V.I.S.V. ALMUNIUM COMPANY PRIVATE LIMITED

CIN [U27203DL2006PTC147050]

NOTICE

NOTICE is hereby given to the members of **V.I.S.V. ALMUNIUM COMPANY PRIVATE LIMITED** that the **Fourteenth** Annual General Meeting will be held on **Thursday, the 26TH day of September, 2019** at **10:00 A.M**. at the Registered Office of the Company to transact the following businesses:

ORDINARY BUSINESS

1. To consider and adopt the Audited Financial Statements of the Company for the financial year ended 31st March, 2019 together with Auditors' Report and Directors' Report thereon; and,
2. To Appoint Statutory Auditors in the Company in place of retiring Auditor M/s Pee Kay Jaipuria, whose tenure expires at this Annual General Meeting. Members may pass the following resolution with or without modification(s):-

"**RESOLVED THAT** pursuant to the provisions of Section 139 and other applicable provisions and rules made thereunder, if any, of the Companies Act, 2013, subject to any enactment, (re-enactment or modification thereof) M/s Pee Kay Jaipuria & Co., Chartered Accountants, who retires at the ensuing Annual General Meeting and being eligible be and are hereby re-appointed as the statutory auditor of the Company for a period of five years from the conclusion of this 14th Annual General Meeting till the conclusion of 19th Annual General Meeting of the Company, at such remuneration, and other expenses., as may be mutually agreed upon between the Board of Directors of the Company and the Auditors"

By Order of Board
For V.I.S.V. ALMUNIUM COMPANY PRIVATE LIMITED

Vagish Pathak
DIRECTOR
DIN: 00053041
R/o: 15, Pusa Road, 1st Floor,
New Delhi - 110005

PLACE: NEW DELHI

DATED: 26th August, 2019

NOTES:

1. A member, entitled to attend and vote at the Meeting, is entitled to appoint proxy to attend and vote instead of himself and the proxy need not be a member.
2. Proxies, in order to be effective, must be received by the Company not less than 48 hours before the Meeting.
3. Members are requested to intimate immediately any change in their address registered with the Company.
4. Members/ proxies should bring the duly filled Attendance Slip enclosed herewith to attend the meeting and are requested to tender their attendance slips at the venue of the AGM.
5. The location of venue of the Annual General Meeting is easily identifiable, hence the route map is not annexed.
6. Corporate Members intending to send their authorized representatives are requested to send a duly certified copy of the Board Resolution authorizing the representatives to attend and vote at the General Meeting.

Yogesh

Satish

V.I.S.V. ALMUNIUM COMPANY PRIVATE LIMITED

CIN [U27203DL2006PTC147050]

DIRECTOR'S REPORT

DEAR MEMBERS,

Your Directors are pleased to present the **FOUTEENTH** Annual Report and Accounts of the Company for the year ended on 31st March 2019 together with the Auditors' Report thereon:

STATE OF FINANCIAL RESULTS

Particulars	2018-2019	2017-2018
Revenue from Operations	7,000.00	7,500.00
Total Expenses	7,618.00	7,618.00
Net Profit Before Tax	**(618.00)**	**(118.00)**
Less: Tax Expense		
Net Profit After Tax	**(618.00)**	**(118.00)**
Add: Balance b/f from previous year	12,006.00	12,124.00
Balance Profit c/f to the next year	**11,388.00**	**12,006.00**

COMPANY'S AFFAIR

The Directors are optimistic about company's business and hopeful of better performance with increased revenue in next year. There was no change in the nature of business of company.

DIVIDEND

The Company has not earned any profits during the year and thus, the directors do not recommend any dividend for the year ended 31st March, 2019.

DEPOSITS

Your Company has not accepted any deposit from the public falling within the ambit of Section 73 of the Companies Act, 2013 and The Companies (Acceptance of Deposits) Rules, 2014.

NUMBER OF MEETINGS OF THE BOARD OF DIRECTORS:

During the year, Board of Directors of the Company met 4 times for business purpose.
The following Meetings of the Board of Directors were held during the Financial Year 2017-18:

SN	Date of Meeting	Board Strength	No. of Directors Present
1	31st May 2018	2	2
2	01st September 2018	2	2
3	17th December,2018	2	2
4	25th March,2019	2	2

SHARE CAPITAL

The paid up share capital as on 31st March, 2019 was Rs. 1.00 Lakh.

During the year under review, the Company has not issued shares with differential voting rights nor granted stock options nor sweat equity.

DIRECTOR:

By virtue of Article of Association, no Director is liable to retire by rotation. There has been no change in the directorship of the company during the year.

CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION

Since the Company has not carried out any manufacturing activities, the provisions regarding the disclosures of conservations of energy and Technology Absorption etc. are not applicable.

PARTICULARS OF EARNINGS AND OUTGO OF FOREIGN EXCHANGE:

In accordance with the requirements of The Companies (Accounts) Rules, 2014, the Directors are to report that the Company does not have any foreign exchange earning and outgo during the year.

HOLDING/ SUBSIDIARY COMPANIES/ ASSOCIATE/ JOINT VENTURE

During the Financial Year 2018-19, the Company was neither a subsidiary of any company nor does have any Subsidiary Company, Associate or Joint Venture. Further, during the year, no company has become or ceased to become subsidiary, joint venture or associate of the Company.

AUDITORS

Your company's Auditor M/s Pee Kay Jaipuria & Co., Chartered Accountants, (FRN-001335C) hold office till the conclusion of the ensuing Annual General Meeting, hence being eligible offered themselves for reappointment.

Further Subject to approval of shareholders in the forthcoming 14th Annual General Meeting, M/s Pee Kay Jaipuria & Co., Chartered Accountants, (FRN-001335C) be re-appointed for the period of five years from conclusion of ensuing 14th Annual General Meeting till the conclusion of its 19th Annual General Meeting to be held in the year 2024.

As required under Section 139 of the Companies Act, 2013, the Company has obtained a written consent and a certificate from the Auditors that they are eligible to hold office as the auditors of the Company and are not disqualified for such continued appointment.

AUDITOR'S REPORT

The Auditor's Report does not contain any qualifications. The observations of the auditors in their report read along with the Notes on the Financial Statements are self-explanatory and therefore, in the opinion of the Directors, do not call for further comments.

There is no fraud in the Company during the Financial Year ended 31st March,2019. This is also being supported by the report of the auditors of the Company as no fraud has been reported in their audit report for the Financial Year ended as at 31st March, 2019.

COST AUDIT/ COST AUDITORS: N.A

DISCLOSURE UNDER THE SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013

The requirement to constitute an Internal Complaints Committee as provided under the Sexual Harassment of Women at Workplace (Prevention, Prohibition And Redressal) Act, 2013, is not applicable to the Company.

However, no complaints related to sexual harassment have been filed during the year under review.

INTERNAL CONTROL SYSTEMS AND THEIR ADEQUACY

The Company has adequate internal controls and processes in place with respect to its financial statements which provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements. These controls and processes are driven through various policies, procedures and certifications. The processes and controls are reviewed periodically. The Company has a mechanism of testing the controls at regular intervals for their design and operating effectiveness to ascertain the reliability and authenticity of financial information.

PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS

The Company has not granted any Loans, Guarantees and has not made any Investments covered under the provisions of Section 186 of the Companies Act, 2013.

RISK MANAGEMENT POLICY

As at present the company has identified that there are no such elements of risk which may threaten the existence of the company.

PARTICULARS OF CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES

There were no contracts or arrangements entered into by the company in accordance with the provisions of section 188 of the Companies Act, 2013.

EXTRACT OF ANNUAL RETURN

In accordance with the Section 134(3)(a) of the Companies Act, 2013, an extract of the Annual Return in Form MGT – 9 is appended as *"Annexure –A"* to this report.

PARTICULARS OF EMPLOYEES

The provisions of Section 197 of the Companies Act, 2013 read with Rule 5(2) and Rule 5(3) the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, are not applicable to the Company as there were no employees on its roll.

SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS

There are no significant material orders passed by the Regulators / Courts which would impact the going concern status of the Company and its future operations.

SECRETARIAL STANDARDS

The Company had duly complied with all the applicable Secretarial Standards issued by the Institute of Company Secretaries of India during the year under review.

DIRECTORS' RESPONSIBILITY STATEMENT:

In accordance with the provisions of the Companies Act, 2013, your directors confirm: -

(a) That in the preparation of the Annual Accounts, the applicable Accounting Standards have been followed;

(b) That the Directors have selected such Accounting policies and will apply them consistently and made judgement and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the Profit or loss of the company for that period.

(c) That your Directors have taken proper and sufficient care for the maintenance of adequate Accounting records in accordance with the provisions of this Act for safeguarding the assets of your company and for preventing and detecting fraud and other irregularities;

(d) That annual accounts have been prepared on a going concern basis.

(e) That the Directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems are adequate and operating effectively.

CHANGES AFFECTING FINANCIAL POSITION OF THE COMPANY:

As required by section 134(3) of Companies Act 2013, there were no reportable changes and commitments affecting the financial position of the company occurring between the balance sheet date and the date of this report.

Vagish Sali

V.I.S.V. ALMUNIUM COMPANY PRIVATE LIMITED

CIN [U27203DL2006PTC147050]

ACKNOWLEDGEMENT

Your Directors convey their sincere thanks to the various agencies of Central Government, Banks and other concerned agencies for the continued co-operation, help and encouragement extended to the company during the period under review. The Directors also thank the shareholders and investors for their support and confidence in the company.

For & on behalf of the Board
For V.I.S.V. ALMUNIUM COMPANY PRIVATE LIMITED

PLACE: NEW DELHI	Vagish Pathak	Satish Chandra Joshi
DATED: 26th August, 2019	DIRECTOR	DIRECTOR
	DIN- 00053041	DIN- 02231841

FORM NO. MGT 9

EXTRACT OF ANNUAL RETURN

As on financial year ended on 31.03.2019

Pursuant to Section 92 (3) of the Companies Act, 2013 and rule 12(1) of the Company (Management & Administration) Rules, 2014.

"ANNEXURE A"

I. REGISTRATION & OTHER DETAILS:		
1	CIN	U27203DL2006PTC147050
2	Registration Date	02/03/2006
3	Name of the Company	V.I.S.V. ALMUNIUM COMPANY PRIVATE LIMITED
4	Category/Sub-category of the Company	COMPANY LIMITED BY SHARES INDIAN NON-GOVERNMENT COMPANY
5	Address of the Registered office & contact details	15, PUSA ROAD, 1ST FLOOR, KAROL BAGH, NEW DELHI- 110005
6	Whether listed company	NO
7	Name, Address & contact details of the Registrar & Transfer Agent, if any	NA

II. PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY

(All the business activities contributing 10 % or more of the total turnover of the company shall be stated)

S. No.	Name and Description of main products / services	NIC Code of the Product/service	% to total turnover of the company
1	Management Consultancy Services	702	100
2			

III. PARTICULARS OF HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES

SN	Name and address of the Company	CIN/GLN	Holding/ Subsidiary/ Associate	% of shares held	Applicable Section
1					
2	NIL				
3					

IV. SHARE HOLDING PATTERN

(Equity share capital breakup as percentage of total equity)

(i) Category-wise Share Holding

Category of Shareholders	No. of Shares held at the beginning of the year [As on 31-March-2018]				No. of Shares held at the end of the year [As on 31-March-2019]				% Change during the year
	Demat	Physical	Total	% of Total Shares	Demat	Physical	Total	% of Total Shares	
A. Promoters									
(1) **Indian**									
a) Individual/ HUF		10,000	10,000	100.00%		10,000	10,000	100.00%	0.00%
b) Central Govt			-	0.00%			-	0.00%	0.00%
c) State Govt(s)			-	0.00%			-	0.00%	0.00%
d) Bodies Corp.			-	0.00%			-	0.00%	0.00%
e) Banks / FI			-	0.00%			-	0.00%	0.00%
f) Any other			-	0.00%			-	0.00%	0.00%
Sub Total (A) (1)	-	10,000	10,000	100.00%	-	10,000	10,000	100.00%	0.00%
(2) **Foreign**									
a) NRI Individuals			-	0.00%			-	0.00%	0.00%
b) Other Individuals			-	0.00%			-	0.00%	0.00%
c) Bodies Corp.			-	0.00%			-	0.00%	0.00%
d) Any other			-	0.00%			-	0.00%	0.00%
Sub Total (A) (2)	-	-	-	0.00%	-	-	-	0.00%	0.00%
TOTAL (A)	-	10,000	10,000	100.00%	-	10,000	10,000	100.00%	0.00%

Yogesh

Satish

B. Public Shareholding									
1. Institutions									
a) Mutual Funds			-	0.00%			-	0.00%	0.00%
b) Banks / FI			-	0.00%			-	0.00%	0.00%
c) Central Govt			-	0.00%			-	0.00%	0.00%
d) State Govt(s)			-	0.00%			-	0.00%	0.00%
e) Venture Capital Funds	NIL		-	0.00%	NIL		-	0.00%	0.00%
f) Insurance Companies			-	0.00%			-	0.00%	0.00%
g) FIIs			-	0.00%			-	0.00%	0.00%
h) Foreign Venture Capital Funds			-	0.00%			-	0.00%	0.00%
i) Others (specify)			-	0.00%			-	0.00%	0.00%
Sub-total (B)(1):-	-	-	-	0.00%	-	-	-	0.00%	0.00%
2. Non-Institutions									
a) Bodies Corp.									
i) Indian			-	0.00%			-	0.00%	0.00%
ii) Overseas			-	0.00%			-	0.00%	0.00%
b) Individuals									
i) Individual shareholders holding nominal share capital upto Rs. 1 lakh			-	0.00%			-	0.00%	0.00%
ii) Individual shareholders holding nominal share capital in excess of Rs 1 lakh	NIL		-	0.00%	NIL		-	0.00%	0.00%
c) Others (specify)									
Non Resident Indians			-	0.00%			-	0.00%	0.00%
Overseas Corporate Bodies			-	0.00%			-	0.00%	0.00%
Foreign Nationals			-	0.00%			-	0.00%	0.00%
Clearing Members			-	0.00%			-	0.00%	0.00%
Trusts			-	0.00%			-	0.00%	0.00%
Foreign Bodies - D R			-	0.00%			-	0.00%	0.00%
Sub-total (B)(2):-	-	-	-	0.00%	-	-	-	0.00%	0.00%
Total Public (B)	-	-	-	0.00%	-	-	-	0.00%	0.00%
C. Shares held by Custodian for GDRs & ADRs			-	0.00%				0.00%	0.00%
Grand Total (A+B+C)	-	10,000	10,000	100.00%	-	10,000	10,000	100.00%	0.00%

(ii) Shareholding of Promoter

SN	Shareholder's Name	Shareholding at the beginning of the year			Shareholding at the end of the year			% change in shareholding during the year
		No. of Shares	% of total Shares of the company	% of Shares Pledged/ encumbered to total shares	No. of Shares	% of total Shares of the company	% of Shares Pledged / encumbered to total shares	
1	VAGISH PATHAK	5,000	50.00%		5,000	50.00%		0.00%
2	SHASHI KANT CHAURASIA	5,000	50.00%		5,000	50.00%		0.00%

(iii) Change in Promoters' Shareholding (please specify, if there is no change)

SN	Particulars	Date	Reason	Shareholding at the beginning of the year		Cumulative Shareholding during the year	
				No. of shares	% of total shares	No. of shares	% of total shares
	At the beginning of the year				0.00%		0.00%
	Changes during the year				0.00%		0.00%
			NO CHANGE		0.00%		0.00%
					0.00%		0.00%
	At the end of the year				0.00%		0.00%

(iv) Shareholding Pattern of top ten Shareholders

(Other than Directors, Promoters and Holders of GDRs and ADRs):

SN	For each of the Top 10 shareholders	Date	Reason	Shareholding at the beginning of the year		Cumulative Shareholding during the year	
				No. of shares	% of total shares	No. of shares	% of total shares
1							
	At the beginning of the year				0.00%		0.00%
	Changes during the year				0.00%		0.00%
	At the end of the year				0.00%		0.00%

(v) Shareholding of Directors and Key Managerial Personnel:

SN	Shareholding of each Directors and each Key Managerial Personnel	Date	Reason	Shareholding at the beginning of the year		Cumulative Shareholding during the year	
				No. of shares	% of total shares	No. of shares	% of total shares
1	VAGISH PATHAK						
	At the beginning of the year			5,000	50.00%	5,000	50.00%
	Changes during the year			-	0.00%	-	0.00%
	At the end of the year			5,000	50.00%	5,000	50.00%

V. INDEBTEDNESS

Indebtedness of the Company including interest outstanding/accrued but not due for payment.

(Amt. Rs./Lacs)

Particulars	Secured Loans excluding deposits	Unsecured Loans	Deposits	Total Indebtedness
Indebtedness at the beginning of the financial year				
i) Principal Amount				-
ii) Interest due but not paid		NIL		-
iii) Interest accrued but not due				-
Total (i+ii+iii)	-	-	-	-
Change in Indebtedness during the financial year				
* Addition		NIL		-
* Reduction				-
Net Change	-	-	-	-
Indebtedness at the end of the financial year				
i) Principal Amount				-
ii) Interest due but not paid		NIL		-
iii) Interest accrued but not due				-
Total (i+ii+iii)	-	-	-	-

VI. REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL

A. Remuneration to Managing Director, Whole-time Directors and/or Manager:

SN.	Particulars of Remuneration	Name of MD/WTD/ Manager		Total Amount
	Name			(Rs/Lac)
	Designation			
1	Gross salary			
	(a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961			-
	(b) Value of perquisites u/s 17(2) Income-tax Act, 1961	NIL		-
	(c) Profits in lieu of salary under section 17(3) Income- tax Act, 1961			-
2	Stock Option			-
3	Sweat Equity			-
4	Commission			-
	- as % of profit			-
	- others, specify			-
5	Others, please specify			-
	Total (A)	-	-	-
	Ceiling as per the Act			

B. Remuneration to other Directors

SN.	Particulars of Remuneration	Name of Directors			Total Amount (Rs/Lac)
1	Independent Directors				
	Fee for attending board committee meetings				-
	Commission				-
	Others, please specify				-
	Total (1)				-
2	Other Non-Executive Directors				-
	Fee for attending board committee meetings		NIL		-
	Commission				-
	Others, please specify				-
	Total (2)				-
	Total (B)=(1+2)				-
	Total Managerial Remuneration				-
	Overall Ceiling as per the Act				

C. Remuneration to Key Managerial Personnel other than MD/Manager/WTD

SN.	Particulars of Remuneration	Name of Key Managerial Personnel			Total Amount (Rs/Lac)
	Name				
	Designation	CEO	CFO	CS	
1	Gross salary				
	(a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961				-
	(b) Value of perquisites u/s 17(2) Income-tax				-
	(c) Profits in lieu of salary under section 17(3) Income- tax Act, 1961				-
2	Stock Option		NIL		-
3	Sweat Equity				-
4	Commission - as % of profit - others, specify				- -
5	Others, please specify				-
	Total	-	-	-	-

VII. PENALTIES / PUNISHMENT/ COMPOUNDING OF OFFENCES:

Type		Section of the Companies Act	Brief Description	Details of Penalty / Punishment/ Compounding fees imposed	Authority [RD / NCLT/ COURT]	Appeal made, if any (give Details)
A. COMPANY						
Penalty		NIL				
Punishment						
Compounding						
B. DIRECTORS						
Penalty		NIL				
Punishment						
Compounding						
C. OTHER OFFICERS IN DEFAULT						
Penalty		NIL				
Punishment						
Compounding						

Yogesh

Satish

PEE KAY JAIPURIA & CO.
CHARTERED ACCOUNTANTS

AcharyaKuti, 1st Floor, 26/53, Birhana Road, Kanpur – 208 001
Telephone: (0512) 2315178, email: peekayjaipuria_co@rediffmail.com

INDEPENDENT AUDITOR'S REPORT
To the Members of V.I.S.V. ALMUNIUM COMPANY PRIVATE LIMITED

Opinion

We have audited the accompanying *standalone financial statements* of **V.I.S.V. ALMUNIUM COMPANY PRIVATE LIMITED** ("the Company"), which comprise the Balance Sheet as at 31st March 2019, the Statement of Profit and Loss and the Statement Of Cash Flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information (hereinafter referred to as "the Financial Statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Financial Statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2019, and **LOSS**, and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit of the Financial Statement in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in *the Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Company in accordance with the *Code of Ethics* issued by the Institute of Chartered Accountants of India ("ICAI") together with the independence requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules made there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Information –

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Director's report, but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the Board Report and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the Board Report and in doing so, consider whether the Board Report is materially inconsistent with the financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

Pee Kay Jaipuria & Co. Chartered Accountants Kanpur

If, based on the work we have performed, we conclude that there is a material misstatement in this Board Report, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Management for the Standalone Financial Statements
The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act) with respect to the preparation of these Financial Statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards ("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 of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of directors are responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Financial Statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the Financial Statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Financial Statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Report on Other Legal and Regulatory Requirements

1 The company is a Private Limited, which is neither a subsidiary nor holding company of any listed company, with a paid up Capital & Reserves of not more than rupees One Crore as on the Balance Sheet Date and does not have total borrowings exceeding rupees One Crore from any bank or financial institution at any point of time during the Financial Year and also does not have a total revenue as disclosed in Schedule III to the Companies Act, 2013 exceeding rupees Ten Crore during the financial year and hence the amended Companies (Auditor's Report) Order, 2016 here in after, if required, referred as CARO, issued by the Central Government of India in terms of the provisions of the Companies Act, 2013, is not applicable to the company.

Pee Kay Jaipuria & Co. * Chartered Accountants, Kanpur * CA CAMP DELHI

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 Balance Sheet, the Statement of Profit and Loss, and the Cash Flow Statement dealt with by this Report are in agreement with the books of account

(d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

(e) On the basis of the written representations received from the directors as on 31st March, 2019 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2019 from being appointed as a director in terms of Section 164 (2) of the Act.

(f) The company is a private company, with a turnover less than rupees Fifty Crores as per last audited Profit & Loss Account and moreover the aggregate borrowing is also less than rupees Twenty Five Crores from any bank or financial institution or anybody corporate at any point of time during the financial year and hence the provisions of Section 143(3)(i) of the Companies Act, 2013 regarding expressing our opinion on the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls is not applicable to the company.

(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 did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.

iii. there were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company}.

For PEE KAY JAIPURIA & CO.
CHARTERED ACCOUNTANTS
Firm Registration No: 001335C

PRAMOD KUMAR JAIPURIA
(PARTNER)
Membership Number 70131
PLACE: CAMP New Delhi
DATED: 26th August 2019
UDIN: 19070131AAAAAL1475

Pee Kay Jaipuria & Co. * Chartered Accountants, Kanpur * CA CAMP DELHI

V.I.S.V. ALMUNIUM COMPANY PRIVATE LIMITED
15, 1st Floor, Pusa Road, Karol Bagh, NEW DELHI- 110005
Balance Sheet as at 31st March, 2019

(In Rupees)

S. N		PARTICULARS	Note No.	Year Ended 31st March 2019		Year Ended 31st March 2018	
I		**Equity And Liabilities**					
	1	**Shareholders Funds**					
		Share Capital	BS_01	1,00,000.00		1,00,000.00	
		Reserves And Surplus	BS_02	11,388.00	1,11,388.00	12,006.00	1,12,006.00
	2	**Current Liabilities**					
		Other Current Liabilities	BS_03	17,550.00	17,550.00	11,650.00	11,650.00
		Total (1+2)			1,28,938.00		1,23,656.00
II		**Assets**					
	1	**Non-Current Assets**					
		Capital Work-In-Progress					
		Preoperative Expenses pending Allocation to Fixed Assets as per Annexed Statement	BS_04	1,11,065.00	1,11,065.00	1,11,065.00	1,11,065.00
	2	**Current Assets**					
		Cash And Bank Balances	BS_05	17,873.00	17,873.00	12,591.00	12,591.00
		Total (1+2)			1,28,938.00		1,23,656.00

Significant Accounting policies and other explanatory notes forming part of financial statments _N

Auditor's Report
In terms of our report of even date attached herewith.
For Pee Kay Jaipuria & Co.
Chartered Accountants
Firm Regn No. 01335C

Pee Kay Jaipuria & Co. Chartered Accountants CA CAMP DELHI

Pramod Kumar Jaipuria
Partner Member Ship No.070131
Place: Camp New Delhi
Date: 26th August, 2019

For And On Behalf Of The Board Of Directors

Vagish Pathak
Director
DIN: 00053041

Satish Chandra Joshi
Director
DIN: 02231841

V.I.S.V. ALMUNIUM COMPANY PRIVATE LIMITED
15, 1st Floor, Pusa Road, Karol Bagh, NEW DELHI- 110005
Notes forming part of Financial Statements

(In Rupees)

Note No	PARTICULARS	Year Ended 31st March 2019		Year Ended 31st March 2018	
BS_01	**Share Capital**				
	(1) Authorised:	**No Of Shares**	**Amount**	**No Of Shares**	**Amount**
	Equity Shares of Rs 10 each	10000	1,00,000.00	10000	1,00,000.00
	(2) Issued:				
	Equity Shares of Rs 10 each	10000	1,00,000.00	10000	1,00,000.00
	(3) Subscribed & Paid Up				
	Equity Shares of Rs 10 each fully paid up in cash	10000	1,00,000.00	10000	1,00,000.00
	TOTAL		**1,00,000.00**		**1,00,000.00**

- **The reconciliation of the number of shares outstanding and the amount of share capital as at March 31, 2019 and March 31, 2018 is set out below:-**

	No Of Shares	Amount	No Of Shares	Amount
At the beginning of the Accounting Period	10000	1,00,000.00	10000	1,00,000.00
Add: Issued during the Year		-		-
At the end of the Accounting Period	10000	1,00,000.00	10000	1,00,000.00

- **Terms/ Rights attached to the Equity Shares**
The company has issued only one kind of Equity Shares with voting rights proportionate to their respective shareholding. Each holder of the equity shares is entitled to one vote per share.

- **Details of shareholders holding more than 5% shares:-**

Name of the shareholder	No Of Shares	Percentage Holding	No Of Shares	Percentage Holding
1 Shashi Kant Chaurasia	5000	50.00%	5000	50.00%
2 Vagish Pathak	5000	50.00%	5000	50.00%

- **In preceeding five years_ aggregate no of shares**

	2019	2018
alloted as fully paid up pursuant to contract(s) without payment being made in cash	NIL	NIL
alloted as fully paid up by way of Bonus Shares	NIL	NIL
bought back	NIL	NIL

Note No	PARTICULARS	Year Ended 31st March 2019	Year Ended 31st March 2018
BS_02	**Reserves And Surplus**		
	Surplus Statement of Profit and Loss		
	As per last Balance Sheet	12,006.00	12,124.00
	Addition for the year - Balance as per annexed Statement of Profit & Loss Account	(618.00)	(118.00)
	At the end of the accounting period	11,388.00	12,006.00

Pee Kay Jaipuria & Co. Chartered Accountants, Kanpur CA CAMP DELHI

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(In Rupees)

Note No	PARTICULARS	Year Ended 31st March 2019	Year Ended 31st March 2018
Current Liabilities:			
BS_03	**Other Current Liabilities**		
	Audit Fees Payable	17,550.00	11,650.00
	TOTAL	**17,550.00**	**11,650.00**
Non Current Assets			
BS_04	**STATEMENT OF PREOPERATIVE EXPENSES PENDING ALLOCATION TO FIXED ASSETS FOR THE YEAR ENDED 31.03.2019**		
	Balance Carried To Balance Sheet	**1,11,065.00**	**1,11,065.00**

* The amount of incurred expenditure till preceeding years will be capitalised with the cost of assets at the time of their acquisition.

Current Assets:

In the opinion of Board of Directors, the aggregate value of current asset, if any, on realization in the ordinary course of business will not be less than the amount at which they are stated in the Balance Sheet.

Note No	PARTICULARS	Year Ended 31st March 2019	Year Ended 31st March 2018
BS_05	**Cash And Bank Balances**		
	Cash On Hand	11,309.00	4,309.00
	Balance with Bank	6,564.00	8,282.00
	TOTAL	**17,873.00**	**12,591.00**

Pee Kay Jaipuria & Co. Chartered Accountants, Kanpur — CA — DELHI

V.I.S.V. ALMUNIUM COMPANY PRIVATE LIMITED
15, 1st Floor, Pusa Road, Karol Bagh, NEW DELHI- 110005
Statement of Profit and Loss for the year ended 31st March, 2019

(In Rupees)

S. No	Particulars	NOTE NO.	Year Ended 31st March 2019		Year Ended 31st March 2018	
	Revenue From Operations					
I	Revenue From Operations	PL-1		7,000.00		7,500.00
II	Other Income			-		-
III	**Total Revenue(I+II)**			7,000.00		7,500.00
IV	**Expenses:**					
	Company status expenses	PL-2		7,500.00		7,500.00
	Other Expenses	PL-3		118.00		118.00
	Total Expenses			7,618.00		7,618.00
V	**Profit Before Exceptional And Extraordinary Items And Tax (III-IV)**			(618.00)		(118.00)
VI	Exceptional Items			-		-
VII	**Profit Before Extraordinary Items And Tax (V-VI)**			(618.00)		(118.00)
VIII	Extraordinary Items			-		-
IX	**Profit Before Tax (VII-VIII)**			(618.00)		(118.00)
X	**Tax Expense**					
a	Current Tax		-		-	
b	Earlier Years Tax		-	-	-	-
c	Deferred Tax Asset			-		-
XI	**Profit (Loss) For The Period (IX-X)**			(618.00)		(118.00)
	Earnings Per Share			(0.06)		(0.01)
	Diluted Earnings Per Share			(0.06)		(0.01)

Significant Accounting policies and other expanatory notes forming part of financial statments _N

Auditor's Report
In terms of our report of even date attached herewith.
For Pee Kay Jaipuria & Co.
Chartered Accountants
Firm Registration NO 01335C

Pee Kay Jaipuria & Co. Chartered Accountants Kanpur CA CAMP DELHI

Pramod Kumar Jaipuria
Partner: Member Ship No. 070131
Place: Camp New Delhi
Date: 26th August, 2019

For And On Behalf Of The Board Of Directors

Vagish Pathak
Director
DIN: 00053041

Satish Chandra Joshi
Director
DIN: 02231841

V.I.S.V. ALMUNIUM COMPANY PRIVATE LIMITED
15, 1st Floor, Pusa Road, Karol Bagh, NEW DELHI- 110005
Notes forming part of Financial Statements

(In Rupees)

NOTE	Particulars	Year Ended 31st March 2019	Year Ended 31st March 2018
PL-1	**Revenue From Operations**		
	Consultancy Income	7,000.00	7,500.00
	Total	7,000.00	7,500.00
PL-2	**Company status expenses**		
	Audit Fees	5,900.00	5,900.00
	ROC Fees	1,600.00	1,600.00
	Total	7,500.00	7,500.00
PL-3	**Other Expenses:**		
	Bank Charges	118.00	118.00
	Total	118.00	118.00

Pee Kay Jaipuria & Co. CA CAMP DELHI Chartered Accountants, Kanpur

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1 **SIGNIFICANT ACCOUNTING POLICIES**

A The Company prepares its Financial Statement in accordance with the Generally Accepted Accounting Principles, applicable Accounting Standards issued by ICAI and also in accordance with the Requirement of the Companies Act, 2013.

The Company follows the mercantile system of accounting and recognizes Income and Expenditure on accrual basis except those transactions where there is significant uncertainty. Moreover the Financial Statements are prepared under the historical cost concept on the basis of going concern.

B REVENUE RECOGNITION

All the expenses and Incomes are accounted for on accrual basis except in respect of interest/ discount/ rebates/ claims either payable to supplier and/or receivable from customer where the quantum can be ascertained only at the time of their respective settlements only.

C VALUATION OF INVENTORIES

There is neither any opening inventory nor any closing inventory with the company.

D DEPRECIATION

Since the company does not own any Property, Plant and Equipments, hence no depreciation has been provided.

E CONTINGENT LIABILITY

Contingent liabilities are generally not provided in the books of Accounts and are shown separately in notes to account, if any.

F RESEARCH & DEVELOPMENT

No expenditure has been incurred on Research & Development during the year.

G PROVISIONS FOR TAXATION

Provision for tax for the current accounting year is in accordance with the provisions of the Income Tax Act, 1961.
There is neither any deferred tax liability nor any deferred tax assets required to be disclosed under the provisions of Accounting Standard -22

H MISCELLANEOUS EXPENDITURE

Incurred Preliminary Expenses stands amortized.

ADDITIONAL NOTES TO FINANCIAL STATEMENTS

2 Previous year's figures have been regrouped/ reclassified wherever necessary to make them comparable with the current years classification and/or disclosures.

3 The Directors have waived off their sitting fees.

4 The Bonus Act is not applicable because the number of employees in the company is less then what is required for the applicability of the said Act.

5 RETIREMENT BENEFITS (Accounting Standard – 15) -The provision for gratuity has not been made as no employee has put in the qualifying period of service during the period under report.

6 The Company does not have any transactions requiring compliance and/or disclosure under AS 7 (Construction Contract) AS 11(The effects of change in foreign exchange rates), AS 12 (accounting for govt. grants), AS 13 (Accounting of Investments), AS 14 (accounting of amalgamations), and AS 26 (intangible assets).

7 Accounting Standard - 28 (Impairment of asset) – An asset is treated as impaired when its carrying cost exceeds its recoverable value and impairment loss is charged to profit and loss account in the year in which the asset is identified as impaired. The impairment loss, if any, recognized in prior accounting year and if there has been a change in the estimate of the recoverable amount then same is being derecognized in the year in which such change is being noticed. However, the company has no assets which have been impaired during the year.

8	**Auditors' Remuneration**	**Current Year**	**Previous Year**
	For Audit Fee	5900.00	5900.00

9 There are no other contingent liabilities other than those stated otherwise.

10 In the opinion of the Board the provision for Income Tax for the year under review, on the basis of self assessment, stands adequately paid/accounted for.

The intimation u/s 143(1) of the Income Tax Act, 1961 has been served upto financial year 2017-18 with no further actions pending. Additional liability and/or refund, if any, determined by the respective tax authorities shall be accounted for on payment and/or receipt basis as the case may be.

11 Disclosure of Trade Payables is based on the information available with the Company regarding the status of the suppliers as defined under the "micro, small & medium enterprises development act 2006". Amount due as on 31st March, 2019, to micro, small & medium enterprises on account of principal amount together with interest, aggregate to Rs. Nil.

12 The company is a Small & Medium Sized Company, because the company's equity or debt securities are neither listed nor in the process of listing on any stock exchange, neither is a bank nor a financial institution nor an insurance company and its turnover is below Rupees Fifty Crore in the immediately preceding accounting year, doesnot have total borrowings exceeding Rupees Ten Crore at any point of time during the immediately preceding accounting year and also is neither a holding nor a subsidiary company of a company which is not a small and medium-sized company as defined in the General Instructions in respect of applicability of the accounting standard notified under the Companies Act, 2013, accordingly the company has complied with the accounting standards as are applicable to it read together with their respective applicability prescribed by the Institute of Chartered Accountants of India.

Pee Kay Jaipuria & Co. Chartered Accountants, Kanpur CAMP DELHI

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V.I.S.V. ALMUNIUM COMPANY PRIVATE LIMITED

Additional notes to the financial statements .... **Year Ended 31st March 2019**

13 Required information in respect of Related Party Disclosures vide Accounting Standard - 18 are as detailed here under:

(i) List of related parties where control exists and related parties with whom transactions have taken place and relationships:

S. No.	Particulars	Relationship
a) Key Men Personnel		
1	Satish Chand Joshi	**Director**
2	Vagish Pathak	**Director**

(ii) Transactions during the year with related parties

S. No.	Nature of Transaction	Associate Concern	Key Managerial Personnel	Others	Total
		0.00	**0.00**	**0.00**	**0.00**
		0.00	*0.00*	*0.00*	*0.00*

(iii) Disclosure in respect Related Party transactions:

a) Key Managerial Personnel

S.No	Name of Related Party	Description of Transaction	Amount During The Year	Outstanding Closing Balance as on 31.03.2019
			0.00	**0.00**
			0.00	*0.00*

* Figures in *italics* relate to year 2017-18

Pee Kay Jaipuria & Co. Chartered Accountants, Kanpur CA CAMP DELHI

Vagish

Satish

V.I.S.V. ALMUNIUM COMPANY PRIVATE LIMITED

15, IST FLOOR, PUSA ROAD, KAROL BAGH, NEW DELHI-110005

Cash Flow Statement for the year ended 31st March 2019

	Particulars:	31-Mar-19		31-Mar-18
A)	**Cash flows from operating activities**			
	Net Profit before taxation and extra ordinary items	(618.00)		(118.00)
	ADJUSTMENT FOR:			
	Depreciation	-		-
		(618.00)		(118.00)
	ADJUSTMENT FOR:			
	(Increase)/ Decrease in Other Non Current Assets	-		-
	Increase/ (Decrease) in Other Current Liabilities	5,900.00		(5,550.00)
	Cash generated from operations	5,282.00		(5,668.00)
	Income Tax Paid	-		-
	Cash flow before Extra Ordinary items	5,282.00		(5,668.00)
	Extra Ordinary Items _ Specify Nature	-		-
	Net Cash flows from operating activities (A)	**5,282.00**		**(5,668.00)**
B)	**Cash flows from investing activities**			
	(-) Purchase of Tangible Fixed Assets	-		-
	Net Cash flows from investing activities (B)	-		-
C)	**Cash flows from financing activities**			
	Short-term borrowings	-		-
	Net cash used in financing activities(C)	-		-
	Net increase/ (Decrease) in cash and cash equivalents(A+B+C)	5,282.00		(5,668.00)
	Opening balance of cash and cash equivalents	12,591.00		18,259.00
	Closing balance cash and cash equivalents	**17,873.00**		**12,591.00**
		-		-

* The above Cash Flow statement has been prepared under "Indirect method" as set out in Accounting Standard - 3 of Cash Flow Statement.

Auditor's Report
In terms of our report of even date attached herewith.
For Pee Kay Jaipuria & Co.
Chartered Accountants
Firm Registration NO 01335C

Pee Kay Jaipuria & Co. Chartered Accountants, Kanpur CA CAMP DELHI

Pramod Kumar Jaipuria
Partner Member Ship No. 070131
Place: Camp New Delhi
Date: 26th August, 2019

For And On Behalf Of The Board Of Directors

Vagish Pathak	**Satish Chandra Joshi**
Director	**Director**
DIN-00053041	**DIN-02231841**