

**AMRIT INDIA LIMITED**

**Regd. Office: 202, 2, Community Centre, Near PVR, Naraina, New Delhi 110028**

**CIN: L15549DL1981PLC012918; Phone: 011-45641903**

**Email: amritindialtd@gmail.com; Website: www.amritindialtd.in**

**To,**

**Metropolitan Stock Exchange of India Ltd. (MSEI)**

Vibgyor Towers, 4th floor,  
Plot No C 62, G - Block,  
Opp. Trident Hotel,  
Bandra Kurla Complex,  
Bandra (E), Mumbai – 400 098, India

**Subject– Submission of Annual Report for the Financial Year ended on March 31, 2019**

**Dear Sir / Madam,**

Pursuant to Regulation 34 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith the Annual Report of the Company for the financial year ended on March 31 2019.

Kindly take the above information on record and oblige.

Thanking you,

Yours faithfully,

**For Amrit India Limited**



**Manoj Kumar Anand**

**DIN: 00156946**

**(Director)**

**Date: May 13,2019**

**Place: New Delhi**

**Attachment: as above**

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**DIRECTOR'S REPORT**

Dear Shareholders,

Your Directors have pleasure in presenting the 37<sup>th</sup> Annual Report and Audited Annual Financial Statements for the year ended 31<sup>st</sup> March, 2019. The Summarized Financial Results for the period ended 31<sup>st</sup> March, 2019 are as under.

**Financial Results**

The performance highlights of the company for FY 2018-19 are furnished as under:-

<b>PARTICULARS</b>	<b>31.03.2019</b>	<b>31.03.2018</b>
Revenue from Operations	-	-
Other Income	1,84,067	1,87,420
<b>Total Revenue</b>	<b>1,84,067</b>	<b>1,87,420</b>
Total Expenditure	1,79,925	1,79,834
<b>Profit/Loss before taxation</b>	<b>4142</b>	<b>7,586</b>
<b>Less:</b> Tax Expenses(2019)      (2018) Current Tax: Deferred Tax:	800	1446
<b>Profit/loss( after tax)</b>	<b>3342</b>	<b>6140</b>
<b>Add:</b> Balance B/F from the Previous Year	-	-
<b>Profit /loss Balance for the year</b>	<b>3342</b>	<b>6140</b>

**Financial Perspective of the Year**

Revenue from operation for the year ended March 31, 2019 was NIL as compared to the revenue for the previous year was Rs. NIL. During the year the Company earned a profit of Rs. 3342/-.

During the year under review, there was no Change in the nature of the business of the Company.

**Dividend**

No Dividend was declared by the board of Directors of your Company during the Year.

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**Transfer to General Reserve**

No amount has been transferred to the General Reserves of the company during the period under review.

**Share Capital**

The Paid up Share Capital on 31<sup>st</sup> March, 2019 was Rs. 85, 50,000. The Company has neither issued shares with differential rights as to dividend, voting or otherwise nor issued shares (including sweat equity shares) to the employees or Directors of the Company, under any scheme. There is no change in the paid-up Capital of the Company for the Year Ended on March 31, 2019.

**Listing of Shares**

Your Company's Equity shares are listed and are being traded on the MSEI Limited. The Listing Fees for the financial year 2018-19 has been paid.

**Subsidiaries, Joint Venture or Associate Companies**

The Company does not have any Subsidiary, Joint Venture or Associate Company.

**Directors & Key Managerial Personnel**

**Key Managerial Personnel**

The following persons have been designated as Key Managerial Personnel of the Company pursuant to Section 2(51) and Section 203 of the Act, read with the Rules framed there under.

1. Mr. Anupam Sharma, Director
2. Mr. Manoj Kumar Anand, Director
3. Mrs. Meena Anand, Managing Director

None of the Key Managerial Personnel have resigned during the year under review.

**Retirement by rotation**

In terms of Section 152 of the Companies Act, 2013, Ms. Meena Anand (DIN: 05275841), Director of the Company retire by rotation at the ensuing Annual General Meeting, and being eligible offer themselves for re-appointment.

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**Statement on declaration given by Independent Directors**

The Company has received necessary declaration from each independent director under section 149(7) of the Companies Act 2013 that he/she meets the criteria of independence laid down in Section 149(6) Companies Act 2013 and Regulation 25 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

An Independent Director shall hold office for a term up to five consecutive years on the Board of the Company and will be eligible for re-appointment on passing of a special resolution by the Company and disclosure of such appointment in the Board's report.

At the time of appointment of Independent Director it should be ensured that number of Boards on which such Independent Director serves is restricted to seven listed companies as an Independent Director and three listed companies as an Independent Director in case such person is serving as a Whole-time Director of a listed company or such other number as may be prescribed under the Act.

**Board meetings**

The Board met four (4) times during the financial year 2018-2019, the details of which are given in the Corporate Governance Report that forms part of this Annual Report. The intervening gap between the Meetings was within the period prescribed under the Companies Act, 2013 and the Listing Agreement.

<b>Sr. No.</b>	<b>Date of the Meeting</b>	<b>No. of Directors Present</b>
1	May 29, 2018	3
2	August 14, 2018	3
3	November 14, 2018	3
4	February 21, 2019	3

**Remuneration Policy**

The Company has in place a Remuneration Policy for the Directors, Key Managerial Personnel and other employees pursuant to the provisions of the Section 178 of the Companies Act, 2013 and Regulation 19(4) & Schedule II Part D (A) of SEBI (Listing Obligations and Disclosure Requirements), 2015.

The Nomination and Remuneration Policy, covering the policy on appointment and remuneration of Directors and other matters is set-out in **Annexure-I** to this Report.

**Fixed Deposit**

Your Company has not accepted any deposits within the meaning of Section 73 of the Companies Act, 2013 and the Companies (Acceptance of Deposits) Rules, 2014.



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### **Loans, guarantees or investments**

Details of Loans, Guarantees and Investments covered under the provisions of Section 186 of the Companies Act, 2013 are given in the notes to the Financial Statements.

### **Orders passed by the regulators or courts or tribunals, if any**

No significant and or material order(s) had been passed by the regulators or courts or tribunals against the Company during the financial year 2018-19, which may adversely impact the going concern status and operations of the Company in future.

### **Extract of the annual return**

In compliance with the provisions of Section 92 (3), Section 134 (3) (a) and Rule 12 of the Companies (Management and Administration) Rules, 2014, the extract of the Annual Return have been annexed with this Board's Report in Form- MGT-9 as "**Annexure-II**".

### **Related Party Transaction**

No related party transactions were entered during the financial year. There were no materially significant related party transactions with the Company's Promoters, Directors, Management or their relatives, which could have a potential conflict with the interests of the Company. Form AOC-2 is enclosed as "**Annexure III**".

### **Particulars Of Employees**

The information required pursuant to Section 197 read with Rule 5 of The Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 and Companies (Particulars of Employees) Rules, 1975.

The Ratio of Remuneration of each Director of the Company for the FY-2018-2019 is annexed at "**Annexure-IV**".

### **Conservation of Energy, Technology Absorption and Foreign Exchange Earnings & Outgo**

During the year under review, the Company does not involve in any manufacturing or processing activities, therefore the particulars as required under section 134(3)(m) of the Act read with Rule 8(3) of the Companies (Accounts) Rules, 2014 regarding conservation of energy and technology absorption are not applicable. Further there was no Foreign Exchange earnings and outgo during the Financial Year 2018-2019.

The information on conservation of energy and technology absorption stipulated under Section 134(3)(m) of the Companies Act, 2013 read with Rule 8 of the Companies (Accounts) Rules, 2014, is attached as "**Annexure-V**".

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**Statutory Auditors & Auditor's Report**

M/S I.P. Pasricha & Co., Chartered Accountants, (Registration No. FRN 000120N), Delhi, who were appointed as the Statutory Auditors of the Company hold the office as Statutory Auditors until the conclusion of the 40<sup>th</sup> Annual General Meeting.

MCA vide Notification dated May 07, 2018 has omitted the proviso to Sub-section 1 of Section 139 of the Companies Act, 2013 requiring the ratification of appointment of Auditors at every Annual general Meeting.

The report of the Statutory Auditors' on Annual Financial Accounts / Statements along with schedules And notes to accounts thereto, for the year ended on 31 March, 2019, are self-explanatory and do not call for any comments and is annexed to this report as **Annexure VI**.

**Corporate Governance and Management Discussion and Analysis Report**

Pursuant to Regulation 34 (3) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Management Discussion and Analysis, Corporate Governance Report, Auditors' Certificate regarding compliance with conditions of Corporate Governance are made a part of this Annual Report. In compliance with the above regulation the CFO's declaration confirming compliance with the Code of Conduct has been made part of this report.

**Directors' Responsibility Statement**

Pursuant to Clause (c) of sub-section (3) of the Section 134 and sub-section (5) of section 134 of the Companies Act 2013 read with Companies (Accounts) Rules, 2014, as amended from time to time, your Directors confirm that:

1. In the preparation of the annual accounts, the applicable Accounting Standards had been followed along with proper explanation relating to material departures;
2. They had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give true and fair view of the state of affairs of the Company at the end of the financial year and of the profit of the Company for that period;
3. They had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities;
4. They have prepared the annual accounts on a going concern basis
5. They had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.
6. They have laid down internal financial controls in the company that are adequate and were operating effectively.

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### **Human Resource**

The Company is working on enhancing its competencies to take care of current and future business. Your Company believes that its greatest assets are its people. Company believes in best Human Resource practices for effective staffing, retention and staff development facilitating delivery excellence for our customers.

There was no employee in the Company throughout the period drawing remuneration more than that prescribed pursuant to the provision under Section 197 of the Companies Act, 2013 read with the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.

### **Explanation or comments on qualifications, reservations or adverse remarks or disclaimers made by the Auditors and the Practicing Company Secretary in their reports**

There are no qualifications, reservations or adverse remarks made by the Auditors and the Practicing Company Secretary in their report.

### **Internal Control System and compliance framework**

The Company possesses adequate internal controls to ensure that all assets are protected against loss from unauthorized use or disposition and that all transactions are authorized, recorded and reported correctly. An efficient Internal Audit department monitors adherence to these controls. Statutory auditors also present their suggestions to the appropriate committees of directors for improvements in control & Compliance.

### **Risk Management**

The Company has in place a mechanism to inform the Board about the Risk Assessment and minimization procedures and periodical review to ensure that risk is controlled by means of a properly defined framework. In the Board's view there are no material risks, which may threaten the existence of the Company.

### **Vigil Mechanism**

Pursuant to section 177(9) of the Companies Act, 2013 and clause 49 of the erstwhile listing agreement (now corresponding to regulation 22 of the SEBI Listing Regulations, 2015), the Board amended the existing Whistle Blower Policy.

The Whistle Blower Policy/Vigil mechanism provides a mechanism for the director/employee to report violations, without fear of victimization, any unethical behavior, suspected or actual fraud, violation of the Code of Conduct etc. which are detrimental to the organization's interest. The mechanism protects whistle blower from any kind of discrimination, harassment, victimization or any other unfair employment practice. The Company affirms that no employee has been denied access to the Audit Committee.

The directors in all cases and employees in appropriate or exceptional cases will have direct access to the Chairman of the Audit Committee.

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**Acknowledgement**

Your directors place on record its sincere appreciation for significant contribution made by the employees through their dedication, hard work and commitment and the trust reposed on them and also acknowledge with gratitude the excellent cooperation extended by Bankers and Customers and look forward to their support in all future endeavor.

For and on Behalf of the Board of Directors

**Amrit India Limited**

**Place: New Delhi**

**Date: May 13,2019**

**Meena Anand**

**Managing Director**

**Manoj Kumar Anand**

**Director**

**ANNEXURE-I**

**NOMINATION AND REMUNERATION POLICY**

This Nomination and Remuneration Policy is formulated in compliance with Section 178 of the Companies Act, 2013 read along with the applicable rules thereto and SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, as amended from time to time. This policy on nomination and remuneration of Directors, Key Managerial Personnel and Senior Management has been formulated by the Nomination and Remuneration Committee (NRC or the Committee) and has been approved by the Board of Directors.

**Definitions:**

“**Remuneration**” means any money or its equivalent given or passed to any person for services rendered by him and includes perquisites as defined under the Income-tax Act, 1961;

“**Key Managerial Personnel**” means:

- i. Managing Director, or Chief Executive Officer or Manager and in their absence, a Whole- time Director;
- ii. Chief Financial Officer;
- iii. Company Secretary; and
- iv. Such other officer as may be prescribed.

“**Senior Managerial Personnel**” mean the personnel of the company who are members of its core management team excluding Board of Directors comprising all members of management, one level below the Executive Directors, including the functional heads.

**Objective:**

The objective of the policy is to ensure that

- the level and composition of remuneration is reasonable and sufficient to attract, retain and motivate directors of the quality required to run the company successfully;
- relationship of remuneration to performance is clear and meets appropriate performance benchmarks; and
- Remuneration to directors, key managerial personnel and senior management involves a balance between fixed and incentive pay reflecting short and long-term performance objectives appropriate to the working of the company and its goals.

**Role of the Committee:**

The role of the NRC are inter alia, includes the following:

- To formulate criteria for determining qualifications, positive attributes and independence of a Director.
- To formulate criteria for evaluation of Independent Directors and the Board.
- To identify persons who are qualified to become Directors and who may be appointed in Senior

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Management in accordance with the criteria laid down in this policy.

- To carry out evaluation of Director's performance.
- To recommend to the Board the appointment and removal of Directors and Senior Management.
- To recommend to the Board policy relating to remuneration for Directors, Key Managerial Personnel and Senior Management.
- To devise a policy on Board diversity, composition, size.
- Succession planning for replacing Key Executives and overseeing.
- To carry out any other function as is mandated by the Board from time to time and /or enforced by any statutory notification, amendment or modification, as may be applicable.
- To perform such other functions as may be necessary or appropriate for the performance of its duties.

### **APPOINTMENT AND REMOVAL OF DIRECTOR, KEY MANAGERIAL PERSONNEL AND SENIOR MANAGEMENT**

- a) The Committee shall identify and ascertain the integrity, qualification, expertise and experience of the person for appointment as Director, KMP or at Senior Management level and recommend his / her appointment, as per Company's Policy.
- b) A person should possess adequate qualification, expertise and experience for the position he / she is considered for appointment. The Committee has authority to decide whether qualification, expertise and experience possessed by a person is sufficient / satisfactory for the position.
- c) The Company shall not appoint or continue the employment of any person as Whole-time Director who has attained the age of seventy years. Provided that the term of the person holding this position may be extended beyond the age of seventy years with the approval of shareholders by passing a special resolution.

### **TERM/ TENURE**

#### **a) Managing Director/Whole-time Director:**

The Company shall appoint or re-appoint any person as its Executive Chairman, Managing Director or Executive Director for a term not exceeding five years at a time. No re- appointment shall be made earlier than one year before the expiry of term.

#### **b) Independent Director:**

An Independent Director shall hold office for a term up to five consecutive years on the Board of the Company and will be eligible for re-appointment on passing of a special resolution by the Company and disclosure of such appointment in the Board's report.

No Independent Director shall hold office for more than two consecutive terms of upto maximum of 5 years each, but such Independent Director shall be eligible for appointment after expiry of three years of ceasing to become an Independent Director.

Provided that an Independent Director shall not, during the said period of three years, be appointed in or be associated with the Company in any other capacity, either directly or indirectly.

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At the time of appointment of Independent Director it should be ensured that number of Boards on which such Independent Director serves is restricted to seven listed companies as an Independent Director and three listed companies as an Independent Director in case such person is serving as a Whole-time Director of a listed company or such other number as may be prescribed under the Act.

### **EVALUATION**

The Committee shall carry out evaluation of performance of Director, KMP and Senior Management Personnel yearly or at such intervals as may be considered necessary.

### **REMOVAL**

The Committee may recommend with reasons recorded in writing, removal of a Director, KMP or Senior Management Personnel subject to the provisions and compliance of the Companies Act, 2013, rules and regulations and the policy of the Company.

### **RETIREMENT**

The Director, KMP and Senior Management Personnel shall retire as per the applicable provisions of the Act and the prevailing policy of the Company. The Board will have the discretion to retain the Director, KMP, Senior Management Personnel in the same position/ remuneration or otherwise even after attaining the retirement age, for the benefit of the Company.

### **POLICY FOR REMUNERATION TO DIRECTORS/KMP/SENIOR MANAGEMENT PERSONNEL**

#### **1) Remuneration to Managing Director / Whole-time Directors:**

- A) The Remuneration/ Commission etc. to be paid to Managing Director / Whole-time Directors, etc. shall be governed as per provisions of the Companies Act, 2013 and rules made there under or any other enactment for the time being in force and the approvals obtained from the Members of the Company.
- B) The Nomination and Remuneration Committee shall make such recommendations to the Board of Directors, as it may consider appropriate with regard to remuneration to Managing Director / Whole-time Directors.

#### **2) Remuneration to Non- Executive / Independent Directors:**

- A) The Non-Executive / Independent Directors may receive sitting fees and such other remuneration as permissible under the provisions of Companies Act, 2013. The amount of sitting fees shall be such as may be recommended by the Nomination and Remuneration Committee and approved by the Board of Directors.
- B) All the remuneration of the Non- Executive / Independent Directors (excluding remuneration for attending meetings as prescribed under Section 197 (5) of the Companies Act, 2013) shall be subject to ceiling/ limits as provided under Companies Act, 2013 and rules made there under or any other enactment for the time being in force. The amount of such remuneration shall be such as may be recommended by the Nomination and

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Remuneration Committee and approved by the Board of Directors or shareholders, as the case may be.

- C) An Independent Director shall not be eligible to get Stock Options and also shall not be eligible to participate in any share based payment schemes of the Company.
- D) Any remuneration paid to Non- Executive / Independent Directors for services rendered which are of professional in nature shall not be considered as part of the remuneration for the purposes of clause (b) above if the following conditions are satisfied:
  - i) The Services are rendered by such Director in his capacity as the professional; and
  - ii) In the opinion of the Committee, the director possesses the requisite qualification for the practice of that profession.
- E) The Compensation Committee of the Company, constituted for the purpose of administering the Employee Stock Option/ Purchase Schemes, shall determine the stock options and other share based payments to be made to Directors (other than Independent Directors).

### **3) Remuneration to Key Managerial Personnel and Senior Management:**

- A) The remuneration to Key Managerial Personnel and Senior Management shall consist of fixed pay and incentive pay, in compliance with the provisions of the Companies Act, 2013 and in accordance with the Company's Policy.
- B) The Fixed pay shall include monthly remuneration, employer's contribution to Provident Fund, contribution to pension fund, pension schemes, etc. as decided from time to time.
- C) The Incentive pay shall be decided based on the balance between performance of the Company and performance of the Key Managerial Personnel and Senior Management, to be decided annually or at such intervals as may be considered appropriate.

### **IMPLEMENTATION**

- The Committee may issue guidelines, procedures, formats, reporting mechanism and manuals in supplement and for better implementation of this policy as considered appropriate.
- Company shall disclose the remuneration policy and evaluation criteria in its Annual Report.
- The Committee may Delegate any of its powers to one or more of its members.

For and on Behalf of the Board of Directors

**Amrit India Limited**

**Place: New Delhi**

**Date: 13 May ,2019**

**Meena Anand  
Managing Director**

**Manoj Kumar Anand  
Director**

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**Form No. MGT-9**

EXTRACT OF ANNUAL RETURN FOR THE FINANCIAL YEAR ENDED ON 31<sup>st</sup>  
MARCH, 2019

[Pursuant to section 92(3) of the Companies Act, 2013 and rule 12(1) of the  
Companies (Management and Administration) Rules, 2014]

**I. REGISTRATION AND OTHER DETAILS:**

<b>i.</b>	CIN	L15549DL1981PLC012918
<b>ii.</b>	Registration Date	29/12/1981
<b>iii.</b>	Name of the Company	Amrit India Limited
<b>iv.</b>	Category / Sub-Category of the Company	Company limited by Shares/ Non-govt Company
<b>v.</b>	Address of the Registered office and contact details	202, 2, Community Centre, Naraina, New Delhi-110028, India
<b>vi.</b>	Whether listed company	Yes
<b>vii.</b>	Name, Address and Contact details of Registrar and Transfer Agent, if any	RCMC Share Registry Private Limited, B-25/1, First Floor, Okhla Industrial Area, Phase-II-110020

**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:

Sr. No.	Name and Description of main products / services	NIC Code of the Product/ service	% to total turnover of the company
1	Legal and accounting activities	69100	-

**III. PARTICULARS OF HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES**

Sr. No.	Name And Address Of The Company	CIN/GLN	Holding/ Subsidiary /Associate	% of shares held	Applicable Section
-	-	-	-	-	-

**IV. SHARE HOLDING PATTERN (Equity Share Capital Breakup as percentage of Total Equity)**

**Email: Info@amritindiaLtd.in; Website: www.amritindiaLtd.in**

[illegible]

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<b>i) Others (specify)</b>	-	-	-	-	-	-	-	-	-
<b>Sub-total (B)(1)</b>	-	-	-	-	-	-	-	-	-
<b>2. Non Institutions</b>									
<b>a) Bodies Corp.</b>		-	-	-	-	-	-	-	-
<b>(i) Indian</b>									
<b>(ii) Overseas</b>									
<b>b) Individuals</b>									
<b>(i) Individual shareholders holding nominal share capital upto Rs. 2 lakh</b>	-	115119	115119	13.70	-	115119	115119	13.70	-
<b>(ii) Individual shareholders holding nominal share capital in excess of Rs 2 lakh</b>	-	537101	537101	63.94	-	537101	537101	63.94	-
<b>c) Others(Specify )</b>	-	-	-	-	-	-	-	-	-
<b>Sub-total (B)(2)</b>	-	652220	652220	77.64	-	652220	652220	77.64	-
<b>Total Public Shareholding (B)=(B)(1)+ (B)(2)</b>	-	-	-	-	-	-	-	-	-
<b>C. Shares held by Custodian for GDRs &amp; ADRs</b>	-	-	-	-	-	-	-	-	-
<b>Grand Total (A+B+C)</b>	<b>128595</b>	<b>711,405</b>	<b>84,00,000</b>	<b>100</b>	-	<b>84,00,000</b>	<b>84,00,000</b>	<b>100</b>	-

*ii. Shareholding of Promoters*

Sr. No	Shareholder's Name	Shareholding at the beginning of the year			Shareholding at the end of the year			% change in shareholding during the year
		No. of Shares	% of total Shares of The company	% of Shares Pledged / encumbered to total shares	No. of Shares	% of total Shares of the company	% of Shares Pledged / encumb red to total shares	

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1.	Manoj Kumar Anand	46925	5.59 %	-	46925	5.59 %	-	-
2.	Meena Anand	23000	2.74 %	-	23000	2.74 %	-	-
3.	Manoj Anand & Sons (HUF)	59185	7.05%	-	59185	7.05%	-	-
4.	Sharda Rani	58670	6.98 %	-	58670	6.98 %	-	-
	<b>Total</b>	<b>187780</b>	<b>22.35 %</b>	<b>-</b>	<b>187780</b>	<b>22.35 %</b>	<b>-</b>	<b>-</b>

**iii. Change in Promoters' Shareholding (please specify, if there is no change)**

		Shareholding at the beginning of the year		Cumulative Shareholding during the year	
		No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
	At the beginning of the year	<b>187780</b>	<b>22.35 %</b>	<b>187780</b>	<b>22.35 %</b>
	Date wise Increase / Decrease in Promoters Shareholding during the year specifying the reasons for increase / decrease (e.g. allotment / transfer / bonus/ sweat equity etc):	-	-	-	-
	At the End of the year	<b>187780</b>	<b>22.35 %</b>	<b>187780</b>	<b>22.35 %</b>

**iv. Shareholding Pattern of top ten Shareholders (other than Directors, Promoters and Holders of GDRs and ADRs):**

Sr. No	Shareholder's Name	Shareholding at the beginning of the year			Shareholding at the end of the year			% change in shareholding during the year
		No. of Shares	% of total Shares of the Company	% of Shares Pledged / encumbered to total shares	No. of Shares	% of total Shares of the company	% of Shares Pledged / encumbered to total shares	

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1	Sanjay Anand	138836	16.53	-	138836	16.53	-	-
2.	Ravinder Raghav	99120	11.80	-	99120	11.80	-	-
3.	Mahesh Sharma	41600	4.95	-	41600	4.95	-	-
4.	Uma Chabra	41500	4.95	-	41500	4.95	-	-
5.	Amit Kumar Singh	41500	4.95	-	41500	4.95	-	-
6.	Vikas Mishra	34950	4.16	-	34950	4.16	-	-
7.	Rakesh Joon	33200	3.95	-	33200	3.95	-	-
8.	Sameer Goyal	28195	3.36	-	28195	3.36	-	-
9.	S.S. Rawat	28000	3.33	-	28000	3.33	-	-
10	Inder Sen Setia	25600	3.05	-	25600	3.05	-	-
	<b>Total</b>	<b>512501</b>	<b>61.01%</b>	<b>-</b>	<b>512501</b>	<b>61.01%</b>	<b>-</b>	<b>-</b>

**v. Shareholding of Directors and Key Managerial Personnel:**

Sl. No		Shareholding at the beginning of the year		Cumulative Shareholding during the year	
		No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
	<b>Manoj Kumar Anand</b>				
	At the beginning of the year	46925	5.59%	46925	5.59%
	Date wise Increase / Decrease in Shareholding during the				

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	year specifying the reasons for increase / decrease (e.g. allotment / transfer / bonus/ sweat equity etc):				
	At the End of the year	46925	5.59%	46925	5.59%

Sl. No		Shareholding at the beginning of the year		Cumulative Shareholding during the year	
		No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
	<b>Meena Anand</b>				
	At the beginning of the year	23000	2.74%	23000	2.74%
	Date wise Increase / Decrease in Shareholding during the year specifying the reasons for increase / decrease (e.g. allotment / transfer / bonus/ sweat equity etc):	-	-	-	-
	At the End of the year	23000	2.74%	23000	2.74%

Sl. No		Shareholding at the beginning of the year		Cumulative Shareholding during the year	
		No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
	<b>Manoj Anand &amp; Sons (HUF)</b>				
	At the beginning of the year	59185	7.05%	59185	7.05%
	Date wise Increase / Decrease in Shareholding during the year specifying the reasons for increase / decrease (e.g. allotment / transfer / bonus/ sweat equity etc):	-	-	-	-
	At the End of the year	59185	7.05%	59185	7.05%

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**V. INDEBTEDNESS**

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

	Secured Loans excluding deposits	Unsecured Loans	Deposits	Total Indebtedness
<b>Indebtedness at the beginning of the financial year</b>				
i) Principal Amount	-	6,44,446	-	6,44,446
ii) Interest due but not paid				
iii) Interest accrued but not				
<b>Total (i+ii+iii)</b>	-	-	-	-
<b>Change in Indebtedness during the financial year</b>				
- Addition	-	-	-	
- Reduction	-	6,44,446	-	6,44,446
<b>Net Change</b>	-	6,44,446	-	6,44,446
<b>Indebtedness at the end of the financial year</b>				
i) Principal Amount				
ii) Interest due but not paid	-	-	-	-
iii) Interest accrued but not due				
<b>Total (i+ii+iii)</b>	-	0.00	-	0.00

**VI. REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL****A. Remuneration to Managing Director, Whole-time Directors and/or Manager**

Sl. No.	Particulars of Remuneration	Name of MD/WTD/ Manager			Total Amount
1.		<b>Manoj Kumar Anand</b>	<b>Meena Anand</b>	<b>ANUPAM SHARMA</b>	
	Gross salary				
	(a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961	-	-	-	-
	(b) Value of perquisites u/s 17(2) Income-tax Act, 1961	-	-	-	-
	(c) Profits in lieu of salary	-	-	-	

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	under section 17(3) Income-tax Act, 1961	-	-	-	-
2.	Stock Option	-	-	-	-
3.	Sweat Equity	-	-	-	-
4.	Commission - as % of profit - others, specify...	-	-	-	-
5.	Others, please specify \ <b>Re-imburement</b>	-	-	-	-
6.	Total (A)	-	-	-	-
	Ceiling as per the Act	No Ceiling			

**B. Remuneration to other directors:**

Sl. No.	Particulars of Remuneration	Name of MD/WTD/ Manager				Total Amount
	<u>Independent Directors</u> · Fee for attending board committee Meetings · Commission · Others, please specify	-	-	-	-	-
	Total (1)					
	<u>Other Non-Executive Directors</u> · Fee for attending board committee meetings · Commission · Others, please specify	-	-	-	-	-
	Total (2)	-	-	-	-	-
	Total (B)=(1+2)	-	-	-	-	-
	Total Managerial Remuneration	-	-	-	-	-
	Overall Ceiling as per the Act	-	-	-	-	-

**C. Remuneration to Key Managerial Personnel Other Than MD /Manager /WTD**

Sl. no.	Particulars of Remuneration	Key Managerial Personnel
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		CEO	Company Secretary	CFO	Total
<b>1.</b>	Gross salary (a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961  (b) Value of perquisites u/s 17(2) Income-tax Act, 1961  (c) Profits in lieu of salary under section 17(3) Income-tax Act, 1961	-	-	-	-
<b>2.</b>	Stock Option	-	-	-	-
<b>3.</b>	Sweat Equity	-	-	-	-
<b>4.</b>	Commission - as % of profit - others, specify...	-	-	-	-
<b>5.</b>	Others, please specify	-	-	-	-
<b>6.</b>	Total	-	-	-	-

**VII. PENALTIES / PUNISHMENT/ COMPOUNDING OF OFFENCES:**

Type	Section of the companies Act	Brief description	Details of Penalty/ Punishment / Compounding fees imposed	Authority[RD /NCLT/Court]	Appeal made. If any(give details)
<b>A. Company</b>					
Penalty	-	-	-	-	-
Punishment	-	-	-	-	-
Compounding	-	-	-	-	-
<b>B. Directors</b>					
Penalty	-	-	-	-	-
Punishment	-	-	-	-	-
Compounding	-	-	-	-	-
<b>C. Other Officers In Default</b>					
Penalty	-	-	-	-	-
Punishment	-	-	-	-	-
Compounding	-	-	-	-	-

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**ANNEXURE – III**

**Form NO. AOC-2**

*(Pursuant to Clause (h) of sub section (3) of section 134 of the act and Rule 8/2 of the Companies Accounts Rules, 2014)*

**DETAILS REGARDING RELATED PARTY TRANSACTIONS**

AS PER THE PROVISIONS OF SECTION 188 OF THE COMPANIES ACT, 2013  
FOR THE FINANCIAL YEAR ENDED 31<sup>ST</sup> MARCH 2019

1. Details of contracts or arrangements or transactions not at arm's length basis: **NIL**

Name(s) of the related party and nature of relationship	Nature of contracts/arrangements/transactions	Duration of the contracts / arrangements/transactions	Salient terms of the contracts or arrangements or transactions including the value, if any:	Date(s) of approval by the Board, if any:	Amount paid as advances, if any:	Date of Special Resolution u/s188

2. Details of material contracts or arrangement or transactions at arm's length basis:

Name(s) of the related party and nature of relationship	Nature of contracts/arrangement/transactions	Duration of the contracts / arrangements /transactions	Salient terms of the contracts or arrangements or transactions including the value, if any:	Date(s) of approval by the Board, if any:	Amount (in Rs.)	Nature of Relationship
Manoj Kumar Anand	Unsecured Loan Repaid	N.A	N.A	NA (Pre Approved i.e. at the time of accepting )	6,44,446	Director

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**ANNEXURE-IV**

**INFORMATION REQUIRED UNDER SECTION 197 OF THE COMPANIES ACT, 2013 READ WITH COMPANIES (APPOINTMENT AND REMUNERATION OF MANAGERIAL PERSONNEL) RULES, 2014**

**A. Ratio of remuneration of each Director to the median remuneration of all the employees of Your Company for the financial year 2018-19 is as follows:**

Name of the Director	Total Remuneration (Rs.)	Ratio of remuneration of director to the Median remuneration
Mr. Anupam Sharma	Nil	N.A.
Mr. Manoj Kumar Anand	Nil	N.A.
Mrs. Meena Anand	Nil	N.A.

**B. Details of percentage increase in the remuneration of each Director and CFO & Company Secretary in the financial year 2018-19 is as follows:**

Name of the Director	Designation	Remuneration (Rs.)		Increase
		2018-19	2017-18	%
Mr. Anupam Sharma	<b>Director</b>	Nil	Nil	Nil
Mr. Manoj Kumar Anand	<b>Director</b>	Nil	Nil	Nil
Mrs. Meena Anand	Managing Director	Nil	Nil	Nil

**C. Percentage increase in the median remuneration of all employees in the financial year 2017-18:**

	2018-19	2017-18	Increase %
Median remuneration of all employees per annum	Nil	Nil	N.A.

\* There is/ was no employee in the Company except the Managing Director & Director, who is not taking any salary.

**D. Number of permanent employees on the rolls of the Company as on 31st March, 2019:**

Sr. No.	Category	Number of Employee
	Executive Manager Cadre	Nil
	Staff	Nil

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	Other lower level Employees	Nil
	<b>Total</b>	<b>Nil</b>

**E. Explanation on the relationship between average increase in remuneration and Company Performance:**

The increase in average remuneration of all employees in the financial year 2018-19 as compared to the financial year 2017-18 was NIL.

	<b>2018-19</b>	<b>2017-18</b>	<b>Growth (%)</b>
Total Revenue	-	-	N.A. (Negative)
Profit Before Tax	4142	7586	N.A. (Negative)
Profit after Tax	3342	6140	N.A. (Negative)

There is/ was no employee in the Company except the Managing Director & Director, who is not taking any salary.

**F. Comparison of the remuneration of the Key Managerial Personnel against the performance of Your Company:**

The remuneration of Key Managerial Personnel increased by NIL in 2018-19, compared to 2017-18,.

**G. Details of Share price and market capitalization:**

The details of variation in the market capitalization and price earnings ratio as at the closing date of the current and previous financial years are as follows:

	<b>As on 31st March, 2019</b>	<b>As on 31st March, 2018</b>	<b>Increase/ (decrease) in %</b>
Price Earnings Ratio	N.A.	N.A.	N.A.
Market Capitalisation (Amount in Rs. Cr)*	N.A.	N.A.	N.A.
Networth (Amount)	3,74,071	3,70,729	3342 (0.90%)

**Comparison of share price at the time of first public offer and market price of the share of 31st March, 2019:** Not Applicable; there is no public issue made by the Company in the last more than 10 years.

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**H. Comparison of average percentage increase in salary of employees other than the key managerial personnel and the percentage increase in the key managerial remuneration:**

**(Amount in Rs.)**

	<b>As on 31st March, 2019</b>	<b>As on 31st March, 2018</b>	<b>Increase/ (decrease) in %</b>
Average salary of all Employees (other than Key Managerial Personnel)	N.A.	N.A.	N.A.
Salary of MD & CEO	N.A.	N.A.	N.A.
Salary of CFO & CS	N.A.	N.A.	N.A.

The increase in remuneration of employees other than the managerial personnel is in line with the increase in remuneration of managerial personnel: N.A.

**I. Key parameters for the variable component of remuneration paid to the Directors:**

There is no variable component of remuneration payable to any director of your Company.

**J. There are no employees of the Company who receive remuneration in excess of the highest paid Director of the Company.**

**K. Affirmation:**

Pursuant to Rule 5(1)(xii) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, it is affirmed that the remuneration paid to the Directors, Key Managerial Personnel and senior management is as per the Remuneration Policy of your Company.

**L. Statement containing the particulars of employees in accordance with Rule 5 (2) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014:**

List of employees of the Company employed throughout the financial year 2018-19 and were paid remuneration not less than Rs. 60 lakhs per annum: **Nil**

Employees employed for the part of the year and were paid remuneration during the financial year 2018-19 at a rate which in aggregate was not less than Rs. 5 Lakhs per month: **Nil**

**Annexure-V to the Report of the Board of Directors**

*Particulars of Conservation of Energy, Technology absorption and Foreign Exchange Earning and Outgo as required under Section 134(3)(m) of the Companies Act, 2013 read with the Companies (Accounts) Rules, 2014:*

**(A) Conservation of energy-**

- (i) *The steps taken or impact on conservation of energy:* Energy Conservation at Amrit India Limited has always been a priority. Company's office situated in Gurgaon and have been using energy efficient systems and leading to conservation of energy. Company encourages to its employees towards conservation of energy by taking and using various steps like to switch off the lights and switch of the monitor systems while we are not on seat. Company is continuously striving to improve upon the consumption of energy by improving the power factor of the systems and is taking steps to have optimum utilization of energy resources.
- (ii) The steps taken by the company for utilizing alternate sources of energy: NA
- (iii) The capital investment on energy conservation equipment's: NA

**(B) Technology absorption-**

- (i) *The efforts made towards technology absorption:* Amrit India Limited, having its entire business operation based on technology, always makes efforts to provide world class technology and IT infrastructure to its employees, and clients.
- (ii) *The benefits derived like product improvement, cost reduction, product development or import substitution:* Amrit India being a growing Company always strived to develop and improve the quality of its products offered to its clients.
- (iii) *In case of imported technology (imported during the last three years reckoned from the beginning of the Financial year) – NA*
- (iv) *The expenditure incurred on Research and Development:* NA

**(C) Foreign exchange earnings and Outgo (On Accrual Basis)**

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Foreign Exchange Earnings and Outgo (Rs.)	31st March, 2019	31st March, 2018	(in
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1. Foreign Exchange Earnings :	NIL	NIL	
2. Foreign Exchange Outgo :	NIL	NIL	

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**COMPLIANCE CERTIFICATE**

**(Pursuant to the provisions of Regulation 17(8) and 33(2)(a) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015)**

The Board of Directors  
Amrit India Limited

Dear Sirs, We have reviewed the Audited Financial Results of Amrit India Limited for the quarter and year ended March 31, 2019 and that to the best of our knowledge and belief, we state that;

1. These statements do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading.
2. These statements together present a true and fair view of the Company's affairs and are in compliance with existing accounting standards, applicable laws and regulations.
3. There are, to the best of our knowledge and belief, no transactions entered into by the Company during the quarter and year ended March 31, 2019 which are fraudulent, illegal or volatile of the Company's code of conduct.
4. We accept responsibilities for establishing and maintaining internal controls for financial reporting and that we have evaluated the effectiveness of internal control systems of the Company pertaining to financial reporting and we have disclosed to the Auditors and the Audit Committee, those deficiencies, of which we are aware, in design or operation of the internal control systems that we have taken the required steps to rectify these deficiencies.

We further certify that the following information have been indicated to the Auditors and the Audit committee:

- a. There have been no significant changes in internal control over financial reporting during the period under review;
- b. There have been no significant changes in accounting policies during the period under review; and
- c. There have been no instances of significant fraud of which we have become aware and the involvement therein, of the management or an employee having a significant role in the Company's internal control system over financial reporting.

For and on Behalf of the Board of Directors

**Amrit India Limited**

**Place: New Delhi**  
**Date: 13<sup>th</sup> May, 2019**

**Meena Anand**  
**Managing Director**

**Manoj Kumar Anand**  
**Director**

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**ANNEXURE VI**

**Independent Auditor's Report**

**To the Members of  
Amrit India Limited  
202, 2-Community Centre, Naraina, New Delhi-110028**

**Report on the Financial Statements**

We have audited the accompanying Financial Statements of AMRIT INDIA LIMITED ("the Company"), which comprise the Balance Sheet as at March 31, 2019, 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 ended on that date, and a summary of the significant accounting policies and other explanatory information (hereinafter referred to as "Financial Statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid 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 Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2019, the profit and total comprehensive income, changes in equity and its cash flows for the year ended on that date

**Basis of Opinion**

We conducted our audit of the 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 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 Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the 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 Financial Statements of the current period. These matters were addressed in the context of our audit of the Financial Statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. There are no key audit matters to be communicated in our report.

**Information Other than the Financial Statements and Auditor's 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 Annexure to Board's Report, Business Responsibility Report, Corporate Governance and Shareholder's Information, but does not include the Financial Statements and our auditor's report thereon. Our opinion on the 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 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 Financial Statements**

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

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

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

### **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the 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 Financial Statements.

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

Identify and assess the risks of material misstatement of the 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.

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

- iii) 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 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
- iv) Evaluate the overall presentation, structure and content of the Financial Statements, including the disclosures, and whether the Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

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

#### **Report on Other Legal and Regulatory Requirements**

1. 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 A" a statement on the matters specified in paragraphs 3 and 4 of the Order.
2. As required by Section 143(3) of the Act, based on our audit 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 accounts.
  - 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 March 31, 2019 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2019 from being appointed as a director in terms of Section 164 (2) of the Act.
  - f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "**Annexure B**". 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 does not have any pending litigations which would impact its financial position.
  - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
  - iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

For I. P. Pasricha and Co  
(Chartered Accountants)

(Inder Pal Singh, FCA)  
(M. No. 080529, FRN 000120N)  
Place-New Delhi  
Date-13-05-2019

**AMRIT INDIA LIMITED**

**Regd. Office: 202, 2, Community Centre, Near PVR, Naraina, New Delhi 110028**

**CIN: U15549DL1981PLC012918; Phone: 011-45641903**

**Email: Info@amritindialtd.in; Website: www.amritindialtd.in**

**Annexure - A to the Auditors' Report**

The Annexure referred to in Independent Auditors' Report to the members of the Company on the financial statements for the year ended 31 March 2019, we report that:

1. The Company isn't having any fixed assets. Accordingly, paragraph 3(i) of the Order is not applicable.
2. The Company isn't having any Inventory. Accordingly, paragraph 3(ii) of the Order is not applicable.
3. The Company has not granted any loans, secured or unsecured to companies, firms, Limited Liability partnerships or other parties covered in the Register maintained under section 189 of the Company Act 2013. Accordingly, the provisions of clause 3 (iii) (a) to (C) of the Order are not applicable to the Company and hence not commented upon.
4. In our opinion and according to the information and explanations given to us, the Company has not granted any loans or made investments, guarantees & securities as per section 185 and 186 of the Company Act 2013.
5. The Company has not accepted any deposits from the public.
6. The Central Government has not prescribed the maintenance of cost records under section 148(1) of the Company Act 2013, for any of the services rendered by the Company.
7.
  - a. According to the information and explanations given to us and on the basis of our examination of the records of the Company, amounts deducted/ accrued in the books of account in respect of undisputed statutory dues including provident fund, income-tax, sales tax, value added tax, duty of customs, service tax, cess and other material statutory dues have been regularly deposited during the year by the Company with the appropriate authorities.
  - b. As explained to us, the Company did not have any dues on account of employees' state insurance and duty of excise. According to the information and explanations given to us, no undisputed amounts payable in respect of provident fund, income tax, sales tax, value added tax, duty of customs, service tax, cess and other material statutory dues were in arrears as at 31 March 2016 for a period of more than six months from the date they became payable.
8. The Company does not have any loans or borrowings from any financial institution, banks, government or debenture holders during the year. Accordingly, paragraph 3(viii) of the Order is not applicable.
9. The Company did not raise any money by way of initial public offer or further public offer (including debt instruments) and term loans during the year. Accordingly, paragraph 3 (ix) of the Order is not applicable.
10. According to the information and explanations given to us, no material fraud by the Company or on the Company by its officers or employees has been noticed or reported during the course of our audit.
11. According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not paid any managerial remuneration during the year, Accordingly, paragraph 3(xi) of the Order is not applicable.
12. In our opinion and according to the information and explanations given to us, the Company is not a nidhi company. Accordingly, paragraph 3(xii) of the Order is not applicable.
13. According to the information and explanations given to us and based on our examination of the records of the Company, transactions with the related parties are in compliance with sections 177 and 188 of the Companies Act, 2013 where applicable and details of such transactions have been disclosed in the financial statements as required by the applicable accounting standards.
14. According to the information and explanations given to us and based on our examination of the records of the Company, the Company has made preferential allotment of shares during the year under review as per provisions of the act. The requirement of section 42 of the Companies Act, 2013 have been complied with and the amounts raised have been used for the purposes for which the funds were raised. However no private placement of shares or fully or partly convertible debentures has been made during the year.
15. According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not entered into non-cash transactions with directors or persons connected with him. Accordingly, paragraph 3(xv) of the Order is not applicable.
16. The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act 1934.

For I. P. Pasricha and Co  
(Chartered Accountants)

(Inder Pal Singh, FCA)  
(M. No. 080529, FRN 000120N)  
Place-New Delhi  
Date- 13-05-2019

**AMRIT INDIA LIMITED**  
**Regd. Office: 202, 2, Community Centre, Near PVR, Naraina, New Delhi 110028**  
**CIN: U15549DL1981PLC012918; Phone: 011-45641903**  
**Email: Info@amritindia ltd.in; Website: www.amritindia ltd.in**

**Annexure – B to the Auditors’ Report**

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

We have audited the Internal Financial Controls over the Financial Reporting of **AMRIT INDIA 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 maintain 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 (the “Guidance Note”) issued by the Institute of Chartered Accountants of India (ICAI). These responsibility 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 Act.

**Auditors’ Responsibility**

Our responsibility is to express an opinion on the Company’s internal financial controls over financial reporting based on our audit. We conduct our audit in accordance with the guidance note and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143 (10) of the Act, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and issued by ICAI. 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 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 31 March 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 I. P. Pasricha and Co  
(Chartered Accountants)

(Inder Pal Singh, FCA)  
(M. No. 080529, FRN 000120N)  
Place-New Delhi  
Date-13-05-2019



**I.P. Pasricha & Co**

**Chartered Accountants**

A-31A (F.F.) Ring Road, Rajouri Garden, New Delhi-110027

**Independent Auditor's Report**

To the Members of  
Amrit India Limited

202, 2-Community Centre, Naraina, New Delhi-110028

**Report on the Financial Statements**

We have audited the accompanying Financial Statements of AMRIT INDIA LIMITED ("the Company"), which comprise the Balance Sheet as at March 31, 2019, 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 ended on that date, and a summary of the significant accounting policies and other explanatory information (hereinafter referred to as "Financial Statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid 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 Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2019, the profit and total comprehensive income, changes in equity and its cash flows for the year ended on that date

**Basis of Opinion**

We conducted our audit of the 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 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 Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the 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 Financial Statements of the current period. These matters were addressed in the context of our audit of the Financial Statements as a whole, and in





forming our opinion thereon, and we do not provide a separate opinion on these matters. There are no key audit matters to be communicated in our report.

#### **Information Other than the Financial Statements and Auditor's 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 Annexure to Board's Report, Business Responsibility Report, Corporate Governance and Shareholder's Information, but does not include the Financial Statements and our auditor's report thereon. Our opinion on the 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 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 Financial Statements**

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

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

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

#### **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the Financial Statements as a whole are free from material misstatement, whether due to fraud or

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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 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 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 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 Financial Statements, including the disclosures, and whether the Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation.

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



misstatements in the Financial Statements.

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

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

#### Report on Other Legal and Regulatory Requirements

1. 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 A" a statement on the matters specified in paragraphs 3 and 4 of the Order.
2. As required by Section 143(3) of the Act, based on our audit 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 accounts.
  - 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 March 31, 2019 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2019 from being appointed as a director in terms of Section 164 (2) of the Act.
  - f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure B". 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 does not have any pending litigations which would impact its financial position.
- ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
- iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

For I. P. Pasricha and Co  
(Chartered Accountants)

  
(Inder Pal Singh FCA)  
(M. No. 080529 FRN 000120N)  
Place-New Delhi

Date-13-05-2019

UPIN:- 19080529AAAAAZ6408



# I.P. Pasricha & Co

Chartered Accountants

A-31A (F.F.) Ring Road, Rajouri Garden, New Delhi-110027

## Annexure - A to the Auditors' Report

The Annexure referred to in Independent Auditors' Report to the members of the Company on the financial statements for the year ended 31 March 2019, we report that:

1. The Company isn't having any fixed assets. Accordingly, paragraph 3(i) of the Order is not applicable.
2. The Company isn't having any Inventory. Accordingly, paragraph 3(ii) of the Order is not applicable.
3. The Company has not granted any loans, secured or unsecured to companies, firms, Limited Liability partnerships or other parties covered in the Register maintained under section 189 of the Company Act 2013. Accordingly, the provisions of clause 3 (iii) (a) to (C) of the Order are not applicable to the Company and hence not commented upon.
4. In our opinion and according to the information and explanations given to us, the Company has not granted any loans or made investments, guarantees & securities as per section 185 and 186 of the Company Act 2013.
5. The Company has not accepted any deposits from the public.
6. The Central Government has not prescribed the maintenance of cost records under section 148(1) of the Company Act 2013, for any of the services rendered by the Company.
7.
  - a. According to the information and explanations given to us and on the basis of our examination of the records of the Company, amounts deducted/ accrued in the books of account in respect of undisputed statutory dues including provident fund, income-tax, sales tax, value added tax, duty of customs, service tax, cess and other material statutory dues have been regularly deposited during the year by the Company with the appropriate authorities.
  - b. As explained to us, the Company did not have any dues on account of employees' state insurance and duty of excise. According to the information and explanations given to us, no undisputed amounts payable in respect of provident fund, income tax, sales tax, value added tax, duty of customs, service tax, cess and other material statutory dues were in arrears as at 31 March 2016 for a period of more than six months from the date they became payable.
8. The Company does not have any loans or borrowings from any financial institution, banks, government or debenture holders during the year. Accordingly, paragraph 3(viii) of the Order is not applicable.



9. The Company did not raise any money by way of initial public offer or further public offer (including debt instruments) and term loans during the year. Accordingly, paragraph 3 (ix) of the Order is not applicable.
10. According to the information and explanations given to us, no material fraud by the Company or on the Company by its officers or employees has been noticed or reported during the course of our audit.
11. According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not paid any managerial remuneration during the year. Accordingly, paragraph 3(xi) of the Order is not applicable.
12. In our opinion and according to the information and explanations given to us, the Company is not a nidhi company. Accordingly, paragraph 3(xii) of the Order is not applicable.
13. According to the information and explanations given to us and based on our examination of the records of the Company, transactions with the related parties are in compliance with sections 177 and 188 of the Companies Act, 2013 where applicable and details of such transactions have been disclosed in the financial statements as required by the applicable accounting standards.
14. According to the information and explanations given to us and based on our examination of the records of the Company, the Company has made preferential allotment of shares during the year under review as per provisions of the act. The requirement of section 42 of the Companies Act, 2013 have been complied with and the amounts raised have been used for the purposes for which the funds were raised. However no private placement of shares or fully or partly convertible debentures has been made during the year.
15. According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not entered into non-cash transactions with directors or persons connected with him. Accordingly, paragraph 3(xv) of the Order is not applicable.
16. The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act 1934.

For I. P. Pasricha and Co  
(Chartered Accountants)  
(Inder Pal Singh FCA)  
(M. No. 080529, FRN 000120N)  
Place-New Delhi  
Date- 13-05-2019





# I.P. Pasricha & Co

Chartered Accountants

A-31A (F.F.) Ring Road, Rajouri Garden, New Delhi-110027

## Annexure - B to the Auditors' Report

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

We have audited the Internal Financial Controls over the Financial Reporting of **AMRIT INDIA 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 maintain 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 (the "Guidance Note") issued by the Institute of Chartered Accountants of India (ICAI). These responsibility 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 Act.

### Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conduct our audit in accordance with the guidance note and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143 (10) of the Act, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and issued by ICAI. 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 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 31 March 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 I. P. Pasricha and Co  
(Chartered Accountants)

(Inder Pal Singh, FCA)  
(M. No. 080529, FRN 000120N)

Place-New Delhi

Date-13-05-2019



(Amount in ₹)

Particulars	Note No.	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
<b>I. ASSETS</b>			
<b>Non Current Assets</b>			
Property Plant & Equipment		-	-
Capital Work in Progress		-	-
Intangible Assets		-	-
Intangible Assets under Development		-	-
Financial Assets		-	-
Investment		-	-
Loans		-	-
Other Financial assets		-	-
Advance Income Tax ?( Net)		-	-
Other Non- Current Assets		-	-
Long-term provisions		-	-
<b>Current Assets</b>			
Inventories		-	-
Financial Assets		-	-
Investment		-	-
Trade Recivable		-	-
Cash & Cash Equivalents	1.01	15,02,062	22,57,732
Other Balance With Bank		-	-
Loans		-	-
Other Financial Assets	1.02	53,317	78,347
Other Current Assets		-	-
<b>TOTAL</b>		<b>15,55,379</b>	<b>23,36,079</b>
<b>II. Equity &amp; Liability</b>			
<b>Equity</b>			
Share Capital	1.03	85,50,000	85,50,000
Other Equity	1.04	(81,75,929)	(81,79,271)
<b>Liabilities</b>			
<b>Non Current Liabilities</b>			
Financial Liabilities		-	-
Borrowings		-	-
Other Financial Liabilities		-	-
Provision		-	-
Deffered Tax Liabilities ( Net)		-	-
<b>Current Liabilities</b>			
Financial Liabilities		-	-
Borrowings	1.05	-	6,44,446
Trade Payable		-	-
Other Financial Liabilities		-	-
Provision		-	-
Other Current Liabilities	1.06	11,81,308	13,20,904
<b>TOTAL</b>		<b>15,55,379</b>	<b>23,36,079</b>
Notes to Financial Statements	1 & 2		

As per our separate report of even date attached

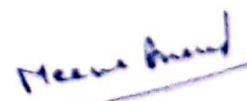
For and on Behalf of the Board of Directors of Amrit India Limited

For I.P. Pasricha & Co.  
 Chartered Accountants  
 Firm ICAI Reg No. 000320N

(CA Inder Pal Singh)  
 Partner ( M. No. 080519 )

Place : New Delhi  
 Date : 13-05-2019

  
 (Manoj) Kumar Anand  
 Director  
 Din No. 00156946

  
 (Meena) Anand  
 Director  
 Din No. 05275841

AMRIT India Community Center, Office No. 202,  
 Naraina, New Delhi - 110028

AMRIT India Community Center, Office No. 202,  
 Naraina, New Delhi - 110028

**AMRIT INDIA LIMITED (CIN L15549DL1981PLC012918)**

Regd. Off. : 202, 2 COMMUNITY CENTER, NEAR PVR NARIAINA, NEW DELHI -110028

Ph. : 011- 45051903, Email : amritindia ltd.in

**Statement of Profit and Loss for the year ended on 31st March 2019**

(Amount in ₹)

Particulars	Note No.	Figures for the current reporting period	Figures for the previous reporting period
<b>INCOME</b>			
<b>I. Revenue from operations</b>			
Sale of Product	1.08	-	-
Income from service		-	-
Other Income	1.09	1,84,067	1,87,420
<b>III. Total Income</b>		1,84,067	1,87,420
<b>IV. Expenses:</b>			
Purchase of Stock in Trade	1.10	-	-
(Increase) decrease in Inventories of Traded Goods		-	-
Employee benefits expense		-	-
Finance costs		-	-
Depreciation and amortization expense		-	-
Other expenses	1.11	1,79,925	1,79,834
<b>Total expenses</b>		1,79,925	1,79,834
<b>IX. Profit before tax (VII- VIII)</b>		4,142	7,586
<b>X Tax expense:</b>			
(1) Current tax	1.15	800	1,446
(2) Deferred tax		-	-
<b>XI Other Comprehensive Income for the year</b>		3,342	6,140
<b>XIV Total Comprehensive Income For the Year</b>		3,342	6,140
<b>XVI Earnings per equity share of Face Value of Rs. 10 Each:</b>	1.21		
(1) Basic		0.00	0.01
(2) Diluted		0.00	0.01
Notes to Financial Statements	1&2		

As per our separate report of even date attached

For I.P. Pasricha & Co.

Chartered Accountants

Firm (CAI Reg No: 000120N)

(CA Inder Pal Singh)

Partner (M.No. 080529)

Place : New Delhi

Date : 13-05-2019

For and on Behalf of the Board of Directors of Amrit India Limited



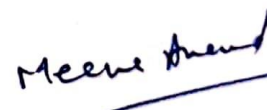
(Maroj Kumar Anand)

Director

Din No. 00156946

Add:-2, Community Center, office

No.-202, Naraina New Delhi-110028



(Meena Anand)

Director

Din No. 05275841

Add:-C-11, M. K. Residency, Plot No.

88, Sector-11, New Delhi-110075

**AMRIT INDIA LIMITED (CIN L15549DL1981PLC012918)**  
**Regd. Off. : 202, 2 COMMUNITY CENTER, NEAR PVR NARIAINA, NEW DELHI -110028**  
**Ph. : 011- 45051903, Email : amritindiaLtd.in**

**CASH FLOW STATEMENT FOR THE YEAR ENDED 31st March 2019**

	Note No.	Year ended 31.03.2019 ₹	Year ended 31.03.2018 ₹
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>			
Net Income before tax and extraordinary items		4,142	7,586
Adjusted for:			
Provision for Income Tax expenses		(800)	
Interest Income on Income Tax Refund		(1,840)	-
<b>Operating profit before working capital changes</b>		<b>1,502</b>	<b>7,586</b>
Changes in Working Capital:			
Increase/ (Decrease) in Current Liabilities		(1,39,596)	(10,164)
Increase/ (Decrease) in Other Current assets		25,030	14,46,173
<b>Cash generated from Operations</b>		<b>(1,13,064)</b>	<b>14,43,595</b>
Interest Income Earned on Income tax Refund		1,840	(1,446)
<b>NET CASH FROM OPERATING ACTIVITIES</b>		<b>(1,11,224)</b>	<b>14,42,149</b>
<b>B. CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Sale of Investment		-	-
<b>NET CASH USED IN INVESTING ACTIVITIES</b>		<b>-</b>	<b>-</b>
<b>C. CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Proceeds From Browing		(6,44,446)	57,000
<b>NET CASH FROM/(USED IN) FINANCING ACTIVITIES</b>		<b>(6,44,446)</b>	<b>57,000</b>
<b>Net (Decrease) Increase in Cash &amp; Cash Equivalents (A+B+C)</b>		<b>(7,55,670)</b>	<b>14,99,149</b>
<b>Cash and Cash Equivalents at the beginning of the year</b>		<b>22,57,732</b>	<b>7,58,583</b>
<b>Cash and Cash Equivalents at the end of the year</b>		<b>15,02,062</b>	<b>22,57,732</b>

As per our separate report of even date attached

For I.P. Pasricha & Co.

Chartered Accountants

Firm ICAI Reg No. 000120N

(CA Inder Pal Singh)

Partner (M.No. 080529)

Place : New Delhi

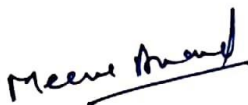
Date : 13-05-2019

For and on Behalf of the Board of Directors of Amrit India Limited

  
 (Manoj Kumar Anand)  
 Director

Din No. 00156946

Add:-2, Community Center, office  
 No.-202, Naraina New Delhi-110028

  
 (Meena Anand)  
 Director

Din No. 05275841

Add:-C-11, M. K. Residency, Plot No.  
 8B, Sector-11, New Delhi-110075



## 1 Cash and Cash Equivalents

Particulars	As at	
	March 31, 2019	March 31, 2018
Cash and Cash Equivalents:		
Cash on hand	14,37,276	2,64,776
Balance with banks	64,786	27,779
- In Current account	-	19,00,000
- Fixed Deposit with Maturity less than 12 Months	-	65,177
- Interest Accrued on FDR	15,02,062	22,57,732
<b>Total</b>		
Details of Balance With Bank	64,786	27,779
- Oriental Bank of Commerce	64,786	27,779

## 1 OTHER CURRENT ASSETS

Particulars	As at	
	March 31, 2019	March 31, 2018
Others	-	25,030
- Income Tax Refund Due	5,797	5,797
- Advance Tax & TDS (Net of provision) (Refer note no. 2.21)	47,520	47,520
Others	53,317	78,347
<b>Total</b>		

## 1 SHARE CAPITAL

Share Capital	As at 31 March 2019		As at 31 March 2018	
	Number	Amount	Number	Amount
<b>Authorised</b>				
Equity Shares of Rs10/- each	8,50,000	85,00,000	8,50,000	85,00,000
Preference share of Rs10/- each	15,000	1,50,000	15,000	1,50,000
	8,65,000	86,50,000	8,65,000	86,50,000
<b>Issued, Subscribed and Paid Up</b>				
Equity Shares of Rs10/- each	8,40,000	84,00,000	8,40,000	84,00,000
Preference share of Rs10/- each	15,000	1,50,000	15,000	1,50,000
	8,55,000	85,50,000	8,55,000	85,50,000

## a) Reconciliation of shares Outstanding at the beginning and the end of reporting period

Particulars	Current Year		Previous Year	
	Equity Shares		Equity Shares	
	Number	Amount	Number	Amount
Shares outstanding at the beginning of the year	8,40,000	84,00,000	8,40,000	84,00,000
Shares Issued during the year	-	-	-	-
Shares bought back during the year	-	-	-	-
Shares outstanding at the end of the year	8,40,000	84,00,000	8,40,000	84,00,000
Particulars	Current Year		Previous Year	
	Preference Share		Preference Share	
	Number	Amount	Number	Amount
Shares outstanding at the beginning of the year	15,000	1,50,000	15,000	1,50,000
Shares Issued during the year	-	-	-	-
Shares bought back during the year	-	-	-	-
Shares outstanding at the end of the year	15,000	1,50,000	15,000	1,50,000



- c) The company has only one class of equity shares having a par value of Rupee 10 per share and 0% non convertible and compulsory redeemable preference share of Rupee 10 per share. Each holder of equity shares is entitled to one vote per share.

## d) Details of Shareholders holding more than 5% shares in the company

Name of Shareholder	As at 31 March 2019		As at 31 March 2018	
	No. of Shares held	% of Holding	No. of Shares held	% of Holding
<b>Equity Share</b>				
Sanjay Anand	1,38,836.00	16.53%	1,38,836.00	16.53%
Ravinder Raghav	99,120.00	11.80%	99,120.00	11.80%
Manoj Anand & Sons HUF	59,185.00	7.05%	59,185.00	7.05%
Sharda Rani	58,670.00	6.98%	58,670.00	6.98%
Manoj Kumar Anand	46,925.00	5.59%	46,925.00	5.59%
<b>Preference Share</b>				
Manoj Kumar Anand	7,500.00	50%	7,500.00	50%
Meena Anand	7,500.00	50%	7,500.00	50%

As per records of the company, including its register of shareholders/members and all other declarations received from shareholders regarding beneficial interest, the above shareholding represents both legal and beneficial ownership of shares.

## 1 OTHER EQUITY

Particulars	As at	
	March 31, 2019	March 31, 2018
a. Capital Reserve	1,70,800	1,70,800
Add During the year	1,70,800	1,70,800
b. Securities Premium Reserve-Opening balance	13,50,000	13,50,000
Add: Received during the year	13,50,000	13,50,000
c. Retained Earning		
As per Last Balance Sheet	(97,00,071)	(97,06,211)
Add: Profit for the year	3,342	6,140
	(96,96,729)	(97,00,071)
<b>Total</b>	<b>(81,75,929)</b>	<b>(81,79,271)</b>

## 1.1 Borrowing - Current

Particulars	As at	
	March 31, 2019	March 31, 2018
From Directors	-	6,44,446
<b>Total</b>	<b>-</b>	<b>6,44,446</b>

## 1.1 OTHER CURRENT LIABILITIES

Particulars	As at	
	March 31, 2019	March 31, 2018
Other Payables :		
- For Expenses	11,800	3,306
- Other Liability	11,69,508	13,17,598
<b>Total</b>	<b>11,81,308</b>	<b>13,20,904</b>

## 1.1 Provision - Current

Particulars	As at	
	March 31, 2019	March 31, 2018
Provision for Income tax	800	-
<b>Total</b>	<b>800</b>	<b>-</b>



## 1.1 Sale of Product

Particulars	As at	
	March 31, 2019	March 31, 2018
Trading Activity	-	-
Total	-	-

## 1.09 OTHER INCOME

Particulars	For the Year Ended 31st March 2019	For the Year Ended 31st March 2018
Consultancy Income	1,75,000	1,15,000
Interest Income	9,047	72,420
Misc. Income	20	-
Total	1,84,067	1,87,420

## 1.10 Purchase of Stock in Trade

Particulars	As at	
	March 31, 2019	March 31, 2018
Purchase of Trading Goods	-	-
Total	-	-

## 1.11 OTHER EXPENSES

Particulars	For the Year Ended 31st March 2019	For the Year Ended 31st March 2018
Professional Charges	79,060.00	84,431.00
Listing Fees	75,520.00	40,250.00
Advertising Fees	7,392.00	15,923.00
Audit Fee	11,800.00	11,800.00
E Voting Charges	5,900.00	11,650.00
Depository Fee	-	10,350.00
Fillling Fee	-	3,000.00
Website Maintenance Charges	-	1,200.00
Interest On TDS	23.00	-
Bank Charges	230.00	1,230.00
Total	1,79,925	1,79,834

## Payment Made to Auditors

Particulars	For the Year Ended 31st March 2019	For the Year Ended 31st March 2018
As Statutory Audit Fee (Including Applicable taxes)	11,800	11,800
Total	11,800	11,800





**1.12 Contingent liabilities and commitments (to the extent not provided for)**

Particulars	As at	
	March 31, 2019	March 31, 2018
(i) Contingent Liabilities	-	-
(ii) Commitments	-	-
	-	-

**1.13 Earnings in foreign currency (accrual basis)**

Particulars	As at	
	March 31, 2019	March 31, 2018
	-	-
	-	-
<b>Total</b>	-	-

**1.14 Expenditure incurred in Foreign Exchange**

Particulars	As at	
	March 31, 2019	March 31, 2018
	-	-
	-	-
<b>Total</b>	-	-

**1.15 Disclosure for provision for income Tax**

	Current Year	Previous Year
Current Tax Payable	800	1,446
Net Current Tax Liability	800	1,446
Add: Interest U/S 234C	-	-
Total Provision for Income Tax	800	1,446
Less : Advance Tax & TDS	-	-
Provision for Income tax	800	1,446

1.16 In the opinion of the board of directors, all the current assets, loans and advances have value of realisation in the ordinary course of business at least equal to the amount at which they are stated except those expressly stated and that all the known liabilities relating to the period under the review have been provided for.

1.17 Previous Year figures have been re-grouped and re-arranged wherever deemed necessary.

1.18 The company has no scheme for retirement benefits such as provident funds, leave encashment, superannuation fund, gratuity for its employees since these are not applicable to the company

1.19 During the year the directors have forgone their sitting Fee.

**1.20 Disclosures under the Micro, Small and Medium Enterprises Development Act, 2006:**

- (a) An amount of Rs. NIL and Rs. NIL was due and outstanding to suppliers as at the end of the accounting year on account of principle and interest respectively
- (b) No interest was paid during the year in terms of Section 16 of the Micro, Small and Medium Enterprises Development Act, 2006 and no amount was paid to the supplier beyond the appointed date
- (c) No interest is payable at the end of the year other than interest under the Micro, Small and Medium Enterprises Development Act, 2006
- (d) No amount of interest was accrued and unpaid at the end of the accounting year.

**1.21 Earning per Share:**

The basic earnings per share is computed by dividing the net profit attributable to equity shareholders for the year by the weighted average no. of equity shares outstanding during the reporting year. Diluted earning per share are computed using the weighted average number of equity shares and also the weighted average number of equity shares that could have been issued on conversion of all dilutive potential equity shares

Dilutive potential equity shares are deemed converted as of the beginning of the year, unless they have been issued at a later date.



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Particular	(Amount in ₹)	
	Current Year	Previous Year
Net profit attributable to Equity Shareholders (Rs.)	3,342	6,140
Weighted average no. of equity shares used in computing Basic Earning per Share	8,40,000	8,40,000
Add: Potential number of equity Shares that could arise as per Share subscription agreement	Nil	Nil
Weighted average no. of equity shares used in computing Diluted Earning per Share	8,40,000	8,40,000
Nominal Value of Equity Share (Rs.)	10	10
Basic Earning Per Share -(Rs.)	0.00	0.01
Diluted Earning Per Share -(Rs.)	0.00	0.01

1.22 All contracts or arrangement entered into by the company with related parties are in ordinary course of business and on arms length.

1.23 Related Party Disclosures as per Indian Accounting Standard (Ind AS) 24 are as follows:

A) Related Parties and their relationships

i. Key Managerial Personnel

Manoj Kumar Anand  
 Meena Anand  
 Anupam Sharma

Director  
 Managing Director  
 Wholtime Director

a) Loan Taken and Repayment thereof

	Year Ended	Loan Taken (₹)	Repayment (₹)	Amount Payable to Related Parties (₹)
Enterprises owned or significantly influenced by	31.03.2018	57,000.00	-	6,44,446.00
key management personnel/ personal having significantly influenced over company	31.03.2019	-	6,44,446.00	-

As per our separate report of even date attached

For I.P. Pasricha & Co.

Chartered Accountants

Firm ICAI Reg No. 000120M

(CA Inder Pal Singh)

Partner (M.No:080529)

Place : New Delhi  
 Date : 13-05-2019

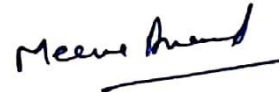
For and on Behalf of the Board of Directors of Amrit India Limited



(Manoj Kumar Anand)  
 Director

Din No. 00156946

Add:-2, Community Center  
 office No.-202, Naraina  
 New Delhi-110028



(Meena Anand)  
 Director

Din No. 05275841

Add:-C-11, M. K. Residency  
 Plot No., 8B, Sector-11  
 New Delhi-110075





**STATEMENT OF CHANGE IN EQUITY**

**SHARE CAPITAL**

	Balance at the end of the reporting period i.e 31st March 2018	Change in equity share capital during the year 2018-19	Balance at the end of the Reporting Period i.e 31st March 2019
Equity Share Capital	84,00,000.00	-	84,00,000.00
Preference share Capital	1,50,000.00	-	1,50,000.00
	<b>85,50,000</b>		<b>85,50,000</b>

**Reserve and Surplus**

**OTHER EQUITY**

**AS ON MARCH 2018**

	Share App Money Pending Allotment	Capital Reserve	Securities Premium Reserve	Retained Earning	Total
Balance at the beginning of the reporting period i.e 1st April 2017	-	1,70,800.00	13,50,000.00	(97,06,211.00)	(81,85,411.00)
Total Comprehensive Income for the year	-	-	-	6,140.00	6,140.00
Dividends	-	-	-	-	-
Tax on Dividend	-	-	-	-	-
Transfer to/(from) retained earning	-	-	-	-	-
Balance at the end of the reporting period i.e 31st March 2018	-	1,70,800.00	13,50,000.00	(97,00,071.00)	(81,79,271.00)

**AS ON MARCH 2019**

	Share App Money Pending Allotment	Capital Reserve	Securities Premium Reserve	Retained Earning	Total
Balance at the beginning of the reporting period i.e 1st April 2018	-	1,70,800.00	13,50,000.00	(97,00,071.00)	(81,79,271.00)
Total Comprehensive Income for the year	-	-	-	3,342.00	3,342.00
Dividends	-	-	-	-	-
Tax on Dividend	-	-	-	-	-
Transfer to/(from) retained earning	-	-	-	-	-
Balance at the end of the reporting period i.e 31st March 2019	-	1,70,800.00	13,50,000.00	(96,96,729.00)	(81,75,929.00)



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# AMRIT INDIA LTD

CIN L15549DL1981PLC012918

Registered Office:- 202, 2-COMMUNITY CENTRE, NARAINA, New Delhi-110028.

Web site:-amritindia ltd.in, Ph No 011(45051903)

## NOTES ON ACCOUNTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH, 2019

### Significant Accounting Policies and Notes to Accounts forming integral part of the Balance Sheet as at 31<sup>st</sup> March 2019

#### **1. Company information**

Amrit India Limited is a Limited Company. The Company was incorporated on 30<sup>th</sup> Dec, 1981 with main object to provide financial services. The Company at present is having its registered office at 202, 2-Community Centre, Naraina, New Delhi-110028.

#### **2. Significant Accounting Policies**

##### **i. Basis of Preparation of financial statements**

These Financial statement have been prepared to comply with accounting principles generally accepted in India (Indian GAAP), the accounting standards specified under section 133 of the Companies act 2013 read with Companies (Indian Accounting Standards) Rule 7 of the Companies (Accounts) Rules 2014. The financial statements are prepared on accrual basis under the historical cost convention.

##### **ii. Use of estimates**

The Preparation of financial statements in conformity with Indian GAAP requires judgments, estimates and assumption to be made that affect the reporting amount of assets and liabilities, disclosure of contingent liabilities on that date of the financial statements and the reporting Period.

##### **iii. Impairment**

Since the Company isn't carrying any Fixed Assets hence there is no provision required due to impairment loss.

##### **iv. Income taxes**

The Company has made ₹ 800/- (Previous Year ₹ 1446/-) as per the provision of Income Tax Act, 1961. In view of uncertainty in determination of any futable profits, no provision for deferred tax Liability\asset has also been created as per Ind AS. Further no provision for disputed taxes has been made in the books of accounts.



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# AMRIT INDIA LTD

CIN L15549DL1981PLC012918

Registered Office:- 202, 2-COMMUNITY CENTRE, NARAINA, New Delhi-110028.

Web site:-amritindiaLtd.in, Ph No 011(45051903)

## v. Provision, contingent liabilities and contingent assets

Provision is recognized in the accounts when there is a present obligation as a result of past event(s) and it's probable that an outflow of resources will be required to settle the obligation and a reliable estimate can be made. Provisions are not discounted to their present value and are determined based on best estimate required to settle the obligation at the reporting date. These estimates are reviewed at each reporting date and adjusted to reflect the current best estimates. Contingent liabilities are disclosed unless the possibility of outflow of resources is remote. Contingent assets are neither recognized nor disclosed in the financial statements.

## vi. Segment Reporting

The disclosures made in the financial statements are sufficient to cover disclosures as per Indian Accounting Standard for 'Segment Reporting' and hence no additional disclosure are made hereunder.

## vii. Provisions, Contingent Liabilities and Contingent Assets:

Particulars	Current Year	Previous Year
1. Claims against the company not acknowledged as debts	Nil	Nil
2. Other Matters for which company is Contingently Liable:	Nil	Nil
3. Estimated amount of contracts (Net of advances) remaining to be executed on capital account and not provided for	Nil	Nil

## viii. Disclosures in respect of applicability of Ind AS:

Particulars	Current Year	Previous Year
1 Key management personnel and their relatives		
A. Manoj Kumar Anand		



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# AMRIT INDIA LTD

CIN L15549DL1981PLC012918

Registered Office:- 202, 2-COMMUNITY CENTRE, NARAINA, New Delhi-110028.

Web site:-amritindia ltd.in, Ph No 011(45051903)

1. Loan Outstanding	Nil	6,44,446
2. Preference Share Allotment	Nil	Nil
B. Meena Anand		
1. Preference Share Allotment	Nil	Nil
2 With related entities & associates	Nil	3,03,290/-

- ix. There is no amount payable to enterprises as are covered under Micro, Small and Medium Enterprises (Development) Act, 2006 & hence no information relating to unpaid amount along with applicable interest is given therein.
- x. The Company has an adequate internal financial controls system over financial reporting as at 31st March 2019 along with its effective implementation
- xi. Previous year's figures have been recasted and regrouped for better presentation in conformity with current year figures.
- xii. The Notes to Account in the Balance Sheet & Profit & Loss Statement form an integral part of accounts.

In terms of our attached report of even date

For I. P. Pasricha and Co

(Chartered Accountants)



(Inder Pal Singh, FCA)

(M.No. 080529, FRN 000120N)

Place : New Delhi

Date : 13-05-2019

For Amrit India Limited

  
Manoj Kumar Anand

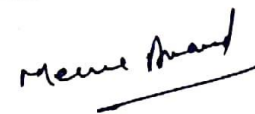
Director

(DIN – 00156946)

Add- 2 Community Center

Office No: 202 , Naraina

New Delhi-110028



Meena Anand

Managing Director

(DIN- 05275841)

Add:- C-11 ,M.K Residency,

Plot No. 8B, Sec-11,Dwarka,

New Delhi-110075

