

NEERAJ BHATIA & CO.

Chartered Accountants

Office: 1/5, West Patel Nagar, Main Patel Road, New Delhi – 110 008. Ph.: 011-45084477

INDEPENDENT AUDITOR'S REPORT

To,
The Members,
V.I.S.V. MARBLE COMPANY PRIVATE LIMITED
CIN: U14101DL2006PTC147061

We have audited the accompanying financial statements of **V.I.S.V. MARBLE COMPANY PRIVATE LIMITED** ("the company"), which comprise the Balance Sheet as at **March 31, 2019**, the Statement of Profit and Loss for the year ended on that date, and a summary of significant accounting policies and other explanatory information.

MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance & cash flow of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding the assets of the Company and for preventing and detecting the 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.

AUDITOR'S RESPONSIBILITY

Our responsibility is to express an opinion on these financial statements based on our audit.

We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made thereunder.

We conducted our audit in accordance with the Standards on Auditing specified under section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial controls relevant to the Company's preparation of the financial statements that give true and fair view in order to design audit procedures that are appropriate in the circumstances.

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but not for the purpose of expressing an opinion on whether the Company has in place an adequate internal financial controls system over financial reporting and the operating effectiveness of such controls. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by Company's Directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

OPINION

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 Act in the manner so required, and give a true and fair view in conformity with the accounting principles generally accepted in India:

- (a) In the case of the Balance Sheet, of the state of affairs of the Company as at **March 31, 2019**; and
- (b) In the case of Statement of Profit and Loss, of the **Loss** of the Company for the year ended on that date.

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

- 1. As required by the Companies (Auditor's Report) Order, 2016 ("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act (the "Order"), we give in the Annexure, a statement on the matters specified in paragraphs 3 and 4 of the said Order.
- 2. As required by Section 143(3) of the Act, we report that:
 - a. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit,
 - b. In our opinion proper books of accounts 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 & the Cash flow Statement dealt with by this Report are in agreement with the books of account;



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- d. In our opinion, the aforesaid financial statements comply with Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014; (as amended);
- e. On the basis of the written representations received from the directors as on March 31 2019, taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2019, from being appointed as a director in terms of Section 164(2) of the Act;
- f. In our opinion, to the best of our information and according to the explanations given to us, the company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financing reporting were operating effectively as at March 31, 2018, based on the internal control over financial reporting criteria established by the company considering the essentials components of internal control stated in the Guidance note on Audit of Internal Financial controls over Financial Reporting Control issued by ICAI.
- g. With respect to 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:
- There were no pending litigations which would impact the financial position of the company;
 - The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses;
 - There were no amounts which were required to be transferred, to the Investor Education and Protection Fund by the Company.
 - According to the information and explanations given to us and based on our examination of the records of the Company, the Debtors & Creditors are subject to confirmation.

For NEERAJ BHATIA & CO.
Chartered Accountant
Firm Registration No.003730N



CA. SOORAJ BHATIA
PARTNER

Membership Number – 088266

Place: New Delhi

Date : 30th August, 2019

UDIN: 19088266AAAA (M9861

ANNEXURE TO THE AUDITORS' REPORT
OF
V.I.S.V. MARBLE COMPANY PRIVATE LIMITED
(Referred to in clause (5) of our report of even date for the year ended 31st March, 2019)

- 1) The Company has maintained proper records showing full particulars including quantitative details and situation of its fixed assets.
According to the information and explanations given to us, the fixed assets have been physically verified by the management during the year and no material discrepancies were noticed on such verification.
- 2) (a) The inventory has been physically verified by management during the year. In our opinion, the frequency of such verification is reasonable.
(b) The procedures for the physical verification of inventories followed by the management are reasonable and adequate in relation to the size of the Company and the nature of its business.
(c) The Company is maintaining proper records of inventory. As informed to us, the discrepancies noticed on verification between the physical stocks and the book records were not material in relation to the operation of the Company.
- 3) The company has not granted any loan, secured or unsecured, to companies, firms or other parties cover in the register maintained under section 189 of the companies Act.
- 4) In our opinion and according to the information and explanations given to us, there is adequate internal control system commensurate with the size of the Company and nature of its business for the purchase of inventory and fixed assets and for the sale of goods and services. Further, on the basis of our examination of the books and records of the Company, and according to the information and explanations given to us, we have neither come across, nor have been informed of any continuing failure to correct major weakness in the aforesaid internal control system.
- 5) According to the information and explanation given to us, the Company has not accepted any deposits from the public. Therefore compliance of directives issued by the Reserve Bank of India and the provisions of section 73 to 76 or any other relevant provisions of the Companies Act and the rules framed there under doesn't arise.
- 6) According to the information and Explanations given to us, No cost records have been specified by the Central Government under sub section (1) of the section 148 of the Companies Act for the company.
- 7) (a) According to the information and Explanations given to us, and on the basis of our examination of the records of the company, amounts deducted/accrued in the books of accounts in respect of undisputed statutory dues including Income Tax, Sales Tax, Service Tax, Custom duty, Excise duty, cess and other material Statutory dues have been Regularly deposited during the year by the company with the appropriate authorities except for Value Added Tax which has not been deposited yet.

There were no undisputed amounts payable in respect of Provident Fund, Employees State Insurance, Income-tax, Service Tax, Customs Duty, Goods and Services Tax, Cess and other material statutory dues in arrears as at the March, 2019 for a period of more than six months from the date they became payable. But Value Added Tax is outstanding to be payable.

(b) There are no dues of Income-tax, Sales Tax/Goods & Services Tax, Customs Duty, Excise Duty, and Entry Tax which have not been deposited as on March 31, 2019 on account of disputes.

ANNEXURE TO THE AUDITORS' REPORT
OF
V.I.S.V. MARBLE COMPANY PRIVATE LIMITED
(Referred to in clause (5) of our report of even date for the year ended 31st March, 2019)

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- 8) In our opinion and according to the information and explanations given to us, the Company has not defaulted in the repayment of dues to a financial institution or bank in regard with loans and borrowing from them. The company has not issued any debentures.
- 9) The company has not raise any money by way of initial public offer (including debt instruments) and term loans during the year. Accordingly, paragraph 3 (ix) of the Order is not applicable.
- 10) Based upon the audit procedures performed for the purpose of reporting the true and fair nature of the financial statements and as per the information and explanations given by the management, we report that no fraud on or by the company has been noticed or reported during the course of audit.
- 11) According to the information and explanations given to us and based on our examination of the records of the Company, the provisions of section 197 read with Schedule V to the Act relating to managerial remuneration are not applicable to Private Limited Company.
- 12) In our opinion and according to the information and explanations given to us, the Company is not a Nidhi Company. Accordingly, paragraph 3(xii) of the Order is not applicable.
- 13) According to the information and explanations given to us and based on our examination of the records of the Company, transactions with related parties are in compliance with sections 177 and 188 of the Act where applicable and details of such transactions have been disclosed in the financial statements as required by the applicable accounting standards.
- 14) According to the information and explanation given to us and based on our examination of the records of the Company, the Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year.
- 15) According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not entered into non-cash transactions with directors or persons connected with him. Accordingly, paragraph 3(xv) of the Order is not applicable.
- 16) The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act 1934.

For **NEERAJ BHATIA & CO.**
Chartered Accountants
Firm Registration No.003730N



CA. SOORAJ BHATIA
Partner
Membership Number 088266

Place: New Delhi

Date: 30th August, 2019

V.I.S.V. MARBLE COMPANY PRIVATE LIMITED

Regd. Office : 15, 1st Floor, Pusa Road, Karol Bagh, New Delhi - 110 005. Contact No.9810220343

CIN: U14101DL2006PTC147061,E-mail Id: pathakgroup15@gmail.com

BALANCE SHEET AS AT 31ST MARCH, 2019

		(Amount in Rs.)	
PARTICULARS	NOTE NO.	As At 31 st March, 2019	As At 31 st March, 2018
I. EQUITY AND LIABILITIES			
1 Shareholder's funds			
(a) Share Capital	1	1,00,000.00	1,00,000.00
(b) Reserves & Surplus	2	53,120.98	5,94,588.87
(c) Money received against share warrants		-	-
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		-	-
(b) Trade payables		-	-
(c) Other current liabilities	3	1,95,174.60	3,64,448.00
(d) Short-term provisions	4	-	-
TOTAL		3,48,295.58	10,59,034.87
II. ASSETS			
Non-current assets			
1 (a) Fixed assets			
(i) Tangible assets	5	39,058.82	43,454.19
(ii) Intangible assets		-	-
(iii) Capital work-in-progress		-	-
(iv) Intangible assets under development		-	-
(b) Non-current investments		-	-
(c) Deferred tax assets (net)	6	34,641.26	36,684.39
(d) Long-term loans and advances	7	1,17,040.50	1,09,575.00
(e) Other non-current assets		-	-
2 Current assets			
(a) Current investments		-	-
(b) Inventories		-	-
(c) Trade receivables		-	-
(d) Cash and cash equivalents	8	1,57,555.00	8,66,540.29
(e) Short-term loans and advances		-	-
(f) Other current assets	9	-	2,781.00
TOTAL		3,48,295.58	10,59,034.87

* Notes on Financial Statements & Significant Accounting Policies attached forming part of the Balance Sheet.

For V.I.S.V. MARBLE COMPANY PRIVATE LIMITED

Pathak
Rajesh Pathak
(Director)
(DIN: 0053041)
15 Pusa Road,
New Delhi, 110005

Satish
Satish Chandra Joshi
(Director)
(DIN: 02231841)
N-28, 2nd Floor,
Malviya Nagar, Delhi-110017

Place: New Delhi.

Date: 30th Augst, 2019

As per our report of even date annexed
For NEERAJ BHATIA & CO.

Chartered Accountants
FRN: 063730N



Neeraj
CA. NEERAJ BHATIA
Partner
M. No. 088266
A-7/A/3, Rana Pratap Bagh, Delhi-110007

V.I.S.V. MARBLE COMPANY PRIVATE LIMITED

Regd. Office : 15, 1st Floor, Pusa Road, Karol Bagh, New Delhi - 110 005. Contact No.9810220343

CIN: U14101DL2006PTC147061 E-mail Id: pathakgroup15@gmail.com

STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED 31ST MARCH, 2019

(Amount in Rs.)

PARTICULARS	NOTE NO.	2018-19	2017-18
1 Revenue From Operations	10	-	10,72,008.00
2 Other Income	11	1,57,465.50	6,450.00
3 Total Revenue	(1+2)	1,57,465.50	10,78,458.00
4 <u>Expenses:</u>			
Cost of materials consumed			
Purchases of Stock-in-Trade	12	-	2,51,550.00
Changes in inventories of finished goods work-in-progress and Stock-in-Trade			
Employee benefits expense	13	-	3,36,755.00
Finance Costs			
Depreciation and amortization expense	14	4,395.37	4,395.37
Other expenses	15	6,59,213.89	11,97,946.50
4 Total Expenses		6,63,609.26	17,90,646.87
5 Profit before exceptional and extraordinary items and tax	(3-4)	(5,06,143.76)	(7,12,188.87)
6 Exceptional items		-	-
7 Profit before extraordinary items and tax	(5-6)	(5,06,143.76)	(7,12,188.87)
8 Extraordinary Items		-	-
9 Profit before tax	(7-8)	(5,06,143.76)	(7,12,188.87)
10 Tax expense:			
(1) Current tax		-	-
(2) Deferred tax		2,043.13	2,580.00
11 Profit/(Loss) after tax for the period from continuing operations	(9-10)	(5,08,186.89)	(7,14,768.87)
12 Profit/(loss) from discontinuing operations		-	-
13 Tax expense of discontinuing operations		-	-
14 Profit/(loss) from Discontinuing operations (after tax)	(12-13)	-	-
15 Profit/(Loss) after tax for the period	(11+14)	(5,08,186.89)	(7,14,768.87)
16 Earnings per equity share:	16		
(1) Basic		-50.82	-71.48
(2) Diluted		-50.82	-71.48

For V.I.S.V. MARBLE COMPANY PRIVATE LIMITED


Satish Chandra Joshi
(Director)
(DIN: 00053041)
15 Pusa Road,
New Delhi, 110005

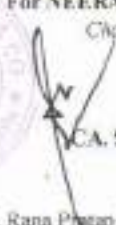

Satish Chandra Joshi
(Director)
(DIN: 02231841)
N-28, 2nd Floor,
Malviya
Nagar, Delhi-
110017

Place: New Delhi.

Date: 30th August, 2019

As per our report of even date annexed
For NEERAJ BHATIA & CO.

Chartered Accountants
FRN: 003730N



CA. SOORAJ BHATIA
Partner
M. No. 088266
A-7A/3, Rana Pratap Bagh, Delhi-110007

V.I.S.V. MARBLE COMPANY PRIVATE LIMITED

Registered Office: A – 15, 1st Floor, Pusa Road, Karol Bagh, New Delhi – 110005.

E-mail Id: amitbagra@yahoo.co.uk, Contact No. 9810220343

CIN: U14101DL2006PTC147061

FINANCIAL YEAR: 2018-19

SIGNIFICANT ACCOUNTING POLICIES:

The accounts have been prepared in accordance with Generally Accepted Accounting Principles (GAAP) in India and are in line with the relevant laws as well as guidelines prescribed. The significant accounting policies adopted by the company are stated below:

a) Basis of preparation of Financial Statements

Method of Accounting:

The financial statements have been prepared in compliance with the accounting standards as prescribed under Section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014 (as amended). The financial statements have been prepared on going concern basis under the historical cost convention on accrual basis in accordance with the generally accepted accounting principles in India. All assets and liabilities have been classified as current or non-current, wherever applicable as per the operating cycle of the Company and other criteria as set out in the Schedule III to the Companies Act, 2013.

Accounting Policies

Accounting policies except those specifically mentioned in the notes are consistent with those applied in the previous year.

b) System of Accounting

The company follows the mercantile system of accounting by following the accrual concept in the preparation of accounts.

c) Exceptional and Extraordinary Items

Exceptional Items

Items of income and expenses within profit or loss from ordinary activities are of such size, nature or incidence that their disclosure is relevant to explain the performance of the enterprise for the period, the nature and amount of such items are disclosed separately as exceptional items.

Extraordinary Items

Extraordinary Items are income or expenses that arise from events or transactions that are clearly distinct from the ordinary activities of the enterprise and, therefore, are not expected to recur frequently or regularly.

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V.I.S.V. MARBLE COMPANY PRIVATE LIMITED

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E-mail Id: amitbagra@yahoo.co.uk, Contact No. 9810220343

CIN: U14101DL2006PTC147061

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d) Fixed Assets

Fixed Assets are stated at cost of acquisition/construction, net of credit availed in respect of any duties & taxes, less accumulated depreciation. The cost also includes all pre-operative expenses and financing cost of borrowings till the commencement of commercial production.

e) Depreciation

Depreciation on Tangible Fixed Assets is provided on SLM method as per useful life prescribed in Schedule II of the Companies Act, 2013. Depreciation on assets purchased/sold during the year is charged on proportionate basis.

f) Use of Estimation :

The preparation of financial statements requires estimates and assumption to be made that affect the reported amount of assets and liabilities on the date of financial statements and the reported amount of revenues and expense during the reporting period. Difference between the actual results and estimates are recognized in the period in which the results are known/ materialized. These estimates and underlying assumptions are reviewed on ongoing basis.

g) Provisions, Contingent Liabilities and Contingent Assets

Provisions are measured using substantial degree of estimation and are recognized when there is a present obligation as a result of past events and it is probable that there will be an outflow of resources to settle the obligation. Contingent Liabilities are not recognized but are disclosed in the notes wherever required. Contingent Assets are neither recognized nor disclosed in the financial statements.

h) Earnings per share

The earning considered in ascertaining the Company's E P S comprises the net profit after tax as per "Accounting Standard 20 – Earning per Share" issued by The Institute of Chartered Accountants of India. The number of shares used in computing basic and diluted EPS is the weighted average number of shares outstanding during the period.

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V.I.S.V. MARBLE COMPANY PRIVATE LIMITED

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E-mail Id: amithbagra@yahoo.co.uk, Contact No. 9810220343

CIN: U14101DL2006PTC147061

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i) Accounting of Taxes

Provision for taxation for the year is ascertained on the basis of assessable profits computed in accordance with the provisions of Income Tax Act, 1961.

Deferred tax is recognized, subject to the consideration of prudence, on timing difference between taxable income and accounting income that originates in one period and are capable of reversal in one or more subsequent periods.

For V.I.S.V. MARBLE COMPANY PRIVATE LIMITED


Varish Pathak
(Director)

DIN:00053041

15, Pusa Road, New
Delhi-110005



Satish Chandra Joshi
(Director)

DIN:02231841

2nd Floor, Malviya
Nagar, Delhi-110017

NEW DELHI

Dated: 30th August, 2019

For NEERAJ BHATIA & CO.

Chartered Accountants

FRN: 003730N



CA SOORAJ BHATIA

Partner

M.No.: 88266

A - 7A/3, Rana Pratap Bagh, Delhi - 110007

V.I.S.V. MARBLE COMPANY PRIVATE LIMITED

Regd. Office : 15, 1st Floor, Pusa Road, Karol Bagh, New Delhi - 110 005. Contact No.9810220343
CIN: U14101DL2006PTC147061 E-mail id: pathakgroup15@gmail.com

Notes on Financial Statements for the year ended 31st March, 2019

The figures for previous Year have been re-grouped, re-arranged and re-classified wherever considered necessary to conform to the current year presentation.

1 SHARE CAPITAL

(Amount in Rs.)

Share Capital	As at 31st March 2019		As at 31st March 2018	
	Number	Amount	Number	Amount
Authorized				
10,000 Equity Shares of Rs. 10 each	10000	1,00,000.00	10000	1,00,000.00
Issued, Subscribed & Paid up				
10,000 Equity Shares of Rs. 10 each	10000	1,00,000.00	10000	1,00,000.00
Total	10000	1,00,000.00	10000	1,00,000.00

1.1 The Reconciliation of the number of Shares outstanding is set out as below :

(Amount in Rs.)

Particulars	As at 31st March 2019		As at 31st March 2018	
	Number	Amount	Number	Amount
Shares outstanding at the beginning of the year	10000	1,00,000.00	10000	1,00,000.00
Add : Shares issued during the year	-	-	-	-
Less : Shares bought back during the year	-	-	-	-
Shares outstanding at the end of the year	10000	1,00,000.00	10000	1,00,000.00

1.2 The Detail of Equity Shareholders Holding more than 5% Shares

(Amount in Rs.)

S.No.	Name of Shareholders	As at 31st March 2019		As at 31st March 2018	
		Number	% held	Number	% held
1	Mr. Vagish Pathak	5000	50%	5000	50%
2	Mrs. Sonali Pathak	5000	50%	5000	50%

2 RESERVES & SURPLUS

(Amount in Rs.)

S.No.	Particulars	As at 31st March 2019	As at 31st March 2018
1	Profit & Loss Account		
	As per Last Balance Sheet	5,94,588.87	13,10,539.74
	Add: Income Tax Refund (A.Y. 2016-17)	-	166.00
	Add : Profit(Loss) After Tax for the year	(5,08,186.89)	(7,14,768.87)
		86,401.98	5,97,936.87
	Less : Appropriations		
	- Interest on Income Tax	(1,000.00)	(3,348.00)
	- Legal & Professional Fee Payable(Previous Year)	(29,300.00)	-
	- TCS Receivable (Previous Year)	(2,789.00)	-
	TOTAL	83,120.98	5,94,588.87

For V.I.S.V. MARBLE COMPANY PRIVATE LIMITED

Vagish Pathak
(Director)
(DIN: 00033041)
15 Pusa Road,
New Delhi, 110005

Satish Chandra Joshi
(Director)
(DIN: 02231841)
N-28, 2nd Floor, Malviya Nagar, Delhi-
110017

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V.I.S.V. MARBLE COMPANY PRIVATE LIMITED

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 CIN: U14101DL2006PTC147061 E-mail: id.puthakgroup15@gmail.com

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3 OTHER CURRENT LIABILITIES

Particulars	(Amount in Rs.)	
	As at 31st March 2019	As at 31st March 2018
VAT Payable (Rajasthan)	85,757.00	85,757.00
Legal & Professional Fee Payable	29,800.00	-
Vagish Pathak- Director Current Account	-	2,18,055.00
V.S. Consultant	79,917.60	60,634.00
	-	-
TOTAL	1,95,174.60	3,64,446.00

4 SHORT TERM PROVISIONS

Particulars	(Amount in Rs.)	
	As at 31st March 2019	As at 31st March 2018
Provision for Income Tax	-	-
TOTAL	-	-

6 DEFERRED TAX ASSETS (NET)

Particulars	(Amount in Rs.)	
	As at 31st March 2019	As at 31st March 2018
Deferred Tax Assets (On account of depreciation on fixed assets)	34,641.26	36,684.39
TOTAL	34,641.26	36,684.39

7 LOANS & ADVANCES - LONG TERM

Particulars	(Amount in Rs.)	
	As at 31st March 2019	As at 31st March 2018
Security Deposit	74,655.00	74,655.00
Interest Accrued on Deposit	19,885.50	12,420.00
Security Mines (FDR)	22,500.00	22,500.00
TOTAL	1,17,040.50	1,09,575.00

For V.I.S.V. MARBLE COMPANY PRIVATE LIMITED

Vagish Pathak
 Vagish Pathak
 (Director)
 (DIN 00053041)
 15 Pusa Road,
 New Delhi, 110005

Satish Chandra Joshi
 Satish Chandra Joshi
 (Director)
 (DIN 02231841)
 N-28, 2nd Floor, Malviya Nagar, Delhi-
 110017

Cont. 3.



V.L.S.V. MARBLE COMPANY PRIVATE LIMITED

Regd. Office : 15, 1st Floor, Pusa Road, Karol Bagh, New Delhi - 110 005. Contact No.9810220343
CIN: U14101DL2006PTC147061 E-mail id: guthaigroup15@gmail.com

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8 CASH & CASH EQUIVALENTS

Particulars	(Amount in Rs.)	
	As at 31st March 2019	As at 31st March 2018
Cash in Hand	89,725.00	8,63,330.19
<u>Current Account Balances</u>		
- Bank of Baroda (Alwar)	609.25	2,144.25
- Bank of Baroda (Delhi)	67,220.75	1,165.25
TOTAL	1,57,555.00	8,66,540.29

9 OTHER CURRENT ASSETS

Particulars	(Amount in Rs.)	
	As at 31st	As at 31st
Tax Collected at Source	-	2,781.00
TOTAL	-	2,781.00

10 REVENUE FROM OPERATIONS

Particulars	(Amount in Rs.)	
	2018-19	2017-18
Sales Revenue (Marble Khanda: 2.950 M.T.)	-	10,72,008.00
TOTAL	-	10,72,008.00

For V.L.S.V. MARBLE COMPANY PRIVATE LIMITED

Vijay Chandra
(Director)
(DIN: 00055041)

Satish Chandra Joshi
(Director)
(DIN: 02231841)

15 Pusa Road, Delhi-110015

N-28, 2nd Floor, Malviya Nagar, Delhi-110017

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V.I.S.V. MARBLE COMPANY PRIVATE LIMITED

Regd. Office : 15, 1st Floor, Pusa Road, Karol Bagh, New Delhi - 110 005. Contact No.9810220343

CIN: U14191DL2006PTC147061, E-mail: id.putha@group15@gmail.com

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11 OTHER INCOMES

(Amount in Rs.)

Particulars	2018-19	2017-18
Interest on Security Deposit	7,465.50	6,450.00
Cessation of Liability	1,50,000.00	-
TOTAL	1,57,465.50	6,450.00

12 PURCHASE OF STOCK-IN-TRADE

(Amount in Rs.)

Particulars	2018-19	2017-18
Purchase	-	-
Royalty Charges (Alwar)	-	2,51,550.00
TOTAL	-	2,51,550.00

13 EMPLOYEE BENEFITS EXPENSE

(Amount in Rs.)

Particulars	2018-19	2017-18
Salaries & Wages	-	3,30,000.00
Staff Welfare Expense	-	6,755.00
TOTAL	-	3,36,755.00

14 DEPRECIATION AND AMORTIZATION EXPENSE

(Amount in Rs.)

Particulars	2018-19	2017-18
Depreciation on Fixed Assets	4,395.37	4,395.37
TOTAL	4,395.37	4,395.37

For V.I.S.V. MARBLE COMPANY PRIVATE LIMITED


 Vishal Pathak
 Director
 (DIN: 00053041)


 Satish Chandra Joshi
 Director
 (DIN: 02231841)

15 Pusa Road, Delhi-110015 N-28, 2nd Floor, Malviya Nagar, Delhi-

Cust. 6..



V.I.S.V. MARBLE COMPANY PRIVATE LIMITED

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18 OTHER EXPENSES

Particulars	(Amount in Rs.)	
	2018-19	2017-18
Power & Fuel	-	1,80,000.00
Director Remuneration	-	2,00,000.00
Mines Expenses	30,060.00	62,760.00
EMF Mining Expenses	-	33,968.00
JCB Rent	-	5,40,000.00
Bank Charges	3,448.89	3,748.30
ROC Filing Fees	-	8,400.00
Telephone Expenses	9,358.00	5,582.00
Travelling Expenses	6,854.00	4,523.00
Electricity Expenses	-	17,000.00
Accounting Charges	12,000.00	12,000.00
Office Expenses	12,450.00	39,500.00
Conveyance	2,425.00	4,653.00
Printing & Stationary	955.00	1,030.00
Pollution control Expenses	-	81,100.00
Misc. Expenses	3,463.00	680.00
Laboratory services and consultancy charges	5,78,200.00	-
TOTAL	6,59,213.89	11,97,946.50

19 EARNINGS PER EQUITY SHARE

Particulars	As at 31st March 2019	As at 31st March 2018
Net Profit(Loss) after Tax as per Statement of Profit and Loss	(5,08,186.89)	(7,14,768.87)
Weighted Average number of equity share (No.)	(50.82)	(71.48)
Basic and Diluted Earning per share (Rs.)	(50.82)	(71.48)
Face Value per equity share (Rs.)	10.00	10.00

For V.I.S.V. MARBLE COMPANY PRIVATE LIMITED

Vegach
Vegach Prakash
(Director)
(DIN: 00053041)

Satish
Satish Chandra Joshi
(Director)
(DIN: 02231841)

15 Pusa Road, Delhi-110015 N-28.2nd Floor, Malviya Nagar, Delhi-110017

Cgst ... 7 ...



V.I.S.V. MARBLE COMPANY PRIVATE LIMITED

Regd. Office : 15, 1st Floor, Pusa Road, Karol Bagh, New Delhi - 110 005, Contact No.9810220343
CIN: U14101DL2006PTC147061 E-mail Id: pathakgroup15@gmail.com

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20 RELATED PARTY DISCLOSURES

S.No	Name of Related Party	Relationship	Nature of Transaction	Volume of Transaction	As at 31st March, 2019
1	Mr. Satish Chandra Joshi	Director	Director's Remuneration	-	NIL
2	Mr. Vagish Pathak-Director	Director	Director's Remuneration	2,18,055.00	NIL
2	M/S V.S.Consultants	Firm in which Director is Partner	Current Account	6,08,283.60	79,917.00

For V.I.S.V. MARBLE COMPANY PRIVATE LIMITED


Vagish Pathak
(Director)
(DIN: 00063041)
15 Pusa Road, Delhi-110015


Satish Chandra Joshi
(Director)
(DIN: 02231841)
N-28, 2nd Floor, Malviya Nagar, Delhi-110017

Place: New Delhi.

Date: 30th August, 2019

As per our report of even date annexed

For NEERAJ BHATIA & CO.

Chartered Accountants

FBN: 0037308

CA. NEERAJ BHATIA

Partner

M. No. 088266

A-7A/3, Rana Pratap Bagh, Delhi-

110007

NOTES TO ACCOUNTS

Financial Year: 2018-19

Approved to and forming part of the Balance Sheet as at 31st March, 2019 and the Statement of Profit & Loss Account for the year ended on that date

7. FIXED ASSETS - Tangible Assets

DISCRIPTION	DATE OF PURCHASE	GROSS BLOCK		LIFE AS PER COMPANY'S ACT.	LIFE (UP TO 31.03.2019)	REMAINING LIFE (YEARS)	SALVAGE VALUE 15% OF GROSS VALUE	AMOUNT TO BE DEPRECIATED	RATE FROM 01.04.2018	DEPRECIATION		NET BLOCK	
		AS ON 01.04.2018	ADDITION AS ON 31.03.2019							FOR THE YEAR	AS ON 31.03.2019	NET BLOCK AS ON 31.03.2018	NET BLOCK AS ON 31.03.2019
Plant & Machinery	01-04-15	3,04,000.00	-	8	8.00	-	15,000.00	-	100.00%	-	2,85,000.00	13,000.00	15,000.00
	29-03-2009	1,00,000.00	-	8	8.00	-	5,000.00	-	100.00%	-	95,000.00	9,000.00	5,000.00
	01-03-15	37,015.00	-	8	3.00	4.50	1,850.85	21,600.54	11.88%	4,396.37	17,554.18	19,658.82	23,484.39
TOTAL		4,41,015.00	-				21,850.85	21,600.54		4,396.37	3,87,064.18	39,009.82	43,494.19
Previous Year		4,37,013.00	-				21,810.05	25,924.91		4,396.37	3,00,524.01	43,494.19	47,840.56

For V.I.S.V. MARBLE COMPANY PRIVATE LIMITED

Nagish Sahni
 Nagish Sahni
 Director

Satish Chandra Joshi
 Director
 (CIN: 00053041)
 15, Phase Road,
 Delhi - 110017

