated with the ongoing activities of the company.

**(x) Property, Plant and Equipment**

Freehold land is carried at historical cost. All other items of property, plant and equipment are stated at historical cost less depreciation. Historical cost includes expenditure that is directly attributable to the acquisition of the items.

Subsequent costs are included in asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the group and the cost of the item measured reliably. The carrying amount of any component accounted for as a separate asset is derecognised when replaced. All other repairs and maintenance are charged to profit or loss during the reporting period in which they are incurred.

**(xi) Trade and Other Payables**

These amounts represent liabilities for goods and services provided to the group prior to the end of financial year which are unpaid. The amounts are unsecured and are usually paid within 90 days of recognition. Trade and other payables are presented as current liabilities unless payment is not due within 12 months after the reporting period. They are recognised initially at the fair value and subsequently measured at amortised cost using the effective interest method.

**(xii) Contributed Equity**

Equity shares are classified as equity.

**(a) Earnings per Share**

Basic earnings per share is calculated by dividing:

-the profit attributable to the owners group

-by the weighted average number of equity shares outstanding during the year.

**(b) Rounding off amounts**

All amounts disclosed in the financial statements and notes have been rounded off to the nearest lakhs as per the requirement of Schedule III, unless otherwise stated.

For and on behalf of the board of directors

**For, GOLDCOIN HEALTH FOODS LIMITED**

As per our attached report of even date

**For, Gopal C. Shah & Co,**

Chartered Accountants

Firm No. 103296W

**Mr. Devang P. Shah**

(Managing Director)

(DIN: 00633868)

**Mrs. Ila P. Shah**

(Director)

(DIN: 01740646)

(Gopal C Shah)

(Proprietor)

M No:-034967

**Place : Ahmedabad**

**Date : 29/05/2019**

**STATEMENT OF CHANGES IN EQUITY**

**GOLDCOIN HEALTH FOODS LIMITED**  
(CIN: L15419GJ1989PLC012041)

**Statement of Changes in Equity for the period ended 31st March, 2019**

**A. Equity Share Capital**

**(Amounts in INR)**

Balance at the beginning of the reporting period	Changes in equity share capital during the year	Balance at the end of the reporting period
1st April, 2017		3,00,09,000
31st March, 2018		3,00,09,000
31st March, 2019		3,00,09,000

**B. Other Equity**

**(Amounts in INR)**

	Reserves and Surplus					Total
	Capital Reserve	Subsidy	Securities Premium Reserve	Other Reserves (Surplus balance of Profit & loss Account)	Retained Earnings	
<b>Reporting as at 1st April, 2017</b>						
Balance at the beginning of the reporting period	71,63,000	4,00,600	-	(6,34,037)	-	<b>69,29,563</b>
Changes in accounting policy or prior period errors	-	-	-	-	-	-
Total Comprehensive Income for the year	-	-	-	2,70,590	-	2,70,590
Dividends	-	-	-	-	-	-
Transfer to retained earnings	-	-	-	-	-	-
Any other change (Written off)	-	-	-	37,378	-	37,378
<b>Balance at the end of 31st March, 2018</b>	<b>71,63,000</b>	<b>4,00,600</b>	<b>-</b>	<b>(4,00,825)</b>	<b>-</b>	<b>71,62,775</b>
						-
<b>Reporting as at 1st April, 2018</b>						-
Balance at the beginning of the reporting period	71,63,000	4,00,600	-	(4,00,825)	-	<b>71,62,775</b>
Changes in accounting policy or prior period errors	-	-	-	-	-	-
Total Comprehensive Income for the year	-	-	-	31,613	-	31,613
Dividends	-	-	-	-	-	-
Transfer to retained earnings	-	-	-	-	-	-
Any other change (Written off)	-	-	-	5,352	-	5,352
<b>Balance at the end of the March 2019</b>	<b>71,63,000</b>	<b>4,00,600</b>	<b>-</b>	<b>(3,74,564)</b>	<b>-</b>	<b>71,89,036</b>

**GOLDCOIN HEALTH FOODS LIMITED**  
Notes to financial statements for the year ended March 31, 2019

**Note 2 - Equity Share Capital**

Particulars	As at March 31, 2019	As at March 31, 2018
<b>Authorised :</b>		
32,00,000 Equity Shares (Previous Year 32,00,000) of Rs. 10/- each	3,20,00,000	3,20,00,000
<b>TOTAL</b>	<u><u>3,20,00,000</u></u>	<u><u>3,20,00,000</u></u>

**Issued, Subscribed and Paid-up :**

3000,900 Equity Shares (Previous Year 3000,900) of Rs. 10/- each	3,00,09,000	3,00,09,000
Add : Share Forfeited (Current year Trf to Reserve)		
Less : Calls in arrears	-	
<b>TOTAL</b>	<u><u>3,00,09,000</u></u>	<u><u>3,00,09,000</u></u>

**Detailed note on the terms of the rights, preferences and restrictions relating to each class of shares including restrictions on the distribution of dividends and repayment of capital.**

- (i) The Company has only one class of Equity Shares having a par value of Rs. 10/- per share. Each holder of Equity Share is entitled to one vote per share. The Company declares and pays dividend in Indian Rupees. During the year ended 31st March 2019, the Company has not declared any dividend.
- (ii) In the event of liquidation of the Company, the holders of Equity shares will be entitled to receive remaining assets of the Company, after distribution of all preferential amounts. The distribution will be in proportion to the number of Equity shares held by the shareholders.

**(c) Reconciliation of number of shares outstanding at the beginning and at the end of the reporting period**

Particulars	As at March 31, 2019	As at March 31, 2018
No. of shares at the beginning of the year	30,00,900	30,00,900
<b>Add: Issue of Shares during the year</b>		
Subscriber to the Memorandum	-	-
Private Placement	-	-
	<u>30,00,900</u>	<u>30,00,900</u>
<b>Less: Forfeiture of Shares during the Year</b>	-	-
No. of shares at the end of the year	<u><u>30,00,900</u></u>	<u><u>30,00,900</u></u>

**(d) Aggregate details for five immediately previous reporting periods for each class of shares**

Particulars	As at March 31, 2019	As at March 31, 2018
- No. of shares allotted as fully paid up pursuant to contracts without payment being received in cash	-	-
- No. of shares allotted as fully paid by way of Bonus Shares	-	-
- No. of shares bought back	-	-

**(e) Details of shareholders holding more than 5% shares in the company**

No. of Shares held by	As at March 31, 2019		As at March 31, 2018	
	Nos.	%	Nos.	%
Devang Shah	5,85,000	19.49%	5,85,000	19.49%
Ila Bhagat	2,92,065	9.73%	2,92,065	9.73%
Mandakini Shah	3,02,600	10.08%	3,02,600	10.08%
Indian Clearing Corporation Limited	2,60,858	8.69%	2,60,858	8.69%

**(f) Detailed note on shares reserved to be issued under options and contracts / commitment for the sale of shares / divestments including the terms and conditions.**

The company does not have any such contract / commitment as on reporting date.

**(g) Detailed terms of any securities convertible into shares, e.g. in the case of convertible warrants, debentures, bonds etc.**

The company does not have any securities convertible into shares as on reporting date.

**Note 3 - Other Equity**

	Particulars	As at March 31, 2019	As at March 31, 2018
(i)	<b>Capital Reserve</b>		
	As per last Balance Sheet	71,63,000	71,63,000
	Add: Additions during the year (Share Forfeiture)	-	-
	Less: Utilised / transferred during the year	-	-
	Closing balance	71,63,000	71,63,000
(ii)	<b>Securities premium account</b>		
	Opening balance	-	-
	Add : Premium on shares issued during the year	-	-
	Less : Utilised during the year for:	-	-
	Closing balance	-	-
(iii)	<b>General Reserve</b>		
	As per last Balance Sheet	-	-
	Add: Transferred from Profit and Loss Account	-	-
	Less: Transferred to Profit and Loss Account	-	-
	Closing balance	-	-
(iv)	<b>Subsidy</b>	4,00,600	4,00,600
		4,00,600	4,00,600
(v)	<b>Surplus in the Profit &amp; Loss Account</b>		
	As per last Balance Sheet	(4,00,825)	(6,34,037)
	Add: Profit / (Loss) for the year	31,613	2,70,590
	Amount available for appropriations	(3,69,212)	(3,63,447)
	<b>Appropriations:</b>		
	Add: Transferred from reserves	-	-
	Less: TDS Written Off	5,352	37,378
		-	-
		(5,352)	(3,74,564)
	<b>TOTAL</b>	<b>71,89,036</b>	<b>71,62,775</b>

**Note 4: Non Current Liabilities: Financial Liabilities : Borrowing**

	Particulars	As at March 31, 2019	As at March 31, 2018
(a)	Loans From Bank and Financial Institutions		
	Secured Loans	-	-
	Unsecured Loans	-	-
	Term Loan from others	-	-
	Secured	-	-
	Unsecured	-	-
(b)	Loans and advances from related parties		
	Secured	-	-
	Unsecured	-	-
(c)	Other Loan & Advances		
	Secured Loans	-	-
	Unsecured Loans	-	-
	Dimpal Marodia	-	-
		-	-
		-	-

**Note 5: Non- Current Liabilities: Financial Liabilities : Payables**

	Particulars	As at March 31, 2019	As at March 31, 2018
(i)	Trade Payable	-	-
(ii)	Others	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>

**Note 6: Non- Current Liabilities: Financial Liabilities : Others**

	Particulars	As at March 31, 2019	As at March 31, 2018
(i)	Trade Payable	-	-
(ii)	Others	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>

**Note 7: Non Current : Provisions**

Particulars	As at March 31, 2019	As at March 31, 2018
(a) Provision for employee's benefits	-	-
(b) Others (Specify)	-	-
	<u>-</u>	<u>-</u>

**Note 8: Other Non- Current Liabilities**

Particulars	As at March 31, 2019	As at March 31, 2018
(i)	-	-
(ii)	-	-
<b>Total</b>	<u>-</u>	<u>-</u>

**Note 9: Current Liabilities: Financial Liabilities : Borrowing**

Particulars	As at March 31, 2019	As at March 31, 2018
(a) Loans repayable on demand		
From banks		
Secured	-	-
Unsecured	-	-
From Other parties	-	-
(b) Loans and advances		
Secured	-	-
Unsecured	-	-
	<u>-</u>	<u>-</u>

**Note 10: Current liabilities: Financial Liabilities : Trade Payables**

Particulars	As at March 31, 2019	As at March 31, 2018
Current payables (including acceptances) outstanding for less than 12 months	10,00,000	11,04,343
Others payables	-	-
	<u>10,00,000</u>	<u>11,04,343</u>

**Note 11: Current liabilities: Financial Liabilities : Others**

Particulars	As at March 31, 2019	As at March 31, 2018
Unpaid Expenses	-	-
<b>TOTAL</b>	<u>-</u>	<u>-</u>

**Note 12: Other Current Liabilities**

Particulars	As at March 31, 2019	As at March 31, 2018
Other Current Liabilities	15,000	-
<b>TOTAL</b>	<u>15,000</u>	<u>-</u>

**Note 13 - Current Liabilities : Provisions**

Particulars	As at March 31, 2019	As at March 31, 2018
Provision for Audit fees	20,000	43,500
Provision for Taxation	-	-
Provision for Internal Audit fees	-	-
Provision for Accounting fees	20,000	-
<b>TOTAL</b>	<u>40,000</u>	<u>43,500</u>

**Note -15 - Non-Current Assets: Financial Assets: Investments**

Particulars	As at March 31, 2019	As at March 31, 2018
<b>Investments (At Cost)</b>		
<b>Investment in Equity Instruments</b>		
i) of Subsidiary:		
ii) of other entities:		
<b>Investment in Shares &amp; Securities</b>		
Investment in Equity		
Investment in Mutual Fund		
Fixed Deposit With Schedule Bank	40,53,680	93,25,764
	<u>40,53,680</u>	<u>93,25,764</u>

Note : 14

Schedule of Property, Plant and Equipment as per the Companies Act for the year ended 31st March, 2019

Block of Asset	Gross Block				Accumulated Depreciation			Net Block		
	As at 1st April, 2018	Addition/ Adjustments	Deduction/ Adjustments	As at 31st March, 2019	As at 1st April, 2018	Charge for the year	Deduction/ Adjustments	As at 31st March, 2019	As at 31st March, 2018	As at 31st March, 2019
Furniture										
Fixture	25,557	0	0	25,557	692	2,428	0	3,120	24,865	22,437
Machinery	37,62,046	0	0	37,62,046	24,06,706	1,94,540	0	26,01,246	13,55,340	11,60,800
Air Condition	0	28,939	0	28,939	0	1,450	0	1,450	0	27,489
Mobile	29,999	0	0	29,999	10,964	1,464	0	12,428	19,035	17,571
<b>Total :</b>	<b>38,17,602</b>	<b>28,939</b>	<b>NIL</b>	<b>38,46,541</b>	<b>24,18,362</b>	<b>1,99,882</b>	<b>NIL</b>	<b>26,18,244</b>	<b>13,99,240</b>	<b>12,28,297</b>

Note -15 - Non-Current Assets: Financial Assets: Investments

Particulars	As at March 31, 2019	As at March 31, 2018
<b>Investments (At Cost)</b>		
<b>Investment in Equity Instruments</b>		
i) of Subsidiary:		
ii) of other entities:		
<b>Investment in Shares &amp; Securities</b>		
Investment in Equity		
Investment in Mutual Fund		
Fixed Deposit With Schedule Bank	40,53,680	93,25,764
	<u>40,53,680</u>	<u>93,25,764</u>

Note 16 - Trade Receivables

(a) Particulars	As at March 31, 2019	As at March 31, 2018
<b>(i) Due for a period exceeding six months</b>		
- Unsecured, considered good	-	-
- Doubtful	-	-
Less: Provision for Doubtful Debts	-	-
<b>(ii) Others</b>		
- Secured, Considered good	97,59,168	83,72,855
- Unsecured, considered good		
Other Receivables		
- Doubtful		
Less: Doubtful Debts Writtewn off	-	-
	97,59,168	83,72,855
<b>TOTAL</b>	<u>97,59,168</u>	<u>83,72,855</u>

Note -17 - Non Current Assets: Financial assets: Loan

Particulars	As at March 31, 2019	As at March 31, 2018
(a) Capital Advances	-	-
(b) Security Deposits		
Security Deposit	-	-
Office Deposit	-	-
Unsecured Considered good	-	-
Deposits	-	-
(c) Loans & Advances to Related Parties		
Unsecured considered good	-	-
(d) Other Loans & Advances (Specify Nature)		
Secured, Considered good		
Unsecured Considered good	-	-
Advance From Suppiler		
Saba International		
Advance to Staff	-	-
Due from Others	1,50,25,128	1,06,89,098
Doutful or Bad		
	1,50,25,128	
	<u>1,50,25,128</u>	<u>1,06,89,098</u>

Note -18 - Other Non-Current Assets

Particulars	As at March 31, 2019	As at March 31, 2018
(a) Long Term Trade Receivable		
(b) Others (Specify Nature)		
Capital Advance	78,06,932	78,06,932
Preliminary Expenses Listing Fees		
	78,06,932	
	<u>78,06,932</u>	<u>78,06,932</u>

Note -19 - Current Assets: Investments

Particulars	As at March 31, 2019	As at March 31, 2018
Current Investments (At lower of cost and fair value)		
Gold and Silver		

**Note 20 - Cash & Cash equivalents**

	Particulars	As at March 31, 2019	As at March 31, 2018
(a)	<b>Cash &amp; Cash Equivalents</b>		
	(i) Balances with Banks :		
	Bank Accounts	3,75,806	4,15,246
	(ii) Cash-on-hand	23,434	2,60,260
	(iii) Cheques & Drafts on-hand		
	(iv) Others - Stamps on Hand		
(b)	Other Bank Balances		
	- Margin Money or Security Deposit		
	- Repatriation Restrictions		
	- Deposit Accounts more than 3 month maturity		
	- Deposit Accounts more than 12 month maturity		
	<b>TOTAL</b>	<b>3,99,240</b>	<b>6,75,506</b>

**Note 21 - Current Assets: Financial Assets: Loans**

(a)	Particulars	As at March 31, 2019	As at March 31, 2018
	<b>(i) Security deposits</b>		
	Secured, considered good	-	-
	Unsecured, considered good	-	-
	Doubtful	-	-
	<b>(ii) Inter-corporate deposits</b>		
	Secured, considered good	-	-
	Unsecured, considered good	-	-
	Doubtful	-	-
	<b>(iii) Share Application Money Given</b>		
	<b>(iv) Advance income tax and TDS - Unsecured, considered good</b>		
		-	-
	<b>(v) Others</b>		
	Secured, considered good	-	-
	Unsecured, considered good	-	-
	Doubtful	-	-
	Less: Provision for Doubtful Debts	-	-
	<b>TOTAL</b>	<b>-</b>	<b>-</b>

**Note 22: Other Current Assets**

Particulars	As at March 31, 2019	As at March 31, 2018
Accrued Interest On FD	-	98,288
Duties & Taxes	25,434	25,434
TDS Receivable	34,008	5,352
<b>TOTAL</b>	<b>59,442</b>	<b>1,29,074</b>

**Note 23 - Revenue from Operations**

Particulars	(Amount in INR)	
	For the year ended March 31, 2019	For the year ended March 31, 2018
Milk Sales	69,18,983	94,20,085
<b>TOTAL</b>	<b>69,18,983</b>	<b>94,20,085</b>

**Note 24 - Other Income**

Particulars	(Amount in INR)	
	For the year ended March 31, 2019	For the year ended March 31, 2018
Interest on FD	3,39,872	2,45,068
Other Interest Income	4,27,072	17
VAT Refund	-	-
<b>TOTAL</b>	<b>7,66,944</b>	<b>2,45,085</b>

**Note 25- Purchases**

Particulars	(Amount in INR)	
	For the year ended March 31, 2019	For the year ended March 31, 2018
Purchase	57,42,061	84,28,896
<b>TOTAL</b>	<b>57,42,061</b>	<b>84,28,896</b>



**Note 26 - Changes in inventories of finished goods, work in progress and stock in trade**

(Amount in INR)

Particulars	For the year ended March 31, 2019	For the year ended March 31, 2018
<u>Inventories at the end of the year:</u>		
Finished goods	-	-
Work-in-progress	-	-
Stock-in-trade	-	-
<u>Inventories at the beginning of the year:</u>		
Finished goods	-	-
Work-in-progress	-	-
Stock-in-trade	-	-
	-	-
	-	-

**Note 27 - Employee Benefit Expenses**

(Amount in INR)

Particulars	For the year ended March 31, 2019	For the year ended March 31, 2018
Director Remuneration	1,90,000	-
Salary	2,90,000	1,20,000
<b>TOTAL</b>	<b>4,80,000</b>	<b>1,20,000</b>

**Note 28 - Financial Costs**

(Amount in INR)

Particulars	For the year ended March 31, 2019	For the year ended March 31, 2018
Bank Charges	1,461	-
<b>TOTAL</b>	<b>1,461</b>	<b>-</b>

**Note 29 - Depreciation & Amortised Cost**

(Amount in INR)

Particulars	For the year ended March 31, 2019	For the year ended March 31, 2018
Depreciation	1,99,882	1,96,696
<b>TOTAL</b>	<b>1,99,882</b>	<b>1,96,696</b>

**Note 30 - Other Expenses**

(Amount in INR)

Particulars	For the year ended March 31, 2019	For the year ended March 31, 2018
Audit Fees	35,000	30,000
Accounting Fees	20,000	34,000
CS Fees	40,000	-
Consultancy Fees	15,000	20,000
Company Secretary Fees	-	15,000
Electrical Expenses	-	22,504
Legal Fees	50,000	-
Income Tax	2,00,610	4,610
Petrol Expenses	-	1,500
CDSL Charges	13,576	13,902
Printing Expenses	-	2,408
BSE Fees	7,30,060	3,59,500
Advertisement Expenses	11,488	-
Municipal Tax	-	28,445
Registrar Fees	36,485	23,575
Link In Time	-	35,948
NSDL Fees	10,648	11,867
Other Expenses	-	2,900
Repair & Maintenance	8,000	-
Office Expenses	60,043	41,807
Bank Charges	-	1,022
<b>TOTAL</b>	<b>12,30,910</b>	<b>6,48,988</b>

**Note 31 - Earnings Per Equity Share**

(Amount in INR)

Particulars	For the year ended March 31, 2019	For the year ended March 31, 2018
(a) Net profit after tax attributable to equity shareholders for		
Basic EPS	31,613	2,70,590
Add/Less: Adjustment relating to potential equity shares		-
Net profit after tax attributable to equity shareholders for	31,613	2,70,590
Diluted EPS		
(b) Weighted average no. of equity shares outstanding during the year		
For Basic EPS	30,00,900	30,00,900
(c) Face Value per Equity Share (Rs.)		
For Continuing Operation		
Basic EPS	0.01	0.09
Diluted EPS	0.01	0.09
For Discontinuing Operation		
Basic EPS	-	-
Diluted EPS	-	-
For Continuing & Discontinuing Operation		
Basic EPS	0.01	0.09
Diluted EPS	0.01	0.09

**Note:**

The figures of the previous year have been re-arranged, re-grouped and re-classified wherever necessary.

For and on behalf of the board of directors

**For, GOLDCOIN HEALTH FOODS LIMITED**

As per our attached report of even date  
**For, Gopal C. Shah & Co.**  
Chartered Accountants  
Firm No.103296W

**Mr. Devang P. Shah**  
(Managing Director)  
(DIN: 00633868)

**Mrs. Ila P. Bhagat**  
(Director)  
(DIN: 01740646)

(Gopal C Shah)  
(Proprietor)  
M. No. 034967

**Place : Ahmedabad**  
**Date : 29/05/2019**