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Table with columns: Particulars, Reserves and surplus (Special Reserve, Capital Reserve, Security Premium, Retained earnings), Other Comprehensive Income (OCI), Total Other Equity. Rows include Balance as at April 1, 2017, Profit for the year, and Balance as at March 31, 2019.

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

Note 3(a) - Property plant and equipment. Table with columns: Particulars, Building, Furniture, Fitting and equipments, Plant and Machinery, Computers, Motor Vehicles, Total. Rows include Year ended 31st March 2018 and 2019.

Notes to accounts:

Note 3(b) - Investment Properties. Table with columns: Particulars, Building. Rows include Year ended 31st March 2018 and 2019.

Note 3(c) - Intangible Assets. Table with columns: Particulars, Goodwill. Rows include Year ended 31st March 2018 and 2019.

Note 4 - Financial assets - Investments. Table with columns: Particulars, Nominal Value per unit, As at 31-Mar-2018, As at 31-Mar-2019, As at 31-Mar-2017, As at 31-Mar-2019, As at 31-Mar-2018, As at 31-Mar-2017. Rows include Quoted Investments (Fully Paid) and Unquoted Investments.

Note 5 - Other Non Current and Current Assets. Table with columns: Particulars, As at March 31, 2019, As at March 31, 2018, As at April 1, 2017. Rows include Advances to Suppliers and Balance with Government Authorities.

Note 6 - Inventories. Table with columns: Particulars, As at March 31, 2019, As at March 31, 2018, As at March 31, 2017. Rows include Raw Materials of Traded Goods and Finished Goods of Traded Goods.

Note 7 - Trade receivables. Table with columns: Particulars, As at March 31, 2019, As at March 31, 2018, As at March 31, 2017. Rows include Considered Good Trade Receivables and Considered Doubtful Trade Receivables.

Note 8 - Cash and Bank Balances. Table with columns: Particulars, As at March 31, 2019, As at March 31, 2018, As at March 31, 2017. Rows include Cash and cash equivalents and Other Bank Balances.

Note 9 - Share capital. Table with columns: Particulars, As at March 31, 2019, As at March 31, 2018, As at March 31, 2017. Rows include Authorised Equity shares of Rs 1/- each and Issued, subscribed and paid up Equity shares.

(a) Movements in equity share capital. Table with columns: Particulars, Number of shares, Amount. Rows include As at March 31, 2017, Changes during the year, and As at March 31, 2018.

(b) Details of shareholders holding more than 5% shares in the company. Table with columns: Particulars, As at March 31, 2019, As at March 31, 2018, As at March 31, 2017. Rows include Equity shares with voting rights.

Note 10 - Other equity. Table with columns: Particulars, As at March 31, 2019, As at March 31, 2018, As at March 31, 2017. Rows include (a) Reserve and Surplus and (b) Other Comprehensive Income.

(i) Capital reserves*. Table with columns: Particulars, As at March 31, 2019, As at March 31, 2018, As at March 31, 2017. Rows include Opening balance, Add: Capital Reserve, and Closing balance.

(ii) Security Premium*. Table with columns: Particulars, As at March 31, 2019, As at March 31, 2018, As at March 31, 2017. Rows include Opening balance, Add: Premium Created, and Closing balance.

(iii) Retained earnings*. Table with columns: Particulars, As at March 31, 2019, As at March 31, 2018, As at March 31, 2017. Rows include Opening balance, Add: Net profit, and Closing balance.

(b) Other Comprehensive Income*. Table with columns: Particulars, As at March 31, 2019, As at March 31, 2018, As at March 31, 2017. Rows include Opening balance, Add: Net fair value Profit/loss, and Closing balance.

Note 11 - Financial liabilities - Borrowings. Table with columns: Particulars, As at March 31, 2019, As at March 31, 2018, As at March 31, 2017. Rows include Secured* and Unsecured borrowings.

Note 12 - Trade payables. Table with columns: Particulars, As at March 31, 2019, As at March 31, 2018, As at March 31, 2017. Rows include At amortised cost and Due to Micro and Small Enterprises.

Note 13 - Other Financial Liabilities. Table with columns: Particulars, As at March 31, 2019, As at March 31, 2018, As at March 31, 2017. Rows include Deferred Finance Expenses and Total other liabilities.

Note 14 - Other financial liabilities. Table with columns: Particulars, As at March 31, 2019, As at March 31, 2018, As at March 31, 2017. Rows include Advance from Customers and Statutory dues payable.

Note 15 - Income Tax Liability (Net). Table with columns: Particulars, As at March 31, 2019, As at March 31, 2018, As at March 31, 2017. Rows include (a) Income Tax Assets and (b) Income Tax Liabilities.

Note 16 - Deferred Tax Assets. Table with columns: Particulars, As at March 31, 2019, As at March 31, 2018, As at March 31, 2017. Rows include Deferred tax asset arising on account of Property, plant and equipment.

Changes in deferred tax Assets (net). Table with columns: Particulars, 31-Mar-17, Recognised in other comprehensive income, Recognised in Consolidated Statement of Profit and Loss, 31-Mar-18, Recognised in other comprehensive income, Recognised in Consolidated Statement of Profit and Loss, 31-Mar-19.

Note 17 - Revenue from operations. Table with columns: Particulars, March 31, 2019, March 31, 2018. Rows include Sale of products* and Total revenue from operations.

Note 18 - Other income. Table with columns: Particulars, March 31, 2019, March 31, 2018. Rows include Interest income and Other financial assets carried at amortised cost.

Note 19 - Purchase of Stock in Trade. Table with columns: Particulars, March 31, 2019, March 31, 2018. Rows include Purchases during the year* and Total closing Stock.

Note 20 - Change in inventories. Table with columns: Particulars, March 31, 2019, March 31, 2018. Rows include Opening Stock of Raw Material and Total Closing Stock.

Note 21 - Employees benefit expenses*. Table with columns: Particulars, March 31, 2019, March 31, 2018. Rows include Salaries and Wages and Total Employees benefit expense.

Note 22 - Finance cost*. Table with columns: Particulars, March 31, 2019, March 31, 2018. Rows include Bank Charges and Total finance cost.

Note 23 - Depreciation and amortisation expense*. Table with columns: Particulars, March 31, 2019, March 31, 2018. Rows include Depreciation expense and Total depreciation and amortisation expense.

Note 24 - Other expenses*. Table with columns: Particulars, March 31, 2019, March 31, 2018. Rows include Advertisement & Business Promotion and Total other expenses.

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. Table with columns: Particulars, March 31, 2019, March 31, 2018. Rows include Current Tax and Total income tax expense.

Note 27 - Earnings per share. Table with columns: Particulars, March 31, 2019, March 31, 2018. Rows include Profit for the year attributable to owners of the Company and Basic earning per share.

Note 28 - Contingent Liabilities and Commitments. Table with columns: Particulars, March 31, 2019, March 31, 2018. Rows include Contingent Liabilities and Total commitments.

Note 29 - Payment to Auditors. Table with columns: Particulars, March 31, 2019, March 31, 2018. Rows include Statutory audit and Total payment to auditors.

Note 30 - Information on Segment Reporting pursuant to IndAS 108 - Operating Segments. Table with columns: Particulars, March 31, 2019, March 31, 2018. Rows include Operating segments and Segment revenue and results.

Note 31 - Related party transactions. Table with columns: Particulars, March 31, 2019, March 31, 2018. Rows include (A) List of key management personnel and (B) List of Directors.

(D) Entities in which a Director or his/her relative is a member or Director. Table with columns: Particulars, March 31, 2019, March 31, 2018. Rows include M/s Vikas Ecotech Limited and M/s Ravi Corp Science.

(E) Relatives of KMPs/Directors*. Table with columns: Particulars, March 31, 2019, March 31, 2018. Rows include Ms. Seema garg (Wife of Director).

(F) Terms & conditions. Table with columns: Particulars, March 31, 2019, March 31, 2018. Rows include The outstanding balances at the year-end are unsecured and interest free.

Note 32 - Details of hedged and unhedged exposure in foreign currency denominated monetary items. Table with columns: Particulars, Period, Foreign currency (in USD), Local currency (in Rupee). Rows include A. Exposure in foreign currency - hedged and B. Exposure in foreign currency - unhedged.

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