

**TANYA ESTATES**  
**PRIVATE LIMITED**

**ANNUAL REPORT**  
**2016-17**

**Regd. Office:**

7<sup>th</sup> Floor, Ashoka Chambers,  
Opp. HCG Hospital,  
Mithakhali Six Roads,  
Mithakhali, Ahmedabad,  
Gujarat 380006.

Annual Report  
2016 - 2017

BOARD OF DIRECTORS : Mr. Shalin A. Shah Director  
Mrs. Leena A. Shah Director

AUDITORES : M/s. Keyur Bavishi & Co.  
Chartered Accountants,  
Ahmedabad.

REGISTERED OFFICE : 7<sup>th</sup> Floor, Ashoka Chambers,  
Opp. HCG Hospital,  
Mithakhali Six Roads,  
Mithakhali, Ahmedabad,  
Gujarat 380006.

## NOTICE

Notice is hereby given that Annual General Meeting of Tanya Estates Private Limited will be held at the registered office of the Company on Saturday, 30<sup>th</sup> Day of September, 2017 at 12:00 a.m. to transact following business:

### ORDINARY BUSINESS:

1. To receive, consider and adopt the Financial Statements of the Company for the year ended 31<sup>st</sup> March, 2017 including audited Balance Sheet as at 31<sup>st</sup> March, 2017 and Statement of Profit and Loss for the year ended on that date and the Reports of the Directors and the Auditors thereon.
2. To appoint Auditors of the Company and to fix their remuneration.

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

“RESOLVED THAT pursuant to the provisions of section 139 of the Companies Act, 2013 and the Rules made thereunder, M/s. Keyur Bavishi & Co., Chartered Accountants (Firm Reg. No. 131191W), be and are hereby appointed as the Statutory Auditors of the Company, to hold office from the conclusion of this Annual General Meeting (AGM) till the conclusion of the Annual General Meeting to be held in 2022 (subject to ratification of reappointment by the members at every AGM held after this AGM) of the Company, on a remuneration as may be agreed upon by the Board of Directors and the Auditors.”

Place: Ahmedabad  
Date: 25<sup>th</sup> August, 2017

For and on behalf of the Board

*Shalin A. Shah*

Shalin A. Shah  
Director  
DIN: 00297447



### Notes:

1. A shareholder is entitled to attend and vote at the meeting and is also entitled to appoint a proxy to attend and vote instead of himself/herself and the proxy need not be a shareholder.
2. Proxies in order to be effective must be received by the Company not less than 48 hours before the commencement of the meeting.

## DIRECTORS' REPORT

To,  
The Shareholders of  
**Tanya Estates Private Limited**

Our Directors have a pleasure in presenting Annual Report together with Audited Balance Sheet as on 31<sup>st</sup> March, 2017 and Profit & Loss Statement for the year ended on 31<sup>st</sup> March, 2017.

1. **FINANCIAL PERFORMANCE:** (Amount in Rs.)

Particulars	2016-17	2015-16
Total Revenue	985000.00	35000.00
Total Expenditure	844929.09	21309.22
Profit/(Loss) before Tax	140070.91	13690.78
Provision for Tax	33411.00	-
Profit/(Loss) after Tax	106659.91	13690.78

2. **PERFORMANCE OVERVIEW:**

During the financial year 2016-17 the revenue of the Company has increased to Rs. 985000 as compared to revenue of Rs. 35000 of previous financial year 2015-16. The profit of Company for the financial year 2016-17 has also increased to Rs. 106659.91 as compared to profit of Rs. 13690.78 of previous financial year 2015-16.

3. **DETAILS REGARDING SUBSIDIARY COMPANIES, ASSOCIATE COMPANIES AND JOINT VENTURE COMPANIES:**

The Company does not have any subsidiary, associate or joint venture company and hence, details relating to them are not applicable and provided for.

4. **MATERIAL CHANGES AND COMMITMENTS:**

During the period between the end of financial year of the Company to which the financial statements relate and the date of the Board of Director's reports, an Extra-Ordinary General Meeting of the Company was held on 20/07/2017 to obtain the approval of Shareholders to insert the objects of Information technology and related works, Trading of electronic goods and various Steel products in its Main Object Clause of the Memorandum of Association.

Extra Ordinary General Meeting of the shareholders of the Company was held on June 09, 2016, to accord consent to the Board of Directors of the Company to invest funds of the Company in Equity Shares and Convertible Warrants of Vivanza Biosciences Limited.

5. **REASONS FOR REVISION OF FINANCIAL STATEMENT OR REPORT:**

During the year, the financial statements or report was not revised. Hence disclosures requirement is not applicable.

6. **DIVIDEND:**

The company earned profit during the financial year 2016-2017, but it is incapable of distributing any amount as dividend as Company wants to retain the profit and transfer it to the reserves & surplus account.

7. **RESERVES:**

The Company has proposed to transfer the profit for the current financial year to reserves & surplus account during the financial year under review.

8. **DIRECTORS & KEY MANAGERIAL PERSONNEL:**

No Director has been appointed or resigned from the Company during the period under review. As per the provisions of the Articles read with the Companies Act, 2013, none of the Directors of your Company is liable to retire by rotation during the financial year under review.

9. **INDEPENDENT DIRECTOR:**

Our Company is not covered under class of Company as prescribed under Section 149(4) of the Companies Act, 2013 read with Rule 4 of Companies (Appointment and Qualification of Directors) Rules, 2014, hence, no disclosures required under sections 134(3)(d), Section 149(6) and 149(10) of the Companies Act, 2013.

10. **DIRECTORS' RESPONSIBILITY STATEMENT:**

Pursuant to the requirement of section 134(5) of the Companies Act, 2013, with respect to Directors' Responsibility Statement, it is hereby confirmed:

1. that in the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material

departures;

2. that the Directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company
3. that the Directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of Companies Act, 2013 and Rules made thereunder for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;
4. that the Directors had prepared the annual accounts on a going concern basis; and
5. that the directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

**11. DETAILS OF ADEQUACY OF INTERNAL FINANCIAL CONTROLS:**

The Company is well equipped with adequate internal financial controls. The Company has a continuous monitoring mechanism which enables the organisation to maintain with the same standard of the control systems and helps them in managing any default on timely basis because of strong reporting mechanisms followed by the Company.

**12. FORMAL EVALUATION BY BOARD OF ITS OWN PERFORMANCE:**

Being an unlisted Company or having paid up capital of less than Rs. 25 Crores, the Statement in respect of Formal Evaluation by the Board of its own performance and that of its committees and individual directors are not applicable to the Company.

**13. NUMBER OF MEETINGS OF BOARD:**

The Board of Directors duly met 5 (five) times during the financial year under review.

Sr. No.	Date of Board Meeting	Name of Directors attended the meeting	
1	18/05/2016	Shalin A. Shah	Leena A. Shah
2	13/08/2016	Shalin A. Shah	Leena A. Shah
3	05/09/2016	Shalin A. Shah	Leena A. Shah



4	21/11/2016	Shalin A. Shah	Leena A. Shah
5	16/02/2017	Shalin A. Shah	Leena A. Shah

Both the directors were present for all the Meetings.

**14. ISSUE OF EQUITY SHARES WITH DIFFERENTIAL VOTING RIGHTS / SWEAT EQUITY SHARES / EMPLOYEE STOCK OPTION SCHEME:**

During the year under review, the Company has not issued any equity shares with differential voting rights or sweat equity shares or employee stock option scheme. Hence disclosure regarding the same is not required to be given.

**15. AUDITORS & AUDITORS' REPORT:**

The Board of Directors of the Company in their meeting held on 23/05/2017 had appointed M/s. Keyur Bavishi & Co., Chartered Accountants (Firm Reg. No. 131191W) as a Statutory Auditor of the Company to fill the casual vacancy caused by the resignation of M/s. Shah Shreyas & Associates, Chartered Accountant, Ahmedabad (Firm Registration No. 130249W), to hold the office of the Statutory Auditors of the Company till the conclusion of forthcoming Annual General Meeting and their appointment was ratified by the shareholders in the Extra Ordinary General Meeting held on 04/08/2017.

As per Section 139 of the Companies Act, 2013 the Board recommends to appoint M/s. Keyur Bavishi & Co., Chartered Accountants (Firm Reg. No. 131191W), as Statutory Auditors of the Company at the forthcoming Annual General Meeting for a term of 5 years to hold office till the conclusion of the Annual General Meeting to be held in 2022 (subject to ratification of appointment by the members at every AGM) of the Company.

The Company has obtained a written confirmation under section 139 of the Companies Act, 2013 from M/s. Keyur Bavishi & Co., Chartered Accountants (Firm Reg. No. 131191W) that their appointment, if made, would be in conformity with the limits specified under the Act.

The Report given by the Auditors on the financial statements of the Company is part of the Annual Report. The notes to the accounts referred to in the Auditors' Report are self-explanatory and therefore do not call for any further comments.

There has been no qualification, reservation, adverse remark or disclaimer given by the Auditors in their Report.

**16. VIGIL MECHANISM:**

As the Company is neither listed Company nor falling under criteria laid down under rule 7 of Companies (Meetings of Board and its Powers) Rules, 2014, hence the vigil mechanism is not applicable to the Company during the financial year under review.

17. **DISCLOSURE UNDER THE SEXUAL HARASSMENT OF WOMEN AT WORK PLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013:**

The Company has in place an Anti Sexual Harassment Policy in line with the requirements of The Sexual Harassment of Women at the Workplace (Prevention, Prohibition & Redressal) Act, 2013. Internal Complaints Committee (ICC) has been set up to redress complaints received regarding sexual harassment. All employees (permanent, contractual, temporary, trainees) are covered under this policy.

There was no case reported under the Act during the financial year under review.

18. **CORPORATE SOCIAL RESPONSIBILITY (CSR):**

The Company is not covered under class of Companies as specified under Section 135 of the Companies Act, 2013, hence, reporting requirement pertaining to CSR Committee and CSR is not applicable to our Company during the year under review under section Sec 134(3)(o) read with Rule 9 of Companies (Accounts) Rules, 2014 and Section 135 of the Companies Act, 2013.

19. **ANALYSIS OF REMUNERATION:**

The Company is not listed on any recognized stock exchange; hence disclosure regarding the ratio of the remuneration of each Director to the median employee's remuneration and other details are not applicable to the Company.

20. **POLICY ON DIRECTOR'S APPOINTMENT & REMUNERATION:**

Requirement of Nomination and Remuneration Committee is not applicable to the Company. The remuneration policy is in consonance with the existing industry practice.

21. **RISK MANAGEMENT POLICY:**

As per the applicable requirements of the Companies Act, 2013 a risk management policy/plan of the Company is to ensure sustainable business growth with stability and to promote a pro-active approach in reporting, evaluating and resolving risks associated with the business. In order to achieve the key objective, the policy establishes a structured and disciplined approach to Risk Management, in order to guide decisions on risk related issues.



In today's challenging and competitive environment, strategies for mitigating inherent risks in accomplishing the growth plans of the Company are imperative. The common risks inter alia are: Regulations, competition, Business risk, Technology obsolescence, Investments, retention of talent and expansion of facilities. Business risk, inter-alia, further includes financial risk, political risk, fidelity risk, legal risk.

As a matter of policy, these risks are assessed and steps as appropriate are taken to mitigate the same.

**22. PARTICULARS OF EMPLOYEES:**

None of the employees draws remuneration in excess of the limits specified under Section 134 of the Companies Act, 2013 read with Rule 5(2) of the Companies (Appointment & Remuneration of Managerial Personnel) Rules, 2014.

**23. DETAILS ON CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, FOREIGN EXCHANGE EARNINGS & OUTGO:**

The activities carried out by the Company are not power intensive and the cost of the energy is insignificant. The Company has not imported any technology during the year and there are no Foreign exchange earnings and Outgo during the year.

**24. FIXED DEPOSITS:**

During the year under report, your Company has not accepted any fixed deposits pursuant to Section 73 of the Companies Act, 2013. Hence, disclosures as required pursuant to Rule 8(5)(v) of Companies (Accounts) Rules, 2014 are not applicable for the financial year under review.

**25. CORPORATE GOVERNANCE:**

Our Company is an unlisted entity; hence the requirement of Corporate Governance is not applicable to our Company during the financial year under review.

**26. EXTRACT OF ANNUAL RETURN:**

The Extracts of Annual Return as per Section 92(3) of the Companies Act, 2013 and Rule 12(1) of the Companies (Management and Administration) Rules, 2014 is enclosed herewith as Annexure - A and forms part of the report.

**27. PARTICULARS OF LOANS, INVESTMENTS OR GUARANTEES UNDER SECTION 186 OF THE COMPANIES ACT, 2013:**

Details of loans, investments or guarantees under section 186 of the companies act, 2013 is given in Notes to Financial statements.

28. **RELATED PARTY TRANSACTION:**

Details of the related party transactions entered at arm's length basis are given in Form AOC-2 attached to the Financial Statements.

29. **MATERIAL ORDERS PASSED BY THE REGULATOR/COURT:**

During the year under review there is no significant and material order passed by the regulators or courts or tribunals impacting the going concern status and Company's operations in future.

30. **ACKNOWLEDGEMENT:**

Your Directors wish to place on record their sincere appreciation to the Customers, Employees, Suppliers, Professionals, and Bankers to the Company for their Cooperation and contribution in the affairs of the Company.

For and on behalf of Board

*Shalin A. Shah*

Shalin A. Shah  
Director  
DIN: 00297447

*Leena A. Shah*

Leena A. Shah  
Director  
DIN: 02629934

Place: Ahmedabad

Date: August 25, 2017



Annexure- A  
CIN: U70101GJ2009PTC057642  
FORM No. MGT-9

**EXTRACT OF ANNUAL RETURN AS ON THE FINANCIAL YEAR ENDED ON  
31<sup>ST</sup> MARCH, 2017**

[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:**

CIN:	U70101GJ2009PTC057642	Registration Date	29/07/2009
Name of the Company	Tanya Estates Private Limited	Category of the Company	Company limited By shares
		Sub Category of the Company	Indian Non- Government Company
Address	7 <sup>th</sup> Floor, Ashoka Chambers, Opp. HCG Hospital, Mithakhali Six Roads, Mithakhali, Ahmedabad, Gujarat 380006.	Contact Details	sashah73@hotmail.com
Whether Shares Listed	No		

**Details of Registrar and Transfer Agent**

Name	
Address	NA
Contact Details	

**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	% of total turnover of the company
1.	Civil Job work	99532909	100



nominal share capital in excess of Rs 1 lakh									
c) Others (specify)NRI/OCB	-	-	-	-	-	-	-	-	-
OTHERS	-	-	-	-	-	-	-	-	-
Non Resident Indians	-	-	-	-	-	-	-	-	-
Overseas Corporate Bodies	-	-	-	-	-	-	-	-	-
Foreign Nationals	-	-	-	-	-	-	-	-	-
Clearing Members	-	-	-	-	-	-	-	-	-
Hindu Undivided	-	-	-	-	-	-	-	-	-
Foreign Bodies - D R	-	-	-	-	-	-	-	-	-
Sub-total (B)(2):-	-	-	-	-	-	-	-	-	-
Total Public	-	-	-	-	-	-	-	-	-
C. Shares held by Custodian for GDRs & ADRs	-	-	-	-	-	-	-	-	-
Grand Total (A+B+C)	-	10000	10000	100	-	10000	10000	100	-

**(ii) SHAREHOLDING OF PROMOTERS:**

Sr. no.	Shareholder's Name	No. of Shares held at the beginning of the year as on 1 <sup>st</sup> April, 2016			No. of Shares held at the end of the year as on 31 <sup>st</sup> March, 2017			% change in shareholding during the year
		No. of Shares	% of total Shares of the co.	%of Shares Pledged/encumbered to total shares	No. of Shares	% of total Shares of the co.	%of Shares Pledged/encumbered to total shares	
1.	Shalin A. Shah	5000	50	-	5000	50	-	-
2.	Leena A. Shah	5000	50	-	5000	50	-	-



**(iii) CHANGE IN PROMOTERS' SHAREHOLDING (PLEASE SPECIFY, IF THERE IS NO CHANGE):**

Sr. No.	Particulars	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
1.	<b>Shalin A. Shah</b>				
	At the beginning of the year	5000	50	5000	50
	Date wise Increase / Decrease in Promoters Shareholding during the year specifying the reasons for increase / decrease (e.g. allotment /transfer / bonus/ sweat equity etc.):	No change			
	At the end of the year	5000	50	5000	50
2.	<b>Leena A. Shah</b>				
	At the beginning of the year	5000	50	5000	50
	Date wise Increase / Decrease in Promoters Shareholding during the year specifying the reasons for increase / decrease (e.g. allotment /transfer / bonus/ sweat equity etc.):	No change			
	At the end of the year	5000	50	5000	50

**(iv) SHAREHOLDING PATTERN OF TOP TEN SHAREHOLDERS (OTHER THAN DIRECTORS, PROMOTERS AND HOLDERS OF GDRS AND ADRS):**

Sr. No.		Shareholding at the beginning of the year		Cumulative Shareholding during the year	
		No. of shares	% of total shares of company	No. of shares	% of total shares of company
	For Each of the Top 10 Shareholders				
NA					
1.	At the beginning of the year				
	Date wise Increase / Decrease in Share holding during the year specifying the reasons for increase / decrease (e.g. allotment / transfer / bonus / sweat equity etc):				
	At the End of the year ( or on the date of separation, if separated during the year)				
2.					
	At the beginning of the year				

	Date wise Increase / Decrease in Share holding during the year specifying the reasons for increase / decrease (e.g. allotment / transfer / bonus / sweat equity etc):				
	At the End of the year ( or on the date of separation, if separated during the year)				
3.					
	At the beginning of the year				
	Date wise Increase / Decrease in Share holding during the year specifying the reasons for increase / decrease (e.g. allotment / transfer / bonus / sweat equity etc):				
	At the End of the year ( or on the date of separation, if separated during the year)				
4.					
	At the beginning of the year				
	Date wise Increase / Decrease in Share holding during the year specifying the reasons for increase / decrease (e.g. allotment / transfer / bonus / sweat equity etc):				
	At the End of the year ( or on the date of separation, if separated during the year)				
5.					
	At the beginning of the year				
	Date wise Increase / Decrease in Share holding during the year specifying the reasons for increase / decrease (e.g. allotment / transfer / bonus / sweat equity etc):				
	At the End of the year ( or on the date of separation, if separated during the year)				
6.					
	At the beginning of the year				
	Date wise Increase / Decrease in Share holding during the year specifying the reasons for increase / decrease (e.g. allotment / transfer / bonus / sweat equity etc):				
	At the End of the year ( or on the date of separation, if separated during the year)				
7.					
	At the beginning of the year				
	Date wise Increase / Decrease in Share holding during the year specifying the reasons for increase / decrease (e.g. allotment / transfer / bonus / sweat equity etc):				
	At the End of the year ( or on the date of separation, if separated during the year)				
8.					
	At the beginning of the year				
	Date wise Increase / Decrease in Share holding during the year specifying the reasons for increase / decrease (e.g. allotment / transfer / bonus / sweat equity etc):				
	At the End of the year ( or on the date of separation, if separated during the year)				
9.					
	At the beginning of the year				
	Date wise Increase / Decrease in Share holding during the year				

	specifying the reasons for increase / decrease (e.g. allotment / transfer / bonus / sweat equity etc):				
	At the End of the year ( or on the date of separation, if separated during the year)				
10.					
	At the beginning of the year				
	Date wise Increase / Decrease in Share holding during the year specifying the reasons for increase / decrease (e.g. allotment / transfer / bonus / sweat equity etc):				
	At the End of the year ( or on the date of separation, if separated during the year)				

**(v) SHAREHOLDING OF DIRECTORS AND KEY MANAGERIAL PERSONNEL:**

Sr. 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
1.	<b>Shalin A. Shah</b>				
	At the beginning of the year	5000	50	5000	50
	Date wise Increase / Decrease in Share holding during the year specifying the reasons for increase / decrease (e.g. allotment / transfer / bonus / sweat equity etc):	No change			
	At the End of the year ( or on the date of separation, if separated during the year)	5000	50	5000	50
2.	<b>Leena A. Shah</b>				
	At the beginning of the year	5000	50	5000	50
	Date wise Increase / Decrease in Share holding during the year specifying the reasons for increase / decrease	No change			

(e.g. allotment / transfer / bonus / sweat equity etc):					
At the End of the year ( or on the date of separation, if separated during the year)	5000	50	5000	50	

#### V. INDEBTEDNESS:

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

	Secured Loan Excluding Deposits	Unsecured Loans	Deposits	Total Indebtedness
<b>Indebtedness at the beginning of the financial year</b>				
i) Principal Amount	00	10,35,957.25	00	10,35,957.25
ii) Interest due but not paid				
iii) Interest accrued but not due				
<b>Total (i+ii+iii)</b>	<b>00</b>	<b>10,35,957.25</b>	<b>00</b>	<b>10,35,957.25</b>
<b>Change in Indebtedness during the financial year</b>				
• Addition	00	00	00	00
• Reduction	00	10,35,957.25	00	10,35,957.25
<b>Total</b>	<b>00</b>	<b>10,35,957.25</b>	<b>00</b>	<b>10,35,957.25</b>
<b>Indebtedness at the end of the financial year</b>				
i) Principal Amount	00	00	00	00
ii) Interest due but not paid				
iii) Interest accrued but not due				
<b>Total (i+ii+iii)</b>	<b>00</b>	<b>00</b>	<b>00</b>	<b>00</b>

#### VI. REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL

Sr. No.	Particulars of Remuneration	Name of MD/WTD/ Manager	Total Amount
None			
1.	<b>Gross salary</b> (a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961 (b) Value of perquisites u/s 17(2) Income-tax Act, 1961 (c) Profits in lieu of salary under section 17(3) Income-tax Act, 1961		
2.	<b>Stock Option</b>		
3.	<b>Sweat Equity</b>		
4.	<b>Commission</b> - as % of profit - Others, specify...		
5.	<b>Others, please specify</b>		
	<b>Total (A)</b>		
	Ceiling as per the Act		NA

**B. REMUNERATION TO OTHER DIRECTORS: NONE (NOT APPLICABLE)**

Sr. No.	Particulars of Remuneration	Name of Directors	Total Amount
NONE			
	<b>1. Independent Directors</b> • Fee for attending board /committee meetings • Commission • Others, please specify		
	Total (1)		
	<b>2. Other Non-Executive Directors</b> • Fee for attending board committee meetings • Commission • Others, please specify		
	Total (2)		
	<b>Total (B)=(1+2)</b>		
	<b>Total Managerial Remuneration</b>		
	<b>Overall Ceiling as per the Act</b>		



**C. REMUNERATION TO KEY MANAGERIAL PERSONNEL OTHER THAN MD/MANAGER/WTD: (NOT APPLICABLE)**

Sr. No	Particulars of Remuneration	Name of Directors			
		CEO	CS	CFO	Total
1.	Gross salary (a) Salary as per provisions contained 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		NA		
2.	Stock Option				
3.	Sweat Equity				
4.	Commission - as % of profit - Others, specify...				
5.	Others, please specify				
	Total				

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

Type	Section of the Companies Act	Brief Description	Details of Penalty/Punishment/ Compounding fee imposed	Authority [RD/NCLT / COURT]	Appeal made, if any (give Details)
<b>A. COMPANY :</b>					
Penalty					
Punishment			NA		
Compounding					
<b>B. DIRECTORS :</b>					
Penalty					
Punishment			NA		
Compounding					
<b>C. OTHER OFFICERS IN DEFAULT :</b>					
Penalty					
Punishment			NA		
Compounding					

*Shalin A. Shah*

*Leena A. Shah*



**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.

Form for Disclosure of particulars of contracts/arrangements entered into by the company with related parties referred to in sub section (1) of section 188 of the Companies Act, 2013 including certain arms length transaction under third proviso thereto.

1. Details of contracts or arrangements or transactions not at Arm's length basis.

SL. No.	Particulars	Details
a)	Name (s) of the related party & nature of relationship	--
b)	Nature of contracts/arrangements/transaction	--
c)	Duration of the contracts/arrangements/transaction	--
d)	Salient terms of the contracts or arrangements or transaction including the value, if any	--
e)	Justification for entering into such contracts or arrangements or transactions'	--
f)	Date of approval by the Board	--
g)	Amount paid as advances, if any	--
h)	Date on which the special resolution was passed in General meeting as required under first proviso to section 188	--

2. Details of contracts or arrangements or transactions at Arm's length basis.

SL. No.	Particulars	Details
a)	Name (s) of the related party & nature of relationship	Shree Ghantakarna Rolling Mills Private Limited (a Company in which Mr. Shalin A. Shah, and Mrs. Leena A. Shah, Directors of the Company are interested as Director/shareholder)
b)	Nature of contracts / arrangements / transaction	Civil Job Work
c)	Duration of the contracts / arrangements / transaction	Continuing
d)	Salient terms of the contracts or arrangements or transaction including the value, if any	Rs. 9,85,000/-
e)	Date of approval by the Board, if any	18/05/2016 (ratification & granting of omnibus approval)
f)	Amount paid as advances, if any	Nil



## INDEPENDENT AUDITORS' REPORT

TO,  
THE MEMBERS OF TANYA ESTATES PRIVATE LIMITED.

### Report on the Financial Statements

We have audited the accompanying financial statements of TANYA ESTATES Pvt Ltd ("the Company"), which comprise the Balance Sheet as at 31/03/2017, the Statement of Profit and Loss, for the year then ended, and a summary of the significant accounting policies and other explanatory information.

### 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 Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate 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 financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made thereunder.

We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the Company has in place an adequate internal financial controls system over financial reporting and the operating effectiveness of such controls. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Company's Directors, as well as evaluating the overall presentation of the financial statements.



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

### **Opinion**

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 Act read with Notes forming part of Financial Statements in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31/03/2017, and its Profit for the year ended on that date.

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

This report doesn't include a statement on the matters specified in paragraph 3 and 4 of the Companies (Auditor's Report) Order, 2016, issued by the Central Government of India, in terms of sub section 11 of section 143 of the companies Act, 2013 since in Our opinion and according to the information and explanation given to us, the said order is not applicable to the company.

As required by Section 143 (3) of the Act, we report that:

- (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
- (c) The Balance Sheet, the Statement of Profit and Loss, and dealt with by this Report are in agreement with the books of account.
- (d) In our opinion, the aforesaid financial statements comply with the Accounting Standards 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 31/03/2017 taken on record by the Board of Directors, none of the directors is disqualified as 31/03/2017 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, clause (i) of section 143(3) of Companies Act 2013 is not applicable as per Notification No. G.S.R. 464 (E) dated 13th Day of June, 2017.
- (g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
  - i. The Company has represented that there are no pending litigations which affects its financial statements.
  - ii. The Company has made provision, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long-term contracts including derivative contracts. However during the period of audit there are no such contracts entered into by the Company, as per explanation and information given to us.



- iii. There has been no amounts which is required to be transferred, to the Investor Education and Protection Fund by the Company.
- iv. The Company has provided requisite disclosures in the financial statements as to holdings as well as dealings in Specified Bank Notes during the period from 8th November, 2016 to 30th December, 2016. Based on audit procedures and relying on the management representation we report that the disclosures are in accordance with books of account maintained by the Company and as produced to us by the Management.

Date : 25<sup>th</sup> August, 2017  
Place : Ahmedabad

FOR KEYUR BAVISHI & CO.  
(Chartered Accountants)  
Reg No. :131191W



*Keyur Bavishi*

KEYUR DILIP BAVISHI  
Proprietor  
M.No. : 136571



**TANYA ESTATES PRIVATE LIMITED**  
**CIN: U70101GJ2009PTC057642**  
**BALANCE SHEET AS AT 31ST MARCH, 2017**

Particulars	Note No	As at 31st March, 2017	As at 31st March, 2016
<b>I. EQUITY AND LIABILITIES</b>			
<b>1 Shareholders' Funds</b>			
(a) Share Capital	3	1,00,000.00	1,00,000.00
(b) Reserves and Surplus	4	30,156.69	(76,503.22)
(c) Share application pending for allotment		-	-
<b>2 Non Current Liabilities</b>			
(a) Deferred Tax Liabilities	14(n)	6,721.00	-
(b) Other Non Current Liabilities		10,52,07,000.00	18,17,37,000.00
<b>2 Current Liabilities</b>			
(a) Short-term Borrowings	5	-	10,35,957.25
(b) Trade Payable		3,16,200.00	-
(c) Other Current Liabilities	6	1,58,511.35	25,024.00
<b>TOTAL RS...</b>		<b>10,58,18,589.04</b>	<b>18,28,21,478.03</b>
<b>II. ASSETS</b>			
<b>1 Non-current Assets</b>			
(a) Non Current Investments	7	4,61,50,000.00	3,66,00,000.00
(b) Fixed Asset ( Property plant and Equipment )	8	80,551.00	-
<b>2 Current Assets</b>			
(a) Short Term Loans and Advances	9	5,85,12,000.00	14,61,11,000.00
(b) Trade Receivables		9,65,300.00	-
(c) Cash and Bank Balances	10	1,10,738.04	1,03,378.03
(d) Other Current Assets	11	-	7,100.00
<b>TOTAL RS...</b>		<b>10,58,18,589.04</b>	<b>18,28,21,478.03</b>
The notes form an integral part of these financial statements	14	-	-

As per our attached Audit report of even date

For, **KEYUR BAVISHI & CO.**

Chartered Accountants

F.R.N. : 131191W

*Keyur Bavishi*

(KEYUR D. BAVISHI)

Proprietor

M. No. : 136571

PLACE: AHMEDABAD

DATE : 25th August, 2017



For, **TANYA ESTATES PRIVATE LIMITED**

*Shalin A. Shah*

SHALIN A. SHAH

DIRECTOR

DIN : 00297447

*Leena A. Shah*

LEENA A. SHAH

DIRECTOR

DIN : 02629934

PLACE: AHMEDABAD

DATE : 25th August, 2017

**TANYA ESTATES PRIVATE LIMITED**

**CIN: U70101GJ2009PTC057642**

**STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH, 2017**

Particulars	Note No	As at 31st March, 2017	As at 31st March, 2016
<b>I. INCOME</b>			
Revenue from operations (Net)		9,85,000.00	-
		9,85,000.00	-
<b>II Other Income</b>	12	-	35,000.00
<b>III Total Revenue (I + II)</b>		9,85,000.00	35,000.00
<b>IV Expenses</b>			
1 Employee Benefit		40,000.00	-
2 Depreciation	8	3,449.00	-
3 Other Expenses	13	8,01,480.09	21,309.22
<b>Total Expenses</b>		8,44,929.09	21,309.22
<b>V Profit before exceptional items and tax (III - IV)</b>		1,40,070.91	13,690.78
<b>VI Exceptional items</b>		-	-
<b>VII Profit/(Loss) before tax (V - VI)</b>		1,40,070.91	13,690.78
<b>VIII Tax Expense :</b>			
(1) Current Tax		26,690.00	-
(2) Deferred Tax Expense/(Revenue)	14(n)	6,721.00	-
		33,411.00	-
<b>IX Profit / (Loss) for the year (VII - VIII)</b>		1,06,659.91	13,690.78
<b>X Earnings per Equity Share of Rs. 10 each</b>			
-- Basic & Diluted		10.67	1.37
The notes form an integral part of these financial statements	14		

As per our attached Audit report of even date

For, **KEYUR BAVISHI & CO.**

Chartered Accountants

F.R.N. : 131191W

*Keyur Bavishi*  
(KEYUR D. BAVISHI)

Proprietor

M. No. : 136571

PLACE: AHMEDABAD

DATE : 25th August, 2017



For, **TANYA ESTATES PRIVATE LIMITED**

*Shalin A. Shah*      *Leena A. Shah*

SHALIN A. SHAH

DIRECTOR

DIN : 00297447

LEENA A. SHAH

DIRECTOR

DIN : 02629934

PLACE: AHMEDABAD

DATE : 25th August, 2017

## Note - 3 : SHARE CAPITAL

Particulars	As at			
	31st March, 2017	31st March, 2016		
<b>1. AUTHORISED EQUITY SHARE CAPITAL</b>				
10,000 Equity Shares of Rs. 10/- each.	1,00,000.00	1,00,000.00		
<b>2. ISSUED, SUBSCRIBED &amp; PAID UP EQUITY SHARE CAPITAL</b>				
10,000 Equity Shares of Rs.10/- each, fully paid.	1,00,000.00	1,00,000.00		
	<b>1,00,000.00</b>	<b>1,00,000.00</b>		
<b>3. Reconciliation of number of shares outstanding at the beginning &amp; at the end of the reporting year</b>				
Particulars ( Equity shares of Rs. 10 each )	As at 31 March 2017		As at 31 March 2016	
	No of Shares	Value Rs.	No of Shares	Value Rs.
-- At the beginning of the year	10,000.00	1,00,000.00	10,000.00	1,00,000.00
-- Movement during the period	-	-	-	-
-- Outstanding at the end of the year	10,000.00	1,00,000.00	10,000.00	1,00,000.00

4. There is no movement of shares outstanding at the beginning and at the end of the reported period.

5. The company has issued only one class of equity shares having a par value of Rs.10 per share. each share holder is eligible for one vote per share. In the event of liquidation, The equity shareholders are eligible to receive the remaining assets of company, after distribution of all preferential amounts, in proportion of their shareholding.

**6. Details of shares held by shareholders holding more than 5% of the aggregate shares in the Company**

Name of the Shareholders ( Equity shares of rs. 10 each )	As at 31st March, 2017		As at 31st March, 2016	
	No. of Share held	% of Holding	No. of Share held	% of Holding
Shalin A. Shah	5,000.00	50.00%	5,000.00	50.00%
Leena A. Shah	5,000.00	50.00%	5,000.00	50.00%

## Note - 4 : RESERVES &amp; SURPLUS

Sr. No	Particulars	As at	
		31st March, 2017	31st March, 2016
1	<b>General Reserve</b>		
	Opening Balance	(76,503.22)	(90,194.00)
	Add/(Less) : Net Profit/ (Net Loss) for the year	1,06,859.91	13,690.78
	Closing Balance	<b>30,156.69</b>	<b>(76,503.22)</b>
	<b>TOTAL</b>	<b>30,156.69</b>	<b>(76,503.22)</b>

## Note - 5 : SHORT TERM BORROWINGS

Sr. No	Particulars	As at	
		31st March, 2017	31st March, 2016
I.	<b>UNSECURED</b>		
1	Loan From Directors	-	10,35,957.25
		<b>-</b>	<b>10,35,957.25</b>



## Note - 6 : OTHER CURRENT LIABILITIES

Sr. No	Particulars	As at 31st March, 2017	As at 31st March, 2016
1	Other Payables	1,36,821.35	25,024.00
2	Income Tax Payable	6,990.00	-
3	Other Current Liabilities	15,000.00	-
		<b>1,58,811.35</b>	<b>25,024.00</b>

## Note - 7 : NON CURRENT INVESTMENT

Sr. No	Particulars	No. Of shares	No. Of shares	As at	As at
		31st March, 2017	31st March, 2016	31st March, 2017	31st March, 2016
	<b>Equity Share- Quoted</b>				
1	Lesha Industries Ltd	5,16,240.00	5,16,240.00	92,09,150.00	92,09,150.00
2	Gujarat Natural Resources Ltd.	3,50,000.00	3,50,000.00	23,90,850.00	23,90,850.00
3	Anar Industries Ltd	12,50,000.00	12,50,000.00	2,50,00,000.00	2,50,00,000.00
4	Vivanza Biosciences Limited	2,25,000.00	-	22,50,000.00	-
5	Vivanza Biosciences Limited - Warrant	7,25,000.00	-	72,50,000.00	-
	<b>Equity Share- Unquoted</b>				
	Asarisha Industries Limited	5,000.00	-	50,000.00	-
	<b>TOTAL</b>			<b>4,61,50,000.00</b>	<b>3,66,00,000.00</b>
	<b>Market value of Quoted Investment</b>			<b>15,43,77,760.40</b>	<b>10,57,30,767.00</b>

## Note - 9 : Short Term Loans and Advances

Sr. No	Particulars	As at 31st March, 2017	As at 31st March, 2016
(a)	Others- Unsecured, considered good		
1	Advance to Corporate Body	5,84,96,000.00	14,60,50,000.00
2	Advance to Others	16,000.00	61,000.00
		<b>5,85,12,000.00</b>	<b>14,61,11,000.00</b>

## Note - 10 : CASH AND CASH EQUIVALENTS

Sr. No	Particulars	As at 31st March, 2017	As at 31st March, 2016
I.	Cash and Cash Equivalents		
a.	Balances with Banks		
	- In Current Account	92,275.04	8,715.03
b.	Cash on hand	18,463.00	94,663.00
		<b>1,10,738.04</b>	<b>1,03,378.03</b>

## Note - 11 : Other Current Assets

Sr. No	Particulars	As at 31st March, 2017	As at 31st March, 2016
1	Preliminary Expense	-	7,100.00
		-	<b>7,100.00</b>



FIXED ASSETS ( PROPERTY PLANT AND EQUIPMENT )

NO. NAME OF THE ASSET	GROSS BLOCK				DEPRECIATION				NET BLOCK	
	As at 01.04.2016	Additions	Deduction	As at 31.03.2017	As at 01.04.2016	During Year	During during Deduction	Up to 31.03.2017	As at 31.03.2017	As at 31.03.2016
A) Tangible Assets										
Laptop - 1	0.00	49,000.00	-	49,000.00	-	2,508	-	2,508.00	46,492.00	0.00
Computer - 2	0.00	35,000.00	-	35,000.00	-	941	-	941.00	34,059.00	0.00
<b>Total</b>	<b>0.00</b>	<b>84,000.00</b>	<b>0.00</b>	<b>84,000.00</b>	<b>0.00</b>	<b>3,449.00</b>	<b>0.00</b>	<b>3,449.00</b>	<b>80,551.00</b>	<b>0.00</b>
<b>Previous years</b>	<b>0.00</b>	<b>-</b>	<b>-</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-</b>	<b>0.00</b>	<b>0.00</b>





## Note - 12 : OTHER INCOME

Sr. No	Particulars	As at	As at
		31st March, 2017	31st March, 2016
1	Dividend Income	-	35,000.00
		-	35,000.00

## Note - 13 : OTHER EXPENSES

Sr. No	Particulars	As at	As at
		31st March, 2017	31st March, 2016
1	Audit Fees	7,500.00	7,500.00
2	Legal & Professional Expense	-	8,118.00
3	Miscellaneous Expense	-	5,691.22
4	Jobwork Charges	7,82,500.00	-
5	Preliminary Expense written off	7,100.00	-
6	Bank Charges	1,463.00	-
7	Demat Charges	2,017.09	-
8	Roc Fees	900.00	-
		8,01,480.09	21,309.22



Notes forming part of account of TANYA ESTATES PRIVATE LIMITED for the year ending 31<sup>st</sup> March 2017.

**NOTE 1 : BRIEF ABOUT COMPANY**

The company was incorporated on 29/07/2009 vide Registration No.: U70101GJ2009PTC057642 with the main object mentioned in the Memorandum and Article of Association of the Company.

**NOTE- 2 : Significant Accounting Policies:**

**1. Basis of Preparation of Financial Statements**

The financial statements have been prepared in compliance with all material aspects of the mandatory Accounting Standards issued by the ICAI, and the relevant provisions of the Companies Act, 2013.

Financial Statements are based on historical cost and are prepared on accrual basis.

**2. Use of Estimates**

The preparation of financial statements requires estimates and assumptions to be made that affect the reported amount of assets and liabilities on the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Difference between the actual results and estimates are recognized in the period in which the results are known materialized.

**3. Fixed Assets**

i) Fixed Assets are stated at cost less accumulated depreciation. All cost, including financing cost till assets are put to use attributable to the fixed assets are capitalised.

ii) Depreciation on Fixed Assets is provided on the basis of useful lives of the Assets prescribed in Schedule II to the Companies Act, 2013.

iii) The carrying amount of the asset, as on date of Schedule II becoming effective, after retaining the residual value, shall be recognised in the opening balance of retained earnings where the remaining useful life of an asset is NIL.

**4. Investments**

Current Quoted/Unquoted Investments are stated at book value and in case of Quoted Investment, if Market value is lower than Book value, Provision to extent of Downward revision is made only if reduction is not temporary in nature.



**5. Basis of Accounts**

Revenue/Income and costs/expenditures are generally accounted on accrual as they are earned or incurred.

**6. Tax on Income**

Current Tax is determined on the basis of the amount of tax payable in respect of taxable income for the year.

Deferred tax is calculated at current statutory income tax rate and is recognized on timing differences; being the difference between taxable income and accounting income that originate in the one year and are capable of reversal in one or more subsequent years. Deferred tax assets subject to the consideration of prudence, are recognized and carried forward only to the extent that there is a reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realized

**7. Contingent Liabilities & Provision**

Provision is made for all known liabilities and contingent liabilities if any, are disclosed in the account by way of note.

**8. Employee Benefits:**

Salaries, paid annual leave, sick leave and bonuses, if any, are accrued in the year in which the services are rendered by the employees. The company does not permit accumulating of unused leaves. The company does not provide any long term employee benefits. The company is not having any defined benefit plan.

9. In the opinion of the board, the current assets, loans and advances are approximately of the value stated if realized in the ordinary course of business. The provision for all known liabilities are adequate and not in excess of the amount reasonably necessary.

**10. Borrowing Cost**

Borrowing Cost attributable to the acquisition or construction of qualifying assets are capitalised as part of the cost of such assets. All other borrowing costs are charged to revenue.

**11. Preliminary Expenses:**

The Preliminary Expense have been written off during the year as the commercial activity has been commenced during the year.

**12. Income**

Revenue from Operation include Civil Jobwork Income.



**Note : 14. Additional Information as required under Schedule III is given as under so far as applicable to the Company.**

- (a) There is no import during the period under audit, hence value of imports calculated on C.I.F. basis by the company during the financial year in respect of (i) Raw Materials ; (ii) Components and spare parts ; (iii) Capital Goods is NIL
- (b) There is no expenditure in foreign currency during the financial year on account of royalty, know-how, professional and consultation fees, interest and other matters”
- (c) There is no amount during the year in foreign currencies on account of dividend.
- (d) There are no earnings in foreign exchange during the financial year
- (e) Capital Commitment Expense to the extent not provided for during the year Rs. NIL
- (f) Payment to Statutory Auditors

Particulars	2016-17	2015-16
Audit Fees	Rs. 7,500/-	Rs. 7,500/-
Taxation Matters	NIL	NIL
Others	NIL	NIL
<b>Total</b>	<b>Rs. 7,500/-</b>	<b>Rs. 7,500/-</b>

**(j). Segment Reporting**

Since there are no separate reportable segments as per Accounting Standard 17 - “Segment Reporting” issued by the Council of the Institute of Chartered Accountants of India is not applicable to the Company for the period under audit.

- (k) As informed by the management that the loans are interest free, which in our opinion is violation of section 186(7) of the Companies Act 2013. Further disclosure as required in section 186(4) of the Companies Act, 2013 have not been made.

**(l). Impairment of Assets**

The carrying amounts of assets are reviewed at each balance sheet date, if there is any indication of impairment based on internal/external factors. An impairment loss will be recognized wherever the carrying amount of an asset exceeds its estimated recoverable amount. The recoverable amount is greater of the assets’ net selling price and value in use. In assessing the value in use the estimated future cash flows are discounted to the present value at the weighted average cost of capital. During the year there are no impairment.



(m) As per Accounting Standard - 18, the disclosures of transactions with the related parties as defined in the Accounting Standard are given below:

- (i) List of related parties where control exists and related parties, with whom transactions have taken place and relationships
- (ii) Transaction during the financial year 2016-17 with the related parties/ enterprise Significantly influence TANYA ESTATES PRIVATE LIMITED are laid down below

Enterprises significantly influenced by KMP or RKMP	1. Leesa Industries Limited 2. Shree Ghantakarna Rolling Mills Private Limited 3. Ashnisha Industries Limited
RKMP	Shalin A. Shah HUF
Key Management Personnel	Shalin A. Shah Leena A. Shah

(i) Transactions during the financial year 2016-17 with the related parties are shown below:

Nature of transaction	KMP	RKMP	Enterprises significantly influenced
Civil Jobwork Income	NIL (NIL)	NIL (NIL)	9,85,000/- (NIL)
Investment	NIL (NIL)	NIL (NIL)	50,000/- (NIL)
Loan Received	7,00,000/- (10,35,957/-)	14,00,000/- (NIL)	NIL (NIL)
Loan Repaid	17,35,957/- (NIL)	14,00,000/- (NIL)	NIL (NIL)
Outstanding Loan Balance at Year End	NIL (10,35,957/-)	NIL (NIL)	NIL (NIL)

Note: Figures in bracket represents previous year's figures

(n) Deferred Tax Liabilities as on 31.03.2017 has been recognized in Profit and Loss Account statement due to timing difference in Profit/(Loss) as following

Particulars	31.03.2017	31.03.2016
Opening DTL	NIL	NIL
Difference in Tax during the year due to Depreciation	6,721/-	NIL
Closing DTL	6,721/-	NIL





**(O). Earnings per Share**

The earnings considered in ascertaining the Company's EPS represent profit for the year after tax. Basic EPS is computed and disclosed using the weighted average number of equity shares outstanding during the year.

Calculation of EPS

Particulars	31.03.2017	31.03.2016
Profit after tax/(Loss) (Rs.)	106659	13690
Weighted Average Number of shares considered as outstanding in computation of Basis EPS	10000	10000
Weighted Average Number of shares considered as outstanding in computation of Diluted EPS	10000	10000
Basic EPS, Shares of face value of Rs 10 each (in Rs)	10.67	1.37
Diluted EPS, Shares of face value of Rs 10 each (in Rs)	10.67	1.37

**(p) Disclosures regarding holdings and dealings in SBN during demonetization period.**

Particulars	SBNs	Other denomination notes	Total
Closing cash in hand as on 08.11.2016	98000	306663	404663
(+) permitted receipts	NIL	24000/-	24000
(-) permitted payments	NIL	900/-	900
(-) amount deposited in banks	98000	NIL	98000
Closing cash in hand as on 30.12.2016	NIL	329763/-	329763


(q) During the year the Company has made investement of 7,25,000/- Convertible Warrants Rs. 10/- each in Vivanza Biosciences Limited. The Management of the Company is of the opinion that this Convertible Warrants would be continued to be treated as Convertible Warrants in the books of the Company until the Convertible Warrants are converted into Equity Shares and credited to the Demat Account of the Company.



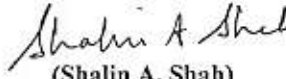
- (r) Sundry Debit and Credit balances, Loans Advances, Short Term Borrowing are subject to confirmation.
- (q) The previous year figures have been regrouped / re-classified to conform to the current year's classification

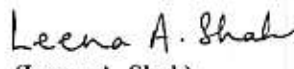
FOR AND ON BEHALF OF  
KEYUR BAVISHI & CO.  
CHARTERED ACCOUNTANTS

Firm Reg. No. 131191W

  
(KEYUR D. BAVISHI)  
Proprietor  
(Mem. No. 136571)

SIGNATURE TO NOTES '1' TO '13'  
FOR TANYA ESTATE PRIVATE LIMITED

  
(Shalin A. Shah)  
(Director)  
DIN : 00297447

  
(Leena A. Shah)  
(Director)  
DIN : 02629934

PLACE : AHMEDABAD  
DATE : 25<sup>th</sup> August, 2017

PLACE : AHMEDABAD  
DATE : 25<sup>th</sup> August, 2017

