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 Tel: +91-11-40450110 • Email: info@vikasmulticorp.com • Website: www.vikasmulticorp.com •

STATUTORY ADVERTISEMENT IN COMPLIANCE OF CLAUSE III(A)(2)(5) OF SECURITIES AND EXCHANGE BOARD OF INDIA ("SEBI") CIRCULAR NO. CFD/DIL3/CIR/2017/21 DATED MARCH 10, 2017 READ WITH RULE 19(7) OF THE SECURITIES CONTRACTS (REGULATION) RULES, 1957 ("SCRR") PURSUANT TO EXEMPTION GRANTED BY THE SEBI VIDE ITS LETTER DATED APRIL 26, 2019 FROM THE APPLICABILITY OF RULE 19(2)(B) OF SCRR.

ABOUT THE SCHEME OF ARRANGEMENT FOR DEMERGER The Scheme of Arrangement for Demerger between Vikas Ecotech 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 Ecotech Limited and Vikas Multicorp Limited, Demerged Company has received observation letter in terms of SEBI Circular No. CFD/DIL3/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: Vikas Multicorp Limited ("VML/ the Company") Name of 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 Details November 09, 1995 Incorporated with Akshatha Management Consultant Private Limited May 29, 2001 Akshatha Services Private Limited Changes 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 Details of Clause 3 & 4 of the main objects of object clause of Memorandum of Association was amended to 10.01.2001 changes include the trading of commodities by the Company and to include the trading in securities. in Object Pursuant to the Scheme of Amalgamation, the business object of erstwhile Himac Polyfilms Private Clause Limited, the amalgamating Company has been included into the business portfolio of our Company. The Object Clause of Memorandum of Association of the Company was altered to include the manufacture of all kinds of plastic & chemicals raw material. C. CAPITAL STRUCTURE OF THE COMPANY:

of

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

Particulars

Authorized Capital

31,000,000 Equity Shares of Rs.10 each

Issued, Subscribed and Paid-up

Equity Shares of Rs.10/- each

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/-(Rupees 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 430,000,000 430,000,000 Issued, Subscribed and Paid-up 424,761,960 Equity Shares of Re. 1/- each 424,761,960 424,761,960 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 67,00,00,000 67,00,00,000 Issued, Subscribed and Paid-up 663,495,495 Equity Shares of Re. 1 each fully paid-up 663,495,495 663,495,495 (*) 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.

% assuming full

shares

Shares

equity

Shares

each class of securities

Aggregate Nominal Value (Rs.)

310,000,000

310,000,000

30,340,140

303,401,400 303,401,400

Cate gory	Category of shareholder	Nos. of shareh olders	No. of fully paid up equity shares held	No. of Partly paid-up equity shares held	No. of shares underlyin Depositor 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 Vo	~ ~	hts held in eac urities		No. of Shares Underlying Outstandin convertible securitie (includin 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 in shan		pled	of Shares Iged or erwise mbered	Number of equity shares held in demateriali zed form
(1)	(0)	(III)	(IV)	(V)	(VI)	(VII) = (IV)+	(VIII)		(X)		(X)	(XI)=(VII)+(X) as a %	(XII)			XIII)	(VIV)
						(V)+ (VI)		No of Vo			Total as a % of		of (A+B+C2)	No. (a)	As a % of total	No. (a)	As a % of total	
								Class eg: X	Clas eg:Y	Total	(A+B+C)				Shares held (b)		Shares held (b)	
(B)	Promoter & Promoter Group Public	18 50,085	416,203,881 247,291,614	:	:	416,203,881 247,291,614	62.73 37.27	416,203,881 247,291,614		416,203,881 247,291,614	62.73 37.27	-	62.73 37.27	356,531,924 68,230,036				416,203,881 238,179,723
(C1)	Non Promoter- Non Public Shares underlying DRs Shares held by Employee	-	-			:	:			:		:	:	-	:		:	
	Trusts	50 103	663,495,495	130	0	663,495,495	100.00	663,495,495		663,495,495	100.00		100.00	424,761,960	64.02		10	654,383,604

Table II -Statement showing shareholding pattern of the Promoter and Promoter Group Nos. No. of fully No. of No. of Total nos. Shareholding Shareholding, as a Number of Locked in Category and name of shareholder Number of Voting Rights held in paid up Partly shares shares held

as a % of

		shareh	shares held	paid- up equity share s held	in Deposi tor Receip ts	0.00 - 00.00	total no. of shares (calculated as per SCRR, 1957) As a % of (A+B+C2)					Underlying Outstandin convertible securitie (includin Warrants)	conversion of convertible securities (as a percentage of diluted share capital) As a % of (A+B+C2)			oth	dged or nerwise umbered	shares held in demateriali zed form
(1)	(11)	(III)	(IV)	(V)	(VI)	(VII) = (IV)+ (V)+ (VI)	(VIII)	-	100	(IX)	T-1-1	(X)	(XI)=(VII)+(X) as a % of (A+B+C2)	(XII) No. (a)	As a %	-	(XIII) As a %	(XIV)
				2 %	9			No of V Class eg: X	cling Ri Clas eg:Y	Total	Total as a % of Total Voting Rights			140. (a)	of total Shares held (b)	(a)	of total Shares held (b)	
1. Indian a Individuals/Hindu undivided Family Vikas Garg Vikas Garg HUF Nand Kishore Garg Seema Garg Vivek Garg Ishwar Gupta Nand Kishore Garg HUF Sukriti Welfare Trust Jai Kumar Garg HUF Asha Garg Usha Garg Jai Kumar Garg Vaibhav Garg Vaibhav Garg Vinod Kumar Garg b Central Government/ State Government/ c Financial Institutions/ Banks d Any Other (Body Corporate) Ketav Multicorp Pvt Ltd. Sub-Total (A)(1) 2. Foreign a Individuals (Non-Resident Individuals/ Foreign Individuals) b Government	AAAPG8241P AADHV2736H AAHPG6278P AAJPG3274P AAJPG3274P AAAHN2412H AABTS9205L AAEHJ5924L AAHPG6276D AAJPG3276H AKWPG7039B ALWPG6413A AAAHV2662M AAJPG32776B AAJPG32776B		7 415,195,366 207,828,299 11,429,750 6,157,775 70,612,175 1,071,550 2,800 337,750 4,456,550 1,118,500 8,025 2,233,000 1,019,750 21,607,616 8,505,325 5684781 5180000 67941720 - 1,008,515 1008,515 416,203,881			415,195,366 207,828,299 11,429,750 6,157,775 70,612,175 1,071,550 2,800 337,750 4,456,550 1,118,500 8,025 2,233,000 1,019,750 21,607,616 8,505,325 5,684,781 5,180,000 67,941,720 1,008,515 1,008,515 416,203,881	62.85 31.32 1.72 0.93 10.64 0.16 0.00 0.05 0.67 0.17 0.00 0.34 0.15 3.26 1.28 0.86 0.78 10.24	415,195,366 207,828,299 11,429,750 6,157,775 70,612,175 1,071,550 2,800 337,750 4,456,550 1,118,500 8,025 2,233,000 1,019,750 21,607,616 8,505,325 5,684,781 5,180,000 67,941,720 1,008,515 1,008,515 416,203,881		415,195,366 207,828,299 11,429,750 6,157,775 70,612,175 1,071,550 2,800 337,750 4,456,550 1,118,500 8,025 2,233,000 1,019,750 21,607,616 8,505,325 5,684,781 5,180,000 67,941,720	63 31.32 1.72 0.93 10.64 0.16 0.00 0.05 0.67 0.17 0.00 0.34 0.15 3.26 1.28 0.86 0.78 10.24	0	63 31.32 1.72 0.93 10.64 0.16 0.00 0.05 0.67 0.17 0.00 0.34 0.15 3.26 1.28 0.86 0.78 10.24	356,531,924 170,863,588 8,127,000 69,510,000 5,180,000 5,180,000 67,941,720	98 98 91 100 100			415,195,366 207,828,299 11,429,750 6,157,775 70,612,175 1,071,550 2,800 337,750 4,456,550 1,118,500 8,025 2,233,000 1,019,750 21,607,616 8,505,325 5,684,781 5,180,000 -67,941,720 1,008,515 1,008,515 416,203,881
c Institutions -					-								10.0		-			1
d Foreign Portfolio Investor e Any Other (specify) -			1	1			1									:	-	-
Sub-Total (A)(2)		13.					12	0.5		0.5		87.5	33.53		22		1.5	-
Total Shareholding of Promoter and Promoter Group (A)= (A)(1)+(A)(2)		18	416,203,881			416,203,881	62.73	416,203,881		416,203,881	62.73		62.73	356,531,924	85.87		. 9	416,203,881
Table III - Statement showing shareholdin	g pattern of the P					110 200 001		110,200,001		110,200,001	. 94.00		00.10	000,000,002,	00.01			110,200,001
Institutions Mutual Funds																		
b Venture Capital Funds						0			1	1 1	0				8.			
c Alternate Investment Funds	- 8									100					:	-	- 1	
d Foreign Venture Capital Investors -			40 202 500			40 202 500	2.76	18,293,500	-	18,293,500	2.76	878	2.76			-	. 37	40 202 500
e Foreign Portfolio Investors NOMURA SINGAPORE LIMITED	AADCN2750N		18,293,500 10200000			18,293,500 10200000	1.54	10200000		10200000	1.54		1.54			-		18,293,500 10200000
f Financial Institutions/ Banks		2				117,752	0.04	117,752		117,752	0.04		0.04				27	117,752
g Insurance Companies			-			-			-		-				-	-	-	-
h Provident Funds/ Pension Funds i Any Other (specify)		18	83				0	1.0			8	85			100	8	- 5	
Sub-Total (B)(1)		11	18,411,252			18,411,252	2.80	18,411,252		18,411,252	2.80	100	2.80		12	-		18,411,252
Central Government/ State Government(s)/	555				5000000000	1000	031000000000000000000000000000000000000		200000000000000000000000000000000000000	50000000		0.0202					222715272715
President of India Sub-Total (B)(2)						0									1			
3. Non-institutions																		
Individuals - i. Individual shareholders holding nominal share capital up to Rs. 2 lakhs.		47,618	81463012			81,463,012	12.28	81,463,012		81,463,012	12.28		12.28	,			1.0	79,086,121
 Individual shareholders holding nomine share capital in excess of Rs. 2 lakhs. 	31	51	51423005			51,423,005	7.75	51,423,005		51,423,005	7.75		7.75	29,911,756	58 17			44,773,005
ANIL D GALA	AABFL2497H		3,000,000			3,000,000	0	3,000,000		3,000,000	0		0	20,011,730				3,000,000
b NBFCs registered with RBI*		3				129,487	0	129,487		129,487	0		0				10	129,487
c Employee Trusts d Overseas Depositories (holding Drs)	12											2.5		7.5	2.5		8	
(balancing figure)		82	16					572									્ર	
e Any Other (specify)		2,402	95864858		-	95,864,858	14.45	95,864,858		95,864,858	14.45	102	14.45	38,318,280	39.97	18	· ·	95,779,858
CORPORATE BODY #	AAAAAAA		00001010			20 224 242	6.00	20 204 246		20.004.040	6.70		6.00	20.240.202	00.00			20 224 242
SAHYOG MULTIBASE LTD. RESIDENT (HUF) #	AAACI2727H	1 1	38321019		1876	38,321,019	5.78	38,321,019		38,321,019	5.78	(4)	5.78	38,318,280	99.99			38,321,019
JAYANT S.CHHEDA HUF	AAAHJ3394Q	1	20000000		-	20,000,000	3.01	20,000,000		20,000,000	3.01		3.01					20,000,000
Clearing members	45773333733		6500		-	1000 0000000				100000000000000000000000000000000000000		8.5	17.6	107	3.5	15	15	
NRI's HUF					-	-		-	-		- 5	-	-		97	-	-	-
Sub-Total (B)(3)	1	50.074	228,880,362			228,880,362	34.50	228,880,362		228,880,362	34.50	0.00	34.50	68,230,036	98.14	1		219,768,471
Total Public Shareholding (B)=(B)(1) +				8993	100.00				100000		5000000	0.57	A-60-2010 T-111					
(B)(2) + (B)(3)	n netters of the ti		247,291,614		-	247,291,614	37.29	247,291,614		247,291,614	37.29		37.29	68,230,036	98.14			238,179,723
Table IV - Statement showing shareholdin 1 Custodian/DR Holder	y pattern of the N	On Pror	noter - Non Pt	ublic sh	arenoide 0	0	0.00	0		0	0	0.00	0	0.00	D	NA	NA	0
 Employee Benefit Trust (under SEBI (Sh based Employee Benefit) Regula tions, 201 Total Non- Promoter- Non Public 		0	0	0	0	0	0.0	0		0	0	0.00	0	0.00	900	NA	NA	8

E DETAILS O	F PROMOTERS O	ETHE COMPA	NY				
Name	Address	Educational Qualifications	Experience/				
Details of Pro-	moters	7					
Mr. Vikas Garg	House No. 10, Road No. 4 East Punjabi Bagh	Graduate	He has enriched experience of or 18 years in the field of Chemi and Petrochemicals Products.				
Mr. Vivek Garg	New Delhi 110026	Graduate	He has been working in field organization building for around years.				
Mrs. Seema Garg		Graduate	She has vast experience in field business management a organization development.				
Mr. Vinod Kumar Garg	B-9, Bhagwan Das Nagar, New Delhi – 110026	Graduate	He has an experience of over years in the field of finance a accounts.				
Mr. Jai Kumar Garg	0.0000000	Graduate	He has experience of over 35 yea in Business Development. He is p of promoter group of the Compa				
Mrs. Shashi Garg		Graduate	She has been actively involved the areas of Corporate Soc Responsibility for over 10 years.				
Mr. Vaibhav Garg		Graduate	He has an experience of over 5yea in the field of Finance and Accoun				
Details of Pro-	moter Group	9000 1000 - 2					
Mr. Nand Kishore Garg	House No. 10, Road No. 4 East Punjabi	M.Sc., LLB and Ph.D	He has experience of over 45 yes in the field of Petrochemicals a polymers Industry.				
Ms. Sukriti Garg	Bagh New Delhi - 110026						
Mrs. Usha Garg		Graduate	She has been devoting her time social work and allied activities wh being a Homemaker				
Mr. Ishwar Gupta	B-9, Bhagwan Das Nagar, New Delhi - 110026	Graduate	He has experience of over 35 yes in the field of Petrochemicals Indus				
Mrs. Asha Garg		Graduate	She is an efficient homemaker an has been active in social work an philanthropy for over a decad				
Vikas Garg HUF	Mr. Vikas Garg is part of promoter of		3arg HUF and hence the HUF is a				
Nand Kishore Garg HUF Jai Kumar	Mr. Nand Kishore hence the HUF is	Garg is the Ka	arta of Nand Kishore Garg HUF a Group. UF and hence the HUF forms part				
Garg HUF Vinod Kumar	Promoter Group.		HUF and hence the HUF forms part				
Carn & Sons	Dromoter Group	2					

The Trust is part of promoter group of Company as Mr. Nand Kishore

B-1,34/1, Vikas NotApplicable It is engaged in the business of

trading of all kinds of goods

chemical raw material

including food products, plastic and

Total Non- Promoter- Non Public

Promoter Group.

House, East

Punjabi Bagh

Delhi -110026

Ketav Multicorp

Private

imited

Sukriti Welfare Garg, Mr. Vikas Garg, Mrs. Usha Garg are its trustees.

E NAMES OF TOO TEN SUADEUOLDEDS OF THE COMPANY AS ON DATE.

The constitution of Board of Directors and Management of the Company is as under:

SI. No.	Names	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 Garq	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
8.	Nomura Singapore Limited	10,200,000	1.54	Public Shareholder
9.	Ms. Sukriti Garg	8,505,325	1.28	Promoter
10.	Mr. Nand Kishore Garg	6,157,775	0.93	Promoter
	TOTAL	462,603,679	69.72	

G. BUSINESS OF THE COMPANY AND ITS MANAGEMENT:

VML was incorporated on November 09, 1995 as Akshatha Management Consultants Private Limited under the provisions of Companies Act, 1956, as a private limited company registered with the Registrar of Companies NCT of Delhi and Haryana. VML is engaged in the business of Polymers and Polymer additive related Chemicals Trading House, based at Delhi. On May 29, 2001, Company started a new line of business of commodity trading activities & initiated trading in securities by altering its main objects, the name was also changed to Akshatha Services Private Limited. In 2008, Company has adopted the business of plastic, HDPE and polymer manufacturing, trading and import/export and allied activity of Himac Polyfilms Private Limited into its business portfolio, pursuant to the Scheme of Amalgamation and its name was changed to Moonlite Technochem Private Limited. In the year 2015, two companies namely; Magic Tradelinks Private Limited and Vikas Polymerland Private Limited merged with the Company. In the year 2016, it was converted into a Public Limited Company and later on January 24, 2017 its name was changed to Vikas Multicorp Limited. VML's Head Office is situated at DELHI and have branches in HARYANA and KOLKATA (W.B).

S. No.	DIN / PAN	Name	Designation
1.	02542653	Mr. Hari Bhagwan Sharma	Whole-time Director
2.	00255413	Mr. Vikas Garg	Non-Executive Director
3.	00094087	Mr. Purushottam Dass Bhoot	Independent Director
4.	07003962	Mr. Pankaj Kumar Gupta	Independent Director
5.	07769092	Mr. Anubhuti Mishra	Independent Director
6.	07804293	Mr. Kapil Gupta	Independent Director
7.	ATCPK7978E	Mr. Chandan Kumar	Chief Financial Officer
8.	BDDPA7308G	Mr. Deepanshu Arora	Company Secretary & Compliance Office

H. RATIONALE FOR SCHEME OF ARRANGEMENT:

The Object & Rationale, as envisaged in the Scheme is as under: "Vikas Ecotech Limited ("VEL" or 'Demerged Company') has two core business verticals viz. High Value Specialty chemicals business (Remaining Business) and another is the High volume 'Recycled Compounds and Trading Division' (Demerged Undertaking). Both the verticals have their own strengths and dynamics but the nature of businesses of the two verticals are unconnected and distinct. It is being felt that each of the business vertical has the potential of being developed into a parallel, scalable and independently profitable business but, requires focused management and long term business plan. Thus, the management was contemplating the segregation of the two verticals.

Vikas Multicorp Limited ('VML' or 'Resulting Company') is a group company and a part of the promoter group of Vikas Ecotech Limited (VEL or Demerged Company). The business of Resulting Company is similar to the business of the Demerged Undertaking. Hence in order to unlock the true value of each of the business verticals and achieve prosperity in segment the management of both the companies have decided to Demerge the 'Recycled and Trading Compounds Division' from VEL and amalgamate with VML. This would enable the VML and VEL both to gain economies of scale and unify all shareholder interests and eliminate any conflict of interests. Both the businesses would have separate and different sets of management, staff and facilities - each of which would be designed in alignment with its own business needs.

The dynamic and diversified nature of the industry in which the Company operates and external factors including performance of financial markets, exchange or interest rate fluctuations, business environment and government policies etc. have varied effects on the growth prospects of different verticals of the Company. Thus, the Demerged Company would be able to revise its business plans and priorities from time to time thereby, ensuring speedy and profitable growth of the Company and enhance shareholder's wealth.

Further, economic environments, capital market dynamics, the investors' community for the two divisions i.e. the high value 'Specialty chemicals' and high volume 'Recycled Compounds and Trading Division' are different. Thus, to ensure better focus of management for the growth of both the divisions, to create independent legal entities for each division, to enable each of the businesses to achieve One Thousand Crores top line in their own sphere of operations the Board of Directors of both Companies are of the opinion that Scheme of Arrangement/ Demerger of 'Recycled Compounds and Trading Division' from Demerged Company and consequently amalgamating the same with Vikas Multicorp Limited (Resulting Company) would be beneficial to the shareholders, creditors, employees and all the stakeholders at large.

The proposed reconstruction will add better value to the businesses and create fresh opportunities as under:

 Resulting Company will be able to focus on high volume 'Recycled Compounds and Trading Division' (Demerged Undertaking): Demerged company will be able to focus on high value Specialty chemicals (Remaining Business) and other

residuary business; Further, the listing of the equity shares of Resulting Company on the stock exchanges on which shares of the Demerged Company are listed would help the shareholders of Demerged Company to unlock the value of their shares."

FINANCIAL STATEMENTS FOR VIKAS MULTICORP LIMITED FOR PREVIOUS THREE FINANCIAL YEARS ENDED ON MARCH 31, 2017, MARCH 31, 2018 AND MARCH 31, 2019 RESPECTIVELY

Statement of Access & Lightlities

	100000000000000000000000000000000000000	ent of Assets & Liabilities		
Particulars	Notes w.r.t. 31.03.2019	31.03.2019	31.03.2018	31.03.2017
I. ASSETS				
(1) Non-Current Assets		100000000000		279/2019/04/04
Property, plant and equipments	3(a)	3,32,39,753	3,16,78,003	44,50,609
Investment Property	3(b)	4,44,43,717	4,44,43,717	4,67,19,303
Other Intangible Assets	3(c)	50.00	20.00	7,12,747
Financial assets				0.000
(I) Investments	4	47,75,93,996	1,20,82,26,209	85,83,14,019
Other Non-Current Assets	5	1,89,34,301	90,69,726	12,40,434
Deferred Tax Liabilities (Net)	16	55,94,785	461023	720964
Newscare (Co. 10)		57,98,06,552	1,29,38,78,678	91,21,58,076
Inventories	6	28,28,46,387	14,83,27,073	3,02,90,180
Financial Assets		20-4 1 2000 044 2000 0		ECT - 400 CO - 100 CO
(I) Trade Receivables	7	1,43,85,93,704	1,12,68,91,264	27,39,02,619
(ii) Cash and cash equivalents	8	6,10,47,860	96,86,590	1,44,32,215
Other Current Assets	5	8,48,85,755	5,91,57,233	4,73,78,692
2004.000		1,86,73,73,706	1,34,40,62,159	36,60,03,706
Total Assets		2,44,71,80,258	2,63,79,40,838	1,27,81,61,782
II. EQUITIES AND LIABILITIES				
1 Equity		0.0000000000000000000000000000000000000		300000000000000000000000000000000000000
Equity Share Capital	9	66,34,95,495	66,34,95,495	30,34,01,400
Other Equity	10	23,74,78,521	93,66,76,274	65,97,39,230
200 200 100 100 100		90,09,74,016	1,62,35,71,769	96,31,31,40,630
2 Liabilities				
Non - Current Liabilities				
Financial Liabilities				
(I) Borrowings	11	8,36,43,968	14,35,861	11,86,298
(ii) Other	12			
0.000		8,36,43,968	14,35,861	11,86,298
Current Liabilities				
Financial Liabilities		0.00000000		20022000000
(I) Borrowings	11	308748961	19,88,91,978	17,32,87,995
(ii) Trade Payables	13	90,32,67,431	63,60,07,460	11,59,83,540
(iii) Others	12	2,50,326		
Other Current Liabilities	14	2490925095	171435230	2,32,13,319
Income Tax Liabilities (Net)	15	9370461	65,98,540	13,50,000
P-000-00-00-00-00-00-00-00-00-00-00-00-0		1,46,25,62,274	1,01,29,33,208	31,38,34,854
Total Equities and Liabilities		2,44,71,80,258	2,63,79,40,838	1,27,81,61,782

Statement of Profit and Loss Particulars Notes w.r.t. 31.03.2018 31.03.2019 31.03.2019 31.03.2017 Revenue from operations 2,15,82,35,796 1,95,35,15,916 1,00,54,25,123 18 4,05,61,039 5,54,19,783 2,30,85,870 II. Other Income III. Total Revenue (I +II) 2,19,87,96,835 2,00,89,35,700 1,02,85,10,993 IV. Expenses: Purchases of Stock-in-Trade and 1.89,57,30,422 19 2,16,87,76,519 1,00,43,97,740 Direct Expenses Changes in inventories 20 (13,40,19,314) (4.29,99,490)(1,36,35,437) 21 Employee benefit expense 1,06,65,162 1,69,27,860 25,46,424 Financial costs 22 6,19,27,054 6,71,40,669 1,64,19,940 Depreciation and amortization 23 72,21,139 80,49,155 32,29,302 expense Other Expense 24 7,08,66,552 4,23,99,873 70,48,323 Total Expenses 2,18,54,37,113 1,98,72,48,489 1,02,00,06,292 V. Profit before exceptional and extraordinary items and tax 1,33,59,722 2,16,87,211 85,04,701 VI. Exceptional Items 25 1,46,99,640 VII. Profit before tax (V + VI) 2,16,87,211 85,04,701 2,80,59,362 VIII. Tax expense: 1,12,63,495 65,98,540 13,50,000 (1) Current tax 26 (2) Deferred tax 2,59,942 2,84,222 (51,33,762) (3) Short / Excess Provision for 26,65,504 15,626 Income Tax of earlier years 68,58,482 87,95,237 16,34,222 Total Tax Expense (VIII) XV. Profit for the year (VII-VIII) 1,92,64,125 1,48,28,729 68,70,479 X. Other Comprehensive Income (OCI) (i)Items that will not be classified to Profit & Loss (74,18,61,878) 34,99,12,190 42,92,21,032 (ii)Tax relating to items that will not be reclassified to profit or loss (iii)Items that will be classified to Profit & Loss (iv)Tax relating to items that will be reclassified to profit or loss XI. Total Other comprehensive 42,92,21,032 income for the year (74,18,61,878) 34,99,12,190 XII. Total comprehensive (72,25,97,753) 36,47,40,919 43,60,91,511 income / (loss) for the year XIII. Earning per equity share (of Rs. 1 each): (1) Basic 27 0.029 0.022 0.226 0.230 (2) Diluted 27 0.029 0.025

	Cash Flow Statements		
Particulars	For the period ended on 31.03.2019	For the period ended on 31.03.2018	For the period ende on 31.03.201
Cash flows from operating activities	SEASONAL ALEMAN CONTROL IN	10.000000000000000000000	\$100 processors.co.um
Total Profit before Tax for the year Adjustments for	1,33,59,721.89	2,16,87,210.85	68,54,853.1
Depreciation and Amortization	72,21,139.44	80,49,155.00	32,29,302.1
Interest Income			(8,87,034.00
Dividend Income	(37,46,261.20)	(69,25,635.45)	(20,55,307.00
Finance Costs	6,19,27,054.17	6,71,40,669.32	1,64,19,939.7
Provision for Tax	0,10,21,004.11	0,11,40,005.02	16,49,848.0
Profit on sale of Car	(2,20,778.00)	(20,55,307.00)	10,43,040.0
1000 000 000 000			/02 E4 E00 00
Profit on sale of Investments	(93,80,551.88)	(1,00,15,826.01)	(63,51,560.00
Operating Profit (Loss) before			
working capital changes and other	17723-437024-7-42-702-8	10.000.00000000000000000000000000000000	INC MONOCOGNOMO
adjustments	6,91,60,324.42	7,78,80,266.70	1,88,60,042.0
Movements in working Capital:	12-00-00-00-00-00-00-00-00-00-00-00-00-00		
(Increase)/Decrease in inventories	(13,45,19,314.00)	(11,80,36,893.00)	(1,36,35,437.00
(Increase)/Decrease in trade		1000 mm 100 mm 1	Action to the reserve
receivables	(31,17,02,439.89)	(85,29,88,645.23)	(10,38,79,775.05
(Increase)/Decrease in other current	10.11.11.01	(00)0010010000	3,000
assets	(2,57,28,522.22)	(1,17,78,540.40)	1,40,708.0
(Increase)/Decrease in other non	(23,30,03,10,3)	(1,17,10,040,40)	1,40,700.0
	000 C4 F7F 400	(70.00.000.00)	E 00 40 050 0
financial assets	(98,64,575.42)	(78,29,292.00)	5,29,40,056.9
Increase/(Decrease) in Bank			
Balance other than cash and cash			
equivalents	(3,71,54,748.00)	45,17,394.00	3,17,20,332.7
Increase/(Decrease) in other	27 KE 1 20 CON 11 FOR SHAPE	08/03/02/02/03/03/03	15/1/2013/2013/2013/2013/2013/2013/2013/20
financial liabilities	2,50,326.00		3
Increase/(Decrease) in trade		500000000000000000000000000000000000000	
payables	26,72,59,971.08	52,00,23,920.11	
Increase/ (decrease) in Other			
current liabilities	6,94,89,864.61	14,82,21,910.82	(8,78,69,961.71
Cash flow from operating activities	0,34,03,004.01	14,02,21,310.02	(0,10,00,001.11
\$200 CONTROL OF STREET AND STREET STR	444 00 00 440 401	122 00 20 270 001	440.05.04.070.44
Post working capital changes	(11,28,09,113.42)	(23,99,89,879.00)	(12,05,84,076.10
Income taxes paid	(1,11,57,078.00)	(13,50,000.00)	(13,24,672.00
NET CASH FLOW FROM (USED)	295.00 A. S. C.	00000000000000000000000000000000000000	0.035600.000.000.000
IN OPERATING ACTIVITIES (A)	(12,39,66,191.42)	(24,13,39,879.00)	(12,19,08,748.10
B. CASH FLOW FROM	100.100.000.000.000.000	\$126.05 (0) \$0	48-00 HOM 9
INVESTING ACTIVITIES			
Sale of Cars	4,50,000.00	2,85,000.00	0.0
Purchase of Investments	(4.25,00,000.00)	(1,22,25,000.00)	833
Sale of Investments	4,54,28,477.98	1,27,34,375.00	2,83,48,916.0
Purchase of fixed assets		2.05.05.05.05.05.05.05.05.05.05	
Dividend Income	(90,12,112.50)	(3,25,62,502.95)	(5,08,71,788.00
Diridens meening	20,55,307.00	69,25,635.45	20,55,307.0
Interest Income			8,87,034.0
NET CASH FLOW FROM (USED)	0.4000	102007 0 00000 000000 00000	1 40700000 000000000
IN INVESTING ACTIVITIES (B)	(35,78,327.52)	(2,48,42,492.50)	(1,95,80,531.00
C. CASH FLOW FROM	W. W	200000000000000000000000000000000000000	110 (300)(0.0 (100) (0.0
FINANCING ACTIVITIES			11 CHR 25 AGE 25 CHR 102
Proceeds from issue of Shares		1-1	2,75,00,000.0
Proceeds from issue shares at Premium			2,75,00,000.0
Increase in Borrowings	19,20,65,090.09	2,58,53,546.37	9,54,370.9
Proceeds from short Borrowings	18,20,03,030.09	2,50,55,540.57	
と 3 TO 1 TO			8,05,38,695.9
Increase in Share capital due to			
demerger	100	23,87,33,535.00	
Increase in Share capital due to		0.0144530000000000000000000000000000000000	
ssued bonus share		12,13,60,560.00	
Decrease in reserve due to		2000 CO	
ssued bonus share		(12,13,60,561.40)	
Increase in Capital Reserve			
due to demerger		5,69,56,687.00	
Finance cost	(6,19,27,054.17)	(6,71,40,669.32)	(1,64,19,940.00
NET CASH GENERATED BY	(0,13,27,034.17)	(0,71,40,000.32)	(1,04,18,840.00
	1		
FINANCING ACTIVITIES (C)			
Net decrease in cash and	F G D 4 3 5 2 5 1 5 7 1		
cash equivalents (A+B+C)	25,93,516.99	(1,17,79,273.84)	(25,56,110.12
Cash and Cash Equivalents at			
the beginning			
of the year	(1,03,12,094.72)	14,67,179.13	40,23,289.2
Cash and Cash Equivalents at			
the and of the same	(77 40 577 70)	(4 00 40 004 70)	

Statement of changes in equity for the year ender A. Equity share capital Equity shares of Rs. 1 eac	
As at April 1, 2017	303,401,400
Changes in equity share capital	360,094,095
As at March 31, 2018	663,495,495
Changes in equity share capital	

the end of the year

As at March 31, 2019

(77,18,577.73)

663,495,495

(1,03,12,094.72)

Continue....to next Page.

14,67,179.13

Particulars		Reserves	and surplus		Other	Total Other
	Special Reserve	Capital Reserve	Security Premium	Retained earnings	Comprehensive Income (OCI) Equity Instruments through OCI	Equity
			9		through OCI	
Balance as at April 1, 2017 Profit for the year Fair Value of	:	2,845,563	198,587,000	29,085,635 14,828,729	306,463,817	536,982,015 14,828,729
Equity Instruments through OCI (net of Income Tax) Capital Reserve in					249,837,304	249,837,304
consequent to Demerger of Vikas Ecotech Limited with the company Other comprehensive income, net of income		56,956,687				56,956,687
tax		22-			00-	300
Surplus utilised for	98	100				
Bonus share	100		(92,274,926)	(29,085,636)		(121,360,562)
Current year transfer	(2)	1.00	-	S-100 100 100 100 100 100 100 100 100 100	1.5	
Balance as at March	200					
31, 2018 Profit for the year Fair Value of Equity Instruments through OCI (net of Income	:	59,802,250	106,312,074	14,828,728 17,695,943	556,301,120	737,244,172 17,695,943
Tax) Surplus utilised for	(-)	9-		-	(529,689,381)	(529,689,381)
Bonus share Movement during the					99	0
year Balance as at March	10	1	1.7	0	87	100
31, 2019		59,802,250	106,312,074	32,524,670	26,611,740	225,250,734

Continue.... from previous page.

Note 3(a) - Property plant and equ	ipment				(Amoun	t in Rs.)
Particulars	Building		Plant and Machinery	Computers	Motor Vehicles	Total
Year ended 31" March 2018			80			
Gross carrying amount	000 C V TO MOVO NO.			0.0000000000000000000000000000000000000	0.000.00000	
Deemed cost as at 1" April 2017	37,46,813	7,28,375	1,94,480	42,915	96,13,751	1,43,26,33
Additions	1,28,40,136	36,500	1,27,58,271	-	69,27,596	3,25,62,50
Disposals					12,55,000	12,55,00
Closing gross carrying amount	1,65,86,949	7,64,875	1,29,52,751	42,915	1,52,86,347	4,56,33,83
Accumulated depreciation	30,34,067	6,05,051	1,84,755	39,119	52,99,987	91,62,97
Opening Accumulated depreciation		.,,				
Depreciation during the year	7,56,094	53,783	24,07,363	1,649	25,54,680	57,73,56
Disposals	1,000,000				9,91,429	9,91,42
Profit on disposal of assets					10,715	10.71
Closing accumulated depreciation	37,90,161	6,58,834	25,92,118	40,768	68,63,238	1,39,55,83
Net carrying amount 31.03.2018	1,27,96,788	1,06,041	1,03,60,633	2,147	84,23,109	3,16,78,00
Year ended 31st March 2019		315-03-555			10.00-0110-0	
Gross carrying amount						
Opening gross carrying amount	1,65,86,949	7.64.875	1,29,52,751	42,915	1,52,86,347	4,56,33,83
Additions		20,013	89,92,100			90,12,11
Disposals		-			17,58,461	17,58,46
Closing gross carrying amount	1.65,86,949	7,84,888	2,19,44,851	42,915	1,35,27,886	5,28,87,48
Accumulated depreciation	37,90,161	6,58,834	25,92,118	40,768	68,63,238	1,39,55,83
Opening accumulated depreciation	37,90,161	6,58,834	25,92,118	40,768	68,63,238	1,39,55,83
Depreciation charge during the year	30,06,486	15,879	20,59,294	858	21,38,622	72,21,13
Disposals			70,20,20		17.50,016	17,50,01
Profit on disposal of assets					2.20,778	2,20,77
Closing accumulated depreciation	67,96,647	6,74,713	46,51,413	41,626	74,72,622	1,96,47,73
Net Carrying amount 31.03.2019	97,90,302	1,10,175	1,72,93,438	1,289	60,55,264	3,32,39,75

Note 3(b) - Investment Properties Particulars	Building
Year ended 31st March 2018	south the
Gross carrying amount	
Deemed cost as at 1st April 2017	4,67,19,303
Additions	1,01,10,000
Closing gross carrying amount	4,67,19,303
Accumulated depreciation	4,07,10,000
Depreciation during the year	22,75,586
Assest included in a disposal group classified as held for sale	22,10,000
Closing accumulated depreciation	22,75,586
Net carrying amount 31.03.2018	4,44,43,717
Year ended 31st March 2019	414444111
Gross carrying amount	
Opening gross carrying amount	4,44,43,717
Additions	111/04/44/4
Assets classifed as held for sale	4,44,43,717
Closing gross carrying amount	4,44,43,717
Accumulated depreciation and Impairment	4,44,49,111
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
Note 3(C) - Intangible Assets	4,44,45,111
Particulars	Goodwill
Year ended 31st March 2018	CONTRACTOR OF
Gross carrying amount	
Deemed cost as at 1st April 2017	7,12,747
Additions	
Closing gross carrying amount	7,12,747
Amortised expenses	
Amortised expenses during the year	7,12,747
Closing amortised Expenses	7,12,747
Net carrying amount 31.03.2018	
Year ended 31st March 2019	
Gross carrying amount	
Opening gross carrying amount	
Additions	
Closing gross carrying amount	
Amortised expenses	
Amortised expenses during the year	
Closing amortised Expenses	19
Net Carrying amount 31.03.2019	

		Numi	ber of Share	es				
Particulars	Nominal Value per unit	As at 31-Mar- 2019	As at 31-Mar- 2018	As at 31-Mar- 2017	As at 31-Mar- 2019	As at 31-Mar- 2018	As at 31-Mar- 2017	
Quoted Investments (Fully Paid) Vikas Ecotech Ltd- (Listed Shares) Total aggregate quoted	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	
investments [A] Total aggregate quoted					43,50,93,996	1,20,82,26,209		
investments [A] Investments in Partnership Firm * (At cost) Total aggregate Investments in					4,25,00,000			
partnership Firm[B]					4,25,00,000			
Total Non-current Investments [A+B] Quoted Investment Carried at Cost					47,75,93,996 39,78,22,652	1,20,82,26,209 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 No	n Current	and	Current Assets	
(at the	lower of o	ast or net	realis	able value)	

Note 7 - Trade receivables

of more than 3 months and

Total cash Bank Balances

less than 12 months

Particulars	As at March 31, 2019		As at March 31, 2018		As at April 1, 2017	
Particulars	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	100000000000000000000000000000000000000	32,72,496	100000000000000000000000000000000000000		101000	North Mary
Security Deposits	1,88,31,776		82,10,307	1,65,300	2,20,307	1,60,000
Loan to Employees		1,44,500	81.251	2,10,000		3,96,000
Prepaid Expenses	0.8	3,94,154		3,61,765		1,59,323
Merger Expenses				-	1,60,708	1,40,708
Interest Receivable	82	7,72,274				
Others	0.0000000000000000000000000000000000000	32,22,114	2012/03/2012	61,54,114		78,73,626
Total Current and Non Current assets	1,89,34,301	8,48,85,755	90,69,726	5,91,57,233		4.73.78.692

(at the lower of cost or net realisable value)								
Particulars	As at March 31, 2019	As at March 31, 2018	As at March 31, 2017					
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	1,95,59,462	1,95,59,462					
Total inventories	28.28.46.387	14.83,27.073	3.02.90,180					

Particulars	As at Ma	rch 31, 2019	As at March 31, 2018		As at March 31, 201	
ranticulars	Non Current	Current	Non Current	Current	Non Current	Current
Considered Good	95	4 40 05 00 704			-55	
Trade Receivables *	-	1,43,85,93,704		1,12,68,91,264	12	27,39,02,61
Considered Doubtful Trade Receivables		1.89.05.367			19	100

Total trade receivables		1,43,85,93,704		1,12,68,91,264		27,39,02,619
Less: Allowance for Expected Credit Loss		(1,89,05,367)		-		-
	-	1,45,74,99,071	-	1,12,68,91,264	-	27,39,02,619
Trade Receivables		1,89,05,367		-		
Considered Doubtful		1,43,03,33,704		1,12,00,31,204		21,39,02,019

Trade Receivables Includes Receivables from Related Parties

(i) Refer note 32 for disclosures related to credit risk and related disclosures.

Particulars	As at March 31, 2019 As at March 31, 2018			As at March 31, 2017		
raruculars	Non Current	Current	Non Current	Current	Non Current	Current
Cash and cash equivalents	9	hwareness.		Teamer S	88 8	550000000
Cash on hand	-0	3,49,395	84	9,23,883		13,28,588
Balances with banks						
In current accounts	*00	2,45,675	1.5	3,15,065		1,38,591
Cheques in Hand		1,48,50,400	12	-		
	23	1.54,45,470		12,38,948		14,67,179
Other Bank Balances Deposit with original maturity				15,570,767		

4,56,02,390

4,56,02,390

84,47,642

84,47,642

Particulars	As at March 31, 2019		As at March 31, 2018		As at March 31, 2017	
raticulars	Number of shares	Amount	Number of shares	Amount	Number of shares	Amount
Authorised						
Equity shares of Rs1/- 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
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						
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 alloted Consequent to	contented and	0.0000000000000000000000000000000000000				
Demerger of trading unit of Vikas Ecotech						
Ltd with the Company	1050		23,87,33,535	23,87,33,535		
Bonus shares issued during the year*		1	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
Shares issued in aggregate number and cla	ss of shares allot	ted by way of be	onus shares:		100000000000000000000000000000000000000	1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1
The Company has issued total 12,13,60,56	0/- equity shares	during FY 2017-	18 as fully paid	up bonus share	9.	

Particulars	Number of shares	Amount	
As at March 31, 2017	30,34,01,400	30,34,01,400	
Changes during the year	36,00,94,095	36,00,94,095	
As at March 31, 2018	66,34,95,495	66,34,95,495	
Changes during the year			
As at March 31, 2019	66,34,95,495	66,34,95,495	

Particulars	As at March 31, 2019		As at March 31, 2018		As at March 31, 2017	
Particulars	No. of shares held	% of holding	No. of shares held	% of holding	No. of shares held	% of holding
Equity shares with voting rights	100000000000000000000000000000000000000	72070000				CONTRACTOR OF THE PARTY OF THE
Vinod Kumar Garg	6,79,41,720	10.24%	6,79,41,720	10.24%	6,79,41,720	10.249
Vikas Garq	20,78,28,299	31.32%	17,08,63,588	25.75%	17,08,63,588	25.759
Seema Garg	7,06,12,175	10.64%	6,95,10,000	10.48%	6,95,10,000	10.489
Sahyog Multibase Limited	3,83,21,019	5.78%	4.04,18,280	6.09%	4,04,18,280	6.099

Sahyog Multibase Limited	3,83,21,019	5.78%	4,04,18,280	6.09%	4,04,18,280	6.099	
Note 10 - Other equity							
Particulars	As at Mar	As at March 31, 2019		As at March 31, 2018		As at March 31, 2017	
(a) Reserve and Surplus					0		
(i) Capital Reserve	5,98,	02,250	5,98,0	2,250	28,4	5,563	
(ii) Security Premium	10,63,	12,074	10,63,13	2,074	19,85,8	7,000	
(iii) Retained Earnings	3,40,	92,853	1,48,2	8,729	2,90,8	5,635	
**************************************	20,02,	07,177	18,09,4	3,052	23,05,1	8,198	
(b) Other Comprehensive Income		71,344	77,91,3	3,222	42,92.2	1,032	
Total other equity	23,74.	78,521	96,00,7	6,274	65,97,3	9,230	

Particulars	As at March 31, 2019	As at March 31, 2018	As at March 31, 2017
Opening balance Add : Capital Reserve in consequent to Demerger of	5,98,02,250	28,45,563	28,45,563
unit of M/s Vikas Ecotech Limited with the Company		5,69,56,687	
Closing balance	5,98,02,250	5,98,02,250	28,45,563

Particulars	As at March 31, 2019	As at March 31, 2018	As at March 31, 201
Opening balance	10,63,12,074	19,85,87,000	19,85,87,000
Add: Premium Created during the year ess: Premium utilised for on issue of Bonus			
Shares		(9,22,74,926)	
Closing balance	10,63,12,074	10,63,12,074	19,85,87,000

Particulars	As at March 31, 2019	As at March 31, 2018	As at March 31, 2017
Opening balance	1,48,28,729	2,90,85,635	2,90,85,635
Add: Net profit for the year	1,92,64,125	1,48,28,729	
ess: Profit Ullised for issue of Bonus Shares		(2,90,85,635)	
Closing balance	3,40,92,853	1,48,28,729	2,90,85,635

Particulars	As at March 31, 2019	As at March 31, 2018	As at March 31, 2017
Opening balance Add: Net fair value Profit/ loss on investment in	77,91,33,222	42,92,21,032	42,92,21,032
equity instruments through OCI (net of tax)	(74,18,61,878)	34,99,12,190	1.00 miles (1.00 miles)
Closing balance	3,72,71,344	77,91,33,222	42,92,21,032
This represents the cumulative gains and losse comprehensive income that have been recognize assets are disposed off and impairment losses on a	ed in other comprehensive i		

Destinutes	As at Marc	ch 31, 2019	As at March 31, 2018		As at March 31, 2017	
Particulars	Non Current	Current	Non Current	Current	Non Current	Current
Secured *		24		Samuel Company	and the second	2000 10000 3200000
From Banks	4.5	25,39,72,169		19,58,31,367	11,86,298	14,23,29,394
From NBFC's	3,79,74,913	5,47,76,792	12,67,553	30,60,611		3,09,58,601
Unsecured		5000 00	100	88 53		1000
From Related Parties						
Vikas Garg	3,47,00,808	1.0	1,00,808		- 1	
Vishal Garg		1.0	67,500			1.
From Others			100000000000000000000000000000000000000			
Jasmine Ispat Private Limited	1,09,68,247	-	2.2	-	-	9-
Total Financial -Borrowings	8.36,43,968	30.87,48,961	14,35,861	19,88,91,978	11.86.298	17,32,87,995

Limited * Secured from Banks Includes hypothecation against car from HDFC Bank Limited. The loan is repayble in 36 equal monthly installment of

Rs. 89,968/- each. * Secured from NBFC Includes hypothecation against car from Mini Financial Services. The loan is repayble in 36 equal monthly installment of Rs. 1,18,675/- each. The Period of Maturity from the balance sheet date is fifteen month. * Secured from NBFC Includes hypothecation against cars TOYOTA from Kotak Mahindra Prime Limited. The loan is repayble in 36 equal

monthly installment of Rs. 46,695/-each. The Period of Maturity from the balance sheet date is Eighteen month. * Secured from NBFC Includes loan against pledging of Shares of Vikas Ecotech Limited (Quoted Investment) from Anand Rathi Global

* Secured from NBFC Includes hypothecation against two Properties at Goregaon, Maharashtra Tata Capital Housing Finance Limited. The loan is repayble in 120 equal monthly installment of Rs. 5,40,148/- each. The Period of Maturity from the balance sheet date is one hundred ninteen month.

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
At amortised cost	0.00					
Due to Micro and Small enterprises*	-		-	2000 C 1000 G		THEORY HIS INV
Due to Others		90,32,67,431		63,60,07,460		11,59,83,540
Total trade payables	-	90,32,67,431		63,60,07,460		11,59,83,540

r articulars	Non Current	Current	Non Current	Current	Non Current	Current
Particulars	As at Man	ch 31, 2019	As at Mar	ch 31, 2018	As at Ma	arch 31, 2017
Note 13 - Other Fina	ncial Liabilities					
on the basis of * information	on available with the Comp	pany.	11990 7.93 (0.00)			A 1002 (A 800 (B 3 (A 10 10 10
The information has been			nt they could be i	dentified as "Micro	and Small Enter	prises" enterprise
Total trade payables		90,32,67,431		63,60,07,460		11,59,83,540

	Non Current	Current	Non Current	Current	Non Current	Current
Defered Finance Expenses	2.2	2,50,326	1			3
Total other liabilities	18.5	2,50,326	10.00		40.00	
Note 14 - Other financial li	abilities					
Particulars	As at Ma	rch 31, 2019	As at Ma	rch 31, 2018	As at Ma	arch 31, 2017
Particulars	Non Current	Current	Non Current	Current	Non Current	Current
Advance form Customers		23,60,33,111		16,85,75,503	84	2,11,23,964
Statutory dues payable		13,92,459		18,42,272	-	
Expenses payable		34,99,525		10,17,455		20,89,355
Water other flagment lightities		04.00 05.005		47 44 05 000		0.00 40 040

Total other financial liabilities		24,09,25,095		17,14,35,230	- 2	2,32,13,319	
Note 15 - Income Tax Liability	(Net)						
Particulars			Balance Sheet				
raticula		31-	Mar-19	31-Mar-18		01-Apr-17	
(a) Income Tax Assets	9000						
Advance income tax for previous year	rs		81				
Advance income tax for current year							
Total (a)			2.0				
(b) Income Tax Liabilities		0990	100000000	52792755552			
Provision for income tax for current y	ear	93,7	0,461	65,98,540		13,50,000	
Provision for income tax for previous	years	50000		-			
	-						

Total (b) Income Tax Liabilities (Net) (b) - (a)	93,70,461 93,70,461	65,98,540 65,98,540	13,50,000 13,50,000
Note 16. Deferred Tax Assets	10.		
Nature - Asset/Liability	0 95	Balance Sheet	
Hattire - Assertiatinty	31-Mar-19	31-Mar-18	31-Mar-17
Deferred tax asset arising on account of: Property, plant and equipment, investment property and other intangible Lifetime expected credit loss of trade receivables Fair valuation of financial instruments through FVTPL71,093 Total Deferred tax liability arising on account of: Fair valuation of financial instruments through OCI Sub-Total Total Deferred Tax Assets	1,54,568 53,69,124 - 55,94,785	4,61,023 - 4,61,023 - 4,61,023	7,20,964 7,20,964 - 7,20,964

Changes in deferred tax Assets	(net)						
Particulars	31-Mar-17	Recognise d in other comprehen sive Income	Recognised in Consolidated Statement of Profit and Loss		Recognised in other comprehens ive Income	Recognised in Consolidated Statement of Profit and Loss	31-Mar-19
Assets							
Property, plant and equipment, investment property and other intangible assets -							
depreciation and amortisation	7,20,964		(2,59,941)	4,61,023	08	(3,06,455)	1,54,568
Lifetime expected credit loss of trade receivables	14			-0		53,69,124	53,69,124
Fair valuation of financial instruments				-			
through FVTPL	194					71,093	71,093
Sub Total Liabilities	7,20,964	1523	51,09,183	4,61,023	2	51,33,762	55,94,785
Fair valuation of financial instruments through OCI		9.5		5.0			
Sub Total			-	- 2		23	
TOTAL	7,20,964			4,61,023			55,94,788

Particulars

Sale of products*

Other Operating Income

Total revenue from operations

1,29,65,036

1,29,65,036

March 31, 2019

2,55,24,800

2,13,27,10,996

2,15,82,35,796

March 31, 2018

1,94,70,91,256

1,95,35,15,916

64,24,660

Particulars	March 31, 2019	March 31, 2018	
(a) Interest income Other financial assets carried at amortised cost (b) Commission Income (c) Dividend Income (d) Foreign Exchange Fluctuation (e) Profit on sale of Car (f) Profit on sale of Investments (g) Misc. Income Total other income	37,46,261 1,10,00,000 20,55,307 93,80,552 2,20,778 1,41,58,141 4,05,61,039	69,25,635 3,56,64,644 20,55,307 1,00,15,826 10,715 5,09,375 2,38,281 5,54,19,783	
ote 19 - Purchase of Stock in Trade	1,55101,1555	939 13 1 91 1 90	
Particulars	March 31, 2019	March 31, 2018	
Purchases during the year* Other Operating Expenses Total purchases made during the year *Refer Note No. 2.1.3 Note 20 - Change in inventories	2,14,50,24,771 2,37,51,748 2,16,87,76,519	1,87,01,47,149 2,55,83,273 1,89,57,30,422	
lote 20 - Change in inventories			
Particulars	March 31, 2019	March 31, 2018	
Opening Stock of Raw Material Opening Stock of Finished Goods Opening Stock of Real Estate Division Total Opening Stock Less: Closing stock of Raw Material Less: Closing stock of Finished Goods * Less: Closing stock of Real State Division Total Closing Stock Net Change in inventories * Includes Stock in Transit of Rs. 1,17,06,973/- CY	7,07,17,106 5,80,50,505 1,95,59,462 14,83,27,073 19,67,92,864 8,55,53,523 28,23,46,387 (13,40,19,314)	8,57,68,121 1,95,59,462 10,53,27,583 7,07,17,106 5,80,50,505 1,95,59,462 14,83,27,073 (4,29,99,490)	
ote 21 - Employees benefit expenses *			
Particulars	March 31, 2019	March 31, 2018	
Salaries and Wages Staff Welfare Total Employees benefit expense	1,04,31,954 2,33,208 1,06,65,162	1,65,02,605 4,25,255 1,69,27,860	

Total Employees benefit expense	1,06,65,162	1,69,27,860
*Refer Note No. 2.1.3		
Note 22 - Finance cost*		2 20 20 11 20 2 20 10 20 2
Particulars	March 31, 2019	March 31, 2018
Bank Charges Interest Expenses	86,81,809 5.32,45,245	74,92,691 5.96.47,979
Total finance cost *Refer Note No. 2.1.3	6,19,27,054	6,71,40,669

March 31, 2019	March 31, 2018
72,21,139	73,36,408
	7,12,747
72,21,139	80,49,155
	72,21,139

Particulars	March 31, 2019	March 31, 2018
Advertisement & Business Promotion	56,619	9,32,232
Audit Fees	7,00,000	4,50,636
Freight Outward	54,63,350	39,54,850
Donation	14,85,948	92,62,674
Fees & Filing	27,48,485	22,44,069
Electricity Expenses	4,16,427	6,71,323
Insurance Charges	15,15,563	23,00,504
Legal & Professional Charges	34,90,834	84,07,974
Rent Expense	15,71,987	14,16,380
Tour & Travelling Expense	15,24,295	28,79,744
Vehicle Running & Maintanance	3,30,155	5,36,061
Telephone Expenses	69,292	4,14,740
Security Expenses	2,46,000	8,62,300
Postage & Courier Exp.	1,29,083	2,05,041
Printing & Stationery	3,79,129	1,77,232
ROC for Increase in Authorised Capital	21,60,000	
Corporate social responsibility		19,63,560
Demerger Expenses	5,23,461	100000000000000000000000000000000000000
Interest on Service Tax, Sales Tax, TDS	5,54,851	1,84,339
Balances Write Off	2,38,12,789	6,00,049
Expected Credit Loss	1,89,05,367	20000000
Others	47,82,917	48,47,315

Note 25 - The amount of 1,46,99,640/- in exceptional items relates to provision made in respect of GST Input transition impact, on the inventories lying with Demerged Unit of the Company. Note 26 - Tax expense

Particulars	March 31, 2019	March 31, 2018
Current Tax	627.245.450.00462342	6:04509:10216
In respect of current year	1,12,63,495	65,98,540
aTotal income tax expense	1,12,63,495	65,98,540
Note 27 - Earnings per share		
Particulars	March 31, 2019	March 31, 2018
Profit for the year attributable to owners of the Company [A]	1,92,64,125	1,48,28,729
Weighted average number of equity shares for the purposes of basic	31 -5205 0 -5400	200000000000000000000000000000000000000
EPS/diluted EPS [B]	66,34,95,495	59,87,69,863
Basic earning per share (face value of Rs. 1 per share) [A/B]	0.029	0.022
Diluted earning per share (face value of Rs. 1 per share) [A/B]	0.029	0.025
Note 28 - Contingent Liabilities and Commitments	144	
Particulars	March 31, 2019	March 31, 2018
Contingent Liabilities	5 000000000	

Particulars	March 31, 2019	March 31, 2018
Contingent Liabilities	i na assaus	
Custom Duty*	53,67,546	
Guarantees**	50,29,750	1,60,19,090
ncome Tax***	6,04,220	
Total	1,10,01,516	1,60,19,090
Commitments	5.55.55.55.55.55	134000134000
As per Partnership Deed dated 11th Oct, 2018 registered in Jammu and		
Kashmir company have mutually agreed with other partners to contribute		
for capital of partnership firm amounting to Rs. 25,00,00,000/- for the 90%		
share of Profit/Loss of the Partnership Firm w.e.f. 01st Oct, 2018 (net of		
amount investment as per Note 4 (B))	20.75.00.000	
Total	20,75,00,000	

Duty saved on Export Obligation dues

** Guarantees to Banks and Financial Institutions against credit facilities extended to third party *** Income Tax dispute pending at CIT (A) Authority Event occuring after Reporting Date:

The destruction of Stock at godown at Rajasthan by fire occure on Dated 08-04-2019 after the reporting period, Where approximate loss Rs. 1.35 Crore intimated by the company to the Fire department and Police.

Particulars	March 31,2019	March 31,2018
Statutory audit	7,00,000	1,50,000
others		3,00,636
Total	7,00,000	4,50,636

Note 30 - Information on Segment Reporting pursuant to Ind AS 108 - Operating Segments

Operating segments: Real estate Division

Trading of PVC Resins/ Plastic Granuels/others

Identification of segments:

The chief operational decision maker monitors the operating results of its business segments separately for the purpose of making decisions about resource allocation and performance assessment. Segment performance is evaluated based on profit and loss of the segment and is measured consistently with profit or loss in these financial statements. Operating segments have been identified on the basis of the nature of products.

Segment revenue and results

The expenses and income which are not directly attributable to any business segment are shown as unallocable expenditure (net of unallocable income). Segment assets and liabilities:

Assets used by the operating segments mainly consist of property, plant and equipment, trade receivables, cash and cash equivalents and inventories. Segment liabilities include trade payables and other liabilities. Common assets and liabilities which cannot be allocated to any of the segments are shown as a part of unallocable assets/liabilities.

The measurement principles of segments are consistent with those used in preparation of these financial statements. There are no inter-segment transfers

Particulars	March 31, 2019	March 31, 2018				
India	2,13,27,10,996	1,95,35,15,916				
Total	2,13,27,10,996	1,95,35,15,916				
Revenue by nature of products (refer note 18)						
Particulars	March 31, 2019	March 31, 2018				
(a) Division Real estate	18,00,000	· smassadini				
(b) PVC Resins/Plastic Granuels & Oth	ners 2,15,64,35,796	1,95,34,65,916				
Total	2,15,82,35,796	1,95,34,65,916				
2. Segment Results						
Particulars	March 31, 2019	March 31, 2018				
(a) Division Real estate	13,00,000					
(b) PVC Resins/Plastic Granuels & Oth	ners 14,48,53,328	8,88,27,880				
Sub Total	14,61,53,328	8,88,27,880				
Less: Finance Cost	6,19,27,054	6,71,40,669				
Less: Unallocable expenditure net of						
unallocable income	7,08,66,552					
Profit before tax	1,33,59,722	2,16,87,211				
Less: Tax expenses	87,95,237	68,58,482				
Net profit for the year	45,64,485	1,48,28,729				
3. Segment Assets						
Particulars	March 31, 2019	March 31, 2018				

(a) PVC Resins/ Plastic Granuels & Others 7,76,83,470 Note 31 - Related party transactions (A) List of key management personnel

Mr. Hari Bhagwan Sharma, Whole Time Director Mr. Chandan Kumar, Chief Financial Officer (CFO) (Appointed on 08.09.2018) Mr. Deepanshu Arora, Company Secretary (Appointed on 04.01.2019) M/s. Pooja Jain, Company Secretary (Resigned on 15.12.2018)

(B) List of Directors Mr. Hari Bhagwan Sharma, Whole Time Director Mr. Vikas Garg, Director

Mr. Purshottam Dass Bhoot , Independent Director Mr. Pankaj Kumar Gupta, Independent Director Mrs.Anubhuti Mishra, Independent Director Mr. Kapil Gupta, Independent Director (C) List of subsidaries

(D) Entities in which a Director or his/her relative is a member or Director M/s Vikas Ecotech Limited (Mr. Vikas Garg is Director) M/s Ravi Corp Science (90% Capital Investment in Firm by Company)

(E) Relatives of KMPs/Directors*

7,61,21,720

Ms. Seema garg (Wife of Director) * With whom the Company had transactions during the current year or previous year

M/s Ketav Multicorp Private Limited (Mr. Vikas Garg is Director)

M/s Jha Gunjan & Associates (Proprietor of the firm is relative of

(F) Terms & conditions:

The outstanding balances at the year-end are unsecured and interest free. The Company has not recorded any impairment of receivables relating to amounts owned by related parties for the year ended 31 March 2019 and 31 March 2018.

(G) The amount of transactions/ balances disclosed above are without giving effect to the Ind AS adjustments on account of fair valuation / amortisation.

Note 32 - Details of hedged and unhedged exposure in foreig A. Exposure in foreign currency - hedged B. Exposure in foreign currency - unhedged Outstanding overseas exposure not being hedged against advers	NIL		
Particulars	Period	Foreign currency (In USD)	Local currency (In Rs.)
Export receivables	31 March 2019	5,23,367	3,63,42,601
31 March 2018	22,89,434	14,89,73,453	
Overseas creditors	31 March 2019	1,50,209	1,04,30,545
31 March 2018	17,06,703	11,10,55,151	
Advances to suppliers	31 March 2019	1,91,983	1,33,31,295
31 March 2018	1,24,151	80,78,477	
Advance from customers	31 March 2019	10,70,342	7.43,24,562
31 March 2018	3,14,875	2,04,88,892	
Bank balances in Exchange Earner Foreign Currency (EEFC)			
account	31 March 2019	(4,16,808)	(2,89,44,417)
0.000.000	31 March 2018	(4,53,269)	(2,94,94,215)

Continue....to next Page.

पेंटहाउस का कब्जा लेने सुप्रीम कोर्ट पहुंचे धोनी

नई दिल्ली, 28 अप्रैल (भाषा)।

भारतीय क्रिकेटर महेंद्र सिंह धोनी ने अपने 5,500 वर्ग-फुट पेंटहाउस का मालिकाना हक प्राप्त करने के लिए सुप्रीम कोर्ट का रुख किया है। धोनी ने विवादों में घिरे आम्रपाली समृह की एक परियोजना के अंतर्गत 10 साल पहले यह पेंटहाउस बुक किया था। धोनी ने शीर्ष अदालत द्वारा नियुक्त फोरेंसिक ऑडिटर की ओर से नोटिस मिलने के बाद अपने वकील द्वारा आवेदन दायर किया है। नोटिस में खरीद के कुछ पहलुओं पर स्पष्टीकरण मांगा गया है। वकील शेखर कुमार के जरिए यार

याचिका में धोनी ने कहा कि यह आवेदन याची (धोनी) द्वारा अपने अधिकारों की रक्षा, मालिकाना हक और पेंटहाउस अपार्टमेंट का कब्जा पाने के लिए दायर किया गया है, जो आम्रपाली सफायर-1 में स्थित है....और जिसे 31 अगस्त, 2009 को एक समझौते के तहत उन्हें बेचे जाने पर सहमति हुई थी। शीर्ष अदालत 30 अप्रैल को आम्रपाली मामले पर सुनवाई करेगी।

धोनी ने कहा कि शीर्ष अदालत ने पिछले साल पांच दिसंबर को फोरेंसिक ऑडिटर्स को निर्देश दिया था कि वे घर खरीदारों को अलग-अलग नोटिस जारी करें, जिन्होंने फ्लैट की कुल राशि पर फ्लैट बुक किए थे।

आम्रपाली के खिलाफ मामला

पूर्व भारतीय कप्तान ने कहा कि उनके अधिकत प्रतिनिधि ने फॉरेंसिक ऑडिटर्स द्वारा भेजे गए नोटिस का विस्तृत जवाब दे दिया है। धोनी ने कहा कि उन्होंने संपत्ति के लिए 20 लाख रुपए अदा किए हैं लेकिन अभी तक पेंटहाउस का केवल कुछ ही काम पूरा हुआ है और उन्हें उसका कब्जा भी नहीं दिया गया। उन्होंने कहा कि सम्मानजनक तौर पर यहां हलफनामे में बताया गया कि उनके द्वारा चुकाई गई राशि मामूली नहीं है। उन्होंने यह भी बताया कि धोनी के

आम्रपाली समूह का ब्रांड अंबेसडर होने के कारण उन्हें पेंटहाउस कम दाम में दिया गया था। उन्होंने कहा कि यह वास्तविक समझौते पर सवाल खड़े करने का कोई आधार नहीं हो सकता। हलफनामे पर संपत्ति की बाजार में क्या कीमत है, इसका जिक्र नहीं किया गया, जो अनुमानित तौर पर एक करोड़ रुपए से अधिक है। धोनी ने कहा कि अन्य खरीदारों और लेनदारों की तरह आम्रपाली समृह ने उन्हें भी ठगा है।

अदालत से उन्हें पेंटहाउस का कब्जा दिलाने के लिए निर्देश देने की मांग करते हुए उन्होंने कहा कि पेंटहाउस के आवंटन पर सवाल नहीं उठाया जा सकता।

March 31, 2018 (End of last period

पिछले दस साल में रेलगाड़ियों में चोरी के 1.71 लाख मामले दर्ज

जनसत्ता ब्यूरो नई दिल्ली, 28 अप्रैल।

पिछले दस साल के दौरान रेल यात्रियों ने रेलगाडियों में चोरी के 1.71 लाख मामले दर्ज कराए है। रेल मंत्रालय के आंकड़ों में यह जानकारी मिली है। इन आंकड़ों से पता चलता है कि रेलवे अपने यात्रियों के सामान की सुरक्षा करने की पुख्ता व्यवस्था नहीं कर पाया है। ये आंकड़े बताते हैं कि रेलवे के सुरक्षा प्रबंध में खामियां हैं। पिछले एक दशक में चोरी के सबसे अधिक 36,584 मामले 2018 में दर्ज हए हैं।

सूचना के अधिकार (आरटीआइ) कानून के तहत मांगी गई जानकारी से यह खुलासा हुआ है। मंत्रालय की ओर से दी गई जानकारी के अनसार 2017 में चोरी के 33,044 मामले दर्ज किए गए, 2016 में 22,106 और 2015 में 19,215 मामले दर्ज किए गए। इसी तरह 2014 में ट्रेनों में चोरी के 14,301, 2013 में 12,261, 2012 में 9,292, 2011 में 9,653, 2010 में 7,549 और 2009 में 7,010 मामले दर्ज हुए। 2009 से 2018 के दौरान ट्रेनों में चोरी के मामलों में पांच गुना वृद्धि हुई है। कुल मिलाकर 2009 से 2018 के दौरान ट्रेनों में चोरी के कुल 1,71,015 मामले दर्ज किए गए।

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,

Particulars	March 31, 2019	March 31, 2018	March 31, 2017
Current and non-current Borrowings (note 11)	39,23,92,929	20,03,27,839	17,44,74,292
Trade payables (note 13)	90,32,67,431	63,60,07,460	11,59,83,540
Other current financial liabilities (note 12)	2,50,326		
Other current liabilities (note 14)	24,09,25,095	17,14,35,230	2,32,13,319
Total debt	1,53,68,35,781	1,00,77,70,529	31,36,71,152
Less: Cash and cash equivalent (note 8)	(1,54,45,470)	(12,38,948)	(14,67,179)
Net debt (A)	1,52,13,90,311	1,00,65,31,581	31,22,03,973
Total equity (note 9 & note 10)	90,09,74,016	1,62,35,71,769	96,31,40,630
Total equity and net debt (B)	2,42,23,64,327	2,63,01,03,350	1,27,53,44,603
Gearing ratio (A/B)	62.81%	38.27%	24.48%

attached to the interest-bearing loans and borrowings that define capital structure requirements. Breaches in meeting the financial covenants would permit the lender to immediately call loans and borrowings. There have been no breaches in the financial covenants of any interest-bearing loans and borrowing in the current period. Further, no changes were made in the objectives, policies or process for managing capital during the years ended March 31, 2019 and March 31, 2018. The Company is not subject to any externally imposed capital requirements.

Note 34 - Financial risk management The Company's financial liabilities generally comprises of interest bearing borrowing, trade payables and other payables represented by advances received from dealers and other employee benefits. The main purpose of these financial liabilities is to raise inances 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 As at 31 March, 2019 As at 31 March, 2018 As at 31 March, 2017 Exposure to credit risks Financial assets for which loss allowance is measured using Life time Expected Credit Losses (LECL) 1,89,05,367

(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

Particulars	on demand	< 1 year	1-5 years	Total	Carrying amoun
As at 31 March 2019	Section and the section of the	www.com/discom/	100	horser resources	ISS accesses
Current borrowings	5,05,73,287	25,79,97,900		30,85,71,187	30,85,71,187
Trade payables		90,32,67,431		90,32,67,431	90,32,67,43
Other current financial liabilities		24,11,75,421	market up to the *	24,11,75,421	24,11,75,421
Non-current borrowings			8,38,21,742	8,38,21,742	8,38,21,742
	5,05,73,287	1,40,24,40,752	8,38,21,742	1,53,68,35,781	1,53,68,35,78
As at 31 March 2018					
Current borrowings	1.0	19,88,91,978	×	19,88,91,978	19,88,91,978
Trade payables		61,99,88,370		61,99,88,370	61,99,88,37
Other current financial liabilities		18,74,54,320		18,74,54,320	18,74,54,32
Non-current borrowings		-3	14,35,861	14,35,861	14,35,86
		1,00,63,34,668	14,35,861	1,00,77,70,529	1,00,77,70,529
As at 1 April 2017			100000000000000000000000000000000000000	12300101000000	
Current borrowings		17,32,87,995		17,32,87,995	17,32,87,995
Trade payables		11,59,83,540	9	11,59,83,540	11,59,83,540
Other current financial liabilities		2,32,13,319		2,32,13,319	2,32,13,319
Non-current borrowings			11,86,298	11,86,298	11,86,298
	5.0	31,24,84,854	11,86,298	31,36,71,152	31,36,71,152
(iii) Market Dick	7.50		000000000000000000000000000000000000000		

(iiii) 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. (b) Foreign currency risk: Foreign Currency risk is the risk that the fair value or future cash flows of an exposure will fluctuate because of changes in exchange rates of any currency. The Company's exposure to the risks of changes in foreign exchange rates relates primarily to the Company's

These are the Company's first financial statements prepared in accordance with Ind AS. The accounting policies set out in note 2 have been applied in

investments in foreign companies. Note 35 - First time adoption of Ind AS

Transition to Ind AS

previous GAAP.

preparing the financial statements for the year ended 31 March 2019, 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 at 1 April 2017 (the transition date). In preparing its opening Ind AS balance sheet, the Company has adjusted the amounts reported previously in financial statements prepared in accordance with the accounting standards notified under Companies (Accounting Standards) Rules, 2006 (as amended) and other relevant provision of the Act (previous GAAP or Indian GAAP). Further, in view of the classification 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 wheresoever 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. Exemptions and exceptions availed

Set out below are the applicable Ind AS 101 optional exemptions and mandatory exceptions applied in the transition from previous GAAP to Ind AS. 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 for 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 exceptions 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 confirmity with previous GAAP (after adjustments to reflect any difference in accounting policies) apart from certain new estimates that were not required under

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 the de-recognition requirements in Ind AS 109 retrospectively from a date of the entity's choosing, provided that the information needed to apply Ind AS 109 to financial assets and liabilities derecognised 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.

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 ASs, whether there have been significant increases in credit risk since initial recognition, as permitted by IndAS 101.

A. Reconciliations 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 reconciliations 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

Particulars	Notes	(End of last peri	31 March 2018 od presented under	previous GAAP)		April 2017 (Date of	transition)
À.		Previous GAAP *	Effect of transition to Ind AS	Ind AS	Previous GAAP *	Effect of transition to Ind AS	Ind AS
ASSETS							
Non-current assets							0.70
Property, plant and		3,16,78,003		3,16,78,003	44,50,609		44,50,609
Investment Proper	ty	4,44,43,717		4,44,43,717	4,67,19,303	1.0	4,67,19,303
Intangible assets		0.00000000		1000000000	7,12,747	15	7,12,747
Financial assets		100					***********
Investment		42,90,92,987	77,91,33,222	1,20,82,26,209	42,90,92,987	42,92,21,032	85,83,14,019
Deffered Tax Asset	ts	4,61,023		4,61,023	7,20,964	((0.500)-500,000	7,20,964
Other non-current	assets	90,69,726	¥2	90,69,726	12,40,434	124	12,40,434
Total non-current a	issets	51,47,45,456	77,91,33,222	1,29,38,78,678	48,29,37,044	42,92,21,032	91,21,58,076
Current assets Inv	ventories	14,83,27,073	101100000000000000000000000000000000000	14,83,27,073	3,02,90,180	100000000000000000000000000000000000000	3,02,90,180
Financial assets		3.3637(551505)	50%	175100000000000000000000000000000000000	74551554555	100	2455455655
Trade receivables		1,12,68,91,264	55	1,12,68,91,264	27,39,02,619		27,39,02,619
Cash and cash equ	uivalents	12,38,948		12,38,948	14,67,179	1-	14,67,179
Other current asse		5,91,57,233		5,91,57,233	4,73,78,692	12	4,73,78,692
Total current asset		1,33,56,14,517		1,33,56,14,517	35,30,38,670		35,30,38,670
Total assets	7	1,85,03,59,974	77,91,33,222	2,62,94,93,196	83,59,75,714	42,92,21,032	1,26,51,96,746

Particulars Notes	(End of last peri	31 March 2018 iod presented under	previous GAAP)		April 2017 (Date of	transition)
	Previous GAAP *	Effect of transition to Ind AS	Ind AS	Previous GAAP *	Effect of transition to Ind AS	Ind AS
EQUITY AND LIABILITIES						
Equity	10.000 10					
Equity share capital	66,34,95,495		66,34,95,495	30,34,01,400		30,34,01,400
Other equity	18,09,43,052	77,91,33,222	96,00,76,274	23,05,18,198	42,92,21,032	65,97,39,230
Total equity	84,44,38,547	77,91,33,222	1,62,35,71,769	53,39,19,598	42,92,21,032	96,31,40,630
LIABILITIES Non-current liabilities	0.0000000000000000000000000000000000000	100 00 100 000 000 000 000 000 000 000	D-404-7-7-7-7-7-7-7-7-7-7-7-7-7-7-7-7-7-7		0.0715.0005.000	313 - 55 - 55 - 55 - 55
Financial Liabilities	300 00 000 0000		1900/900/900/000			
Borrowings	14,35,861	0950	14,35,861	11,86,298	(5)	11,86,298
Total non-current liabilities	14,35,861		14,35,861	11,86,298		11,86,298
Current liabilities						
Financial liabilities						
Borrowings	19,88,91,978		19,88,91,978	17,32,87,995		17,32,87,995
Trade payables	63,60,07,460		63,60,07,460	11,59,83,540		11,59,83,540
Others	10.00 000 000	10*3	80 50 cm 80 cm	-		
Other current liabilities	17,14,35,230		17,14,35,230	2,32,13,319		2,32,13,319
Income Tax Assets (Net)	65,98,540		65,98,540	13,50,000		13,50,000
Total current liabilities	1,01,29,33,208	1950	1,01,29,33,208	31,38,34,854		31,38,34,854
Total liabilities	1,01,43,69,069		1,01,43,69,069	31,50,21,152		31,50,21,152
Total equity and liabilities	1,85,88,07,616	77,91,33,222	2,63,79,40,838	84,89,40,750	42,92,21,032	1,27,81,61,782

A.2 Reconciliation of total equity as at March 31, 2018 and April 1, 2017

1 April 2017 **Particulars** March 31, 2018 (End of last period presented (Date of transition) under previous GAAP) 84,44,38,547 53,39,19,598 Total equity (shareholders' funds) under previous GAAP 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

Particulars	Notes	Previous GAAP *	Effect of transition to Ind AS	Ind AS
Davisava from apprehiens				4.05.05.45.040
Revenue from operations		1,95,35,15,916		1,95,35,15,916
Other income		5,54,19,783	1	5,54,19,783
Total income		2,00,89,35,700		2,00,89,35,700
Expenses				
Purchase of Stock during the year		1,89,57,30,422	-	1,89,57,30,422
Change in inventories		(4,29,99,490)		(4,29,99,490)
Finance costs		6,54,17,000	17,23,669	6,71,40,669
Depreciation and amortisation expense		80,49,155		80,49,155
Employees benefit expenses		1,69,27,860		1,69,27,860
Other expenses		4,20,49,756	3,50,117	4,23,99,873
Total expenses		1,98,51,74,703	20,73,786	1,98,72,48,489
Profit/(loss) before tax		2,37,60,997	(20,73,786)	2,16,87,211
Tax expense:				
- Current tax		65,98,540	2	65,98,540
- Deferred tax liability		2,59,942		2,59,942
Total tax expense		68,58,482	V	68,58,482
Profit / (loss) for the year		1,69,02,515	(20,73,786)	1,48,28,729

Part	iculars	Notes	Previous GAAP *	Effect of transition to Ind AS	Ind AS
77780	Other comprehensive income				
A (I)	Items that will not be reclassified to profit or loss				
	 Re-measurements of the Investments 			34,99,12,190	34,99,12,190
	- income tax relating to items that will not be				
	reclassified to profit or loss				1.5
B (i)	Items that may be reclassified to profit or loss				
B (ii)	Income tax relating to items that may be reclassified				
	to profit & loss			100000000000000000000000000000000000000	
	Other comprehensive income for the year, net of tax			34,99,12,190	34,99,12,190
	Total comprehensive income for the year			34,99,12,190	34,99,12,190
A.4	Reconciliation of total comprehensive income for	the year ende	d March 31, 2017		

* The previous GAAP figures have been reclassified to conform to Ind AS presentation requirements for the purpose of this note.

	presented under previous GAAP)
Profit as per previous GAAP	1,69,02,515
Total effect of transition to Ind AS	(20,73,786)
Profit / (loss) for the year as per Ind AS	1,48,28,729
Other comprehensive for the year (net of tax)	34,99,12,190
Total comprehensive income under Ind AS	36,47,40,919
Note: Under previous GAAP, total comprehensive income was	s not reported. Therefore, the above reconciliation starts with profit under previous GAAP
A.5 Effect of Ind AS adoption on the statement of co	ash flows for the year ended March 31, 2018
Particulars	March 24, 2019

	Previous GAAP	Effect of transition to Ind AS	Ind AS
Net cash flows from operating activities	(24,13,39,879)		(24,13,39,879)
Net cash flows from investing activities	(2,48,42,493)		(2,48,42,493)
Net cash flows from financing activities	25,44,03,098		25,44,03,098
Net increase (decrease) in cash and cash equivalents	(1,17,79,274)		(1,17,79,274)
Cash and cash equivalents at the beginning of the year(Note 9)	14,67,179		14,67,179
Cash and cash equivalents at the end of the year (Note 9)	12,38,948	-	12,38,948

Note 36 Fair Value Hierarchy

Particulars

The table 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

Level 2: Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (i.e., as prices) or indirectly (i.e. Derived from prices)

Level 3: Inputs for the asset or liability that are not based on observable market data (unobservable inputs) a) Financial assets and liabilities measured at fair value through profit and loss (OCI) at 31 March 2019

	Level 1	Level 2	Level 3
Financial Assets			
Investment in quoted equity instruments	43,50,93,996		
Investment in unquoted equity instruments	100000000000000000000000000000000000000	*	
Expected Credit Loss		1,89,05,367.00	
Financial Liabilities			
Deffered Finance Liability		2,50,326.00	
Derivatives not designated as hedges			
Financial assets and liabilities measured at fair valu	e through profit and loss (OCI) a	it 31 March 2018	
	Level 1	Level 2	Level 3
Financial Assets			
Investment in quoted equity instruments	1,20,82,26,209	20	
Investment in unquoted equity instruments			
Financial Liabilities			
Financial Guarantee Contracts			
Derivatives not designated as hedges			
Financial assets and liabilities measured at fair valu	e through profit and loss (OCI) a	t 1 April 2017	
	Level 1	Level 2	Level 3
Financial Assets	(A-0)23-0200	0.000,000,000	51,170,100
Investment in quoted equity instruments	85,83,14,019		
Investment in unquoted equity instruments			
Financial Liabilities			
Financial Guarantee Contracts			
Derivatives not designated as hedges			

Derivatives not designated as hedges Description of significant unobservable input to valuation: Valuation technique Significant unobservable techniques Interest saved approach

The carrying amount of financial assets and financial liabilities measured at amortised cost in the financial statements are a 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 category

b) Financial instruments at amortized cost

	March 31, 2019			March 31, 2018			April 1, 2017		
Particulars	FVTPL	FVTOCI	Amortised cost	FVTPL	FVTOCI	Amortised cost	FVTPL	FVTOCI	Amortised cost
Financial assets Non Current				1 0		13530			
Investments		47,75,93,996			1,20,82,26,209		-	85,83,14,019	
Trade receivables	1,89,05,367		1,41,96,88,337	8.7		1,12,68,91,264	0.8		27,39,02,619
Cash and bank	0.0000000000000000000000000000000000000	777	100000000000000000000000000000000000000	1 1333		0.0000000000000000000000000000000000000	9 1775	100	
balances		-	1,54,45,470	4.5		12.38.948			14,67,179
Total financial assets Financial liabilities		47,75,93,996	1,43,51,33,807		1,20,82,26,209	1,12,81,30,212		85,83,14,019	27,53,69,798
Borrowings	1.09.68,247	00-	7,26,75,721	20		14.35,861	104	19	11.86,298
Trade payables			90,32,67,431			63,60,07,460		-	11,59,83,540
Other payables			2,50,326			3,68,02,410			1,95,35,233
Total financial liabilities			97,61,93,478	100		67,42,45,731	100		13,67,05,071

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 acquiree is the lessor as either an operating lease or a finance lease in accordance with Ind AS 116 requires an entity to provide disclosures 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 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

'Vikas Ecotech Limited' is a Public Limited Company, having its registered office at 34/1 Vikas Apartments, East Punjabi Bagh, Delhi 110026, Delhi, India. The Company is a widely held Company and lits 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. It's an integrated, multispecialty 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, cables to electrical, hygiene to healthcare, polymers to packaging, textiles to footwear, the company's products serve a diverse range of global industry needs. The Company has its manufacturing plants in the state 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 Dahej in Gujarat to cater to Export and Western Indian markets. The Company's manufacturing division 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 U.S in year 2011. The company has ISO 9001:2008 Certification (Quality Management System) from Kvalitet Veritas Quality Assurance, accredited by the Norsk Akkreditering of Norway and member of Royal Society of Chemistry and also Member of All India Plastics Manufacturers Association

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 & plasticized 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.

Particulars	Aggregate Nominal Value (Rs)
Authorized Share Capital	320,000,000
320,000,000 equity shares of Re. 1 each	W. C. St. C. March 1 and
Issued, Subscribed and Paid-up Capital	279,899,675
279,899,675 equity shares of Re. 1 each	

Statements of Assets & Liabilities Particulars	As at 31 March 2018	(Amount in R As at 31 March 2017
ASSETS		
Non-current assets Property, plant and equipment	272.300,623	274,588,583
Financial assets	2,5000,050	21 110001000
Loans	5,120,651	3,658,657
Investments Deferred tax assets (net)	47,698,950 18,325,025	21,797,174
Other non-current assets	134,262,626	23,025,252
	477,707,875	323,069,666
Durrent assets	785,894,887	566,413,825
Financial assets	740,004,001	000,410,020
rade receivables	1,391,460,524	1,515,953,160
Cash and cash equivalents Other bank balances	32,730,958 55,550,566	217,516,658 49,930,283
Other financial assets	1,166,108	1,663,335
Assets Held for Sale	32,984,656	407.002.45
Other current assets	400,363,590 2.700,151,290	427,093,15 2,778,570,41
TOTAL ASSETS	3,177,859,165	3,101,640,07
QUITY AND LIABILITIES		
Equity Equity share capital	279,899,675	279,899,67
Other equity	1,011,542,403	1,049,899,42
otal equity lon-current liabilities	1,291,442,078	1,329,799,09
inancial liabilities		
dorrowings	54,071,082	80,260,03
Pravisions	3,812,654 57,883,736	2,319,712 82,579,74
Current liabilities	31,003,730	02,3/8,/4
inancial liabilities	Our cost of restriction	1,40,240,000
forrowings frade payables	1,334,731,635 295,546,136	1,073,490,12 425,265,73
race payables Other financial liabilities	26,853,294	28,116,47
Provisions	723,765	62,30
Other current liabilities Current tax liabilities (net)	36,966,376 133,712,146	43,377,05 118,949,52
Jurient tax naciniles (net)	1,828,533,352	1,689,261,23
otal liabilities	1,886,417,087	1,771,840,97
OTAL EQUITY AND IABILITIES Statement of Profit & Loss	3,177,859,165	3,101,640,07 (Amount in F
Particulars Statement or Profit & Loss	As at 31 March 2018	As at 31 March 201
Revenue from operations	2,361,775,432	3,876,457,32
Other income fotal Revenue	40,395,906 2,402,171,338	16,692,84
cost of raw material and components consumed	1,650,663,462	3,893,150,16 2,075,853,75
urchase of traded goods		768,812,06
Increase)/ decrease in inventories of finished goods, vork-in-progress and traded goods	230,560	30,295,45
excise duty	35,798,074	165,180,55
imployee benefits expense	44,790,792	53,268,89
Depreciation expense Finance costs	35,983,835 107,917,653	42,667,37 130,017,13
Other expenses	106,876,062	106,589,10
otal expense	1,982,260,438	3,372,684,32
Profit/(loss) before exceptional items and tax exceptional items	419,910,900	520,465,83 163,107,91
Profit/(loss) before and tax	419,910,900	357,357,91
ncome tax expense: Current tax	140 290 720	145 000 00
Excess/ Short provision relating earlier year tax	140,280,730 1,329,352	145,000,00
Deferred tax	3,472,149	(19,632,575
ncome tax expense Profit for the year	145,082,231 274,828,669	125,367,42 231,990,49
Other comprehensive income	65900000000	2000000000
Re-measurement gains (losses) on defined benefit plans	(874,813)	(1,299,822
ncome tax effect let other comprehensive income (net of tax) not to be	302,755	449,84
eclassified to profit or loss in subsequent periods	(572,058)	(849,980
otal Comprehensive income for the year arnings per share	274,256,611	231,140,51
lasic and Diluted earnings per share	0.98	0.9
Statement of Cash Flows for the y		A 24 M 204
Operating activities Notes	As at 31 March 2018	As at 31 March 201
rofit before tax	43,61,63,409	35,73,57,91
djustments to reconcile profit before tax to net cash flows:		
Pepreciation and impairment of property, plant and equipment	3,83,91,198	4,26,67,37
the second secon	(28,25,234)	(8,31,116 16,31,07,9
	(44,84,883)	(42,01,269 13,00,17,13
oss on account of fire inance income	14 43 114 473	10,00,17,10
oss on account of fire inance income inance costs Vorking capital adjustments:	14,43,04,473	(29,75,08,06)
oss on account of fire finance income finance costs Vorking capital adjustments: Increase)/ decrease in inventories	(30,97,57,630)	(10.95.90.56)
oss on account of fire finance income finance costs Vorking capital adjustments: Increase)/ decrease in inventories Increase)/ decrease in trade receivables Increase)/ decrease in other bank balances	(30,97,57,630) (56,67,60,993) (56,20,283)	(87,30,458
coss on account of fire finance income finance costs Vorking capital adjustments: Increase)/ decrease in inventories Increase)/ decrease in trade receivables Increase)/ decrease in other bank balances Increase)/ decrease in other financial assets Increase)/ decrease in other sassets	(30,97,57,630) (56,67,60,993) (56,20,283) 10,96,026 (9,75,01,571)	(87,30,450 2,70,64 (29,94,97,35)
coss on account of fire finance income finance costs Vorking capital adjustments: Increase)/ decrease in inventories Increase)/ decrease in trade receivables Increase)/ decrease in other bank balances Increase)/ decrease in other financial assets Increase)/ decrease in other assets Increase)/ increase in other assets Increase)/ increase in trade payables	(30,97,57,630) (56,67,60,993) (56,20,283) 10,96,026 (9,75,01,571) 36,18,98,654	(87,30,450 2,70,64 (29,94,97,352 (2,36,75,53
coss on account of fire finance income finance costs Vorking capital adjustments: Increase)/ decrease in inventories Increase)/ decrease in trade receivables Increase)/ decrease in other bank balances Increase)/ decrease in other financial assets Increase)/ decrease in other assets Decrease)/ increase in trade payables Decrease)/ increase in other financial liabilities Decrease)/ increase in provisions	(30,97,57,630) (56,67,60,993) (56,20,283) 10,96,026 (9,75,01,571) 36,18,98,654 (12,63,184) (5,11,14,489)	(87,30,45) 2,70,64 (29,94,97,35) (2,36,75,53 (6,19,47,13) 5,76,56)
coss on account of fire finance income finance costs Vorking capital adjustments: Increase)/ decrease in inventories Increase)/ decrease in trade receivables Increase)/ decrease in other bank balances Increase)/ decrease in other financial assets Increase)/ decrease in other assets Decrease)/ increase in trade payables Decrease)/ increase in other financial liabilities Decrease)/ increase in other financial liabilities Decrease)/ increase in other current liabilities	(30,97,57,630) (56,67,60,993) (56,20,283) 10,96,026 (9,75,01,571) 36,18,98,654 (12,63,184)	(87,30,45) 2,70,64 (29,94,97,35) (2,36,75,53 (6,19,47,13) 5,76,56) 2,82,92,78)
coss on account of fire finance income finance costs Vorking capital adjustments: Increase)/ decrease in inventories Increase)/ decrease in trade receivables Increase)/ decrease in other bank balances Increase)/ decrease in other financial assets Increase)/ decrease in other assets Decrease)/ increase in trade payables Decrease)/ increase in other financial liabilities Decrease)/ increase in other current liabilities Cash generated from operations Income tax paid	(30,97,57,630) (56,67,60,993) (56,20,283) 10,96,026 (9,75,01,571) 36,18,96,654 (12,63,184) (5,11,14,489) (68,04,038) (6,42,78,546) (12,42,69,875)	(87,30,456 2,70,64 (29,94,97,35) (2,36,75,53 (6,19,47,136 5,76,565 2,82,92,780 (8,36,91,162) (14,47,63,00)
coss on account of fire finance income finance costs Vorking capital adjustments: Increase)/ decrease in inventories Increase)/ decrease in trade receivables Increase)/ decrease in other bank balances Increase)/ decrease in other financial assets 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 Income tax paid let cash flows from operating activities	(30,97,57,630) (56,67,60,993) (56,20,283) 10,96,026 (9,75,01,571) 36,18,96,654 (12,63,184) (5,11,14,489) (68,04,038) (6,42,78,546)	(87,30,456 2,70,64 (29,94,97,35) (2,36,75,53 (6,19,47,136 5,76,565 2,82,92,780 (8,36,91,162) (14,47,63,00)
coss on account of fire finance income finance costs Vorking capital adjustments: Increase)/ decrease in inventories Increase)/ decrease in trade receivables Increase)/ decrease in other bank balances Increase)/ decrease in other financial assets Increase)/ decrease in other assets Decrease)/ increase in trade payables Decrease)/ increase in other financial liabilities Decrease)/ increase in other current liabilities Decrease)/ increase in other current liabilities Cash generated from operations Income tax paid Illet cash flows from operating activities Proceeds from sale of property, plant and equipment	(30,97,57,630) (56,67,60,993) (56,20,283) 10,96,026 (9,75,01,571) 36,18,98,654 (12,63,184) (5,11,14,489) (68,04,038) (6,42,78,546) (12,42,69,875) (18,85,48,422)	(87,30,45) 2,70,64 (29,94,97,35) (2,36,75,53 (6,19,47,13) 5,76,565 2,82,92,780 (8,36,91,162) (14,47,63,00) (22,84,54,169
coss on account of fire finance income finance costs Vorking capital adjustments: Increase)/ decrease in inventories Increase)/ decrease in trade receivables Increase)/ decrease in other bank balances Increase)/ decrease in other financial assets Increase)/ decrease in other financial assets Increase)/ increase in trade payables Decrease)/ increase in other financial liabilities Decrease)/ increase in other financial liabilities Decrease)/ increase in other current liabilities Cash generated from operations Income tax paid Increase from operating activities Increase from sale of property, plant and equipment Increase of property, plant and equipment	(30,97,57,630) (56,67,60,993) (56,20,283) 10,96,026 (9,75,01,571) 36,18,98,654 (12,63,184) (5,11,14,489) (68,04,038) (6,42,78,546) (12,42,69,875) (18,85,48,422) 4,21,24,298 (11,63,17,567)	(87,30,456 2,70,64 (29,94,97,352 (2,36,75,53 (6,19,47,136 5,76,565 2,82,92,780 (8,36,91,162) (14,47,63,007 (22,84,54,169
coss on account of fire finance income finance costs Vorking capital adjustments: Increase)/ decrease in inventories Increase)/ decrease in trade receivables Increase)/ decrease in other bank balances Increase)/ decrease in other financial assets Increase)/ decrease in other assets Decrease)/ increase in trade payables Decrease)/ increase in other financial liabilities Decrease)/ increase in other financial liabilities Decrease)/ increase in other current liabilities Decrease)/ increase in other current liabilities Cash generated from operations Income tax paid Illet cash flows from operating activities Proceeds from sale of property, plant and equipment Interest received Illet cash flows used in investing activities	(30,97,57,630) (56,67,60,993) (56,20,283) 10,96,026 (9,75,01,571) 36,18,98,654 (12,63,184) (5,11,14,489) (68,04,038) (6,42,78,546) (12,42,69,875) (18,85,48,422)	(87,30,45) 2,70,64 (29,94,97,35) (2,36,75,53 (6,19,47,13) 5,76,56; 2,82,92,78 (8,36,91,162) (14,47,63,00) (22,84,54,169 22,10,00 (9,61,66,94) 42,01,26
coss on account of fire finance income finance costs Vorking capital adjustments: Increase)/ decrease in inventories Increase)/ decrease in trade receivables Increase)/ decrease in other bank balances Increase)/ decrease in other financial assets Increase)/ decrease in other assets Decrease)/ increase in trade payables Decrease)/ increase in other financial liabilities Decrease)/ increase in other financial liabilities Decrease)/ increase in other current liabilities Cash generated from operations Income tax paid Illet cash flows from operating activities Proceeds from sale of property, plant and equipment Interest received Illet cash flows used in investing activities Interest received Illet cash flows used in investing activities Interest received Illet cash flows used in investing activities Interest received	(30,97,57,630) (56,67,60,993) (56,20,283) 10,96,026 (9,75,01,571) 36,18,98,654 (12,63,184) (5,11,14,489) (68,04,038) (6,42,78,546) (12,42,69,875) (18,85,48,422) 4,21,24,298 (11,63,17,567) 44,84,883	(87,30,45) 2,70,64 (29,94,97,35) (2,36,75,53 (6,19,47,13) 5,76,56) 2,82,92,760 (8,36,91,162) (14,47,63,00) (22,84,54,169 22,10,00 (9,61,66,94) 42,01,26 (8,97,55,680
coss on account of fire finance income finance costs Vorking capital adjustments: Increase)/ decrease in inventories Increase)/ decrease in trade receivables Increase)/ decrease in other bank balances Increase)/ decrease in other financial assets Increase)/ decrease in other assets Decrease)/ increase in trade payables Decrease)/ increase in other financial liabilities Decrease)/ increase in other financial liabilities Decrease)/ increase in other current liabilities Cash generated from operations Income tax paid Itel cash flows from operating activities Investing activities Proceeds from sale of property, plant and equipment Interest received Itel cash flows used in investing activities Proceeds from issue of shares Proceeds from borrowings	(30,97,57,630) (56,67,60,993) (56,20,283) 10,96,026 (9,75,01,571) 36,18,98,654 (12,63,184) (5,11,14,489) (68,04,038) (6,42,78,546) (12,42,69,875) (18,85,48,422) 4,21,24,298 (11,63,17,567) 44,84,883 (6,97,08,386)	(87,30,45) 2,70,64 (29,94,97,35) (2,36,75,53 (6,19,47,13) 5,76,565 2,82,92,780 (8,36,91,162) (14,47,63,00) (22,84,54,169 22,10,00 (9,61,66,94) 42,01,26 (8,97,55,680 43,62,20,0 25,87,69,75
coss on account of fire finance income finance costs Vorking capital adjustments: Increase)/ decrease in inventories Increase)/ decrease in trade receivables Increase)/ decrease in other bank balances Increase)/ decrease in other financial assets Increase)/ decrease in other assets Decrease)/ increase in trade payables Decrease)/ increase in other financial liabilities Decrease)/ increase in other financial liabilities Decrease)/ increase in other current liabilities Cash generated from operations Income tax paid Illet cash flows from operating activities Investing activities Proceeds from sale of property, plant and equipment Interest received Illet cash flows used in investing activities Proceeds from issue of shares Proceeds from borrowings Repayment of borrowings	(30,97,57,630) (56,67,60,993) (56,20,283) 10,96,026 (9,75,01,571) 36,18,98,654 (12,63,184) (5,11,14,489) (68,04,038) (6,42,78,546) (12,42,69,875) (18,85,48,422) 4,21,24,298 (11,63,17,567) 44,84,883 (6,97,08,386)	(87,30,45) 2,70,64 (29,94,97,35) (2,36,75,53 (6,19,47,13) 5,76,56; 2,82,92,760 (8,36,91,162) (14,47,63,00) (22,84,54,169 22,10,00 (9,61,66,94) 42,01,26 (8,97,55,680 43,62,20,0 25,87,69,75 (1,68,20,56)
coss on account of fire finance income finance costs Vorking capital adjustments: Increase)/ decrease in inventories Increase)/ decrease in trade receivables Increase)/ decrease in other bank balances Increase)/ decrease in other financial assets Increase)/ decrease in other assets Decrease)/ increase in trade payables Decrease)/ increase in other financial liabilities Decrease)/ increase in other financial liabilities Decrease)/ increase in other current liabilities Cash generated from operations Income tax paid Itel cash flows from operating activities Investing activities Proceeds from sale of property, plant and equipment Interest received Itel cash flows used in investing activities Interest received Itel cash flows used in investing activities Interest from issue of shares Proceeds from borrowings Repayment of borrowings Interest paid Dividends paid to equity holders of the parent	(30,97,57,630) (56,67,60,993) (56,20,283) 10,96,026 (9,75,01,571) 36,18,98,654 (12,63,184) (5,11,14,489) (68,04,038) (6,42,78,546) (12,42,69,875) (18,85,48,422) 4,21,24,298 (11,63,17,567) 44,84,883 (6,97,08,386) 26,12,41,507 (2,61,88,954) (14,43,04,473) (1,39,94,984)	(87,30,45) 2,70,64 (29,94,97,35) (2,36,75,53 (6,19,47,13) 5,76,56; 2,82,92,760 (8,36,91,162) (14,47,63,00) (22,84,54,169 22,10,00 (9,61,66,94) 42,01,26 (8,97,55,680 43,62,20,0 25,87,69,75 (1,68,20,56) (13,00,17,13) (1,27,11,964
coss on account of fire finance income finance costs Vorking capital adjustments: Increase)/ decrease in inventories Increase)/ decrease in other bank balances Increase)/ decrease in other financial assets Increase)/ decrease in other financial assets Increase)/ decrease in other assets Decrease)/ increase in trade payables Decrease)/ increase in other financial liabilities Decrease)/ increase in other financial liabilities Decrease)/ increase in other current liabilities Decrease)/ increase in other current liabilities Cash generated from operations Income tax paid Idet cash flows from operating activities Investing activities Proceeds from sale of property, plant and equipment Interest received Idet cash flows used in investing activities Innancing activities Proceeds from issue of shares Proceeds from borrowings Repayment of borrow	(30,97,57,630) (56,67,60,993) (56,20,283) 10,96,026 (9,75,01,571) 36,18,98,654 (12,63,184) (5,11,14,489) (68,04,038) (6,42,78,546) (12,42,69,875) (18,85,48,422) 4,21,24,298 (11,63,17,567) 44,84,883 (6,97,08,386) 26,12,41,507 (2,61,88,954) (14,43,04,473)	(87,30,456 2,70,64 (29,94,97,35; (2,36,75,53 (6,19,47,136 5,76,565 2,82,92,780 (8,36,91,162) (14,47,63,00) (22,84,54,169 22,10,00 (9,61,66,945 42,01,26 (8,97,55,680 43,62,20,0 25,87,69,75 (1,68,20,566 (13,00,17,13) (1,27,11,984 (25,87,906
Sain on disposal of property, plant and equipment costs on account of fire finance income finance costs (Vorking capital adjustments: Increase)/ decrease in inventories (Increase)/ decrease in trade receivables (Increase)/ decrease in other bank balances (Increase)/ decrease in other financial assets (Increase)/ decrease in other assets (Increase)/ increase in other assets (Increase)/ increase in other financial liabilities (Increase)/ increase in provisions (Increase)/ increase in other current liabilities (Increase)/ increase in competities (Increase)/ increase in competities (Increase)/ increase in cash and cash equivalents (Increase)/ increase in cash and cash equivalents (Increase in cash and cash equivalents (Increase in cash and cash equivalents (Increase in cash and cash equivalents)	(30,97,57,630) (56,67,60,993) (56,20,283) 10,96,026 (9,75,01,571) 36,18,96,654 (12,63,184) (5,11,14,489) (68,04,038) (6,42,78,546) (12,42,69,875) (18,85,48,422) 4,21,24,298 (11,63,17,567) 44,84,883 (6,97,08,386) 26,12,41,507 (2,61,88,954) (14,43,04,473) (1,39,94,984) (29,28,427)	(10,95,90,564 (87,30,456 2,70,64 (29,94,97,352 (2,36,75,53 (6,19,47,136 5,76,565 2,82,92,780 (8,36,91,162) (14,47,63,007 (22,84,54,169 22,10,00 (9,61,66,945 42,01,26 (8,97,55,680 43,62,20,0 25,87,69,75 (1,68,20,566 (13,00,17,137 (1,27,11,984 (25,87,906 53,28,52,167 21,46,42,314 28,74,34

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

S. No. 1.	Parties to the Case ADM Agro Industries Pvt. Ltd. (Plaintiff) v. Vikas Global One Ltd. (Defendant)	Year 2014	Case Study ADM Agro had filed a case for winding up of the Co. for Non Paymen 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. ADM Agro Industries Pvt. Ltd. (Defendant)	2014	Civil suit being filed against ADM Agro for not supplying Soyabear Oil of the desired quality. Suit is pending before Saket Court.
3.	ADM Agro Industries Pvt. Ltd. (Ptaintiff) v. Vikas Global One Ltd. (Defendant)	2015	ADM 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 Tis Hazari Court.
4.	Vikas Utilities Pvt. Ltd. (Plaintiff) v. Barclay Bank PLC (Defendant)	2009	Suit is being filed in the consumer court for non issuance of Letter of Credit
5.	Vikas Ecotech Limited v. Bhurji Supertek Industries Limited	2018	Case under section 138 of Negotiable Instruments Act
6.	Pradip Kumar Banerji 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, 201
7.	Vikas Ecotech Limited v. AM Vinyl Private Limited	2018	Case under section 138 of Negotiable Instruments Ac
8.	Vikas Ecotech Limited v. Avon Elastomers (India)	2018	Case under section 138 of Negotiable Instruments Ac
9.	Vikas Ecotech Limited v. SLC Industries India	2018	Case under section 138 of Negotiable Instruments Act

Pvt. Ltd. L. PARTICULARS OF HIGH, LOW AND AVERAGE PRICE OF VIKAS ECOTECH

LIMITED FOR THE PRECEEDING THREE YEARS High (Rs.) Low (Rs.) Average (Rs.) High (Rs.) Low (Rs.) Average (Rs.) Financial Year FY 2018-19 36.93 8.70 21.45 37.02 8.72 20.35 FY 2017-18 45.74 19.19 30.88 45.84 19.21 31.42

FY 2016-17 22.54 11.30 16.83 22.51 11.55 16.60 M. MATERIAL DEVELOPMENT AFTER THE DATE OF BALANCE SHEET

The Company has received relaxation of 19(2)(b) of SCRR 1957 from Securities and Exchange Board of India vide Letter no. CFD/DILII/ADM/RK/10608/2019 dated 26.04.2019. Apart from this, there is no material development after the balance sheet date till the date

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

Deepanshu Arora

Company Secretary

Date: 29" April, 2019

Place: Delhi