

M. S. Jagannathan & Viswanathan

Independent Auditor's Report CHARTERED ACCOUNTANTS

To the Members of ATL Textile Processors Limited

Report on the Standalone Financial Statements

We have audited the accompanying standalone financial statements of **ATL Textile Processors Limited** ('the Company'), which comprise the Balance sheet as at 31st March 2018, the Statement of profit and loss (including other comprehensive income), Cash flow statement and the statement of changes in equity for the year then ended, and a summary of significant accounting policies and other explanatory information.

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 Companies Act, 2013 ("the Act") with respect to the preparation and presentation of these standalone Ind AS financial statements that give a true and fair view of the financial position, financial performance (including other comprehensive income) cash flows and changes in equity of the Company in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards (Ind AS) specified under Section 133 of the Act, read with the Companies (Indian Accounting Standard) Rules, 2015, as amended. 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 Ind AS financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

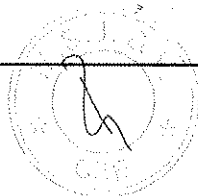
Our responsibility is to express an opinion on these standalone Ind AS financial statements based on our audit.

We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made thereunder.

We conducted our audit of the Standalone Ind AS financial statements in accordance with the Standards on Auditing specified under Section 143(10) of the Act and other applicable authoritative pronouncement issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Ind AS financial statements are free from material misstatement.

Head Office :

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Phone : 91 422 2402365 / 2402848 / 2403861
E-mail : msjv1920@gmail.com



Branch Office :

23, "Vanjula", Arisikara Street,
Mylapore, Chennai - 600 004
Phone : 91 44 24640742 / 24933289 / 24939232
E-mail : rnuqunth@gmail.com

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the Ind AS financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the standalone Ind AS financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the standalone Ind AS financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Company's Directors, as well as evaluating the overall presentation of the standalone Ind AS financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the standalone Ind AS financial statements.

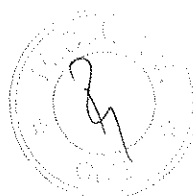
Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone Ind AS financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

- (i) in the case of the Balance Sheet, of the state of affairs of the company as at 31st March, 2018;
- (ii) in the case of the Statement of Profit and Loss (comprising of other comprehensive income), of the Profit for the year ended on that date;
- (iii) in the case of the Cash Flow Statement, of the cash flows for the year ended on that date; and
- (iv) changes in equity for the year ended on that date.

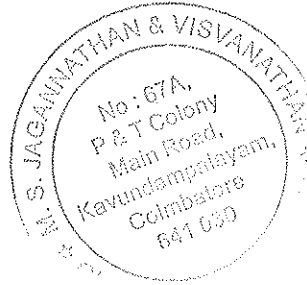
Report on Other Legal and Regulatory Requirements


1. As required by the Companies (Auditor's Report) Order, 2016 ("the Order"), as amended issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the "Annexure A", a statement on the matters specified in the paragraph 3 and 4 of the Order.
2. As required by Section 143 (3) of the Act, we report that:
 - (a) 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.
 - (b) 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;
 - (c) The Balance sheet, the Statement of profit and loss (including other comprehensive income), the cash flow statement and the statement of changes in equity dealt with by this Report are in agreement with the books of account;
 - (d) In our opinion, the aforesaid Standalone Ind AS financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Companies (Indian Accounting Standards) Rules, 2015 as amended;



- (e) On the basis of the written representations received from the directors as on 31 March 2018 taken on record by the Board of Directors, none of the directors is disqualified as on 31 March 2018 from being appointed as a director in terms of Section 164 (2) of the Act;
- (f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate report in "Annexure B"; and
- (g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
- (i) The Company has no pending litigations and hence disclosure in the financial statements does not arise;
- (ii) In our opinion and as per the information and explanations provides to us, the Company has not entered into any long-term contracts including derivative contracts, requiring provision under applicable laws or accounting standards, for material foreseeable losses; and
- (iii) There are no amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.

For M.S. Jagannathan & Visvanathan
FRN 001209S
Chartered Accountants



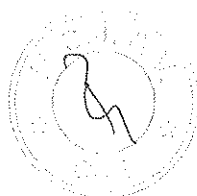

N. Rajesh
Partner
Membership No. 212417

Place : Mumbai
Date : 21st May, 2018

Annexure - A to the Independent Auditors' Report

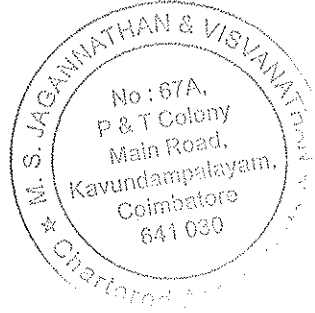
The Annexure referred to in Independent Auditors' Report to the members of ATL Textile Processors Limited on the standalone financial statements for the year ended 31st March 2018, we report that:

- (i) The Company does not have any Fixed Assets and hence, paragraph 3(i) of the Order is not applicable.
- (ii) The Company does not have any Inventories and hence, paragraph 3(ii) of the Order is not applicable.
- (iii) As informed to us, during the year the company has not granted any loans, secured or unsecured to companies, firms or other parties covered in the register maintained under section 189 of the Companies Act.
- (iv) In our opinion and according to the information and explanations given to us, the Company has complied with the provisions of section 185 and 186 of the Act, with respect to the loans and investments made.
- (v) The Company has not accepted any deposits from the public.
- (vi) The Central Government has not prescribed the maintenance of cost records under section 148(1) of the Act, for any of the businesses rendered by the Company.
- (vii) (a) According to the information and explanations given to us and on the basis of our examination of the records of the Company, amounts deducted/ accrued in the books of account in respect of undisputed statutory dues including provident fund, employees state insurance, income-tax, sales tax, value added tax, goods and service tax, excise, duty of customs, service tax, cess and other material statutory dues have been regularly deposited during the year by the Company with the appropriate authorities.
According to the information and explanations given to us, no undisputed amounts payable in respect of provident fund, employees state insurance, income tax, sales tax, value added tax, goods and service tax, duty of customs, service tax, cess and other material statutory dues were in arrears as at 31st March 2018 for a period of more than six months from the date they became payable.
- (b) According to the information and explanations given to us, there are no dues which have not been deposited on account of dispute and the same being contested by the Company.
- (viii) The Company has not borrowed any loan from Banks or financial institutions and hence default in repayment of dues does not arise. Accordingly, paragraph 3 (viii) of the Order is not applicable.
- (ix) The Company did not raise any money by way of initial public offer or further public offer (including debt instruments) and term loans during the year. Accordingly, paragraph 3 (ix) of the Order is not applicable.
- (x) According to the information and explanations given to us, no material fraud by the Company or on the Company by its officers or employees has been noticed or reported during the course of our audit.
- (xi) The Company has not paid/provided for managerial remuneration and hence paragraph 3(xi) of the Order is not applicable.



- (xii) In our opinion and according to the information and explanations given to us, the Company is not a nidhi company. Accordingly, paragraph 3(xii) of the Order is not applicable.
- (xiii) According to the information and explanations given to us and based on our examination of the records of the Company, transactions with the related parties are in compliance with sections 177 and 188 of the Act where applicable and details of such transactions have been disclosed in the financial statements as required by the applicable accounting standards.
- (xiv) According to the information and explanations give to us and based on our examination of the records of the Company, the Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year.
- (xv) According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not entered into non-cash transactions with directors or persons connected with him/her. Accordingly, paragraph 3(xv) of the Order is not applicable.
- (xvi) The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act 1934.

For M.S.Jagannathan & Visvanathan
Chartered Accountants
FRN 001209S



N. Rajesh
N. Rajesh
Partner
M.No.212417

Place: Mumbai
Date : 21st May, 2018

Annexure - B to the Independent Auditors' Report

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

We have audited the internal financial controls over financial reporting of **ATL Textile Processors Limited** ("the Company") as on 31 March 2018 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

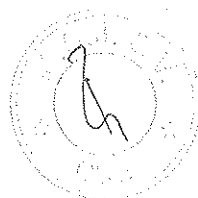
The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India ('ICAI'). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

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

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

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



A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that

- (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;
- (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and
- (3) Provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

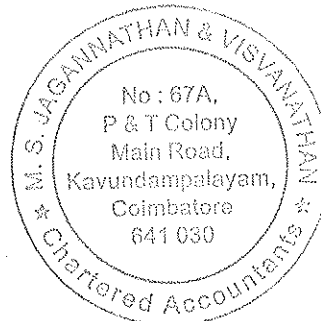
Inherent Limitations of Internal Financial Controls over Financial Reporting

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

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as on 31 March 2018, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India.

For M.S.Jagannathan & Viswanathan
Chartered Accountants
FRN 001209S



N. Rajesh
N. Rajesh
Partner
M.No.212417

Place: Mumbai
Date : 21st May, 2018

ATL TEXTILE PROCESSORS LIMITED

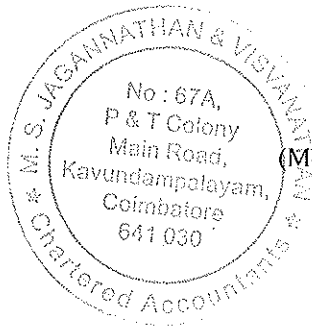
in Rupees

BALANCE SHEET

Particulars	Note	As at 31.03.2018	As at 31.03.2017
I. ASSETS			
(1) Non-current assets :			
Financial Assets			
(a) Other Non- Current Assets	3	5 13 01 740	5 13 06 140
(b) Deferred Tax Asset	4	6 501	
		5 13 08 241	5 13 06 140
(2) Current assets :			
Financial Assets			
(a) Trade Receivable	5	63 692	63 692
(b) Cash and cash equivalents	6	7 99 860	7 67 694
		8 63 552	8 31 386
Total		5 21 71 793	5 21 37 526
II. EQUITY AND LIABILITIES			
(1) EQUITY			
(a) Equity Share Capital	7(a)	1 03 74 500	1 03 74 500
(b) Other Equity	7(b)	4 17 91 393	4 17 57 276
		5 21 65 893	5 21 31 776
(2) LIABILITIES			
Current Liabilities :			
Financial Liabilities			
(a) Other Current Liabilities	8	5 900	5 750
		5 900	5 750
Total		5 21 71 793	5 21 37 526
Significant Accounting Policies	1		
Additional information to financial statements	2		

See accompanying notes to financial statements

As per our report of even date
For M.S.Jagannathan & Visvanathan
Chartered Accountants
(FRN 001209S)



N. Rajesh
N. Rajesh
(M.No.212417) Partner

For and on behalf of the Board

Manoj Kumar Patodia
Manoj Kumar Patodia
Director
DIN: 00026455

Anuj Patodia
Anuj Patodia
Director
DIN: 00026458

Place : Mumbai
Date : 21.05.2018

ATL TEXTILE PROCESSORS LIMITED

STATEMENT OF PROFIT AND LOSS

Particulars	Note	2017-2018 (Rupees)	2016-2017 (Rupees)
Income:			
Revenue from Operation		-	-
Other income - Interest Receipts		50,475	10,960
Total Revenue		50,475	10,960
Expenses:			
Other expenses	8	16 358	3 85 361
Total Expenses		16 358	3 85 361
Profit/(-) Loss before exceptional & extraordinary items and tax		34,117	(374,401)
Exceptional Items		-	-
Profit/(-) Loss before extraordinary items and tax		34,117	(374,401)
Extraordinary Items		-	-
Profit/(-) Loss before tax		34,117	(374,401)
Tax expense :			
Current tax		(6,501)	-
MAT Credit		6,501	
Profit/(-) Loss for the year		34,117	(374,401)
Other Comprehensive Income		-	-
Total Comprehensive Income for the year		34,117	- 3 74 401
Earning per equity share - (Norminal Value per share: Rs.10)		0.03	(0.36)
Significant Accounting Policies	1		
Additional information to financial statements	2		
See accompanying notes to financial statements			

As per our report of even date
For M.S.Jagannathan & Visvanathan
Chartered Accountants
(FRN 001209S)

N. Rajesh
N. Rajesh
(M.No.212417) Partner

For and on behalf of the Board

Manoj Kumar Patodia

Manoj Kumar Patodia

Director

DIN: 00026455

Anuj Patodia

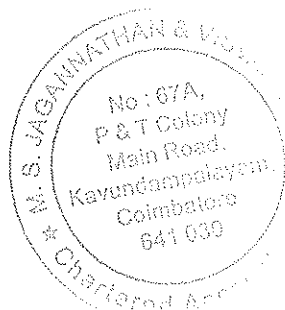
Anuj Patodia

Director

DIN: 00026458

Place : Mumbai

Date : 21.05.2018

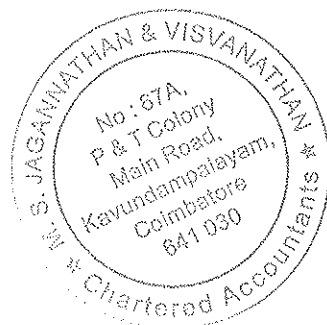


ATL TEXTILE PROCESSORS LIMITED

CASH FLOW STATEMENT

Particulars	2017-18 (Rupees)	2016-17 (Rupees)
A Cash Flow from Operating Activities:		
Net Profit/(-)Loss before Tax and Extraordinary items	34,117	(374,401)
Operating Profit before working capital changes	34,117	(374,401)
Adjustment for :		
Decrease/(-) Increase in Loans and advances	4,400	14,643
Decrease/(-) Increase in Trade Receivables	-	(63,692)
Increase/(-) Decrease in Trade Payables	150	25
Cash generated from operations	38,667	(423,425)
Direct Taxes Paid	-	-
Net cash from operating activities	38,667	(423,425)
B. Cash Flow from Investing Activities:		
Sale of Fixed Assets	-	6 15 340
Net cash used in Investing Activities	-	6 15 340
C Cash Flow from Financing Activities:		
Short Term Loans and Advances Given	-	-
Net Cash from Financing Activities	-	-
Net increase in Cash and Cash Equivalents (A+B+C)	38 667	1 91 915
Cash & Cash Equivalents as at 1st April (Opening Balance)	7 67 694	5 75 779
Cash & Cash Equivalents as at 31st March (Closing Balance)	7 99 860	7 67 694

As per our report of even date attached
For M.S.Jagannathan & Visvanathan
Chartered Accountants
(FRN 001209S)



N. Rajesh
N. Rajesh
(M.No.212417) Partner

For and on behalf of the Board

Manoj Kumar Patodia
Manoj Kumar Patodia
Director

DIN:00026455

Anuj Patodia
Anuj Patodia
Director

DIN: 00026458

Place : Mumbai

Date : 21.05.2018

Note 1 - Significant Accounting Policies:

01. General:

These financial statements have been prepared in accordance with the Indian Accounting Standards (hereinafter referred to as the 'Ind As') as notified under the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Amendments Rules 2016 prescribed under section 133 of the Companies Act, 2013 read with rule 7 of the Companies (Accounts) Rules, 2014.

The financial statements have been prepared and presented on accrual basis and under historical cost convention, except for the following material items that have been measured at fair value by the relevant Ind As.

02. Revenue Recognition:

Dividend income accounted on gross amount including Tax Deducted at Source, if any during the year of receipt.

03. Property, Plant and Equipment:

Property, Plant and equipment

Freehold land is carried at historical cost. All other items of property, plant and equipment are measured at cost less accumulated depreciation. All costs relating to the acquisition and installation of fixed assets are capitalized and include borrowing costs directly attributable to construction or acquisition of fixed assets, up to the date the asset is put to use.

04. Taxation:

Current Tax:

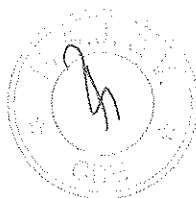
Tax provision is estimated in accordance with the provision and rules of Income Act, 1961 applicable for the year and provided in the accounts on "Tax Payable Method".

Deferred Tax:

Provided on prudent basis on the timing difference reversing in one or more period and at the rates applicable substantially enacted after the balance sheet date.

05. Contingent Liability:

Contingent Liabilities are disclosed in the Notes to Accounts and are determined based on the perception of the Management on the eventuality of the liability, materiality, Contingent thereto.



ATL TEXTILE PROCESSORS LIMITED

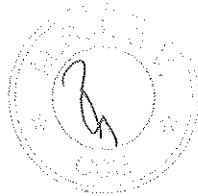
Standalone Statement of Changes in Equity for the Year Ended 31st March, 2018

in Rupees

EQUITY SHARE CAPITAL	Balance as at April 01,2016	Changes in Equity Share Capital during the Year	Balance as at April 01,2017	Changes in Equity Share Capital during the Period	Balance as at March 31, 2018
Paid up Capital (Equity shares of Rs.10/- each issued, subscribed & fully paid up)	10,374,500	-	10,374,500	-	10,374,500

OTHER EQUITY

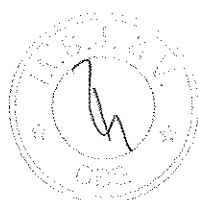
Particulars	Securities Premium Reserve			Retained Earnings		Total
Balance as at April 1, 2016	41,070,000			1,061,677	-	42,131,677
Profit for the Year				(374,401)		(374,401)
Transfer from Retained Earnings						-
Other Comprehensive Income					-	-
						-
Balance as at April 1, 2017	41,070,000	-	-	687,276	-	41,757,276
Profit for the Year				34,117		34,117
Other Comprehensive Income					-	-
						-
Balance as at March 31, 2018	41,070,000	-	-	721,393	-	41,791,393



ATL TEXTILE PROCESSORS LIMITED		
Notes forming part of financial statement		
Particulars	31.03.2018	31.03.2017
Non-current assets :		
Financial Assets:		
Note 3 - Other non-current assets		
<i>(Unsecured and considered good)</i>		
Loans and advances to Holding Company	5 12 97 765	5 12 97 765
Advance Income Tax (Net of Provisions)	3 975	8 375
	5 13 01 740	5 13 06 140
Particulars	31.03.18	-
Note 4 - Deferred Tax Asset :		
MAT Credit entitlement	6 501	-
	6 501	-
Particulars	31.03.2018	31.03.2017
Current assets :		
Financial Assets:		
Note 5 - Trade Receivable :		
<i>(Unsecured and considered good unless otherwise stated)</i>		
Outstanding	63 692	63 692
	63 692	63 692
Particulars	31.03.2018	31.03.2017
Note 6 - Cash and Cash Equivalents :		
Balances with Bank		
in Current account	19 672	1 57 830
in Deposit account	7 80 188	6 09 864
	7 99 860	7 67 694

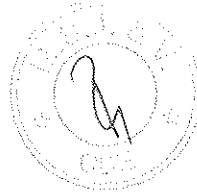


ATL TEXTILE PROCESSORS LIMITED		
Notes forming part of financial statement		
Particulars	31.03.2018	31.03.2017
	(Rupees)	(Rupees)
Note 7 - Equity Share Capital and other Equity:		
Note 7(a) - Equity Share Capital		
Authorized Share Capital :		
12 50 000 Equity Shares of Rs.10 each	1 25 00 000	1 25 00 000
Issued, Subscribed and Paid up :		
10 37 450 Shares of Rs.10 each	1 03 74 500	1 03 74 500
	1 03 74 500	1 03 74 500
Note (a) : Share Capital movement :		
There was no issue of shares allotted as fully paid up pursuant to Contract(s) without payment being received in cash or buyback or bonus shares in the preceeding five years.		
The Company has only one class of equity shares having a par value of Rs.10 per share. Each holder of equity shares is entitled to one vote per share.		
There is no change in the number of shares outstanding at the beginning and at the end of the year.		
Note (b) : Equity Shares held by Holding company :		
Name of the Shareholder - Percentage of Holding	Number of shares held	Number of shares held
Prime Urban Development India Limited - 100%	10 37 450	10 37 450
Particulars	31.03.2018	31.03.2017
Note 7(b) - Other Equity		
1. Securities Premium Reserve	4 10 70 000	4 10 70 000
2. Retained Earnings	7 21 393	6 87 276
	4 17 91 393	4 17 57 276
(a) Securities premium Account		
Balance at the beginning and end of the year	4 10 70 000	4 10 70 000
Closing balance	4 10 70 000	4 10 70 000
(b) Surplus / (-) Deficit in the Statement of Profit and Loss		
Balance	6 87 276	10 61 677
Add: Transfer from Profit & Loss statement	34 117	(374,401)
Closing balance	7 21 393	687,276
Total	4 17 91 393	4 17 57 276
Particulars	31.03.2018	31.03.2017
Current Liabilities :		
Financial Liabilities :		
Note 8 - Other Current Liabilities		
Expenses payable	5 900	5 750
	5 900	5 750



ATL TEXTILE PROCESSORS LIMITED

Particulars	31.03.2018	31.03.2017
Note 8 - Other Expenses :		
Filing fee	600	1 200
Bank charges	268	203
Auditors Remuneration	6 050	5 750
Professional charges	9 440	8 050
Printing and Stationary	-	2 400
Loss on sale of a piece of Land	-	3 67 758
Total	16 358	3 85 361



Note 2

Additional information to the financial statements.

01. Contingent liabilities not provided for in respect of dues to statutory dues: Rs.Nil
(Previous year end Rs. Nil).

02. Auditor's Remuneration (including service tax)		
Particulars	2017-18	2016-17
	Rupees	Rupees
Remuneration to Statutory Auditors:		
Audit Fees	6,050	5,750
Total	6,050	5,750

03. Based on the information available with the company regarding the status of suppliers, there were no amounts outstanding for a period exceeding 30 days to any Micro, Small and Medium enterprises on account of principal and/or interest as at the close of the year.
04. Earnings per share (EPS) of face value of Rs. 10 each is calculated as under:-

Particulars	2017-2018	2016-2017
Net Profit/(-) Loss after tax as disclosed in Statement of Profit & Loss	Rs.34,117	(Rs.3,74,401)
Equity shares outstanding (in numbers)	10,37,450	10,37,450
Basic/Diluted earnings per share (Face value of Rs.10 per share)	Rs.0.03	(-)Rs.0.36

05. In the opinion of the board, any of the assets other than Fixed Assets and Non-current Investments have the value on realization in the ordinary course of business atleast to the amount at which they are stated.
06. The Company does not have any Deferred Tax Liability as on the current and previous year end.
07. Disclosure in respect of related parties pursuant to Accounting Standard 18 (AS 18):
- (a) Holding Company/Associates:
Prime Urban Development India Limited
- (b) Key Management Personnel:
Mr.Manoj Kumar Patodia, Director
Mr.Anuj Patodia, Director

Nature of Transaction	2017-2018	2016-2017
Due receivable from Holding Company	Rs.5,12,97,765	Rs.5,12,97,765

08. Previous year's figures have been regrouped / reclassified wherever necessary to correspond with the current year's classification / disclosure.

