

NILMADHAV VYAPAAR PRIVATE LIMITED
SILIGURI

Statement of Profit and Loss for the year ended 31 March, 2019
Particulars

A	CONTINUING OPERATIONS	Note No.	For the year ended 31 March, 2019	For the year ended 31 March, 2018
1	Revenue from operations (gross) Less: Excise duty Revenue from operations (net)			
2	Other income			
3	Total revenue (1+2)			
4	Expenses			
	(a) Cost of materials consumed			4,00,000.00
	(b) Purchases of stock-in-trade			-4,00,000.00
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade			
	(d) Employee benefits expense	5	1,60,066.00	
	(e) Finance costs	7	-1,60,066.00	
	(f) Depreciation and amortisation expense			731.90
	(g) Other expenses	8	846.65	46,650.00
	Total expenses		46,650.00	10,730.00
5	Profit / (Loss) before exceptional and extraordinary items and tax (3 - 4)		14,970.00	58,111.90
6	Exceptional items			
7	Profit / (Loss) before extraordinary items and tax (5 + 6)		-62,466.65	-58,111.90
8	Extraordinary items			
9	Profit / (Loss) before tax (7 + 8)		-62,466.65	-58,111.90
10	Tax expense:			
	(a) Current tax expense for current year		-62,466.65	-58,111.90
	(b) (Less): MAT credit (where applicable)			
	(c) Current tax expense relating to prior years			
	(d) Net current tax expense			
	(e) Deferred tax Assets			
11	Profit / (Loss) from continuing operations (9 + 10)			
			-62,466.65	-58,111.90
B	DISCONTINUING OPERATIONS			
12.i	Profit / (Loss) from discontinuing operations (before tax)			
12.ii	Gain / (Loss) on disposal of assets / settlement of liabilities attributable to the discontinuing operations			
12.iii	Add / (Less): Tax expense of discontinuing operations			
	(a) on ordinary activities attributable to the discontinuing operations			
	(b) on gain / (loss) on disposal of assets / settlement of liabilities			
13	Profit / (Loss) from discontinuing operations (12.i + 12.ii + 12.iii)			
C	TOTAL OPERATIONS			
14	Profit / (Loss) for the year (11 + 13)		-62,466.65	-58,111.90
15.i	Earnings per share			
	(a) Basic	9		-0.06
	(b) Diluted	9		-0.06

See accompanying notes forming part of the financial statements

In terms of our report attached
For Agarwal Vivek & Associates
Chartered Accountants



Vivek Agarwal
Proprietor
Membership No.307459

Place : SILIGURI
Date : 14/06/2019

For NILMADHAV VYAPAAR PRIVATE LIMITED
Nilmadhav Vyapaar Pvt. Ltd.

Moulesh Singh
Director

DIN

DIN

Dir

NILMADHAV VYAPAAR PRIVATE LIMITED
SILIGURI

Balance Sheet as at 31 March, 2019
Particulars

Particulars		Notes	As at 31 March, 2019	As at 31 March, 2018
A EQUITY AND LIABILITIES				
1 Shareholders' funds				
(a) Share capital		1		1,10,30,000.00
(b) Reserves and surplus		2	1,10,30,000.00	-1,22,813.90
(c) Money received against share warrants			-1,85,780.55	
			1,08,44,219.45	1,09,07,186.10
2 Share application money pending allotment				
3 Non-current liabilities				
(a) Long-term borrowings				
(b) Deferred tax liabilities (net)				
(c) Other long-term liabilities				
(d) Long-term provisions				
4 Current liabilities				
(a) Short-term borrowings				96,20,000.00
(b) Trade payables		3	1,03,80,000.00	
(c) Other current liabilities				3,000.00
(d) Short-term provisions		3a	5,000.00	
			1,03,85,000.00	96,23,000.00
TOTAL			2,12,29,719.45	2,05,30,186.10
B ASSETS				
1 Non-current assets				
(a) Fixed assets				
(i) Tangible assets				
(ii) Intangible assets				
(iii) Capital work-in-progress				
(iv) Intangible assets under development				
(v) Fixed assets held for sale				
(b) Non-current investments				
(c) Deferred tax assets (net)				
(d) Long-term loans and advances				
(e) Other non-current assets				
2 Current assets				
(a) Current investments		4	2,05,22,555.00	2,03,62,489.00
(b) Inventories				30,747.10
(c) Trade receivables		4a	4,96,784.45	
(d) Cash and cash equivalents			1,20,080.00	
(e) Short-term loans and advances			90,300.00	1,36,950.00
(f) Other current assets		5		
			2,12,29,719.45	2,05,30,186.10
TOTAL			2,12,29,719.45	2,05,30,186.10
See accompanying notes forming part of the financial statements		10		

In terms of our report attached.

For Agarwal Vivek & Associates
Chartered Accountants



Vivek Agarwal
Proprietor
Membership No:307459

Place : SILIGURI
Date : 14/06/2019

Nilmadhav Vyapaar Pvt. Ltd.

Director

DIN

For NILMADHAV VYAPAAR PRIVATE LIMITED
Nilmadhav Vyapaar Pvt. Ltd.

Director

Director

DIN

NILMADHAV VYAPAAR PRIVATE LIMITED
SILIGURI

Notes forming part of the financial statements
Note 1 Share capital

Particulars	As at 31 March, 2019		As at 31 March, 2018	
	Number of		Number of	
(a) Authorized equity shares of ₹ 10 each with voting rights	11,90,000	1,19,00,000.00	11,90,000	1,19,00,000.00
(b) Issued & Subscribed & Paid Up Equity Shares issued for cash equity shares of ₹ 10 each with voting rights	11,03,000	1,10,30,000.00	11,03,000	1,10,30,000.00
Total	11,03,000	1,10,30,000	11,03,000	1,10,30,000.00

The Company has one class of shares referred to as equity shares having a par value of Rs10/-. Each holder of equity shares is entitled to one vote per share. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the Company after distribution of all preferential amounts, in proportion to their shareholding.

NOTE 1A

(i) Reconciliation of the number of shares and amount outstanding at the beginning and at the end of the reporting period:

Particulars	Opening Balance	Fresh issue	Bonus	ESOP	Buy back	Closing Balance
Equity shares with voting rights						
Year ended 31 March, 2019						
- Number of shares	11,03,000.00	-	-	-	-	11,03,000
- Amount (₹)	1,10,30,000.00	-	-	-	-	1,10,30,000.00
Year ended 31 March, 2018						
- Number of shares	11,03,000.00	-	-	-	-	11,03,000
- Amount (₹)	1,10,30,000.00	-	-	-	-	1,10,30,000.00

(ii) Details of shares held by each shareholder holding more than 5% shares:

Class of shares / Name of shareholder	As at 31 March, 2019		As at 31 March, 2018	
	Number of shares held	% holding in that class of shares	Number of shares held	% holding in that class of shares
Equity shares with voting rights				
Mukesh Kumar Singal	5,000	0.45%	5,000	0.45%
Anil Kumar Singhal HUF	36,500	3.31%	36,500	3.31%
Amit Kumar Singhal	4,54,500	41.21%	4,54,500	41.21%
Zineith Shoppers Pvt Ltd	1,50,000	13.60%	1,50,000	13.60%
Anita Devi Singhal	4,27,000	38.71%	4,27,000	38.71%
Iraal Singhal	30,000	2.72%	30,000	2.72%



NILMADHAV VYAPAAR PRIVATE LIMITED
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Note 6 Finance Costs

Particulars	For the year ended 31 March, 2019	For the year ended 31 March, 2018
Interest Expenses on:		
Bank Charges		731.90
Bank Guarantee Charges	846.65	
Total	846.65	731.90

Note 7 Depreciation and amortisation Expenses

Particulars	For the year ended 31 March, 2019	For the year ended 31 March, 2018
(a) Preliminary Exp W/off		
(b) Share Issue Expenses		46,650.00
(c) Depreciation (As Per Schedule)	46,650.00	
Total	46,650.00	46,650.00

Note 8 Other expenses

Particulars	For the year ended 31 March, 2019	For the year ended 31 March, 2018
Printing & Stationary		850.00
Telephone Expenses	1,260.00	
Travelling And Conveyance	460.00	1,250.00
Legal & Roc Expenses	7,500.00	5,000.00
Office Expenses	750.00	630.00
Total	9,970.00	7,730.00

PAYMENTS TO AUDITORS

As auditors - statutory audit	5,000.00	3,000.00
For Tax And VAT Audit	-	
Company Law Matters	-	
Total	5,000.00	3,000.00



NILMADHAV VYAPAAR PRIVATE LIMITED
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Note 2 Reserves and surplus

Particulars	As at 31 March, 2019	As at 31 March, 2018
Surplus / (Deficit) in Statement of Profit and Loss		
Opening balance		
Add: Profit / (Loss) for the year		
Provision for Tax (MAT)		(64,702.00)
Transferred to:		
General reserve	(1,22,813.90)	(58,111.90)
Closing balance	(62,466.65)	
Total	(1,85,280.55)	(1,22,813.90)
	(1,85,280.55)	(1,22,813.90)

Note 3 Short-term borrowings

Particulars	As at 31 March, 2019	As at 31 March, 2018
(a) Secured Loan		
(b) Unsecured Loan		
From: Bodies Corporate, Shareholder & Directors:		
	1,03,80,000.00	96,20,000.00
Total	1,03,80,000.00	96,20,000.00

Note 3a Other current liabilities

Particulars	As at 31 March, 2019	As at 31 March, 2018
1) Provision For Tax		
2) Auditor's Remuneration Payable		3,000.00
Total	5,000.00	3,000.00
	5,000.00	3,000.00

Note 4 Inventories

Particulars	As at 31 March, 2019	As at 31 March, 2018
Stock in Trade		
Total	2,05,22,555.00	2,03,62,489.00
	2,05,22,555.00	2,03,62,489.00

Note 4a Cash & Cash Equivalents

Particulars	As at 31 March, 2019	As at 31 March, 2018
Cash in hand		25,390.00
Cheque In Hand	4,82,420.00	
Balances with banks	14,364.45	5,357.10
Total	4,96,784.45	30,747.10
	4,96,784.45	30,747.10

Note 5 Other Current assets

Particulars	As at 31 March, 2019	As at 31 March, 2018
Printing Expenses	90,300.00	1,36,950.00
Total	90,300.00	1,36,950.00
	90,300.00	1,36,950.00

