

Notes Forming Part of Financial Statements

NOTE: 1

A. CORPORATE INFORMATION

The company is a Non-banking Financial Company (NBFC) duly registered with Reserve Bank of India and is engaged in the business of NBF1.

B. SIGNIFICANT ACCOUNTING POLICIES :

I. BASIS OF PREPARATION

The accompanying financial statements have been prepared and presented as a going concern, under historical cost convention, on the accrual basis of accounting unless otherwise stated in accordance with the generally accepted accounting principles in India (Indian GAAP) and comply with the Accounting Standards specified under Section 133 of the Companies Act, 2013 (The Act), read together with paragraph 7 of the Companies (Accounts) Rules, 2014 and relevant provision of the Companies Act, 2013.

The accounting policies have been consistently applied by the Company and are consistent with those used in the previous year.

All assets and liabilities have been classified as current or non-current as per the Company's normal operating cycle, and other criteria set out in the Schedule III of the Companies Act, 2013. Based on the nature of products and the time between the acquisition of assets for processing and their realisation in cash and cash equivalents, the Company has ascertained its operating cycle as up to twelve months for the purpose of current/non-current classification of assets and liabilities.

II. USE OF ESTIMATES

The preparation of financial statements in conformity with Indian GAAP requires the management to make judgements, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and disclosure of contingent liabilities, at the end of the reporting period. Although, these estimates are based on the management's best knowledge of current events and actions, uncertainty about these assumptions and estimates could result in the outcomes requiring a material adjustment to the carrying amounts of assets or liabilities in future periods.

Significant estimates used by the management in the preparation of these financial statements include the useful life of fixed assets and intangible assets and provisions for doubtful debts/advances. Difference, if any, between the actual results and estimates are recognized in the period in which the results are known/ materialized.

III. PROVISIONS FOR STANDARD/NON PERFORMING ASSETS

The Company makes provision for Finance receivables based on the prudential norms issued by the RBI relating to income recognition, asset classification and non-performing assets as early implemented by the Company.

The Company makes a provision on all outstanding standard assets as per the prudential norms/guidelines issued by the RBI.

IV. FIXED ASSETS AND DEPRECIATION

Fixed assets are recorded at cost of acquisition and installation including freight, duties, levies less accumulated depreciation. Cost of acquisition includes rates, taxes, and any other directly attributable cost for bringing the asset to its working condition for intended use.

Depreciation on Tangible Fixed Assets is provided on Written Down Value method using the rates arrived at based on the useful lives as specified in the Schedule II of the Companies Act, 2013, or estimated by the management. The Company has used the following useful life to provide depreciation on its fixed assets.

(a) : Assets where useful life is same as Schedule II

Assets	Useful Life as Prescribed by Schedule II of the Companies Act, 2013
Factory Building	30 years
Plant & Machinery (other than continuous process plant not covered under specific industries)	15 years
Furniture & Fittings Motor Cycles, scooters and other mopeds	10 years
Vehicles (Motor Cars)	8 years
Office Equipments Computer, printers & data processing units	5 years
Electrical Installations	3 years
	10 years

(b) : Assets where useful life differ from Schedule II

Fixed Assets, individually costing less than Rupees five thousand, are fully depreciated in the year of purchase.

(c) : Depreciation

Depreciation on the Fixed Assets added/disposed off/discarded during the year is provided on pro-rata basis with reference to the date of addition/disposal/discarding and in the case of capitalisation of any asset, depreciation is charged from the date the same is ready/put to use to the Statement of Profit and Loss.

V. INTANGIBLE ASSETS AND AMORTISATION

Intangible Assets are stated at acquisition cost, net of accumulated amortisation and accumulated impairment losses, if any. Intangible assets are amortised on a straight-line basis over their estimated useful lives.

The Company amortises miscellaneous expenditure representing the Company's formation expenses over a period of 5 years. Further, the cost of Direct Listing of Equity Shares on BSE Limited has also been included in the same.

VI. BORROWING COSTS

Borrowing Costs attributable to acquisition and construction of qualifying assets are capitalised as a part of the cost of such assets up to the date when such assets are ready for its intended use. Other borrowing costs are charged to the Statement of Profit and Loss in the period in which they are incurred.

VII. TRANSLATION OF FOREIGN CURRENCY ITEMS

The Company has not dealt with any foreign currency transaction during the Financial Year.

VIII. INVESTMENTS

Investments, which are readily realisable and intended to be held for not more than one year from the date on which such investments are made, are classified as current investments. All other investments are classified as long-term investments.

Investments are recorded at cost on the date of purchase, which include acquisition charges such as brokerage, stamp duty, taxes,

etc. Current Investments are stated at lower of cost and net realisable value. Long-term investments are stated at cost after deducting provisions made, if any, for other than temporary diminution in the value.

IX. REVENUE RECOGNITION

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and can be reliably measured.

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

Dividend income on investments is accounted for on receipt of the same.

All expenses and income to the extent considered payable and receivable respectively unless specifically stated be otherwise, are accounted for on mercantile basis.

X. RETIREMENT AND OTHER EMPLOYEE BENEFITS

(a) Provident Fund

Provision of Provident Fund is not applicable to the Company.

(b) Gratuity

No provision for gratuity has been made as there is no amount due towards Gratuity payable.

(c) Compensated Leaves

Unutilized leave of staff lapses as at the year end and is not encashable. Accordingly, no provision is made for compensated Leaves.

XI. TAXATION

Tax expense comprises of current and deferred tax.

Current Tax

Provision for current tax is made after taking into consideration benefits admissible under the provisions of the Income-tax Act, 1961. Minimum Alternative Tax (MAT) credit is recognized where there is convincing evidence that the same can be utilized in future.

Current tax assets and current tax liabilities are offset when there is a legally enforceable right to set off the recognized amounts and there is an intention to settle the asset and the liability on a net basis.

Deferred Tax

The deferred tax for timing differences between the book and tax profits for the year is accounted for, using the tax rates and laws that have been substantively enacted as of the Balance Sheet date. Deferred tax assets arising from timing differences are recognised to the extent there is reasonable certainty that these would be realised in future.

The carrying amount of deferred tax assets are reviewed at each Balance Sheet date. The Company writes down the carrying amount of a deferred tax asset to the extent that it is no longer reasonably certain, that sufficient future taxable income will be available against which deferred tax asset can be realised. Any such write-down is reversed to the extent that it becomes reasonably certain, that sufficient future taxable income will be available.

In case of unabsorbed losses and unabsorbed depreciation, all deferred tax assets are recognised only if there is virtual certainty supported by convincing evidence that they can be realised against future taxable profit. At each Balance Sheet date, the Company reassesses the unrecognised deferred tax assets.

XII. CASH FLOW STATEMENT

Cash flows are reported using the indirect method, whereby the net profit before tax is adjusted for the effects of transactions of a non-cash nature, any deferrals or accruals of past or future operating cash receipts or payments and item of income or expenses associated with investing or financing cash flows. The cash flows from operating, investing and financing activities of the Company are segregated.

XIII. EARNINGS PER SHARE

Basic earnings per share are calculated by dividing the net profit for the year attributable to equity shareholders (after deducting preference dividends and attributable taxes, if any) by the weighted-average number of equity shares outstanding during the period. The weighted-average number of equity shares outstanding during the

period and for all periods presented is adjusted for events such as bonus issue; bonus element in a rights issue to existing shareholders; share split; and reverse share split (consolidation of shares) that have changed the number of equity shares outstanding, without a corresponding change in resources.

For the purpose of calculating diluted earnings per share, the net profit or loss for the year attributable to equity shareholders and the weighted-average number of shares outstanding during the period are adjusted for the effects of all dilutive potential equity shares.

XIV. CONTINGENT LIABILITIES AND PROVISIONS

Contingent Liabilities are possible but not probable obligations as on Balance Sheet date, based on the available evidence.

Provisions are recognised when there is a present obligation as a result of past events, and it is probable that an outflow of resources will be required to settle the obligation, in respect of which a reliable estimate can be made.

Provisions are not discounted to its present value and are determined based on best estimate required to settle the obligation at the Balance Sheet date.

C. OTHER SIGNIFICANT NOTES :

1. There are no dues to micro and small-scale enterprises as per The Micro, Small and Medium Enterprises Development Act, 2006 based on information available with the Company.
2. The management has confirmed that adequate provisions have been made for all the known and determined liabilities and the same is not in excess of the amounts reasonably required.
3. No expenses have been admitted other than those reflected in financial Statements.

VANI COMMERCIALS LIMITED

Regd. Off : 'AASTHA' LP-11C PITAMPURA, NEW DELHI-110034

Notes on Financial Statements for the Year ended 31st March 2019

Previous year figures have been regrouped/re-classified, wherever necessary to conform to current year presentation .

1. SHARE CAPITAL

Share Capital	31.03.2019		31.03.2018	
	Number	Amount	Number	Amount
<u>Authorised</u> Equity Shares of Rs.10/- each	5,050,000	50,500,000.00	5,050,000	50,500,000.00
<u>Issued</u> Equity Shares of Rs.10/- each	4,119,800	41,198,000.00	4,119,800	41,198,000.00
<u>Subscribed & Paid up</u> Equity Shares of Rs.10/- each fully paid	4,119,800	41,198,000.00	4,119,800	41,198,000.00
<u>Subscribed but not fully Paid up</u> Equity Shares of Rs.10/- each not fully paid	-	-	-	-
Total	4,119,800	41,198,000.00	4,119,800	41,198,000.00

1.2. The reconciliation of the number of shares outstanding is set out below :-

Particulars	Equity Shares	
	Number	Amount
Shares outstanding at the beginning of the year	-	-
Shares Issued during the year	-	-
Shares bought back during the year	-	-
Shares outstanding at the end of the year	-	-

1.3. The detail of shareholders holding more than 5% shares :-

NAME OF SHARE HOLDER	31.03.2019		31.03.2018	
	NO. OF SHARES HELD	% OF HOLDING	NO. OF SHARES HELD	% OF HOLDING
NAU NIDH FINANCE LIMITED	1,000,000	24%	1,000,000	24%
Total	1,000,000	24%	1,000,000	24%

1.4 Change in capital for the period of 5 yrs immediately preceding the date as at which the Balance Sheet is prepared due to :-

Particulars	Year (Aggregate No. of Shares)				
	31.3.15	31.3.16	31.3.17	31.03.18	31.03.19
Equity Shares :					
Fully paid up pursuant to contract(s) without payment being received in cash	-	-	-	-	-
Fully paid up by way of bonus shares	-	-	-	-	-
Shares bought back	-	-	-	-	-

1.5. Details of Unpaid calls : NIL (Prvs yr : NIL)

Unpaid Calls	Amount
By Directors	-
By Officers	-

1.6. The company do not have any preference share capital

1.7. All equity shares of the company rank parri passu with regards to the rights, preferences & restrictions attaching them.

1.8. Forfeited shares (amount originally paid up) : NIL

1.9. The company does not have any holding company.

2. RESERVES & SURPLUS

Particulars	31.03.2019 Amount	31.03.2018 Amount
C. Special Reserve (NBFC)		
Opening Balance	212,241.00	189,503.00
Add : additions during the year	27,922.00	22,738.00
Closing Balance	240,163.00	212,241.00
D. Surplus		
Opening balance	19,332.06	(32,450.44)
(+) Net Profit/(Net Loss) For the current year	111,688.00	90,952.50
(+) Transfer from Reserves	-	-
(-) Proposed Dividends/Interim Dividends	-	-
(-) prov for tax for prvs years	1,625.00	(16,432.00)
(-) Transfer to Reserves : special reserve	(27,922.00)	(22,738.00)
Closing Balance	104,723.06	19,332.06
Total	344,886.06	231,573.06

3. LONG TERM BORROWINGS

Particulars	31.03.2019		31.03.2018	
	Non Current	Current	Non Current	Current
	Amount	Amount	Amount	Amount
A. Secured				
a. Term Loans - banks	-	-	-	-
- other parties	-	-	-	-
b. Loans and advances from related parties	-	-	-	-
c. Other loans and advances (specify nature)	-	-	-	-
Total A	-	-	-	-

In case of continuing default as on the balance sheet date in repayment of loans and interest with respect to above

1. Period of default	-	-	-	-
2. Amount	-	-	-	-
B. Unsecured				
a. Term Loans - banks	-	-	-	-
- other parties	-	-	-	-
b. Loans and advances from related parties	-	-	-	-
c. Other loans and advances (specify nature)	-	-	-	-
Total B	-	-	-	-

In case of continuing default as on the balance sheet date in repayment of loans and interest with respect to above

1. Period of default	-	-	-	-
2. Amount	-	-	-	-
Total Long Term Borrowings (A+B)	-	-	-	-

3.1. Loans and advances from related parties : Includes Unsecured loan taken from Directors of the company

4. LONG TERM PROVISIONS

Particulars	31.03.2019 Amount	31.03.2018 Amount
(a) Provision for employee benefits	-	-
(b) Others		
Provision for standard assets of NBFCs		
Opening Balance	158,717.00	98,686.00
Add : additions during the year	58,737.00	60,031.00
Closing Balance	217,454.00	158,717.00
Total	217,454.00	158,717.00

5. TRADE PAYABLES

Particulars	31.03.2019 Amount	31.03.2018 Amount
a. Trade Payables	-	-
b. Others	-	-
Total	-	-

6. OTHER CURRENT LIABILITIES

Particulars	31.03.2019 Amount	31.03.2018 Amount
(a) Current maturities of long-term debt	-	-
(b) Interest accrued but not due on borrowings	-	-
(c) Interest accrued and due on borrowings	-	-
(d) Income received in advance	-	-
(b) Other payables *	74,500.00	67,286.00
Total	74,500.00	67,286.00

* Includes statutory dues, security deposit and advance from customers

7. SHORT TERM PROVISIONS

Particulars	31.03.2019 Amount	31.03.2018 Amount
(a) Provision for employee benefits	-	-
Salary & Reimbursements	-	-
Contribution to PF	-	-
Gratuity (Funded)	-	-
Leave Encashment (funded)	-	-
Bonus payable	-	-
Superannuation (funded)	-	-
ESOP /ESOS	-	-
(b) Others (Audit fees)	23,600.00	23,000.00
Total	23,600.00	23,000.00

8. FIXED ASSETS

Particulars	Gross Block				Accumulated Depreciation				Net Block				
	Balance as at 1/4/18	Additions/(Disposals)	Acquired through business combinations	Revaluations/(impairments)	Balance as at 31/3/19	Balance as at 1/4/18	Depreciation for the Year	Adjustment due to revaluations	On disposals	balance as at 31/3/19	Balance as at 31/3/19	Balance as at 31/3/18	Rate of Depreciation
A Tangible Assets													
OWNASSETS :													
Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-	-	-	-	10%
Plant and Equipment	-	-	-	-	-	-	-	-	-	-	-	-	13.91%
Furniture and Fixtures	-	-	-	-	-	-	-	-	-	-	-	-	18.10%
Vehicles	43,373.00	-	-	-	43,373.00	26,886.00	4,279.00	-	-	31,165.00	12,208.00	16,487.00	25.89%
Office equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
Computers	1,23,100.00	-	-	-	1,23,100.00	1,08,192.00	7,472.00	-	-	1,15,664.00	7,436.00	14,908.00	40%
Others (specify nature)	-	-	-	-	-	-	-	-	-	-	-	-	-
Sub-Total	1,66,473.00	-	-	-	1,66,473.00	1,35,078.00	11,751.00	-	-	1,46,829.00	19,644.00	31,395.00	
LEASEDASSETS :													
Plant and Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
Others (specify nature)	-	-	-	-	-	-	-	-	-	-	-	-	-
Sub-Total	-	-	-	-	-	-	-	-	-	-	-	-	-
Total A	1,66,473.00	-	-	-	1,66,473.00	1,35,078.00	11,751.00	-	-	1,46,829.00	19,644.00	31,395.00	
B Intangible Assets													
Goodwill	-	-	-	-	-	-	-	-	-	-	-	-	-
Others (specify nature)	-	-	-	-	-	-	-	-	-	-	-	-	-
Total B	-	-	-	-	-	-	-	-	-	-	-	-	-
Total A+B	1,66,473.00	-	-	-	1,66,473.00	1,35,078.00	11,751.00	-	-	1,46,829.00	19,644.00	31,395.00	
PREVIOUS YEAR	1,66,473.00	-	-	-	1,66,473.00	1,04,505.00	30,573.00	-	-	1,35,078.00	31,395.00	61,968.00	
C Capital Work In Progress	-	-	-	-	-	-	-	-	-	-	-	-	-
D Intangible assets under Development	-	-	-	-	-	-	-	-	-	-	-	-	-

Note : Depreciation on fixed assets has been provided as per WDV rates given in the Companies Act, 2013.

9. NON CURRENT INVESTMENTS

Particulars	31.03.2019 Amount	31.03.2018 Amount
Trade Investments (Refer A below)		
(a) Investment Properties	-	-
(b) Investment in Equity instruments	19,568,500.00	19,568,500.00
(c) Investments in preference shares	-	-
(d) Investments in Government or Trust securities	-	-
(e) Investments in debentures or bonds	-	-
(f) Investments in Mutual Funds	-	-
(g) Investments in partnership firms*	-	-
(c) Other non-current investments (specify nature)	-	-
Total (A)	19,568,500.00	19,568,500.00
Other Investments (Refer B below)		
(a) Investment Properties	-	-
(b) Investment in Equity instruments	-	-
(c) Investments in preference shares	-	-
(d) Investments in Government or Trust securities	-	-
(e) Investments in debentures or bonds	-	-
(f) Investments in Mutual Funds	-	-
(g) Investments in partnership firms*	-	-
(a) Other non-current investments (specify nature)	-	-
Total (B)	-	-
Grand Total (A + B)	19,568,500.00	19,568,500.00
Less : Provision for diminution in the value of Investments		
Total	19,568,500.00	19,568,500.00

Particulars	31.03.2019 Amount	31.03.2018 Amount
Aggregate amount of quoted investments (Market value of Rs.____ (Previous Year Rs. ____))	19,568,500.00	19,568,500.00
Aggregate amount of unquoted investments (Previous Year '____')	-	-

10. LONG TERM LOANS & ADVANCES

(Unsecured and Considered Good)

Particulars	31.03.2019 Amount	31.03.2018 Amount
Capital Advances	-	-
Security Deposits	-	-
Loans and advances to related parties	-	-
Advance Income Tax	-	-
Other loans and advances	16,782,079.00	17,151,670.00
Total	16,782,079.00	17,151,670.00

10.1 Loans and advances due by directors / officers or any of their related party

Particulars	31.03.2019 Amount	31.03.2018 Amount
Directors *	-	-
Other officers of the Company *	-	-
Firm in which director is a partner *	-	-
Private Company in which director is a member	-	-
Total	-	-

11. OTHER NON CURRENT ASSETS

(Unsecured and Considered Good)

Particulars	31.03.2019 Amount	31.03.2018 Amount
Long term trade receivables (incl. trade receivables on deferred Credit)	-	-
Others (Preliminary Expenses to be Not w/off)	-	148,360.00
Debts due by related parties	-	-
Total	-	148,360.00

12. INVENTORIES

Particulars	31.03.2019 Amount	31.03.2018 Amount
Stock-in-trade (Valued at cost-Shares)	2,064,143.58	2,064,143.58
Total	2,064,143.58	2,064,143.58

13. CASH AND CASH EQUIVALENTS

Particulars	31.03.2019 Amount	31.03.2018 Amount
Balances with banks	242,385.48	529,783.48
Bank deposits	2,900,000.00	1,600,000.00
Cash in hand	174,256.00	57,816.00
Others (Cheques in hand)	-	400,000.00
Total	3,316,641.48	2,587,599.48

*Deposits with banks include, deposit of Rs. NIL (Prev.Yr : Rs.NIL) with maturity of more than 12 months.

14. OTHER CURRENT ASSETS (Specify nature)

Particulars	31.03.2019 Amount	31.03.2018 Amount
Interest Accrued on Investments / FDRs	79,560.00	23,966.00
Others	24,769.00	97,212.00
Total	104,329.00	121,178.00

16. Contingent liabilities and commitments (to the extent not provided for): NIL (Prev. Yr. NIL)
17. The management has confirmed that adequate provisions have been made for all the known and determined liabilities and the same is not in excess of the amounts reasonably required
18. No expenses have been admitted other than those reflected in financial Statements
19. Disclosure as to realisable value :

In the opinion of the Board, all assets other than fixed assets and non current investments, have a realisable value in the ordinary course of business which is not different from the amount at which it is stated, except as stated below:

Name of Assets	Realisable Value	Value in Balance Sheet	Opinion of Board
	NIL		

20. The balances of sundry creditors, sundry debtors and other parties are subject to confirmation.
21. The Company has no subsidiaries.
22. During the year under reference the Company did not have any employee(s) drawing remuneration equal to or more than the prescribed limits
23. As per prudential Norms for Income Recognition issued by RBI for NBFC's assets have been duly classified into the category of Non-Performing assets and others.

24. REVENUE FROM OPERATIONS

Particulars	31.03.2019 Amount	31.03.2018 Amount
Interest Income from Loans & Advances	2,499,038.00	2,121,923.00
Total	2,499,038.00	2,121,923.00

25. OTHER INCOME

Particulars	31.03.2019 Amount	31.03.2018 Amount
Interest	98,585.00	248,181.00
Dividend	-	-
Other Income	8,693.00	97,500.00
Total	1,07,278.00	345,681.00

26. CHANGE IN INVENTORIES OF FINISHED GOODS, STOCK-IN-PROCESS AND STOCK-IN-TRADE

Particulars	31.03.2019 Amount	31.03.2018 Amount
Investories (at commencement)		
Finished Goods	-	-
Stock in trade	2,064,143.58	-
Stock in Process	-	-
Others	-	-
Sub-total	2,064,143.58	-
Investories (at close)		
Finished Goods	-	-
Stock in trade- Shares	2,064,143.58	2,064,143.58
Stock in Process	-	-
Others	-	-
Sub-total	2,064,143.58	2,064,143.58
Total	-	(2,064,143.58)

27. EMPLOYEE BENEFITS EXPENSE

Particulars	31.03.2019 Amount	31.03.2018 Amount
Salary & Wages	1,428,600.00	1,152,692.00
Contribution to Provident Funds & Other Funds	-	-
Bonus	-	-
Others	-	-
Total	1,428,600.00	1,152,692.00

28. FINANCE COSTS

Particulars	31.03.2019 Amount	31.03.2018 Amount
Bank Charges	944.00	1,172.50
Other borrowing costs	-	-
Applicable net gain/loss on foreign currency transactions and translation	-	-
Total	944.00	1,172.50

29. DEPRECIATION AND AMORTISATION EXPENSES

Particulars	31.03.2019 Amount	31.03.2018 Amount
Depreciation	11,751.00	30,573.00
Amortisation of expenses	-	-
Others	-	-
Total	11,751.00	30,573.00

30. OTHER EXPENSES

Particulars	31.03.2019 Amount	31.03.2018 Amount
Accounting Charges	10,000.00	36,000.00
Advertisement Expenses	87,232.00	66,353.00
Amortisation of expenses- Preliminary Exp.	1,48,360.00	1,48,360.00
Computer Expenses	4,570.00	5,300.00
Conveyance	40,215.00	49,670.00
Fees To RTA	24,954.00	23,150.00
Filing Fee	5,400.00	3,600.00
Interest on TDS	530.00	-
Listing Fees & Demat Charges	3,22,462.00	3,14,100.00
Meeting Exp	21,750.00	38,550.00
Misc. Expenses	55,536.00	76,857.00
News Paper & Periodicals	14,280.00	6,770.00
Office Exp.	28,140.00	62,873.00
Payments To Auditors	24,200.00	34,800.00
Printing & Stationery	23,750.00	30,430.00
Rent	87,500.00	1,50,000.00
Staff welfare expenses	15,970.00	25,260.00
Travelling Exp	11,570.00	5,790.00
Website Expenses	3,550.00	4,200.00
Total	9,29,969.00	10,82,063.00

30.1 PAYMENT TO AUDITORS

Particulars	31.03.2019 Amount	31.03.2018 Amount
a. auditor	24,200.00	23,000.00
b. for taxation matters	-	-
c. for company law matters	-	-
d. for management services	-	-
e. for other services	-	11,800.00
f. for reimbursement of expenses	-	-
Total	24,200.00	34,800.00

31. EARNING PER SHARE

Particulars	31.03.2019 Amount	31.03.2018 Amount
Net Profit after tax as per statement of profit & loss attributable to Equity Shareholders	111,688.00	90,952.00
Weighted Average number of equity shares used as denominator for calculating EPS	4,119,800	4,119,800
Basic and Diluted EPS (Rs)	0.03	0.02
Face Value per Equity Shares (Rs.)	10.00	10.00