

**PUBLIC ANNOUNCEMENT FOR THE ATTENTION OF THE SHAREHOLDERS OF VIKAS MULTICORP LIMITED**

CIN: U25111DL1995PLC073719

Registered Office: G-1, 34/1, East Punjabi Bagh, New Delhi - 110026, India

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STATUTORY ANNOUNCEMENT IN COMPLIANCE WITH SECTION 232(2)(A) OF THE COMPANIES ACT, 2013 AND SECTION 232(2)(B) OF THE SECURITIES CONTRACTS (REGULATION) RULES, 1957 ("SCRR") PURSUANT TO THE SCHEMES AND EXCHANGE BOARD OF INDIA ("SEBI") CIRCULAR NO. CFD/DIL/3/CIR/2017/21 DATED 19/03/2017, 2019 FROM THE REGISTERED OFFICE OF THE COMPANY.

ABOUT THE SCHEME OF ARRANGEMENT FOR DEMERGER  
The Scheme of Arrangement for Demerger between Vikas Ecolech Limited ("Demerged Company") and Vikas Multicorp Limited ("Resulting Company") and their respective Shareholders and Creditors ("the Scheme") under Section 230 to 232 of the Companies Act, 2013 has been duly approved by the Hon'ble National Company Law Tribunal, Principal Bench, New Delhi. The Record Date for the aforesaid purpose was fixed as November 21, 2018. The certified copy of the order was filed with the Registrar of Companies, NCT of Delhi and Haryana on November 10, 2018 and then the Scheme became effective with effect from April 01, 2017 being the appointed date. Further, for the Scheme of Arrangement for Demerger between Vikas Ecolech Limited and Vikas Multicorp Limited, Demerged Company has received observation letter in terms of SEBI Circular No. CFD/DIL/3/CIR/2017/21 dated March 10, 2017, vide its letter dated November 09, 2017 from BSE Limited and letter dated November 14, 2017 from National Stock Exchange of India Limited ("NSE"). The Company has also received its in-principle approval from its Designated Stock Exchange, BSE vide its letter dated March 15, 2019.

**A. NAME AND ADDRESS OF THE REGISTERED OFFICE:**

Name of the Company	Vikas Multicorp Limited ("VML" the Company)
Registered Office Address	G-1, 34/1, East Punjabi Bagh, New Delhi - 110026, India

**B. DETAILS OF CHANGES OF NAME AND/OR OBJECT CLAUSE:**

Date	Name & its changes
November 09, 1995	Incorporated with Akshatha Management Consultant Private Limited
May 29, 2001	Akshatha Services Private Limited
December 29, 2008	Moonlite Technochem Private Limited
November 01, 2016	Moonlite Technochem Limited
January 24, 2017	Vikas Multicorp Limited

  

Date	Details of object clause changes
10.01.2001	Clause 3 & 4 of the main objects of object clause of Memorandum of Association was amended to include the trading of commodities by the business and to include the trading in securities.
25.04.2008	Pursuant to the Scheme of Amalgamation, the business object of erstwhile Himac Polyfilms Private Limited, the amalgamating Company has been included into the business portfolio of our Company.
11.07.2016	The Object Clause of Memorandum of Association of the Company was altered to include the manufacture of all kinds of plastic & chemicals raw material.

Further, pursuant to approval of members in Extra-Ordinary General Meeting (EGM) of the Company held on 15th May, 2017, the Company has also subdivided its 1 (One) equity share of Rs. 10/- (Rupees Ten) each into 10 (Ten) equity shares of Re 1/- (Rupee One) each. Subsequently on 25th May, 2017 the Company has capitalized its reserves amounting to Rs. 121,360,560/- (Twelve Crores Thirteen Lacs Sixty Thousand Five Hundred and Sixty) and issued bonus shares in the ratio of 4:10, accordingly 121,360,560/- (Twelve Crores Thirteen Lacs Sixty Thousand Five Hundred and Sixty) equity shares of face value of Rs. 1/- (Rupee One) each have been issued to its existing shareholders in the form of bonus shares. The Capital Structure of the Company as on 25th May, 2017 is as under:

Particulars	Aggregate Nominal Value (Rs.)
Authorized Capital	430,000,000 Equity Shares of Re. 1/- each
Total	430,000,000
Issued, Subscribed and Paid-up	424,761,960 Equity Shares of Re. 1/- each
Total	424,761,960

The Capital Structure of the Company-Post Scheme of Arrangement

Particulars	Aggregate Nominal Value (Rs.)
Authorized Capital*	670,000,000 Equity Shares of Re.1 each
Total	67,00,00,000
Issued, Subscribed and Paid-up	663,495,495 Equity Shares of Re. 1 each fully paid-up
Total	663,495,495

(\* In reference to sub-point 1.9 of point 1 of Part C of the Scheme, the Authorized Share Capital of the Company was increased in the EGM of the members held on November 03, 2018 to facilitate issue of equity shares under this Scheme.

**C. CAPITAL STRUCTURE OF THE COMPANY:**

The Capital Structure of the Company Pre-Scheme of Arrangement:

Particulars	Aggregate Nominal Value (Rs.)
Authorized Capital	310,000,000 Equity Shares of Rs.10 each
Total	310,000,000
Issued, Subscribed and Paid-up	303,401,400 Equity Shares of Rs.10/- each
Total	303,401,400

**D. Shareholding Pattern as on date of Publication i.e. post allotment of Shares Pursuant to Scheme: Table I-Summary Statement holding of specified securities**

Category	Category of shareholder	Nos. of shares held	No. of fully paid up equity shares held	No. of Partly paid-up equity shares held	No. of shares underlying Receipts	Total nos. shares held	Shareholding as a % of total no. of shares (calculated as per SCRR, 1957) As a % of (A+B+C2)	Number of Voting Rights held in each class of securities			No. of Shares Underlying Outstanding convertible securities (including Warrants)	Shareholding, as a % assuming full conversion of convertible securities (as a percentage of diluted share capital) As a % of (A+B+C2)	Number of Locked in shares	Number of Shares pledged or otherwise encumbered	Number of equity shares held in dematerialized form	
								Class eg: X	Class eg: Y	Total						
(A)	Promoter & Promoter Group	50,085	416,203,881	-	-	416,203,881	62.73	416,203,881	62.73	-	-	62.73	356,531,924	85.87	-	416,203,881
(B)	Public	18	247,291,614	-	-	247,291,614	37.27	247,291,614	37.27	-	-	37.27	68,230,036	14.02	-	238,179,723
(C)	Non Promoter - Non Public	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(C1)	Shares underlying DRs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(C2)	Shares held by Employee Trusts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(Total)		50,103	663,495,495	-	-	663,495,495	100.00	663,495,495	100.00	-	-	100.00	424,761,960	64.02	-	654,383,604

**Table II - Statement showing shareholding pattern of the Promoter and Promoter Group**

Category and name of shareholder	PAN	Nos. of shares held	No. of fully paid up equity shares held	No. of Partly paid-up equity shares held	No. of shares underlying Depository Receipts	Total nos. shares held	Shareholding as a % of total no. of shares (calculated as per SCRR, 1957) As a % of (A+B+C2)	Number of Voting Rights held in each class of securities			No. of Shares Underlying Outstanding convertible securities (including Warrants)	Shareholding, as a % assuming full conversion of convertible securities (as a percentage of diluted share capital) As a % of (A+B+C2)	Number of Locked in shares	Number of Shares pledged or otherwise encumbered	Number of equity shares held in dematerialized form	
								Class eg: X	Class eg: Y	Total						
(A)	Promoter & Promoter Group	17	415,195,366	-	-	415,195,366	62.85	415,195,366	62.85	-	-	62.85	356,531,924	86	-	415,195,366
(B)	Public	1	207,828,299	-	-	207,828,299	31.32	207,828,299	31.32	-	-	31.32	170,863,588	72	-	207,828,299
(C)	Non Promoter - Non Public	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(C1)	Shares underlying DRs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(C2)	Shares held by Employee Trusts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(Total)		18	416,203,881	-	-	416,203,881	62.73	416,203,881	62.73	-	-	62.73	356,531,924	85.87	-	416,203,881

**Table III - Statement showing shareholding pattern of the Public shareholder**

Category	Name of shareholder	PAN	Nos. of shares held	No. of fully paid up equity shares held	No. of Partly paid-up equity shares held	No. of shares underlying Depository Receipts	Total nos. shares held	Shareholding as a % of total no. of shares (calculated as per SCRR, 1957) As a % of (A+B+C2)	Number of Voting Rights held in each class of securities			No. of Shares Underlying Outstanding convertible securities (including Warrants)	Shareholding, as a % assuming full conversion of convertible securities (as a percentage of diluted share capital) As a % of (A+B+C2)	Number of Locked in shares	Number of Shares pledged or otherwise encumbered	Number of equity shares held in dematerialized form	
									Class eg: X	Class eg: Y	Total						
1.	Individuals/Hindu undivided Family	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
a.	Vikas Garg	AAAPG8241P	1	207,828,299	-	-	207,828,299	31.32	207,828,299	31.32	-	-	31.32	170,863,588	72	-	207,828,299
b.	Vikas Garg HUF	AAHVZ278H	1	11,429,750	-	-	11,429,750	1.72	11,429,750	1.72	-	-	1.72	8,127,000	81	-	11,429,750
c.	Nand Kishore Garg	AAHPG278P	1	6,157,775	-	-	6,157,775	0.93	6,157,775	0.93	-	-	0.93	-	-	-	6,157,775
d.	Seema Garg	AAJPG268R	1	70,612,175	-	-	70,612,175	10.64	70,612,175	10.64	-	-	10.64	69,510,000	98	-	70,612,175
e.	Vivek Garg	AAJPG327D	1	1,071,550	-	-	1,071,550	0.16	1,071,550	0.16	-	-	0.16	-	-	-	1,071,550
f.	Ishwar Gupta	AAJPG327F	1	2,800	-	-	2,800	0.00	2,800	0.00	-	-	0.00	-	-	-	2,800
g.	Nand Kishore Garg HUF	AAAHN2412H	1	337,750	-	-	337,750	0.05	337,750	0.05	-	-	0.05	-	-	-	337,750
h.	Sukruti Welfare Trust	AAAT5925L	1	4,456,550	-	-	4,456,550	0.67	4,456,550	0.67	-	-	0.67	-	-	-	4,456,550
i.	Jai Kumar Garg HUF	AAH45924L	1	1,118,500	-	-	1,118,500	0.17	1,118,500	0.17	-	-	0.17	-	-	-	1,118,500
j.	Asha Garg	AAHPG1041G	1	8,025	-	-	8,025	0.00	8,025	0.00	-	-	0.00	-	-	-	8,025
k.	Usha Garg	AAHPG278D	1	2,233,000	-	-	2,233,000	0.34	2,233,000	0.34	-	-	0.34	-	-	-	2,233,000
l.	Jai Kumar Garg	AAJPG327H	1	1,019,750	-	-	1,019,750	0.15	1,019,750	0.15	-	-	0.15	-	-	-	1,019,750
m.	Vaibhav Garg	AAJPG7039B	1	21,607,616	-	-	21,607,616	3.26	21,607,616	3.26	-	-	3.26	21,602,616	100	-	21,607,616
n.	Sukruti Garg	AAWPG6413A	1	8,505,325	-	-	8,505,325	1.28	8,505,325	1.28	-	-	1.28	8,127,000	91	-	8,505,325
o.	Vinod Kumar Garg & Sons HUF	AAAHV2662M	1	5,684,781	-	-	5,684,781	0.86	5,684,781	0.86	-	-	0.86	5,180,000	96	-	5,684,781
p.	Shashi Garg	AAJPG327E	1	518,000	-	-	518,000	0.08	518,000	0.08	-	-	0.08	5,180,000	100	-	518,000
q.	Vinod Kumar Garg	AAJPG327G	1	67,941,720	-	-	67,941,720	10.24	67,941,720	10.24	-	-	10.24	67,941,720	100	-	67,941,720
r.	Central Government/ State Government(s)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
s.	Financial Institutions/ Banks	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
t.	Any Other (Body Corporate)	-	1,008,515	-	-	1,008,515	0	1,008,515	0	-	-	0	-	-	-	-	1,008,515
u.	Katav Multicorp Pvt Ltd.	AAECP4144R	1	1,008,515	-	-	1,008,515	0.15	1,008,515	0.15	-	-	0.15	-	-	-	1,008,515
(Total)	(A)+(B)+(C)+(C1)+(C2)	-	18	416,203,881	-	-	416,203,881	62.73	416,203,881	62.73	-	-	62.73	356,531,924	85.87	-	416,203,881

**Table IV - Statement showing shareholding pattern of the Non Promoter - Non Public shareholder**

Category	Name of shareholder	PAN	Nos. of shares held	No. of fully paid up equity shares held	No. of Partly paid-up equity shares held	No. of shares underlying Depository Receipts	Total nos. shares held	Shareholding as a % of total no. of shares (calculated as per SCRR, 1957) As a % of (A+B+C2)	Number of Voting Rights held in each class of securities	No. of Shares Underlying Outstanding convertible securities (including Warrants)	Shareholding, as a % assuming full conversion of convertible securities (as a percentage of diluted share capital) As a % of (A+B+C2)	Number of Locked in shares	Number of Shares pledged or otherwise encumbered	Number of equity shares held in dematerialized form
1.	Custodian/DR Holder	-	0	0	0	0	0	0.00	0	0	0.00	0	0	0
2.	Employee Benefit Trust (under SEBI (Share based Employee Benefit) Regula tions, 2014)	-	0	0	0	0	0	0.00	0	0	0.00	0	0	0
(Total)	Non Promoter - Non Public Shareholding (C)-(C1)-(C2)	-	0	0	0	0	0	0.00	0	0	0.00	0	0	0

**E. DETAILS OF PROMOTERS OF THE COMPANY**

Name	Address	Educational Qualifications	Experience / Profile
Mr. Vikas Garg	House No. 10, Road No. 4, East Punjabi Bagh, New Delhi - 110026	Graduate	He has enriched experience of over 18 years in the field of Chemical and Petrochemicals Products.
Mr. Vivek Garg	House No. 10, Road No. 4, East Punjabi Bagh, New Delhi - 110026	Graduate	He has been working in field of organization building for around 16 years.
Mrs. Seema Garg	House No. 10, Road No. 4, East Punjabi Bagh, New Delhi - 110026	Graduate	She has vast experience in field of business management and organizational development.
Mr. Vinod Kumar Garg	B-3, Bhagwan Das Nagar, New Delhi - 110026	Graduate	He has an experience of over 20 years in the field of finance and accounts.
Mr. Jai Kumar Garg	House No. 10, Road No. 4, East Punjabi Bagh, New Delhi - 110026	Graduate	He has experience of over 35 years in Business Development. He is part of promoter group of the Company.
Mrs. Shashi Garg	House No. 10, Road No. 4, East Punjabi Bagh, New Delhi - 110026	Graduate	She has been actively involved in the areas of Corporate Social Responsibility for over 10 years.
Mr. Vaibhav Garg	House No. 10, Road No. 4, East Punjabi Bagh, New Delhi - 110026	Graduate	He has an experience of over 5 years in the field of Finance and Accounts.
Mr. Nand Kishore Garg	House No. 10, Road No. 4, East Punjabi Bagh, New Delhi - 110026	M.Sc., LLB and Ph.D.	He has experience of over 45 years in the field of Petrochemicals and Polymers Industry.
Ms. Sukruti Garg	House No. 10, Road No. 4, East Punjabi Bagh, New Delhi - 110026	Graduate	She is pursuing her graduation in the field of architecture.
Ms. Usha Garg	House No. 10, Road No. 4, East Punjabi Bagh, New Delhi - 110026	Graduate	She has been devoting her time in social work and allied activities while being a Homemaker.
Mr. Ishwar Gupta	B-3, Bhagwan Das Nagar, New Delhi - 110026	Graduate	He has experience of over 35 years in the field of Petrochemicals Industry.
Mrs. Asha Garg	House No. 10, Road No. 4, East Punjabi Bagh, New Delhi - 110026	Graduate	She is an efficient homemaker and has been active in social work and philanthropy for over a decade.

**F. NAMES OF TOP TEN SHAREHOLDERS OF THE COMPANY AS ON DATE:**

Sr. No.	Name	No. of Shares	% to the Total Equity Capital	Interest of shareholders
1.	Mr. Vikas Garg	207,828,299	31.32	Director & Promoter
2.	Mrs. Seema Garg	70,612,175	10.64	Promoter
3.	Mr. Vinod Kumar Garg	67,941,720	10.24	Promoter
4.	Sahyog Multibase Limited	38,321,019	5.78	Public Shareholder
5.	Mr. Vaibhav Garg	21,607,616	3.26	Promoter
6.	Jayant S. Chheda HUF	20,000,000	3.01	Public Shareholder
7.	Vikas Garg HUF	11,429,750	1.72	Promoter

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Particulars	Reserves and surplus				Other Comprehensive Income (OCI) - Equity Instruments through OCI	Total Other Equity
	Special Reserve	Capital Reserve	Securities Premium	Retained earnings		
<b>Balance as at April 1, 2017</b>	-	2,845,563	198,587,000	29,085,635	306,463,817	536,982,015
Profit for the year	-	-	-	14,828,729	-	14,828,729
Fair Value of Equity Instruments through OCI (net of Income Tax)	-	-	-	-	249,837,304	249,837,304
Capital Reserve in consequence to Demerger of Vikas EcoTech Limited with the company	-	56,956,687	-	-	-	56,956,687
Other comprehensive income, net of income tax	-	-	-	-	-	-
Surplus utilised for Bonus share	-	-	(92,274,926)	(29,085,635)	-	(121,360,562)
Current year transfer	-	-	-	-	-	-
<b>Balance as at March 31, 2018</b>	-	59,802,250	106,312,074	14,828,728	556,301,120	737,244,172
Profit for the year	-	-	-	17,695,943	-	17,695,943
Fair Value of Equity Instruments through OCI (net of Income Tax)	-	-	-	-	(529,689,381)	(529,689,381)
Surplus utilised for Bonus share	-	-	-	-	-	-
Movement during the year	-	-	-	-	-	-
<b>Balance as at March 31, 2019</b>	-	59,802,250	106,312,074	32,524,670	26,611,740	225,250,734

Notes to financial Statements for the year ended at March 31, 2019

Particulars	(Amount in Rs.)						
	Building	Furniture, Fitting and equipments	Plant and Machinery	Computers	Motor Vehicles	Total	
<b>Year ended 31<sup>st</sup> March 2018</b>							
Gross carrying amount							
Deemed cost as at 1 <sup>st</sup> April 2017	37,46,813	7,28,375	1,94,480	42,915	96,13,751	1,43,26,334	
Additions	1,28,40,130	36,500	1,27,52,771	-	69,27,596	3,25,62,503	
Deposits	-	-	-	-	12,55,000	12,55,000	
Closing gross carrying amount	1,65,86,949	7,64,875	1,29,52,751	42,915	1,52,86,347	4,56,33,837	
Accumulated depreciation	30,34,067	6,05,051	1,84,755	39,119	52,99,987	91,62,978	
Opening Accumulated depreciation	-	-	-	-	-	-	
Depreciation during the year	7,56,094	53,783	24,07,363	1,649	25,54,680	57,73,589	
Deposits	-	-	-	-	9,91,429	9,91,429	
Profit on disposal of assets	-	-	-	-	10,715	10,715	
Closing accumulated depreciation	37,90,161	6,58,834	25,92,118	40,768	68,63,238	1,39,55,834	
Net carrying amount 31.03.2018	1,27,96,788	1,06,041	1,03,60,633	2,147	84,23,109	3,18,78,003	
Year ended 31 <sup>st</sup> March 2019							
Gross carrying amount							
Opening gross carrying amount	1,65,86,949	7,64,875	1,29,52,751	42,915	1,52,86,347	4,56,33,837	
Additions	-	20,013	89,92,100	-	-	90,12,113	
Deposits	-	-	-	-	17,59,461	17,59,461	
Closing gross carrying amount	1,65,86,949	7,84,888	2,19,44,851	42,915	1,35,27,896	5,29,87,488	
Accumulated depreciation	37,90,161	6,58,834	25,92,118	40,768	68,63,238	1,39,55,834	
Opening accumulated depreciation	37,90,161	6,58,834	25,92,118	40,768	68,63,238	1,39,55,834	
Depreciation charge during the year	30,06,486	15,879	20,59,294	858	21,38,622	72,131,399	
Deposits	-	-	-	-	17,50,016	17,50,016	
Profit on disposal of assets	-	-	-	-	2,20,778	2,20,778	
Closing accumulated depreciation	67,96,647	6,74,713	46,51,413	41,626	74,72,622	1,96,47,735	
Net Carrying amount 31.03.2019	97,90,302	1,10,175	1,72,93,438	1,289	60,55,264	3,32,39,753	

Notes to accounts:

Note 3(b) - Investment Properties		Building
<b>Particulars</b>		
Year ended 31 <sup>st</sup> March 2018		
Gross carrying amount		
Deemed cost as at 1 <sup>st</sup> April 2017		4,67,19,303
Additions		
Closing gross carrying amount		4,67,19,303
Accumulated depreciation		
Depreciation during the year		22,75,586
Assets included in a disposal group classified as held for sale		
Accumulated depreciation and Impairment		4,44,43,717
Net carrying amount 31.03.2018		2,22,75,586
Year ended 31 <sup>st</sup> March 2019		
Gross carrying amount		
Opening gross carrying amount		4,44,43,717
Additions		
Assets classified as held for sale		4,44,43,717
Closing gross carrying amount		4,44,43,717
Accumulated depreciation and Impairment		
Depreciation charge during the year		
Profit on disposal of assets		
Closing accumulated depreciation and Impairment		4,44,43,717
Net Carrying amount 31.03.2019		4,44,43,717
<b>Note 3(c) - Intangible Assets</b>		
<b>Particulars</b>		Goodwill
Year ended 31 <sup>st</sup> March 2018		
Gross carrying amount		
Deemed cost as at 1 <sup>st</sup> April 2017		7,12,747
Additions		
Closing gross carrying amount		7,12,747
Amortised expenses during the year		7,12,747
Net carrying amount 31.03.2018		7,12,747
Year ended 31 <sup>st</sup> March 2019		
Gross carrying amount		
Opening gross carrying amount		4,44,43,717
Additions		
Assets classified as held for sale		4,44,43,717
Closing gross carrying amount		4,44,43,717
Amortised expenses during the year		
Closing gross carrying amount		4,44,43,717
Net Carrying amount 31.03.2019		4,44,43,717

Particulars	Number of Shares						
	Nominal Value per unit	As at 31-Mar-2019	As at 31-Mar-2018	As at 31-Mar-2017	As at 31-Mar-2016	As at 31-Mar-2015	As at 31-Mar-2014
Quoted Investments (Fully Paid)							
Vikas EcoTech Ltd. (Listed Shares)	1	3,81,66,140	4,11,66,140	4,11,66,140	43,50,93,996	1,20,82,26,209	85,83,14,019
Total aggregate quoted investments [A]					43,50,93,996	1,20,82,26,209	
Total aggregate quoted investments [B] (At cost)					4,25,00,000		
Total aggregate investments in partnership Firm(s)					4,25,00,000		
Total Non-current Investments [A+B]					47,75,93,996	1,20,82,26,209	85,83,14,019
Quoted Investment Carried at Cost					39,78,22,652	42,90,92,987	42,90,92,987
Quoted Investment Carried at amortized Cost					39,78,22,652	42,90,92,987	42,90,92,987
Quoted Investment Carried at Fair Value through Profit & Loss					-	-	-
Quoted Investment Carried at Fair Value through Comprehensive Income					43,50,93,996	1,20,82,26,209	85,83,14,019

Note 5 - Other Non Current and Current Assets

Particulars	As at March 31, 2019		As at March 31, 2018		As at April 1, 2017	
	Non Current	Current	Non Current	Current	Non Current	Current
Advance to Suppliers	-	6,58,11,477	-	3,94,32,518	-	3,50,87,297
Balance with Government Authorities	-	-	-	-	-	-
Considered Good	1,02,525	1,12,68,740	8,59,419	1,28,33,536	8,59,419	35,61,739
Considered Doubtful	-	32,72,496	-	-	-	-
Security Deposits	1,88,31,776	-	82,10,307	1,65,300	2,20,307	1,60,000
Loan to Employees	-	1,44,500	-	2,10,000	-	3,96,000
Prepaid Expenses	-	3,94,154	-	3,61,765	-	1,59,323
Merger Expenses	-	-	-	-	1,80,708	1,40,708
Interest Receivable	-	7,72,274	-	-	-	-
Others	-	32,22,114	-	61,54,114	-	78,73,626
Total Current and Non Current assets	1,89,34,301	8,48,85,755	89,69,726	5,91,57,233	12,40,434	4,73,78,692

Note 6 - Inventories

Particulars	As at March 31, 2019		As at March 31, 2018		As at March 31, 2017	
	Non Current	Current	Non Current	Current	Non Current	Current
Raw Materials of Traded Goods	-	-	-	7,07,17,106	-	-
Finished Goods of Traded Goods	-	19,67,92,864	-	5,80,50,505	-	1,07,30,718
Finished Goods of Real Estate Division	-	8,60,53,523	-	1,95,59,482	-	1,95,59,482
Total Inventories	-	28,28,46,387	-	14,83,27,073	-	3,02,90,180

Note 7 - Trade receivables

Particulars	As at March 31, 2019		As at March 31, 2018		As at March 31, 2017	
	Non Current	Current	Non Current	Current	Non Current	Current
Considered Good	-	1,43,85,93,704	-	1,12,68,91,264	-	27,39,02,619
Considered Doubtful	-	1,45,74,99,071	-	1,12,68,91,264	-	27,39,02,619
Less: Allowance for Expected Credit Loss	-	(1,89,05,367)	-	-	-	-
Total trade receivables	-	1,43,85,93,704	-	1,12,68,91,264	-	27,39,02,619

Note 8 - Bank and Bank Balances

Particulars	As at March 31, 2019		As at March 31, 2018		As at March 31, 2017	
	Non Current	Current	Non Current	Current	Non Current	Current
Cash and cash equivalents	-	3,49,395	-	9,23,883	-	13,28,588
Balances with banks	-	2,45,675	-	3,15,065	-	1,38,591
Cheques in hand	-	1,48,50,400	-	-	-	-
Other Bank Balances	-	1,54,45,470	-	12,38,948	-	14,67,179
Deposit with original maturity of more than 3 months and less than 12 months	-	4,56,02,390	-	84,47,642	-	1,29,65,036
Total cash and bank balances	-	4,56,02,390	-	84,47,642	-	1,29,65,036

Particulars	As at March 31, 2019		As at March 31, 2018		As at March 31, 2017	
	Number of shares	Amount	Number of shares	Amount	Number of shares	Amount
Authorised						
Equity shares of Rs/1/- each	67,00,00,000	67,00,00,000	43,00,00,000	43,00,00,000	43,00,00,000	43,00,00,000
Issued, subscribed and paid up	67,00,00,000	43,00,00,000	43,00,00,000	43,00,00,000	43,00,00,000	43,00,00,000
Equity shares of Rs 1/- each fully paid up	66,34,95,495	66,34,95,495	30,34,01,400	30,34,01,400	30,34,01,400	30,34,01,400
Share Capital allotted Consequent to Demerger of trading unit of Vikas EcoTech Ltd with the Company	-	-	23,87,33,535	23,87,33,535	-	-
Bonus shares issued during the year*	-	-	12,13,60,560	12,13,60,560	-	-
Total share capital	66,34,95,495	66,34,95,495	66,34,95,495	66,34,95,495	30,34,01,400	30,34,01,400

Notes to financial Statements for the year ended at March 31, 2019

Particulars	As at March 31, 2019		As at March 31, 2018		As at March 31, 2017	
	No. of shares held	% of holding	No. of shares held	% of holding	No. of shares held	% of holding
Equity shares with voting rights						
Vinod Kumar Garg	6,79,41,720	10.24%	6,79,41,720	10.24%	6,79,41,720	10.24%
Vikas Garg	20,78,28,299	31.32%	17,08,63,588	25.75%	17,08,63,588	25.75%
Seema Garg	7,06,12,175	10.64%	6,95,10,000	10.48%	6,95,10,000	10.48%
Sahyog Multibase Limited	3,83,21,019	5.78%	4,04,18,280	6.09%	4,04,18,280	6.09%

Note 9 - Share capital

Particulars	As at March 31, 2019		As at March 31, 2018		As at March 31, 2017	
	Number of shares	Amount	Number of shares	Amount	Number of shares	Amount
As at March 31, 2017						
Changes during the year						
As at March 31, 2018						
As at March 31, 2019						

Note 10 - Other equity

Particulars	As at March 31, 2019		As at March 31, 2018		As at March 31, 2017	
	Amount	Amount	Amount	Amount	Amount	Amount
(a) Reserve and Surplus						
(i) Capital Reserve	5,98,02,250	5,98,02,250	28,45,563	28,45,563	-	-
(ii) Securities Premium	10,63,12,074	10,63,12,074	19,85,87,000	19,85,87,000	-	-
(iii) Retained Earnings	3,40,92,853	1,48,28,729	2,90,85,635	2,90,85,635	-	-
Closing balance	20,02,07,177	17,91,33,222	48,92,21,032	48,92,21,032	-	-
(b) Other Comprehensive Income	3,72,71,344	3,72,71,344	69,27,596	69,27,596		

L&T Fin Q4 net surges 94% to ₹552 crore

FE BUREAU Mumbai, April 28 L&T FINANCE HOLDINGS, an arm of engineering major L&T, on Sunday reported a net profit of ₹552 crore in Q4FY19, a 94% year-on-year growth. The profit rose on account of a 22.5% increase in its total income. The net profit was ₹270 crore in Q4FY18. Total income came in at ₹3,383.9 crore, up 22.5% y-o-y, pushed up by a higher interest income, which rose by 25.5% to ₹3,058 crore. The net interest margin rose by 44 basis points y-o-y to 5.08%. The lender's asset quality improved q-o-q with gross NPA of 5.9%, amounting to ₹5,549 crore against ₹6,033 crore in Q3FY19. The Stage-3 provisioning coverage ratio (PCR) stood at 61%. The non-bank financial company (NBFC) saw maximum growth in its rural financing portfolio - 50% y-o-y growth to ₹25,577 crore, led by retail home loan growth.

J&J rejects Raj govt lab report on presence of formaldehyde in baby shampoo

NEW DELHI, April 28 JOHNSON & JOHNSON HAS strongly rejected findings of a Rajasthan government laboratory showing presence of "harmful" chemicals in the US-based company's baby shampoo, a popular product in India. Based on the report of the Drug Testing Laboratory in Jaipur, the National Commission for Protection of Child Rights (NCPCR) has written to the chief secretaries of all states and Union Territories asking them to stop sale of Johnson & Johnson's (J&J) baby shampoo and remove it from the stocks. The NCPCR said the test report showed presence of formaldehyde in J&J's baby shampoo. The company, in a statement, said it has not received any direction to stop the sale of its shampoo and that it was not accepting the interim results of the laboratory tests which were based on "unknown and unspecified" methods. India is a major market for J&J globally, and its share in the country's ₹4,000-crore baby-care market is nearly three-fourths. "We will await the results and conclusions of the re-testing process at the Central Drugs Laboratory. We are not aware of any directions from NCPCR. It must be noted that any such directions, under the law, can only be issued under certain prescribed conditions," the company said. J&J said it is in full compli-

Chola posts ₹292-crore net profit in Q4 of FY19

FE BUREAU Chennai, April 28 CHOLAMANDALAM INVESTMENT AND Finance Company (Chola), the financial services arm of the Chennai-based business conglomerate Murugappa Group, has posted a net profit of ₹292 crore for the fourth quarter of FY19 compared to ₹285 crore in the corresponding period last fiscal, registering a growth of 2.5%. Total income of the company registered an increase of 29% at ₹1,885 crore in the quarter against ₹1,456 crore. For the whole year of FY19, Chola reported a net profit of ₹1,186 crore, up 29% from ₹918 crore in FY18. Total income was at ₹6,993 crore compared to ₹5,780 crore, marking an increase of 21%. Arun Alagappan, executive director, Chola, said: "We have been consistent in delivering growth over 25% in AUM, total income and PAT for the past few years, and the growth has been phenomenal even during the current year across all major parameters."

Continue... from previous page. Note 33 - Capital management For the purpose of capital management, capital includes total equity of the Company. The primary objective of the capital management is to maximize shareholder value. The Company manages its capital structure and makes adjustments in light of changes in economic conditions and the requirements of the financial covenants. To maintain or adjust the capital structure, the Company may adjust the dividend payment to shareholders, return capital to shareholders or issue new shares. The Company monitors capital using a gearing ratio, which is net debt divided by total capital plus net debt. The Company includes within net debt, interest bearing loans and borrowings, trade and other payables, less cash and cash equivalents, excluding discontinued operations, if any.

Table with 4 columns: Particulars, March 31, 2019, March 31, 2018, March 31, 2017. Rows include Current and non-current borrowings, Trade payables, Other current financial liabilities, Total debt, Net cash and cash equivalent, Less: Debt (A), Total equity, Total equity and net debt (B), Gearing ratio (A/B).

Note 34 - Financial risk management The Company's financial liabilities generally comprises of interest bearing borrowing, trade payables and other payables represented by the advances received from dealers and other employee benefits. The main purpose of these financial liabilities is to raise finances for the company. The financial assets held by the company consist of trade receivables, balance with banks, investments and plan assets. The company is mainly exposed to credit risk, liquidity risk and market risk. The Board of directors reviews and agrees policies for managing each of these risks which are summarized below:

(i) Credit Risk Credit risk arises when a counterparty defaults on its contractual obligations to pay resulting in financial loss to the Company. Currently the Company is not exposed to any significant credit risk from its operating activities. Financial assets are written-off when there is no reasonable expectation of recovery, such as debtor failing to engage in a repayment plan with the Company. The Company provides some overdue outstanding institutional customers which are evaluated on a case to case basis. The Company's concentration of risk with respect to trade receivables is low, as its customer's base is widely spread across the length and breadth of the country.

Table with 4 columns: Particulars, As at 31 March 2019, As at 31 March 2018, As at 31 March 2017. Rows include Trade receivables, Financial assets for which loss allowances is measured using Life time Expected Credit Losses (LECL), Trade receivables.

(ii) Liquidity risk The Company uses liquidity forecast tools to manage its liquidity. The Company is able to substantially fund its working capital from cash and cash equivalents, cash credit facilities and cash flow that is generated from operation. The Company believes that the working capital is sufficient to meet its current requirements.

Table with 5 columns: Particulars, on demand, < 1 year, 1-5 years, Total, Carrying amount. Rows include As at 31 March 2019, Current borrowings, Trade payables, Other current financial liabilities, Non-current borrowings, As at 1 April 2017, Current borrowings, Trade payables, Other current financial liabilities, Non-current borrowings.

(iii) Market Risk Market risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market prices. Market prices comprise two types of risk: currency rate risk and interest rate risk.

(a) Interest rate risk: The company's interest rate risk arises due to restricted deposit with bank. The exposure to interest risk in relation to restricted deposits is between 6% to 9%. Restriction on such deposits is realized on the expiry of terms of respective arrangements.

Note 35 - First time adoption of Ind AS Transition to Ind AS These are the Company's first financial statements prepared in accordance with Ind AS. The comparative information presented in these financial statements for the year ended 31 March 2018 and in the preparation of an opening Ind AS balance sheet as at 1 April 2017 (the transition date). In preparing its opening Ind AS balance sheet, the Company has adjusted the amounts reported previously in its financial statements to conform with the accounting standards notified under Companies (Accounting Standards) Rules, 2016 (as amended) and other relevant provision of the Act (previous GAAP or Indian GAAP). Further, in view of the classifying of current and non-current items adopted in accordance with the criteria specified in Ind AS 1 Presentation of Financial Statements the corresponding figures of the previous years have been appropriately reclassified wherever necessary. An explanation of how the transition from previous GAAP to Ind AS has affected the Company's financial position, financial performance and cash flows is set out in the following tables and notes.

A.1 Ind AS optional exemptions Deemed cost Ind AS 101 permits a first-time adopter to elect to continue with the carrying value for all of its property, plant and equipment as recognised in the financial statements as at the date of transition to Ind AS, measured as per the previous GAAP and use that as its deemed cost as at the date of transition after making necessary adjustments to de-commissioning liabilities. This exemption can also be used for intangible assets covered by Ind AS 38 Intangible Assets. Accordingly, the Company has elected to measure all of its property, plant and equipment and intangible assets at their previous GAAP carrying value. A.2 Ind AS mandatory exemptions

A.2.1 Estimates An entity's estimates in accordance with Ind ASs at the date of transition to Ind AS shall be consistent with estimates made for the same date in accordance with previous GAAP (after adjustments to reflect any difference in accounting policies), unless there is objective evidence that those estimates were in error. Ind AS estimates as at 1 April 2016 are consistent with the estimates as at the same date made in conformity with previous GAAP (after adjustments to reflect any difference in accounting policies) apart from certain new estimates that were not required under previous GAAP.

A.2.2 De-recognition of financial assets and liabilities Ind AS 101 requires a first-time adopter to apply the de-recognition provisions of Ind AS 109 prospectively for transactions occurring on or after the date of transition to Ind AS. However, Ind AS 101 allows a first-time adopter to apply Ind AS 109 in financial assets and liabilities de-recognised as a result of past transactions was obtained at the time of initially accounting for those transactions. The Company has elected to apply the de-recognition provisions of Ind AS 109 prospectively from the date of transition to Ind AS.

A.2.3 Classification and measurement of financial assets Ind AS 101 requires an entity to assess classification of financial assets (debt instruments) in terms of whether they meet the amortised cost criteria or the FVTOCI criteria based on the facts and circumstances that existed as of the transition date and the Company has followed the same.

A.2.4 Impairment of financial assets The Company has applied the impairment requirements of Ind AS 109 retrospectively; however, as permitted by Ind AS 101, it has used reasonable and supportable information that is available without undue cost or effort to determine the credit risk at the date that financial instruments were initially recognised in order to compare it with the credit risk at the transition date. Further, the Company has not undertaken an exhaustive search for information when determining, at the date of transition to Ind AS, whether there have been significant increases in credit risk since initial recognition, as permitted by Ind AS 101.

A.3 Reconciliation between previous GAAP and Ind AS Ind AS 101 requires an entity to reconcile equity, total comprehensive income for prior periods. The following tables represent the reconciling from previous GAAP to Ind AS. A.1 Effect of Ind AS adoption on the balance sheet as at March 31, 2018 and April 1, 2017

Table with 7 columns: Particulars, Notes, 31 March 2018 (End of last period presented under previous GAAP), 1 April 2017 (Date of transition), Previous GAAP, Effect of transition to Ind AS, Ind AS. Rows include ASSETS, Non-current assets, Property, plant and equipment, Intangible assets, Financial assets, Investments, Deferred Tax Assets, Other non-current assets, Total non-current assets, Current assets, Inventories, Financial assets, Trade receivables, Cash and cash equivalents, Other current assets, Total current assets, Total assets.

Table with 7 columns: Particulars, Notes, 31 March 2018 (End of last period presented under previous GAAP), 1 April 2017 (Date of transition), Previous GAAP, Effect of transition to Ind AS, Ind AS. Rows include EQUITY AND LIABILITIES, Equity, Equity share capital, Other equity, Total equity, LIABILITIES, Financial liabilities, Borrowings, Total non-current liabilities, Current liabilities, Financial liabilities, Borrowings, Trade payables, Other current liabilities, Income Tax Assets (Net), Total current liabilities, Total liabilities, Total equity and liabilities.

A.2 Reconciliation of total equity as at March 31, 2018 and April 1, 2017 Particulars Notes 31 March 2018 (End of last period presented under previous GAAP) 1 April 2017 (Date of transition) Total equity (shareholders' funds) under previous GAAP 84,44,38,547 53,39,19,598 Total adjustment to equity (77,91,33,222) (42,92,21,032) Total equity under Ind AS 1,62,35,71,769 96,31,40,630

A.3 Effect of Ind AS adoption on the statement of profit and loss for the year ended March 31, 2017

Table with 5 columns: Particulars, Notes, Previous GAAP, Effect of transition to Ind AS, Ind AS. Rows include Revenue from operations, Other income, Total income, Expenses, Purchase of Stock during the year, Change in inventories, Finance costs, Depreciation and amortisation expense, Employees benefit expenses, Other expenses, Total expenses, Profit/(loss) before tax, Tax expense, Current tax, Deferred tax liability, Total tax expense, Profit/(loss) for the year, Total comprehensive income for the year.

Table with 5 columns: Particulars, Notes, Previous GAAP, Effect of transition to Ind AS, Ind AS. Rows include Other comprehensive income, Items that will not be reclassified to profit or loss, Items that may be reclassified to profit or loss, Profit/(loss) for the year, Total comprehensive income for the year.

Table with 4 columns: Particulars, Note No., March 31, 2018 (End of last period presented under previous GAAP), March 31, 2018 (End of last period presented under previous GAAP). Rows include Profit/(loss) per previous GAAP, Total effect of transition to Ind AS, Profit/(loss) for the year as per Ind AS, Net increase (decrease) in cash and cash equivalents, Other comprehensive for the year (net of tax), Total comprehensive income under Ind AS.

A.5 Effect of Ind AS adoption on the statement of cash flows for the year ended March 31, 2018

Table with 5 columns: Particulars, Previous GAAP, Effect of transition to Ind AS, Ind AS. Rows include Net cash flows from operating activities, Net cash flows from investing activities, Net cash flows from financing activities, Net increase (decrease) in cash and cash equivalents, Cash and cash equivalents at the beginning of the year, Cash and cash equivalents at the end of the year.

Note 36 Fair Value The hierarchy shown below analyses financial instruments carried at fair value. The different levels have been defined below: Level 1: Quoted Prices (unadjusted) in active markets for identical assets or liabilities

Table with 4 columns: Level 1, Level 2, Level 3. Rows include Financial Assets, Investment in quoted equity instruments, Investment in unquoted equity instruments, Expected Credit Loss, Financial Liabilities, Deferred Liability, Derivatives not designated as hedges, Financial assets and liabilities measured at fair value through profit and loss (OCI) at 31 March 2019.

Table with 4 columns: Level 1, Level 2, Level 3. Rows include Financial Assets, Investment in quoted equity instruments, Investment in unquoted equity instruments, Financial Guarantee Contracts, Derivatives not designated as hedges, Financial assets and liabilities measured at fair value through profit and loss (OCI) at 1 April 2017.

Table with 4 columns: Level 1, Level 2, Level 3. Rows include Financial Assets, Investment in quoted equity instruments, Investment in unquoted equity instruments, Financial Guarantee Contracts, Derivatives not designated as hedges, Financial assets and liabilities measured at fair value through profit and loss (OCI) at 1 April 2017.

Description of significant unobservable input to valuation: Valuation technique DCF Method Significant unobservable techniques Interest saved approach

b) Financial instruments at amortised cost The carrying amount of financial assets and financial liabilities measured at amortised cost in the financial statements is the reasonable approximation of their fair values since the Company does not anticipate that the carrying amounts would be significantly different from the value that would eventually be received or settled.

c) During the year there has been no transfer from one level to another

Note 37 - Fair value measurements Financial instruments by valuation

Table with 7 columns: Particulars, FVTPL, FVTOCI, Amortised cost, FVTPL, FVTOCI, Amortised cost, FVTPL, FVTOCI, Amortised cost. Rows include Financial assets, Non Current, Investments, Cash and receivables, Total financial assets, Financial liabilities, Borrowings, Trade payables, Other payables, Total financial liabilities, The management assessed that cash and cash equivalents, other bank balance, loans, trade payables and other financial instruments approximate their carrying amounts largely due to the short term maturities of these instruments.

Note 38 - Recent Accounting pronouncements The Ministry of Corporate Affairs (MCA) vide notification dated 30 March 2019 has issued the Companies (Indian Accounting Standards) Amendment Rules, 2019 and has amended Ind AS 116 Lease classification of a lease contract in which the lessor is either an operating lease or a finance lease in accordance with Ind AS 116 requires an entity to provide comparative information in the financial statement. On initial application of the amendment, entities are not required to provide comparative information for preceding periods. These amendments are effective for annual periods beginning on or after 1 April 2019. Application of this amendments will not have any recognition and measurement impact. However, it will require additional disclosure in the financial statements.

Note 39 - Previous year amounts have been re-grouped / re-casted wherever considered necessary, to make them comparable with those of the current year.

Note 40 - In the opinion of the Board of Directors, current assets have a value on realization in the ordinary course of business at least equal to the amount at which they are stated in the balance sheet and provisions for all known/expected liabilities have been made.

Note 41 - Approval of standalone financial statements The standalone financial statements were approved for issue by the Board of Directors of the Company on 27 April 2019 subject to approval of shareholders.

J. DETAILS OF GROUP COMPANIES OF VIKAS MULTICORP LIMITED INCLUDING THEIR CAPITAL STRUCTURE AND FINANCIAL STATEMENTS: VIKAS ECOTECH LIMITED IS THE GROUP COMPANY OF VIKAS MULTICORP LIMITED

BRIEF PROFILE Vikas Ecotech Limited is a Public Limited Company, having its registered office at 34/1 Vikas Apartments, Sector Punjabi Bagh, Delhi 110026, Delhi, India. The Company is a widely held Company and its equity shares are listed at BSE Limited (BSE) and National Stock Exchange of India Limited (NSE). Vikas Ecotech is an emerging player in the global arena engaged in the business of high-end specialty chemicals. As an integrated, multi-specialty product solutions company, producing a wide variety of superior quality, eco-friendly additives and rubber-plastic compounds. Its additives and rubber-plastic compounds are process-critical and value-enabling ingredients used to manufacture a varied cross-section of high-performance, environment-friendly and safety-critical products. From agriculture to automotive, from cables to electrical, hygiene to healthcare, polymers to packaging, textiles to footwear, the company's products serve a diverse range of global industry markets. The Company has its manufacturing plants in the states of Rajasthan, Jammu and Kashmir and Uttar Pradesh. Also, the Company has announced construction of a new State-of-the-art Plant & Innovation Center at Dabhi in Gujarat to cater to Export and Western India markets. The Company's manufacturing production has grown more than 500% in the past few years. Today, the company is a leading player in specialty chemicals exporting products to over 20 countries. Vikas Ecotech is proud to be recognized by some of the most reputed publications and quality certification organizations around the world. Vikas Ecotech is a "Two Star Export House" recognized by the Directorate General of Foreign Trade, Ministry of Commerce & Industry, Government of India. Vikas Ecotech Limited is also recognized as the fastest growing company by SMB INC. Magazine in US, in year 2011. The Company has ISO 9001:2008 Certification (Quality Management System) from Kvaaltek Veritas Quality Assurance, accredited by the Norske Akkreditering of Norway and member of Royal Society of Chemistry and also Member of All India Plastics Manufacturers Association (AIPLMA).

Vikas Ecotech is India's only indigenous manufacturer of Methyl Tin Mercaptide (MTM) or Organotin stabilizers. These are extremely effective and efficient heat stabilizers used in the processing of rigid & plastic PVC. With the addition of CaZn stabilizers to its range of specialty additives, the company will now cater to more segments of the PVC processing industry.

Table with 2 columns: Particulars, Aggregate Nominal Value (Rs). Rows include Authorized Share Capital, Issued, Subscribed and Paid-up Capital.

FINANCIAL STATEMENTS

Table with 3 columns: Particulars, As at 31 March 2018, As at 31 March 2017. Rows include ASSETS, Non-current assets, Property, plant and equipment, Financial assets, Loans, Investments, Deferred tax assets (net), Other non-current assets, Current assets, Inventories, Financial assets, Trade receivables, Cash and cash equivalents, Other bank balances, Other financial assets, Assets Held for Sale, Other current assets, TOTAL ASSETS, EQUITY AND LIABILITIES, Equity, Equity share capital, Other equity, Total equity, Non-current liabilities, Financial liabilities, Borrowings, Provisions, Current liabilities, Financial liabilities, Borrowings, Trade payables, Other financial liabilities, Other current liabilities, Current tax liabilities (net), Total liabilities, TOTAL EQUITY AND LIABILITIES.

Statement of Profit & Loss

Table with 3 columns: Particulars, As at 31 March 2018, As at 31 March 2017. Rows include Revenue from operations, Other income, Total Revenue, Cost of raw material and components consumed, Purchase of traded goods, (Increase)/decrease in inventories of finished goods, work-in-progress and traded goods, Excise duty, Employee benefits expense, Depreciation expense, Finance costs, Other expenses, Total expense, Profit/(loss) before exceptional items and tax, Exceptional items, Profit/(loss) before tax, Income tax expense, Current tax, Excess/Short provision relating earlier year tax, Deferred tax, Income tax expense, Profit for the year, Other comprehensive income, Re-measurement gains (losses) on defined benefit plans, Income tax effect, Net other comprehensive income (net of tax) not to be reclassified to profit or loss in subsequent periods, Total Comprehensive income for the year, Earnings per share, Basic and Diluted earnings per share.

Statement of Cash Flows for the year ended 31 March 2018

Table with 4 columns: Notes, As at 31 March 2018, As at 31 March 2017. Rows include Operating activities, Profit before tax, Profit before tax, Adjustments to reconcile profit before tax to net cash flows, Depreciation and impairment of property, plant and equipment, Gain on disposal of property, plant and equipment, Loss on account of fire, Finance costs, Working capital adjustments: (Increase)/decrease in trade receivables, (Increase)/decrease in inventories, (Increase)/decrease in other financial assets, (Increase)/decrease in other bank balances, (Increase)/decrease in other assets, (Decrease)/increase in trade payables, (Decrease)/increase in other financial liabilities, (Decrease)/increase in provisions, (Decrease)/increase in other current liabilities, Cash generated from operations, Net cash flows from operating activities, Investing activities, Proceeds from sale of property, plant and equipment, Purchase of property, plant and equipment, Interest received, Net cash flows used in investing activities, Financing activities, Proceeds from issue of shares, Proceeds from borrowings, Repayment of borrowings, Interest paid, Dividends paid to equity holders of the parent, Dividend distribution tax, Net cash flows from/used in financing activities, Net increase in cash and cash equivalents, Cash and cash equivalents at the beginning of the year, Cash and cash equivalents at year end.

K. OUTSTANDING LITIGATIONS OF VIKAS MULTICORP LIMITED, PROMOTERS, DIRECTORS OR ANY OF THE GROUP COMPANIES: There are no outstanding litigations pending against the Company, its promoters and its directors

Table with 4 columns: S. No., Parties to the Case, Year, Case Study. Rows include 1. ADI Agro Industries Pvt. Ltd. (Plaintiff) v. Vikas Global One Ltd. (Defendant), 2014, ADI Agro had filed a case for recovery of the Co. for Non Payment of Rs. 41,15,664/- on account of supply of Soyabean Oil against two Purchase Orders. Suit is pending before High Court of Delhi, 2. Vikas Global One Ltd. (Plaintiff) v. ADI Agro Industries Pvt. Ltd. (Defendant), 2014, Civil suit being filed against ADI Agro for not supplying Soyabean Oil of the desired quality. Suit is pending before Saket Court, 3. ADI Agro Industries Pvt. Ltd. (Plaintiff) v. Vikas Global One Ltd. (Defendant), 2015, ADI Agro had filed a summary suit for recovery of payment of Rs 41,15,664/- on account of supply of Soyabean Oil against two purchase orders. Suit is pending before The Hazari Court, 4. Vikas Utilities Pvt. Ltd. (Plaintiff) v. Barciay Bank PLC (Defendant), 2009, Suit is being filed in the consumer court for non issuance of Letter of Credit, 5. Vikas Ecotech Limited v. Bhuari Supertek Industries Limited, 2018, Case under section 138 of Negotiable Instruments Act, 6. Pradip Kumar Banerjee v. Vikas Ecotech Limited, 2017, Case has been filed at Delhi High Court for suit of recovery of an amount of Rs. 1,10,00,000 pertaining to claim under ESOP Scheme, 2011, 7. Vikas Ecotech Limited v. AM Vinyl Private Limited, 2018, Case under section 138 of Negotiable Instruments Act, 8. Vikas Ecotech Limited v. Avon Elastomers India Pvt. Ltd., 2018, Case under section 138 of Negotiable Instruments Act, Case under section 138 of Negotiable Instruments Act.

Table with 2 columns: BSE, NSE. Rows include FY 2018-19, FY 2017-18, FY 2016-17. Columns include High (Rs.), Low (Rs.), Average (Rs.), High (Rs.), Low (Rs.), Average (Rs.).

M. MATERIAL DEVELOPMENT AFTER THE DATE OF BALANCE SHEET The Company has received relation of 19(b)(b) of SCRR 1957 from Securities and Exchange Board of India vide Letter no. CFD/DIL/ADM/RK/10608/08 dated 26.04.2019. Apart from this, there is no material development after the balance sheet date till the date of this announcement.

For further details, please refer to the Information Memorandum that will soon be available on www.rseindia.com, www.bseindia.com and www.vikasmulticorp.com. For and behalf of Board of Directors of VIKAS MULTICORP LIMITED: Deepanshu Arora, Company Secretary.

Place: Delhi Date: 29th April, 2019