

DIVYADHAN CONSULTANTS PRIVATE LIMITED

Reg. Office: 1803, Lodha Supremus, Saki Vihar Road, Opp. Telephone Exchange, Powai, Mumbai- 400072

CIN: U93000MH2010PTC202686 | **Contact:** 02267284144 | **E-mail Id:** varun@divyadhan.in

NOTICE OF ANNUAL GENERAL MEETING

NOTICE is hereby given that Annual General Meeting ("AGM") of the Members of **Divyadhan Consultants Private Limited** will be held at shorter notice on Monday, September 30, 2019 at 11:15 A.M. at 1803, Lodha Supremus, Saki Vihar Road, Opp. Telephone Exchange, Powai, Mumbai- 400072 to transact the following businesses:

ORDINARY BUSINESS:

1. To receive, consider and adopt the Audited Financial Statements of the Company for the year ended 31st March, 2019 together with the Reports of Directors' and Auditor's thereon.

SPECIAL BUSINESS:

2. Regularisation of Mr. Pramod Kumar Gupta as a Director of the Company:

To consider and if thought fit, to pass with or without modification(s), the following Resolution(s) as Ordinary Resolution(s):

"RESOLVED THAT Mr. Pramod Gupta appointed by the Board of Directors as an Additional Director of the Company w.e.f. **17th June, 2019** in terms of Section 161 of the Companies Act, 2013 ("Act") read with the Articles of Association of the Company and who holds office upto the current Annual General Meeting of the Company, be and is hereby appointed as a Director of the Company.

RESOLVED FURTHER THAT any Director of the Company, be and is hereby authorized to sign and submit the necessary application and forms with appropriate authorities and to perform all such acts, deeds and things as he may in his absolute discretion deem necessary or desirable for and on behalf of the Company for the purpose of giving effect to aforesaid resolution."

By order of the Board of Directors of
DivyadhanConsultants Private Limited

Place: Mumbai

Date: 28th September, 2019

Sd/-
Varun Gupta
Director
DIN: 00471296

DIVYADHAN CONSULTANTS PRIVATE LIMITED

Reg. Office: 1803, Lodha Supremus, Saki Vihar Road, Opp. Telephone Exchange, Powai, Mumbai- 400072

CIN: U93000MH2010PTC202686 | **Contact:** 02267284144 | **E-mail Id:** varun@divyadhan.in

NOTES:

- (I) A MEMBER ENTITLED TO ATTEND AND VOTE AT THE MEETING IS ALSO ENTITLED TO APPOINT A PROXY TO ATTEND AND VOTE INSTEAD OF HIMSELF / HERSELF AND THE PROXY NEED NOT BE A MEMBER OF THE COMPANY. PROXIES IN ORDER TO BE EFFECTIVE MUST BE RECEIVED BY THE COMPANY AT ITS REGISTERED OFFICE NOT LATER THAN 48 HOURS BEFORE COMMENCEMENT OF THE MEETING. PROXIES SHALL NOT HAVE ANY RIGHT TO SPEAK AT THE MEETING.
- (II) A PERSON CAN ACT AS PROXY ON BEHALF OF MEMBERS NOT EXCEEDING FIFTY (50) AND HOLDING IN THE AGGREGATE NOT MORE THAN TEN PERCENT OF THE TOTAL SHARE CAPITAL OF THE COMPANY.
- (iii) The Proxy-holder shall prove his/her identity at the time of attending the Meeting.
- (iv) Requisitions, if any, for inspection of Proxies shall be received in writing from a Member entitled to vote on the resolution at least three days before the commencement of the Meeting. Proxies shall be made available for inspection during the period beginning twenty-four hours before the time fixed for the commencement of the Meeting and ending with the conclusion of the meeting.
- (v) *Corporate* Members are advised to send along with its representative a certified copy of a Board resolution authorizing its representative to attend the meeting.
- (vi) Documents relating to the item mentioned in the notice are open for inspection at the registered office/corporate office of the company on any working days during business hours till the date of AGM.
- (VII) Only bonafide members of the company whose names appear on the register of members/proxy holders, in possession of valid attendance slips duly filled and signed will be permitted to attend the meeting. the company reserves its right to take all steps as may be deemed necessary to restrict non-members from attending the meeting.
- (VIII) Members are requested to inform the company immediately, if any change in their address.
- (IX) The route map for the venue of the Meeting is attached herewith the Notice.

By order of the Board of Directors of
DivyadhanConsultants Private Limited

Place: Mumbai

Date: 28th September, 2019

Sd/-
Varun Gupta
Director
DIN: 00471296

DIVYADHAN CONSULTANTS PRIVATE LIMITED

Reg. Office: 1803, Lodha Supremus, Saki Vihar Road, Opp. Telephone Exchange, Powai, Mumbai- 400072

CIN: U93000MH2010PTC202686 | **Contact:** 02267284144 | **E-mail Id:** varun@divyadhan.in

CIN : U93000MH2010PTC202686
Name of the Company : Divyadhan Consultants Private Limited
Registered office : 1803, Lodha Supremus, Saki Vihar Road, Opp. Telephone Exchange, Powai, Mumbai - 400072

Name of the Member(s)	
Registered Address	
E- Mail id	
Folio No.	

I/We, being the member(s) of _____ shares of above named Company, hereby appoint:

1. Name : _____
Address : _____
E-mail Id : _____
Signature : _____, or failing him/her

2. Name : _____
Address : _____
E-mail Id : _____
Signature : _____

As my/our proxy to attend and vote (on a poll) for me/us and on my/our behalf at the **Annual General Meeting** of the Company, to be held shorter notice on Monday, September 30, 2019 at 11:15 A.M. at 1803, Lodha Supremus, Saki Vihar Road, Opp. Telephone Exchange, Powai, Mumbai-400072 and at any adjournments thereof in respect of such resolutions as are indicated below:

DIVYADHAN CONSULTANTS PRIVATE LIMITED

Reg. Office: 1803, Lodha Supremus, Saki Vihar Road, Opp. Telephone Exchange, Powai, Mumbai- 400072

CIN: U93000MH2010PTC202686 | **Contact:** 02267284144 | **E-mail Id:** varun@divyadhan.in

S. No.	Resolutions	For/ Assent	Against/ Dissent
	Ordinary Business		
1	To receive, consider and adopt the financial statements of the Company for the year ended 31 st March, 2019 together with reports of the Board of Directors and Auditors thereon. (Ordinary resolution)		
2	To consider and if through fit, appoint Mr. Pramod Gupta as an Additional Director of the Company.		

Signed thisday of..... 2019

Signature of Member.....

Signature of Proxy holder(s).....

Affix Re. 1/- Revenue Stamp
--

Note: Proxies in order to be valid must be duly filled in, stamped, signed and deposited at the Registered Office of the company not less than 48 hours before the time of commencement of the meeting.

DIVYADHAN CONSULTANTS PRIVATE LIMITED

Reg. Office: 1803, Lodha Supremus, Saki Vihar Road, Opp. Telephone Exchange, Powai, Mumbai- 400072

CIN: U93000MH2010PTC202686 | Contact: 02267284144 | E-mail Id: varun@divyadhan.in

ATTENDANCE SLIP

ANNUAL GENERAL MEETING ON MONDAY, SEPTEMBER 30, 2019

(Only Shareholders or the Proxies will be allowed to attend the meeting)

Name of Shareholder or Proxy	Folio No.	No. of Shares held

I hereby record my presence at the **Annual General Meeting** of the Company, to be held at **shorter notice on Monday, September 30, 2019 at 11:15 A.M.** at 1803, Lodha Supremus, Saki Vihar Road, Opp. Telephone Exchange, Powai, Mumbai- 400072 to transact the following businesses:

Signature of Shareholder or Proxy

NOTE:

Shareholders / Proxy holders are requested to bring the Attendance Slip with them when they come to the Meeting and hand it over at the gate after affixing their signature on it.

DIVYADHAN CONSULTANTS PRIVATE LIMITED

Reg. Office: 1803, Lodha Supremus, Saki Vihar Road, Opp. Telephone Exchange, Powai, Mumbai- 400072

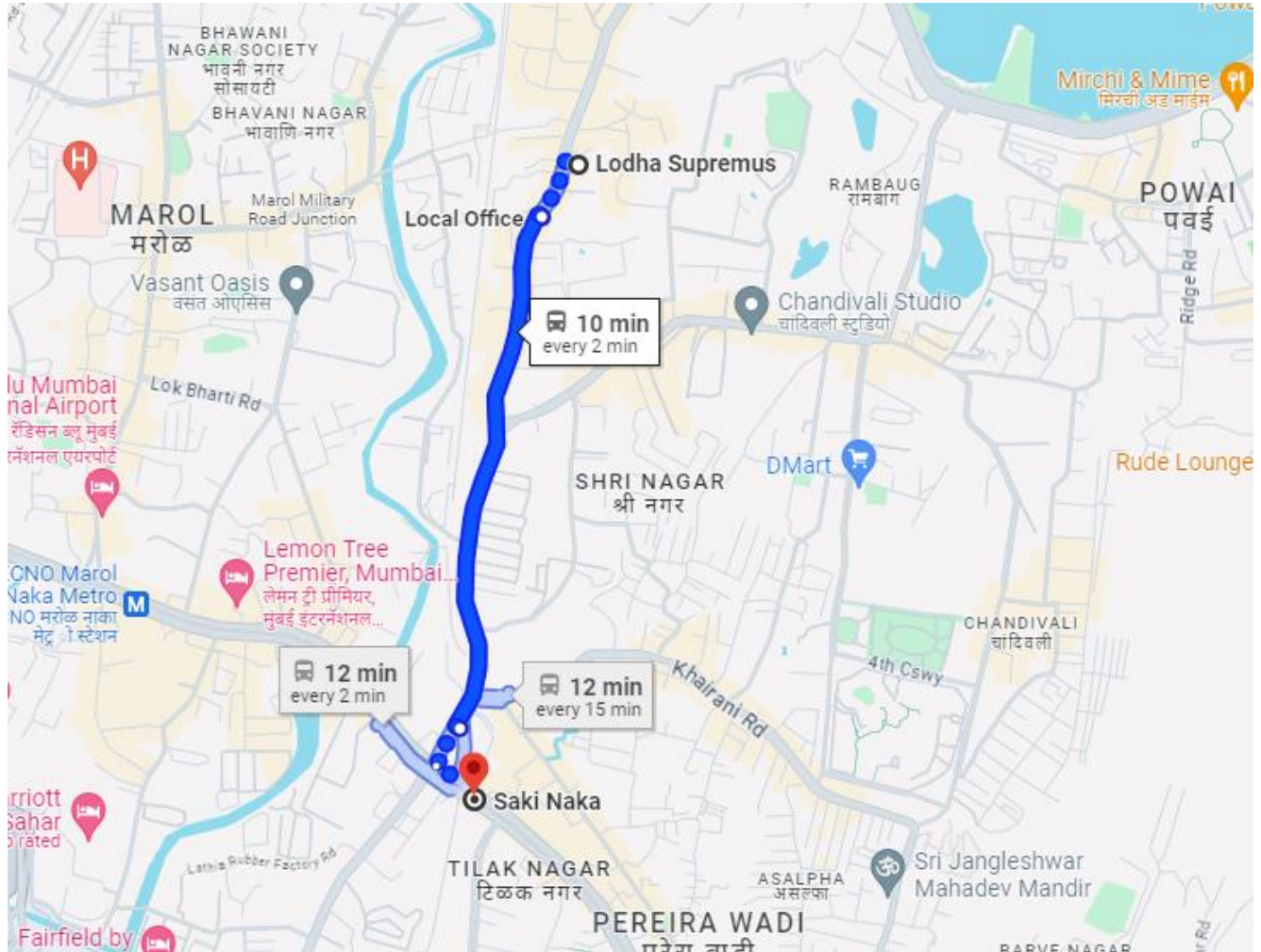
CIN: U93000MH2010PTC202686 | Contact: 02267284144 | E-mail Id: varun@divyadhan.in

Route Map to the AGM Venue of:

Divyadhan Consultants Private Limited

Annual General Meeting

Monday, September 30, 2019 at 11:15 A.M.



VENUE:

1803, Lodha Supremus, Saki Vihar Road,
Opp. Telephone Exchange,
Powai, Mumbai - 400072

DIVYADHAN CONSULTANTS PRIVATE LIMITED

Registered Office: 1803, Lodha Supremus, Saki Vihar Road, Opp. Telephone Exchange,
Powai, Mumbai-400072

CIN: U93000MH2010PTC202686 | E-mail ID: varun@divyadhan.in | Contact: 022-67284144

21/9/19

BOARD'S REPORT

Dear Shareholders,

Your Directors have pleasure in presenting their Ninth Annual Report on business and operations of the Company together with the Statement of Audited Accounts of the Company for the year ended on March 31, 2019.

FINANCIAL RESULTS:

The summarized financial results for the year ended March 31, 2019 are as under:

Particulars	(Amounts in Rupees)	
	March 31, 2019	March 31, 2018
Total Income	12,37,29,194	22,956
Total Expenses	12,30,55,365	47,000
Profit or (Loss) before Tax	6,73,829	(24,044)
Less: Current Tax	Nil	Nil
Deferred Tax	6,03,862	Nil
Excess / Short provision of last year	Nil	Nil
Profit or (Loss) After Tax	69,968	(24,044)

FINANCIAL PERFORMANCE:

During the year under review, the Company's total income stood at Rs. 12,37,29,194/- as against total income of Rs. 22,956/- in previous year. The profit before tax, for current year, stood at Rs. 6,73,829/- as against the loss before tax of Rs. 24,044/- in the previous year. The profit after tax for the current year stood at Rs. 69,968/- as against the loss after tax of Rs. 24,044/- in the previous year.

Your Directors are committed to provide better performance in coming years.

There was no change in the nature of business of the Company during the financial year under review.

DIVIDEND:

The Board of Directors of your Company, after considering holistically the relevant circumstances and in order to conserve resources of the Company, has decided that it would be prudent, not to recommend any dividend for the year under review.

TRANSFER TO RESERVES:

The Board of Directors of your Company has decided not to transfer any amount to the reserves for the year under review.

TRANSFER OF UNCLAIMED DIVIDEND TO INVESTOR EDUCATION AND PROTECTION FUND:

The provisions of Section 125(2) of the companies Act, 2013 do not apply as there was no dividend declared and paid in past years.

MATERIAL CHANGE AND COMMITMENT IF ANY AFFECTING THE FINANCIAL POSITION OF THE COMPANY OCCURRED BETWEEN THE END OF THE FINANCIAL YEAR TO WHICH THIS FINANCIAL STATEMENTS RELATES AND THE DATE OF THE REPORT:

There have been no material changes and commitments, which affect the financial position of the Company which have occurred between the end of the financial year to which the financial statements relate and the date of this Report.

SIGNIFICANT EVENT DURING THE YEAR ENDED MARCH 31, 2019:

SHIFTING OF REGISTERED OFFICE OF THE COMPANY (CHANGE WITHIN LOCAL LIMITS OF CITY, TOWN OR VILLAGE):

The Board of Directors vide a Board Resolution passed at their Board Meeting held on November 13, 2018 shifted the Registered Office of the Company (Change within local limits of City, Town or Village) from 11 & 12 Rayfreda, 2nd Floor, Chakala, Sir M V Road, Andheri East, Mumbai-400093, Maharashtra, India ('Old Registered Office') to 1803, Lodha Supremus, Saki Vihar Road, Opp. Telephone Exchange, Powai, Mumbai-400072, Maharashtra, India ('New Registered Office') w.e.f. November 14, 2018.

CHANGES IN DIRECTORS / KEY MANAGERIAL PERSONNEL:

During the year under review, there was no change in Directors / Key Managerial Personnel of the Company.

Further, following changes took place in Board Composition after closure of Financial Year:

- i. Mr. Pramod Kumar Gupta (holding DIN: 00166784) appointed as Additional Director w.e.f. June 17, 2019.

In accordance with section 160 and 161(1) of the Companies Act, 2013 and the Articles of Association of the Company, approval of shareholders is being sought for appointment of Mr. Pramod Kumar Gupta (holding DIN: 00166784), who hold office till the forthcoming Annual General Meeting, as Directors of the Company.

MEETINGS OF THE BOARD:

During the year Four Board Meetings were held on 15/06/2018, 05/09/2018, 13/11/2018 & 04/03/2019 and the gap between two Board Meetings was not more than one hundred and

twenty days, thereby complying with applicable statutory requirements of the Companies Act, 2013.

COMPLIANCE WITH SECRETARIAL STANDARDS:

The Company complies with applicable Secretarial Standards issued by the Institute of Company Secretaries of India.

DECLARATION OF INDEPENDENT DIRECTORS:

The provisions of Section 149 pertaining to the appointment of Independent Directors do not apply to the Company.

COMMITTEES OF THE BOARD:

The provisions of Section 177 (Audit Committee), Section 178 (Nomination and Remuneration Committee), Section 135 (CSR Committee) and Section 178(5) (Stakeholders Relationship Committee) of the Companies Act, 2013 and the rules made there under were not applicable to the Company and hence the Company has not formulated any of the aforesaid committees during the financial year under review.

DETAILS OF POLICY DEVELOPED AND IMPLEMENTED BY THE COMPANY ON ITS CORPORATE SOCIAL RESPONSIBILITY INITIATIVES:

As the Company was not having net worth of Rupees Five Hundred Crores or more, or turnover of Rupees One Thousand Crores or more or a net profit of Rupees Five Crores or more as on the financial year ended March 31, 2018, the Company was not required to comply with the provisions of Section 135 of the Companies Act, 2013 with the regard to the formation of the CSR Committee and undertaking of Social Expenditure as required under the said Section during the financial year 2018-19.

VIGIL MECHANISM:

The provisions of Section 177(9) & (10) of the Companies Act, 2013 relating to the establishment of a Vigil Mechanism were not applicable to the Company. Hence, the Company has not established any such mechanism.

BOARD EVALUATION:

The provisions of Section 134(3) read with Rule 8(4) of the Companies (Accounts) Rules, 2014 relating to the formal evaluation of the Board were not applicable to the Company. Hence, disclosure under this clause is not applicable to the Company.

DIRECTORS RESPONSIBILITY STATEMENT:

Pursuant to Sub-Section 5 of section 134 of the Companies Act, 2013, the Board of Directors of the Company hereby state that:

- a. in the preparation of the annual financial statements for the year ended March 31, 2019, the applicable accounting standards have been followed with no material

- departures;
- b. the Directors have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company as at March 31, 2019 and of the profit and loss of the Company for the year ended on that date;
 - c. the Directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;
 - d. the Directors have prepared the annual financial statements on a going concern basis;
 - e. the Directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems are adequate and operating effectively.

PARTICULARS OF EMPLOYEES:

The Company is a Private Company and hence the provisions of Section 197 of the Companies Act, 2013 is not applicable to the Company.

PARTICULARS OF CONTRACTS OR ARRANGEMENTS MADE WITH RELATED PARTIES:

During the year, the Company had not entered into any material contract / arrangement / transaction with related parties. Accordingly, the disclosure of Related Party Transactions as required under Section 134(3)(h) of the Companies Act, 2013 in Form No. AOC-2 is not applicable.

PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS:

The particulars of loans / guarantees / investments, if any, made by the Company under Section 186 of the Companies Act, 2013 (the Act) during the year under review are given in the financial statements.

EXTRACTS OF ANNUAL RETURN:

The extract of the Annual Return in Form No. MGT-9 is annexed herewith as **Annexure-A** to this report.

As the Company is not having any active website, hence provision of amended Section 134(3)(a) [posting of Annual Return on the website of the Company] is not applicable to the Company.

HOLDINGS, SUBSIDIARIES, ASSOCIATE COMPANIES AND JOINT VENTURES:

During the financial year ending on March 31, 2019, the Company does not any holding / subsidiary / joint ventures / associate companies.

STATUTORY AUDITORS:

Pursuant to the provisions of Section 139 of the Companies Act, 2013 and rules made there under, the statutory auditors of the Company M/s. Amarnath Sharma & Co., Chartered Accountants (Firm Reg. No. 100300W) - Mumbai, have been appointed as Statutory Auditors of the Company in the Annual General Meeting held on September 30, 2016, to hold the office as such from the conclusion of that AGM till the conclusion of AGM to be held in the calendar year 2021.

The shareholder are also requested to note that the Ministry of Corporate Affairs vide its Notification dated May 7, 2018, has dispensed with the requirement of ratification of Auditor's appointment by the shareholders, every year. Hence, approval of the shareholders for the ratification of Auditor's appointment is not being sought at the ensuing Annual General Meeting.

The Auditors Report does not contain any qualification, reservation or adverse remark on the financial statements for the year ended March 31, 2019. The Notes on financial statement referred to in the Auditor's Report are self-explanatory and do not call for any further comments. Further, there were no fraud reported by the auditor's under sub-section (12) of Section 143 of the Companies Act, 2013, therefore no comment by the Board thereon is required.

SECRETARIAL AUDIT:

The provisions of Section 204 of the Companies Act, 2013 relating to Secretarial Audit was not applicable to the Company during the financial year ended March 31, 2019.

INTERNAL AUDIT:

The provisions of Section 138 of the Companies Act, 2013 relating to Internal Audit was not applicable to the Company during the financial year ended March 31, 2019.

COST AUDIT:

As per the Cost Audit Rules and / or Orders, Cost Audit was not applicable to the Company for the financial year ended March 31, 2019.

CONSERVATION OF ENERGY, TECHNOLOGY, ABSORPTION AND FOREIGN EXCHANGE EARNING AND OUTGO:

A) Conservation of energy:

The Company is principally engaged in the business of services. As such, electricity consumption is not significant.

Your Company is taking measures to improve overall energy efficiency by installing power efficient equipment. Several environment friendly measures have been adopted by your Company such as:

- Minimising usage of air-conditioning;

- Shutting off the lights when not in use;
- Minimising the usage of papers and maximum usage of e-prints or e-folders for data archives; and
- Creating environmental awareness by way of distributing relevant information in electronic form, encouraging conservation of energy and natural resources.

B) Technology absorption

As stated earlier, the Company is principally engaged in the business of services. Hence, details relating to Technology Absorption are not applicable.

C) Foreign Exchange Earnings and Outgo

During the year, foreign exchange earnings were nil as against nil outgo.

RISK MANAGEMENT FRAMEWORK:

The element of risk threatening to the Company's existence is very minimal and the same have been laid before the Board members from time to time. The Company has the risk assessment and mitigation procedures in place.

INTERNAL FINANCIAL CONTROL SYSTEMS AND THEIR ADEQUACY:

Your Company has laid down set of standard, processes and structure which enables to implement internal financial controls across the organization and ensure that the same are adequate and operating effectively.

DISCLOSURE PERTAINING TO SEXUAL HARASSMENT AT WORKPLACE:

The following is a summary of sexual harassment complaints received and disposed off during the year:

No. of complaints pending at the beginning of the year	: Nil
No. of complaints received during the year	: Nil
No. of complaints disposed off during the year	: Nil
No. of cases pending at the end of the year	: Nil

SAFETY, HEALTH, ENVIRONMENT AND QUALITY:

The Company is committed to excellence in safety, health, environment and quality management. It accords the highest priority to the health and safety of its employees, customers and other stakeholders as well as to the protection of the environment. The management of the Company is strongly focused on continuous improvement in these areas which are fundamental to the sustainable growth of the Company.

OTHERS:

Your Directors state that no disclosure or reporting is required in respect of the following items as there were no transactions on these items during the year under review:

- i. The details relating to the deposits covered under Chapter V of the Act, since neither has the Company accepted deposits during the year under review nor were there any deposits outstanding during the year.
- ii. Details relating to issue of equity shares including sweat equity shares and shares with differential rights as to dividend, voting or otherwise, since there was no such issue of shares.
- iii. No significant or material orders were passed by the Regulators or Courts or Tribunals which impact the going concern status and Company operations in future.

ACKNOWLEDGMENT:

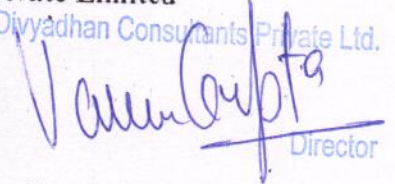
The Directors wish to place their appreciation for the wholehearted and sincere co-operation & support that that company has received from the Employee's, Executives & Business Associates.

For and on behalf of the Board of
Divyadhan Consultants Private Limited

For Divyadhan Consultants Private Ltd.



Pratik Pramod Gupta
Designation: Director
DIN: 06576759



Varun Gupta
Designation: Director
DIN: 00471296

Date : September 28, 2019
Place: Mumbai

ANNEXURE-A
FORM NO. MGT 9
EXTRACT OF ANNUAL RETURN
As on financial year ended on 31.03.2019

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

I. REGISTRATION & OTHER DETAILS:		
1	CIN	U93000MH2010PTC202686
2	Registration Date	03/05/2010
3	Name of the Company	Divyadhan Consultants Private Limited
4	Category/Sub-category of the Company	Company Limited by Shares Indian Non-Government Company
5	Address of the Registered office & contact details	Registered office: 1803, Lodha Supremus, Saki Vihar Road, Opp. Telephone Exchange, Powai, Mumbai Tel. No: 022 67284144 Email: divyadhanchemicals@vsnl.com
6	Whether listed company	No
7	Name, Address & contact details of the Registrar & Transfer Agent, if any.	Not Applicable

II. PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY			
(All the business activities contributing 10 % or more of the total turnover of the company shall be stated)			
S. No.	Name and Description of main products / services	NIC Code of the Product/service	% to total turnover of the company
1	Security consulting	74904	100

III. PARTICULARS OF HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES					
SN	Name and address of the Company	CIN/GLN	Holding/ Subsidiary/ Associate	% of shares held	Applicable Section
1	NOT APPLICABLE				

IV. SHARE HOLDING PATTERN									
(Equity share capital breakup as percentage of total equity)									
(i) Category-wise Share Holding									

Category of Shareholders	No. of Shares held at the beginning of the year				No. of Shares held at the end of the year				% Change during the year
	Demat	Physical	Total	% of Total Shares	Demat	Physical	Total	% of Total Shares	
A. Promoters									
(1) Indian									
a) Individual/ HUF	-	10,000	10,000	100.00%		10,000	10,000	100.00%	0.00%
b) Central Govt			-	0.00%			-	0.00%	0.00%
c) State Govt(s)			-	0.00%			-	0.00%	0.00%
d) Bodies Corp.			-	0.00%			-	0.00%	0.00%
e) Banks / FI			-	0.00%			-	0.00%	0.00%
f) Any other			-	0.00%			-	0.00%	0.00%
Sub Total (A) (1)	-	10,000	10,000	100.00%	-	10,000	10,000	100.00%	0.00%
(2) Foreign									

a) NRI Individuals			-	0.00%			-	0.00%	0.00%
b) Other Individuals			-	0.00%			-	0.00%	0.00%
c) Bodies Corp.			-	0.00%			-	0.00%	0.00%
d) Any other			-	0.00%			-	0.00%	0.00%
Sub Total (A) (2)	-	-	-	0.00%	-	-	-	0.00%	0.00%
TOTAL (A)	-	10,000	10,000	100.00%	-	10,000	10,000	100.00%	0.00%
B. Public Shareholding									
1. Institutions									
a) Mutual Funds			-	0.00%			-	0.00%	0.00%
b) Banks / FI			-	0.00%			-	0.00%	0.00%
c) Central Govt			-	0.00%			-	0.00%	0.00%
d) State Govt(s)			-	0.00%			-	0.00%	0.00%
e) Venture Capital Funds			-	0.00%			-	0.00%	0.00%
f) Insurance			-	0.00%			-	0.00%	0.00%
g) FIIs			-	0.00%			-	0.00%	0.00%
h) Foreign Venture Capital Funds			-	0.00%			-	0.00%	0.00%
i) Others (specify)			-	0.00%			-	0.00%	0.00%
Sub-total (B)(1):-	-	-	-	0.00%	-	-	-	0.00%	0.00%
2. Non-Institutions									
a) Bodies Corp.									
i) Indian			-	0.00%			-	0.00%	0.00%
ii) Overseas			-	0.00%			-	0.00%	0.00%
b) Individuals									
i) Individual shareholders holding nominal share capital upto Rs. 1 lakh			-	0.00%			-	0.00%	0.00%
ii) Individual shareholders holding nominal share capital in excess of Rs 1			-	0.00%			-	0.00%	0.00%
c) Others (specify)									
Non Resident			-	0.00%			-	0.00%	0.00%
Overseas Corporate Bodies			-	0.00%			-	0.00%	0.00%
Foreign Nationals			-	0.00%			-	0.00%	0.00%
Clearing Members			-	0.00%			-	0.00%	0.00%
Trusts			-	0.00%			-	0.00%	0.00%
Foreign Bodies - D R			-	0.00%			-	0.00%	0.00%
Sub-total (B)(2):-	-	-	-	0.00%	-	-	-	0.00%	0.00%
Total Public (B)	-	-	-	0.00%	-	-	-	0.00%	0.00%
C. Shares held by Custodian for GDRs & ADRs			-	0.00%				0.00%	0.00%
Grand Total	-	10,000	10,000	100.00%	-	10,000	10,000	100.00%	0.00%

(ii) Shareholding of Promoter

SN	Shareholder's Name	Shareholding at the beginning of the year			Shareholding at the end of the year			% change in shareholding during the year
		No. of Shares	% of total Shares of the company	% of Shares Pledged/encumbered to total shares	No. of Shares	% of total Shares of the company	% of Shares Pledged / encumbered to total shares	
1	Pratik Pramod Gupta	5,000	50.00%	0	5,000	50.00%	0	0.00%
2	Varun Gupta	5,000	50.00%	0	5,000	50.00%	0	0.00%
	TOTAL	10,000	100.00%	0	10,000	100.00%	0	0.00%

(iii) Change in Promoters' Shareholding (please specify, if there is no change): There were no changes in the shareholding of Promoters.

SN	Particulars	Date	Reason	Shareholding at the beginning of the year		Cumulative Shareholding during the year	
				No. of shares	% of total shares	No. of shares	% of total
	At the beginning of the			10,000	100.00%	10,000	100.00%
	Changes during the			-	0.00%	-	0.00%
	At the end of the year			10,000	100.00%	10,000	100.00%

(iv) Shareholding Pattern of top ten Shareholders

(Other than Directors, Promoters and Holders of GDRs and ADRs):

All the Shareholders of the Company are either the Director or the Promoter's of the Company, hence the Company does not have any other shareholders.

(v) Shareholding of Directors and Key Managerial Personnel:

SN	Shareholding of each Directors and each Key Managerial Personnel	Date	Reason	Shareholding at the beginning of the year		Cumulative Shareholding during the year	
				No. of shares	% of total shares	No. of shares	% of total
1	Mr. Pratik Pramod Gupta						
	At the beginning of the			5,000	50.00%	5,000	50.00%
	Changes during the year			-	0.00%	-	0.00%
	At the end of the year			5,000	50.00%	5,000	50.00%
2	Mr. Varun Gupta						
	At the beginning of the			5,000	50.00%	5,000	50.00%
	Changes during the year			-	0.00%	-	0.00%
	At the end of the year			5,000	50.00%	5,000	50.00%

V. INDEBTEDNESS

Indebtedness of the Company including interest outstanding/accrued but not due for payment.

(Amt. Rs./Lacs)

Particulars	Secured Loans excluding deposits	Unsecured Loans	Deposits	Total Indebtedness
Indebtedness at the beginning of the financial year				
i) Principal Amount	8,530,257.00	101,444,563.00	-	109,974,820.00
ii) Interest due but not paid	-	-	-	-
iii) Interest accrued but not due	-	-	-	-
Total (i+ii+iii)	8,530,257.00	101,444,563.00		109,974,820.00
Change in Indebtedness during the financial year				
* Addition	28,885,345.00	827,515.00	-	29,712,860.00
* Reduction	-	-	-	-
Net Change	28,885,345.00	827,515.00		29,712,860.00
Indebtedness at the end of the financial year				
i) Principal Amount	37,415,602.00	102,272,078.00	-	139,687,680.00
ii) Interest due but not paid	-	-	-	-
iii) Interest accrued but not due	-	-	-	-
Total (i+ii+iii)	37,415,602.00	102,272,078.00		139,687,680.00

VI. REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL

The Company does not require to appoint any KMP, hence the information in respect of the KMP could not be provided.

A. Remuneration to Managing Director, Whole-time Directors and/or Manager:

NIL

SN.	Particulars of Remuneration	Name of MD/WTD/ Manager	Total Amount
		Name	(Rs/Lac)
		Designation	
1	Gross salary		
	(a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961		-
	(b) Value of perquisites u/s 17(2) Income-tax Act, 1961		-
	(c) Profits in lieu of salary under section 17(3) Income-tax Act, 1961		-
2	Stock Option		-
3	Sweat Equity		-
4	Commission		-
	- as % of profit		-
	- others, specify		-
5	Others, please specify		-
	Total (A)		-
	Ceiling as per the Act		-

B. Remuneration to other Directors

NIL

SN.	Particulars of Remuneration	Name of Directors	Total Amount
			(Rs/Lac)
1	Independent Directors		
	Fee for attending board committee		-

	Commission				-
	Others, please specify				-
	Total (1)	-	-	-	-
2	Other Non-Executive Directors				-
	Fee for attending board committee				-
	Commission				-
	Others, please specify				-
	Total (2)	-	-	-	-
	Total (B)=(1+2)	-	-	-	-
	Total Managerial Remuneration				-
	Overall Ceiling as per the Act				-

C. Remuneration to Key Managerial Personnel other than MD/Manager/WTD

NIL

SN.	Particulars of Remuneration	Name of Key Managerial Personnel			Total
	Name				(Rs/Lac)
	Designation	CEO	CFO	CS	
1	Gross salary				
	(a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961				-
	(b) Value of perquisites u/s 17(2) Income-tax Act, 1961				-
	(c) Profits in lieu of salary under section 17(3) Income- tax Act,				-
2	Stock Option				-
3	Sweat Equity				-
4	Commission				-
	- as % of profit				-
	- others, specify				-
5	Others, please specify				-
	Total	-	-	-	-

VII. PENALTIES / PUNISHMENT/ COMPOUNDING OF OFFENCES:

The Company, its directors and officers do not require to pay any penalty, compounding fees or suffer any punishment during the year consideration. Further, there is no proceeding and appeal pending before any authority or court against the Company, its Directors and officers during the period under review.


Type	Section of the Comp	Brief Description	Details of Penalty / Punishment/ Compounding fees imposed	Authority [RD / NCLT/ COURT]	Appeal made, if any (give Details)
A. COMPANY					
Penalty					
Punishment					
Compounding					
B. DIRECTORS					
Penalty					
Punishment					

Compounding					
C. OTHER OFFICERS IN DEFAULT					
Penalty					
Punishment					
Compounding					

For and on behalf of the Board of Directors
Divyadhan Consultants Private Limited



Pratik Gupta
Director
DIN: 06576759

For Divyadhan Consultants Private Ltd.

Director

Varun Gupta
Director
DIN: 00471296

Date: September 28, 2019
Place: Mumbai

अमरनाथ शर्मा एन्ड कं.

चार्टर्ड अकाउंटन्ट्स



सी.ए. अमरनाथ शर्मा
बी.कॉम., एम.बी.ए., आय.टी.(आय.सी.ए.आय.)

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF DIVYADHAN CONSULTANTS PRIVATE LIMITED

Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the accompanying standalone financial statements of Divyadhan Consultants Private Limited, which comprise the Balance Sheet as at March 31, 2019, the Statement of Profit and Loss, the Statement of Changes in Equity and the Statement of Cash Flows for the year ended on that date, and a summary of the significant accounting policies and other explanatory information (hereinafter referred to as "the standalone financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Companies Act, 2013 in the manner so required and give a true and fair view in conformity with accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2019, the profit, changes in equity and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit of the standalone financial statements in accordance with the Standards on Auditing specified under section 143(10) of the Act (SAs). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the independence requirements that are relevant to our audit of the standalone financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the standalone financial statements.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the standalone financial statements of the current period. These matters were addressed in the context of our audit of the standalone financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. There were no key audit matters to be communicated in our report.



Management's Responsibility for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance, changes in equity and cash flows of the Company in accordance with the accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

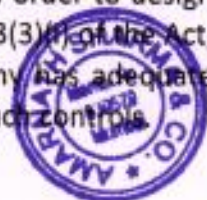
The Board of Directors are responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Statements

Our objectives are to obtain reasonable assurance about whether the standalone financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(b) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.



- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial statements, including the disclosures, and whether the standalone financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the standalone financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditors' Report) Order, 2016 ('the Order'), issued by the Central Government of India in terms of section 143 (11) of the Act, we give in the "Annexure A", a statement on the matters specified in the paragraphs 3 and 4 of the Order to the extent applicable.
- a) As required by Section 143(3) of the Act, based on our audit we report that:



- i. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
 - ii. In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
 - iii. The Balance Sheet, the Statement of Profit and Loss, Statement of Changes in Equity and the Statement of Cash Flow dealt with by this Report are in agreement with the relevant books of account.
 - iv. In our opinion, the aforesaid standalone financial statements comply with the Generally accepted accounting principles in India.
 - v. On the basis of the written representations received from the directors as on March 31, 2019 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2019 from being appointed as a director in terms of Section 164 (2) of the Act.
 - vi. As per Sec 143(3)(i) of the Companies Act, 2013 and as per Notification No. GSR 464 (E) as amended by Notification No. GSR (E), reporting on the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls are not applicable to company defined under sec 2(85) of the Companies Act, 2013 i.e., Small Company.
- b) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended in our opinion and to the best of our information and according to the explanations given to us:
- i. The Company has no pending litigation which impact on its financial position in its standalone financial statements.
 - ii. The Company has made provision, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long-term contracts including derivative contracts.

For Amarnath Sharma & Co.
Chartered Accountants
Firm registration number : 100300W

S. Amarnath

CA. Amarnath Sharma
Proprietor
Membership no. 039579
Place: Mumbai
Date: 28/09/2019



Annexure 'A' referred to in paragraph 1 under the heading Report on other legal and regulatory requirements" of our report of even date.

- i. a. The Company has maintained proper records showing full particulars, including quantitative details and situation of fixed assets.
- b. All fixed assets were physically verified during the year by the Management in accordance with a regular programme of verification which, in our opinion, provide for physical verification of all the fixed assets at reasonable intervals. According to the information and explanations given to us, no material discrepancies were notice on such verification.
- c. The title deeds of immovable properties recorded as fixed assets in the books of account of the Company are held in the name of Company.
- ii. As explained to us, the inventories were physically verified during the year by the Management at reasonable intervals and no material discrepancies were noticed on physical verification.
- iii. The Company has not granted any loans, secured or unsecured, to companies, firms, limited liability partnerships or other parties covered in the register maintained under Section 189 of the Act.
- iv. In respect of loans, investments and guarantees, provisions of Section 185 and 186 of the Companies Act, 2013 have been complied with.
- v. The Company has not accepted deposits during the year and does not have any unclaimed deposits as at March 31, 2018 and therefore, the provisions of the clause 3 (v) of the Order are not applicable to the Company.
- vi. We have been informed by the management that, maintenance of cost record under section 148(1) (d) is not applicable to the company.
- vii. According to the information and explanations given to us, in respect of statutory dues:
 - a. The Company has generally been regular in depositing undisputed statutory dues, including Provident Fund, Employees' State Insurance, Income Tax, Sales Tax, Service Tax, Value Added Tax, duty of Customs, duty of Excise, Cess and other material statutory dues applicable to it with the appropriate authorities although there are some delay in payment.
 - b. There were no undisputed amounts payable in respect of Provident Fund, Employees' State Insurance, Income Tax, Goods and Service Tax and other material statutory dues in arrears as at March 31, 2019 for a period of more than six months from the date they became payable.
- viii. In our opinion and according to the information and explanations given to us, the Company has not defaulted in the repayment of loans or borrowings to banks. The Company does not have any loans or borrowings from financial institutions or government and has not issued any debentures.
- ix. During the year company also raised fund by way of Term Loans and applied the same for acquiring the vehicle.



- x. To the best of our knowledge and according to the information and explanations given to us, no fraud by the Company and no fraud on the Company by its officers or employees has been noticed or reported during the year.
- xi. In our opinion and according to the information and explanations given to us, the Company has paid / provided managerial remuneration in accordance with the provisions of Section 197 read with Schedule V to the Act.
- xii. The Company is not a Nidhi Company and hence reporting under clause 3(xii) of the Order is not applicable.
- xiii. In our opinion and according to the information and explanations given to us the Company is in compliance with Section 177 and 188 of the Act, where applicable, for all transactions with the related parties and the details of related party transactions have been disclosed in the financial statements as required by the applicable accounting standards.
- xiv. During the year, the Company has made preferential allotment of shares as per provision of companies Act, 2013.
- xv. In our opinion and according to the information and explanations given to us, during the year the Company has not entered into any non-cash transactions with its Directors or persons connected to its Directors and hence provisions of Section 192 of the Act are not applicable.
- xvi. The Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934.

For Amarnath Sharma & Co.
Chartered Accountants
Firm registration number : 100300W

S. Amarnath

CA. Amarnath Sharma
Proprietor
Membership no. 039579
Place: Mumbai
Date: 28/09/2019



Notes to financial statements for the year ended 31st March 2019

1. Statement of Significant Accounting Policies

1.1. Basis of preparation:

The financial statements have been prepared to comply in all material respects with the Accounting Standards notified under section 133 of the Companies Act, 2013, read together with paragraph 7 of the Companies (Accounts) Rules, 2014.

The financial statements have been prepared under the historical cost convention on an accrual basis. The accounting policies have been consistently applied by the Company as in the previous year unless otherwise stated under the provisions of the companies Act, 2013.

1.2. Use of estimates:

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent liabilities at the date of the financial statements and the results of operations during the reporting period. Although these estimates are based upon management's best knowledge of current events and actions, actual results could differ from these estimates.

1.3. Revenue recognition:

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Accordingly, whenever there are uncertainties in the ascertainment\Realization of Income, the same is accounted for if it is material in nature.

Interest on investment and bank deposits are recognized on a time proportion basis taking into account the amounts invested and the rate applicable.

1.4. Investments

Investments that are readily realizable and intended to be held for not more than a year are classified as current investments. All other investments are classified as long-term investments. Current investments are carried at lower of cost and fair value computed category wise. Long-term investments are carried at cost. However, provision for diminution in value is made to recognize a decline other than temporary in the value of the investments.

1.5. Inventories

Inventories of finished goods are valued at lower of cost and net realizable value. Net realizable value is the estimated selling price in the ordinary course of business, less estimated costs of completion and estimated costs necessary to make the sale.

1.6. Employee Benefits

Short term employee benefits including compensated absences as at the balance sheet date are recognized as an expense as per the Company's schemes based on the expected obligation on an



Notes to financial statements for the year ended 31st March 2019

undiscounted basis.

Company is paying salary inclusive of other Benefits to all employees as per company Policy.

1.7. Earnings per share

Basic earnings per share are calculated by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period as given under AS-20 "Earning per Share".

1.8. Taxation

Tax expense comprise of current tax. Current income tax is measured at the amount expected to be paid to the tax authorities in accordance with the Income-tax Act, 1961 enacted in India.

1.9. Provisions

A provision is recognized when an enterprise has a present obligation as a result of past event; it is probable that an outflow of resources will be required to settle the obligation, in respect of which a reliable estimate can be made.

Provisions are not discounted to its present value and are determined based on best estimate required to settle the obligation at the balance sheet date. These are reviewed at each balance sheet date and adjusted to reflect the current best estimates.

Contingent Assets are disclosed in respect of possible obligation that arises from past event but their existence is confirmed by the occurrence or non-occurrence of one or more uncertain future events not within the control of the company. However Provision for vat and service tax is not made. Contingent assets are neither recognized nor disclosed in the financial Statement as a matter of prudence.

1.10. Cash and cash equivalents:

Cash and cash equivalents in the cash flow statement comprise cash at bank and in hand and short-term investments.



Divyadhan Consultants Private Limited

Balance Sheet as at 31st March, 2019

Particulars	Note No.	As at 31st March 2019	As at 31st March 2018
I. EQUITY AND LIABILITIES			
<u>Shareholder's Funds</u>			
(a) Share capital	2	1,00,000	1,00,000
(b) Reserves and surplus	3	7,83,870	8,51,838
<u>Share application money pending for allotment</u>			
<u>Non-Current Liabilities</u>			
(a) Long-term borrowings	4	2,61,29,393	85,30,257
(b) Long-term liabilities			-
(c) Deferred tax Liabilities (net)		6,03,862	-
<u>Current Liabilities</u>			
(a) Short-term borrowings	5	11,35,58,287	10,14,44,563
(b) Trade payables	6	2,01,59,684	23,14,954
(c) Other current liabilities	7	42,02,946	3,93,055
(d) Short-term provisions		-	-
Total Equity & Liabilities		16,39,70,301	11,19,28,991
II. ASSETS			
<u>Non-Current Assets</u>			
(a) Fixed assets			
Tangible assets	8	11,14,75,768	8,63,61,255
(b) Non-current investments			
(c) Deferred tax assets (net)			
(d) Long term loans and advances			
<u>Current Assets</u>			
(a) Inventories	9	3,00,16,054	14,62,970
(b) Trade receivables	10	1,83,03,373	-
(c) Cash and cash equivalents	11	1,87,344	8,91,001
(d) Short-term loans and advances	12	27,56,783	1,75,67,800
(e) Other current assets	13	12,30,979	56,45,965
Total Assets		16,39,70,301	11,19,28,991

Significant Accounting Policies

2

The accompanying notes are an integral part of the financial statements

1 to 25

As per our Report of even date,

For Amarnath Sharma & Co.

Chartered Accountants

Firm Reg. No.: 100300W

S. Amarnath



CA. Amarnath Sharma

Membership No. : 039579

Place: Mumbai

Dated : 28/09/2019

For Divyadhan Consultants Pvt Ltd

Pratik Gupta

Pratik Gupta

DIN : 6576759

(Director)

Varun Gupta

Varun Gupta

DIN 00471296

(Director)

Divyadhan Consultants Private Limited

Statement of Profit & Loss for the year ended 31st March, 2019

Particulars	Note No.	As at 31st March 2019	As at 31st March 2018
Revenue			
Revenue from operations	14	9,63,16,548	
Other Income	15	2,74,12,646	22,956
Total Revenue		12,37,29,194	22,956
Expenses			
Cost of Material Consumed	16	9,14,30,549	14,62,970
Changes in inventories of finished goods	17	4,18,222	14,62,970
Financial Costs	18	27,32,631	
Employee Benefits Expenses	19	49,22,770	
Depreciation and Amortization Expense	9	1,02,84,462	
Other Expenses	20	1,41,03,174	47,000
Total Expenses		12,30,55,365	47,000
Profit before tax		6,73,829	24,044
Tax expense:			
(1) Current tax			
(2) Deferred tax		6,03,862	
Profit(Loss) for the year		69,968	24,044
Earning per equity share:			
(1) Basic		7.00	2.40
(2) Diluted		7.00	2.40

Significant Accounting Policies

1

The accompanying notes are an integral part of the financial statements

1 to 25

As per our Report of even date.

For Amarnath Sharma & Co.

Chartered Accountants

Firm Reg. No.: 100300W

S. Amarnath



CA. Amarnath Sharma

Membership No. : 039579

Place: Mumbai

Dated : 28/09/2019

For Divyadhan Consultants Pvt Ltd

Pratik Gupta

Pratik Gupta
DIN : 6576759
(Director)

Varun Gupta

Varun Gupta
DIN 00471296
(Director)

Note 2 : Share Capital

Particulars	As at 31st March 2019	As at 31st March 2018
AUTHORIZED CAPITAL		
1,00,000 Equity Shares Of Rs.10/-each	10,00,000	10,00,000
Total	10,00,000	10,00,000
ISSUED , SUBSCRIBED & PAID UP CAPITAL		
10,000 Equity Shares of Rs. 10/- each, Fully Paid.	1,00,000	1,00,000
Total	1,00,000	1,00,000

Terms / Rights Attached to Shares

The Company Has issued only one class of Equity shares having a per value of Rs.10/- per share. Each shareholder is eligible for one vote per share. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the company, after distribution of all preferential amounts , in praportion of their shareholdings

Shareholders Holding more than 5% Shares

Name of Shareholders	No. of Shares Held	No. of Shares Held
	(% of Holding)	(% of Holding)
Pratik Gupta	5000 (50.00%)	5000 (50.00%)
Varun Gupta	5000 (50.00%)	5000 (50.00%)

Note 3 : Reserve & Surplus

Particulars	As at 31st March 2019	As at 31st March 2018
Balance brought forward from previous year	- 8,53,838	- 8,29,794
Add: Profit for the period	69,968	24,044
Total	- 7,83,870	- 8,53,838

Note 4 : Long term Borrowing

Particulars	As at 31st March 2019	As at 31st March 2018
HDFC Car Loan	3,59,418	4,82,902
Term Loan	2,57,69,975	80,47,355
Total	2,61,29,393	85,30,257

Note 5 : Short term Borrowing

Particulars	As at 31st March 2019	As at 31st March 2018
Loan from others	7,20,000	7,20,000
Working capital demand loan from Bank	1,12,86,209	-
Loan from Director	8,56,94,563	5,58,29,563
Loan from other company	3,58,57,515	4,48,95,000
Total	11,35,58,287	10,14,44,563



Note 6 : Trade Payables

Particulars	As at 31st March 2019	As at 31st March 2018
Trade Payables	2,01,59,684	23,14,954
Total	2,01,59,684	23,14,954

Note 7 : Other Current Liabilities

Particulars	As at 31st March 2019	As at 31st March 2018
Expense Payable	16,25,009	3,93,055
TDS payable	53,667	-
GST payable	6,82,176	-
PF/ ESIC payable	2,20,214	-
Salary, Wages Payable	16,21,880	-
Total	42,02,946	3,93,055

Note 9: Inventories

Particulars	As at 31st March 2019	As at 31st March 2018
Stock in Hand - Raw Material	2,81,34,862	14,62,970
Stock in Hand - Finished Goods	18,81,192	-
Total	3,00,16,054	14,62,970

Note 10 : Trade Receivables

Particulars	As at 31st March 2019	As at 31st March 2018
Trade Receivables Outstanding for a period less than Six Months		
(a) Secured Considered good	-	-
(b) Unsecured Considered good	1,83,03,373	-
Trade Receivables Outstanding for a period exceeding Six Months		
(a) Secured Considered good	-	-
(b) Unsecured Considered good	-	-
Total	1,83,03,373	-

Note 11 : Cash & Cash Equivalent

Particulars	As at 31st March 2019	As at 31st March 2018
Cash-In-Hand	764	975
Balances with Banks in current accounts	1,86,581	8,90,026
Total	1,87,344	8,91,001



Note 12 : Short Term Loans and Advances

Particulars	As at 31st March 2019	As at 31st March 2018
Fixed Deposits	27,56,783	1,75,67,800
Total	27,56,783	1,75,67,800

Note 13 : Other Current Assets

Particulars	As at 31st March 2019	As at 31st March 2018
TDS Receivables (NET)	11,01,335	2,289
MAT Credit receivable (AY 19-20)	1,29,644	-
Misc. Expenses (ASSET)	-	19,85,421
Statutory Dues	-	36,58,255
Total	12,30,979	56,45,965

Note 14: Revenue from operation

Particulars	As at 31st March 2019	As at 31st March 2018
Revenue from operation	9,63,16,548	-
Total	9,63,16,548	-

Note 15 : Other Income

Particulars	As at 31st March 2019	As at 31st March 2018
Interest Received	10,38,192	19,778
Commission Income	2,26,10,000	-
Balance write off	36,72,856	-
Other Income	91,598	3,178
Total	2,74,12,646	22,956



Note 16: Cost of Material Consumed

Particulars	As at 31st March 2019	As at 31st March 2018
Raw material at the beginning of the year	-	-
Cost of raw material and components purchase	10,40,56,162	14,62,970
Direct Expenses		
Additional local Tax	2,47,955	-
Electricity Expenses	58,23,810	-
Labour Charge Contractor	23,68,069	-
Packing Charges	50,180	-
Wages paid	60,48,730	-
Carriage inward	9,70,505	-
Raw material at the end of the year	2,81,34,862	-
Total	9,14,30,549	14,62,970

Note 17 : Change in Inventories

Particulars	As at 31st March 2019	As at 31st March 2018
Opening Stock of Finished Goods	14,62,970	-
Closing Stock of Finished Goods	18,81,192	14,62,970
Total	(4,18,222)	(14,62,970)

Note 18 : Financial Cost

Particulars	As at 31st March 2019	As at 31st March 2018
Finance cost	26,62,631	-
Other Finance cost	70,000	-
Total	27,32,631	-

Note 19 : Employee Benefits Expenses

Particulars	As at 31st March 2019	As at 31st March 2018
Salary & Wages	49,22,770	-
Total	49,22,770	-



Divyadhan Consultants Private Limited

Notes to Financial Statements for the year ended 31st March 2019 (Contd...)

Note 20 : Other Expenses

Particulars	As at 31st March 2019	As at 31st March 2018
Discount	11,18,423	-
Bank Charges	94,358	-
Commission Paid	6,98,993	-
Rates & taxes	37,265	-
Carriage Outward	26,01,151	-
Insurance	1,80,651	-
Legal, Consultancy & Professional Fees	2,30,500	45,000
Staff welfare	1,75,118	-
Office exps	1,89,937	2,000
Rent paid	1,54,000	-
Repairs & maintaince	72,42,854	-
Security charges	8,67,486	-
Travalling & Conveyance exps	2,34,858	-
Rapairs & maintaince	2,77,581	-
Total	1,41,03,174	47,000



Yashash Commodities Pvt Ltd

Note 8 : Tangible Assets

Particulars	Gross Block				Depreciation			Net Block WDV as on 31.03.2019
	Value at the beginning	Addition during the year	Deduction during the year	Value at the end	Value at the beginning	Addition during the year	Deduction during the year	
Tangible Assets								
Land	90,00,000	-	-	90,00,000	-	-	-	90,00,000
Office Building	3,96,34,620	35,37,914	-	4,31,72,534	-	39,92,945	-	3,91,79,589
Plant & Machinery	2,02,49,114	4,63,66,339	-	6,66,15,453	-	58,81,133	-	6,07,34,320
Vehicle	14,45,631	10,50,000	-	24,95,631	-	3,06,626	-	21,89,005
Computer	66,131	65,373	-	1,31,504	-	36,729	-	94,775
Office Equipments	-	3,45,108	-	3,45,108	-	67,029	-	2,78,079
Capital Work in Progress	1,59,65,759	-	1,59,65,759	-	-	-	-	-
Total (Current Year)	8,63,61,255	5,13,64,734	1,59,65,759	12,17,60,230	-	1,02,84,462	-	11,14,75,768
Total (Previous Year)	-	-	-	-	-	-	-	-



DIVYADHAN CONSULTANTS PRIVATE LIMITED
ASSESSMENT YEAR 2019-20

DEPRECIATION STATEMENT AS PER INCOME TAX ACT

PARTICULARS	RATE (%)	AS ON 01/04/2018	ADDITION		DEDUCTION	BALANCE AS 3/31/2019	DEPRECIATION DURING YEAR	BALANCE AS ON 31/03/2019
			> 180 Days	< 180 Days				
Land	0%	-	90,00,000	-	-	90,00,000	-	90,00,000
Vehicle	15%	-	14,45,631	10,50,000	-	24,95,631	2,95,595	22,00,036
Office Equipment	15%	-	1,96,495	1,48,613	-	3,45,108	40,620	3,04,488
Plant & Machinery	15%	-	4,13,89,655	2,52,25,798	-	6,66,15,453	81,00,383	5,85,15,070
Building	10%	-	3,96,34,620	35,37,914	-	4,31,72,534	41,40,358	3,90,32,176
Computer	40%	-	1,31,504	-	-	1,31,504	52,602	78,903
TOTAL (Rs.)		-	9,17,97,905	2,99,62,325	-	12,17,60,230	1,26,29,557	10,91,30,673



Notes to financial statements for the year ended 31st March 2019

21 .Earnings Per Share (E.P.S.)

(In accordance with Accounting Standard - 20)

Basic earnings per share are calculated by dividing the net profit or loss for the period attributable to equity shareholders (after deducting attributable taxes) by the weighted average number of equity shares outstanding during the period as given under AS-20 "Earning Per Share".

Particulars	Current Year (Rs.)	Previous Year (Rs.)
Profit / (Loss) after Tax	69,968	-24,044
Weighted Average Number of equity shares outstanding for Basic / Diluted Earnings Per Share	10,000	10,000
Nominal Value of Equity Shares (in Rupees)	10	10
Earnings Per Share – Basic / Diluted	7.00	-2.40

22. The balance appearing under unsecured loans, sundry creditors, sundry debtors, loans and advances and certain banks are subject to confirmation and reconciliation and consequent adjustment, if any, will be accounted for in the year of reconciliation and/or confirmation.

23. In the opinion of the Board, the current Assets, Loans and Advances and Advances have valued on realization in the ordinary course of Business, at least equal to the amount at which they are stated in the balance sheet.

24. All known liabilities are provided for on the basis of available information / Estimates.

25. Previous year's figures have been regrouped where necessary to confirm to this year's classification.

As per our Report of even date.

For Amarnath Sharma & Co.

S. Amarnath



[Ca. Amarnath Sharma]

Membership No. : 039579

Firm Reg. No.: 100300W

PLACE: MUMBAI

DATED : 28/09/2019

For Divyadhan Consultants Pvt. Ltd.

Varun Gupta

Varun Gupta
DIN 00471296
(DIRECTOR)

Pratik Gupta

Pratik Gupta
DIN 06576759s
(DIRECTOR)

DIVYADHAN CONSULTANTS PRIVATE LIMITED
ASSESSMENT YEAR 2019-20

DEPRECIATION STATEMENT AS PER INCOME TAX ACT

PARTICULARS	RATE (%)	AS ON 01/04/2018	ADDITION		DEDUCTION	BALANCE AS 3/31/2019	DEPRECIATION DURING YEAR	BALANCE AS ON 31/03/2019
			> 180 Days	< 180 Days				
Land	0%	-	90,00,000	-	-	90,00,000	-	90,00,000
Vehicle	15%	-	14,45,631	10,50,000	-	24,95,631	2,95,595	22,00,036
Office Equipment	15%	-	1,96,495	1,48,613	-	3,45,108	40,620	3,04,488
Plant & Machinery	15%	-	4,13,89,655	2,52,25,798	-	6,66,15,453	81,00,383	5,85,15,070
Building	10%	-	3,96,34,620	35,37,914	-	4,31,72,534	41,40,358	3,90,32,176
Computer	40%	-	1,31,504	-	-	1,31,504	52,602	78,903
TOTAL (Rs.)		-	9,17,97,905	2,99,62,325	-	12,17,60,230	1,26,29,557	10,91,30,673

