

**JHS SVENDGAARD RETAIL VENTURES PRIVATE LIMITED**  
Standalone Financial Statements for period 01/04/2018 to 31/03/2019

**[700300] Disclosure of general information about company**

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2018 to 31/03/2019</b>	<b>01/04/2017 to 31/03/2018</b>
Name of company	JHS SVENDGAARD RETAIL VENTURES PRIVATE LIMITED	
Corporate identity number	U52100DL2007PTC159306	
Permanent account number of entity	AABCJ8855A	
Address of registered office of company	B - 1/E - 23, Mohan Co-operative Industrial Area Mathura Road New Delhi DL 110044	
Type of industry	Commercial and Industrial	
Whether company is listed company	No	
Date of board meeting when final accounts were approved	16/05/2019	
Period covered by financial statements	12	12
Date of start of reporting period	01/04/2018	01/04/2017
Date of end of reporting period	31/03/2019	31/03/2018
Nature of report standalone consolidated	Standalone	
Content of report	Financial Statements	
Description of presentation currency	INR	
Level of rounding used in financial statements	Actual	
Type of cash flow statement	Indirect Method	
Whether company is maintaining books of account and other relevant books and papers in electronic form	No	
Whether books of account and other books and papers are maintained on cloud	No	

**Disclosure of principal product or services [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

<b>Types of principal product or services [Axis]</b>	<b>A 01/04/2018 to 31/03/2019</b>
Disclosure of general information about company [Abstract]	
Disclosure of principal product or services [Abstract]	
Disclosure of principal product or services [LineItems]	
Product or service category (ITC 4 digit) code	8419
Description of product or service category	Wholesale of food
Turnover of product or service category	1,73,49,106
Highest turnover contributing product or service (ITC 8 digit) code	84198190
Description of product or service	Textual information (1) [See below]
Turnover of highest contributing product or service	1,73,49,106

**Textual information (1)**

**Description of product or service**

Wholesale of food, beverages and tobacco, household goods, machinery, equipment and supplies, Other specialized wholesale, Retail sale of food, beverages and tobacco in specialized stores, Retail sale of other household equipment in specialized stores, Retail sale of cultural and recreation goods in specialized stores, Retail sale of other goods in specialized stores, Retail sale via stalls and markets

**[700600] Disclosures - Directors report****Details of directors signing board report [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Directors signing board report [Axis]	AXIS	AXIS1
	<b>01/04/2018 to 31/03/2019</b>	<b>01/04/2018 to 31/03/2019</b>
Details of signatories of board report [Abstract]		
Details of directors signing board report [LineItems]		
Name of director signing board report [Abstract]		
First name of director	Nikhil	Sushma
Last name of director	NANDA	NANDA
Designation of director	DIRECTOR	DIRECTOR
Director identification number of director	00051501	01223706
Date of signing board report	16/05/2019	16/05/2019

**Details of principal business activities contributing 10% or more of total turnover of company [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Principal business activities of company [Axis]	Product/service 1 [Member]
	<b>01/04/2018 to 31/03/2019</b>
Details of principal business activities contributing 10% or more of total turnover of company [Abstract]	
Details of principal business activities contributing 10% or more of total turnover of company [LineItems]	
Name of main product/service	Wholesale of food,
Description of main product/service	Wholesale of food,
NIC code of product/service	463
Percentage to total turnover of company	0.00%

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2018 to 31/03/2019</b>
Disclosure in board of directors report explanatory [TextBlock]	Textual information (2) [See below]
Description of state of companies affair	Textual information (3) [See below]
Disclosure relating to amounts if any which is proposed to carry to any reserves	Textual information (4) [See below]
Disclosures relating to amount recommended to be paid as dividend	During the year under review (Financial Year 2018-2019), the Board of Directors has not recommended any dividend.
Details regarding energy conservation	Textual information (5) [See below]
Details regarding technology absorption	Textual information (6) [See below]
Details regarding foreign exchange earnings and outgo	Textual information (7) [See below]
Disclosures in director's responsibility statement	Textual information (8) [See below]
Details of material changes and commitment occurred during period affecting financial position of company	Textual information (9) [See below]
Particulars of loans guarantee investment under section 186 [TextBlock]	During the year, Company has not granted, any loan or guarantee, and made any investment pursuant to Section 186 of the Companies Act, 2013
Particulars of contracts/arrangements with related parties under section 188(1) [TextBlock]	Company has not entered into a contract with related parties referred to in Sub-Section (1) of section 188 of the Companies Act, 2013.
Details of contracts/arrangements/transactions not at arm's length basis [Abstract]	
Whether there are contracts/arrangements/transactions not at arm's length basis	No
Details of material contracts/arrangements/transactions at arm's length basis [Abstract]	
Whether there are material contracts/arrangements/transactions at arm's length basis	No
Disclosure of extract of annual return as provided under section 92(3) [TextBlock]	Textual information (10) [See below]
Details of principal business activities contributing 10% or more of total turnover of company [Abstract]	
Particulars of holding, subsidiary and associate companies [Abstract]	
Name of company	JHS SVENDGAARD RETAIL VENTURES PRIVATE LIMITED
Details of shareholding pattern of top 10 shareholders [Abstract]	
Disclosure of statement on declaration given by independent directors under section 149(6) [TextBlock]	NA
Disclosure for companies covered under section 178(1) on directors appointment and remuneration including other matters provided under section 178(3) [TextBlock]	NA
Disclosure of statement on development and implementation of risk management policy [TextBlock]	Textual information (11) [See below]
Details on policy development and implementation by company on corporate social responsibility initiatives taken during year [TextBlock]	NA
Disclosure as per rule 8(5) of companies accounts rules 2014 [TextBlock]	
Disclosure of financial summary or highlights [TextBlock]	Textual information (12) [See below]
Disclosure of change in nature of business [TextBlock]	NO CHANGE
Details of directors or key managerial personnels who were appointed or have resigned during year [TextBlock]	Textual information (13) [See below]

Disclosure of companies which have become or ceased to be its subsidiaries, joint ventures or associate companies during year [TextBlock]	NA
Details relating to deposits covered under chapter v of companies act [TextBlock]	Textual information (14) [See below]
Details of deposits which are not in compliance with requirements of chapter v of act [TextBlock]	Textual information (15) [See below]
Details of significant and material orders passed by regulators or courts or tribunals impacting going concern status and company's operations in future [TextBlock]	NIL
Details regarding adequacy of internal financial controls with reference to financial statements [TextBlock]	Textual information (16) [See below]
Disclosure of appointment and remuneration of director or managerial personnel if any, in the financial year [TextBlock]	NIL
Details of remuneration of director or managerial personnel [Abstract]	
Number of meetings of board	10
Details of signatories of board report [Abstract]	
Name of director signing board report [Abstract]	

## Textual information (2)

### Disclosure in board of directors report explanatory [Text Block]

To,

The Shareholders

JHS Svendgaard Retail Ventures

Private Limited

Your Directors have pleasure in presenting the Twelfth (12th) Annual Report on the business and operations of the Company along with the Audited Financial Statements for the financial year ended on 31st March, 2019.

#### 1. Financial summary of the Company:

Particulars	As on 31st March, 2019	As on 31st March, 2018
	(In INR)	(In INR)
Revenue from Operations	1,73,49,106	17,11,125
Other Income	74,79,535	82,091
Total Revenue	2,48,28,641	17,93,216
Total Expenses	2,68,26,095	35,03,511
Profit/ Loss before Tax	(19,97,454)	(17,10,295)
Tax Expense		
-Current Tax	-	-
-Deferred Tax	(3,71,492)	(236)
Profit/ Loss for the year	(16,25,962)	(17,10,531)

#### 2. Dividend

During the year under review (Financial Year 2018-2019), the Board of Directors has not recommended any dividend.

#### 3. State of Affairs

There has been no change in the business of Company during the Financial Year ended on March 31st, 2019. Company has Total Reserves & Surplus of Rs. (37,59,310) as compared to Previous year which amounted to Rs (21,33,348).

The Company has incurred a net loss of Rs. 16,25,962/- (Rupees Sixteen Lakh Twenty Five Thousand Nine Hundred Sixty Two) during the year under review.

#### 4. Internal Financial Control

The Company has in place an adequate Internal Financial Control mechanism with reference to Financial Statements. During the year, such controls were tested and no reportable material weakness in the operation was observed.

#### 5. Directors and Key Managerial Personnel (KMP)

In view of applicable provisions of the Companies Act, 2013, the Company is not mandatorily required to appoint any whole time KMP. The Company has appointed following individuals as mentioned below:

S no.	Name of Director/KMP	Designation	Date of Appointment
1.	Mr. Ashish Goel	Chief Executive Officer	24/09/2018
2.	Mrs. Balbir Verma	Additional Director (Independent)	18/02/2019
3.	Mr. Piyush Garg	Company Secretary	01/12/2018

#### 6. Declaration of Independence by Directors

Pursuant to the provisions of Sub-Section (6) of Section 149 of the Companies Act, 2013, the Company is in receipt of the Declaration given by its Independent Director meeting the criteria of Independence as provided is received and taken on record.

#### 7. Significant and material orders passed by the Regulators or Courts

There are no significant material orders passed by the Regulators/Courts which would impact the going concern status of the Company and its future operations. There were no material changes and commitments which affected the financial position of company.

#### 8. Statutory Auditors

Pursuant to the provisions of section 139 of the Companies Act, 2013, M/s. R. Khattar & Associates, Chartered Accountants (FRN: 009880N) was appointed as the Statutory Auditors in the Board Meeting held on 21.05.2018 till the ensuing Annual General Meeting of the company. In terms of the first proviso to section 139 of the Companies Act 2013, the appointment of the auditor shall be approved by the

members of the company in Annual General Meeting to hold office from the conclusion of 11th Annual General Meeting till the conclusion of 16th Annual General meeting. The company has received a certificate from the auditors to the effect that their appointment, if made, would be in accordance with the provisions of Section 141 of the Companies Act 2013.

The auditor have also confirmed that they have subjected themselves to the peer review process of the Institute of Chartered Accountants of India (ICAI) and holds a valid certificate issued by the Peer Review Board of the ICAI.

#### 9. Auditors' Report

The report of the Statutory Auditors along with notes to Schedules is enclosed to this report. The observations made in the Auditor's Report when read together with the relevant notes to accounts and accounting policies are self-explanatory and therefore do not call for any further comments.

#### 10. Share Capital

The Paid up Equity Share Capital as on 31st March 2019 is Rs. 6,51,20,000 /- (Rupees Six Crores Fifty One Lakh Twenty Thousand only). During the year under review, the Company has made right issue of shares to its Holding Company JHS Svendgaard Laboratories Limited on 13/04/2018.

#### 11. Deposit

The Company has neither invited nor accepted any deposits from the public falling within the preview of section 73 of the Act read with the Companies (Acceptance of Deposits) Rule 2014 during the year. There is no unclaimed or unpaid deposit lying with the Company.

#### 12. Consolidated Financial Statements

Company does not have any subsidiaries so there is no need to prepare consolidated financial statements for the financial year 2018-19.

#### 13. Meetings of Board of Directors

Ten (10) Board Meetings held during the year under review viz. dated 13.04.2018, 21.05.2018, 07.06.2018, 30.06.2018, 16.08.2018, 22.09.2018, 01.11.2018, 01.12.2018, 30.01.2019 and 18.02.2019. The details of attendance at board meetings are given below:

Name of the Director	No. of Meetings Attended/ Total Meetings held during FY 2018-19
Nikhil Nanda	10/10
Sushma Nanda	10/10

#### 14. Extract of the Annual Return

In accordance with Section 134(3)(a) of the Companies Act 2013, an extract of Annual Return in Form MGT-9 for the Financial Year ending on 31st March, 2019 is attached herewith as Annexure 'A' and forms part of this report.

#### 15. Secretarial Standards

During the year under review, the Company has complied with the provisions of the applicable Secretarial Standards issued by Institute of Companies Secretaries of India. The Company has devised proper systems to ensure compliance with the provisions of all applicable Secretarial Standards issued by the Institute of Company Secretaries of India and such systems are adequate and operating effectively.

#### 16. Conservation of Energy, Technology, Absorption, Foreign Exchange Earnings and Outgo

The details of conservation of energy, technology absorption, foreign exchange earnings and outgo are as follows:

(A) Conservation of Energy, Technology Absorption

As the company does not have any manufacturing activities, particulars required to be disclosed with respect to the conservation of energy and technology absorption in terms of section 134 (3) (m) of the companies Act, 2013, read with sub rule (3) of rule 8, of the Companies (Accounts) Rules, 2014, are not applicable.

(B) Foreign exchange earnings and Outgo :

Information about the foreign exchange earnings and outgo, as required to be given under Section 134(3)(m) of the companies Act, 2013 read with sub rule 3 of Rule 8 of the Companies (Accounts) Rules, 2014, is given as follows:

S. No.	Particulars	For the year ended 31.03.2019	For the year ended 31.03.2018
1.	Expenditure in Foreign Currency	NIL	NIL
2.	Earning in Foreign Currency	NIL	NIL

17. Particulars of loans, guarantees or investments under section 186:

During the year, Company has not granted, any loan or guarantee, and made any investment pursuant to Section 186 of the Companies Act, 2013.

18. Particulars of contracts or arrangements with related parties referred to in sub-section (1) of Section 188:

Company has not entered into a contract with related parties referred to in Sub-Section (1) of section 188 of the Companies Act, 2013.

19. Risk Management Policy and Women Safety

The Company has laid down a comprehensive Risk Assessment and Minimization Procedure which is reviewed by the Board from time to time. During the year under review, there were no cases reported regarding sexual harassment of women at Workplace (Prevention, Prohibition and Redressal Act, 2013).

20. Directors' Responsibility Statement



As required under Section 134(3)(c) of the Companies Act, 2013, your Directors hereby state that:

- i. in the preparation of Annual Accounts for the financial year ended 31st March, 2019, the applicable Accounting Standards have been followed. There are no material departures from the applicable accounting standards;
- ii. 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 at the end of the financial year and of the profit or loss of the Company for the year under review;
- iii. the Directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;
- iv. the Directors had prepared the Annual Accounts for the year ended 31st March, 2019 on a going concern basis.
- v. the Directors had laid down internal financial controls to be followed by the Company and that such internal financial controls are adequate and were operating effectively;
- vi. the Directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

## 21. General

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:

1. Details relating to deposits covered under Chapter V of the Companies Act, 2013.
2. Issue of shares (including sweat equity shares) to employees of the Company under any scheme.
3. The Company has no subsidiary and neither the Managing Director nor the Whole-time Directors of the Company receive any remuneration or commission from any of its subsidiaries.

4. No significant or material orders were passed by the Regulators or Courts or Tribunals which impact the going concern status and Company's operations in future.

5. No material changes and commitments affecting the financial position of the Company occurred between the end of the financial year to which this financial statement relates and the date of this report.

## 22. Acknowledgement

Your Directors would like to express their sincere appreciation for the assistance and cooperation received from the Banks, Government Authorities, Customers, Vendors, and members during the year under review.

Your directors also wish to place on record their deep sense of appreciation for the committed services by the Company's executives, staff and workers.

By order of the Board

For M/s JHS SVENDGAARD RETAIL VENTURES

PRIVATE LIMITED

Place: New Delhi

Nikhil Nanda

Sushma Nanda

Date: 16th May, 2019

DIN: 00051501

Director

DIN: 01223706

Director

## Textual information (3)

### Description of state of companies affair

There has been no change in the business of Company during the Financial Year ended on March 31st, 2019. Company has Total Reserves & Surplus of Rs. (37,59,310) as compared to Previous year which amounted to Rs (21,33,348). The Company has incurred a net loss of Rs. 16,25,962/- (Rupees Sixteen Lakh Twenty Five Thousand Nine Hundred Sixty Two) during the year under review.

## Textual information (4)

### **Disclosure relating to amounts if any which is proposed to carry to any reserves**

Particulars As on 31st March, 2019 (In INR) As on 31st March, 2018 (In INR) Revenue from Operations 1,73,49,106 17,11,125 Other Income 74,79,535 82,091 Total Revenue 2,48,28,641 17,93,216 Total Expenses 2,68,26,095 35,03,511 Profit/ Loss before Tax (19,97,454) (17,10,295) Tax Expense -Current Tax -Deferred Tax - (3,71,492) - (236) Profit/ Loss for the year (16,25,962) (17,10,531)

## Textual information (5)

### **Details regarding energy conservation**

The details of conservation of energy, technology absorption, foreign exchange earnings and outgo are as follows: (A) Conservation of Energy, Technology Absorption As the company does not have any manufacturing activities, particulars required to be disclosed with respect to the conservation of energy and technology absorption in terms of section 134 (3) (m) of the companies Act, 2013, read with sub rule (3) of rule 8, of the Companies (Accounts) Rules, 2014, are not applicable.

## Textual information (6)

### **Details regarding technology absorption**

The details of conservation of energy, technology absorption, foreign exchange earnings and outgo are as follows: (A) Conservation of Energy, Technology Absorption As the company does not have any manufacturing activities, particulars required to be disclosed with respect to the conservation of energy and technology absorption in terms of section 134 (3) (m) of the companies Act, 2013, read with sub rule (3) of rule 8, of the Companies (Accounts) Rules, 2014, are not applicable.

## Textual information (7)

### **Details regarding foreign exchange earnings and outgo**

Information about the foreign exchange earnings and outgo, as required to be given under Section 134(3)(m) of the companies Act, 2013 read with sub rule 3 of Rule 8 of the Companies (Accounts) Rules, 2014, is given as follows: S. No. Particulars For the year ended 31.03.2019 For the year ended 31.03.2018 1. Expenditure in Foreign Currency NIL NIL 2. Earning in Foreign Currency NIL NIL

## Textual information (8)

### **Disclosures in director's responsibility statement**

As required under Section 134(3)(c) of the Companies Act, 2013, your Directors hereby state that: i. in the preparation of Annual Accounts for the financial year ended 31st March, 2019, the applicable Accounting Standards have been followed. There are no material departures from the applicable accounting standards; ii. 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 at the end of the financial year and of the profit or loss of the Company for the year under review; iii. the Directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities; iv. the Directors had prepared the Annual Accounts for the year ended 31st March, 2019 on a going concern basis. v. the Directors had laid down internal financial controls to be followed by the Company and that such internal financial controls are adequate and were operating effectively; vi. the Directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

## Textual information (9)

### **Details of material changes and commitment occurred during period affecting financial position of company**

5. No material changes and commitments affecting the financial position of the Company occurred between the end of the financial year to which this financial statement relates and the date of this report.

## Textual information (10)

### Disclosure of extract of annual return as provided under section 92(3) [Text Block]

#### I. REGISTRATION AND OTHER DETAILS:

1 CIN	U52100DL2007PTC159306
2 Registration Date	15/02/2007
3 Name of the Company	JHS SVENDGAARD RETAIL VENTURES PRIVATE LIMITED (FORMERLY KNOWN AS JHS SVENDGAARD INFRASTRUCTURE PRIVATE LIMITED)
4 Category/Sub-category of the Company	PRIVATE COMPANY LIMITED BY SHARES
5 Address of the Registered office & contact details	B-1/E-23, MOHAN CO-OPERATIVE INDUSTRIAL AREA, MATHURA ROAD, NEW DELHI - 110044
Contact Details	+91-11-26900411
6 Whether Listed Company	No
7 Name, Address and Contact details of Registrar and Transfer Agent, if any	No RTA Appointed

#### 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:

Name and Description of main products/services	NIC Code of the Product/service	% to total turnover of the company
Wholesale of food, beverages and tobacco, household goods, machinery, equipment and supplies, Other specialized wholesale, Retail sale of food, beverages and tobacco in specialized stores, Retail sale of other household equipment in specialized stores, Retail sale of cultural and recreation goods in specialized stores, Retail sale of other goods in specialized stores, Retail sale via stalls and markets	463, 464, 465, 466, 472, 475, 476, 477, 478	0%

III. PARTICULARS OF HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES : NA

S. No.	Name and Address of the Company	CIN/GLN	Holding/ Subsidiary/ Associate	% of Shares held	Applicable Section
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IV. SHARE HOLDING PATTERN (Equity Share Capital Breakup as percentage of Total Equity)

A) Category-wise Share Holding

Category of Shareholders	No. of Shares held at the beginning of the year [As on 01-April-2018]		No. of Shares held at the end of the year [As on 31-March-2019]		% Change during the year	
	Physical	Total	Physical	Total	% of Total Shares	% of Total Shares
Promoters	12,000	1,20,000	65,12,000	6,51,20,000	100%	100%
Others	0	0	0	0	0	0
Total	12,000	1,20,000	65,12,000	6,51,20,000	100%	0

B) Shareholding of Promoter-

S. No	Shareholder's Name	Shareholding at the beginning of the year		Shareholding at the end of the year	
		No. of Shares	% of total Shares of the company	No. of Shares	% of total Shares of the company
1	Nikhil Nanda	5000	41.67%	5000	0.09%
2	Sushma Nanda	7000	58.33%	7000	0.11%

3	JHS Svendgaard laboratories LIMITED	0	0	65,00,000	99.82%
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C) Change in Promoters' Shareholding (please specify, if there is no change):

S. No	Shareholder's Name	Shareholding at the beginning of the year	Shareholding at the end of the year		
		No. of Shares	% of total Shares of the company	No. of Shares	% of total Shares of the company
1	Nikhil Nanda	5000	41.67%	5000	0.09%
2	Sushma Nanda	7000	58.33%	7000	0.11%
3	JHS Svendgaard laboratories LIMITED	0	0	65,00,000	99.82%

D) Shareholding pattern of top ten Shareholders: (Other than Directors, Promoters and Holders of GDRs and ADRs)

S. No.	For Each of the Top 10 Shareholders	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	No. of Shares	% of total Shares of the company
1.					

E) Shareholding of Directors:

S.No	Shareholding of each Directors	Shareholding at the beginning of the year	Shareholding at the end of the year
		% of total No. of shares shares of the	% of total No. of shares shares of the

	company		company	
1	Nikhil Nanda	5000	41.67%	5000 0.08%
2	Sushma Nanda	7000	58.33%	7000 0.11%
3	Balbir Verma	NIL	NIL	NIL NIL

V. INDEBTEDNESS - Indebtedness of the Company including interest outstanding/accrued but not due for payment:

	Secured Loans excluding deposits	Unsecured Loans	Deposits	Total Indebtedness
Indebtedness at the beginning of the financial year:				
i) Principal Amount		1,95,80,000		1,95,80,000
ii) Interest due but not paid		-		-
iii) Interest accrued but not due		-		-
Total (i+ii+iii)		1,95,80,000		1,95,80,000
Change in Indebtedness during the financial year:				
* Addition		-		-
* Reduction		1,85,80,000		1,85,80,000
Net Change		-		-
Indebtedness at the end of the financial year:				
i) Principal Amount		1,00,00,000		1,00,00,000
ii) Interest due but not paid		-		-
iii) Interest accrued but not due		-		-
Total (i+ii+iii)		1,00,00,000		1,00,00,000

VI. REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL-

A. Remuneration to Managing Director, Whole-time Directors and/or Manager: Not Applicable

B. Remuneration to other directors: No remuneration was paid to Directors.

C. Remuneration to Key Managerial Personnel Other Than MD/MANAGER/WTD: Not Applicable

VII. PENALTIES / PUNISHMENT/ COMPOUNDING OF OFFENCES: No penalties, punishment have been imposed on the Company, its Directors and other Officers under the Companies Act, 2013.

By order of the Board

For M/s JHS SVENDGAARD RETAIL VENTURES

PRIVATE LIMITED

Place: New Delhi

Nikhil Nanda

Sushma Nanda

Date: 16th May, 2019

DIN: 00051501

Director

DIN: 01223706

Director



## Textual information (11)

### **Disclosure of statement on development and implementation of risk management policy [Text Block]**

The Company has laid down a comprehensive Risk Assessment and Minimization Procedure which is reviewed by the Board from time to time. During the year under review, there were no cases reported regarding sexual harassment of women at Workplace (Prevention, Prohibition and Redressal Act, 2013)

## Textual information (12)

### Disclosure of financial summary or highlights [Text Block]

Particulars	As on 31st March, 2019	As on 31st March, 2018
	(In INR)	(In INR)
Revenue from Operations	1,73,49,106	17,11,125
Other Income	74,79,535	82,091
Total Revenue	2,48,28,641	17,93,216
Total Expenses	2,68,26,095	35,03,511
Profit/ Loss before Tax	(19,97,454)	(17,10,295)
Tax Expense		
-Current Tax	-	-
-Deferred Tax	(3,71,492)	(236)
Profit/ Loss for the year	(16,25,962)	(17,10,531)

## Textual information (13)

### Details of directors or key managerial personnels who were appointed or have resigned during year [Text Block]

In view of applicable provisions of the Companies Act, 2013, the Company is not mandatorily required to appoint any whole time KMP. The Company has appointed following individuals as mentioned below:

S no.	Name of Director/KMP	Designation	Date of Appointment
1.	Mr. Ashish Goel	Chief Executive Officer	24/09/2018
2.	Mrs. Balbir Verma	Additional Director (Independent)	18/02/2019
3.	Mr. Piyush Garg	Company Secretary	01/12/2018

## Textual information (14)

### Details relating to deposits covered under chapter v of companies act [Text Block]

The Company has neither invited nor accepted any deposits from the public falling within the preview of section 73 of the Act read with the Companies (Acceptance of Deposits) Rule 2014 during the year. There is no unclaimed or unpaid deposit lying with the Company

## Textual information (15)

### Details of deposits which are not in compliance with requirements of chapter v of act [Text Block]

The Company has neither invited nor accepted any deposits from the public falling within the preview of section 73 of the Act read with the Companies (Acceptance of Deposits) Rule 2014 during the year. There is no unclaimed or unpaid deposit lying with the Company

## Textual information (16)

### Details regarding adequacy of internal financial controls with reference to financial statements [Text Block]

The Company has in place an adequate Internal Financial Control mechanism with reference to Financial Statements. During the year, such controls were tested and no reportable material weakness in the operation was observed.

## [700500] Disclosures - Signatories of financial statements

### Details of directors signing financial statements [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Directors signing financial statements [Axis]	AXIS	AXIS1
	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019
Details of signatories of financial statements [Abstract]		
Details of directors signing financial statements [Abstract]		
Details of directors signing financial statements [LineItems]		
Name of director signing financial statements [Abstract]		
First name of director	NIKHIL	SUSHMA
Last name of director	NANDA	NANDA
Designation of director	DIRECTOR	DIRECTOR
Director identification number of director	00051501	01223706
Date of signing of financial statements by director	16/05/2019	16/05/2019

## [700400] Disclosures - Auditors report

### Details regarding auditors [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Auditors [Axis]	AXIS
	01/04/2018 to 31/03/2019
Details regarding auditors [Abstract]	
Details regarding auditors [LineItems]	
Category of auditor	Auditors firm
Name of audit firm	R. Khattar & associates
Name of auditor signing report	Kumod Ranjan
Firms registration number of audit firm	009880N
Membership number of auditor	510088
Address of auditors	NEW DELHI
Permanent account number of auditor or auditor's firm	AAHFR4693K
SRN of form ADT-1	H15851124
Date of signing audit report by auditors	16/05/2019
Date of signing of balance sheet by auditors	16/05/2019

**Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Axis]	Clause not applicable [Member]
	<b>01/04/2018 to 31/03/2019</b>
Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Abstract]	
Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [LineItems]	
Disclosure in auditors report relating to fixed assets	Textual information (17) [See below]
Disclosure in auditors report relating to inventories	Textual information (18) [See below]
Disclosure in auditors report relating to loans	Textual information (19) [See below]
Disclosure in auditors report relating to compliance with Section 185 and 186 of Companies Act, 2013	Textual information (20) [See below]
Disclosure in auditors report relating to deposits accepted	Textual information (21) [See below]
Disclosure in auditors report relating to maintenance of cost records	Textual information (22) [See below]
Disclosure in auditors report relating to statutory dues [TextBlock]	Textual information (23) [See below]
Disclosure in auditors report relating to default in repayment of financial dues	The company has not taken any loan from financial institution or bank or debenture holder and therefore clause 3(viii) of the said order is not applicable to the company.
Disclosure in auditors report relating to public offer and term loans used for purpose for which those were raised	Textual information (24) [See below]
Disclosure in auditors report relating to fraud by the company or on the company by its officers or its employees reported during period	Textual information (25) [See below]
Disclosure in auditors report relating to managerial remuneration	Textual information (26) [See below]
Disclosure in auditors report relating to Nidhi Company	In our opinion, the Company is not a Nidhi Company and therefore clause 4 (xii) of the said order is not applicable to the company.
Disclosure in auditors report relating to transactions with related parties	Textual information (27) [See below]
Disclosure in auditors report relating to preferential allotment or private placement of shares or convertible debentures	Textual information (28) [See below]
Disclosure in auditors report relating to non-cash transactions with directors or persons connected with him	Textual information (29) [See below]
Disclosure in auditors report relating to registration under section 45-IA of Reserve Bank of India Act, 1934	Textual information (30) [See below]

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2018 to 31/03/2019</b>
Disclosure in auditor's report explanatory [TextBlock]	Textual information (31) [See below]
Whether companies auditors report order is applicable on company	Yes
Whether auditors' report has been qualified or has any reservations or contains adverse remarks	No

## Textual information (17)

### Disclosure in auditors report relating to fixed assets

(a) The Company has maintained proper records showing full particulars, including quantitative details and situation of fixed assets; (b) The Fixed Assets have been physically verified by the management in a phased manner, designed to cover all the items over a period of three years, which in our opinion, is reasonable having regard to the size of the company and nature of its business. Pursuant to the program, a portion of the fixed asset has been physically verified by the management during the year and no material discrepancies between the books records and the physical fixed assets have been noticed.

## Textual information (18)

### **Disclosure in auditors report relating to inventories**

a) The management has conducted the physical verification of inventory at reasonable intervals. (b) The discrepancies noticed on physical verification of the inventory as compared to books records which has been properly dealt with in the books of account were not material.

## Textual information (19)

### **Disclosure in auditors report relating to loans**

According to the information and explanation given to us, 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, 2013 and therefore paragraph 3(iii) (a) to (c) of the order is not applicable. iv. According to the information and explanation given to us, the company has not granted any loans or/and made investments and guarantees, under section 185 and 186 of the Companies Act, 2013; and therefore paragraph 3(iv) of the order is not applicable

## Textual information (20)

### **Disclosure in auditors report relating to compliance with Section 185 and 186 of Companies Act, 2013**

According to the information and explanation given to us, the company has not granted any loans or/and made investments and guarantees, under section 185 and 186 of the Companies Act, 2013; and therefore paragraph 3(iv) of the order is not applicable

## Textual information (21)

### **Disclosure in auditors report relating to deposits accepted**

According to the information and explanation given to us, the company has not accepted any deposits from the public and hence the directives of the RBI and the provisions of section 73 to 76 or any relevant provisions of the Companies Act, 2013 and the Companies (Acceptance of Deposit) Rules, 2015 with regard to the deposits accepted from the public are not applicable.

## Textual information (22)

### **Disclosure in auditors report relating to maintenance of cost records**

The company has not commenced any production activities therefore matters specified in under sub-section of (1) of the section 148 of the Companies Act, 2013 towards maintenance of cost record are not applicable to the company

## Textual information (23)

### **Disclosure in auditors report relating to statutory dues [Text Block]**

According to the records of the company and information and explanation given to us, the company has generally been regular in depositing undisputed statutory dues including provident fund, employees' state insurance, income tax, sales tax, service tax, duty of customs, duty of excise, value added tax (VAT) and any other statutory dues with the appropriate authorities. According to the information and explanations given to us, there is no undisputed amounts payable in respect of above were in arrears as on 31st March, 2019 for a period of more than six months from the date on when they become payable.

(b) According to the information and explanations given to us, there are no dues in respect of income tax or goods and service tax or duty of customs or duty of excise or value added tax outstanding on account of any dispute.

## Textual information (24)

### **Disclosure in auditors report relating to public offer and term loans used for purpose for which those were raised**

Based upon the audit procedures performed and the information and explanations given by the management, the company has not raised any fund by way of public issue/ follow on offer including debt instruments and term loans. Accordingly, the provisions of clause 3 (ix) of the order are not applicable to the company and hence not commented upon

## Textual information (25)

### **Disclosure in auditors report relating to fraud by the company or on the company by its officers or its employees reported during period**

Based upon the audit procedures performed and the information and explanations given by the management, the company has not noticed or reported during the year any fraud by the company or any fraud on the company by its officers/ employees during the year under audit.

## Textual information (26)

### **Disclosure in auditors report relating to managerial remuneration**

. Based upon the audit procedures performed and the information and explanations given by the management, the company has not paid or made provision of managerial remuneration during the year under audit and hence not commented upon.

## Textual information (27)

### **Disclosure in auditors report relating to transactions with related parties**

In our opinion and according to the records of the company and information and explanation given to us, the company has disclosed all transactions with the related parties are in compliance with section 177 and 188 of the Companies Act, 2013 and the details have been disclosed in the Financial Statements as required by the applicable accounting standards and Companies Act, 2013.

## Textual information (28)

### **Disclosure in auditors report relating to preferential allotment or private placement of shares or convertible debentures**

. Based upon the audit procedures performed and the information and explanations given by the management, the company has not made any preferential allotment / private placement of shares or fully or partly convertible debentures during the year under review. Accordingly, the provisions of clause 3(xiv) of the Order are not applicable to the Company and hence have not commented upon.

## Textual information (29)

### **Disclosure in auditors report relating to non-cash transactions with directors or persons connected with him**

. Based upon the audit procedures performed and the information and explanations given by the management, the company has not entered into any non-cash transactions with directors or person connected with them as per provisions of section 192 of Companies Act, 2013. Accordingly, the provisions of clause 3(xv) of the Order are not applicable to the Company and hence have not commented upon.

## Textual information (30)

### **Disclosure in auditors report relating to registration under section 45-IA of Reserve Bank of India Act, 1934**

In our opinion, the company is not required to be register under section 45 IA of the Reserve Bank of India, 1934 and accordingly, the clause 3 (xvi) of the Order are not applicable to the Company and hence not commented upon

## Textual information (31)

### Disclosure in auditor's report explanatory [Text Block]

Independent Auditor's Report

To the Members of

JHS Svendgaard Retail Ventures Private Limited

Report on the Standalone Financial Statements

Opinion

We have audited the standalone financial statements of JHS Svendgaard Retail Ventures Private Limited ("the Company"), which comprise the balance sheet as at 31st March 2019, and the statement of Profit and Loss, (Including Other Comprehensive Income), the statement of changes in equity and the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of 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 ("the Act") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2019, the profit and comprehensive income, 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 financial statements under the provisions of the Companies Act, 2013 and the Rules 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 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.

#### Information other than the Standalone financial statements and auditors' report thereon

The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Management Discussion and Analysis Board's Report including Annexures to Board's Report, Business Responsibility Report, Corporate Governance and Shareholder's Information, but does not include the Standalone financial statements and our auditor's report thereon. Our opinion on the Standalone financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

#### 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 of these standalone financial statements that give a true and fair view of the financial position, financial performance, total comprehensive income, changes in equity and cash flows of the Company in accordance with the Ind AS and other 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 of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate implementation and maintenance of 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 statement 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. Those Board of Directors are also 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 financial statements.

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

- i. 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.
- ii. 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)(i) 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.
- iii. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- iv. 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.
- v. 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 Standalone 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 Standalone 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

As required by the Companies (Auditor's Report) Order, 2016 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the Annexure a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

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, 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;
- d) In our opinion, the aforesaid standalone financial statements comply with the Ind AS specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014;
- e) On the basis of the written representations received from the directors as on 31st March, 2019 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2019 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 A" Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting;
- g) With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the

Act, as amended:

In our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the Company to its directors during the year is in accordance with the provisions of section 197 of the Act;

h) 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 disclosed the impact of pending litigations on its financial position in its 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.

iii. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.

As required by the Companies (Auditor's Report) Order, 2016 ("the Order") issued by the Central Government in terms of Section 143(11) of the Act, we give in "Annexure B" a statement on the matters specified in paragraphs 3 and 4 of the Order.

For R. Khattar & associates

Chartered Accountants

Firm Reg. No. 009880N

Kumod Ranjan

Partner

Membership No. 510088

Place: New Delhi

Dated: 16th May 2019

**ANNEXURE A TO THE INDEPENDENT AUDITOR'S REPORT OF EVEN DATE ON THE FINANCIAL STATEMENTS OF JHS SVENDGAARD RETAIL VENTURES PRIVATE LIMITED**

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 JHS SVENDGAARD RETAIL VENTURES PRIVATE LIMITED ("the Company") as of March 31, 2019 in conjunction with our audit of the 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. 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 judgement, 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.

### Meaning of Internal Financial Controls 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 at March 31st , 2019, 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 R. Khattar & associates

Chartered Accountants

Firm Reg. No. 009880N

Kumod Ranjan

Partner

Membership No. 510088

Place: New Delhi

Dated: 16th May 2019

ANNEXURE B TO THE INDEPENDENT AUDITOR'S REPORT

Referred to in paragraph '1' Under 'Report on Other Legal and Regulatory Requirement' of Auditor's Report.

To the Members of JHS Svendgaard Retail Ventures Private Limited on the accounts for the year ended 31st March, 2019.

i. (a) The Company has maintained proper records showing full particulars, including quantitative details and situation of fixed assets;

(b) The Fixed Assets have been physically verified by the management in a phased manner, designed to cover all the items over a period of three years, which in our opinion, is reasonable having regard to the size of the company and nature of its business. Pursuant to the program, a portion of the fixed asset has been physically verified by the management during the year and no material discrepancies between the books records and the physical fixed assets have been noticed.

(c) The company have not any immovable properties are held in the name of the company.

ii. (a) The management has conducted the physical verification of inventory at reasonable intervals.

(b) The discrepancies noticed on physical verification of the inventory as compared to books records which has been properly dealt with in the books of account were not material.

iii. According to the information and explanation given to us, 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, 2013 and therefore paragraph 3(iii) (a) to (c) of the order is not applicable.

iv. According to the information and explanation given to us, the company has not granted any loans or/and made investments and guarantees, under section 185 and 186 of the Companies Act, 2013; and therefore paragraph 3(iv) of the order is not applicable.

v. According to the information and explanation given to us, the company has not accepted any deposits from the public and hence the directives of the RBI and the provisions of section 73 to 76 or any relevant provisions of the Companies Act, 2013 and the Companies (Acceptance of Deposit) Rules, 2015 with regard to the deposits accepted from the public are not applicable.

vi. The company has not commenced any production activities therefore matters specified in under sub-section of (1) of the section 148 of the Companies Act, 2013 towards maintenance of cost record are not applicable to the company.

vii. (a) According to the records of the company and information and explanation given to us, the company has generally been regular in depositing undisputed statutory dues including provident fund, employees' state insurance, income tax, sales tax, service tax, duty of customs, duty of excise, value added tax (VAT) and any other statutory dues with the appropriate authorities. According to the information and explanations given to us, there is no undisputed amounts payable in respect of above were in arrears as on 31st March, 2019 for a period of more than six months from the date on when they become payable.

(b) According to the information and explanations given to us, there are no dues in respect of income tax or goods and service tax or duty of customs or duty of excise or value added tax outstanding on account of any dispute.

viii. The company has not taken any loan from financial institution or bank or debenture holder and therefore clause 3(viii) of the said order

is not applicable to the company.

ix. Based upon the audit procedures performed and the information and explanations given by the management, the company has not raised any fund by way of public issue/ follow on offer including debt instruments and term loans. Accordingly, the provisions of clause 3 (ix) of the order are not applicable to the company and hence not commented upon.

x. Based upon the audit procedures performed and the information and explanations given by the management, the company has not noticed or reported during the year any fraud by the company or any fraud on the company by its officers/ employees during the year under audit.

xi. Based upon the audit procedures performed and the information and explanations given by the management, the company has not paid or made provision of managerial remuneration during the year under audit and hence not commented upon.

xii. In our opinion, the Company is not a Nidhi Company and therefore clause 4 (xii) of the said order is not applicable to the company.

xiii. In our opinion and according to the records of the company and information and explanation given to us, the company has disclosed all transactions with the related parties are in compliance with section 177 and 188 of the Companies Act, 2013 and the details have been disclosed in the Financial Statements as required by the applicable accounting standards and Companies Act, 2013.

xiv. Based upon the audit procedures performed and the information and explanations given by the management, the company has not made any preferential allotment / private placement of shares or fully or partly convertible debentures during the year under review. Accordingly, the provisions of clause 3(xiv) of the Order are not applicable to the Company and hence have not commented upon.

xv. Based upon the audit procedures performed and the information and explanations given by the management, the company has not entered into any non-cash transactions with directors or person connected with them as per provisions of section 192 of Companies Act, 2013. Accordingly, the provisions of clause 3(xv) of the Order are not applicable to the Company and hence have not commented upon.

xvi. In our opinion, the company is not required to be register under section 45 IA of the Reserve Bank of India, 1934 and accordingly, the clause 3 (xvi) of the Order are not applicable to the Company and hence not commented upon.

For R. Khattar & associates

Chartered Accountants

Firm Reg. No. 009880N



Kumod Ranjan

Partner

Membership No. 510088

Place: New Delhi

Dated: 16th May 2019

**[700700] Disclosures - Secretarial audit report**

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2018 to 31/03/2019</b>
Disclosure in secretarial audit report explanatory [TextBlock]	
Whether secretarial audit report is applicable on company	No

**[110000] Balance sheet**

Unless otherwise specified, all monetary values are in INR

	31/03/2019	31/03/2018	31/03/2017
Balance sheet [Abstract]			
Assets [Abstract]			
Non-current assets [Abstract]			
Property, plant and equipment	34,13,596	16,84,582	0
Capital work-in-progress	0	0	
Investment property	0	0	
Goodwill	0	0	
Other intangible assets	0	0	
Biological assets other than bearer plants	0	0	
Non-current financial assets [Abstract]			
Non-current investments	1,92,02,400	0	
Trade receivables, non-current	3,64,401	2,08,439	
Loans, non-current	38,23,754	12,93,041	
Other non-current financial assets	11,06,716	4,89,216	
Total non-current financial assets	2,44,97,271	19,90,696	
Deferred tax assets (net)	5,67,206	1,95,714	
Other non-current assets	0	86,11,111	
Total non-current assets	2,84,78,073	1,24,82,103	
Current assets [Abstract]			
Inventories	19,42,893	4,55,377	
Current financial assets [Abstract]			
Current investments	1,12,20,710	0	
Trade receivables, current	0	0	
Cash and cash equivalents	7,34,925	12,58,161	
Loans, current	1,45,20,680	30,40,000	
Other current financial assets	1,34,808	0	
Total current financial assets	2,66,11,123	42,98,161	
Current tax assets	4,465	0	
Other current assets	70,69,016	7,33,720	
Total current assets	3,56,27,497	54,87,258	
Total assets	6,41,05,570	1,79,69,361	
Equity and liabilities [Abstract]			
Equity [Abstract]			
Equity attributable to owners of parent [Abstract]			
Equity share capital	6,51,20,000	1,20,000	1,20,000
Other equity	-37,59,310	-21,33,348	
Total equity attributable to owners of parent	6,13,60,690	-20,13,348	
Non controlling interest	0	0	
Total equity	6,13,60,690	-20,13,348	
Liabilities [Abstract]			
Non-current liabilities [Abstract]			
Non-current financial liabilities [Abstract]			
Borrowings, non-current	10,00,000	10,00,000	
Total non-current financial liabilities	10,00,000	10,00,000	
Provisions, non-current	0	0	
Other non-current liabilities	4,70,723	1,36,442	
Total non-current liabilities	14,70,723	11,36,442	
Current liabilities [Abstract]			
Current financial liabilities [Abstract]			
Borrowings, current	0	1,85,80,000	
Trade payables, current	7,27,445	1,89,828	
Other current financial liabilities	2,81,930	58,745	
Total current financial liabilities	10,09,375	1,88,28,573	
Other current liabilities	2,64,782	17,694	
Provisions, current	0	0	
Total current liabilities	12,74,157	1,88,46,267	
Total liabilities	27,44,880	1,99,82,709	
Total equity and liabilities	6,41,05,570	1,79,69,361	

**[210000] Statement of profit and loss****Earnings per share [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of equity share capital [Axis]	Equity shares 1 [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Statement of profit and loss [Abstract]		
Earnings per share [Abstract]		
Earnings per share [Line items]		
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] -0.26	[INR/shares] -142.54
Total basic earnings (loss) per share	[INR/shares] -0.26	[INR/shares] -142.54
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] -0.26	[INR/shares] -142.54
Total diluted earnings (loss) per share	[INR/shares] -0.26	[INR/shares] -142.54

Unless otherwise specified, all monetary values are in INR

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Statement of profit and loss [Abstract]		
Income [Abstract]		
Revenue from operations	1,73,49,106	17,11,125
Other income	74,79,535	82,091
Total income	2,48,28,641	17,93,216
Expenses [Abstract]		
Cost of materials consumed	1,49,96,741	18,25,785
Changes in inventories of finished goods, work-in-progress and stock-in-trade	-14,87,516	-4,55,377
Employee benefit expense	30,21,450	6,25,211
Finance costs	2,07,024	5,691
Depreciation, depletion and amortisation expense	6,95,087	88,068
Other expenses	93,93,309	14,14,133
Total expenses	2,68,26,095	35,03,511
Profit before exceptional items and tax	-19,97,454	-17,10,295
Total profit before tax	-19,97,454	-17,10,295
Tax expense [Abstract]		
Deferred tax	-3,71,492	236
Total tax expense	-3,71,492	236
Total profit (loss) for period from continuing operations	-16,25,962	-17,10,531
Total profit (loss) for period	-16,25,962	-17,10,531
Comprehensive income OCI components presented net of tax [Abstract]		
Whether company has other comprehensive income OCI components presented net of tax	No	No
Other comprehensive income net of tax [Abstract]		
Total other comprehensive income	0	0
Total comprehensive income	-16,25,962	-17,10,531
Comprehensive income OCI components presented before tax [Abstract]		
Whether company has comprehensive income OCI components presented before tax	No	No
Other comprehensive income before tax [Abstract]		
Income tax relating to share of other comprehensive income of associates and joint ventures accounted for using equity method that will be reclassified to profit or loss	0	0
Total other comprehensive income	0	0
Total comprehensive income	-16,25,962	-17,10,531
Earnings per share explanatory [TextBlock]		
Earnings per share [Abstract]		
Basic earnings per share [Abstract]		
Diluted earnings per share [Abstract]		

**[400200] Statement of changes in equity**

Statement of changes in equity [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Components of equity [Axis]	Equity [Member]			Equity attributable to the equity holders of the parent [Member]
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Balance at beginning of period (if restatement is applicable)	0	0		0
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	-16,25,962	-17,10,531		-16,25,962
Total comprehensive income	-16,25,962	-17,10,531		-16,25,962
Other changes in equity [Abstract]				
Other changes in equity, others	0	0		0
Total other changes in equity	0	0		0
Total increase (decrease) in equity	-16,25,962	-17,10,531		-16,25,962
Other equity at end of period	-37,59,310	-21,33,348	-4,22,817	-37,59,310

Statement of changes in equity [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Components of equity [Axis]	Equity attributable to the equity holders of the parent [Member]		Other equity other [Member]	
	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Balance at beginning of period (if restatement is applicable)	0		0	0
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	-17,10,531		-16,25,962	-17,10,531
Total comprehensive income	-17,10,531		-16,25,962	-17,10,531
Other changes in equity [Abstract]				
Other changes in equity, others	0		0	0
Total other changes in equity	0		0	0
Total increase (decrease) in equity	-17,10,531		-16,25,962	-17,10,531
Other equity at end of period	-21,33,348	-4,22,817	-37,59,310	-21,33,348
Description of nature of other equity, others			NA	NA

## Statement of changes in equity [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Components of equity [Axis]	Other equity other [Member]	Other equity other 1 [Member]			
		31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
Other equity [Abstract]					
Statement of changes in equity [Line items]					
Equity [Abstract]					
Balance at beginning of period (if restatement is applicable)			0	0	
Changes in equity [Abstract]					
Comprehensive income [Abstract]					
Profit (loss) for period			-16,25,962	-17,10,531	
Total comprehensive income			-16,25,962	-17,10,531	
Other changes in equity [Abstract]					
Other changes in equity, others			0	0	
Total other changes in equity			0	0	
Total increase (decrease) in equity			-16,25,962	-17,10,531	
Other equity at end of period	-4,22,817		-37,59,310	-21,33,348	-4,22,817
Description of nature of other equity, others		NA	NA		

**[320000] Cash flow statement, indirect**

Unless otherwise specified, all monetary values are in INR

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
Statement of cash flows [Abstract]			
Whether cash flow statement is applicable on company	Yes	Yes	
Cash flows from used in operating activities [Abstract]			
Profit before tax	-19,97,454	-17,10,295	
Adjustments for reconcile profit (loss) [Abstract]			
Adjustments for finance costs	-16,30,858	0	
Adjustments for decrease (increase) in inventories	-14,87,516	-4,55,377	
Adjustments for decrease (increase) in trade receivables, current	-1,55,961	-2,08,439	
Adjustments for decrease (increase) in trade receivables, non-current	(A) -1,42,92,004	(B) 23,35,862	
Adjustments for decrease (increase) in other current assets	-63,39,761	-5,69,582	
Adjustments for decrease (increase) in other non-current assets	86,11,111	-12,93,041	
Adjustments for other financial assets, current	-1,34,808	-4,89,216	
Adjustments for increase (decrease) in trade payables, current	5,37,617	1,95,021	
Adjustments for increase (decrease) in trade payables, non-current	(C) 3,34,282	0	
Adjustments for increase (decrease) in other current liabilities	2,47,087	58,745	
Adjustments for increase (decrease) in other non-current liabilities	0	1,36,443	
Adjustments for depreciation and amortisation expense	6,95,087	88,068	
Adjustments for other financial liabilities, current	2,33,185	0	
Other adjustments to reconcile profit (loss)	-10,000	0	
Other adjustments for non-cash items	21,931	0	
Total adjustments for reconcile profit (loss)	-1,33,70,608	-2,01,516	
Net cash flows from (used in) operations	-1,53,68,062	-19,11,811	
Net cash flows from (used in) operating activities	-1,53,68,062	-19,11,811	
Cash flows from used in investing activities [Abstract]			
Purchase of property, plant and equipment	24,24,102	17,72,649	
Purchase of investment property	(D) 2,95,04,689	(E) 0	
Interest received	11,78,141	0	
Other inflows (outflows) of cash	-6,17,500	0	
Net cash flows from (used in) investing activities	-3,13,68,150	-17,72,649	
Cash flows from used in financing activities [Abstract]			
Proceeds from issuing shares	6,50,00,000	0	
Proceeds from borrowings	0	49,30,000	
Repayments of borrowings	1,85,80,000	0	
Interest paid	2,07,024	0	
Net cash flows from (used in) financing activities	4,62,12,976	49,30,000	
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-5,23,236	12,45,540	
Net increase (decrease) in cash and cash equivalents	-5,23,236	12,45,540	
Cash and cash equivalents cash flow statement at end of period	7,34,925	12,58,161	12,621

**Footnotes**

- (A) current loan and non current loan  
(B) current and non current loan  
(C) long terms provisions  
(D) investment in mutual funds and MLD  
(E) investment in mutual funds and MLD

**[610100] Notes - List of accounting policies**

Unless otherwise specified, all monetary values are in INR

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of significant accounting policies [TextBlock]		

**[610200] Notes - Corporate information and statement of IndAs compliance**

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2018 to 31/03/2019</b>	<b>01/04/2017 to 31/03/2018</b>
Disclosure of corporate information notes and other explanatory information [TextBlock]		
Statement of Ind AS compliance [TextBlock]	NIL	NIL
Whether there is any departure from Ind AS	No	No
Whether there are reclassifications to comparative amounts	No	No
Disclosure of significant accounting policies [TextBlock]	.	.

**[610300] Notes - Accounting policies, changes in accounting estimates and errors**

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2018 to 31/03/2019</b>	<b>01/04/2017 to 31/03/2018</b>
Disclosure of changes in accounting policies, accounting estimates and errors [TextBlock]		
Disclosure of initial application of standards or interpretations [TextBlock]		
Whether initial application of an Ind AS has an effect on the current period or any prior period	No	No
Disclosure of voluntary change in accounting policy [TextBlock]		
Whether there is any voluntary change in accounting policy	No	No
Disclosure of changes in accounting estimates [TextBlock]		
Whether there are changes in accounting estimates during the year	No	No

## [400600] Notes - Property, plant and equipment

**Disclosure of detailed information about property, plant and equipment [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Acquisitions through business combinations, property, plant and equipment	24,24,101	17,72,649		24,24,101
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-6,95,087	-88,067		
Total Depreciation property plant and equipment	-6,95,087	-88,067		
Total increase (decrease) in property, plant and equipment	17,29,014	16,84,582		24,24,101
Property, plant and equipment at end of period	34,13,596	16,84,582	0	41,96,750

**Disclosure of detailed information about property, plant and equipment [Table]**

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Acquisitions through business combinations, property, plant and equipment	17,72,649			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			6,95,087	88,067
Total Depreciation property plant and equipment			6,95,087	88,067
Total increase (decrease) in property, plant and equipment	17,72,649		6,95,087	88,067
Property, plant and equipment at end of period	17,72,649	0	7,83,154	88,067



**Disclosure of detailed information about property, plant and equipment [Table]**

..(3)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]	Computer equipments [Member]		
	Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Acquisitions through business combinations, property, plant and equipment		74,242	2,542	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-4,909	-209	
Total Depreciation property plant and equipment		-4,909	-209	
Total increase (decrease) in property, plant and equipment		69,333	2,333	
Property, plant and equipment at end of period	0	71,666	2,333	0

**Disclosure of detailed information about property, plant and equipment [Table]**

..(4)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Computer equipments [Member]			
	Owned and leased assets [Member]			
Sub classes of property, plant and equipment [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Acquisitions through business combinations, property, plant and equipment	74,242	2,542		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				4,909
Total Depreciation property plant and equipment				4,909
Total increase (decrease) in property, plant and equipment	74,242	2,542		4,909
Property, plant and equipment at end of period	76,784	2,542	0	5,118

**Disclosure of detailed information about property, plant and equipment [Table]**

..(5)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Computer equipments [Member]			
	Owned and leased assets [Member]		Owned assets [Member]	
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Acquisitions through business combinations, property, plant and equipment			74,242	2,542
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	209		-4,909	-209
Total Depreciation property plant and equipment	209		-4,909	-209
Total increase (decrease) in property, plant and equipment	209		69,333	2,333
Property, plant and equipment at end of period	209	0	71,666	2,333

**Disclosure of detailed information about property, plant and equipment [Table]**

..(6)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Computer equipments [Member]			
	Carrying amount [Member]	Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]		Gross carrying amount [Member]		
	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Acquisitions through business combinations, property, plant and equipment		74,242	2,542	
Total increase (decrease) in property, plant and equipment		74,242	2,542	
Property, plant and equipment at end of period	0	76,784	2,542	0

**Disclosure of detailed information about property, plant and equipment [Table]**

..(7)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Computer equipments [Member]			Leasehold improvements [Member]
	Owned assets [Member]			
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]			Owned and leased assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Carrying amount [Member]
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Acquisitions through business combinations, property, plant and equipment				23,49,859
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	4,909	209		-6,90,178
Total Depreciation property plant and equipment	4,909	209		-6,90,178
Total increase (decrease) in property, plant and equipment	4,909	209		16,59,681
Property, plant and equipment at end of period	5,118	209	0	33,41,930

**Disclosure of detailed information about property, plant and equipment [Table]**

..(8)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Leasehold improvements [Member]			
	Owned and leased assets [Member]			
Sub classes of property, plant and equipment [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Acquisitions through business combinations, property, plant and equipment	17,70,107		23,49,859	17,70,107
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-87,858			
Total Depreciation property plant and equipment	-87,858			
Total increase (decrease) in property, plant and equipment	16,82,249		23,49,859	17,70,107
Property, plant and equipment at end of period	16,82,249	0	41,19,966	17,70,107

**Disclosure of detailed information about property, plant and equipment [Table]**

..(9)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Leasehold improvements [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		
		01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		6,90,178	87,858	
Total Depreciation property plant and equipment		6,90,178	87,858	
Total increase (decrease) in property, plant and equipment		6,90,178	87,858	
Property, plant and equipment at end of period	0	7,78,036	87,858	0

**Disclosure of detailed information about property, plant and equipment [Table]**

..(10)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Leasehold improvements [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Acquisitions through business combinations, property, plant and equipment	23,49,859	17,70,107		23,49,859
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-6,90,178	-87,858		
Total Depreciation property plant and equipment	-6,90,178	-87,858		
Total increase (decrease) in property, plant and equipment	16,59,681	16,82,249		23,49,859
Property, plant and equipment at end of period	33,41,930	16,82,249	0	41,19,966

**Disclosure of detailed information about property, plant and equipment [Table]**

..(11)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Leasehold improvements [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Acquisitions through business combinations, property, plant and equipment	17,70,107			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			6,90,178	87,858
Total Depreciation property plant and equipment			6,90,178	87,858
Total increase (decrease) in property, plant and equipment	17,70,107		6,90,178	87,858
Property, plant and equipment at end of period	17,70,107	0	7,78,036	87,858

**Disclosure of detailed information about property, plant and equipment [Table]**

..(12)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Leasehold improvements [Member]
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]
	31/03/2017
Disclosure of detailed information about property, plant and equipment [Abstract]	
Disclosure of detailed information about property, plant and equipment [Line items]	
Reconciliation of changes in property, plant and equipment [Abstract]	
Property, plant and equipment at end of period	0

**Disclosure of additional information about property plant and equipment [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]		Computer equipments [Member]	
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]		Owned and leased assets [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
	Disclosure of additional information about property plant and equipment [Abstract]			
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	WDV	WDV	WDV	WDV
Useful lives or depreciation rates, property, plant and equipment	A S PER COMPANY LAW	AS PER COMPANY LAW	A S PER COMPANY LAW	AS PER COMPANY LAW
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

**Disclosure of additional information about property plant and equipment [Table]**

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Computer equipments [Member]		Leasehold improvements [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned and leased assets [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	WDV	WDV	WDV	WDV
Useful lives or depreciation rates, property, plant and equipment	A S COMPANY LAW	P E R AS PER COMPANY LAW	A S COMPANY LAW	P E R AS PER COMPANY LAW
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

**Disclosure of additional information about property plant and equipment [Table]**

..(3)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Leasehold improvements [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of additional information about property plant and equipment [Abstract]		
Disclosure of additional information about property plant and equipment [Line items]		
Depreciation method, property, plant and equipment	WDV	WDV
Useful lives or depreciation rates, property, plant and equipment	A S COMPANY LAW	P E R AS PER COMPANY LAW
Whether property, plant and equipment are stated at revalued amount	No	No

**[612100] Notes - Impairment of assets**

Unless otherwise specified, all monetary values are in INR

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of impairment of assets [TextBlock]		
Disclosure of impairment loss and reversal of impairment loss [TextBlock]		
Whether there is any impairment loss or reversal of impairment loss during the year	No	No
Disclosure of information for impairment loss recognised or reversed for individual Assets or cash-generating unit [TextBlock]		
Whether impairment loss recognised or reversed for individual Assets or cash-generating unit	No	No

**[400700] Notes - Investment property**

Unless otherwise specified, all monetary values are in INR

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of investment property [TextBlock]		
Disclosure of detailed information about investment property [TextBlock]		
Depreciation method, investment property, cost model	0	0
Useful lives or depreciation rates, investment property, cost model	0	0

### [400800] Notes - Goodwill

**Disclosure of reconciliation of changes in goodwill [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]	
	31/03/2019	31/03/2018
Disclosure of reconciliation of changes in goodwill [Abstract]		
Disclosure of reconciliation of changes in goodwill [Line items]		
Goodwill at end of period	0	0

Unless otherwise specified, all monetary values are in INR

	31/03/2019	31/03/2018
Disclosure of goodwill [TextBlock]		
Disclosure of reconciliation of changes in goodwill [Abstract]		
Goodwill at end of period	0	0

### [400900] Notes - Other intangible assets

**Disclosure of detailed information about other intangible assets [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of other intangible assets [Axis]	Company other intangible assets [Member]	
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]	
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]	
	31/03/2019	31/03/2018
Disclosure of detailed information about other intangible assets [Abstract]		
Disclosure of detailed information about other intangible assets [Line items]		
Reconciliation of changes in other intangible assets [Abstract]		
Other intangible assets at end of period	0	0

Unless otherwise specified, all monetary values are in INR

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of other intangible assets [TextBlock]		
Disclosure of detailed information about other intangible assets [TextBlock]		
Disclosure of intangible assets with indefinite useful life [TextBlock]		
Whether there are intangible assets with indefinite useful life	No	No

### [401000] Notes - Biological assets other than bearer plants

Unless otherwise specified, all monetary values are in INR

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of biological assets, agriculture produce at point of harvest and government grants related to biological assets [TextBlock]		
Depreciation method, biological assets other than bearer plants, at cost	0	0
Useful lives or depreciation rates, biological assets other than bearer plants, at cost	0	0

**[611100] Notes - Financial instruments**

**Disclosure of financial assets [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of financial assets [Axis]	Financial assets at amortised cost, class [Member]		Corporate loans [Member]	
	Financial assets, category [Member]		Financial assets, category [Member]	
Categories of financial assets [Axis]	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	0	0	0	0
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	NA	NA	NA	NA
Description of other financial assets at fair value class	NA	NA	NA	NA

**Disclosure of financial assets [Table]**

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of financial assets [Axis]	Corporate loans [Member]			
	Financial assets at fair value through profit or loss, category [Member]		Financial assets at fair value through profit or loss, designated upon initial recognition or subsequently, category [Member]	
Categories of financial assets [Axis]	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	0	0	0	0
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	NA	NA	NA	NA
Description of other financial assets at fair value class	NA	NA	NA	NA

**Disclosure of financial liabilities [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of financial liabilities [Axis]	Financial liabilities at amortised cost, class [Member]			
	Financial liabilities at fair value through profit or loss, category [Member]		Financial liabilities at fair value through profit or loss, designated upon initial recognition or subsequently, category [Member]	
Categories of financial liabilities [Axis]	31/03/2019	31/03/2018	31/03/2019	31/03/2018
Disclosure of financial liabilities [Abstract]				
Disclosure of financial liabilities [Line items]				
Financial liabilities	0	0	0	0
Financial liabilities, at fair value	0	0	0	0



### [400400] Notes - Non-current investments

Details of non-current investments [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classification of non-current investments [Axis]	AXIX	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Non-current investments [Abstract]		
Disclosure of details of non-current investments [Abstract]		
Details of non-current investments [Line items]		
Type of non-current investments	Investments in debentures or bonds	Investments in debentures or bonds
Class of non-current investments	Other investments	Other investments
Nature of non-current investments	AXIX	AXIX
Non-current investments	1,92,02,400	0
Name of body corporate in whom investment has been made	KOTAK	KOTAK
Number of shares of non-current investment made in body corporate	[shares] 0	[shares] 0

Unless otherwise specified, all monetary values are in INR

	31/03/2019	31/03/2018
Disclosure of notes on non-current investments explanatory [TextBlock]		
Aggregate amount of quoted non-current investments	0	0
Market value of quoted non-current investments	0	0
Aggregate amount of unquoted non-current investments	1,92,02,400	0
Aggregate provision for diminution in value of non-current investments	0	0

### [400500] Notes - Current investments

Details of current investments [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classification of current investments [Axis]	AXIX1	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Current investments [Abstract]		
Disclosure of details of current investments [Abstract]		
Details of current investments [Line items]		
Type of current investments	Investments in mutual funds	Investments in mutual funds
Class of current investments	Current investments	Current investments
Nature of current investments	QUOTED	QUOTED
Current investments	1,12,20,710	0
Basis of valuation of current investments	FAIR VALUE	FAIR VALUE
Name of body corporate in whom investment has been made	UNION LIQUED FUND GROWTH	UNION LIQUED FUND GROWTH
Number of shares of current investment made in body corporate	[shares] 0	[shares] 0

Unless otherwise specified, all monetary values are in INR

	31/03/2019	31/03/2018
Disclosure of notes on current investments explanatory [TextBlock]		
Aggregate amount of quoted current investments	1,12,20,710	0
Market value of quoted current investments	1,12,20,710	0
Aggregate amount of unquoted current investments	0	0
Aggregate provision for diminution in value of current investments	0	0

### [611600] Notes - Non-current asset held for sale and discontinued operations

Unless otherwise specified, all monetary values are in INR

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of non-current assets held for sale and discontinued operations [TextBlock]		
Net cash flows from (used in) operating activities, continuing operations	-1,53,68,062	-19,11,811
Net cash flows from (used in) operating activities	-1,53,68,062	-19,11,811
Net cash flows from (used in) investing activities, continuing operations	-3,13,68,150	-17,72,649
Net cash flows from (used in) investing activities	-3,13,68,150	-17,72,649
Net cash flows from (used in) financing activities, discontinued operations	4,62,12,976	49,30,000
Net cash flows from (used in) financing activities	4,62,12,976	49,30,000

### [400100] Notes - Equity share capital

Disclosure of shareholding more than five per cent in company [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of equity share capital [Axis]	Equity shares 1 [Member]			
	Name of shareholder [Axis]		Shareholder 1 [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Type of share	EQUITY	EQUITY	EQUITY	EQUITY
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	EQUITY	EQUITY	EQUITY	EQUITY
Name of shareholder			jhs svendgaard laboratories LIMITED	jhs svendgaard laboratories LIMITED
CIN of shareholder			L24230HP2004PLC027558	L24230HP2004PLC027558
Country of incorporation or residence of shareholder			INDIA	INDIA
Number of shares held in company			[shares] 65,00,000	[shares] 0
Percentage of shareholding in company			100.00%	0.00%

Disclosure of shareholding more than five per cent in company [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of equity share capital [Axis]	Equity shares 1 [Member]			
	Shareholder 2 [Member]		Shareholder 3 [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Type of share	EQUITY	EQUITY	EQUITY	EQUITY
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	EQUITY	EQUITY	EQUITY	EQUITY
Name of shareholder	NIKHIL NANDA	NIKHIL NANDA	SUSHMA NANDA	SUSHMA NANDA
Permanent account number of shareholder	AACPN9260H	AACPN9260H	ACOPN2668R	ACOPN2668R
Country of incorporation or residence of shareholder	INDIA	INDIA	INDIA	INDIA
Number of shares held in company	[shares] 5,000	[shares] 5,000	[shares] 7,000	[shares] 5,000
Percentage of shareholding in company	0.00%	42.00%	1.00%	42.00%

**Disclosure of classes of equity share capital [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of equity share capital [Axis]	Equity shares [Member]			Equity shares 1 [Member]
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019
Disclosure of classes of equity share capital [Abstract]				
Disclosure of classes of equity share capital [Line items]				
Type of share				EQUITY
Number of shares authorised	[shares] 1,00,00,000	[shares] 1,00,00,000		[shares] 1,00,00,000
Value of shares authorised	10,00,00,000	10,00,00,000		10,00,00,000
Number of shares issued	[shares] 65,12,000	[shares] 12,000		[shares] 65,12,000
Value of shares issued	6,51,20,000	1,20,000		6,51,20,000
Number of shares subscribed and fully paid	[shares] 65,12,000	[shares] 12,000		[shares] 65,12,000
Value of shares subscribed and fully paid	6,51,20,000	1,20,000		6,51,20,000
Number of shares subscribed but not fully paid	[shares] 0	[shares] 0		[shares] 0
Value of shares subscribed but not fully paid	0	0		0
Total number of shares subscribed	[shares] 65,12,000	[shares] 12,000		[shares] 65,12,000
Total value of shares subscribed	6,51,20,000	1,20,000		6,51,20,000
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 65,12,000	[shares] 12,000		[shares] 65,12,000
Value of shares called	6,51,20,000	1,20,000		6,51,20,000
Value of shares paid-up	6,51,20,000	1,20,000		6,51,20,000
Par value per share				[INR/shares] 10
Amount per share called in case shares not fully called				[INR/shares] 0
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Increase in number of shares outstanding [Abstract]				
Number of other issues of shares	[shares] 0	[shares] 0		[shares] 0
Number of shares issued under employee stock option plan	[shares] 0	[shares] 0		[shares] 0
Number of other issue of shares arising out of conversion of securities	[shares] 0	[shares] 0		[shares] 0
Total aggregate number of shares issued during period	[shares] 0	[shares] 0		[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 0	[shares] 0		[shares] 0
Number of shares outstanding at end of period	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Reconciliation of value of shares outstanding [Abstract]				
Changes in equity share capital [Abstract]				
Increase in equity share capital during period [Abstract]				
Amount of other issues during period	6,50,00,000	0		6,50,00,000
Amount of shares issued under employee stock option plan	0	0		0
Amount of other issue arising out of conversion of securities during period	0	0		0
Total aggregate amount of increase in equity share capital during period	6,50,00,000	0		6,50,00,000
Total increase (decrease) in share capital	6,50,00,000	0		6,50,00,000
Equity share capital at end of period	6,51,20,000	1,20,000	1,20,000	6,51,20,000
Shares in company held by holding company or ultimate holding company or by its subsidiaries or associates [Abstract]				
Shares in company held by associates of its ultimate holding company	[shares] 0	[shares] 0		[shares] 0
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 0	[shares] 0		[shares] 0
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				

Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund, interest accrued	0	0		
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0		
Number of shares proposed to be issued	[shares] 0	[shares] 0		
Share premium for shares to be allotted	0	0		
Reason for over due period for which application money is pending prior to allotment of shares	0.00	0.00		
Type of share				EQUITY

**Disclosure of classes of equity share capital [Table]**

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of equity share capital [Axis]	Equity shares 1 [Member]	
	01/04/2017 to 31/03/2018	31/03/2017
Disclosure of classes of equity share capital [Abstract]		
Disclosure of classes of equity share capital [Line items]		
Type of share	EQUITY	
Number of shares authorised	[shares] 1,00,00,000	
Value of shares authorised	10,00,00,000	
Number of shares issued	[shares] 12,000	
Value of shares issued	1,20,000	
Number of shares subscribed and fully paid	[shares] 12,000	
Value of shares subscribed and fully paid	1,20,000	
Number of shares subscribed but not fully paid	[shares] 0	
Value of shares subscribed but not fully paid	0	
Total number of shares subscribed	[shares] 12,000	
Total value of shares subscribed	1,20,000	
Value of shares paid-up [Abstract]		
Number of shares paid-up	[shares] 12,000	
Value of shares called	1,20,000	
Value of shares paid-up	1,20,000	
Par value per share	[INR/shares] 10	
Amount per share called in case shares not fully called	[INR/shares] 0	
Reconciliation of number of shares outstanding [Abstract]		
Changes in number of shares outstanding [Abstract]		
Increase in number of shares outstanding [Abstract]		
Number of other issues of shares	[shares] 0	
Number of shares issued under employee stock option plan	[shares] 0	
Number of other issue of shares arising out of conversion of securities	[shares] 0	
Total aggregate number of shares issued during period	[shares] 0	
Total increase (decrease) in number of shares outstanding	[shares] 0	
Number of shares outstanding at end of period	[shares] 0	[shares] 0
Reconciliation of value of shares outstanding [Abstract]		
Changes in equity share capital [Abstract]		
Increase in equity share capital during period [Abstract]		
Amount of other issues during period	0	
Amount of shares issued under employee stock option plan	0	
Amount of other issue arising out of conversion of securities during period	0	
Total aggregate amount of increase in equity share capital during period	0	
Total increase (decrease) in share capital	0	
Equity share capital at end of period	1,20,000	1,20,000
Shares in company held by holding company or ultimate holding company or by its subsidiaries or associates [Abstract]		
Shares in company held by associates of its ultimate holding company	[shares] 0	
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 0	
Type of share	EQUITY	

Unless otherwise specified, all monetary values are in INR

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of notes on equity share capital explanatory [TextBlock]		
Whether there are any shareholders holding more than five per cent shares in company	Yes	Yes
Number of shareholders of company	3	3
Number of allottees in case of preferential allotment	0	0
Whether money raised from public offering during year	No	No

### [400300] Notes - Borrowings

#### Classification of borrowings [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Non-current [Member]			
	Other loans and advances [Member]		Other loans and advances, others [Member]	
Classification of borrowings [Axis]	Unsecured borrowings [Member]		Unsecured borrowings [Member]	
Subclassification of borrowings [Axis]	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	10,00,000	10,00,000	10,00,000	10,00,000
Terms of repayment of term loans and other loans	NA	NA	NA	NA

#### Classification of borrowings [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Current [Member]			
	Other loans and advances [Member]		Other loans and advances, others [Member]	
Classification of borrowings [Axis]	Unsecured borrowings [Member]		Unsecured borrowings [Member]	
Subclassification of borrowings [Axis]	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	0	1,85,80,000	0	1,85,80,000
Terms of repayment of term loans and other loans	NA	NA	NA	NA

**[612700] Notes - Income taxes**

**Disclosure of temporary difference, unused tax losses and unused tax credits [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Temporary difference, unused tax losses and unused tax credits [Axis]	Temporary differences [Member]		Other temporary differences [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]				
Disclosure of temporary difference, unused tax losses and unused tax credits [Line items]				
Deferred tax assets and liabilities [Abstract]				
Deferred tax assets	0	0	0	0
Net deferred tax liability (assets)	0	0	0	0
Reconciliation of changes in deferred tax liability (assets) [Abstract]				
Changes in deferred tax liability (assets) [Abstract]				
Increase (decrease) through net exchange differences, deferred tax liability (assets)	0	0	0	0
Total increase (decrease) in deferred tax liability (assets)	0	0	0	0
Deferred tax liability (assets) at end of period	0	0	0	0
Description of other temporary differences	na	na	na	na

**Disclosure of temporary difference, unused tax losses and unused tax credits [Table]**

..(2)

Unless otherwise specified, all monetary values are in INR

Temporary difference, unused tax losses and unused tax credits [Axis]	Other temporary differences 1 [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]		
Disclosure of temporary difference, unused tax losses and unused tax credits [Line items]		
Deferred tax assets and liabilities [Abstract]		
Deferred tax assets	0	0
Net deferred tax liability (assets)	0	0
Reconciliation of changes in deferred tax liability (assets) [Abstract]		
Changes in deferred tax liability (assets) [Abstract]		
Increase (decrease) through net exchange differences, deferred tax liability (assets)	0	0
Total increase (decrease) in deferred tax liability (assets)	0	0
Deferred tax liability (assets) at end of period	0	0
Description of other temporary differences	na	na

Unless otherwise specified, all monetary values are in INR

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of income tax [TextBlock]		
Major components of tax expense (income) [Abstract]		
Total tax expense (income)	0	0
Disclosure of temporary difference, unused tax losses and unused tax credits [TextBlock]		
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]		
Deferred tax assets and liabilities [Abstract]		
Reconciliation of changes in deferred tax liability (assets) [Abstract]		
Changes in deferred tax liability (assets) [Abstract]		
Reconciliation of accounting profit multiplied by applicable tax rates [Abstract]		
Other tax effects for reconciliation between accounting profit and tax expense (income)	0	0
Total tax expense (income)	0	0

### [611000] Notes - Exploration for and evaluation of mineral resources

Unless otherwise specified, all monetary values are in INR

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of exploration and evaluation assets [TextBlock]		
Whether there are any exploration and evaluation activities	No	No

### [611900] Notes - Accounting for government grants and disclosure of government assistance

Unless otherwise specified, all monetary values are in INR

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of accounting for government grants and disclosure of government assistance [TextBlock]		
Whether company has received any government grant or government assistance	No	No

### [401100] Notes - Subclassification and notes on liabilities and assets

#### Other current financial assets others [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Other current financial assets others [Axis]	a	b
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Subclassification and notes on liabilities and assets [Abstract]		
Other current financial assets [Abstract]		
Other current financial assets others	1,34,808	0
Other current financial assets others [Abstract]		
Other current financial assets others [Line items]		
Description other current financial assets others	fdr interest receivable	fdr interest receivable
Other current financial assets others	1,34,808	0

**Details of loans [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Non-current [Member]		Current [Member]	
Classification of loans [Axis]	Security deposits [Member]		Loans given companies under same management [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
	31/03/2019	31/03/2018	31/03/2019	31/03/2018
Subclassification and notes on liabilities and assets [Abstract]				
Loans notes [Abstract]				
Disclosure of loans [Abstract]				
Details of loans [Line items]				
Loans , gross	38,23,754	12,93,041	30,40,000	30,40,000
Allowance for bad and doubtful loans	0	0	0	0
<b>Total loans</b>	<b>38,23,754</b>	<b>12,93,041</b>	<b>30,40,000</b>	<b>30,40,000</b>
Details of loans due by directors, other officers or others [Abstract]				
Loans due by directors	0	0	0	0
Loans due by other officers	0	0	0	0
Loans due by others	0	0	0	0
<b>Total loans due by directors, other officers or others</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Details of loans due by firms or companies in which any director is partner or director [Abstract]				
Loans due by private companies in which any director is member	0	0	0	0
<b>Total loans due by firms or companies in which any director is partner or director</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Details of loans [Table]**

..(2)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Current [Member]	
Classification of loans [Axis]	Other loans, others [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]	
	31/03/2019	31/03/2018
Subclassification and notes on liabilities and assets [Abstract]		
Loans notes [Abstract]		
Disclosure of loans [Abstract]		
Details of loans [Line items]		
Loans , gross	1,14,80,680	0
Allowance for bad and doubtful loans	0	0
<b>Total loans</b>	<b>1,14,80,680</b>	<b>0</b>
Details of loans due by directors, other officers or others [Abstract]		
Loans due by directors	0	0
Loans due by other officers	0	0
Loans due by others	0	0
<b>Total loans due by directors, other officers or others</b>	<b>0</b>	<b>0</b>
Details of loans due by firms or companies in which any director is partner or director [Abstract]		
Loans due by private companies in which any director is member	0	0
<b>Total loans due by firms or companies in which any director is partner or director</b>	<b>0</b>	<b>0</b>



**Other current assets others [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Other current assets others [Axis]	A	B	C	D
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Subclassification and notes on liabilities and assets [Abstract]				
Other current assets notes [Abstract]				
Other current assets [Abstract]				
Other current assets, others	4,03,833	1,67,549	11,00,155	3,99,034
Other current assets others [Abstract]				
Other current assets others [Line items]				
Description of other current assets others	DEFERRED RENT EX.	DEFERRED RENT EX.	BALANCE WITH GOVT AUTHORITIES	BALANCE WITH GOVT AUTHORITIES
Other current assets, others	4,03,833	1,67,549	11,00,155	3,99,034

**Other current assets others [Table]**

..(2)

Unless otherwise specified, all monetary values are in INR

Other current assets others [Axis]	E	F	G	H
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Subclassification and notes on liabilities and assets [Abstract]				
Other current assets notes [Abstract]				
Other current assets [Abstract]				
Other current assets, others	48,60,713	1,67,137	7,04,315	0
Other current assets others [Abstract]				
Other current assets others [Line items]				
Description of other current assets others	ADVANCE TO SUPPLIERS	ADVANCE TO SUPPLIERS	OTHER	OTHER
Other current assets, others	48,60,713	1,67,137	7,04,315	0

**Other current liabilities, others [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Other current liabilities, others [Axis]	RENTEQRESERVS	RENTEQRESERVS1	STATOUTRYDUES	STATOUTRYDUES1
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of other current liabilities notes [Abstract]				
Other current liabilities [Abstract]				
Other current liabilities, others	1,60,526	0	1,04,256	17,694
Other current liabilities, others [Abstract]				
Other current liabilities, others [Line items]				
Description of other current liabilities, others	RENTEQRESERVS	RENTEQRESERVS	STATOUTRY DUES	STATOUTRY DUES
Other current liabilities, others	1,60,526	0	1,04,256	17,694

**Other non-current liabilities others [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Other non-current liabilities others [Axis]	a	b
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Subclassification and notes on liabilities and assets [Abstract]		
Other non-current liabilities [Abstract]		
Other non-current liabilities others	4,70,723	1,36,442
Other non-current liabilities others [Abstract]		
Other non-current liabilities others [Line items]		
Description of other non-current liabilities others	rent eq reservs	rent eq reservs
Other non-current liabilities others	4,70,723	1,36,442

**Other non-current financial assets, others [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Classification of other non-current financial assets others [Axis]	NA	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Subclassification and notes on liabilities and assets [Abstract]		
Other non-current financial assets notes [Abstract]		
Other non-current financial assets [Abstract]		
Other non-current financial assets, others	0	0
Other non-current financial assets, others [Abstract]		
Other non-current financial assets, others [Line items]		
Description other non-current financial assets, others	NA	NA
Other non-current financial assets, others	0	0

**Other current financial liabilities, others [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Other current financial liabilities, others [Axis]	A	B	C	D
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of other current financial liabilities notes [Abstract]				
Other current financial liabilities [Abstract]				
Other current financial liabilities, others	2,63,480	58,745	18,450	0
Other current financial liabilities, others [Abstract]				
Other current financial liabilities, others [Line items]				
Description of other current financial liabilities, others	PAYABLE TO EMPLOYEE	PAYABLE TO EMPLOYEE	EXPENSES PAYABLE	EXPENSES PAYABLE
Other current financial liabilities, others	2,63,480	58,745	18,450	0

**Details of advances [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Non-current [Member]	
Classification of advances [Axis]	Capital advances [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Subclassification and notes on liabilities and assets [Abstract]		
Disclosure of notes on advances [Abstract]		
Disclosure of advances [Abstract]		
Disclosure of advances [Line items]		
Advances	0	86,11,111
Details of advance to related parties	na	na
Nature of other advance	na	na
Details of advance due by directors other officers or others [Abstract]		
Advance due by directors	0	0
Advance due by other officers	0	0
Total advance due by directors other officers or others	0	0
Details of advance due by firms or companies in which any director is partner or director [Abstract]		
Advance due by private companies in which any director is member	0	0
Total advance due by firms or companies in which any director is partner or director	0	0

**Classification of inventories [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Classification of inventories [Axis]	Company inventories [Member]		Finished goods [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Subclassification and notes on liabilities and assets [Abstract]				
Inventories notes [Abstract]				
Classification of inventories [Abstract]				
Classification of inventories [Line items]				
Inventories	19,42,893	4,55,377	19,10,893	4,55,377
Goods in transit	0	0		
Mode of valuation	FMV	FMV	FMV	FMV

**Classification of inventories [Table]**

..(2)

Unless otherwise specified, all monetary values are in INR

Classification of inventories [Axis]	Other inventories [Member]		Other inventories, others [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Subclassification and notes on liabilities and assets [Abstract]				
Inventories notes [Abstract]				
Classification of inventories [Abstract]				
Classification of inventories [Line items]				
Inventories	32,000	0	32,000	0
Goods in transit	0	0	0	0
Mode of valuation	FMV	FMV	FMV	FMV
Nature of other inventories	PACKING MATERIAL	PACKING MATERIAL	PACKING MATERIAL	PACKING MATERIAL

**Subclassification of trade receivables [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Non-current [Member]			
	Classification of assets based on security [Member]		Unsecured considered good [Member]	
	31/03/2019	31/03/2018	31/03/2019	31/03/2018
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on trade receivables [Abstract]				
Subclassification of trade receivables [Abstract]				
Subclassification of trade receivables [Line items]				
Breakup of trade receivables [Abstract]				
Trade receivables, gross	3,64,401	2,08,439	3,64,401	2,08,439
Allowance for bad and doubtful debts	0	0	0	0
Total trade receivables	3,64,401	2,08,439	3,64,401	2,08,439
Details of trade receivables due by directors, other officers or others [Abstract]				
Trade receivables due by directors			0	0
Trade receivables due by other officers			0	0
Total trade receivables due by directors, other officers or others			0	0
Details of trade receivables due by firms or companies in which any director is partner or director [Abstract]				
Trade receivables due by private companies in which any director is member			0	0
Total trade receivables due by firms or companies in which any director is partner or director			0	0

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2018 to 31/03/2019</b>	<b>01/04/2017 to 31/03/2018</b>
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]		
Total other non-current financial assets	11,06,716	4,89,216
Advances, non-current	0	86,11,111
Total other non-current assets	0	86,11,111
Disclosure of notes on cash and bank balances explanatory [TextBlock]		
Fixed deposits with banks	0	0
Other balances with banks	7,29,966	12,58,072
Total balance with banks	7,29,966	12,58,072
Cash on hand	4,959	89
Total cash and cash equivalents	7,34,925	12,58,161
Total cash and bank balances	7,34,925	12,58,161
Balances held with banks to extent held against other commitments	0	0
Total balances held with banks to extent held as margin money or security against borrowings, guarantees or other commitments	0	0
Bank deposits with more than 12 months maturity	0	0
Security deposits	0	0
Total other current financial assets	1,34,808	0
Total other current assets	70,69,016	7,33,720
Total other non-current liabilities	4,70,723	1,36,442
Interest accrued on borrowings	0	0
Interest accrued on public deposits	0	0
Interest accrued others	0	0
Unpaid dividends	0	0
Unpaid matured deposits and interest accrued thereon	0	0
Unpaid matured debentures and interest accrued thereon	0	0
Debentures claimed but not paid	0	0
Public deposit payable, current	0	0
Total other current financial liabilities	2,81,930	58,745
Current liabilities portion of share application money pending allotment	0	0
Total other payables, current	0	0
Total other current liabilities	2,64,782	17,694

**[401200] Notes - Additional disclosures on balance sheet**

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2018 to 31/03/2019</b>	<b>01/04/2017 to 31/03/2018</b>
Disclosure of additional balance sheet notes explanatory [TextBlock]		
Additional balance sheet notes [Abstract]		
Contingent liabilities and commitments [Abstract]		
Classification of contingent liabilities [Abstract]		
Claims against company not acknowledged as debt	0	0
Total contingent liabilities	0	0
Total contingent liabilities and commitments	0	0
Details regarding dividends [Abstract]		
Amount of dividends proposed to be distributed to equity shareholders	0	0
Amount of per share dividend proposed to be distributed to equity shareholders	[INR/shares] 0	[INR/shares] 0
Amount of dividends proposed to be distributed to preference shareholders	0	0
Amount of per share dividend proposed to be distributed to preference shareholders	[INR/shares] 0	[INR/shares] 0
Arrears of fixed cumulative dividends on preference shares	0	0
Percentage of proposed dividend	0.00%	0.00%
Details of share capital held by foreign companies [Abstract]		
Percentage of share capital held by foreign company	0.00%	0.00%
Value of share capital held by foreign company	0	0
Percentage of paid-up capital held by foreign holding company and or with its subsidiaries	0.00%	0.00%
Value of paid-up capital held by foreign holding company and or with its subsidiaries	0	0
Details of deposits [Abstract]		
Deposits accepted or renewed during period	0	0
Deposits matured and claimed but not paid during period	0	0
Deposits matured and claimed but not paid	0	0
Deposits matured but not claimed	0	0
Interest on deposits accrued and due but not paid	0	0
Disclosure of equity share warrants [Abstract]		
Changes in equity share warrants during period [Abstract]		
Additions to equity share warrants during period	0	0
Deductions in equity share warrants during period	0	0
Total changes in equity share warrants during period	0	0
Equity share warrants at end of period	0	0
Breakup of equity share warrants [Abstract]		
Equity share warrants for existing members	0	0
Equity share warrants for others	0	0
Total equity share warrants	0	0
Details of share application money received and paid [Abstract]		
Share application money received during year	6,50,00,000	0
Share application money paid during year	0	0
Amount of share application money received back during year	0	0
Amount of share application money repaid returned back during year	0	0
Number of person share application money paid during year	0	0
Number of person share application money received during year	1	0
Number of person share application money paid as at end of year	0	0
Number of person share application money received as at end of year	0	0
Share application money received and due for refund	0	0
Disclosure of whether all assets and liabilities are registered with company	No	No
Details regarding cost records and cost audit[Abstract]		
Details regarding cost records [Abstract]		
Whether maintenance of cost records by company has been mandated under Companies (Cost Records and Audit) Rules, 2014	No	No
Net worth of company	6,41,05,571	1,79,69,361
Details of unclaimed liabilities [Abstract]		
Unclaimed share application refund money	0	0
Unclaimed matured debentures	0	0

Unclaimed matured deposits	0	0
Interest unclaimed amount	0	0
Financial parameters balance sheet items [Abstract]		
Investment in subsidiary companies	0	0
Investment in government companies	0	0
Amount due for transfer to investor education and protection fund (IEPF)	0	0
Gross value of transactions with related parties	0	0
Number of warrants converted into equity shares during period	0	0
Number of warrants converted into preference shares during period	0	0
Number of warrants converted into debentures during period	0	0
Number of warrants issued during period (in foreign currency)	0	0
Number of warrants issued during period (INR)	0	0

### [611800] Notes - Revenue

Unless otherwise specified, all monetary values are in INR

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of revenue [TextBlock]	NA	NA

### [612400] Notes - Service concession arrangements

Unless otherwise specified, all monetary values are in INR

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of service concession arrangements [TextBlock]		
Whether there are any service concession arrangements	No	No

### [612000] Notes - Construction contracts

Unless otherwise specified, all monetary values are in INR

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of notes on construction contracts [TextBlock]		
Whether there are any construction contracts	No	No

### [612600] Notes - Employee benefits

Unless otherwise specified, all monetary values are in INR

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of employee benefits [TextBlock]	NA	NA
Disclosure of defined benefit plans [TextBlock]		
Whether there are any defined benefit plans	No	No

**[612800] Notes - Borrowing costs**

Unless otherwise specified, all monetary values are in INR

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of borrowing costs [TextBlock]		
Whether any borrowing costs has been capitalised during the year	No	No

**[700100] Notes - Key managerial personnels and directors remuneration and other information**

Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Table] ..(1)

Unless otherwise specified, all monetary values are in INR

Key managerial personnels and directors [Axis]	AXI	AXIS
	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Abstract]		
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [LineItems]		
Name of key managerial personnel or director	NIKHIL NANDA	SUSHMA NANDA
Director identification number of key managerial personnel or director	00051501	01223706
Date of birth of key managerial personnel or director	26/09/1973	20/12/1946
Designation of key managerial personnel or director	Director	Director
Qualification of key managerial personnel or director	PGBDM - Finance and Marketing from FORE School of Management, New Delhi	NA
Shares held by key managerial personnel or director	[shares] 0	[shares] 1
Key managerial personnel or director remuneration [Abstract]		
Gross salary to key managerial personnel or director [Abstract]		
Salary key managerial personnel or director	0	0
Gross salary to key managerial personnel or director	0	0
Other compensation key managerial personnel or director	0	0
Total key managerial personnel or director remuneration	0	0

**[612200] Notes - Leases**

Unless otherwise specified, all monetary values are in INR

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of leases [TextBlock]		
Whether company has entered into any lease agreement	No	No
Whether any operating lease has been converted to financial lease or vice-versa	No	No

**[612300] Notes - Transactions involving legal form of lease**

Unless otherwise specified, all monetary values are in INR

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of arrangements involving legal form of lease [TextBlock]		
Whether there are any arrangements involving legal form of lease	No	No

**[612900] Notes - Insurance contracts**

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2018 to 31/03/2019</b>	<b>01/04/2017 to 31/03/2018</b>
Disclosure of insurance contracts [TextBlock]		
Whether there are any insurance contracts as per Ind AS 104	No	No

**[613100] Notes - Effects of changes in foreign exchange rates**

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2018 to 31/03/2019</b>	<b>01/04/2017 to 31/03/2018</b>
Disclosure of effect of changes in foreign exchange rates [TextBlock]		
Whether there is any change in functional currency during the year	No	No
Description of presentation currency	INR	



**[500100] Notes - Subclassification and notes on income and expenses**

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2018 to 31/03/2019</b>	<b>01/04/2017 to 31/03/2018</b>
Subclassification and notes on income and expense explanatory [TextBlock]		
Disclosure of revenue from operations [Abstract]		
Disclosure of revenue from operations for other than finance company [Abstract]		
Revenue from sale of products	1,73,49,106	17,11,125
Revenue from sale of services	0	0
Total revenue from operations other than finance company	1,73,49,106	17,11,125
Total revenue from operations	1,73,49,106	17,11,125
Disclosure of other income [Abstract]		
Interest income [Abstract]		
Interest income on non-current investments [Abstract]		
Interest on fixed deposits, non-current investments	11,78,141	82,091
Total interest income on non-current investments	11,78,141	82,091
Total interest income	11,78,141	82,091
Dividend income [Abstract]		
Dividend income non-current investments [Abstract]		
Dividend income non-current investments from others	0	0
Total dividend income non-current investments	0	0
Total dividend income	0	0
Other non-operating income [Abstract]		
Miscellaneous other non-operating income	63,01,394	0
Total other non-operating income	63,01,394	0
Total other income	74,79,535	82,091
Disclosure of finance cost [Abstract]		
Interest expense [Abstract]		
Other interest charges	649	0
Total interest expense	649	0
Other borrowing costs	2,06,375	5,691
Total finance costs	2,07,024	5,691
Employee benefit expense [Abstract]		
Salaries and wages	30,21,240	6,19,759
Managerial remuneration [Abstract]		
Remuneration to directors [Abstract]		
Salary to directors	0	0
Total remuneration to directors	0	0
Remuneration to manager [Abstract]		
Salary to manager	0	0
Total remuneration to manager	0	0
Total managerial remuneration	0	0
Other employee related expenses	210	5,452
Total employee benefit expense	30,21,450	6,25,211
Depreciation, depletion and amortisation expense [Abstract]		
Depreciation expense	6,95,087	88,068
Total depreciation, depletion and amortisation expense	6,95,087	88,068
Breakup of other expenses [Abstract]		
Consumption of stores and spare parts	0	0
Power and fuel	2,28,040	70,847
Rent	21,677	5,600
Repairs to building	0	0
Repairs to machinery	0	0
Insurance	0	0
Rates and taxes excluding taxes on income [Abstract]		
Provision wealth tax	0	0
Total rates and taxes excluding taxes on income	0	0
Telephone postage	30,979	8,326
Printing stationery	7,085	6,290
Travelling conveyance	1,37,578	0
Legal professional charges	2,26,024	0
Directors sitting fees	1,00,000	0
Loss on disposal of intangible Assets	0	0

Loss on disposal, discard, demolition and destruction of depreciable property plant and equipment	0	0
Payments to auditor [Abstract]		
Payment for audit services	70,000	12,500
Total payments to auditor	70,000	12,500
CSR expenditure	0	0
Miscellaneous expenses	85,71,926	13,10,570
Total other expenses	93,93,309	14,14,133

### [613200] Notes - Cash flow statement

Unless otherwise specified, all monetary values are in INR

	31/03/2019	31/03/2018	31/03/2017
Disclosure of cash flow statement [TextBlock]			
Cash and cash equivalents cash flow statement	7,34,925	12,58,161	12,621
Cash and cash equivalents	7,34,925	12,58,161	

### [500200] Notes - Additional information statement of profit and loss

Unless otherwise specified, all monetary values are in INR

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Additional information on profit and loss account explanatory [TextBlock]		
Income tax relating to share of other comprehensive income of associates and joint ventures accounted for using equity method that will be reclassified to profit or loss	0	0
Changes in inventories of finished goods	-14,87,516	-4,55,377
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	-14,87,516	-4,55,377
Domestic sale traded goods	1,73,49,106	17,11,125
Total domestic turnover goods, gross	1,73,49,106	17,11,125
Total revenue from sale of products	1,73,49,106	17,11,125
Domestic revenue services	0	0
Total revenue from sale of services	0	0
Gross value of transaction with related parties	0	0
Bad debts of related parties	0	0

### [611200] Notes - Fair value measurement

Unless otherwise specified, all monetary values are in INR

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of fair value measurement [TextBlock]		
Disclosure of fair value measurement of assets [TextBlock]		
Whether assets have been measured at fair value	No	No
Disclosure of fair value measurement of liabilities [TextBlock]		
Whether liabilities have been measured at fair value	No	No
Disclosure of fair value measurement of equity [TextBlock]		
Whether equity have been measured at fair value	No	No

**[613300] Notes - Operating segments**

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2018 to 31/03/2019</b>	<b>01/04/2017 to 31/03/2018</b>
Disclosure of entity's operating segments [TextBlock]		
Disclosure of reportable segments [TextBlock]		
Whether there are any reportable segments	No	No
Disclosure of major customers [TextBlock]		
Whether there are any major customers	No	No

**[610700] Notes - Business combinations**

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2018 to 31/03/2019</b>	<b>01/04/2017 to 31/03/2018</b>
Disclosure of business combinations [TextBlock]		
Whether there is any business combination	No	No
Disclosure of reconciliation of changes in goodwill [TextBlock]		
Whether there is any goodwill arising out of business combination	No	No
Disclosure of acquired receivables [TextBlock]		
Whether there are any acquired receivables from business combination	No	No
Disclosure of contingent liabilities in business combination [TextBlock]		
Whether there are any contingent liabilities in business combination	No	No

**[611500] Notes - Interests in other entities**

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2018 to 31/03/2019</b>	<b>01/04/2017 to 31/03/2018</b>
Disclosure of interests in other entities [TextBlock]		
Disclosure of interests in subsidiaries [TextBlock]		
Disclosure of subsidiaries [TextBlock]		
Whether company has subsidiary companies	No	No
Whether company has subsidiary companies which are yet to commence operations	No	No
Whether company has subsidiary companies liquidated or sold during year	No	No
Disclosure of interests in associates [TextBlock]		
Disclosure of associates [TextBlock]		
Whether company has invested in associates	No	No
Whether company has associates which are yet to commence operations	No	No
Whether company has associates liquidated or sold during year	No	No
Disclosure of interests in joint arrangements [TextBlock]		
Disclosure of joint ventures [TextBlock]		
Whether company has invested in joint ventures	No	No
Whether company has joint ventures which are yet to commence operations	No	No
Whether company has joint ventures liquidated or sold during year	No	No
Disclosure of interests in unconsolidated structured entities [TextBlock]		
Disclosure of unconsolidated structured entities [TextBlock]		
Whether there are unconsolidated structured entities	No	No
Disclosure of investment entities [TextBlock]		
Disclosure of information about unconsolidated subsidiaries [TextBlock]		
Whether there are unconsolidated subsidiaries	No	No
Disclosure of information about unconsolidated structured entities controlled by investment entity [TextBlock]		
Whether there are unconsolidated structured entities controlled by investment entity	No	No

### [610800] Notes - Related party

#### Disclosure of transactions between related parties [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Categories of related parties [Axis]	Parent [Member]
Related party [Axis]	AXIX
	<b>01/04/2018 to 31/03/2019</b>
Disclosure of transactions between related parties [Abstract]	
Disclosure of transactions between related parties [Line items]	
Name of related party	jhs svendgaard laboratories limited
Country of incorporation or residence of related party	INDIA
CIN of related party	L24230HP2004PLC027558
Description of nature of transactions with related party	na
Description of nature of related party relationship	Holding company
Related party transactions [Abstract]	
Purchases of goods related party transactions	0
Other related party transactions contribution received	0
Outstanding balances for related party transactions [Abstract]	
Amounts payable related party transactions	0
Expense recognised during period for bad and doubtful debts for related party transaction	0

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2018 to 31/03/2019</b>	<b>01/04/2017 to 31/03/2018</b>
Disclosure of related party [TextBlock]		
Whether there are any related party transactions during year	No	No
Disclosure of transactions between related parties [TextBlock]		
Whether entity applies exemption in Ind AS 24.25	No	No
Whether company is subsidiary company	Yes	No
Section under which company is subsidiary	Section 2(87)(ii)	Section 2(87)(ii)

### [611700] Notes - Other provisions, contingent liabilities and contingent assets

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2018 to 31/03/2019</b>	<b>01/04/2017 to 31/03/2018</b>
Disclosure of other provisions, contingent liabilities and contingent assets [TextBlock]		
Disclosure of contingent liabilities [TextBlock]		
Whether there are any contingent liabilities	No	No

### [700200] Notes - Corporate social responsibility

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2018 to 31/03/2019</b>
Disclosure of corporate social responsibility explanatory [TextBlock]	
Whether provisions of corporate social responsibility are applicable on company	No

### [610500] Notes - Events after reporting period

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2018 to 31/03/2019</b>	<b>01/04/2017 to 31/03/2018</b>
Disclosure of events after reporting period [TextBlock]		
Disclosure of non-adjusting events after reporting period [TextBlock]		
Whether there are non adjusting events after reporting period	No	No

### [612500] Notes - Share-based payment arrangements

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2018 to 31/03/2019</b>	<b>01/04/2017 to 31/03/2018</b>
Disclosure of share-based payment arrangements [TextBlock]		
Whether there are any share based payment arrangement	No	No

### [613000] Notes - Earnings per share

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2018 to 31/03/2019</b>	<b>01/04/2017 to 31/03/2018</b>
Disclosure of earnings per share [TextBlock]		
Basic earnings per share [Abstract]		
Diluted earnings per share [Abstract]		
Profit (loss), attributable to ordinary equity holders of parent entity [Abstract]		
Profit (loss), attributable to ordinary equity holders of parent entity	0	0
Profit (loss), attributable to ordinary equity holders of parent entity including dilutive effects	0	0
Weighted average shares and adjusted weighted average shares [Abstract]		
Weighted average number of ordinary shares outstanding	[shares] 0	[shares] 0
Adjusted weighted average shares	[shares] 0	[shares] 0

### [610900] Notes - First time adoption

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2018 to 31/03/2019</b>	<b>01/04/2017 to 31/03/2018</b>
Disclosure of first-time adoption [TextBlock]		
Whether company has adopted Ind AS first time	No	No