

**APUNKA INVEST COMMERCIAL LIMITED**  
Standalone Financial Statements for period 01/04/2017 to 31/03/2018

**[700300] Disclosure of general information about company**

Unless otherwise specified, all monetary values are in Thousands of INR

	<b>01/04/2017 to 31/03/2018</b>	<b>01/04/2016 to 31/03/2017</b>
Name of company	APUNKA INVEST COMMERCIAL LIMITED	
Corporate identity number	L67120WB1980PLC032655	
Permanent account number of entity	AAMCA9685Q	
Address of registered office of company	8, NAYAPATTY ROAD KOLKATA WB 700055 IN	
Type of industry	Commercial and Industrial	
Registration date	15/04/1980	
Category/sub-category of company	Company limited by Shares/ Non-govt company	
Whether company is listed company	Yes	
Date of board meeting when final accounts were approved	26/05/2018	
Period covered by financial statements	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Date of start of reporting period	01/04/2017	01/04/2016
Date of end of reporting period	31/03/2018	31/03/2017
Nature of report standalone consolidated	Standalone	
Content of report	Financial Statements	
Description of presentation currency	INR	
Level of rounding used in financial statements	Thousands	
Type of cash flow statement	Indirect Method	
Disclosure web link of company at which annual report is placed	www.ainvest.co.in	
Date from which register of members remained closed	22/09/2018	
Date till which register of members remained closed	28/09/2018	
Name of registrar and transfer agent	Purva Sharegistry (India) Pvt. Ltd	
Address and contact details of registrar and transfer agent	9, Shiv Shakti Estate, J R Boricha Marg, Opp. Kasturba Hospital, Lower P a r e l (East), Mumbai, Maharashtra, 400011	
Whether company is maintaining books of account and other relevant books and papers in electronic form	Yes	
Complete postal address of place of maintenance of computer servers (storing accounting data)	8, NAYAPATTY ROAD	
Name of city of place of maintenance of computer servers (storing accounting data)	KOLKATA	
Name of state/ union territory of place of maintenance of computer servers (storing accounting data)	WB	
Pin code of place of maintenance of computer servers (storing accounting data)	700055	
Name of district of place of maintenance of computer servers (storing accounting data)	KOLKATA	
ISO country code of place of maintenance of computer servers (storing accounting data)	+91	
Name of country of place of maintenance of computer servers (storing accounting data)	INDIA	
Phone (with STD/ ISD code) of place of maintenance of computer servers (storing accounting data)	033- 65039586	
Whether books of account and other books and papers are maintained on cloud	No	

**Details of stock exchange(s) where the company is listed [Table]**

..(1)

Unless otherwise specified, all monetary values are in Thousands of INR

Stock exchange [Axis]	StockExchange1	StockExchange2
	<b>01/04/2017 to 31/03/2018</b>	<b>01/04/2017 to 31/03/2018</b>
Disclosure of general information about company [Abstract]		
Disclosure of company information [Abstract]		
Details of stock exchange(s) where the company is listed [Abstract]		
Details of stock exchange(s) where the company is listed [LineItems]		
Name of stock exchange where the company is listed	Bombay Stock Exchange Limited	Calcutta Stock Exchange Limited
Date of listing on exchange	24/11/2015	

**Disclosure of principal product or services [Table]**

..(1)

Unless otherwise specified, all monetary values are in Thousands of INR

Types of principal product or services [Axis]	Product1
	<b>01/04/2017 to 31/03/2018</b>
Disclosure of general information about company [Abstract]	
Disclosure of principal product or services [Abstract]	
Disclosure of principal product or services [LineItems]	
Product or service category (ITC 4 digit) code	9961
Description of product or service category	WHOLESALE TRADE SERVICES
Turnover of product or service category	8,531.3
Highest turnover contributing product or service (ITC 8 digit) code	99611311
Description of product or service	WHOLESALE TRADE SERVICES OF TEXTILES & CLOTHING
Turnover of highest contributing product or service	8,531.3
Quantity of highest contributing product or service in UoM	0

**[700600] Disclosures - Directors report**

**Details of principal business activities contributing 10% or more of total turnover of company [Table]**

..(1)

Unless otherwise specified, all monetary values are in Thousands of INR

Principal business activities of company [Axis]	Product/service 1 [Member]	Product/service 2 [Member]
	<b>01/04/2017 to 31/03/2018</b>	<b>01/04/2017 to 31/03/2018</b>
Details of principal business activities contributing 10% or more of total turnover of company [Abstract]		
Details of principal business activities contributing 10% or more of total turnover of company [LineItems]		
Name of main product/service	Clothing Item	Other Financial Services
Description of main product/service	Clothing Item	Other Financial Services
NIC code of product/service	46419	649
Percentage to total turnover of company	84.71%	15.29%

## Details of shareholding pattern [Table]

..(1)

Unless otherwise specified, all monetary values are in Thousands of INR

Shareholding pattern [Axis]	Shareholders [Member]		Promoters [Member]	
	01/04/2017 to 31/03/2018	31/03/2017	01/04/2017 to 31/03/2018	31/03/2017
Details of shareholding pattern [Abstract]				
Details of shareholding pattern [LineItems]				
Number of demat shares held at end of period	[shares] 30,00,000	[shares] 30,00,000	[shares] 0	[shares] 0
Number of physical shares held end of period	[shares] 4,50,000	[shares] 4,50,000	[shares] 60,670	[shares] 60,670
Total number of shares held at end of period	[shares] 34,50,000	[shares] 34,50,000	[shares] 60,670	[shares] 60,670
Percentage of total shares held at end of period	100.00%	100.00%	1.76%	1.76%
Percentage of change in shares held during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 34,50,000	[shares] 34,50,000	[shares] 60,670	[shares] 60,670
Percentage of total shares held at end of period	100.00%	100.00%	1.76%	1.76%
Percentage of change in shares held during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 34,50,000	[shares] 34,50,000	[shares] 60,670	[shares] 60,670
Percentage of total shares held at end of period	100.00%	100.00%	1.76%	1.76%
Total number of shares held at end of period	[shares] 34,50,000	[shares] 34,50,000	[shares] 60,670	[shares] 60,670
Percentage of total shares held at end of period	100.00%	100.00%	1.76%	1.76%
Total number of shares held at end of period	[shares] 34,50,000	[shares] 34,50,000	[shares] 60,670	[shares] 60,670
Percentage of total shares held at end of period	100.00%	100.00%	1.76%	1.76%

## Details of shareholding pattern [Table]

..(2)

Unless otherwise specified, all monetary values are in Thousands of INR

Shareholding pattern [Axis]	Indian [Member]		Individual/HUF [Member]	
	01/04/2017 to 31/03/2018	31/03/2017	01/04/2017 to 31/03/2018	31/03/2017
Details of shareholding pattern [Abstract]				
Details of shareholding pattern [LineItems]				
Number of demat shares held at end of period	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of physical shares held end of period	[shares] 60,670	[shares] 60,670	[shares] 60,670	[shares] 60,670
Total number of shares held at end of period	[shares] 60,670	[shares] 60,670	[shares] 60,670	[shares] 60,670
Percentage of total shares held at end of period	1.76%	1.76%	1.76%	1.76%
Percentage of change in shares held during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 60,670	[shares] 60,670	[shares] 60,670	[shares] 60,670
Percentage of total shares held at end of period	1.76%	1.76%	1.76%	1.76%
Percentage of change in shares held during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 60,670	[shares] 60,670	[shares] 60,670	[shares] 60,670
Percentage of total shares held at end of period	1.76%	1.76%	1.76%	1.76%
Total number of shares held at end of period	[shares] 60,670	[shares] 60,670	[shares] 60,670	[shares] 60,670
Percentage of total shares held at end of period	1.76%	1.76%	1.76%	1.76%
Total number of shares held at end of period	[shares] 60,670	[shares] 60,670	[shares] 60,670	[shares] 60,670
Percentage of total shares held at end of period	1.76%	1.76%	1.76%	1.76%

## Details of shareholding pattern [Table]

..(3)

Unless otherwise specified, all monetary values are in Thousands of INR

Shareholding pattern [Axis]	Public shareholding [Member]		Non institutions [Member]	
	01/04/2017 to 31/03/2018	31/03/2017	01/04/2017 to 31/03/2018	31/03/2017
Details of shareholding pattern [Abstract]				
Details of shareholding pattern [LineItems]				
Number of demat shares held at end of period	[shares] 30,00,000	[shares] 30,00,000	[shares] 30,00,000	[shares] 30,00,000
Number of physical shares held end of period	[shares] 3,89,330	[shares] 3,89,330	[shares] 3,89,330	[shares] 3,89,330
Total number of shares held at end of period	[shares] 33,89,330	[shares] 33,89,330	[shares] 33,89,330	[shares] 33,89,330
Percentage of total shares held at end of period	98.24%	98.24%	98.24%	98.24%
Percentage of change in shares held during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 33,89,330	[shares] 33,89,330	[shares] 33,89,330	[shares] 33,89,330
Percentage of total shares held at end of period	98.24%	98.24%	98.24%	98.24%
Percentage of change in shares held during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 33,89,330	[shares] 33,89,330	[shares] 33,89,330	[shares] 33,89,330
Percentage of total shares held at end of period	98.24%	98.24%	98.24%	98.24%
Total number of shares held at end of period	[shares] 33,89,330	[shares] 33,89,330	[shares] 33,89,330	[shares] 33,89,330
Percentage of total shares held at end of period	98.24%	98.24%	98.24%	98.24%
Total number of shares held at end of period	[shares] 33,89,330	[shares] 33,89,330	[shares] 33,89,330	[shares] 33,89,330
Percentage of total shares held at end of period	98.24%	98.24%	98.24%	98.24%

## Details of shareholding pattern [Table]

..(4)

Unless otherwise specified, all monetary values are in Thousands of INR

Shareholding pattern [Axis]	Non institutions corporate bodies [Member]		Indian corporate bodies [Member]	
	01/04/2017 to 31/03/2018	31/03/2017	01/04/2017 to 31/03/2018	31/03/2017
Details of shareholding pattern [Abstract]				
Details of shareholding pattern [LineItems]				
Number of demat shares held at end of period	[shares] 23,19,929	[shares] 29,99,980	[shares] 23,19,929	[shares] 29,99,980
Number of physical shares held end of period	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Total number of shares held at end of period	[shares] 23,19,929	[shares] 29,99,980	[shares] 23,19,929	[shares] 29,99,980
Percentage of total shares held at end of period	67.25%	86.96%	67.25%	86.96%
Percentage of change in shares held during year	-19.71%		-19.71%	
Total number of shares held at end of period	[shares] 23,19,929	[shares] 29,99,980	[shares] 23,19,929	[shares] 29,99,980
Percentage of total shares held at end of period	67.25%	86.96%	67.25%	86.96%
Percentage of change in shares held during year	-19.71%		-19.71%	
Total number of shares held at end of period	[shares] 23,19,929	[shares] 29,99,980	[shares] 23,19,929	[shares] 29,99,980
Percentage of total shares held at end of period	67.25%	86.96%	67.25%	86.96%
Total number of shares held at end of period	[shares] 23,19,929	[shares] 29,99,980	[shares] 23,19,929	[shares] 29,99,980
Percentage of total shares held at end of period	67.25%	86.96%	67.25%	86.96%

## Details of shareholding pattern [Table]

..(5)

Unless otherwise specified, all monetary values are in Thousands of INR

Shareholding pattern [Axis]	Individuals [Member]		Individual shareholders holding nominal share capital upto rupees one lakh [Member]	
	01/04/2017 to 31/03/2018	31/03/2017	01/04/2017 to 31/03/2018	31/03/2017
Details of shareholding pattern [Abstract]				
Details of shareholding pattern [LineItems]				
Number of demat shares held at end of period	[shares] 6,80,071	[shares] 20	[shares] 71	[shares] 20
Number of physical shares held end of period	[shares] 3,89,230	[shares] 3,89,230	[shares] 3,89,230	[shares] 3,89,230
Total number of shares held at end of period	[shares] 10,69,301	[shares] 3,89,250	[shares] 3,89,301	[shares] 3,89,250
Percentage of total shares held at end of period	30.99%	11.28%	11.28%	11.28%
Percentage of change in shares held during year	19.71%		0.00%	
Total number of shares held at end of period	[shares] 10,69,301	[shares] 3,89,250	[shares] 3,89,301	[shares] 3,89,250
Percentage of total shares held at end of period	30.99%	11.28%	11.28%	11.28%
Percentage of change in shares held during year	19.71%		0.00%	
Total number of shares held at end of period	[shares] 10,69,301	[shares] 3,89,250	[shares] 3,89,301	[shares] 3,89,250
Percentage of total shares held at end of period	30.99%	11.28%	11.28%	11.28%
Total number of shares held at end of period	[shares] 10,69,301	[shares] 3,89,250	[shares] 3,89,301	[shares] 3,89,250
Percentage of total shares held at end of period	30.99%	11.28%	11.28%	11.28%
Total number of shares held at end of period	[shares] 10,69,301	[shares] 3,89,250	[shares] 3,89,301	[shares] 3,89,250
Percentage of total shares held at end of period	30.99%	11.28%	11.28%	11.28%

## Details of shareholding pattern [Table]

..(6)

Unless otherwise specified, all monetary values are in Thousands of INR

Shareholding pattern [Axis]	Individual shareholders holding nominal share capital in excess of rupees one lakh [Member]		Other non-institutions [Member]	
	01/04/2017 to 31/03/2018	31/03/2017	01/04/2017 to 31/03/2018	31/03/2017
Details of shareholding pattern [Abstract]				
Details of shareholding pattern [LineItems]				
Number of demat shares held at end of period	[shares] 6,80,000	[shares] 0	[shares] 0	[shares] 0
Number of physical shares held end of period	[shares] 0	[shares] 0	[shares] 100	[shares] 100
Total number of shares held at end of period	[shares] 6,80,000	[shares] 0	[shares] 100	[shares] 100
Percentage of total shares held at end of period	19.71%	0.00%	0.00%	0.00%
Percentage of change in shares held during year	19.71%		0.00%	
Total number of shares held at end of period	[shares] 6,80,000	[shares] 0	[shares] 100	[shares] 100
Percentage of total shares held at end of period	19.71%	0.00%	0.00%	0.00%
Percentage of change in shares held during year	19.71%		0.00%	
Total number of shares held at end of period	[shares] 6,80,000	[shares] 0	[shares] 100	[shares] 100
Percentage of total shares held at end of period	19.71%	0.00%	0.00%	0.00%
Total number of shares held at end of period	[shares] 6,80,000	[shares] 0	[shares] 100	[shares] 100
Percentage of total shares held at end of period	19.71%	0.00%	0.00%	0.00%
Total number of shares held at end of period	[shares] 6,80,000	[shares] 0	[shares] 100	[shares] 100
Percentage of total shares held at end of period	19.71%	0.00%	0.00%	0.00%

**Details of directors signing board report [Table]**

..(1)

Unless otherwise specified, all monetary values are in Thousands of INR

Directors signing board report [Axis]	DIRECTOR1	DIRECTOR2
	<b>01/04/2017 to 31/03/2018</b>	<b>01/04/2017 to 31/03/2018</b>
Details of signatories of board report [Abstract]		
Details of directors signing board report [LineItems]		
Name of director signing board report [Abstract]		
First name of director	MANISH	PAWAN
Middle name of director		KUMAR
Last name of director	DALMIA	PAREEK
Designation of director	Managing Director	Director
Director identification number of director	02279315	02709675
Date of signing board report	30/08/2018	30/08/2018

**Details of shareholding pattern of top 10 shareholders [Table]**

..(1)

Unless otherwise specified, all monetary values are in Thousands of INR

Name of top 10 shareholder [Axis]	Name of top 10 shareholder [Member]		Top 1 shareholder [Member]	
Change in shareholding [Axis]	Shareholding [Member]		Cumulative shareholding during year [Member]	
	31/03/2018	31/03/2017	01/04/2017 to 31/03/2018	31/03/2017
Total number of shares held at end of period	[shares] 34,50,000	[shares] 34,50,000	[shares] 0	[shares] 1,70,000
Percentage of total shares held at end of period	100.00%	100.00%	0.00%	4.93%
Total number of shares held at end of period	[shares] 34,50,000	[shares] 34,50,000	[shares] 0	[shares] 1,70,000
Percentage of total shares held at end of period	100.00%	100.00%	0.00%	4.93%
Increase decrease in shareholding during year			[shares] -1,70,000	
Percentage increase decrease in shareholding during year			4.93%	
Total number of shares held at end of period	[shares] 34,50,000	[shares] 34,50,000	[shares] 0	[shares] 1,70,000
Percentage of total shares held at end of period	100.00%	100.00%	0.00%	4.93%
Details of shareholding pattern of top 10 shareholders [Abstract]				
Details of shareholding pattern of top 10 shareholders [LineItems]				
Name of shareholder			K S B FININVEST PVT LTD	
Increase decrease in shareholding during year			[shares] -1,70,000	
Percentage increase decrease in shareholding during year			4.93%	
Total number of shares held at end of period	[shares] 34,50,000	[shares] 34,50,000	[shares] 0	[shares] 1,70,000
Percentage of total shares held at end of period	100.00%	100.00%	0.00%	4.93%
Increase decrease in shareholding during year			[shares] -1,70,000	
Percentage increase decrease in shareholding during year			4.93%	
Total number of shares held at end of period	[shares] 34,50,000	[shares] 34,50,000	[shares] 0	[shares] 1,70,000
Percentage of total shares held at end of period	100.00%	100.00%	0.00%	4.93%

## Details of shareholding pattern of top 10 shareholders [Table]

..(2)

Unless otherwise specified, all monetary values are in Thousands of INR

Name of top 10 shareholder [Axis]	Top 2 shareholder [Member]		Top 3 shareholder [Member]	
	Cumulative shareholding during year [Member]		Cumulative shareholding during year [Member]	
Change in shareholding [Axis]	01/04/2017 to 31/03/2018	31/03/2017	01/04/2017 to 31/03/2018	31/03/2017
Total number of shares held at end of period	[shares] 0	[shares] 1,70,000	[shares] 62,000	[shares] 1,70,000
Percentage of total shares held at end of period	0.00%	4.93%	1.80%	4.93%
Total number of shares held at end of period	[shares] 0	[shares] 1,70,000	[shares] 62,000	[shares] 1,70,000
Percentage of total shares held at end of period	0.00%	4.93%	1.80%	4.93%
Increase decrease in shareholding during year	[shares] -1,70,000		[shares] -1,08,000	
Percentage increase decrease in shareholding during year	4.93%		3.12%	
Total number of shares held at end of period	[shares] 0	[shares] 1,70,000	[shares] 62,000	[shares] 1,70,000
Percentage of total shares held at end of period	0.00%	4.93%	1.80%	4.93%
Details of shareholding pattern of top 10 shareholders [Abstract]				
Details of shareholding pattern of top 10 shareholders [LineItems]				
Name of shareholder	JACKPOT VINTRADE PRIVATE LIMITED		NAVAGANTUK STOCK BROKING PRIVATE LIMITED	
Increase decrease in shareholding during year	[shares] -1,70,000		[shares] -1,08,000	
Percentage increase decrease in shareholding during year	4.93%		3.12%	
Total number of shares held at end of period	[shares] 0	[shares] 1,70,000	[shares] 62,000	[shares] 1,70,000
Percentage of total shares held at end of period	0.00%	4.93%	1.80%	4.93%
Increase decrease in shareholding during year	[shares] -1,70,000		[shares] -1,08,000	
Percentage increase decrease in shareholding during year	4.93%		3.12%	
Total number of shares held at end of period	[shares] 0	[shares] 1,70,000	[shares] 62,000	[shares] 1,70,000
Percentage of total shares held at end of period	0.00%	4.93%	1.80%	4.93%

## Details of shareholding pattern of top 10 shareholders [Table]

..(3)

Unless otherwise specified, all monetary values are in Thousands of INR

Name of top 10 shareholder [Axis]	Top 4 shareholder [Member]		Top 5 shareholder [Member]	
	Cumulative shareholding during year [Member]		Cumulative shareholding during year [Member]	
Change in shareholding [Axis]	01/04/2017 to 31/03/2018	31/03/2017	01/04/2017 to 31/03/2018	31/03/2017
Total number of shares held at end of period	[shares] 0	[shares] 1,70,000	[shares] 0	[shares] 1,70,000
Percentage of total shares held at end of period	0.00%	4.93%	0.00%	4.93%
Total number of shares held at end of period	[shares] 0	[shares] 1,70,000	[shares] 0	[shares] 1,70,000
Percentage of total shares held at end of period	0.00%	4.93%	0.00%	4.93%
Increase decrease in shareholding during year	[shares] -1,70,000		[shares] -1,70,000	
Percentage increase decrease in shareholding during year	4.93%		4.93%	
Total number of shares held at end of period	[shares] 0	[shares] 1,70,000	[shares] 0	[shares] 1,70,000
Percentage of total shares held at end of period	0.00%	4.93%	0.00%	4.93%
Details of shareholding pattern of top 10 shareholders [Abstract]				
Details of shareholding pattern of top 10 shareholders [LineItems]				
Name of shareholder	NETTLE TRADELINK PRIVATE LIMITED		SAIRAM COMMODITY TRADE PRIVATE LIMITED .	
Increase decrease in shareholding during year	[shares] -1,70,000		[shares] -1,70,000	
Percentage increase decrease in shareholding during year	4.93%		4.93%	
Total number of shares held at end of period	[shares] 0	[shares] 1,70,000	[shares] 0	[shares] 1,70,000
Percentage of total shares held at end of period	0.00%	4.93%	0.00%	4.93%
Increase decrease in shareholding during year	[shares] -1,70,000		[shares] -1,70,000	
Percentage increase decrease in shareholding during year	4.93%		4.93%	
Total number of shares held at end of period	[shares] 0	[shares] 1,70,000	[shares] 0	[shares] 1,70,000
Percentage of total shares held at end of period	0.00%	4.93%	0.00%	4.93%



## Details of shareholding pattern of top 10 shareholders [Table]

..(4)

Unless otherwise specified, all monetary values are in Thousands of INR

Name of top 10 shareholder [Axis]	Top 6 shareholder [Member]		Top 7 shareholder [Member]	
	Cumulative shareholding during year [Member]		Cumulative shareholding during year [Member]	
	01/04/2017 to 31/03/2018	31/03/2017	01/04/2017 to 31/03/2018	31/03/2017
Total number of shares held at end of period	[shares] 1,69,949	[shares] 1,70,000	[shares] 1,70,000	[shares] 1,70,000
Percentage of total shares held at end of period	4.93%	4.93%	4.93%	4.93%
Total number of shares held at end of period	[shares] 1,69,949	[shares] 1,70,000	[shares] 1,70,000	[shares] 1,70,000
Percentage of total shares held at end of period	4.93%	4.93%	4.93%	4.93%
Increase decrease in shareholding during year	[shares] -51		[shares] 0	
Percentage increase decrease in shareholding during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 1,69,949	[shares] 1,70,000	[shares] 1,70,000	[shares] 1,70,000
Percentage of total shares held at end of period	4.93%	4.93%	4.93%	4.93%
Details of shareholding pattern of top 10 shareholders [Abstract]				
Details of shareholding pattern of top 10 shareholders [LineItems]				
Name of shareholder	GRANT SUPPLIERS PRIVATE LIMITED		ECONO TRADE INDIA LIMITED	
Increase decrease in shareholding during year	[shares] -51		[shares] 0	
Percentage increase decrease in shareholding during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 1,69,949	[shares] 1,70,000	[shares] 1,70,000	[shares] 1,70,000
Percentage of total shares held at end of period	4.93%	4.93%	4.93%	4.93%
Increase decrease in shareholding during year	[shares] -51		[shares] 0	
Percentage increase decrease in shareholding during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 1,69,949	[shares] 1,70,000	[shares] 1,70,000	[shares] 1,70,000
Percentage of total shares held at end of period	4.93%	4.93%	4.93%	4.93%

## Details of shareholding pattern of top 10 shareholders [Table]

..(5)

Unless otherwise specified, all monetary values are in Thousands of INR

Name of top 10 shareholder [Axis]	Top 8 shareholder [Member]		Top 9 shareholder [Member]	
	Cumulative shareholding during year [Member]		Cumulative shareholding during year [Member]	
	01/04/2017 to 31/03/2018	31/03/2017	01/04/2017 to 31/03/2018	31/03/2017
Total number of shares held at end of period	[shares] 1,70,000	[shares] 1,70,000	[shares] 1,70,000	[shares] 1,70,000
Percentage of total shares held at end of period	4.93%	4.93%	4.93%	4.93%
Total number of shares held at end of period	[shares] 1,70,000	[shares] 1,70,000	[shares] 1,70,000	[shares] 1,70,000
Percentage of total shares held at end of period	4.93%	4.93%	4.93%	4.93%
Increase decrease in shareholding during year	[shares] 0		[shares] 0	
Percentage increase decrease in shareholding during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 1,70,000	[shares] 1,70,000	[shares] 1,70,000	[shares] 1,70,000
Percentage of total shares held at end of period	4.93%	4.93%	4.93%	4.93%
Details of shareholding pattern of top 10 shareholders [Abstract]				
Details of shareholding pattern of top 10 shareholders [LineItems]				
Name of shareholder	FLUMMOX MARKETING PRIVATE LIMITED		PEARS MERCANTILES PVT. LTD	
Increase decrease in shareholding during year	[shares] 0		[shares] 0	
Percentage increase decrease in shareholding during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 1,70,000	[shares] 1,70,000	[shares] 1,70,000	[shares] 1,70,000
Percentage of total shares held at end of period	4.93%	4.93%	4.93%	4.93%
Increase decrease in shareholding during year	[shares] 0		[shares] 0	
Percentage increase decrease in shareholding during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 1,70,000	[shares] 1,70,000	[shares] 1,70,000	[shares] 1,70,000
Percentage of total shares held at end of period	4.93%	4.93%	4.93%	4.93%

**Details of shareholding pattern of top 10 shareholders [Table]**

..(6)

Unless otherwise specified, all monetary values are in Thousands of INR

Name of top 10 shareholder [Axis]	Top 10 shareholder [Member]	
	Cumulative shareholding during year [Member]	
Change in shareholding [Axis]	01/04/2017 to 31/03/2018	31/03/2017
Total number of shares held at end of period	[shares] 1,70,000	[shares] 1,70,000
Percentage of total shares held at end of period	4.93%	4.93%
Total number of shares held at end of period	[shares] 1,70,000	[shares] 1,70,000
Percentage of total shares held at end of period	4.93%	4.93%
Increase decrease in shareholding during year	[shares] 0	
Percentage increase decrease in shareholding during year	0.00%	
Total number of shares held at end of period	[shares] 1,70,000	[shares] 1,70,000
Percentage of total shares held at end of period	4.93%	4.93%
Details of shareholding pattern of top 10 shareholders [Abstract]		
Details of shareholding pattern of top 10 shareholders [LineItems]		
Name of shareholder	TUBEROSE BARTER PVT LTD	
Increase decrease in shareholding during year	[shares] 0	
Percentage increase decrease in shareholding during year	0.00%	
Total number of shares held at end of period	[shares] 1,70,000	[shares] 1,70,000
Percentage of total shares held at end of period	4.93%	4.93%
Increase decrease in shareholding during year	[shares] 0	
Percentage increase decrease in shareholding during year	0.00%	
Total number of shares held at end of period	[shares] 1,70,000	[shares] 1,70,000
Percentage of total shares held at end of period	4.93%	4.93%

**Details of change in promoters' shareholding [Table]**

..(1)

Unless otherwise specified, all monetary values are in Thousands of INR

Promoters [Axis]	PROMOTER1		PROMOTER2	
	Shareholding [Member]		Shareholding [Member]	
Change in shareholding [Axis]	31/03/2018	31/03/2017	31/03/2018	31/03/2017
Total number of shares held at end of period	[shares] 16,670	[shares] 16,670	[shares] 16,500	[shares] 16,500
Percentage of total shares held at end of period	0.48%	0.48%	0.48%	0.48%
Total number of shares held at end of period	[shares] 16,670	[shares] 16,670	[shares] 16,500	[shares] 16,500
Percentage of total shares held at end of period	0.48%	0.48%	0.48%	0.48%
Details of change in promoters' shareholding [Abstract]				
Details of change in promoters' shareholding [LineItems]				
Total number of shares held at end of period	[shares] 16,670	[shares] 16,670	[shares] 16,500	[shares] 16,500
Percentage of total shares held at end of period	0.48%	0.48%	0.48%	0.48%
Total number of shares held at end of period	[shares] 16,670	[shares] 16,670	[shares] 16,500	[shares] 16,500
Percentage of total shares held at end of period	0.48%	0.48%	0.48%	0.48%
Total number of shares held at end of period	[shares] 16,670	[shares] 16,670	[shares] 16,500	[shares] 16,500
Percentage of total shares held at end of period	0.48%	0.48%	0.48%	0.48%

**Details of change in promoters' shareholding [Table]**

..(2)

Unless otherwise specified, all monetary values are in Thousands of INR

Promoters [Axis] Change in shareholding [Axis]	PROMOTER3		PROMOTER4	
	Shareholding [Member]		Shareholding [Member]	
	31/03/2018	31/03/2017	31/03/2018	31/03/2017
Total number of shares held at end of period	[shares] 14,000	[shares] 14,000	[shares] 13,500	[shares] 13,500
Percentage of total shares held at end of period	0.41%	0.41%	0.39%	0.39%
Total number of shares held at end of period	[shares] 14,000	[shares] 14,000	[shares] 13,500	[shares] 13,500
Percentage of total shares held at end of period	0.41%	0.41%	0.39%	0.39%
Details of change in promoters' shareholding [Abstract]				
Details of change in promoters' shareholding [LineItems]				
Total number of shares held at end of period	[shares] 14,000	[shares] 14,000	[shares] 13,500	[shares] 13,500
Percentage of total shares held at end of period	0.41%	0.41%	0.39%	0.39%
Total number of shares held at end of period	[shares] 14,000	[shares] 14,000	[shares] 13,500	[shares] 13,500
Percentage of total shares held at end of period	0.41%	0.41%	0.39%	0.39%
Total number of shares held at end of period	[shares] 14,000	[shares] 14,000	[shares] 13,500	[shares] 13,500
Percentage of total shares held at end of period	0.41%	0.41%	0.39%	0.39%

**Details of shareholding of promoters [Table]**

..(1)

Unless otherwise specified, all monetary values are in Thousands of INR

Promoters [Axis]	PROMOTER1		PROMOTER2	
	01/04/2017 to 31/03/2018	31/03/2017	01/04/2017 to 31/03/2018	31/03/2017
Total number of shares held at end of period	[shares] 16,670	[shares] 16,670	[shares] 16,500	[shares] 16,500
Percentage of total shares held at end of period	0.48%	0.48%	0.48%	0.48%
Percentage of change in shares held during year	0.00%		0.00%	
Details of shareholding of promoters [Abstract]				
Details of shareholding of promoters [LineItems]				
Shareholder's name	MANISH DALMIA		MAHAVEER PRASAD PAREEK	
Total number of shares held at end of period	[shares] 16,670	[shares] 16,670	[shares] 16,500	[shares] 16,500
Percentage of total shares held at end of period	0.48%	0.48%	0.48%	0.48%
Percentage of shares pledged/encumbered to total shares at end of period	0.00%	0.00%	0.00%	0.00%
Percentage of change in shares held during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 16,670	[shares] 16,670	[shares] 16,500	[shares] 16,500
Percentage of total shares held at end of period	0.48%	0.48%	0.48%	0.48%
Total number of shares held at end of period	[shares] 16,670	[shares] 16,670	[shares] 16,500	[shares] 16,500
Percentage of total shares held at end of period	0.48%	0.48%	0.48%	0.48%
Total number of shares held at end of period	[shares] 16,670	[shares] 16,670	[shares] 16,500	[shares] 16,500
Percentage of total shares held at end of period	0.48%	0.48%	0.48%	0.48%

## Details of shareholding of promoters [Table]

..(2)

Unless otherwise specified, all monetary values are in Thousands of INR

Promoters [Axis]	PROMOTER3		PROMOTER4	
	01/04/2017 to 31/03/2018	31/03/2017	01/04/2017 to 31/03/2018	31/03/2017
Total number of shares held at end of period	[shares] 14,000	[shares] 14,000	[shares] 13,500	[shares] 13,500
Percentage of total shares held at end of period	0.41%	0.41%	0.39%	0.39%
Percentage of change in shares held during year	0.00%		0.00%	
Details of shareholding of promoters [Abstract]				
Details of shareholding of promoters [LineItems]				
Shareholder's name	PAWAN KUMAR PAREEK		PAWAN DALMIA	
Total number of shares held at end of period	[shares] 14,000	[shares] 14,000	[shares] 13,500	[shares] 13,500
Percentage of total shares held at end of period	0.41%	0.41%	0.39%	0.39%
Percentage of shares pledged/encumbered to total shares at end of period	0.00%	0.00%	0.00%	0.00%
Percentage of change in shares held during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 14,000	[shares] 14,000	[shares] 13,500	[shares] 13,500
Percentage of total shares held at end of period	0.41%	0.41%	0.39%	0.39%
Total number of shares held at end of period	[shares] 14,000	[shares] 14,000	[shares] 13,500	[shares] 13,500
Percentage of total shares held at end of period	0.41%	0.41%	0.39%	0.39%
Total number of shares held at end of period	[shares] 14,000	[shares] 14,000	[shares] 13,500	[shares] 13,500
Percentage of total shares held at end of period	0.41%	0.41%	0.39%	0.39%

Unless otherwise specified, all monetary values are in Thousands of INR

	<b>01/04/2017 to 31/03/2018</b>	<b>31/03/2017</b>
Disclosure in board of directors report explanatory [TextBlock]	Textual information (1) [See below]	
Description of state of companies affair	Textual information (2) [See below]	
Disclosure relating to amounts if any which is proposed to carry to any reserves	The Directors have not proposed to transfer any amount to Reserves during the year.	
Disclosures relating to amount recommended to be paid as dividend	During the year the company earned minimal profits hence the directors have not recommended any dividend.	
Details regarding energy conservation	Textual information (3) [See below]	
Details regarding technology absorption	Textual information (4) [See below]	
Details regarding foreign exchange earnings and outgo	The company does not have any Foreign Exchange transactions during the financial year.	
Disclosures in director's responsibility statement	Textual information (5) [See below]	
Details of material changes and commitment occurred during period affecting financial position of company	Textual information (6) [See below]	
Particulars of loans guarantee investment under section 186 [TextBlock]	Textual information (7) [See below]	
Particulars of contracts/arrangements with related parties under section 188(1) [TextBlock]	Textual information (8) [See below]	
Details of contracts/arrangements/transactions not at arm's length basis [Abstract]		
Whether there are contracts/arrangements/transactions not at arm's length basis	No	
Details of material contracts/arrangements/transactions at arm's length basis [Abstract]		
Whether there are material contracts/arrangements/transactions at arm's length basis	No	
Details of statement indicating manner in which formal annual evaluation made by board of its performance and of its committees and individual directors [TextBlock]	Textual information (9) [See below]	
Date of board of directors' meeting in which board's report referred to under section 134 was approved	30/08/2018	
Disclosure of extract of annual return as provided under section 92(3) [TextBlock]	Textual information (10) [See below]	
Details of principal business activities contributing 10% or more of total turnover of company [Abstract]		
Particulars of holding, subsidiary and associate companies [Abstract]		
Name of company	APUNKA INVEST COMMERCIAL LIMITED	
Details of shareholding pattern [Abstract]		
Number of demat shares held at end of period	[shares] 30,00,000	[shares] 30,00,000
Number of physical shares held end of period	[shares] 4,50,000	[shares] 4,50,000
Total number of shares held at end of period	[shares] 34,50,000	[shares] 34,50,000
Percentage of total shares held at end of period	100.00%	100.00%
Percentage of change in shares held during year	0.00%	
Details of shareholding of promoters [Abstract]		
Total number of shares held at end of period	[shares] 34,50,000	[shares] 34,50,000
Percentage of total shares held at end of period	100.00%	100.00%
Percentage of change in shares held during year	0.00%	
Details of change in promoters shareholding [TextBlock]	Textual information (11) [See below]	
Details of change in promoters' shareholding [Abstract]		
Total number of shares held at end of period	[shares] 34,50,000	[shares] 34,50,000
Percentage of total shares held at end of period	100.00%	100.00%
Details of shareholding pattern of top 10 shareholders [Abstract]		
Total number of shares held at end of period	[shares] 34,50,000	[shares] 34,50,000
Percentage of total shares held at end of period	100.00%	100.00%

Details of shareholding pattern of directors and key managerial personnel [TextBlock]	Textual information (12) [See below]	
Details of shareholding pattern of directors and key managerial personnel [Abstract]		
Total number of shares held at end of period	[shares] 34,50,000	[shares] 34,50,000
Percentage of total shares held at end of period	100.00%	100.00%
Disclosure of statement on declaration given by independent directors under section 149(6) [TextBlock]	Textual information (13) [See below]	
Disclosure for companies covered under section 178(1) on directors appointment and remuneration including other matters provided under section 178(3) [TextBlock]	Textual information (14) [See below]	
Disclosure of statement on development and implementation of risk management policy [TextBlock]	The company does not have any Risk Management Policy as the elements of risk threatening the Company's existence are very minimal.	
Details on policy development and implementation by company on corporate social responsibility initiatives taken during year [TextBlock]	Textual information (15) [See below]	
Disclosure as per rule 8(5) of companies accounts rules 2014 [TextBlock]		
Disclosure of financial summary or highlights [TextBlock]	Textual information (16) [See below]	
Disclosure of change in nature of business [TextBlock]	There is no Change in the nature of business of company during the financial year.	
Details of directors or key managerial personnels who were appointed or have resigned during year [TextBlock]	There was no change in the composition of Director \KMP during the year under review.	
Disclosure of companies which have become or ceased to be its subsidiaries, joint ventures or associate companies during year [TextBlock]	The company does not have any subsidiary/ Joint Ventures/ Associate Companies.	
Details relating to deposits covered under chapter v of companies act [TextBlock]	Textual information (17) [See below]	
Details of deposits which are not in compliance with requirements of chapter v of act [TextBlock]	The company has neither accepted nor renewed any deposits during the year, covered under Chapter V of the Act.	
Details of significant and material orders passed by regulators or courts or tribunals impacting going concern status and company's operations in future [TextBlock]	Textual information (18) [See below]	
Details regarding adequacy of internal financial controls with reference to financial statements [TextBlock]	Textual information (19) [See below]	
Disclosure of contents of corporate social responsibility policy [TextBlock]	Textual information (20) [See below]	

<p>Disclosure of appointment and remuneration of director or managerial personnel if any, in the financial year [TextBlock]</p>	<p>There was no change in the composition of Director \KMP during the year under review.</p> <p>/&gt;</p> <p>/&gt;</p>	
<p>Details of remuneration of director or managerial personnel [Abstract]</p>		
<p>Disclosure regarding issue of sweat equity shares [TextBlock]</p>		
<p>Class of director or employee to whom sweat equity shares were issued</p>	<p>The company has neither issued sweat equity or bonus shares nor has provided any stock option scheme to the employees.</p>	
<p>Disclosures relating to employee stock purchase scheme explanatory [TextBlock]</p>	<p>The company has neither issued sweat equity or bonus shares nor has provided any stock option scheme to the employees.</p> <p>/&gt;</p> <p>/&gt;</p>	
<p>Number of meetings of board</p>		4
<p>Details of signatories of board report [Abstract]</p>		
<p>Name of director signing board report [Abstract]</p>		



## Textual information (1)

### Disclosure in board of directors report explanatory [Text Block]

#### DIRECTORS' REPORT

To,

The Members,

The Board of Directors hereby submits the 38th annual report of the business and operations of the Company together with the audited financial statements for the financial year ended March 31st, 2018.

#### Financial Performance of the Company

Particulars	(Amount in Thousands.)	
	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
A. Total Revenue	9434.28	5692.96
B. Total Expenses	9346.84	5,582,04
C. Profit Before Tax (A-B)	87.43	110,93
D. Less: Current Tax	22.51	33,14
E. Profit After Tax (C-D)	64.92	77,72
F. Basic/ Diluted Earnings Per Share	0.02	0.02

Directors:

#### 1. RESULT HIGHLIGHTS

The company continues to be engaged in trading business & also dealing in shares as its principal business.

The bottom line has also shown Profit for the year (after tax) has shown Rs. 64.92/- (Amount in thousands) as compared to profit of last year of Rs. 77,72/-. Further, there are no significant and material events impacting the going concern status and Company's operations in future.

## 2. Changes in Directors and Key Managerial Personnel

There was no change in the composition of Director \KMP during the year under review.

## 3. Declaration by an Independent Director(s) and re- appointment

Mr. Nitish Acharya and Ms. Pampa Trivedi, Independent Directors of the Company have confirmed that they fulfilled all the conditions of the Independent Directorship as laid down in sub-section (6) of Section 149 of the Companies Act, 2013 and the rules made there under and the same have been noted by the Board.

## 4. Formal Annual Evaluation

The Companies Act, 2013 states that a formal annual evaluation needs to be made by the Board of its own performance and that of its committees and individual directors. Schedule IV of the Companies Act, 2013 states that the performance evaluation of independent directors shall be done by the entire Board of Directors, excluding the director being evaluated. The evaluation of all the directors and the Board as a whole was conducted based on the criteria and framework adopted by the Board.

Number of meetings of the Board of Directors

Four Meetings of the Board of Directors were held during the financial year 2017-18. These were held on the following dates:

i) 19/05/2017, ii)31/07/2017, iii) 09/11/2017, iv) 03/02/2018.

## 5. Committees of the Board

Currently, the Board has three committees: the Audit Committee, the Nomination and Remuneration Committee, and the Stakeholder's Relationship Committee. A detailed note on the composition of the Board and its committees is provided in the corporate governance report section of this Annual Report.

## 6. Dividend

During the year the company earned minimal profits hence the directors have not recommended any dividend.

7. Transfer of Unclaimed Dividend To Investor Education And Protection Fund

The provisions of Section 125(5) of the Companies Act, 2013 do not apply on the company as no dividend has been declared during the year.

8. Reserves

The Directors have not proposed to transfer any amount to Reserves during the year.

9. Brief description of the Company's working during the year/State of Company's affair

Apunka Invest Commercial Limited is mainly engaged in trading business & also dealing in shares as its principal business.

The Company invests in equities through the secondary and provides Loans & Advances to Corporate, Individuals, etc.

10. Change in the nature of business, if any

There is no Change in the nature of business of company during the financial year.

11. Material changes and commitments affecting financial position between the end of the financial year and date of the report

No material changes and commitments which can affect the financial position of the Company occurred between the end of the financial year of the company and the date of this report  
Internal financial control and its adequacy

The Board has adopted policies and procedures for ensuring the orderly and efficient conduct of its business, including adherence to the Company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial disclosures.

12. Details of Subsidiary/Joint Ventures/Associate Companies

The company does not have any subsidiary/ Joint Ventures/ Associate Companies.

13. Deposits

The company has neither accepted nor renewed any deposits during the year, covered under Chapter V of the Act.

#### 14. Statutory Auditors

M/s A Saraogi & Associates., Chartered Accountants (Firm Registration No.:322993E) Statutory Auditors of the company has audited the financials of the company for the financial year 2017-18. Their tenure shall expire in the AGM of the Company to be held in the year 2022.

#### 15. Auditors' Report

The observations made by the Auditors are self- explanatory and do not require any further clarification. Further, the explanations or a comment by the Board on every qualification, reservation or adverse remark or disclaimer made by the auditor in his report is annexed.

#### 16. Secretarial Audit Report

The Secretarial Audit Report has been given by Ms. Shruti Agarwal, Practicing Company Secretary and there is no qualification, reservation or adverse remark or disclaimer made by the company secretary in the secretarial audit report. The secretarial audit report forms a part of the directors' report.

#### 17. Internal Auditor

M/S N H Agarwal & Associates, Chartered Accountants, who was appointed as an Internal Auditor for the financial year 2017-18 has submitted a report based on the internal audit conducted during the year under review.

#### 18. Good and Service Tax

The Goods and Services tax (GST) is a significant reform in the tax structure of the country in the national market for goods and services and is expected to have a favourable impact on the economy inspite of the implementation challenges.

#### 19. Share Capital

During the year there is no changes in the Share Capital of the Company

#### 20. Issue of equity shares with differential rights

The Company has not issued any of its securities with differential rights during the year under review.

21. Buy Back of Securities

The company has not bought back any of its securities during the year under review.

22. Sweat Equity, Bonus Shares & Employee Stock Option Plan

The company has neither issued sweat equity or bonus shares nor has provided any stock option scheme to the employees.

23. Preferential Issue of Capital

The company has not issued any equity shares of on preferential basis during the year.

24. Extract of the Annual Return

The extract of the Annual Return pursuant to the provisions of section 92 read with Rule 12 of the Companies (Rules), 2014 is furnished as Annexure (MGT - 9) and is attached to this Report

25. Conservation of energy, Technology absorption and Foreign exchange earnings and Outgo

The provisions of section 134(m) of the Companies Act 2013 regarding the disclosure of particulars of conservation of energy and technology absorption prescribed by the rules are not applicable to our company. The company does not have any Foreign Exchange transactions during the financial year.

26. Corporate Social Responsibility (CSR)

As the company does not have net worth of rupees five hundred crore or more, or turnover of rupees one thousand crore or more or a net profit of rupees five crore or more during any financial year, the disclosures as per Rule 9 of Companies (Corporate Social Responsibility Policy) Rules, 2014 is not applicable.

27. Order of Court

The company is not subject to any legal proceedings and claims which will have a material or adverse effect on the going concern status or company's operations or financial conditions.

28. Sexual Harassment of Women At Work Place

The Company has in place a policy in line with the requirements of The Sexual Harassment of Women at Workplace (Prevention, Prohibition & Redressal) Act, 2013. Internal Complaints Committee (ICC) has been set up to redress complaints received regarding sexual harassment. All employees (permanent, contractual, temporary, trainees) are covered under this Policy. There were nil complaints received during the year under review.

#### 29. Particulars of Loans, Guarantees or Investments

Loans, guarantees or investments covered under section 186 of the Companies Act, 2013 form part of the notes to the financial statements provided in this Annual Report

#### 30. Particulars of Contracts or Arrangements with Related Parties:

Your company has no material individual transactions with its related parties which are covered under section 188 of the Companies Act, 2013, which are not in the ordinary course of business and not undertaken on an arm's length basis during the financial year 2017-18.

#### 31. Managerial Remuneration:

The Company earned minimal profit during the year so the Company has not provided any Managerial Remuneration to the Directors.

#### 32. Corporate Governance Certificate

The Corporate Governance certificate from the auditor regarding compliance of conditions of corporate governance as stipulated by SEBI (LODR) Regulations, 2015 has been annexed with the report.

#### 33. Risk management policy

The company does not have any Risk Management Policy as the elements of risk threatening the Company's existence are very minimal.

#### 34. Familiarization program for independent directors

In terms of Reg. 25(7) of the SEBI (LODR) Regulations, 2015 the Company is required to conduct the Familiarisation Programme for Independent Directors (IDs) to familiarise them about their roles, rights, responsibilities in the Company, nature of the industry in which the Company operates, business model of the Company, etc., through various initiatives.

35. Details of establishment of vigil mechanism for directors and employees

The Company has a Whistle Blower Policy to deal with instances of fraud and mismanagement, if any. The details of establishment of such mechanism have been disclosed on the website.

36. Directors' Responsibility Statement

Pursuant to Section 134(5) of the Companies Act, 2013, your Directors confirm that i½

(A) in the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures;

(B) the directors have selected such accounting policies and applied them consistently and made judgments 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 and loss of the company for that period;

(C) the 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 the company and for preventing and detecting fraud and other irregularities;

(D) the directors have prepared the annual accounts on a going concern basis;

(E) the directors, have laid down internal financial controls to be followed by the company and that such internal financial controls are adequate and were operating effectively, and

(F) the directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

37. Acknowledgements

Your Directors would like to express their appreciation of the co-operation and assistance received from the shareholders, bankers and other business constituents during the year under review

For and on behalf of the Board

APUNKA INVEST COMMERCIAL LIMITED

Sd/-

Pawan Kumar Pareek

Manish Dalmia

CFO & Director

Managing Director

Din: 2709675

Din 02279315

FORM NO. MGT 9

EXTRACT OF ANNUAL RETURN

As on financial year ended on 31.03.2018

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

I. REGISTRATION & OTHER DETAILS:

1 CIN	L67120WB1980PLC032655
2 Registration Date	15/04/1980



3 Name of the Company	APUNKA INVEST COMMERCIAL LIMITED
4 Category/ Sub-category of the Company	Company Limited by shares/ Indian Non Government Company
5 Address of the Registered office & contact details	8, NAYAPATTY ROAD, KOLKATA-700055 Phone No: 033-65039586 Email id: info@ainvest.co.in
6 Whether listed company	Yes
7 Name, Address & contact details of the Registrar & Transfer Agent, if any.	PurvaSharegistry (India) Pvt. Ltd. Unit No.9, Shiv Shakti Ind. Estate, J.R. Boricha Marg Opp. Kasturba Hospital Lane, Lower Parel (E), Mumbai- 400011 Phone No: 022 2301 6761/ 8261, Fax: 022 2301 2517 Email Id: busicomp@gmail.com, Website: www.purvashare.com

## 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	Clothing Item	46419	84.71%
2	Other Financial Services	649	15.29%

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
		NA			

IV. SHARE HOLDING PATTERN

A. Category Wise Shareholding

Category Of Shareholders	No Of Shares held at the beginning of year		No Of Shares held at the end of year		% Change	31/03/2018			% of Total Shares
	Demat	Physical	Total	% of Total Shares		Demat	Physical	Total	
31/03/2017									
A. Promoters									
(1) Indian									
(a) Individuals/ HUF	0	60670	60670	1.76	0	60670	60670	1.76	0.00
(b) Central Govt	0	0	0	0	0	0	0	0	0
(c) State Govt(s)	0	0	0	0	0	0	0	0	0
(d) Bodies Corp.	0	0	0	0	0	0	0	0	0
(e) Banks / FI	0	0	0	0	0	0	0	0	0
(f) Any Other....									
* DIRECTORS	0	0	0	0	0	0	0	0	0
* DIRECTORS RELATIVES	0	0	0	0	0	0	0	0	0
* PERSON ACTING IN CONCERN	0	0	0	0	0	0	0	0	0
Sub Total (A)(1):	0	60670	60670	1.76	0	60670	60670	1.76	0.00

(2) Foreign

(a) NRI Individuals	0	0	0	0	0	0	0	0	0
(b) Other Individuals	0	0	0	0	0	0	0	0	0
(c) Bodies Corp.	0	0	0	0	0	0	0	0	0
(d) Banks / FI	0	0	0	0	0	0	0	0	0
(e) Any Other....	0	0	0	0	0	0	0	0	0
Sub Total (A)(2):	0	0	0	0	0	0	0	0	0
Total shareholding of Promoter (A) = (A)(1)+(A)(2)	0	60670	60670	1.76	0	60670	60670	1.76	0.00

B. Public Shareholding

(1) Institutions

(a) Mutual Funds	0	0	0	0	0	0	0	0	0
(b) Banks FI	0	0	0	0	0	0	0	0	0
(c) Central Govt	0	0	0	0	0	0	0	0	0
(d) State Govet(s)	0	0	0	0	0	0	0	0	0
(e) Venture Capital Funds	0	0	0	0	0	0	0	0	0
(f) Insurance Companies	0	0	0	0	0	0	0	0	0
(g) FIIs	0	0	0	0	0	0	0	0	0
(h) Foreign Venture Capital Funds	0	0	0	0	0	0	0	0	0
(i) Others (specify)									
* U.T.I.	0	0	0	0	0	0	0	0	0
* FINANCIAL INSTITUTIONS	0	0	0	0	0	0	0	0	0
* I.D.B.I.	0	0	0	0	0	0	0	0	0
* I.C.I.C.I.	0	0	0	0	0	0	0	0	0
* GOVERMENT COMPANIES	0	0	0	0	0	0	0	0	0
* STATE FINANCIAL CORPORATION	0	0	0	0	0	0	0	0	0
* QUALIFIED FOREIGN INVESTOR	0	0	0	0	0	0	0	0	0
* ANY OTHER	0	0	0	0	0	0	0	0	0
* OTC DEALERS (BODIES CORPORATE)	0	0	0	0	0	0	0	0	0
* PRIVATE SECTOR BANKS	0	0	0	0	0	0	0	0	0
Sub-total (B)(1):	0	0	0	0	0	0	0	0	0

(2) Non-Institutions

(a) Bodies Corp.

(i) Indian	2999980	0	2999980	86.96	2319929	0	2319929	67.24	-19.71
(ii) Overseas	0	0	0	0	0	0	0	0	0

(b) Individuals

(i) Individual shareholders holding nominal share capital upto Rs. 1 lakh	20	389230	389250	11.28	71	389230	389301	11.28	0.00
(ii) Individual shareholders holding nominal share capital in excess of Rs 1 lakh	0	0	0	0	680000	0	680000	19.71	19.71

(c) Others (specify)

* IEPF	0	0	0	0	0	0	0	0	0
* LLP	0	0	0	0	0	0	0	0	0
* FOREIGN NATIONALS	0	0	0	0	0	0	0	0	0
* QUALIFIED FOREIGN INVESTOR	0	0	0	0	0	0	0	0	0
* ALTERNATE INVESTMENT FUND	0	0	0	0	0	0	0	0	0
* N.R.I.	0	0	0	0	0	0	0	0	0
* FOREIGN CORPORATE BODIES	0	0	0	0	0	0	0	0	0
* TRUST	0	0	0	0	0	0	0	0	0
* HINDU UNDIVIDED FAMILY	0	100	100	0.00	0	100	100	0.00	0.00
* EMPLOYEE	0	0	0	0	0	0	0	0	0
* CLEARING MEMBERS	0	0	0	0	0	0	0	0	0
* DEPOSITORY RECEIPTS	0	0	0	0	0	0	0	0	0
* OTHER DIRECTORS & RELATIVES	0	0	0	0	0	0	0	0	0
* MARKET MAKERS	0	0	0	0	0	0	0	0	0

Sub-total (B)(2): 3000000 389330 3389330 98.24 3000000 389330 3389330 98.24 0.00

Total Public Shareholding (B) = (B)(1)+(B)(2) 3000000 389330 3389330 98.24 3000000 389330 3389330 98.24 0.00

C. TOTSHR held by Custodian for GDRs & ADRs 0 0 0 0 0 0 0 0 0

GrandTotal(A + B + C) 3000000 450000 3450000 100 3000000 450000 3450000 100 0

Other

**B.  
Shareholding  
of Promoters**

SL No.	ShareHolder's Name	ShareHolding at the beginning of the year	ShareHolding at the end of the year					
31/03/2017	31/03/2018							
		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	% change in share holding during the year
1	MANISH DALMIA	16670	0.48	0.00	16670	0.48	0.00	0.00
2	MAHAVEER PRASAD PAREEK	16500	0.48	0.00	16500	0.48	0.00	0.00
3	PAWAN KUMAR PAREEK	14000	0.41	0.00	14000	0.41	0.00	0.00
4	PAWAN DALMIA	13500	0.39	0.00	13500	0.39	0.00	0.00

**C. Change in Promoter's Shareholding:**

SL No.	ShareHolder's Name	ShareHolding at the beginning of the year	Cumulative ShareHolding at the end of the year				
31/03/2017	31/03/2018						
		No of Shares	% of Total Shares of the Company	No. of Shares	% change in share holding during the year	Type	
1	MANISH DALMIA	16670	0.48				
	31-03-2018			16670			
2	MAHAVEER PRASAD PAREEK	16500	0.48				
	31-03-2018			16500			

3	PAWAN KUMAR PAREEK	14000	0.41	
	31-03-2018			14000
4	PAWAN DALMIA	13500	0.39	
	31-03-2018			13500

D. Shareholding Pattern of top ten Shareholders:

SL No.	ShareHolder's Name	ShareHolding at the beginning of the year	Cumulative ShareHolding at the end of the year			
		No of Shares	% of Total Shares of the Company	No. of Shares	% change in share holding during the year	Type
31/03/2017	31/03/2018					
1	K S B FININVEST PVT LTD	170000	4.93			
	26-05-2017	-170000	-4.93	0	0.00	Sell
	31-03-2018			0	0.00	
2	JACKPOT VINTRADE PRIVATE LIMITED	170000	4.93			
	09-02-2018	-170000	-4.93	0	0.00	Sell
	31-03-2018			0	0.00	
3	NAVAGANTUK STOCK BROKING PRIVATE LIMITED	170000	4.93			
	28-07-2017	-35000	-1.01	135000	3.91	Sell
	04-08-2017	-38000	-1.10	97000	2.81	Sell
	11-08-2017	-35000	-1.01	62000	1.80	Sell
	31-03-2018			62000	1.80	
4	NETTLE TRADELINK PRIVATE LIMITED	170000	4.93			
	21-04-2017	-170000	-4.93	0	0.00	Sell
	31-03-2018			0	0.00	
5	SAIRAM COMMODITY TRADE PRIVATE LIMITED .	170000	4.93			
	09-02-2018	-170000	-4.93	0	0.00	Sell
	31-03-2018			0	0.00	
	GRANT SUPPLIERS					

6	PRIVATE LIMITED	170000	4.93		
	09-02-2018	-51	-0.00	169949	4.93 Sell
	31-03-2018			169949	4.93
7	ECONO TRADE INDIA LIMITED	170000	4.93		
	31-03-2018			170000	4.93
8	FLUMMOX MARKETING PRIVATE LIMITED	170000	4.93		
	31-03-2018			170000	4.93
9	PEARS MERCANTILES PVT. LTD	170000	4.93		
	31-03-2018			170000	4.93
10	TUBEROSE BARTER PVT LTD	170000	4.93		

E. Shareholding of Directors and Key Managerial Personnel:

SL No.	ShareHolder's Name	ShareHolding at the beginning of the year	Cumulative ShareHolding at the end of the year			
		No of Shares	% of Total Shares of the Company	No. of Shares	% change in share holding during the year	Type
31/03/2017	31/03/2018					

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				-
	Interest accrued but not				

iii)	due	-	-	-	-
Total (i+ii+iii)		-	-	-	-
Change in Indebtedness during the financial year					
* Addition					-
* Reduction					-
Net Change		-	-	-	-
Indebtedness at the end of the financial year					
i) Principal Amount					-
ii) Interest due but not paid					-
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
			(Rs/Lac)
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  (c) Profits in lieu of salary under section 17(3) Income- tax Act, 1961	There was no remuneration paid to the Managing Director, Whole-time Director and/or Manager.	
2	Stock Option		
3	Sweat Equity  Commission		
4	-	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	There was no remuneration paid to the other Directors i.e Independent Directors and other Non-Executive Directors of the Company.	
Fee for attending board committee meetings		
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

Particulars of

Name of Key Managerial

SN.	Remuneration	Personnel	Total		Amount Rs.
			CFO	CS	
	Name				
	Designation	CEO			
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				
	Commission				
4	- 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	Authority [RD / NCLT/ COURT]	Appeal made, if any (give Details)
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fees imposed

There was no penalty, punishment and compounding of offences with respect to the company, its Directors and other officers.

For and on behalf of the Board of directors

Place: Kolkata

Date: 30th August 2018

Sd/-

Manish Dalmia

Managing Director

Din:02279315

Sd/-

Pawan Kumar Pareek

Director & CFO

Din: 02709675

#### SECRETARIAL AUDIT REPORT

Form No. MR-3

(For the Financial year ended 31st March, 2018)

[Pursuant to Section 204(1) of the Companies Act, 2013 and Rule No. 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014]

To,

The Members,

Apunka Invest Commercial Limited,

8, Nayapatty Road, Kolkata - 700 055

I have conducted the Secretarial Audit of the compliance of applicable statutory provisions and the adherence to corporate practices by M/s. Apunka Invest Commercial Limited (hereinafter called the 'Company') for the audit period covering the financial year from 01st April 2017 to 31st March 2018 ('the audit period'). Secretarial Audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing our opinion thereon.

Based on our verification of the books, papers, minute books, forms and returns filed and other records maintained by the company and also the information provided by the company, its officers, agents and authorized representatives during the conduct of Secretarial Audit, we hereby report that in our opinion, the company has, during the audit period complied with the statutory provisions listed hereunder and also that the company has proper Board processes and compliance mechanism in place to the extent, in the manner and subject to the reporting made hereinafter.

I have examined the books, papers, minute books, forms and returns filed and other records maintained by the M/s. Apunka Invest Commercial Limited for the financial year ended on 31st March, 2018 according to the provisions of:

1. The Companies Act, 2013 ('the Act') and the Rules made there under;
2. The Securities Contracts (Regulation) Act, 1956 and the Rules made there under;
3. The Depositories Act, 1996 and the Regulations and Bye-laws framed there under;
4. Foreign Exchange Management Act, 1999 and the rules and regulations made there under to the extent of Overseas Direct Investment and External Commercial Borrowings;
5. The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992:
  - a. The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
  - b. The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
  - c. The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2009; -as the company has not issued any shares during the financial year under review, the said regulations are not applicable to the company;
  - d. The Securities and Exchange Board of India (Share Based Employee Benefits) Regulations, 2014; - during the financial year under review, the Company has not issued any shares/options to directors/employees under the said guidelines / regulations. Hence the provisions of the said regulation are not applicable to the company.

- e. The Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008;-the company has not issued any debt securities during the period under review the provisions of the said regulation are not applicable to the company;
- f. The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client; - the provisions said regulation are not applicable to the company, as the Company is not registered as Registrar to Issue and Share Transfer Agent;
- g. The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2009; - the equity shares of the company are neither delisted nor proposed to be delisted. Hence the provision of said regulation not applicable to the company;
- h. The Securities and Exchange Board of India (Buyback of Securities) Regulations, 1998 - During the period under review the company have not bought back any securities. Hence the said regulation is not applicable to the company;

6. Having regards to the compliance system prevailing in the Company and on examination of the relevant documents and records in pursuance thereof on test-check basis, the following laws are also applicable on company;

I have also examined compliance with the applicable clauses of the following:

i½ Secretarial Standards with respect to Meeting of Board of Director(SS-1), General Meeting (SS-2) and Dividend (SS-3) issued by The Institute of Company Secretaries of India related to Board meetings, General Meeting and Dividend;

i½ The Listing Regulations Issued by the SEBI i.e. SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015;

The Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors and Independent Directors. The changes in the composition of the Board of Directors that took place during the period under review were carried out in compliance with the provisions of the Act.

Proper notice is given to all Directors to schedule the Board meetings in compliance with the provisions of Section 173(3) of the Companies Act, 2013, agenda and detailed notes on agenda were sent at least seven days in advance and where the same were given at shorter notice than 7 (seven) days, proper consent thereof were obtained and a system exists for seeking and obtaining further information and clarifications on the

agenda items before the meeting and for meaningful participation at the meeting. Decisions at the meetings of the Board of Directors of the Company were carried through on the basis of majority. There were no dissenting views by any member of the Board of Directors during the period under review.

I further report that there are adequate systems and processes in the Company, commensurate with the size and operations of the Company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

(Note: This report is to be read with our letter of even date which is annexed as "ANNEXURE A" and forms an integral part of this report.)

For Shruti Agarwal

Practicing Company Secretary

C P No.: 14602

Shruti Agarwal

ACS No. 38797

Date: 19.05.2018

Place: Kolkata

Annexure A

To,

The Members,

Apunka Invest Commercial Limited,

8, Nayapatty Road, Kolkata - 700 055

Secretarial Audit Report of even date is to be read along with this letter.

Management's Responsibility:

1. It is the responsibility of Management of the Company to maintain Secretarial records, device proper systems to ensure compliance with the provisions of all applicable laws and regulations and to ensure that the systems are adequate and operate effectively.

Auditor's Responsibility:

2. I have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the secretarial and other legal records, legal compliance mechanism and corporate conduct. The verification was done on test check basis to ensure that correct facts as reflected in secretarial and other records produced to us. I believe that the processes and practices I followed, provides a reasonable basis for our opinion for the purpose of issue of the Secretarial Audit Report.

3. I have not verified the correctness and appropriateness of financial records and Books of Accounts of the company.

4. Wherever required, I have obtained the management representation about list of applicable laws, compliance of laws, rules and regulations and major events during the audit period.

5. The Secretarial Audit Report is neither an assurance as to the future viability of the company nor of the efficacy or effectiveness with which the management has conducted the affairs of the company.

For Shruti Agarwal

Practicing Company Secretary

C P No.: 14602

Shruti Agarwal

ACS No. 38797

Date: 19.05.2018

Place: Kolkata

## MANAGEMENT DISCUSSION AND ANALYSIS

Business Environment

Industry Overview, Risks and Concerns

Apunka Invest Commercial Limited is mainly engaged in trading business & also dealing in shares as its principal business.



The Company invests in equities through the secondary and provides Loans & Advances to Corporates, Individuals, etc.

#### Performance review

The management is pleased to report that company's business plan is progressing as per the management's satisfaction. Details shall be made at the appropriate time.

#### Opportunities

Increased consumer demand for high end and value added textile products in the domestic market, in spite of low levels of consumer confidence worldwide.

#### Challenges

- (i) Good economic environment
- (ii) Freeing of Government regulatory controls with regard to exports

#### Risks and Concerns

The continued policies of Government controlling free exports and volatile economic environment have a bearing on the overall performance of the company.

#### Operational Review

Considering the business environment your directors foresee the startup of business operation in the near future.

#### Human Resources

Human resources development, in all its aspect like training in safety and social values is under constant focus of the management. Relations between management and the employees at all levels remained healthy and cordial throughout the year. The management and employees are dedicated to achieve the corporate objective and the targets set before the Company.

#### Internal Control Systems and their Adequacy

The Company has suitable and adequate system of Internal Controls commensurating its size and nature of operations primarily to ensure that - - the assets are safeguarded against loss from unauthorized use or disposition; - the transactions are authorized, recorded and reported correctly and - Code of conduct, Policies and applicable statutes are duly complied with. As a measure of Internal Control System, which has been evolved over the years, the Company has established a methodical system of Annual Budgeting and Management Information System (MIS). In addition, Administrative and HR activities of the Company are also brought within this purview.

#### Cautionary Note

Certain statements in "Management Discussions and Analysis" section may be forward looking and are stated as required by law and regulations. Many factors, both external and internal, may affect the actual results which could be different from what the Directors envisage in terms of performance and outlook.

For and on behalf of the Board of Directors

Sd/-

Manish Dalmia

Managing Director

Din: 02279315

Sd/-

Pawan Kumar Pareek

CFO & Director

Din: 02709675

Place: Kolkata

Date: 30th August, 2018

## MD & CFO CERTIFICATION

The Board of Directors

Apunka Invest Commercial Limited,

8, Nayapatty Road, 1st Floor, Kolkata- 700055

We, Manish Dalmia, Managing Director (MD) and Pawan Kumar Pareek, Chief Financial Officer (CFO) of Apunka Invest Commercial Limited both certify to the Board that we have reviewed the financial statements and the cash flow statement of the Company for the Financial Year ended on 31st March, 2018 and to the best of our knowledge and belief, we certify that -

1. These statements do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading;
2. These statements together present a true and fair view of the company's affairs and are in compliance with existing accounting standards, applicable laws and regulations.
3. There are, to the best of our knowledge and belief, no transactions entered into by the Company during the year ended 31st March, 2018, which is fraudulent, illegal or violative of the Company's Code of Conduct.
4. We accept responsibility for establishing and maintaining internal controls for financial reporting and that we have evaluated the effectiveness of internal control systems of the listed entity pertaining to financial reporting and they have disclosed to the auditors and the audit committee, deficiencies in the design or operation of such internal controls, if any, of which they are aware and the steps they have taken or propose to take to rectify these deficiencies.
5. We have indicated to the Auditors and the Audit committee:

- (i) Significant changes, if any in the internal controls over financial reporting during the year;
- (ii) Significant changes, if any in accounting policies made during the year and the same have been disclosed in the notes to the financial statements; and
- (iii) Instances of significant fraud, if any of which we have become aware and the involvement therein, if any, of the management or an employee having a significant role in the Company's internal control system over financial reporting.

Sd/-

Manish Dalmia

Managing Director

Din: 02279315

Sd/-

Pawan Kumar Pareek

CFO & Director

Din: 02709675

## CERTIFICATE ON CORPORATE GOVERNANCE

To,

The Members,

APUNKA INVEST COMMERCIAL LIMITED

8, Nayapatty Road,

Kolkata - 700 055

We have examined the compliance of conditions of Corporate Governance by APUNKA INVESTCOMMERCIAL LIMITED ('the Company'), for the year ended 31 March, 2018, as per the relevant provisions of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations') as referred to in Regulation 15(2) of the Listing Regulations for the period 1st April, 2017 to 31st March, 2018.

The compliance of the conditions of Corporate Governance is the responsibility of the Management. Our examination was limited to the procedures and implementation thereof, adopted by the Company for ensuring the compliance of the conditions of the Corporate Governance. It is neither an audit nor an expression of opinion on the financial statements of the Company.

In our opinion and to the best of our information and according to the explanations given to us, we certify that the Company has complied with disclosure requirements and corporate governance norms as specified for Listed Companies.

We further state that this certificate is neither an assurance as to the future viability of the Company nor the efficiency or effectiveness with which the management has conducted the affairs of the Company.

For Jain Sonu & Associates

Chartered Accountants

FRN No. 324386E

PartnerMem No. 060015

Place: Kolkata

Date: 30th May, 2018

## CORPORATE GOVERNANCE REPORT

Corporate Governance is not merely the compliance of a set of regulatory laws and regulations but is a set of good and transparent practices that enable an organization to perform efficiently and ethically to generate long term wealth and create value for all its stakeholders. It goes beyond building and strengthening the trust and integrity of the Company by ensuring conformity with the globally accepted best governance practices. The Securities and Exchange Board of India (SEBI) observes keen vigilance over governance and fulfillment of these regulations in letter and spirit, which entails surety towards sustainable development of the Company, enhancing stakeholders' value eventually.

### COMPANY'S PHILOSOPHY ON CORPORATE GOVERNANCE:-

The Company adherence to the Corporate Governance practices not only justifies the legal obedience of the laws but dwells deeper, conforming to the ethical leadership and stability. It is the sense of good governance that our leaders portray which trickles down to the wider management and is further maintained across the entire functioning of the Company. Your Company envisages the importance of building trust and integrity through transparent and accountable communication with the internal and external stakeholders as well as the customers of the Company. This involves keeping the stakeholders of the Company updated on a timely basis about the development, the plans and the performance of the Company with a view to establish the long term affiliations. The Company keeps itself abreast with the best governance practices on the global front, at the same time conforming to the recent amendments.

**BOARD OF DIRECTORS:-**

The Board of Directors ("the Board") of your Company provides leadership and guidance to the Company's management and directs, supervises and controls the performance of the Company. The Board plays a crucial role of piloting the Company towards enhancement of the short and long term value interests of the stakeholders. The Board comprises of the members distinguished in various fields such as management, finance, law, marketing, technology and strategic planning.

The Company has an optimum combination of Directors on the Board. As on March 31, 2018, the Board comprised of 4 Directors out of which 2 are Non-Executive Independent Directors and 2 are Executive Directors.

Agenda papers of the Boards and its Committee meetings are circulated to the Directors well in advance of the meetings, supported with significant information and well-informed decision making during the meetings.

The Board meets at regular intervals to discuss and decide on Company's business policy and strategy apart from other normal business. During the Financial Year 2017-2018, Four (4) Board Meetings were held on 19/05/2017, 31/07/2017, 09/11/2017, and 03/02/2018. Time gap between any two meetings was not more than 120 days.

Details of the composition, category of the Directors, their attendance at the Board Meetings held during the year & Annual General Meeting (AGM) held on 11th September, 2017, Directorships and Committee Memberships are as under:

Name	Category	Din	No. of shares held	Attendance Board Meeting	No. of other Directorships* Last AGM	No. of Board Committees other than Apunka Invest Commercial limited	
		02279315					
Manish Dalmia	Executive		16,670	4	Yes	Nil	Nil
Pawan Kumar Pareek	Executive	02709675	14,000	4	Yes	Nil	Nil
Nitish Acharya	Independent Non-Executive	06848711	Nil	4	Yes	Nil	Nil
Pampa Trivedi	Independent Non-Executive	06931341	Nil	4	Yes	Nil	Nil

\*\*Excluding directorship in, private companies, unlisted public companies, foreign companies and companies incorporated under Section 8 of the Companies Act, 2013

The Board periodically reviews the compliance report of all laws applicable to the Company. All the Directors have made necessary disclosures about the directorships and committee positions they occupy in other companies. None of the Directors on the Board is a Member of more than 10 Committees and Chairman of more than 5 Committees across all Companies in which they are Directors.

The particulars of Directors, who are proposed to be re-appointed at the ensuing AGM, are given in the Notice convening the AGM.



## COMMITTEES OF BOARD OF DIRECTORS

The Audit Committee comprises of experts specializing in accounting / financial management. During the Financial Year 2017-18, Four (4) meetings of the Audit Committee were held on 19 May 2017, and 31 July, 2017, 9th November, 2017 and 3rd February, 2018. The time gap between any two meetings was not more than 120 days and the Company has complied with all the requirements as mentioned under the applicable provisions and the Companies Act, 2013.

Details of the composition of the Committee and attendance during the year are as under:

Name	Category	Attendance
Nitish Acharya	Chairman & Independent Director	4
Manish Dalmia	Executive & Non Independent Director	4
Pampa Trivedi	Independent Director	4

The terms of reference for the Audit Committee include:

Examination of Financial Statement and Statutory Auditors' report thereon and discussion of any related issues with the Internal & Statutory Auditors and the management of the Company.

Review of Financial Statement before their submission to the Board, including Directors' Responsibility Statement, changes in accounting policies and practices, statutory compliances and qualification in draft audit report.

Approval or any subsequent modification of transactions of the Company with related parties.

Scrutiny of inter-corporate loans and investments.

Valuation of undertakings or assets of the Company, wherever it is necessary.

Evaluation of internal financial controls.

Evaluation of risk management system.

Monitoring end use of funds raised through public offers and related matters.

Establishing a vigil mechanism for Directors and employees to report genuine concerns and to make provision for direct access to the Chairperson of the Committee in appropriate or exceptional cases and review its findings.

Review of Company's financial reporting processes and the disclosure of financial information to ensure that the Financial Statement is correct, sufficient and credible.

Look into reasons for substantial defaults in payments to stakeholders.

Approval of appointment of CFO or any other person heading Finance function after assessing the qualifications, experience, background etc. of the candidate.

Recommendation for appointment, remuneration and terms of appointment of the Statutory Auditors of the Company.

Review and monitor the Auditor's independence and performance, effectiveness of audit process and adequacy of internal control systems.

Call for comments of the Statutory Auditors about internal control systems, the scope of audit, including the observations of the Statutory Auditors.

Reviewing the adequacy of the Internal Audit function including the structure of the Internal Audit department, staffing and seniority of the official heading the department, reporting structure coverage and frequency of Internal Audit.

Discussion with statutory auditors before the audit commences, about nature and scope of audit as well as post audit discussion to ascertain any area of concern.

Reviewing findings of any internal investigation into matters where there is suspected fraud or irregularity or failure of internal control systems of a material nature and reporting the matter to the Board.

The Chairman of the Committee to attend the General Meeting to respond to the queries of shareholders.

#### NOMINATION AND REMUNERATION COMMITTEE

The Committee's constitution and terms of reference are in compliance with provisions of section 178 of the Companies Act, 2013, Corporate Governance Norms (Regulation 19(4) of SEBI (Listing Obligations & Disclosure Requirements) Regulation 2015), as amended from time to time.

During the Financial Year 2017-18, Twice (2) meetings of the Committee were held on 31/07/2017 and 09/11/2017.

Details of the composition of the Committee and attendance during the year are as under:

Name	Category	Attendance
Nitish Acharya	Chairman & Independent Director	2
Manish Dalmia	Executive & Non Independent Director	2
Pampa Trivedi	Independent Director	2

The terms of reference for the Nomination and Remuneration Committee includes:

To formulate a Nomination and Remuneration Policy on: determining qualifications, positive attributes and independence of a

director.guiding remuneration of Directors, Key Managerial Personnel ("KMP") and other employees and Board diversity.

i<sub>c</sub>½ Recommend Nomination and Remuneration Policy to the Board.

i<sub>c</sub>½ Identify candidates who are qualified to become Directors.

i<sub>c</sub>½ Identify persons who are qualified to become Senior Management (Senior Management of the Company means employees of the Company who are Divisional Heads and Corporate Functional Heads).

i<sub>c</sub>½ Recommend to the Board the appointment and removal of Directors and Senior Management.

i<sub>c</sub>½ Lay down the process for evaluation of the performance of every Director on the Board.

i<sub>c</sub>½ The Chairman of the Committee to attend the General Meeting to respond to the queries of shareholders.

#### STAKEHOLDERS RELATIONSHIP COMMITTEE

Four (4) meetings of the Committee were held during the year 2017-18 on 19/05/2017, 31/07/2017, 09/11/2017, and 03/02/2018.

The details of composition of the Committee and attendance during the year are as under:

Name	Category	Attendance
Nitish Acharya	Chairman & Independent Director	4
Manish Dalmia	Executive & Non Independent Director	4
Pampa Trivedi	Independent Director	4

The Committee reviews Shareholder's complaints like non-receipt of Annual Report, physical transfer / transmission / transposition, split / consolidation of share certificates, issue of duplicate share certificates etc. This Committee is also empowered to consider and resolve the grievance of other stakeholders of the Company including security holders.

#### INVESTOR COMPLAINT

The details of investor complaints received by the company during the financial year 2017-18 are as follows:

Opening Balance	Received during the year	Resolved during the year	Closing Balance
-----------------	-----------------------------	-----------------------------	-----------------

Nil

Nil

Nil

Nil

## GENERAL BODY MEETINGS

Venue, day, date and time of last three AGMs:

Date	Venue	Time
28th September, 2015	8, Nayapatty Road, Kolkata- 700055, West Bengal,	11.30 A.M
27th September, 2016	8, Nayapatty Road, Kolkata- 700055, West Bengal,	11.00 A.M.
11th September, 2017	8, Nayapatty Road, Kolkata- 700055, West Bengal,	11.00 A.M.

## FAMILIARISATION PROGRAMME FOR INDEPENDENT DIRECTORS

In terms of Reg. 25(7) of the SEBI (LODR) Regulations, 2015 the Company is required to conduct the Familiarisation Programme for Independent Directors (IDs) to familiarise them about their roles, rights, responsibilities in the Company, nature of the industry in which the Company operates, business model of the Company, etc., through various initiatives.

## PERFORMANCE EVALUATION

The Companies Act, 2013 states that a formal annual evaluation needs to be made by the Board of its own performance and that of its committees and individual directors. Schedule IV of the Companies Act, 2013 states that the performance evaluation of independent directors shall be done by the entire Board of Directors, excluding the director being evaluated, the evaluation of all the directors and the Board as a whole was conducted based on the criteria and framework adopted by the Board.

## SEPARATE MEETING OF INDEPENDENT DIRECTORS

A separate meeting of the Independent Directors was held on 09th November, 2017. The Independent Directors reviewed the performance of the Board as a whole. The Directors also discussed about the Diversity of the Board.

## DISCLOSURES

### a. Whistle blower Policy (Policy on vigil mechanism)

Pursuant to sub-section (9) & (10) of section 177 of the Companies Act, 2013, read with rule 7 of the Companies (Meetings of Board and its Powers) Rules, 2014, the Company has established a Whistle Blower Policy (Vigil mechanism) for Directors and Employees of the Company to report their genuine concerns or grievances. The Audit Committee was empowered by the Board of Directors to monitor the same and to report to the Board about the complaints in an unbiased manner. The policy may be referred to on the website of the Company ([www.ainvest.co.in](http://www.ainvest.co.in)).

### b. Code of Conduct for Directors and Senior Management

The Board has laid down Codes of Conduct for Executive Directors & Senior Management and for Non-Executive/ Independent Directors of the Company. The Codes of Conduct have been circulated to the Board and Senior Management and the compliance of the same has been affirmed by them. A declaration signed by the Director in this regard is given at the end of this Report.

### c. Subsidiary Companies

As on 31st March, 2018 the company does not have any subsidiary.

d. Sexual Harassment Policy

The Company has an anti-sexual harassment policy to promote a protective work environment. The complaints received by the Sexual Harassment Committee with details of action taken thereon are reviewed by the Audit Committee at its meeting held every quarter. The Company has a zero to clearance policy towards such complaints and the same is conveyed to the employees at the time of induction.

e. Management Discussion and Analysis Report

The Management Discussion and Analysis Report forms part of this Annual Report

f. Certificate from PCS ON Transfer/ Transmission

Pursuant to Regulation 40(9) of the SEBI (LODR) 2015 with the Stock Exchange a Company Secretary-in Practice have issued certificates on half yearly basis, confirming due compliance of share transfer formalities by the Company.

g. Share Reconciliation Audit

As stipulated by SEBI, a Qualified Practicing Company Secretary carries out Reconciliation of Share Capital Audit to reconcile the total admitted capital with National Securities Depository Limited (NSDL) and Central Depository Services (India) Limited (CDSL) and the total issued and listed capital. This audit is carried out every quarter and the report thereon is submitted to the Stock Exchange. The Audit confirms that the total Listed and Paid-up capital is in agreement with the aggregate of the total number of shares in dematerialized form and in physical form.

Means of Communication The announcement of quarterly and annual financial results to the Stock Exchanges is followed by press release. The following information is promptly uploaded on the Company's website viz. <http://www.ainvest.co.in>

½ Standalone financial results for the quarter and year ended.

½ Shareholding pattern (Regulation 31 of SEBI LODR Regulations, 2015), notice of board meeting filed with Stock Exchanges on a quarterly basis.

i. Share Transfer System:

86.96% of the equity shares of the Company are in electronic form. Transfer of these shares is done through the depositories with no involvement of the Company. As regards transfer of shares held in physical form, the transfer documents can be lodged with the RTA at 23 R.N. Mukherjee Road, 5th Floor, Kolkata- 700001.

Transfer of shares in physical form is normally processed within ten to twelve working days from the date of receipt, if the documents are complete in all respects.

j. Details of non compliance by the company

There were no cases of non-compliance during the last three years 2014-15, 2015-16 and 2016-17.

SHAREHOLDERS' INFORMATION

The Shareholders are kept informed by way of mailing of Annual Reports, notices of Annual General Meetings, Extra Ordinary General Meetings, Postal Ballots and other compliances under the Companies Act, 2013. The Company also regularly issues press releases and publishes quarterly results.

Name of Stock Exchanges	Stock code
The Calcutta Stock Exchange Ltd	11169

Compliance officer	Manish Dalmia,
Contact Address	8, Nayapatty Road, Kolkata- 700055, West Bengal, India, Phone: 033 65039586
Financial Year	1st April, 2017 to 31st March, 2018
Date, time and venue of AGM	28th September, 2018 at 11.00 A.M at 8, Nayapatty Road, Kolkata- 700055
Dates of Book Closure	22nd September, 2018 to 28th September, 2018 (Both days inclusive)
Dividend Payment Date	Not Applicable
Financial Calendar Period	Board Meeting to approve quarterly financial results
Quarter ending 30th Jun 2018	-Mid August, 2018
Quarter ending 30th Sep 2018	-Mid November, 2018
Quarter ending 31st Dec 2018	-Mid February, 2019
Quarter ending 31st Mar 2019	-End May, 2019

Distribution of Shareholding as on March 31, 2018

Notional Value of (Rs.)	No of Holders	% age	Amount (Rs.)	% age
Up to 5000	917	87.25	22,94,700	6.65

5001 to 10000	67	6.37	5,79,500	1.68
10001 to 20000	21	2.00	3,90,000	1.13
20001 to 30000	24	2.28	6,29,300	1.82
Above 100000	22	2.09	3,06,06,500	88.71
Grand Total	1051	100	3,45,00,000	100

## Categories of Shareholders as at March 31, 2018

Sr. No.	Description	No. of Shares	% of Capital
	Promoters & Promoters Group		
A.	-Individuals	60,670	1.76
B.	Public Shareholding		
	Institutions	NIL	NIL
	Financial Institutions/Banks	NIL	NIL
	Non-institutions		
	Individuals	10,69,301	30.99
	Body Corporate	23,19,929	67.25
	Others	100	0.00

## Textual information (2)

**Description of state of companies affair**

The company continues to be engaged in trading business & also dealing in shares as its principal business. The bottom line has also shown Profit for the year (after tax) has shown Rs. 64.92/- (Amount in thousands) as compared to profit of last year of Rs. 77.72/-. Further, there are no significant and material events impacting the going concern status and Company's operations in future.

## Textual information (3)

**Details regarding energy conservation**

The provisions of section 134(m) of the Companies Act 2013 regarding the disclosure of particulars of conservation of energy and technology absorption prescribed by the rules are not applicable to our company.

## Textual information (4)

### **Details regarding technology absorption**

The provisions of section 134(m) of the Companies Act 2013 regarding the disclosure of particulars of conservation of energy and technology absorption prescribed by the rules are not applicable to our company.

## Textual information (5)

### **Disclosures in director's responsibility statement**

Pursuant to Section 134(5) of the Companies Act, 2013, your Directors confirm that- (A) in the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures; (B) the directors have selected such accounting policies and applied them consistently and made judgments 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 and loss of the company for that period; (C) the 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 the company and for preventing and detecting fraud and other irregularities; (D) the directors have prepared the annual accounts on a going concern basis; (E) the directors, have laid down internal financial controls to be followed by the company and that such internal financial controls are adequate and were operating effectively, and (F) the directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

## Textual information (6)

### **Details of material changes and commitment occurred during period affecting financial position of company**

No material changes and commitments which can affect the financial position of the Company occurred between the end of the financial year of the company and the date of this report. Internal financial control and its adequacy: The Board has adopted policies and procedures for ensuring the orderly and efficient conduct of its business, including adherence to the Company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial disclosures.

## Textual information (7)

### **Particulars of loans guarantee investment under section 186 [Text Block]**

Loans, guarantees or investments covered under section 186 of the Companies Act, 2013 form part of the notes to the financial statements provided in this Annual Report

## Textual information (8)

### **Particulars of contracts/arrangements with related parties under section 188(1) [Text Block]**

Your company has no material individual transactions with its related parties which are covered under section 188 of the Companies Act, 2013, which are not in the ordinary course of business and not undertaken on an arm's length basis during the financial year 2017-18.



## Textual information (9)

### **Details of statement indicating manner in which formal annual evaluation made by board of its performance and of its committees and individual directors [Text Block]**

The Companies Act, 2013 states that a formal annual evaluation needs to be made by the Board of its own performance and that of its committees and individual directors. Schedule IV of the Companies Act, 2013 states that the performance evaluation of independent directors shall be done by the entire Board of Directors, excluding the director being evaluated. The evaluation of all the directors and the Board as a whole was conducted based on the criteria and framework adopted by the Board.

## Textual information (10)

### Disclosure of extract of annual return as provided under section 92(3) [Text Block]

FORM NO. MGT 9

EXTRACT OF ANNUAL RETURN

As on financial year ended on 31.03.2018

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

#### I. REGISTRATION & OTHER DETAILS:

1 CIN	L67120WB1980PLC032655
2 Registration Date	15/04/1980
3 Name of the Company	APUNKA INVEST COMMERCIAL LIMITED
4 Category/ Sub-category of the Company	Company Limited by shares/ Indian Non Government Company
5 Address of the Registered office & contact details	8, NAYAPATTY ROAD, KOLKATA-700055  Phone No: 033-65039586  Email id: info@ainvest.co.in
6 Whether listed company	Yes

7 Name, Address & contact details of the Registrar &	PurvaSharegistry (India) Pvt. Ltd.
Transfer Agent, if any.	Unit No.9, Shiv Shakti Ind. Estate, J.R. Boricha Marg Opp. Kasturba Hospital Lane, Lower Parel (E), Mumbai- 400011 Phone No: 022 2301 6761/ 8261, Fax: 022 2301 2517 Email Id: basicomp@gmail.com, Website: www.purvashare.com

## 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	Clothing Item	46419	84.71%
2	Other Financial Services	649	15.29%

## 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
		NA			

#### IV. SHARE HOLDING PATTERN

##### A. Category Wise Shareholding

Category Of Shareholders	No Of Shares held at the beginning of year		No Of Shares held at the end of year		% Change	31/03/2018			% of Total Shares
	Demat	Physical	Demat	Physical		Total	% of Total Shares		
31/03/2017									
A. Promoters									
(1) Indian									
(a) Individuals/ HUF	0	60670	60670	1.76	0	60670	60670	1.76	0.00
(b) Central Govt	0	0	0	0	0	0	0	0	0
(c) State Govt(s)	0	0	0	0	0	0	0	0	0
(d) Bodies Corp.	0	0	0	0	0	0	0	0	0
(e) Banks / FI	0	0	0	0	0	0	0	0	0
(f) Any Other....									
* DIRECTORS	0	0	0	0	0	0	0	0	0

* DIRECTORS RELATIVES	0	0	0	0	0	0	0	0	0
* PERSON ACTING IN CONCERN	0	0	0	0	0	0	0	0	0
Sub Total (A)(1):	0	60670	60670	1.76	0	60670	60670	1.76	0.00
(2) Foreign									
(a) NRI Individuals	0	0	0	0	0	0	0	0	0
(b) Other Individuals	0	0	0	0	0	0	0	0	0
(c) Bodies Corp.	0	0	0	0	0	0	0	0	0
(d) Banks / FI	0	0	0	0	0	0	0	0	0
(e) Any Other....	0	0	0	0	0	0	0	0	0
Sub Total (A)(2):	0	0	0	0	0	0	0	0	0
Total shareholding of Promoter (A) = (A)(1)+(A)(2)	0	60670	60670	1.76	0	60670	60670	1.76	0.00
B. Public Shareholding									
(1) Institutions									
(a) Mutual Funds	0	0	0	0	0	0	0	0	0
(b) Banks FI	0	0	0	0	0	0	0	0	0
(c) Central Govt	0	0	0	0	0	0	0	0	0
(d) State Govet(s)	0	0	0	0	0	0	0	0	0
(e) Venture Capital Funds	0	0	0	0	0	0	0	0	0
(f) Insurance Companies	0	0	0	0	0	0	0	0	0
(g) FIIs	0	0	0	0	0	0	0	0	0
(h) Foreign Venture Capital Funds	0	0	0	0	0	0	0	0	0

(i) Others (specify)

* U.T.I.	0	0	0	0	0	0	0	0	0
* FINANCIAL INSTITUTIONS	0	0	0	0	0	0	0	0	0
* I.D.B.I.	0	0	0	0	0	0	0	0	0
* I.C.I.C.I.	0	0	0	0	0	0	0	0	0
* GOVERNMENT COMPANIES	0	0	0	0	0	0	0	0	0
* STATE FINANCIAL CORPORATION	0	0	0	0	0	0	0	0	0
* QUALIFIED FOREIGN INVESTOR	0	0	0	0	0	0	0	0	0
* ANY OTHER	0	0	0	0	0	0	0	0	0
* OTC DEALERS (BODIES CORPORATE)	0	0	0	0	0	0	0	0	0
* PRIVATE SECTOR BANKS	0	0	0	0	0	0	0	0	0
Sub-total (B)(1):	0	0	0	0	0	0	0	0	0

(2) Non-Institutions

(a) Bodies Corp.

(i) Indian	2999980	0	2999980	86.96	2319929	0	2319929	67.24	-19.71
(ii) Overseas	0	0	0	0	0	0	0	0	0

(b) Individuals

(i) Individual shareholders holding nominal share capital upto Rs. 1 lakh	20	389230	389250	11.28	71	389230	389301	11.28	0.00
(ii) Individual shareholders holding nominal share capital in excess of Rs 1 lakh	0	0	0	0	680000	0	680000	19.71	19.71

(c) Others (specify)

* IEPF	0	0	0	0	0	0	0	0	0
* LLP	0	0	0	0	0	0	0	0	0
* FOREIGN NATIONALS	0	0	0	0	0	0	0	0	0
* QUALIFIED FOREIGN INVESTOR	0	0	0	0	0	0	0	0	0
* ALTERNATE INVESTMENT FUND	0	0	0	0	0	0	0	0	0
* N.R.I.	0	0	0	0	0	0	0	0	0
* FOREIGN CORPORATE BODIES	0	0	0	0	0	0	0	0	0
* TRUST	0	0	0	0	0	0	0	0	0
* HINDU UNDIVIDED FAMILY	0	100	100	0.00	0	100	100	0.00	0.00
* EMPLOYEE	0	0	0	0	0	0	0	0	0
* CLEARING MEMBERS	0	0	0	0	0	0	0	0	0
* DEPOSITORY RECEIPTS	0	0	0	0	0	0	0	0	0
* OTHER DIRECTORS & RELATIVES	0	0	0	0	0	0	0	0	0
* MARKET MAKERS	0	0	0	0	0	0	0	0	0
Sub-total (B)(2):	3000000	389330	3389330	98.24	3000000	389330	3389330	98.24	0.00
Total Public Shareholding (B) = (B)(1)+(B)(2)	3000000	389330	3389330	98.24	3000000	389330	3389330	98.24	0.00
C. TOTSHR held by Custodian for GDRs & ADRs	0	0	0	0	0	0	0	0	0
GrandTotal(A + B + C)	3000000	450000	3450000	100	3000000	450000	3450000	100	0
Other									

**B.  
Shareholding  
of Promoters**

SL No.	ShareHolder's Name	ShareHolding at the beginning of the year	ShareHolding at the end of the year					
31/03/2017	31/03/2018							
		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	% change in share holding during the year
1	MANISH DALMIA	16670	0.48	0.00	16670	0.48	0.00	0.00
2	MAHAVEER PRASAD PAREEK	16500	0.48	0.00	16500	0.48	0.00	0.00
3	PAWAN KUMAR PAREEK	14000	0.41	0.00	14000	0.41	0.00	0.00
4	PAWAN DALMIA	13500	0.39	0.00	13500	0.39	0.00	0.00

**C. Change in Promoter's  
Shareholding:**

SL No.	ShareHolder's Name	ShareHolding at the beginning of the year	Cumulative ShareHolding at the end of the year			
31/03/2017	31/03/2018					
		No of Shares	% of Total Shares of the Company	No. of Shares	% change in share holding during the year	Type



1	MANISH DALMIA	16670	0.48	
	31-03-2018			16670
2	MAHAVEER PRASAD PAREEK	16500	0.48	
	31-03-2018			16500
3	PAWAN KUMAR PAREEK	14000	0.41	
	31-03-2018			14000
4	PAWAN DALMIA	13500	0.39	
	31-03-2018			13500

D. Shareholding Pattern of top ten Shareholders:

SL No.	ShareHolder's Name	ShareHolding at the beginning of the year	Cumulative ShareHolding at the end of the year			
		No of Shares	% of Total Shares of the Company	No. of Shares	% change in share holding during the year	Type
31/03/2017	31/03/2018					
1	K S B FININVEST PVT LTD	170000	4.93			
	26-05-2017	-170000	-4.93	0	0.00	Sell
	31-03-2018			0	0.00	
2	JACKPOT VINTRADE PRIVATE LIMITED	170000	4.93			
	09-02-2018	-170000	-4.93	0	0.00	Sell
	31-03-2018			0	0.00	
3	NAVAGANTUK STOCK BROKING PRIVATE LIMITED	170000	4.93			

	28-07-2017	-35000	-1.01	135000	3.91	Sell
	04-08-2017	-38000	-1.10	97000	2.81	Sell
	11-08-2017	-35000	-1.01	62000	1.80	Sell
	31-03-2018			62000	1.80	
4	NETTLE TRADELINK PRIVATE LIMITED	170000	4.93			
	21-04-2017	-170000	-4.93	0	0.00	Sell
	31-03-2018			0	0.00	
5	SAIRAM COMMODITY TRADE PRIVATE LIMITED .	170000	4.93			
	09-02-2018	-170000	-4.93	0	0.00	Sell
	31-03-2018			0	0.00	
6	GRANT SUPPLIERS PRIVATE LIMITED	170000	4.93			
	09-02-2018	-51	-0.00	169949	4.93	Sell
	31-03-2018			169949	4.93	
7	ECONO TRADE INDIA LIMITED	170000	4.93			
	31-03-2018			170000	4.93	
8	FLUMMOX MARKETING PRIVATE LIMITED	170000	4.93			
	31-03-2018			170000	4.93	
9	PEARS MERCANTILES PVT. LTD	170000	4.93			
	31-03-2018			170000	4.93	

10	TUBEROSE BARTER PVT LTD	170000	4.93
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E. Shareholding of Directors and Key Managerial Personnel:

SL No.	ShareHolder's Name	ShareHolding at the beginning of the year	Cumulative ShareHolding at the end of the year
31/03/2017	31/03/2018		
		No of Shares	% of Total Shares of the Company
			No. of Shares
			% change in share holding during the year
			Type
1	MANISH DALMIA	16670	0.48
	31-03-2018		16670
2	PAWAN KUMAR PAREEK	14000	0.41
	31-03-2018		14000

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				-
iii)	Interest accrued but not due				-
	Total (i+ii+iii)	-	-	-	-
Change in Indebtedness during the financial year					
	* Addition				-
	* Reduction				-
	Net Change	-	-	-	-
Indebtedness at the end of the financial year					
i)	Principal Amount				-
ii)	Interest due but not paid				-
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
	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		
	(c) Profits in lieu of salary under section 17(3) Income- tax Act, 1961		
		There was no remuneration paid to the Managing Director, Whole-	
2	Stock Option		
3	Sweat Equity	time Director and/or Manager.	
	Commission		
4	-	as % of profit	
	-	others, specify	
5	Others, please specify		
		Total (A)	
		Ceiling as per the Act	

B. Remuneration to other Directors

Name of

SN. Particulars of Remuneration	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	There was no remuneration paid to the other Directors i.e Independent Directors and other Non-Executive Directors of the Company.	
Fee for attending board committee meetings		
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	
		Name	Designation	Amount Rs.	Amount Rs.
1	Gross salary				
	(a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961		CEO	CFO	CS
	(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				
	Commission				
4	- as % of profit				
	- others, specify				

5 Others, please specify

Total

VII. PENALTIES / PUNISHMENT/ COMPOUNDING OF OFFENCES:

Type	Section of the	Brief Description	Details of Penalty /	Authority [RD / NCLT/	Appeal made, if any
	Companies Act		Punishment/ Compounding	COURT]	(give Details)

fees imposed

There was no penalty, punishment and compounding of offences with respect to the company, its Directors and other officers.

For and on behalf of the Board of directors

Place: Kolkata

Date: 30th August 2018

Sd/-

Manish Dalmia

Managing Director

Din:02279315

Sd/-

Pawan Kumar Pareek

Director & CFO

Din: 02709675



## Textual information (11)

## Details of change in promoters shareholding [Text Block]

## C. Change in Promoter's Shareholding:

ShareHolder's Name	ShareHolding at the beginning of the year	Cumulative ShareHolding at the end of the year			
	No of Shares	% of Total Shares of the Company	No. of Shares	% change in share holding during the year	Type
31/03/2017	31/03/2018				
MANISH DALMIA	16670	0.48			
31-03-2018			16670		
MAHAVEER PRASAD PAREEK	16500	0.48			
31-03-2018			16500		
PAWAN KUMAR PAREEK	14000	0.41			
31-03-2018			14000		
PAWAN DALMIA	13500	0.39			
31-03-2018			13500		

## Textual information (12)

### Details of shareholding pattern of directors and key managerial personnel [Text Block]

E. Shareholding of Directors and Key Managerial Personnel:

SL No.	ShareHolder's Name	ShareHolding at the beginning of the year	Cumulative ShareHolding at the end of the year	No of Shares	% of Total Shares of the Company	No. of Shares	% change in share holding during the year	Type
31/03/2017		31/03/2018						

## Textual information (13)

### Disclosure of statement on declaration given by independent directors under section 149(6) [Text Block]

Mr. Nitish Acharya and Ms. Pampa Trivedi, Independent Directors of the Company have confirmed that they fulfilled all the conditions of the Independent Directorship as laid down in sub-section (6) of Section 149 of the Companies Act, 2013 and the rules made there under and the same have been noted by the Board.

## Textual information (14)

### **Disclosure for companies covered under section 178(1) on directors appointment and remuneration including other matters provided under section 178(3) [Text Block]**

The Committee's constitution and terms of reference are in compliance with provisions of section 178 of the Companies Act, 2013, Corporate Governance Norms (Regulation 19(4) of SEBI (Listing Obligations & Disclosure Requirements) Regulation 2015), as amended from time to time.

During the Financial Year 2017-18, Twice (2) meetings of the Committee were held on 31/07/2017 and 09/11/2017.

Details of the composition of the Committee and attendance during the year are as under:

Name	Category	Attendance
Nitish Acharya	Chairman & Independent Director	2
Manish Dalmia	Executive & Non Independent Director	2
Pampa Trivedi	Independent Director	2

## Textual information (15)

### **Details on policy development and implementation by company on corporate social responsibility initiatives taken during year [Text Block]**

As the company does not have net worth of rupees five hundred crore or more, or turnover of rupees one thousand crore or more or a net profit of rupees five crore or more during any financial year, the disclosures as per Rule 9 of Companies (Corporate Social Responsibility Policy) Rules, 2014 is not applicable.

## Textual information (16)

### Disclosure of financial summary or highlights [Text Block]

#### Financial Performance of the Company

Particulars	(Amount in Thousands.)	
	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
A. Total Revenue	9434.28	5692.96
B. Total Expenses	9346.84	5,582.04
C. Profit Before Tax (A-B)	87.43	110.93
D. Less: Current Tax	22.51	33.14
E. Profit After Tax (C-D)	64.92	77.72
F. Basic/ Diluted Earnings Per Share	0.02	0.02

## Textual information (17)

### **Details relating to deposits covered under chapter v of companies act [Text Block]**

The company has neither accepted nor renewed any deposits during the year, covered under Chapter V of the Act.

## Textual information (18)

### **Details of significant and material orders passed by regulators or courts or tribunals impacting going concern status and company's operations in future [Text Block]**

The company is not subject to any legal proceedings and claims which will have a material or adverse effect on the going concern status or company's operations or financial conditions.

## Textual information (19)

### **Details regarding adequacy of internal financial controls with reference to financial statements [Text Block]**

No material changes and commitments which can affect the financial position of the Company occurred between the end of the financial year of the company and the date of this report. Internal financial control and its adequacy

The Board has adopted policies and procedures for ensuring the orderly and efficient conduct of its business, including adherence to the Company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial disclosures.

## Textual information (20)

### Disclosure of contents of corporate social responsibility policy [Text Block]

As the company does not have net worth of rupees five hundred crore or more, or turnover of rupees one thousand crore or more or a net profit of rupees five crore or more during any financial year, the disclosures as per Rule 9 of Companies (Corporate Social Responsibility Policy) Rules, 2014 is not applicable.

### [700500] Disclosures - Signatories of financial statements

#### Details of directors signing financial statements [Table]

..(1)

Unless otherwise specified, all monetary values are in Thousands of INR

Directors signing financial statements [Axis]	DIRECTOR1	DIRECTOR2
	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018
Details of signatories of financial statements [Abstract]		
Details of directors signing financial statements [Abstract]		
Details of directors signing financial statements [LineItems]		
Name of director signing financial statements [Abstract]		
First name of director	MANISH	PAWAN
Middle name of director		KUMAR
Last name of director	DALMIA	PAREEK
Designation of director	Managing Director	Director
Director identification number of director	02279315	02709675
Date of signing of financial statements by director	26/05/2018	26/05/2018

**[700400] Disclosures - Auditors report****Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Table]**

..(1)

Unless otherwise specified, all monetary values are in Thousands of INR

Auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Axis]	Auditor's favourable remark [Member]
	<b>01/04/2017 to 31/03/2018</b>
Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Abstract]	
Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [LineItems]	
Disclosure in auditors report relating to fixed assets	Textual information (21) [See below]
Disclosure relating to title deeds of immovable properties	Textual information (22) [See below]
Disclosure in auditors report relating to inventories	Textual information (23) [See below]
Disclosure in auditors report relating to loans	Textual information (24) [See below]
Disclosure about loans granted to parties covered under section 189 of companies act	Textual information (25) [See below]
Disclosure in auditors report relating to compliance with Section 185 and 186 of Companies Act, 2013	Textual information (26) [See below]
Disclosure in auditors report relating to deposits accepted	Textual information (27) [See below]
Disclosure in auditors report relating to maintenance of cost records	Textual information (28) [See below]
Disclosure in auditors report relating to statutory dues [TextBlock]	Textual information (29) [See below]
Disclosure relating to regularity in payment of undisputed statutory dues [TextBlock]	Textual information (30) [See below]
Disclosure relating to disputed statutory dues [TextBlock]	Textual information (31) [See below]
Disclosure in auditors report relating to default in repayment of financial dues	Textual information (32) [See below]
Disclosure in auditors report relating to public offer and term loans used for purpose for which those were raised	Textual information (33) [See below]
Disclosure in auditors report relating to fraud by the company or on the company by its officers or its employees reported during period	Textual information (34) [See below]
Disclosure in auditors report relating to managerial remuneration	Textual information (35) [See below]
Disclosure in auditors report relating to Nidhi Company	Textual information (36) [See below]
Disclosure in auditors report relating to transactions with related parties	Textual information (37) [See below]
Disclosure in auditors report relating to preferential allotment or private placement of shares or convertible debentures	Textual information (38) [See below]
Disclosure in auditors report relating to non-cash transactions with directors or persons connected with him	Textual information (39) [See below]
Disclosure in auditors report relating to registration under section 45-IA of Reserve Bank of India Act, 1934	Textual information (40) [See below]



**Details regarding auditors [Table]**

..(1)

Unless otherwise specified, all monetary values are in Thousands of INR

Auditors [Axis]	AUDITOR1
	<b>01/04/2017 to 31/03/2018</b>
Details regarding auditors [Abstract]	
Details regarding auditors [LineItems]	
Category of auditor	Auditors firm
Name of audit firm	A Saraogi & Associates
Name of auditor signing report	Anneel Saraogi
Firms registration number of audit firm	322993E
Membership number of auditor	057545
Address of auditors	P-1, Hyde Lane, Suite No, 7B, 7th Floor, Kolkata, 700073
Permanent account number of auditor or auditor's firm	AADFA8691A
SRN of form ADT-1	G53748596
Date of signing audit report by auditors	26/05/2018
Date of signing of balance sheet by auditors	26/05/2018

Unless otherwise specified, all monetary values are in Thousands of INR

	<b>01/04/2017 to 31/03/2018</b>
Disclosure in auditor's report explanatory [TextBlock]	Textual information (41) [See below]
Whether companies auditors report order is applicable on company	Yes
Whether auditors' report has been qualified or has any reservations or contains adverse remarks	No

**Textual information (21)****Disclosure in auditors report relating to fixed assets**

Based on our scrutiny of the Company's Book of Account and other records and according to the information and explanations received by us from the management, we are of the opinion that the question of commenting on maintenance of proper records of fixed assets and physical verification of fixed assets does not arise since the company had no fixed assets as on 31st March, 2018 nor at any time during the financial year ended on 31st March, 2018.

**Textual information (22)****Disclosure relating to title deeds of immovable properties**

According to the information and explanations received by us, as the company owns no immovable properties, the requirement on reporting whether title deeds is held in the name of the company or not is not applicable.

**Textual information (23)****Disclosure in auditors report relating to inventories**

As explained to us, the inventory has been physically verified at reasonable intervals during the year by the management. In our opinion, the frequency of verification is reasonable. The discrepancies noticed on verification between the physical stocks and the book records were not material.

## Textual information (24)

### **Disclosure in auditors report relating to loans**

The Company has not granted loans, secured or unsecured to any companies, firms, Limited Liability Partnerships or other parties covered in the register maintained under section 189 of the Companies Act, 2013. Hence the reporting requirement under clause (iii) of the said order does not arise.

## Textual information (25)

### **Disclosure about loans granted to parties covered under section 189 of companies act**

The Company has not granted loans, secured or unsecured to any companies, firms, Limited Liability Partnerships or other parties covered in the register maintained under section 189 of the Companies Act, 2013. Hence the reporting requirement under clause (iii) of the said order does not arise.

## Textual information (26)

### **Disclosure in auditors report relating to compliance with Section 185 and 186 of Companies Act, 2013**

Based on our scrutiny of the Company's records and according to the information and explanations received by us from the management, we are of the opinion that in respect of loans and guarantees given, investments made, and securities purchased by the company, the provisions of section 185 and 186 of the Companies Act, 2013 have been complied with.

## Textual information (27)

### **Disclosure in auditors report relating to deposits accepted**

In our opinion and according to information and explanations given to us, the Company has not accepted any deposits from the public and hence the reporting requirement under clause (v) of the said order does not arise.

## Textual information (28)

### **Disclosure in auditors report relating to maintenance of cost records**

According to the information and explanations provided by the management, the company is not engaged in production of any such goods or provision of any such services for which maintenance of cost records has been prescribed by the Central Government under section 148(1). Hence the reporting requirement under clause (iv) of the said order does not arise.

## Textual information (29)

### **Disclosure in auditors report relating to statutory dues [Text Block]**

Based on our scrutiny of the Company's Book of Account and other records and according to the information and explanations received by us from the management, we are of the opinion that the company is regular in depositing with appropriate authorities undisputed statutory dues applicable to it and no undisputed amounts payable in respect of any statutory dues were outstanding as at 31st March, 2018 for a period of more than six months from the date they became payable.

## Textual information (30)

### **Disclosure relating to regularity in payment of undisputed statutory dues [Text Block]**

According to the records of the company and the information and explanations received by us from the management, there are no disputed statutory dues outstanding in the name of the company.

## Textual information (31)

### **Disclosure relating to disputed statutory dues [Text Block]**

According to the records of the company and the information and explanations received by us from the management, there are no disputed statutory dues outstanding in the name of the company.

## Textual information (32)

### **Disclosure in auditors report relating to default in repayment of financial dues**

According to the records of the company, the Company has neither borrowed any amount from any financial institution, bank or government nor issued any debentures till 31st March, 2018. Hence, in our opinion the reporting requirement under clause (viii) of the said order does not arise.

## Textual information (33)

### **Disclosure in auditors report relating to public offer and term loans used for purpose for which those were raised**

According to the records of the company, the company has neither raised any moneys by way of Initial Public Offer or Further Public Offer (including debt instrument) nor has the company raised any term loans. Hence, in our opinion the reporting requirement under clause (ix) of the said order does not arise.

## Textual information (34)

### **Disclosure in auditors report relating to fraud by the company or on the company by its officers or its employees reported during period**

Based upon the audit procedures performed and information and explanations given by the management, neither any fraud on the company by its officers or employees nor any fraud by the company has been noticed or reported during the course of our audit. Hence, in our opinion the reporting requirement under clause (x) of the said order does not arise.

## Textual information (35)

### **Disclosure in auditors report relating to managerial remuneration**

According to the records of the company, no Managerial remuneration has been paid or provided during the year under audit. Hence, in our opinion the reporting requirement under clause (xi) of the said order does not arise.

## Textual information (36)

### **Disclosure in auditors report relating to Nidhi Company**

In our opinion and to the best of our information and according to the explanations provided by the management, we are of the opinion that the company is not a Nidhi Company. Hence, in our opinion the reporting requirement under clause 3(xii) of the said order does not arise.

## Textual information (37)

### **Disclosure in auditors report relating to transactions with related parties**

According to the information and explanations given to us and based on our examination of the records of the Company, transactions with the 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 Indian accounting standards.

## Textual information (38)

### **Disclosure in auditors report relating to preferential allotment or private placement of shares or convertible debentures**

Based on our scrutiny of the Company's Book of Account and other records and according to the information and explanations received by us from the management, we are of the opinion that the company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year under review. Hence, the reporting requirement under clause 3(xiv) of the said order does not arise.

## Textual information (39)

### **Disclosure in auditors report relating to non-cash transactions with directors or persons connected with him**

Based on our scrutiny of the Company's Book of Account and other records and according to the information and explanations received by us from the management, we are of the opinion that the company has not entered into any non-cash transactions with its directors or persons connected with him. Hence, the provisions of section 192 of the Act are not applicable.

## Textual information (40)

### **Disclosure in auditors report relating to registration under section 45-IA of Reserve Bank of India Act, 1934**

In our opinion and to the best of our information and according to the explanations provided by the management, we are of the opinion that the company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. Hence, the reporting requirement under clause (xvi) of the said order does not arise.

## Textual information (41)

### Disclosure in auditor's report explanatory [Text Block]

#### INDEPENDENT AUDITOR'S REPORT

To the Members of

APUNKA INVEST COMMERCIAL LIMITED,

#### Report on the Standalone Ind AS Financial Statements

We have audited the accompanying standalone Ind AS financial statements of Apunka Invest Commercial Limited ("the Company"), which comprise the Balance Sheet as at 31st March, 2018, the Statement of Profit and Loss (including other comprehensive income), the statement of Changes in Equity and the Statement of Cash Flows for the year then ended, and a summary of the significant accounting policies and other explanatory information.

#### Management's Responsibility for the Standalone Ind AS 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 Standalone Ind AS Financial Statements that give a true and fair view of the financial position, financial performance including other comprehensive income, changes in equity and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards (Ind 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 standalone Ind AS 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 a reasonable opinion on these standalone Ind AS 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 there under.

We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. 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 disclosures in the standalone Ind AS 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 control relevant to the Company's preparation of the standalone Ind AS financial statements that gives a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the standalone Ind AS 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 standalone Ind AS financial statements.

## Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone Ind AS 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, of the state of affairs of the Company as at March 31, 2018 and its profit, total comprehensive income, the changes in equity and its cash flows for the year ended on that date.

## Other Matter

The Financial information of the Company for the year ended March 31, 2018 and the transition date of opening balance sheet as at April 1, 2017 included in these Ind AS Financial Statements, are based on previously issued statutory financial statements for the year ended March 31, 2018 and March 31, 2017 prepared in accordance with the Companies (Accounting Standards) Rules, 2006 (as amended) which were audited by us. The Adjustment to those financial statements for the difference in accounting principles adopted by the Company on transition to the Ind AS have been audited by us.

## Report on Other Legal and Regulatory Requirements

1. As required by Companies (Auditors Report) Order 2016 ('the order') issued by Central Government of India in terms of subsection (11) of section 143 of the Act, we enclose in the "Annexure 1" a statement on the matters specified in paragraphs 3 & 4 of the said order, to extent applicable.

2. As required by section 143(3) of the Act, we report that:

a) We have 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 account as required by law have been kept by the Company so far as appears from our examination of those books

c) The Balance Sheet, Statement of Profit and Loss, Statement of Cash Flow and Statement of Changes in Equity dealt with by this Report are in agreement with the books of account.

d) In our opinion, the aforesaid standalone Ind AS financial statements comply with the Indian Accounting Standards specified under Section 133 of the Act.

e) On the basis of the written representations received from the directors as on 31st March, 2018 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2018 from being appointed as a director in terms of Section 164 (2) of the Act.

f) With respect to the adequacy of the Internal Financial Controls over financial reporting of the Company and the operating effectiveness of such controls, we give our separate Report in "Annexure 2".

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.
- IV. The disclosures regarding details of specified bank notes held and transacted during 8 November 2016 has not been made since the requirement does not pertain to financial year ended March 31, 2018.

For A Saraogi & Associates

Firm Registration Number: - 322993E

Chartered Accountants

Place: Kolkata

Date: 26/05/2018

Anneel Saraogi

Partner

Membership No.- 057545

"ANNEXURE 1" TO THE INDEPENDENT AUDITOR'S REPORT

In terms of the information and explanations sought by us and given by the company and the books and records examined by us in the normal course of audit and to the best of our knowledge and belief, we state that: -

1 a) Based on our scrutiny of the Company's Book of Account and other records and according to the information and explanations received by us from the management, we are of the opinion that the question of commenting on maintenance of proper records of fixed assets and physical verification of fixed assets does not arise since the company had no fixed assets as on 31st March, 2018 nor at any time during the financial year ended on 31st March, 2018.

b) According to the information and explanations received by us, as the company owns no immovable properties, the requirement on reporting whether title deeds is held in the name of the company or not is not applicable.

2 As explained to us, the inventory has been physically verified at reasonable intervals during the year by the management. In our opinion, the frequency of verification is reasonable. The discrepancies noticed on verification between the physical stocks and the book records were not material.

3 The Company has not granted loans, secured or unsecured to any companies, firms, Limited Liability Partnerships or other parties covered in the register maintained under section 189 of the Companies Act, 2013. Hence the reporting requirement under clause (iii) of the said order does not arise.

4 Based on our scrutiny of the Company's records and according to the information and explanations received by us from the management, we are of the opinion that in respect of loans and guarantees given, investments made, and securities purchased by the company, the provisions of section 185 and 186 of the Companies Act, 2013 have been complied with.

5 In our opinion and according to information and explanations given to us, the Company has not accepted any deposits from the public and hence the reporting requirement under clause (v) of the said order does not arise.

6 According to the information and explanations provided by the management, the company is not engaged in production of any such goods or provision of any such services for which maintenance of cost records has been prescribed by the Central Government under section 148(1). Hence the reporting requirement under clause (iv) of the said order does not arise.

7 a) Based on our scrutiny of the Company's Book of Account and other records and according to the information and explanations received by us from the management, we are of the opinion that the company is regular in depositing with appropriate authorities undisputed statutory dues applicable to it and no undisputed amounts payable in respect of any statutory dues were outstanding as at 31st March, 2018 for a period of more than six months from the date they became payable.

b) According to the records of the company and the information and explanations received by us from the management, there are no disputed statutory dues outstanding in the name of the company.

8 According to the records of the company, the Company has neither borrowed any amount from any financial institution, bank or government nor issued any debentures till 31st March, 2018. Hence, in our opinion the reporting requirement under clause (viii) of the said order does not arise.

9 According to the records of the company, the company has neither raised any moneys by way of Initial Public Offer or Further Public Offer (including debt instrument) nor has the company raised any term loans. Hence, in our opinion the reporting requirement under clause (ix) of the said order does not arise.

10 Based upon the audit procedures performed and information and explanations given by the management, neither any fraud on the company by its officers or employees nor any fraud by the company has been noticed or reported during the course of our audit. Hence, in our opinion the reporting requirement under clause (x) of the said order does not arise.

11 According to the records of the company, no Managerial remuneration has been paid or provided during the year under audit. Hence, in our opinion the reporting requirement under clause (xi) of the said order does not arise.



12 In our opinion and to the best of our information and according to the explanations provided by the management, we are of the opinion that the company is not a Nidhi Company. Hence, in our opinion the reporting requirement under clause 3(xii) of the said order does not arise.

13 According to the information and explanations given to us and based on our examination of the records of the Company, transactions with the 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 Indian accounting standards.

14 Based on our scrutiny of the Company's Book of Account and other records and according to the information and explanations received by us from the management, we are of the opinion that the company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year under review. Hence, the reporting requirement under clause 3(xiv) of the said order does not arise.

15 Based on our scrutiny of the Company's Book of Account and other records and according to the information and explanations received by us from the management, we are of the opinion that the company has not entered into any non-cash transactions with its directors or persons connected with him. Hence, the provisions of section 192 of the Act are not applicable.

16 In our opinion and to the best of our information and according to the explanations provided by the management, we are of the opinion that the company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. Hence, the reporting requirement under clause (xvi) of the said order does not arise.

For A Saraogi & Associates

Firm Registration Number: - 322993E

Chartered Accountants

Place: Kolkata

Date: 26/05/2018

Anneel Saraogi

Partner

Membership No.- 057545

## ANNEXURE 2" TO THE INDEPENDENT AUDITOR'S REPORT

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of Apunka Invest Commercial Limited ("the Company") as at 31st March, 2018 in conjunction with our audit of the standalone Ind AS financial statement of the Company for the year ended on that date.

### Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

### Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit.

We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance

Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the standalone Ind AS financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

#### Meaning of Internal Financial Controls Over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

#### Inherent Limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

#### Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31-March-2018.

For A Saraogi & Associates

Firm Registration Number: - 322993E

Chartered Accountants

Place: Kolkata

Date: 26/05/2018

Anneel Saraogi

Partner

Membership No.- 057545

**[700700] Disclosures - Secretarial audit report****Details of signatories of secretarial audit report [Table]**

..(1)

Unless otherwise specified, all monetary values are in Thousands of INR

Signatories of secretarial audit report [Axis]	SECRETARIALAUDITORI
	<b>01/04/2017 to 31/03/2018</b>
Details of signatories of secretarial audit report [Abstract]	
Details of signatories of secretarial audit report [LineItems]	
Category of secretarial auditor	Individual
Name of secretarial auditor signing report	Shruti Agarwal
Membership number of secretarial auditor	38797
Certificate of practice number of secretarial auditor	14602
Address of secretarial auditors	MARSHALL HOUSE, 2ND FLOOR ROOM NO.240, 33/1 N S ROAD, KOLKATA
Date of signing secretarial audit report	19/05/2018

Unless otherwise specified, all monetary values are in Thousands of INR

	<b>01/04/2017 to 31/03/2018</b>
Disclosure in secretarial audit report explanatory [TextBlock]	Textual information (42) [See below]
Whether secretarial audit report is applicable on company	Yes
Whether secretarial audit report has been qualified or has any observation or other remarks	No

## Textual information (42)

### Disclosure in secretarial audit report explanatory [Text Block]

SECRETARIAL AUDIT REPORT

Form No. MR-3

(For the Financial year ended 31st March, 2018)

[Pursuant to Section 204(1) of the Companies Act, 2013 and Rule No. 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014]

To,

The Members,

Apunka Invest Commercial Limited,

8, Nayapatty Road, Kolkata - 700 055

I have conducted the Secretarial Audit of the compliance of applicable statutory provisions and the adherence to corporate practices by M/s. Apunka Invest Commercial Limited (hereinafter called the 'Company') for the audit period covering the financial year from 01st April 2017 to 31st March 2018 ('the audit period'). Secretarial Audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing our opinion thereon.

Based on our verification of the books, papers, minute books, forms and returns filed and other records maintained by the company and also the information provided by the company, its officers, agents and authorized representatives during the conduct of Secretarial Audit, we hereby report that in our opinion, the company has, during the audit period complied with the statutory provisions listed hereunder and also that the company has proper Board processes and compliance mechanism in place to the extent, in the manner and subject to the reporting made hereinafter.

I have examined the books, papers, minute books, forms and returns filed and other records maintained by the M/s. Apunka Invest Commercial Limited for the financial year ended on 31st March, 2018 according to the provisions of:

1. The Companies Act, 2013 ('the Act') and the Rules made there under;
2. The Securities Contracts (Regulation) Act, 1956 and the Rules made there under;

3. The Depositories Act, 1996 and the Regulations and Bye-laws framed there under;
4. Foreign Exchange Management Act, 1999 and the rules and regulations made there under to the extent of Overseas Direct Investment and External Commercial Borrowings;
5. The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992:
  - a. The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
  - b. The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
  - c. The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2009; -as the company has not issued any shares during the financial year under review, the said regulations are not applicable to the company;
  - d. The Securities and Exchange Board of India (Share Based Employee Benefits) Regulations, 2014; - during the financial year under review, the Company has not issued any shares/options to directors/employees under the said guidelines / regulations. Hence the provisions of the said regulation are not applicable to the company.
  - e. The Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008;-the company has not issued any debt securities during the period under review the provisions of the said regulation are not applicable to the company;
  - f. The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client; - the provisions said regulation are not applicable to the company, as the Company is not registered as Registrar to Issue and Share Transfer Agent;
  - g. The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2009; - the equity shares of the company are neither delisted nor proposed to be delisted. Hence the provision of said regulation not applicable to the company;
  - h. The Securities and Exchange Board of India (Buyback of Securities) Regulations, 1998 - During the period under review the company have not bought back any securities. Hence the said regulation is not applicable to the company;
6. Having regards to the compliance system prevailing in the Company and on examination of the relevant documents and records in pursuance

thereof on test-check basis, the following laws are also applicable on company;

I have also examined compliance with the applicable clauses of the following:

i½ Secretarial Standards with respect to Meeting of Board of Director(SS-1), General Meeting (SS-2) and Dividend (SS-3) issued by The Institute of Company Secretaries of India related to Board meetings, General Meeting and Dividend;

i½ The Listing Regulations Issued by the SEBI i.e. SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015;

The Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors and Independent Directors. The changes in the composition of the Board of Directors that took place during the period under review were carried out in compliance with the provisions of the Act.

Proper notice is given to all Directors to schedule the Board meetings in compliance with the provisions of Section 173(3) of the Companies Act, 2013, agenda and detailed notes on agenda were sent at least seven days in advance and where the same were given at shorter notice than 7 (seven) days, proper consent thereof were obtained and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting. Decisions at the meetings of the Board of Directors of the Company were carried through on the basis of majority. There were no dissenting views by any member of the Board of Directors during the period under review.

I further report that there are adequate systems and processes in the Company, commensurate with the size and operations of the Company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

(Note: This report is to be read with our letter of even date which is annexed as "ANNEXURE A" and forms an integral part of this report.)

For Shruti Agarwal

Practicing Company Secretary

C P No.: 14602

Shruti Agarwal

ACS No. 38797

Date: 19.05.2018

Place: Kolkata

Annexure A

To,

The Members,

Apunka Invest Commercial Limited,

8, Nayapatty Road, Kolkata - 700 055

Secretarial Audit Report of even date is to be read along with this letter.

Management's Responsibility:

1. It is the responsibility of Management of the Company to maintain Secretarial records, device proper systems to ensure compliance with the provisions of all applicable laws and regulations and to ensure that the systems are adequate and operate effectively.



**Auditor's Responsibility:**

2. I have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the secretarial and other legal records, legal compliance mechanism and corporate conduct. The verification was done on test check basis to ensure that correct facts as reflected in secretarial and other records produced to us. I believe that the processes and practices I followed, provides a reasonable basis for our opinion for the purpose of issue of the Secretarial Audit Report.

3. I have not verified the correctness and appropriateness of financial records and Books of Accounts of the company.

4. Wherever required, I have obtained the management representation about list of applicable laws, compliance of laws, rules and regulations and major events during the audit period.

5. The Secretarial Audit Report is neither an assurance as to the future viability of the company nor of the efficacy or effectiveness with which the management has conducted the affairs of the company.

For Shruti Agarwal

Practicing Company Secretary

C P No.: 14602

Shruti Agarwal

ACS No. 38797

Date: 19.05.2018

Place: Kolkata



**[110000] Balance sheet**

Unless otherwise specified, all monetary values are in Thousands of INR

	31/03/2018	31/03/2017	31/03/2016
Balance sheet [Abstract]			
Assets [Abstract]			
Non-current assets [Abstract]			
Property, plant and equipment	0	0	0
Capital work-in-progress	0	0	0
Investment property	0	0	0
Goodwill	0	0	0
Other intangible assets	0	0	0
Intangible assets under development	0	0	0
Biological assets other than bearer plants	0	0	0
Investments accounted for using equity method	0	0	0
Non-current financial assets [Abstract]			
Non-current investments	0	8,400.34	3,850.34
Trade receivables, non-current	0	0	0
Loans, non-current	0	0	0
Total non-current financial assets	0	8,400.34	3,850.34
Deferred tax assets (net)	0	0	0
Other non-current assets	0	0	0
Total non-current assets	0	8,400.34	3,850.34
Current assets [Abstract]			
Inventories	0	8,377.15	11,481.9
Current financial assets [Abstract]			
Current investments	0	0	0
Trade receivables, current	18,597.84	2,395	107.25
Cash and cash equivalents	313.68	553.35	437.46
Bank balance other than cash and cash equivalents	0	0	0
Loans, current	13,475.47	12,639.54	16,403.39
Other current financial assets	0	0	0
Total current financial assets	32,386.99	15,587.89	16,948.1
Current tax assets	0	0	0
Total current assets	32,386.99	23,965.04	28,430
Non-current assets classified as held for sale	0	0	0
Total assets	32,386.99	32,365.38	32,280.34
Equity and liabilities [Abstract]			
Equity [Abstract]			
Equity attributable to owners of parent [Abstract]			
Equity share capital	34,500	34,500	34,500
Other equity	-2,140.83	-2,205.75	-2,283.55
Total equity attributable to owners of parent	32,359.17	32,294.25	32,216.45
Non controlling interest	0	0	0
Total equity	32,359.17	32,294.25	32,216.45
Liabilities [Abstract]			
Non-current liabilities [Abstract]			
Non-current financial liabilities [Abstract]			
Borrowings, non-current	0	0	0
Trade payables, non-current	0	0	0
Total non-current financial liabilities	0	0	0
Provisions, non-current	0	0	0
Deferred tax liabilities (net)	0	0	0
Deferred government grants, Non-current	0	0	0
Other non-current liabilities	0	0	0
Total non-current liabilities	0	0	0
Current liabilities [Abstract]			
Current financial liabilities [Abstract]			
Borrowings, current	0	0	0
Trade payables, current	0	0	0
Other current financial liabilities	0	0	0

Total current financial liabilities	0	0	0
Other current liabilities	0	0	0
Provisions, current	22.51	33.13	43.89
Current tax liabilities	5.31	38	20
Deferred government grants, Current	0	0	0
Total current liabilities	27.82	71.13	63.89
Liabilities directly associated with assets in disposal group classified as held for sale	0	0	0
Total liabilities	27.82	71.13	63.89
Total equity and liabilities	32,386.99	32,365.38	32,280.34

## [210000] Statement of profit and loss

### Earnings per share [Table]

..(1)

Unless otherwise specified, all monetary values are in Thousands of INR

Classes of equity share capital [Axis]	Equity shares 1 [Member]	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Statement of profit and loss [Abstract]		
Earnings per share [Abstract]		
Earnings per share [Line items]		
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] 0.02	[INR/shares] 0.02
Basic earnings (loss) per share from discontinued operations	[INR/shares] 0	[INR/shares] 0
Total basic earnings (loss) per share	[INR/shares] 0.02	[INR/shares] 0.02
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] 0.02	[INR/shares] 0.02
Diluted earnings (loss) per share from discontinued operations	[INR/shares] 0	[INR/shares] 0
Total diluted earnings (loss) per share	[INR/shares] 0.02	[INR/shares] 0.02

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Statement of profit and loss [Abstract]		
Income [Abstract]		
Revenue from operations	8,531.3	4,822.5
Other income	902.98	870.46
Total income	9,434.28	5,692.96
Expenses [Abstract]		
Cost of materials consumed	0	0
Purchases of stock-in-trade	0	1,544.98
Changes in inventories of finished goods, work-in-progress and stock-in-trade	8,377.16	3,104.75
Employee benefit expense	267.79	403.15
Finance costs	0	0
Depreciation, depletion and amortisation expense	0	0
Other expenses	701.9	529.15
Total expenses	9,346.85	5,582.03
Profit before exceptional items and tax	87.43	110.93
Total profit before tax	87.43	110.93
Tax expense [Abstract]		
Current tax	22.51	33.14
Total tax expense	22.51	33.14
Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0
Total profit (loss) for period from continuing operations	64.92	77.79
Profit (loss) from discontinued operations before tax	0	0
Tax expense of discontinued operations	0	0
Total profit (loss) from discontinued operations after tax	0	0
Total profit (loss) for period	64.92	77.79
Comprehensive income OCI components presented net of tax [Abstract]		
Whether company has other comprehensive income OCI components presented net of tax	No	No
Total comprehensive income	64.92	77.79
Comprehensive income OCI components presented before tax [Abstract]		
Whether company has comprehensive income OCI components presented before tax	No	No
Total comprehensive income	64.92	77.79
Earnings per share explanatory [TextBlock]		
Earnings per share [Abstract]		
Basic earnings per share [Abstract]		
Diluted earnings per share [Abstract]		

**[400200] Statement of changes in equity****Statement of changes in equity [Table]**

..(1)

Unless otherwise specified, all monetary values are in Thousands of INR

Components of equity [Axis]	Equity [Member]			Equity attributable to the equity holders of the parent [Member]
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016	01/04/2017 to 31/03/2018
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Balance at beginning of period (if restatement is applicable)	-2,205.75	-2,283.55		-2,205.75
Adjustments to equity for restatement [Abstract]				
Effect of changes in accounting policy	0	0		0
Correction of prior period errors	0	0		0
Adjustments to equity for restatement	0	0		0
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	64.92	77.79		64.92
Changes in comprehensive income components	0	0.01		0
Total comprehensive income	64.92	77.8		64.92
Other changes in equity [Abstract]				
Other additions to reserves	0	0		0
Deductions to reserves [Abstract]				
Other utilisation of securities premium if permitted	0	0		0
Other deductions to reserves	0	0		0
Total deductions to reserves	0	0		0
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Dividend appropriation [Abstract]				
Interim dividend appropriation [Abstract]				
Interim equity dividend appropriation	0	0		0
Interim special dividend appropriation	0	0		0
Total interim dividend appropriation	0	0		0
Final dividend appropriation [Abstract]				
Final equity dividend appropriation	0	0		0
Final special dividend appropriation	0	0		0
Total final dividend appropriation	0	0		0
Total dividend appropriation	0	0		0
Equity dividend tax appropriation	0	0		0
Other appropriations	0	0		0
Transfer to Retained earnings	0	0		0
Total appropriations for dividend, dividend tax and retained earnings	0	0		0
Appropriation towards bonus shares	0	0		0
Increase (decrease) through other contributions by owners, equity	0	0		0
Increase (decrease) through other distributions to owners, equity	0	0		0
Increase (decrease) through other changes, equity	0	0		0
Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity	0	0		0
Other changes in equity, others	0	0		0

Total other changes in equity	0	0		0
Total increase (decrease) in equity	64.92	77.8		64.92
Other equity at end of period	-2,140.83	-2,205.75	-2,283.55	-2,140.83

**Statement of changes in equity [Table]**

..(2)

Unless otherwise specified, all monetary values are in Thousands of INR

Components of equity [Axis]	Equity attributable to the equity holders of the parent [Member]		Reserves [Member]	
	01/04/2016 to 31/03/2017	31/03/2016	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Balance at beginning of period (if restatement is applicable)	-2,283.55		-2,205.75	-2,283.55
Adjustments to equity for restatement [Abstract]				
Effect of changes in accounting policy	0		0	0
Correction of prior period errors	0		0	0
Adjustments to equity for restatement	0		0	0
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	77.79		64.92	77.79
Changes in comprehensive income components	0.01		0	0.01
Total comprehensive income	77.8		64.92	77.8
Other changes in equity [Abstract]				
Other additions to reserves	0		0	0
Deductions to reserves [Abstract]				
Other utilisation of securities premium if permitted	0		0	0
Other deductions to reserves	0		0	0
Total deductions to reserves	0		0	0
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Dividend appropriation [Abstract]				
Interim dividend appropriation [Abstract]				
Interim equity dividend appropriation	0		0	0
Interim special dividend appropriation	0		0	0
Total interim dividend appropriation	0		0	0
Final dividend appropriation [Abstract]				
Final equity dividend appropriation	0		0	0
Final special dividend appropriation	0		0	0
Total final dividend appropriation	0		0	0
Total dividend appropriation	0		0	0
Equity dividend tax appropriation	0		0	0
Other appropriations	0		0	0
Transfer to Retained earnings	0		0	0
Total appropriations for dividend, dividend tax and retained earnings	0		0	0
Appropriation towards bonus shares	0		0	0
Increase (decrease) through other contributions by owners, equity	0		0	0
Increase (decrease) through other distributions to owners, equity	0		0	0
Increase (decrease) through other changes, equity	0		0	0
Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity	0		0	0
Other changes in equity, others	0		0	0
Total other changes in equity	0		0	0
Total increase (decrease) in equity	77.8		64.92	77.8
Other equity at end of period	-2,205.75	-2,283.55	-2,140.83	-2,205.75

## Statement of changes in equity [Table]

..(3)

Unless otherwise specified, all monetary values are in Thousands of INR

Components of equity [Axis]	Reserves [Member] 31/03/2016	Retained earnings [Member]		
		01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Balance at beginning of period (if restatement is applicable)		-2,205.75	-2,283.55	
Adjustments to equity for restatement [Abstract]				
Effect of changes in accounting policy		0	0	
Correction of prior period errors		0	0	
Adjustments to equity for restatement		0	0	
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period		64.92	77.79	
Changes in comprehensive income components		0	0.01	
Total comprehensive income		64.92	77.8	
Other changes in equity [Abstract]				
Other additions to reserves		0	0	
Deductions to reserves [Abstract]				
Other utilisation of securities premium if permitted		0	0	
Other deductions to reserves		0	0	
Total deductions to reserves		0	0	
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Dividend appropriation [Abstract]				
Interim dividend appropriation [Abstract]				
Interim equity dividend appropriation		0	0	
Interim special dividend appropriation		0	0	
Total interim dividend appropriation		0	0	
Final dividend appropriation [Abstract]				
Final equity dividend appropriation		0	0	
Final special dividend appropriation		0	0	
Total final dividend appropriation		0	0	
Total dividend appropriation		0	0	
Equity dividend tax appropriation		0	0	
Other appropriations		0	0	
Transfer to Retained earnings		0	0	
Total appropriations for dividend, dividend tax and retained earnings		0	0	
Appropriation towards bonus shares		0	0	
Increase (decrease) through other contributions by owners, equity		0	0	
Increase (decrease) through other distributions to owners, equity		0	0	
Increase (decrease) through other changes, equity		0	0	
Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity		0	0	
Other changes in equity, others		0	0	
Total other changes in equity		0	0	
Total increase (decrease) in equity		64.92	77.8	
Other equity at end of period	-2,283.55	-2,140.83	-2,205.75	-2,283.55



## Statement of changes in equity [Table]

..(4)

Unless otherwise specified, all monetary values are in Thousands of INR

Components of equity [Axis]	Other retained earning [Member]		
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016
Other equity [Abstract]			
Statement of changes in equity [Line items]			
Equity [Abstract]			
Balance at beginning of period (if restatement is applicable)	-2,205.75	-2,283.55	
Adjustments to equity for restatement [Abstract]			
Effect of changes in accounting policy	0	0	
Correction of prior period errors	0	0	
Adjustments to equity for restatement	0	0	
Changes in equity [Abstract]			
Comprehensive income [Abstract]			
Profit (loss) for period	64.92	77.79	
Changes in comprehensive income components	0	0.01	
Total comprehensive income	64.92	77.8	
Other changes in equity [Abstract]			
Other additions to reserves	0	0	
Deductions to reserves [Abstract]			
Other utilisation of securities premium if permitted	0	0	
Other deductions to reserves	0	0	
Total deductions to reserves	0	0	
Appropriations for dividend, dividend tax and general reserve [Abstract]			
Dividend appropriation [Abstract]			
Interim dividend appropriation [Abstract]			
Interim equity dividend appropriation	0	0	
Interim special dividend appropriation	0	0	
Total interim dividend appropriation	0	0	
Final dividend appropriation [Abstract]			
Final equity dividend appropriation	0	0	
Final special dividend appropriation	0	0	
Total final dividend appropriation	0	0	
Total dividend appropriation	0	0	
Equity dividend tax appropriation	0	0	
Other appropriations	0	0	
Transfer to Retained earnings	0	0	
Total appropriations for dividend, dividend tax and retained earnings	0	0	
Appropriation towards bonus shares	0	0	
Increase (decrease) through other contributions by owners, equity	0	0	
Increase (decrease) through other distributions to owners, equity	0	0	
Increase (decrease) through other changes, equity	0	0	
Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity	0	0	
Other changes in equity, others	0	0	
Total other changes in equity	0	0	
Total increase (decrease) in equity	64.92	77.8	
Other equity at end of period	-2,140.83	-2,205.75	-2,283.55

**[320000] Cash flow statement, indirect**

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016
Statement of cash flows [Abstract]			
Whether cash flow statement is applicable on company	Yes	Yes	
Cash flows from used in operating activities [Abstract]			
Profit before tax	87.43	110.93	
Adjustments for reconcile profit (loss) [Abstract]			
Adjustments for finance costs	0	0	
Adjustments for decrease (increase) in inventories	8,377.15	3,104.75	
Adjustments for decrease (increase) in trade receivables, current	-16,202.84	-2,287.75	
Adjustments for decrease (increase) in trade receivables, non-current	0	0	
Adjustments for decrease (increase) in other current assets	0	0	
Adjustments for decrease (increase) in other non-current assets	0	0	
Adjustments for other financial assets, non-current	0	0	
Adjustments for other financial assets, current	0	0	
Adjustments for other bank balances	0	0	
Adjustments for increase (decrease) in trade payables, current	0	0	
Adjustments for increase (decrease) in trade payables, non-current	0	0	
Adjustments for increase (decrease) in other current liabilities	-32.69	18	
Adjustments for increase (decrease) in other non-current liabilities	0	0	
Adjustments for depreciation and amortisation expense	0	0	
Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0	0	
Adjustments for provisions, current	0	0	
Adjustments for provisions, non-current	0	0	
Adjustments for other financial liabilities, current	0	0	
Adjustments for other financial liabilities, non-current	0	0	
Adjustments for unrealised foreign exchange losses gains	0	0	
Adjustments for dividend income	0	0	
Adjustments for interest income	902.98	870.46	
Adjustments for share-based payments	0	0	
Adjustments for fair value losses (gains)	0	0	
Adjustments for undistributed profits of associates	0	0	
Other adjustments for which cash effects are investing or financing cash flow	0	0	
Other adjustments to reconcile profit (loss)	0	0	
Other adjustments for non-cash items	0	0	
Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0	0	
Total adjustments for reconcile profit (loss)	-8,761.36	-35.46	
Net cash flows from (used in) operations	-8,673.93	75.47	
Dividends received	0	0	
Interest paid	0	0	
Interest received	0	0	
Income taxes paid (refund)	33.14	43.89	
Other inflows (outflows) of cash	0	0	
Net cash flows from (used in) operating activities	-8,707.07	31.58	
Cash flows from used in investing activities [Abstract]			
Cash flows from losing control of subsidiaries or other businesses	0	0	
Cash flows used in obtaining control of subsidiaries or other businesses	0	0	
Other cash receipts from sales of equity or debt instruments of other entities	0	0	
Other cash payments to acquire equity or debt instruments of other entities	0	0	
Other cash receipts from sales of interests in joint ventures	0	0	
Other cash payments to acquire interests in joint ventures	0	0	
Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0	0	

Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0	0	
Proceeds from sales of property, plant and equipment	0	0	
Purchase of property, plant and equipment	0	0	
Proceeds from sales of investment property	0	0	
Purchase of investment property	0	0	
Proceeds from sales of intangible assets	0	0	
Purchase of intangible assets	0	0	
Proceeds from sales of intangible assets under development	0	0	
Purchase of intangible assets under development	0	0	
Proceeds from sales of goodwill	0	0	
Purchase of goodwill	0	0	
Proceeds from biological assets other than bearer plants	0	0	
Purchase of biological assets other than bearer plants	0	0	
Proceeds from government grants	0	0	
Proceeds from sales of other long-term assets	0	0	
Purchase of other long-term assets	-8,400.34	4,550	
Cash advances and loans made to other parties	0	0	
Cash receipts from repayment of advances and loans made to other parties	0	0	
Cash payments for future contracts, forward contracts, option contracts and swap contracts	0	0	
Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0	0	
Dividends received	0	0	
Interest received	0	0	
Income taxes paid (refund)	0	0	
Other inflows (outflows) of cash	0	0	
Net cash flows from (used in) investing activities	8,400.34	-4,550	
Cash flows from used in financing activities [Abstract]			
Interest paid	-902.98	-870.46	
Income taxes paid (refund)	0	0	
Other inflows (outflows) of cash	-835.92	3,763.85	
Net cash flows from (used in) financing activities	67.06	4,634.31	
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-239.67	115.89	
Effect of exchange rate changes on cash and cash equivalents [Abstract]			
Effect of exchange rate changes on cash and cash equivalents	0	0	
Net increase (decrease) in cash and cash equivalents	-239.67	115.89	
Cash and cash equivalents cash flow statement at end of period	313.68	553.35	437.46

### [610100] Notes - List of accounting policies

Unless otherwise specified, all monetary values are in Thousands of INR

	<b>01/04/2017 to 31/03/2018</b>
Disclosure of significant accounting policies [TextBlock]	Textual information (43) [See below]

## Textual information (43)

### Disclosure of significant accounting policies [Text Block]

APUNKA INVEST COMMERCIAL LIMITED

Notes forming part of the financial statements

Note: 15

Corporate Information: Apunka Invest Commercial Ltd., incorporated on 15th April 1980, having its registered office at 8, Nayapatty Road, 1st Floor, Kolkata- 700055, West Bengal. The Directors of the company are Mr. Manish Dalmia, Mr. Pawan Kumar Pareek, Mr. Nitish Acharya and Ms. Pampa Trivedi.

Note: 16

Significant accounting policies:

½ Statement of compliance

The financial statements have been prepared in accordance with Indian Accounting Standards ('Ind AS') notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards) (Amendment) Rules, 2016 and other relevant provisions of the Act.

Up to the year ended 31st March, 2017, The ½-financial statements of the Company have been prepared under the historical cost convention on an accrual basis of accounting in accordance with the Generally Accepted Accounting Principles in India to comply with the Accounting Standards notified under Section 133 of Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014 and relevant provisions of the Companies Act, 2013 ("the 2013 Act").

The accounting policies adopted in the preparation of financial statements are consistent with those of previous period.

#### i½ Basis of Preparation of financial statements

The Company maintains its accounts on accrual basis following the historical cost convention in accordance with generally accepted accounting principles ["GAAP"] in India. GAAP comprises mandatory accounting standards as prescribed under section 133 of Companies Act, 2013 (the Act) read with Rule 7 of Companies (Accounts) Rules, 2014, the provisions of the Act (to the extent notified). Accounting policies have been consistently applied except where a newly-issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policy hitherto in use.

#### i½ Use of estimates

The preparation of the financial statements in conformity with the recognition and measurement principles of Ind AS requires the Management to make estimates and assumptions that affect the reported amounts of assets and liabilities (including contingent liabilities) and the reported income and expenses during the year.

#### i½ Revenue Recognitions

- a) Revenue in respect of finished goods is recognised on delivery during the accounting year.
- b) Revenue in respect of services is recognised accrual basis of work performed.

#### i½ Employee Benefits

All Employees benefits falling due wholly within twelve month of rendering the services are classified as short term employee benefits which include benefits like salary, wages, short term compensated, absences and performance incentives and are recognised as expense in the period in which the employee renders the related services.

#### i½ Material events after balance sheet date

Events which are of material nature after the balance sheet date are accounted for in the accounts.

#### i½ Provisions

A provision is recognised when the Company has 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 (excluding retirement benefits) are not discounted to their present value and are determined based on the best estimate required to settle the obligation at the Balance Sheet date. These are reviewed at each Balance Sheet date and adjusted to reflect the current best estimates.

The Company creates a provision when there is a present obligation as a result of past event that probably requires and outflows of resources and a reliable estimate can be made of the amount of obligation.

#### i½ Taxes on income

Current tax is the amount of tax payable on the taxable income for the year as determined in accordance with the provisions of the Income Tax Act, 1961.

#### i½ Earnings per share

Basic earnings per share is computed by dividing the profit / (loss) after tax (including the post tax effect of extraordinary items, if any) by the weighted average number of equity shares outstanding during the year. Diluted earnings per share is computed by dividing the profit / (loss) after tax (including the post tax effect of extraordinary items, if any) as adjusted for dividend, interest and other charges to expense or income relating to the dilutive potential equity shares, by the weighted average number of equity shares considered for deriving basic earnings per share and the weighted average number of equity shares which could have been issued on the conversion of all dilutive potential equity shares. Potential equity shares are deemed to be dilutive only if their conversion to equity shares would decrease the net profit per share from continuing ordinary operations.

½ Investment

Unquoted Shares are valued at cost.

½ Cash and Cash equivalents

Cash and Cash equivalents comprise cash and cash on deposit with banks and corporations. The Company considers all highly liquid investments with a remaining maturity at the date of purchase of three months or less and that are readily convertible to known amounts of cash to be cash equivalents.

½ Cash Flow Statements

Cash Flow Statement has been prepared in accordance with Accounting Standard 3 issued by Institute of Chartered Accountants of India.

Note: 17

Explanation of Transition to Ind AS

The transition as at April 1, 2017 to Ind AS was carried out from the previous GAAP. The exemptions and exceptions applied by the Company in accordance with Ind AS 101 - First Time Adoption of Indian Accounting Standards, the reconciliation of equity and total comprehensive income in accordance with Previous GAAP to Ind AS are explained below.

Reconciliation between Previous GAAP and Ind AS

i. Equity Reconciliation

Rs. In 000

Particulars	Note	As at March 31, 2018	As at March 31, 2017
-------------	------	----------------------	----------------------

As reported under previous GAAP	32359.17	32294.25
Adjusted Equity under Previous GAAP		
Dividend		
Depreciation		
Change in Fair Value of Investments		
Tax Adjustments		
Others		
Equity under Ind AS	32359.17	32294.25

ii. Total Comprehensive Income Reconciliation

(Rs. In 000)

Particulars	Note	2018
Net Profit under previous GAAP		64.92
Employee Benefits		
Depreciation		
Change in Fair Value of Investments		
Tax Adjustments		
Others		
Net Profit under Ind AS		
Other Comprehensive Income		
Total Comprehensive Income under Ind AS		64.92



iii. Reconciliation of Statement of Cash Flow

There are no material adjustments to Statement of Cash Flows as reported under the Previous GAAP.

Note: "Previous Year's figure have been regrouped rearranged wherever considered necessary"

For A. Saraogi & Associates

For and on behalf of the Board of directors

Chartered Accountants

FRN No. 322993E

Manish Dalmia

Pawan Kumar Pareek

Managing Director

CFO & Director

Aneel Saraogi

Din:02279315

Din:02709675

Partner

Mem No:- 057545

Place: Kolkata

Dated: 26th May, 2018

**[610200] Notes - Corporate information and statement of IndAs compliance**

Unless otherwise specified, all monetary values are in Thousands of INR

	<b>01/04/2017 to 31/03/2018</b>	<b>01/04/2016 to 31/03/2017</b>
Disclosure of corporate information notes and other explanatory information [TextBlock]		
Statement of Ind AS compliance [TextBlock]	Textual information (44) [See below]	Textual information (45) [See below]
Whether there is any departure from Ind AS	No	No
Whether there are reclassifications to comparative amounts	No	No
Disclosure of significant accounting policies [TextBlock]	Textual information (46) [See below]	

**Textual information (44)****Statement of Ind AS compliance [Text Block]**

Statement of compliance

The financial statements have been prepared in accordance with Indian Accounting Standards ('Ind AS') notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards) (Amendment) Rules, 2016 and other relevant provisions of the Act.

Up to the year ended 31st March, 2017, The financial statements of the Company have been prepared under the historical cost convention on an accrual basis of accounting in accordance with the Generally Accepted Accounting Principles in India to comply with the Accounting Standards notified under Section 133 of Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014 and relevant provisions of the Companies Act, 2013 ("the 2013 Act").

The accounting policies adopted in the preparation of financial statements are consistent with those of previous period.

## Textual information (45)

### Statement of Ind AS compliance [Text Block]

#### Statement of compliance

The financial statements have been prepared in accordance with Indian Accounting Standards ('Ind AS') notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards) (Amendment) Rules, 2016 and other relevant provisions of the Act.

Up to the year ended 31st March, 2017, The Company's financial statements of the Company have been prepared under the historical cost convention on an accrual basis of accounting in accordance with the Generally Accepted Accounting Principles in India to comply with the Accounting Standards notified under Section 133 of Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014 and relevant provisions of the Companies Act, 2013 ("the 2013 Act").

The accounting policies adopted in the preparation of financial statements are consistent with those of previous period.

## Textual information (46)

### Disclosure of significant accounting policies [Text Block]

APUNKA INVEST COMMERCIAL LIMITED

Notes forming part of the financial statements

Note: 15

Corporate Information: Apunka Invest Commercial Ltd., incorporated on 15th April 1980, having its registered office at 8, Nayapatty Road, 1st Floor, Kolkata- 700055, West Bengal. The Directors of the company are Mr. Manish Dalmia, Mr. Pawan Kumar Pareek, Mr. Nitish Acharya and Ms. Pampa Trivedi.

Note: 16

Significant accounting policies:

½ Statement of compliance

The financial statements have been prepared in accordance with Indian Accounting Standards ('Ind AS') notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards) (Amendment) Rules, 2016 and other relevant provisions of the Act.

Up to the year ended 31st March, 2017, The ½-financial statements of the Company have been prepared under the historical cost convention on an accrual basis of accounting in accordance with the Generally Accepted Accounting Principles in India to comply with the Accounting Standards notified under Section 133 of Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014 and relevant provisions of the Companies Act, 2013 ("the 2013 Act").

The accounting policies adopted in the preparation of financial statements are consistent with those of previous period.

#### i½ Basis of Preparation of financial statements

The Company maintains its accounts on accrual basis following the historical cost convention in accordance with generally accepted accounting principles ["GAAP"] in India. GAAP comprises mandatory accounting standards as prescribed under section 133 of Companies Act, 2013 (the Act) read with Rule 7 of Companies (Accounts) Rules, 2014, the provisions of the Act (to the extent notified). Accounting policies have been consistently applied except where a newly-issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policy hitherto in use.

#### i½ Use of estimates

The preparation of the financial statements in conformity with the recognition and measurement principles of Ind AS requires the Management to make estimates and assumptions that affect the reported amounts of assets and liabilities (including contingent liabilities) and the reported income and expenses during the year.

#### i½ Revenue Recognitions

- a) Revenue in respect of finished goods is recognised on delivery during the accounting year.
- b) Revenue in respect of services is recognised accrual basis of work performed.

#### i½ Employee Benefits

All Employees benefits falling due wholly within twelve month of rendering the services are classified as short term employee benefits which include benefits like salary, wages, short term compensated, absences and performance incentives and are recognised as expense in the period in which the employee renders the related services.

#### i½ Material events after balance sheet date

Events which are of material nature after the balance sheet date are accounted for in the accounts.

#### i½ Provisions

A provision is recognised when the Company has 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 (excluding retirement benefits) are not discounted to their present value and are determined based on the best estimate required to settle the obligation at the Balance Sheet date. These are reviewed at each Balance Sheet date and adjusted to reflect the current best estimates.

The Company creates a provision when there is a present obligation as a result of past event that probably requires and outflows of resources and a reliable estimate can be made of the amount of obligation.

#### i½ Taxes on income

Current tax is the amount of tax payable on the taxable income for the year as determined in accordance with the provisions of the Income Tax Act, 1961.

#### i½ Earnings per share

Basic earnings per share is computed by dividing the profit / (loss) after tax (including the post tax effect of extraordinary items, if any) by the weighted average number of equity shares outstanding during the year. Diluted earnings per share is computed by dividing the profit / (loss) after tax (including the post tax effect of extraordinary items, if any) as adjusted for dividend, interest and other charges to expense or income relating to the dilutive potential equity shares, by the weighted average number of equity shares considered for deriving basic earnings per share and the weighted average number of equity shares which could have been issued on the conversion of all dilutive potential equity shares. Potential equity shares are deemed to be dilutive only if their conversion to equity shares would decrease the net profit per share from continuing ordinary operations.

#### ½ Investment

Unquoted Shares are valued at cost.

#### ½ Cash and Cash equivalents

Cash and Cash equivalents comprise cash and cash on deposit with banks and corporations. The Company considers all highly liquid investments with a remaining maturity at the date of purchase of three months or less and that are readily convertible to known amounts of cash to be cash equivalents.

#### ½ Cash Flow Statements

Cash Flow Statement has been prepared in accordance with Accounting Standard 3 issued by Institute of Chartered Accountants of India.

Note: 17

#### Explanation of Transition to Ind AS

The transition as at April 1, 2017 to Ind AS was carried out from the previous GAAP. The exemptions and exceptions applied by the Company in accordance with Ind AS 101 - First Time Adoption of Indian Accounting Standards, the reconciliation of equity and total comprehensive income in accordance with Previous GAAP to Ind AS are explained below.

#### Reconciliation between Previous GAAP and Ind AS

##### i. Equity Reconciliation

Rs. In 000

Particulars	Note	As at March 31, 2018	As at March 31, 2017
-------------	------	----------------------	----------------------

As reported under previous GAAP	32359.17	32294.25
Adjusted Equity under Previous GAAP		
Dividend		
Depreciation		
Change in Fair Value of Investments		
Tax Adjustments		
Others		
Equity under Ind AS	32359.17	32294.25

ii. Total Comprehensive Income Reconciliation

(Rs. In 000)

Particulars	Note	2018
Net Profit under previous GAAP		64.92
Employee Benefits		
Depreciation		
Change in Fair Value of Investments		
Tax Adjustments		
Others		
Net Profit under Ind AS		
Other Comprehensive Income		
Total Comprehensive Income under Ind AS		64.92



iii. Reconciliation of Statement of Cash Flow

There are no material adjustments to Statement of Cash Flows as reported under the Previous GAAP.

Note: "Previous Year's figure have been regrouped rearranged wherever considered necessary"

For A. Saraogi & Associates

For and on behalf of the Board of directors

Chartered Accountants

FRN No. 322993E

Manish Dalmia

Pawan Kumar Pareek

Managing Director

CFO & Director

Aneel Saraogi

Din:02279315

Din:02709675

Partner

Mem No:- 057545

Place: Kolkata

Dated: 26th May, 2018

**[610300] Notes - Accounting policies, changes in accounting estimates and errors**

Unless otherwise specified, all monetary values are in Thousands of INR

	<b>01/04/2017 to 31/03/2018</b>	<b>01/04/2016 to 31/03/2017</b>
Disclosure of changes in accounting policies, accounting estimates and errors [TextBlock]	Textual information (47) [See below]	Textual information (48) [See below]
Disclosure of initial application of standards or interpretations [TextBlock]		
Whether initial application of an Ind AS has an effect on the current period or any prior period	No	No
Disclosure of voluntary change in accounting policy [TextBlock]		
Whether there is any voluntary change in accounting policy	No	No
Disclosure of changes in accounting estimates [TextBlock]		
Whether there are changes in accounting estimates during the year	No	No

**Textual information (47)****Disclosure of changes in accounting policies, accounting estimates and errors [Text Block]****Basis of Preparation of financial statements**

The Company maintains its accounts on accrual basis following the historical cost convention in accordance with generally accepted accounting principles ["GAAP"] in India. GAAP comprises mandatory accounting standards as prescribed under section 133 of Companies Act, 2013 (the Act) read with Rule 7 of Companies (Accounts) Rules, 2014, the provisions of the Act (to the extent notified). Accounting policies have been consistently applied except where a newly-issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policy hitherto in use.

**Use of estimates**

The preparation of the financial statements in conformity with the recognition and measurement principles of Ind AS requires the Management to make estimates and assumptions that affect the reported amounts of assets and liabilities (including contingent liabilities) and the reported income and expenses during the year.

## Textual information (48)

### Disclosure of changes in accounting policies, accounting estimates and errors [Text Block]

#### Basis of Preparation of financial statements

The Company maintains its accounts on accrual basis following the historical cost convention in accordance with generally accepted accounting principles ["GAAP"] in India. GAAP comprises mandatory accounting standards as prescribed under section 133 of Companies Act, 2013 (the Act) read with Rule 7 of Companies (Accounts) Rules, 2014, the provisions of the Act (to the extent notified). Accounting policies have been consistently applied except where a newly-issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policy hitherto in use.

#### Use of estimates

The preparation of the financial statements in conformity with the recognition and measurement principles of Ind AS requires the Management to make estimates and assumptions that affect the reported amounts of assets and liabilities (including contingent liabilities) and the reported income and expenses during the year.

### [400600] Notes - Property, plant and equipment

#### Disclosure of detailed information about property, plant and equipment [Table]

..(1)

Unless otherwise specified, all monetary values are in Thousands of INR

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]		
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		
	31/03/2018	31/03/2017	31/03/2016
Disclosure of detailed information about property, plant and equipment [Abstract]			
Disclosure of detailed information about property, plant and equipment [Line items]			
Reconciliation of changes in property, plant and equipment [Abstract]			
Property, plant and equipment at end of period	0	0	0

**[612100] Notes - Impairment of assets**

Unless otherwise specified, all monetary values are in Thousands of INR

	<b>01/04/2017 to 31/03/2018</b>	<b>01/04/2016 to 31/03/2017</b>
Disclosure of impairment of assets [TextBlock]		
Disclosure of impairment loss and reversal of impairment loss [TextBlock]		
Whether there is any impairment loss or reversal of impairment loss during the year	No	No
Disclosure of information for impairment loss recognised or reversed for individual Assets or cash-generating unit [TextBlock]		
Whether impairment loss recognised or reversed for individual Assets or cash-generating unit	No	No

**[400700] Notes - Investment property**

Unless otherwise specified, all monetary values are in Thousands of INR

	<b>01/04/2017 to 31/03/2018</b>	<b>01/04/2016 to 31/03/2017</b>
Disclosure of investment property [TextBlock]		
Disclosure of detailed information about investment property [TextBlock]		
Depreciation method, investment property, cost model	NA	NA
Useful lives or depreciation rates, investment property, cost model	NA	NA

**[400800] Notes - Goodwill****Disclosure of reconciliation of changes in goodwill [Table]**

..(1)

Unless otherwise specified, all monetary values are in Thousands of INR

Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]		
	<b>31/03/2018</b>	<b>31/03/2017</b>	<b>31/03/2016</b>
Disclosure of reconciliation of changes in goodwill [Abstract]			
Disclosure of reconciliation of changes in goodwill [Line items]			
Goodwill at end of period	0	0	0

Unless otherwise specified, all monetary values are in Thousands of INR

	<b>31/03/2018</b>	<b>31/03/2017</b>	<b>31/03/2016</b>
Disclosure of goodwill [TextBlock]			
Disclosure of reconciliation of changes in goodwill [Abstract]			
Goodwill at end of period	0	0	0

### [400900] Notes - Other intangible assets

Disclosure of detailed information about other intangible assets [Table]

..(1)

Unless otherwise specified, all monetary values are in Thousands of INR

Classes of other intangible assets [Axis]	Company other intangible assets [Member]		
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]		
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]		
	31/03/2018	31/03/2017	31/03/2016
Disclosure of detailed information about other intangible assets [Abstract]			
Disclosure of detailed information about other intangible assets [Line items]			
Reconciliation of changes in other intangible assets [Abstract]			
Other intangible assets at end of period	0	0	0

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of other intangible assets [TextBlock]		
Disclosure of detailed information about other intangible assets [TextBlock]		
Disclosure of intangible assets with indefinite useful life [TextBlock]		
Whether there are intangible assets with indefinite useful life	No	No

### [401000] Notes - Biological assets other than bearer plants

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of biological assets, agriculture produce at point of harvest and government grants related to biological assets [TextBlock]		
Depreciation method, biological assets other than bearer plants, at cost	0	0
Useful lives or depreciation rates, biological assets other than bearer plants, at cost	0	0

### [611100] Notes - Financial instruments

Disclosure of financial assets [Table]

..(1)

Unless otherwise specified, all monetary values are in Thousands of INR

Classes of financial assets [Axis]	Financial assets at fair value, class [Member]		Equity investments [Member]	
Categories of financial assets [Axis]	Financial assets, category [Member]		Financial assets, category [Member]	
	01/04/2016 to 31/03/2017	31/03/2018	01/04/2016 to 31/03/2017	31/03/2018
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	8,400.34	0	8,400.34	0
Financial assets, at fair value	8,400.34	0	8,400.34	0
Description of other financial assets at amortised cost class	-		-	
Description of other financial assets at fair value class	-		-	

**Disclosure of financial assets [Table]**

..(2)

Unless otherwise specified, all monetary values are in Thousands of INR

Classes of financial assets [Axis]	Equity investments [Member]	
Categories of financial assets [Axis]	Financial assets at amortised cost, category [Member]	
	01/04/2016 to 31/03/2017	31/03/2018
Disclosure of financial assets [Abstract]		
Disclosure of financial assets [Line items]		
Financial assets	8,400.34	0
Financial assets, at fair value	8,400.34	0
Description of other financial assets at amortised cost class	Fully paid equity shares (unquoted)	
Description of other financial assets at fair value class	-	

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of financial instruments [TextBlock]		
Disclosure of financial assets [TextBlock]		
Disclosure of financial assets [Abstract]		
Designated loans or receivables at fair value through profit or loss [Abstract]		
Maximum exposure to credit risk of loans or receivables	0	0
Amount by which loans or receivables related credit derivatives or similar instruments mitigate maximum exposure to credit risk	0	0
Increase (decrease) in fair value of loans or receivables, attributable to changes in credit risk of financial assets	0	0
Accumulated increase (decrease) in fair value of loan or receivable, attributable to changes in credit risk of financial assets	0	0
Increase (decrease) in fair value of loans or receivables related credit derivatives or similar instruments	0	0
Accumulated increase (decrease) in fair value of loans or receivables related credit derivatives or similar instruments	0	0
Disclosure of credit risk [TextBlock]		
Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [TextBlock]		
Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [Abstract]		
Disclosure of credit risk exposure [TextBlock]		
Disclosure of credit risk exposure [Abstract]		
Disclosure of provision matrix [TextBlock]		
Disclosure of provision matrix [Abstract]		
Disclosure of financial instruments by type of interest rate [TextBlock]		
Disclosure of financial instruments by type of interest rate [Abstract]		

**[400400] Notes - Non-current investments****Details of non-current investments [Table]**

..(1)

Unless otherwise specified, all monetary values are in Thousands of INR

Classification of non-current investments [Axis]	Equity
	<b>01/04/2016 to 31/03/2017</b>
Non-current investments [Abstract]	
Disclosure of details of non-current investments [Abstract]	
Details of non-current investments [Line items]	
Type of non-current investments	Investment in other Indian companies equity instruments
Class of non-current investments	Trade investments
Nature of non-current investments	Fully paid equity shares (unquoted)
Non-current investments	8,400.34
Name of body corporate in whom investment has been made	0
Details of whether such body corporate is subsidiary, associate, joint venture or controlled special purpose entity	0
Number of shares of non-current investment made in body corporate	[shares] 0
Details of non-current investments made in body corporate which are partly paid	0

Unless otherwise specified, all monetary values are in Thousands of INR

	31/03/2018	31/03/2017
Disclosure of notes on non-current investments explanatory [TextBlock]		
Aggregate amount of quoted non-current investments	0	0
Market value of quoted non-current investments	0	0
Aggregate amount of unquoted non-current investments	0	8,400.34
Aggregate provision for diminution in value of non-current investments	0	0

**[611600] Notes - Non-current asset held for sale and discontinued operations**

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of non-current assets held for sale and discontinued operations [TextBlock]		
Revenue discontinued operations	0	0
Expenses discontinued operations	0	0
Profit (loss) before tax, discontinued operations	0	0
Tax expense relating to profit (loss) from ordinary activities of discontinued operations	0	0
Gain (loss) recognised on measurement to fair value less costs to sell or on disposal of assets or disposal groups constituting discontinued operation	0	0
Tax expense relating to gain (loss) on discontinuance	0	0
Net cash flows from (used in) operating activities, continuing operations	-8,707.07	31.58
Net cash flows from (used in) operating activities, discontinued operations	0	0
Net cash flows from (used in) operating activities	-8,707.07	31.58
Net cash flows from (used in) investing activities, continuing operations	8,400.34	-4,550
Net cash flows from (used in) investing activities, discontinued operations	0	0
Net cash flows from (used in) investing activities	8,400.34	-4,550
Net cash flows from (used in) financing activities, continuing operations	67.06	4,634.31
Net cash flows from (used in) financing activities, discontinued operations	0	0
Net cash flows from (used in) financing activities	67.06	4,634.31

**[400100] Notes - Equity share capital**

Disclosure of shareholding more than five per cent in company [Table]

..(1)

Unless otherwise specified, all monetary values are in Thousands of INR

Classes of equity share capital [Axis]	Equity shares 1 [Member]	
Name of shareholder [Axis]	Name of shareholder [Member]	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Type of share	EQUITY	EQUITY
Disclosure of shareholding more than five per cent in company [Abstract]		
Disclosure of shareholding more than five per cent in company [LineItems]		
Type of share	EQUITY	EQUITY



## Disclosure of classes of equity share capital [Table]

..(1)

Unless otherwise specified, all monetary values are in Thousands of INR

Classes of equity share capital [Axis]	Equity shares [Member]			Equity shares 1 [Member]
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016	01/04/2017 to 31/03/2018
Disclosure of classes of equity share capital [Abstract]				
Disclosure of classes of equity share capital [Line items]				
Type of share				EQUITY
Number of shares authorised	[shares] 35,00,000	[shares] 35,00,000		[shares] 35,00,000
Value of shares authorised	35,000	35,000		35,000
Number of shares issued	[shares] 34,50,000	[shares] 34,50,000		[shares] 34,50,000
Value of shares issued	34,500	34,500		34,500
Number of shares subscribed and fully paid	[shares] 34,50,000	[shares] 34,50,000		[shares] 34,50,000
Value of shares subscribed and fully paid	34,500	34,500		34,500
Number of shares subscribed but not fully paid	[shares] 0	[shares] 0		[shares] 0
Value of shares subscribed but not fully paid	0	0		0
Total number of shares subscribed	[shares] 34,50,000	[shares] 34,50,000		[shares] 34,50,000
Total value of shares subscribed	34,500	34,500		34,500
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 34,50,000	[shares] 34,50,000		[shares] 34,50,000
Value of shares called	34,500	34,500		34,500
Calls unpaid [Abstract]				
Calls unpaid by directors and officers [Abstract]				
Calls unpaid by directors	0	0		0
Calls unpaid by officers	0	0		0
Total calls unpaid by directors and officers	0	0		0
Calls unpaid by others	0	0		0
Total calls unpaid	0	0		0
Forfeited shares	0	0		0
Forfeited shares reissued	0	0		0
Value of shares paid-up	34,500	34,500		34,500
Par value per share				[INR/shares] 10
Amount per share called in case shares not fully called				[INR/shares] 0
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Increase in number of shares outstanding [Abstract]				
Number of shares issued in public offering	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as bonus shares	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as rights	[shares] 0	[shares] 0		[shares] 0
Number of shares issued in private placement arising out of conversion of debentures preference shares during period	[shares] 0	[shares] 0		[shares] 0
Number of shares issued in other private placement	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as preferential allotment arising out of conversion of debentures preference shares during period	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as other preferential allotment	[shares] 0	[shares] 0		[shares] 0
Number of shares issued in shares based payment transactions	[shares] 0	[shares] 0		[shares] 0
Number of shares issued under scheme of amalgamation	[shares] 0	[shares] 0		[shares] 0
Number of other issues of shares	[shares] 0	[shares] 0		[shares] 0
Number of shares issued under employee stock option plan	[shares] 0	[shares] 0		[shares] 0

Number of other issue of shares arising out of conversion of securities	[shares] 0	[shares] 0		[shares] 0
Total aggregate number of shares issued during period	[shares] 0	[shares] 0		[shares] 0
Decrease in number of shares during period [Abstract]				
Number of shares bought back or treasury shares	[shares] 0	[shares] 0		[shares] 0
Other decrease in number of shares	[shares] 0	[shares] 0		[shares] 0
Total decrease in number of shares during period	[shares] 0	[shares] 0		[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 0	[shares] 0		[shares] 0
Number of shares outstanding at end of period	[shares] 34,50,000	[shares] 34,50,000	[shares] 34,50,000	[shares] 34,50,000
Reconciliation of value of shares outstanding [Abstract]				
Changes in equity share capital [Abstract]				
Increase in equity share capital during period [Abstract]				
Amount of public issue during period	0	0		0
Amount of bonus issue during period	0	0		0
Amount of rights issue during period	0	0		0
Amount of private placement issue arising out of conversion of debentures preference shares during period	0	0		0
Amount of other private placement issue during period	0	0		0
Amount of preferential allotment issue arising out of conversion of debentures preference shares during period	0	0		0
Amount of other preferential allotment issue during period	0	0		0
Amount of share based payment transactions during period	0	0		0
Amount of issue under scheme of amalgamation during period	0	0		0
Amount of other issues during period	0	0		0
Amount of shares issued under employee stock option plan	0	0		0
Amount of other issue arising out of conversion of securities during period	0	0		0
Total aggregate amount of increase in equity share capital during period	0	0		0
Decrease in equity share capital during period [Abstract]				
Decrease in amount of treasury shares or shares bought back	0	0		0
Other decrease in amount of shares	0	0		0
Total decrease in equity share capital during period	0	0		0
Total increase (decrease) in share capital	0	0		0
Equity share capital at end of period	34,500	34,500	34,500	34,500
Shares in company held by holding company or ultimate holding company or by its subsidiaries or associates [Abstract]				
Shares in company held by holding company	[shares] 0			[shares] 0
Shares in company held by ultimate holding company	[shares] 0			[shares] 0
Shares in company held by subsidiaries of its holding company	[shares] 0			[shares] 0
Shares in company held by subsidiaries of its ultimate holding company	[shares] 0			[shares] 0
Shares in company held by associates of its holding company	[shares] 0			[shares] 0
Shares in company held by associates of its ultimate holding company	[shares] 0			[shares] 0

Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 0			[shares] 0
Shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	[shares] 0			[shares] 0
Amount of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	0	0		0
Original paid-up value of forfeited shares	0	0		0
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund, principal	0	0		0
Application money received for allotment of securities and due for refund, interest accrued	0	0		0
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0		0
Number of shares proposed to be issued	[shares] 0	[shares] 0		
Share premium for shares to be allotted	0	0		0
Type of share				EQUITY

## Disclosure of classes of equity share capital [Table]

..(2)

Unless otherwise specified, all monetary values are in Thousands of INR

Classes of equity share capital [Axis]	Equity shares 1 [Member]	
	01/04/2016 to 31/03/2017	31/03/2016
Disclosure of classes of equity share capital [Abstract]		
Disclosure of classes of equity share capital [Line items]		
Type of share	EQUITY	
Number of shares authorised	[shares] 35,00,000	
Value of shares authorised	35,000	
Number of shares issued	[shares] 34,50,000	
Value of shares issued	34,500	
Number of shares subscribed and fully paid	[shares] 34,50,000	
Value of shares subscribed and fully paid	34,500	
Number of shares subscribed but not fully paid	[shares] 0	
Value of shares subscribed but not fully paid	0	
Total number of shares subscribed	[shares] 34,50,000	
Total value of shares subscribed	34,500	
Value of shares paid-up [Abstract]		
Number of shares paid-up	[shares] 34,50,000	
Value of shares called	34,500	
Calls unpaid [Abstract]		
Calls unpaid by directors and officers [Abstract]		
Calls unpaid by directors	0	
Calls unpaid by officers	0	
Total calls unpaid by directors and officers	0	
Calls unpaid by others	0	
Total calls unpaid	0	
Forfeited shares	0	
Forfeited shares reissued	0	
Value of shares paid-up	34,500	
Par value per share	[INR/shares] 10	
Amount per share called in case shares not fully called	[INR/shares] 0	
Reconciliation of number of shares outstanding [Abstract]		
Changes in number of shares outstanding [Abstract]		
Increase in number of shares outstanding [Abstract]		
Number of shares issued in public offering	[shares] 0	
Number of shares issued as bonus shares	[shares] 0	
Number of shares issued as rights	[shares] 0	
Number of shares issued in private placement arising out of conversion of debentures preference shares during period	[shares] 0	
Number of shares issued in other private placement	[shares] 0	
Number of shares issued as preferential allotment arising out of conversion of debentures preference shares during period	[shares] 0	
Number of shares issued as other preferential allotment	[shares] 0	
Number of shares issued in shares based payment transactions	[shares] 0	
Number of shares issued under scheme of amalgamation	[shares] 0	
Number of other issues of shares	[shares] 0	
Number of shares issued under employee stock option plan	[shares] 0	
Number of other issue of shares arising out of conversion of securities	[shares] 0	
Total aggregate number of shares issued during period	[shares] 0	
Decrease in number of shares during period [Abstract]		
Number of shares bought back or treasury shares	[shares] 0	
Other decrease in number of shares	[shares] 0	
Total decrease in number of shares during period	[shares] 0	
Total increase (decrease) in number of shares outstanding	[shares] 0	
Number of shares outstanding at end of period	[shares] 34,50,000	[shares] 34,50,000
Reconciliation of value of shares outstanding [Abstract]		
Changes in equity share capital [Abstract]		
Increase in equity share capital during period [Abstract]		
Amount of public issue during period	0	
Amount of bonus issue during period	0	
Amount of rights issue during period	0	

Amount of private placement issue arising out of conversion of debentures preference shares during period	0	
Amount of other private placement issue during period	0	
Amount of preferential allotment issue arising out of conversion of debentures preference shares during period	0	
Amount of other preferential allotment issue during period	0	
Amount of share based payment transactions during period	0	
Amount of issue under scheme of amalgamation during period	0	
Amount of other issues during period	0	
Amount of shares issued under employee stock option plan	0	
Amount of other issue arising out of conversion of securities during period	0	
Total aggregate amount of increase in equity share capital during period	0	
Decrease in equity share capital during period [Abstract]		
Decrease in amount of treasury shares or shares bought back	0	
Other decrease in amount of shares	0	
Total decrease in equity share capital during period	0	
Total increase (decrease) in share capital	0	
Equity share capital at end of period	34,500	34,500
Amount of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	0	
Original paid-up value of forfeited shares	0	
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]		
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]		
Application money received for allotment of securities and due for refund, principal	0	
Application money received for allotment of securities and due for refund, interest accrued	0	
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	
Share premium for shares to be allotted	0	
Type of share	EQUITY	

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of notes on equity share capital explanatory [TextBlock]		
Whether there are any shareholders holding more than five per cent shares in company	No	No
Number of allottees in case of preferential allotment	0	0
Whether reduction in capital done during year	No	No
Whether money raised from public offering during year	No	No

**[612700] Notes - Income taxes**

Unless otherwise specified, all monetary values are in Thousands of INR

	<b>01/04/2017 to 31/03/2018</b>	<b>01/04/2016 to 31/03/2017</b>
Disclosure of income tax [TextBlock]		
Major components of tax expense (income) [Abstract]		
Total tax expense (income)	0	0
Tax expense of discontinued operations [Abstract]		
Tax expense relating to gain (loss) on discontinuance	0	0
Tax expense relating to profit (loss) from ordinary activities of discontinued operations	0	0
Reconciliation of accounting profit multiplied by applicable tax rates [Abstract]		
Accounting profit	0	0
Tax expense (income) at applicable tax rate	0	0
Tax effect of revenues exempt from taxation	0	0
Tax effect of expense not deductible in determining taxable profit (tax loss)	0	0
Tax effect of impairment of goodwill	0	0
Tax effect of tax losses	0	0
Tax effect of foreign tax rates	0	0
Tax effect from change in tax rate	0	0
Other tax effects for reconciliation between accounting profit and tax expense (income)	0	0
Total tax expense (income)	0	0
Reconciliation of average effective tax rate and applicable tax rate [Abstract]		
Accounting profit	0	0

**[611000] Notes - Exploration for and evaluation of mineral resources**

Unless otherwise specified, all monetary values are in Thousands of INR

	<b>01/04/2017 to 31/03/2018</b>	<b>01/04/2016 to 31/03/2017</b>
Disclosure of exploration and evaluation assets [TextBlock]		
Whether there are any exploration and evaluation activities	No	No

**[611900] Notes - Accounting for government grants and disclosure of government assistance**

Unless otherwise specified, all monetary values are in Thousands of INR

	<b>01/04/2017 to 31/03/2018</b>	<b>01/04/2016 to 31/03/2017</b>
Disclosure of accounting for government grants and disclosure of government assistance [TextBlock]		
Whether company has received any government grant or government assistance	No	No

**[401100] Notes - Subclassification and notes on liabilities and assets****Other non-current liabilities others [Table]**

..(1)

Unless otherwise specified, all monetary values are in Thousands of INR

Other non-current liabilities others [Axis]	NoncurrentLiability	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Subclassification and notes on liabilities and assets [Abstract]		
Other non-current liabilities [Abstract]		
Other non-current liabilities others	5.31	38
Other non-current liabilities others [Abstract]		
Other non-current liabilities others [Line items]		
Description of other non-current liabilities others	Audit Fees	Audit Fees
Other non-current liabilities others	5.31	38

**Disclosure of breakup of provisions [Table]**

..(1)

Unless otherwise specified, all monetary values are in Thousands of INR

Classification based on current non-current [Axis]	Current [Member]	
	31/03/2018	31/03/2017
Subclassification and notes on liabilities and assets [Abstract]		
Provisions notes [Abstract]		
Disclosure of breakup of provisions [Abstract]		
Disclosure of breakup of provisions [Line items]		
Provisions [Abstract]		
Provisions for employee benefits [Abstract]		
Provision gratuity	0	0
Provision leave encashment	0	0
Provision pension	0	0
Provision employee insurance scheme	0	0
Provision other employee related liabilities	0	0
Total provisions for employee benefits	0	0
Provision for corporate tax [Abstract]		
Provision for wealth tax	0	0
Provision for fringe benefit tax	0	0
Provision for other tax	22.51	33.13
Provision for corporate dividend tax	0	0
Total provision for corporate tax	22.51	33.13
Provision for statutory liabilities	0	0
CSR expenditure provision	0	0
Provision for abandonment cost	0	0
Other provisions	0	0
Total provisions	22.51	33.13

**Classification of inventories [Table]**

..(1)

Unless otherwise specified, all monetary values are in Thousands of INR

Classification of inventories [Axis]	Company inventories [Member]			Finished goods [Member]
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016	01/04/2017 to 31/03/2018
Subclassification and notes on liabilities and assets [Abstract]				
Inventories notes [Abstract]				
Classification of inventories [Abstract]				
Classification of inventories [Line items]				
Inventories	0	8,377.15	11,481.9	0
Goods in transit	0	0		0
Mode of valuation	Inventories are carried at lower of cost and net realisable value	Inventories are carried at lower of cost and net realisable value		Inventories are carried at lower of cost and net realisable value

**Classification of inventories [Table]**

..(2)

Unless otherwise specified, all monetary values are in Thousands of INR

Classification of inventories [Axis]	Finished goods [Member]
	01/04/2016 to 31/03/2017
Subclassification and notes on liabilities and assets [Abstract]	
Inventories notes [Abstract]	
Classification of inventories [Abstract]	
Classification of inventories [Line items]	
Inventories	8,377.15
Goods in transit	0
Mode of valuation	Inventories are carried at lower of cost and net realisable value



## Subclassification of trade receivables [Table]

..(1)

Unless otherwise specified, all monetary values are in Thousands of INR

Classification based on current non-current [Axis]	Current [Member]			
	Classification of assets based on security [Member]		Unsecured considered good [Member]	
Classification of assets based on security [Axis]	31/03/2018	31/03/2017	31/03/2018	31/03/2017
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on trade receivables [Abstract]				
Subclassification of trade receivables [Abstract]				
Subclassification of trade receivables [Line items]				
Breakup of trade receivables [Abstract]				
Trade receivables, gross	18,597.84	2,395	18,597.84	2,395
Allowance for bad and doubtful debts	0	0	0	0
Total trade receivables	18,597.84	2,395	18,597.84	2,395
Details of trade receivables due by directors, other officers or others [Abstract]				
Trade receivables due by directors			0	0
Trade receivables due by other officers			0	0
Trade receivables due by others			0	0
Total trade receivables due by directors, other officers or others			0	0
Details of trade receivables due by firms or companies in which any director is partner or director [Abstract]				
Trade receivables due by firms in which any director is partner			0	0
Trade receivables due by private companies in which any director is director			0	0
Trade receivables due by private companies in which any director is member			0	0
Total trade receivables due by firms or companies in which any director is partner or director			0	0

## Details of loans [Table]

..(1)

Unless otherwise specified, all monetary values are in Thousands of INR

Classification based on current non-current [Axis]	Current [Member]	
Classification of loans [Axis]	Loans given to other companies [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]	
	01/04/2016 to 31/03/2017	31/03/2018
Subclassification and notes on liabilities and assets [Abstract]		
Loans notes [Abstract]		
Disclosure of loans [Abstract]		
Details of loans [Line items]		
Loans , gross	12,639.54	13,475.47
Allowance for bad and doubtful loans	0	0
Total loans	12,639.54	13,475.47
Details of loans to related parties	Loans and advances to Body Corporates and individuals	Loans and advances to Body Corporates and individuals
Nature of other loans	Loans and advances to Body Corporates and individuals	
Details of loans due by directors, other officers or others [Abstract]		
Loans due by directors	0	0
Loans due by other officers	0	0
Loans due by others	0	0
Total loans due by directors, other officers or others	0	0
Details of loans due by firms or companies in which any director is partner or director [Abstract]		
Loans due by firms in which any director is partner	0	0
Loans due by private companies in which any director is director	0	0
Loans due by private companies in which any director is member	0	0
Total loans due by firms or companies in which any director is partner or director	0	0

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]			
Advances, non-current	0	0	0
Total other non-current assets	0	0	0
Disclosure of notes on cash and bank balances explanatory [TextBlock]			
Fixed deposits with banks	0	0	0
Other balances with banks	53	52.09	61.95
Total balance with banks	53	52.09	61.95
Cheques, drafts on hand	0	0	0
Cash on hand	260.68	501.26	375.51
Others	0	0	0
Total cash and cash equivalents	313.68	553.35	437.46
Bank balance other than cash and cash equivalents	0	0	0
Total cash and bank balances	313.68	553.35	437.46
Balances held with banks to extent held as margin money	0	0	
Balances held with banks to extent held as security against borrowings	0	0	
Balances held with banks to extent held as guarantees	0	0	
Balances held with banks to extent held against other commitments	0	0	
Total balances held with banks to extent held as margin money or security against borrowings, guarantees or other commitments	0	0	
Bank deposits with more than 12 months maturity	0	0	
Derivative financial instruments	0	0	0
Unbilled revenue	0	0	0
Security deposits	0	0	0
Total other current financial assets	0	0	0
Advances received	0	0	0
Total other non-current liabilities	0	0	0
Current maturities of long-term debt	0	0	0
Current maturities of finance lease obligations	0	0	0
Interest accrued on borrowings	0	0	0
Interest accrued on public deposits	0	0	0
Interest accrued others	0	0	0
Unpaid dividends	0	0	0
Retention money payable	0	0	0
Unpaid matured deposits and interest accrued thereon	0	0	0
Unpaid matured debentures and interest accrued thereon	0	0	0
Debentures claimed but not paid	0	0	0
Public deposit payable, current	0	0	0
Derivative liabilities	0	0	0
Total other current financial liabilities	0	0	0
Withholding taxes payable	0	0	0
Service tax payable	0	0	0
VAT payable	0	0	0
Excise duty payable	0	0	0
Taxes payable sales tax	0	0	0
Taxes payable other tax	0	0	0
Accrued expenses payable	0	0	0
Gross amount due to customers for contract work, current	0	0	0
Current liabilities portion of share application money pending allotment	0	0	0
Total other payables, current	0	0	0
Total other current liabilities	0	0	0

**[401200] Notes - Additional disclosures on balance sheet**

Unless otherwise specified, all monetary values are in Thousands of INR

	<b>01/04/2017 to 31/03/2018</b>	<b>01/04/2016 to 31/03/2017</b>
Disclosure of additional balance sheet notes explanatory [TextBlock]		
Additional balance sheet notes [Abstract]		
Contingent liabilities and commitments [Abstract]		
Classification of contingent liabilities [Abstract]		
Claims against company not acknowledged as debt	0	0
Guarantees	0	0
Other money for which company is contingently liable	0	0
Total contingent liabilities	0	0
Classification of commitments [Abstract]		
Estimated amount of contracts remaining to be executed on capital account and not provided for	0	0
Uncalled liability on shares and other investments partly paid	0	0
Other commitments	0	0
Total commitments	0	0
Total contingent liabilities and commitments	0	0
Details regarding dividends [Abstract]		
Amount of dividends proposed to be distributed to equity shareholders	0	0
Amount of per share dividend proposed to be distributed to equity shareholders	[INR/shares] 0	[INR/shares] 0
Amount of dividends proposed to be distributed to preference shareholders	0	0
Amount of per share dividend proposed to be distributed to preference shareholders	[INR/shares] 0	[INR/shares] 0
Arrears of fixed cumulative dividends on preference shares	0	0
Percentage of proposed dividend	0.00%	0.00%
Details of share capital held by foreign companies [Abstract]		
Percentage of share capital held by foreign company	0.00%	0.00%
Value of share capital held by foreign company	0	0
Percentage of paid-up capital held by foreign holding company and or with its subsidiaries	0.00%	0.00%
Value of paid-up capital held by foreign holding company and or with its subsidiaries	0	0
Details of deposits [Abstract]		
Deposits accepted or renewed during period	0	0
Deposits matured and claimed but not paid during period	0	0
Deposits matured and claimed but not paid	0	0
Deposits matured but not claimed	0	0
Interest on deposits accrued and due but not paid	0	0
Disclosure of equity share warrants [Abstract]		
Changes in equity share warrants during period [Abstract]		
Additions to equity share warrants during period	0	0
Deductions in equity share warrants during period	0	0
Total changes in equity share warrants during period	0	0
Equity share warrants at end of period	0	0
Breakup of equity share warrants [Abstract]		
Equity share warrants for existing members	0	0
Equity share warrants for others	0	0
Total equity share warrants	0	0
Details of share application money received and paid [Abstract]		
Share application money received during year	0	0
Share application money paid during year	0	0
Amount of share application money received back during year	0	0
Amount of share application money repaid returned back during year	0	0
Number of person share application money paid during year	0	0
Number of person share application money received during year	0	0
Number of person share application money paid as at end of year	0	0

Number of person share application money received as at end of year	0	0
Share application money received and due for refund	0	0
Disclosure of whether all assets and liabilities are registered with company	Yes	Yes
Details regarding cost records and cost audit[Abstract]		
Details regarding cost records [Abstract]		
Whether maintenance of cost records by company has been mandated under Companies (Cost Records and Audit) Rules, 2014	No	No
Net worth of company	32,359.17	32,294.25
Details of unclaimed liabilities [Abstract]		
Unclaimed share application refund money	0	0
Unclaimed matured debentures	0	0
Unclaimed matured deposits	0	0
Interest unclaimed amount	0	0
Financial parameters balance sheet items [Abstract]		
Investment in subsidiary companies	0	0
Investment in government companies	0	0
Amount due for transfer to investor education and protection fund (IEPF)	0	0
Gross value of transactions with related parties	0	0
Number of warrants converted into equity shares during period	0	0
Number of warrants converted into preference shares during period	0	0
Number of warrants converted into debentures during period	0	0
Number of warrants issued during period (in foreign currency)	0	0
Number of warrants issued during period (INR)	0	0

### [611800] Notes - Revenue

Unless otherwise specified, all monetary values are in Thousands of INR

	<b>01/04/2017 to 31/03/2018</b>	<b>01/04/2016 to 31/03/2017</b>
Disclosure of revenue [TextBlock]	Textual information (49) [See below]	Textual information (50) [See below]

### Textual information (49)

#### Disclosure of revenue [Text Block]

##### Revenue Recognitions

- a) Revenue in respect of finished goods is recognised on delivery during the accounting year.
- b) Revenue in respect of services is recognised accrual basis of work performed.

## Textual information (50)

### Disclosure of revenue [Text Block]

#### Revenue Recognitions

- a) Revenue in respect of finished goods is recognised on delivery during the accounting year.
- b) Revenue in respect of services is recognised accrual basis of work performed.

### [612400] Notes - Service concession arrangements

Unless otherwise specified, all monetary values are in Thousands of INR

	<b>01/04/2017 to 31/03/2018</b>	<b>01/04/2016 to 31/03/2017</b>
Disclosure of service concession arrangements [TextBlock]		
Whether there are any service concession arrangements	No	No

### [612000] Notes - Construction contracts

Unless otherwise specified, all monetary values are in Thousands of INR

	<b>01/04/2017 to 31/03/2018</b>	<b>01/04/2016 to 31/03/2017</b>
Disclosure of notes on construction contracts [TextBlock]		
Whether there are any construction contracts	No	No

### [612600] Notes - Employee benefits

Unless otherwise specified, all monetary values are in Thousands of INR

	<b>01/04/2017 to 31/03/2018</b>	<b>01/04/2016 to 31/03/2017</b>
Disclosure of employee benefits [TextBlock]	Textual information (51) [See below]	Textual information (52) [See below]
Disclosure of defined benefit plans [TextBlock]		
Whether there are any defined benefit plans	No	No

## Textual information (51)

### Disclosure of employee benefits [Text Block]

#### Employee Benefits

All Employees benefits falling due wholly within twelve month of rendering the services are classified as short term employee benefits which include benefits like salary, wages, short term compensated, absences and performance incentives and are recognised as expense in the period in which the employee renders the related services.

## Textual information (52)

### Disclosure of employee benefits [Text Block]

#### Employee Benefits

All Employees benefits falling due wholly within twelve month of rendering the services are classified as short term employee benefits which include benefits like salary, wages, short term compensated, absences and performance incentives and are recognised as expense in the period in which the employee renders the related services.

### [612800] Notes - Borrowing costs

Unless otherwise specified, all monetary values are in Thousands of INR

	<b>01/04/2017 to 31/03/2018</b>	<b>01/04/2016 to 31/03/2017</b>
Disclosure of borrowing costs [TextBlock]		
Whether any borrowing costs has been capitalised during the year	No	No

**[700100] Notes - Key managerial personnels and directors remuneration and other information**

**Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Table] ..(1)**

Unless otherwise specified, all monetary values are in Thousands of INR

Key managerial personnels and directors [Axis]	CFO	DIRECTOR1	DIRECTOR2	DIRECTOR3
	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Abstract]				
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [LineItems]				
Name of key managerial personnel or director	PAWAN KUMAR PAREEK	MANISH DALMIA	PAWAN KUMAR PAREEK	PAMPA TRIVEDI
Director identification number of key managerial personnel or director		02279315	02709675	06931341
Permanent account number of key managerial personnel or director	AUMPP1391H			
Date of birth of key managerial personnel or director	01/07/1978	27/01/1986	01/07/1978	08/01/1978
Designation of key managerial personnel or director	CFO	Managing Director	Director	Director
Qualification of key managerial personnel or director	GRADUATE	GRADUATE	GRADUATE	GRADUATE
Shares held by key managerial personnel or director	[shares] 0	[shares] 16,670	[shares] 14,000	[shares] 0
Key managerial personnel or director remuneration [Abstract]				
Gross salary to key managerial personnel or director [Abstract]				
Salary key managerial personnel or director	0	0	0	0
Perquisites key managerial personnel or director	0	0	0	0
Profits in lieu of salary key managerial personnel or director	0	0	0	0
Gross salary to key managerial personnel or director	0	0	0	0
Sitting fees key managerial personnel or director	0	0	0	0
Stock option key managerial personnel or director	0	0	0	0
Sweat equity key managerial personnel or director	0	0	0	0
Commission as percentage of profit key managerial personnel or director	0	0	0	0
Other commission key managerial personnel or director	0	0	0	0
Other compensation key managerial personnel or director	0	0	0	0
Total key managerial personnel or director remuneration	0	0	0	0
Ceiling as per act key managerial personnel or director remuneration	0	0	0	0

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2017 to 31/03/2018
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors explanatory [TextBlock]	Textual information (53) [See below]



## Textual information (53)

### Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors explanatory [Text Block]

According to the records of the company, no Managerial remuneration has been paid or provided during the year under audit. Hence, in our opinion the reporting requirement under clause (xi) of the said order does not arise.

### [612200] Notes - Leases

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of leases [TextBlock]		
Whether company has entered into any lease agreement	No	No
Whether any operating lease has been converted to financial lease or vice-versa	No	No

### [612300] Notes - Transactions involving legal form of lease

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of arrangements involving legal form of lease [TextBlock]		
Whether there are any arrangements involving legal form of lease	No	No

### [612900] Notes - Insurance contracts

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of insurance contracts [TextBlock]		
Whether there are any insurance contracts as per Ind AS 104	No	No

### [613100] Notes - Effects of changes in foreign exchange rates

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of effect of changes in foreign exchange rates [TextBlock]		
Whether there is any change in functional currency during the year	No	No
Description of presentation currency	INR	

**[500100] Notes - Subclassification and notes on income and expenses**

Unless otherwise specified, all monetary values are in Thousands of INR

	<b>01/04/2017 to 31/03/2018</b>	<b>01/04/2016 to 31/03/2017</b>
Subclassification and notes on income and expense explanatory [TextBlock]		
Disclosure of revenue from operations [Abstract]		
Disclosure of revenue from operations for other than finance company [Abstract]		
Revenue from sale of products	8,531.3	4,822.5
Revenue from sale of services	0	0
Other operating revenues	0	0
Other operating revenues	0	0
Total revenue from operations other than finance company	8,531.3	4,822.5
Disclosure of revenue from operations for finance company [Abstract]		
Revenue from interest	0	0
Revenue from other financial services	0	0
Total revenue from operations finance company	0	0
Total revenue from operations	8,531.3	4,822.5
Disclosure of other operating revenues [Abstract]		
Other operating revenues [Abstract]		
Net gain/loss on foreign currency fluctuations treated as other operating revenue	0	0
Miscellaneous other operating revenues	0	0
Total other operating revenues	0	0
Total other operating revenues	0	0
Miscellaneous other operating revenues [Abstract]		
Miscellaneous other operating revenues	0	0
Disclosure of other income [Abstract]		
Interest income [Abstract]		
Interest income on current investments [Abstract]		
Interest on fixed deposits, current investments	0	0
Interest from customers on amounts overdue, current investments	0	0
Interest on current intercorporate deposits	0	0
Interest on current debt securities	0	0
Interest on current government securities	0	0
Interest on other current investments	902.98	870.46
Total interest income on current investments	902.98	870.46
Interest income on non-current investments [Abstract]		
Interest on fixed deposits, non-current investments	0	0
Interest from customers on amounts overdue, non-current investments	0	0
Interest on non-current intercorporate deposits	0	0
Interest on non-current debt securities	0	0
Interest on non-current government securities	0	0
Interest on other non-current investments	0	0
Total interest income on non-current investments	0	0
Total interest income	902.98	870.46
Dividend income [Abstract]		
Dividend income non-current investments [Abstract]		
Dividend income non-current investments from subsidiaries	0	0
Dividend income non-current equity securities	0	0
Dividend income non-current mutual funds	0	0
Dividend income non-current investments from others	0	0
Total dividend income non-current investments	0	0
Total dividend income	0	0
Net gain/loss on sale of investments [Abstract]		
Net gain/loss on sale of current investments	0	0
Net gain/loss on sale of non-current investments	0	0
Total net gain/loss on sale of investments	0	0
Rental income on investment property [Abstract]		

Rental income on investment property, current	0	0
Rental income on investment property, non-current	0	0
Total rental income on investment property	0	0
Other non-operating income [Abstract]		
Net gain (loss) on foreign currency fluctuations treated as other income [Abstract]		
Net gain (loss) on foreign currency translation	0	0
Net gain (loss) on derivatives	0	0
Other net gain (loss) on foreign currency fluctuations treated as other income	0	0
Total net gain/loss on foreign currency fluctuations treated as other income	0	0
Surplus on disposal, discard, demolition and destruction of depreciable property, plant and equipment	0	0
Gain on disposal of intangible Assets	0	0
Amount credited to profit and loss as transfer from revaluation reserve on account of additional depreciation charged on revalued tangible assets	0	0
Excess provision diminution in value investment written back	0	0
Excess provisions bad doubtful debts advances written back	0	0
Income government grants subsidies	0	0
Income export incentives	0	0
Income import entitlements	0	0
Income insurance claims	0	0
Income from subsidiaries	0	0
Interest on income tax refund	0	0
Income on brokerage commission	0	0
Income on sales tax benefit	0	0
Excess provisions written back	0	0
Liabilities written off	0	0
Other allowances deduction other income	0	0
Miscellaneous other non-operating income	0	0
Total other non-operating income	0	0
Income from pipeline transportation	0	0
Total other income	902.98	870.46
Disclosure of finance cost [Abstract]		
Interest expense [Abstract]		
Interest expense non-current loans [Abstract]		
Interest expense non-current loans, banks	0	0
Interest expense non-current loans, others	0	0
Total interest expense non-current loans	0	0
Interest expense current loans [Abstract]		
Interest expense current loans, banks	0	0
Interest expense current loans, others	0	0
Total interest expense current loans	0	0
Interest expense deposits	0	0
Interest expense debt securities	0	0
Interest expense other borrowings	0	0
Interest expense borrowings	0	0
Interest lease financing	0	0
Other interest charges	0	0
Total interest expense	0	0
Dividend on preference shares treated as debt	0	0
Other borrowing costs	0	0
Net gain/loss on foreign currency transactions and translations treated as finance costs	0	0
Total finance costs	0	0
Employee benefit expense [Abstract]		
Salaries and wages	234.8	361.5
Managerial remuneration [Abstract]		
Remuneration to directors [Abstract]		
Salary to directors	0	0
Commission to directors	0	0
Other benefits to directors	0	0
Total remuneration to directors	0	0
Remuneration to manager [Abstract]		

Salary to manager	0	0
Commission to manager	0	0
Other benefits to manager	0	0
Total remuneration to manager	0	0
Total managerial remuneration	0	0
Contribution to provident and other funds [Abstract]		
Contribution to provident and other funds for contract labour	0	0
Contribution to provident and other funds for others	0	0
Total contribution to provident and other funds	0	0
Employee share based payment [Abstract]		
Employee share based payment- Cash settled	0	0
Employee share based payment- Equity settled	0	0
Total employee share based payment	0	0
Commission employees	0	0
Employee medical insurance expenses	0	0
Leave encashment expenses	0	0
Gratuity	0	0
Pension schemes	0	0
Voluntary retirement compensation	0	0
Other retirement benefits	0	0
Staff welfare expense	32.99	41.65
Other employee related expenses	0	0
Total employee benefit expense	267.79	403.15
Depreciation, depletion and amortisation expense [Abstract]		
Depreciation expense	0	0
Amortisation expense	0	0
Depletion expense	0	0
Total depreciation, depletion and amortisation expense	0	0
Breakup of other expenses [Abstract]		
Consumption of stores and spare parts	0	0
Power and fuel	0	0
Rent	0	0
Repairs to building	0	0
Repairs to machinery	0	0
Insurance	0	0
Rates and taxes excluding taxes on income [Abstract]		
Excise duty	0	0
Purchase tax	0	0
Other cess taxes	0	0
Cost taxes other levies by government local authorities	0	0
Provision wealth tax	0	0
Total rates and taxes excluding taxes on income	0	0
Research development expenditure	0	0
Subscriptions membership fees	0	0
Electricity expenses	0	0
Telephone postage	36.76	58.21
Printing stationery	12.76	26.88
Information technology expenses	0	0
Travelling conveyance	12.5	15.98
Catering canteen expenses	0	0
Entertainment expenses	0	0
Legal professional charges	0	0
Training recruitment expenses	0	0
Vehicle running expenses	0	0
Safety security expenses	0	0
Directors sitting fees	0	0
Commission to directors other than whole time director or managing director or manager	0	0
Donations subscriptions	0	0
Books periodicals	0	0
Seminars conference expenses	0	0
Registration filing fees	0	0
Custodial fees	0	0
Bank charges	2.04	0.78
Guest house expenses	0	0

Advertising promotional expenses	8.81	8.84
After sales service expenses	0	0
Warranty claim expenses	0	0
Commission paid sole selling agents	0	0
Commission paid other selling agents	0	0
Commission paid sole buying agents	0	0
Transportation distribution expenses	0	0
Secondary packing expenses	0	0
Discounting charges	0	0
Guarantee commission	0	0
Cost repairs maintenance other assets	0	0
Cost transportation [Abstract]		
Cost freight	0	0
Cost octroi	0	0
Cost loading and unloading	0	0
Cost other transporting	0	0
Total cost transportation	0	0
Cost lease rentals	0	0
Cost effluent disposal	0	0
Provision for cost of restoration	0	0
Cost warehousing	0	0
Cost water charges	0	0
Cost technical services	0	0
Cost royalty	0	0
Impairment loss on financial assets [Abstract]		
Impairment loss on financial assets trade receivables	0	0
Impairment loss on financial assets loans and advances	0	0
Impairment loss on financial assets investments	0	0
Impairment loss on financial assets other	0	0
Total impairment loss on financial assets	0	0
Impairment loss on non financial assets [Abstract]		
Impairment loss on property plant and equipment	0	0
Impairment loss on intangible assets	0	0
Impairment loss on investment property	0	0
Impairment loss on non-financial assets, others	0	0
Total impairment loss on non-financial assets	0	0
Net provisions charged [Abstract]		
Provision warranty claims created	0	0
Provision statutory liabilities created	0	0
Provision restructuring created	0	0
Other provisions created	0	0
Total net provisions charged	0	0
Discount issue shares debentures written off [Abstract]		
Discount issue shares written off	0	0
Discount issue debentures written off	0	0
Total discount issue shares debentures written off	0	0
Loss on disposal of intangible Assets	0	0
Loss on disposal, discard, demolition and destruction of depreciable property plant and equipment	0	0
Payments to auditor [Abstract]		
Payment for audit services	5.31	11.5
Payment for taxation matters	0	0
Payment for company law matters	0	0
Payment for other services	0	0
Payment for reimbursement of expenses	0	0
Total payments to auditor	5.31	11.5
Payments to cost auditor [Abstract]		
Payment for cost audit charges	0	0
Payment for cost compliance report	0	0
Payment for other cost services	0	0
Payment to cost auditor for reimbursement of expenses	0	0
Total payments to cost auditor	0	0
CSR expenditure	0	0
Miscellaneous expenses	623.72	406.96
Total other expenses	701.9	529.15

Current tax [Abstract]		
Current tax pertaining to previous years	0	0
Current tax pertaining to current year	22.51	33.14
MAT credit recognised during year	0	0
Total current tax	22.51	33.14

### [613200] Notes - Cash flow statement

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016
Disclosure of cash flow statement [TextBlock]			
Cash and cash equivalents cash flow statement	313.68	553.35	437.46
Bank overdrafts	0	0	
Cash and cash equivalents classified as part of disposal group held for sale	0	0	
Other differences to cash and cash equivalents in statement of cash flows	0	0	
Cash and cash equivalents	313.68	553.35	437.46
Income taxes paid (refund), classified as operating activities	33.14	43.89	
Income taxes paid (refund), classified as investing activities	0	0	
Income taxes paid (refund), classified as financing activities	0	0	
Total income taxes paid (refund)	33.14	43.89	

### [500200] Notes - Additional information statement of profit and loss

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Additional information on profit and loss account explanatory [TextBlock]		
Changes in inventories of finished goods	0	0
Changes in inventories of work-in-progress	0	0
Changes in inventories of stock-in-trade	8,377.16	3,104.75
Changes in other inventories	0	0
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	8,377.16	3,104.75
Domestic sale manufactured goods	0	0
Domestic sale traded goods	8,531.3	4,822.5
Total domestic turnover goods, gross	8,531.3	4,822.5
Export sale manufactured goods	0	0
Export sale traded goods	0	0
Total export turnover goods, gross	0	0
Total revenue from sale of products	8,531.3	4,822.5
Domestic revenue services	0	0
Export revenue services	0	0
Total revenue from sale of services	0	0
Gross value of transaction with related parties	0	0
Bad debts of related parties	0	0

**[611200] Notes - Fair value measurement**

Unless otherwise specified, all monetary values are in Thousands of INR

	<b>01/04/2017 to 31/03/2018</b>	<b>01/04/2016 to 31/03/2017</b>
Disclosure of fair value measurement [TextBlock]		
Disclosure of fair value measurement of assets [TextBlock]		
Whether assets have been measured at fair value	No	No
Disclosure of fair value measurement of liabilities [TextBlock]		
Whether liabilities have been measured at fair value	No	No
Disclosure of fair value measurement of equity [TextBlock]		
Whether equity have been measured at fair value	No	No

**[613300] Notes - Operating segments**

Unless otherwise specified, all monetary values are in Thousands of INR

	<b>01/04/2017 to 31/03/2018</b>	<b>01/04/2016 to 31/03/2017</b>
Disclosure of entity's operating segments [TextBlock]		
Disclosure of reportable segments [TextBlock]		
Whether there are any reportable segments	No	No
Disclosure of major customers [TextBlock]		
Whether there are any major customers	No	No

**[610700] Notes - Business combinations**

Unless otherwise specified, all monetary values are in Thousands of INR

	<b>01/04/2017 to 31/03/2018</b>	<b>01/04/2016 to 31/03/2017</b>
Disclosure of business combinations [TextBlock]		
Whether there is any business combination	No	No
Disclosure of reconciliation of changes in goodwill [TextBlock]		
Whether there is any goodwill arising out of business combination	No	No
Disclosure of acquired receivables [TextBlock]		
Whether there are any acquired receivables from business combination	No	No
Disclosure of contingent liabilities in business combination [TextBlock]		
Whether there are any contingent liabilities in business combination	No	No

**[611500] Notes - Interests in other entities**

Unless otherwise specified, all monetary values are in Thousands of INR

	<b>01/04/2017 to 31/03/2018</b>	<b>01/04/2016 to 31/03/2017</b>
Disclosure of interests in other entities [TextBlock]		
Disclosure of interests in subsidiaries [TextBlock]		
Disclosure of subsidiaries [TextBlock]		
Whether company has subsidiary companies	No	No
Whether company has subsidiary companies which are yet to commence operations	No	No
Whether company has subsidiary companies liquidated or sold during year	No	No
Disclosure of interests in associates [TextBlock]		
Disclosure of associates [TextBlock]		
Whether company has invested in associates	No	No
Whether company has associates which are yet to commence operations	No	No
Whether company has associates liquidated or sold during year	No	No
Disclosure of interests in joint arrangements [TextBlock]		
Disclosure of joint ventures [TextBlock]		
Whether company has invested in joint ventures	No	No
Whether company has joint ventures which are yet to commence operations	No	No
Whether company has joint ventures liquidated or sold during year	No	No
Disclosure of interests in unconsolidated structured entities [TextBlock]		
Disclosure of unconsolidated structured entities [TextBlock]		
Whether there are unconsolidated structured entities	No	No
Disclosure of investment entities [TextBlock]		
Disclosure of information about unconsolidated subsidiaries [TextBlock]		
Whether there are unconsolidated subsidiaries	No	No
Disclosure of information about unconsolidated structured entities controlled by investment entity [TextBlock]		
Whether there are unconsolidated structured entities controlled by investment entity	No	No

**[610800] Notes - Related party**

Unless otherwise specified, all monetary values are in Thousands of INR

	<b>01/04/2017 to 31/03/2018</b>	<b>01/04/2016 to 31/03/2017</b>
Disclosure of related party [TextBlock]		
Whether there are any related party transactions during year	No	No
Whether entity applies exemption in Ind AS 24.25	No	No
Whether company is subsidiary company	No	No

**[611700] Notes - Other provisions, contingent liabilities and contingent assets**

Unless otherwise specified, all monetary values are in Thousands of INR

	<b>01/04/2017 to 31/03/2018</b>	<b>01/04/2016 to 31/03/2017</b>
Disclosure of other provisions, contingent liabilities and contingent assets [TextBlock]		
Disclosure of other provisions [TextBlock]		
Disclosure of contingent liabilities [TextBlock]		
Whether there are any contingent liabilities	No	No



**[700200] Notes - Corporate social responsibility**

Unless otherwise specified, all monetary values are in Thousands of INR

	<b>01/04/2017 to 31/03/2018</b>
Disclosure of corporate social responsibility explanatory [TextBlock]	
Whether provisions of corporate social responsibility are applicable on company	No

**[610500] Notes - Events after reporting period**

Unless otherwise specified, all monetary values are in Thousands of INR

	<b>01/04/2017 to 31/03/2018</b>	<b>01/04/2016 to 31/03/2017</b>
Disclosure of events after reporting period [TextBlock]	Material events after balance sheet date  Events which are of material nature after the balance sheet date are accounted for in the accounts.	Material events after balance sheet date  Events which are of material nature after the balance sheet date are accounted for in the accounts.
Disclosure of non-adjusting events after reporting period [TextBlock]		
Whether there are non adjusting events after reporting period	No	No

**[612500] Notes - Share-based payment arrangements**

Unless otherwise specified, all monetary values are in Thousands of INR

	<b>01/04/2017 to 31/03/2018</b>	<b>01/04/2016 to 31/03/2017</b>
Disclosure of share-based payment arrangements [TextBlock]		
Whether there are any share based payment arrangement	No	No

**[613000] Notes - Earnings per share**

Unless otherwise specified, all monetary values are in Thousands of INR

	<b>01/04/2017 to 31/03/2018</b>	<b>01/04/2016 to 31/03/2017</b>
Disclosure of earnings per share [TextBlock]		
Basic earnings per share [Abstract]		
Diluted earnings per share [Abstract]		
Profit (loss), attributable to ordinary equity holders of parent entity [Abstract]		
Profit (loss), attributable to ordinary equity holders of parent entity	64.92	77.79
Profit (loss), attributable to ordinary equity holders of parent entity including dilutive effects	0	0
Weighted average shares and adjusted weighted average shares [Abstract]		
Weighted average number of ordinary shares outstanding	[shares] 34,50,000	[shares] 34,50,000
Adjusted weighted average shares	[shares] 34,50,000	[shares] 34,50,000

**[610900] Notes - First time adoption****Disclosure of equity Ind AS adjustment [Table]**

..(1)

Unless otherwise specified, all monetary values are in Thousands of INR

<b>Ind AS adjustment for equity [Axis]</b>	<b>Discloser</b>	
	<b>01/04/2017 to 31/03/2018</b>	<b>01/04/2016 to 31/03/2017</b>
Ind AS Adjustment for equity	0	0
Disclosure of equity Ind AS adjustment [Line items]		
Description of Ind AS adjustment	NA	NA
Ind AS Adjustment for equity	0	0
Ind AS Adjustment for equity	0	0

Unless otherwise specified, all monetary values are in Thousands of INR

	<b>01/04/2017 to 31/03/2018</b>	<b>01/04/2016 to 31/03/2017</b>	<b>31/03/2016</b>
Disclosure of first-time adoption [TextBlock]	Textual information (54) [See below]	Textual information (55) [See below]	
Whether company has adopted Ind AS first time	Yes	Yes	
Disclosure of reconciliation of equity from previous GAAP to Ind AS [TextBlock]	Textual information (56) [See below]	Textual information (57) [See below]	
Equity as per Indian GAAP	32,359.17	32,294.25	0
Equity as per Ind AS	64,718.34	64,588.5	0
Disclosure of reconciliation of comprehensive income from previous GAAP to Ind AS [TextBlock]	Textual information (58) [See below]	Textual information (59) [See below]	
Comprehensive income as per Indian GAAP	64.92	77.79	
Comprehensive income as per Ind AS	64.92	77.79	
Disclosure of reconciliation of profit (loss) for the period from previous GAAP to Ind AS [TextBlock]			
Profit (loss) for the period as per Indian GAAP	64.92	77.79	
Profit (loss) for the period as per Ind AS	64.92	77.79	

## Textual information (54)

### **Disclosure of first-time adoption [Text Block]**

Explanation of Transition to Ind AS

The transition as at April 1, 2017 to Ind AS was carried out from the previous GAAP. The exemptions and exceptions applied by the Company in accordance with Ind AS 101 - First Time Adoption of Indian Accounting Standards, the reconciliation of equity and total comprehensive income in accordance with Previous GAAP to Ind AS are explained below.

## Textual information (55)

### **Disclosure of first-time adoption [Text Block]**

Explanation of Transition to Ind AS

The transition as at April 1, 2017 to Ind AS was carried out from the previous GAAP. The exemptions and exceptions applied by the Company in accordance with Ind AS 101 - First Time Adoption of Indian Accounting Standards, the reconciliation of equity and total comprehensive income in accordance with Previous GAAP to Ind AS are explained below.

## Textual information (56)

### Disclosure of reconciliation of equity from previous GAAP to Ind AS [Text Block]

Reconciliation between Previous GAAP and Ind AS

i. Equity Reconciliation

Particulars	Note	Rs. In 000	
		As at March 31, 2018	As at March 31, 2017
As reported under previous GAAP		32359.17	32294.25
Adjusted Equity under Previous GAAP			
Dividend			
Depreciation			
Change in Fair Value of Investments			
Tax Adjustments			
Others			
Equity under Ind AS		32359.17	32294.25

## Textual information (57)

**Disclosure of reconciliation of equity from previous GAAP to Ind AS [Text Block]**

Reconciliation between Previous GAAP and Ind AS

## i. Equity Reconciliation

Rs. In 000

Particulars	Note	As at March 31, 2018	As at March 31, 2017
As reported under previous GAAP		32359.17	32294.25
Adjusted Equity under Previous GAAP			
Dividend			
Depreciation			
Change in Fair Value of Investments			
Tax Adjustments			
Others			
Equity under Ind AS		32359.17	32294.25

## Textual information (58)

**Disclosure of reconciliation of comprehensive income from previous GAAP to Ind AS [Text Block]**

## i. Total Comprehensive Income Reconciliation

(Rs. In 000)

Particulars	Note	2018
Net Profit under previous GAAP		64.92
Employee Benefits		
Depreciation		
Change in Fair Value of Investments		
Tax Adjustments		
Others		
Net Profit under Ind AS		
Other Comprehensive Income		
Total Comprehensive Income under Ind AS		64.92

## Textual information (59)

**Disclosure of reconciliation of comprehensive income from previous GAAP to Ind AS [Text Block]**

## i. Total Comprehensive Income Reconciliation

(Rs. In 000)

Particulars	Note	2018
Net Profit under previous GAAP		64.92
Employee Benefits		
Depreciation		
Change in Fair Value of Investments		
Tax Adjustments		
Others		
Net Profit under Ind AS		
Other Comprehensive Income		
Total Comprehensive Income under Ind AS		64.92