

A D V & ASSOCIATES

CHARTERED ACCOUNTANTS

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Independent Auditor Report

**To the Members of
KML Tradelinks Private Limited**

Report on the Financial Statements

We have audited the accompanying (standalone) financial statements of KML Tradelinks Private Limited ("**the Company**") which comprise the Balance Sheet as at March 31 2017, the Statement of Profit and Loss, Cash Flow Statement for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the (standalone) Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these (standalone) financial statements that give a true and fair view of the financial position, financial performance and cash flows 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 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 (standalone) 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 (standalone) financial statements

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid (standalone) financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2017, and its Loss and its Cash Flow for the year ended on that date.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2016 ("the Order"), as amended, issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the "**Annexure A**" a statement on the matters specified in paragraphs 3 and 4 of the Order.
2. As required by section 143 (3) of the Act, we report that:
 - a. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose 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 the Cash Flow Statement

dealt with by this Report are in agreement with the books of account

- d. In our opinion, except from the matter specified in Emphasis of Matter the aforesaid (standalone) 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 written representations received from the directors as on March 31, 2017 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 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, refer to our separate Report in "**Annexure B**".
- 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 disclosed the impact of pending litigations on its financial position in its financial statements – Refer Note 32 to the financial statements;
 - ii. The Company did not have any long term contracts for which there were any material foreseeable losses.
 - iii. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.
 - iv. The Company did not have any holdings or dealings in Specified Bank Notes as defined in the Notification S.O. 3407(E) dated the November 8, 2016 of the Ministry of Finance, during the period from 8th November, 2016 to December 30, 2016.

For and on behalf of
A D V & Associates
Chartered Accountants
FRN:- 128045W

Ankit

Ankit Rathi
Partner

M. No.- 162441

Place: Mumbai

Date: 29th May, 2017



"Annexure A" to the Independent Auditors' Report

Referred to in paragraph 1 under the heading 'Report on Other Legal & Regulatory Requirement' of our report of even date to the financial statements of the Company for the year ended March 31, 2017:

1. (a) The Company does not have any fixed assets therefore clause 1 (a),(b) and (c) not applicable to the company.
2. (a) The management has conducted the physical verification of inventory reasonable intervals.

(b) The discrepancies noticed on physical verification of the inventory as compared to books records which has been properly dealt with in the books of account were not material.
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 Act. 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 complied with the provisions of section 185 and 186 of the Companies Act, 2013 In respect of loans, investments, guarantees, and security.
5. The Company has not accepted any deposits from the public and hence the directives issued by the Reserve Bank of India and the provisions of Sections 73 to 76 or any other relevant provisions of the Act and the Companies (Acceptance of Deposit) Rules, 2015 with regard to the deposits accepted from the public are not applicable.
6. As informed to us, the maintenance of Cost Records has not been specified by the Central Government under sub-section (1) of Section 148 of the Act, in respect of the activities carried on by the company.
7. (a) According to information and explanations given to us and on the basis of our examination of the books of account, and records, the Company has been generally regular in depositing undisputed statutory dues including Provident Fund, Employees State Insurance, Income-Tax, Sales tax, Service Tax, Duty of Customs, Duty of Excise, Value added Tax, Cess and any other statutory dues with the appropriate authorities. According to the information and explanations given to us, no undisputed amounts payable in respect of the above were in arrears as at March 31, 2017 for a period of more than six months from the date on when they become payable.

b) According to the information and explanation given to us, there are no dues of income tax, sales tax, service tax, duty of customs, duty of excise, value added tax outstanding on account of any disputes.

8. To the best of our knowledge and according to the explanations given to us, the Company has not taken any loans or borrowings from financial institutions, banks and government or issued any debentures. Hence reporting under clause (viii) of CARO 2016 is not applicable to the Company.
9. Based upon the audit procedures performed and the information and explanations given by the management, the company has not raised moneys by way of initial public offer or further public offer including debt instruments and term Loans. Accordingly, the provisions of clause 3 (ix) of the Order are not applicable to the Company and hence not commented upon
10. Based upon the audit procedures performed and the information and explanations given by the management, we report that no fraud by the Company or on the company by its officers or employees has been noticed or reported during the year
11. Based upon the audit procedures performed and the information and explanations given by the management, the managerial remuneration has been paid or provided in accordance with the requisite approvals mandated by the provisions of section 197 read with Schedule V to the Companies Act;
12. In our opinion, the Company is not a Nidhi Company. Therefore, the provisions of clause 4 (xii) of the Order are not applicable to the Company.
13. In our opinion, all transactions with the related parties are in compliance with section 177 and 188 of Companies Act, 2013 and the details have been disclosed in the Financial Statements as required by the applicable accounting standards.
14. During the year the Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures and hence reporting under clause (xiv) of the Order is not applicable to the Company.
15. Based upon the audit procedures performed and the information and explanations given by the management, the company has not entered into any non-cash transactions with directors or persons connected with him. Accordingly, the provisions of clause 3 (xv) of the Order are not applicable to the Company and hence not commented upon.
16. In our opinion, the company is not required to be registered under section 45 IA of the Reserve Bank of India Act, 1934 and accordingly, the provisions of clause 3 (xvi) of the Order are not applicable to the Company and hence not commented upon.

For and on behalf of

A D V & Associates

Chartered Accountants

FRN:- 128045W

Ankit
Ankit Rathi

Partner

M. No.- 162441

Place: Mumbai

Date: 29th May, 2017



"Annexure B" to the Independent Auditor's Report of even date on the Standalone Financial Statements of Kisan Tradelinks Private Limited "the Company "

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

We have audited the internal financial controls over financial reporting of Kisan Tradelinks Private Limited ("the Company") as of March 31, 2017 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

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

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

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

Meaning of Internal Financial Controls Over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting

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

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2017, 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 ICAI.

For and on behalf of
A D V & Associates
Chartered Accountants
FRN:- 128045W


Ankit Rathi
Partner
M. No.- 162441
Place: Mumbai
Date: 29th May, 2017



KML Tradelinks Private Limited

Statement of Profit & Loss for the Year Ended 31st March, 2017

Sr. No.	Particulars	Note No.	Year Ended	
			March 31, 2017	March 31, 2016
A	CONTINUING OPERATION			
I.	Revenue From Operations	10	4,418.44	-
II.	Other Income	11	8.50	-
III.	Total Revenue (I + II)		4,426.94	-
IV.	Expenses :-			
	Purchases of Stock-in-Trade	12	4,409.98	-
	Employee's Benefits Expenses	13	0.28	-
	Other Expenses	14	2.15	-
	Total Expenses		4,412.41	-
V.	Profit Before Tax (III-VI)		14.53	-
VI	Tax Expenses :-			
	(1) Current Tax		3.73	-
VII.	Profit/(Loss) For the Year (V- VI)		10.79	-
VIII	Earnings Per Equity Share :-			
	(1) Basic & Diluted Earnings per share	15	107.93	-

See Accompanying Notes to the Financial Statements, as under

Significant Accounting Policies

1

Notes on Financial Statement
In terms of our report of even date

2 to 15

For ADV & Associates
Chartered Accountants
Firm Registration No. 128045W

Ankit Rathi
Partner

Membership No. 162441

Date:- 29th May, 2017

Place: Mumbai



For and on behalf of the Board of Directors of,
KMLTradeLinks Pvt. Ltd.

R.A.

Rishav Aggarwal

Director

DIN: 05155607

Nishi

Nishi Aggarwal

Director

DIN: 00376875

KML Tradelinks Private Limited

Balance Sheet as at 31st March, 2017

Sr. No.	Particulars	Note No.	(₹ in Lakhs)	
			As at March 31, 2017	As at March 31, 2016
I. EQUITY AND LIABILITIES				
	(1) Shareholders' Funds			
	(a) Share Capital	2	1.00	-
	(b) Reserves and Surplus	3	10.79	-
			<u>11.79</u>	<u>-</u>
	(4) Current Liabilities			
	(a) Short-Term Borrowings	4	11.00	-
	(b) Trade Payables	5	737.14	-
	(c) Other Current Liabilities	6	5.66	-
			<u>753.80</u>	<u>-</u>
	TOTAL		<u><u>765.59</u></u>	<u><u>-</u></u>
II. ASSETS				
	(1) Current Assets			
	(a) Trade Receivables	7	751.39	-
	(b) Cash and Cash Equivalents	8	13.78	-
	(c) Other Current Assets	9	0.43	-
			<u>765.59</u>	<u>-</u>
	TOTAL		<u><u>765.59</u></u>	<u><u>-</u></u>

See accompanying notes to the financial statements, as under

Significant Accounting Policies
Notes on Financial Statement

1
2 to 15

In terms of our report of even date

For ADV & Associates

Chartered Accountants

Firm Registration No. 128045W

Ankit

Ankit Rathi

Partner

Membership No. 162441

Date:- 29th May, 2017

Place:- Mumbai

For and on behalf of the Board of Directors of,
KMLTradeLinks Pvt. Ltd.

Rishav

Rishav Aggarwal

Director

DIN: 05155607

Nishi

Nishi Aggarwal

Director

DIN: 00376875



KML Tradelinks Private LIMITED

Notes forming part of the Balance Sheet as at and Profit & Loss Account for the year ended 31st March, 2017

1. Significant Accounting Policies

1.1 Basis of preparation of Financial Statements

The financial statements have been prepared and presented under the historical cost convention in accordance with generally accepted accounting principles (GAAP) in India to comply with the specified under section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Account) Rules, 2014 and the relevant provision of the Companies Act, 2013 /Companies Act, 1956 as applicable

The Accounting Policies adopted in the preparation of the Financial Statement are consistent with those followed in the previous year.

1.2 Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles (GAAP) requires management to make estimates and assumptions that affect the reporting amounts of assets and liabilities, revenue and expenses and the disclosure of contingent liabilities as at the date of financial statements, Actual results could differ from these estimates. Such estimate and assumption are based on the management evaluation of the relevant facts and circumstance as on date of Financial Statement.

1.3 Inventories

Items of inventories are valued on the basis given below:

- **Raw materials**
 - i. At factory landed cost: FIFO basis
 - ii. In transit: Cost
- **Finished goods**
 - i. Lying at factory: Lower of cost on FIFO basis or net realizable value.
 - ii. Lying at branches: Lower of landed cost at respective branch on FIFO basis or net realizable value.
- **Traded goods:** At cost on FIFO basis.

Cost of Inventories comprises of the cost of purchases, cost of conversion and other cost including manufacturing overhead incurred in bringing them to their respective present location and condition.

1.4 Revenue Recognition

Revenue from Sale of goods is recognized when the substantial risk and rewards of ownership are transferred to the buyer which generally coincide when the goods are dispatched from the factory/stock points/or delivered to customer as per terms of the contract. Service revenue is recognized on rendering services.

Dividend income is recognized when right to receive the payment is established.

Interest income is recognized on time proportion basis into accounts the amount outstanding and rate applicable



1.5 Purchase of Raw materials, Stores & Spares and Packing materials

Purchase is net of discount, sales tax, excise duty, but includes custom duty, clearing & forwarding charges, commission on purchases, cartage inwards, & transit insurance.

1.6 Provision for Current Tax and Deferred Tax

Income taxes comprise of current tax, deferred tax charges and short excess provision of the earlier year. Provision for current tax is made after taking into consideration benefit admissible under the provision of Income Tax Act, 1961. Deferred tax resulting from the "timing difference" between taxable and accounting income is accounted for using the tax rate and laws that are enacted or substantively enacted as on the balance sheet date

1.7 Provisions, Contingent Liabilities and Contingent Assets

A provision is recognized when the Company has a present obligation as a result of past event and is probable that an outflow of resources will be required to settle the obligation, in respect of which a reliable estimate can be made based on technical evaluation and past experience. These are reviewed at each balance sheet date and adjusted to reflect the current management estimates. Contingent Liabilities are not recognized but are disclosed in the notes. Contingent Assets are neither recognized nor disclosed in the financial statements.



2 SHARE CAPITAL

Details of Authorised, Issued and Subscribed Share Capital

(₹ in Lakhs)

Particulars	As at March 31, 2017	As at March 31, 2016
	Authorised Capital 10,000 Equity Shares of ₹ 10/- each	1.0
Issued Capital, Subscribed & Paid Up Capital 10,000 (P.Y. NIL) Equity Shares of ₹10/- each	1.0	-
Total	1.0	-

2.1 Reconciliation of number of shares outstanding at the beginning and at the end of the reporting period

Particulars	As at March 31, 2017		As at March 31, 2016	
	Equity Shares		Equity Shares	
	Number	(₹ in Lakhs)	Number	(₹ in Lakhs)
Shares outstanding at the beginning of the year.	-	-	-	-
Add :- Addition during year	10,000	1.00	-	-
Less :- Reduction in share capital during the year	-	-	-	-
Shares outstanding at the end of the year.	10,000	1.00	-	-

2.2 The Company has only one class of equity shares having at par value of ₹10 per share. Each holder of equity shares is entitled to one vote per Share.

2.3 Information of shareholder's having holding more than 5% of Shares in the company.

Details of shareholders having holding more than 5% of Shares in the Company.

Particulars	As at March 31, 2017		As at March 31, 2016	
	Equity Shares		Equity Shares	
	Number	% of shares	Number	% of shares
Kisan Mouldings Ltd.	10,000	100%	-	-
Total	10,000	-	-	-

3 RESERVES AND SURPLUS

(₹ in Lakhs)

Particulars	As at March 31, 2017	As at March 31, 2016
	Opening Balance	-
Add:- Net Profit/(Loss) For the Current year	10.79	-
Closing Balance	10.79	-
Total	10.79	-

4 SHORT-TERM BORROWINGS

(₹ in Lakhs)

Particulars	As at March 31, 2017	As at March 31, 2016
	(a) Loans & Advance (Unsecured)	
1. Inter Corporate Loan From Related Parties (Note 4.1)	10.00	-
2. Other From Related Parties (Note 4.2)	1.00	-
Total	11.00	-

4.1 Inter Corporate Loans & Advances from Related Parties

(₹ in Lakhs)

Particular	Relation	As at 31.03.2017	As at 31.03.2016
		Kisan Mouldings Ltd	Subsidiary
Total		10.00	-

4.2 Loans & Advances from the Related Parties

(₹ in Lakhs)

Particular	Relation	As at 31.03.2017	As at 31.03.2016
		Rishav Aggarwal	Director
Total		1.00	-



5 TRADE PAYABLES

(₹ in Lakhs)

Particulars	As at March 31, 2017	As at March 31, 2016
Trade Payables for Raw Materials	737.14	-
Total	737.14	-

6 OTHER CURRENT LIABILITIES

(₹ in Lakhs)

Particulars	As at March 31, 2017	As at March 31, 2016
Other Payable		
Provision For Expenses	1.93	-
Provision For Taxation	3.73	-
Total	5.66	-

7 TRADE RECEIVABLES

(₹ in Lakhs)

Particulars	As at March 31, 2017	As at March 31, 2016
Unsecured, Considered good		
Trade receivables outstanding for a period less than six months from the due date	751.39	-
Trade receivables outstanding for a period exceeding six months from due date	-	-
Total	751.39	-

8 CASH AND CASH EQUIVALENT

(₹ in Lakhs)

Particulars	As at March 31, 2017	As at March 31, 2016
a. Cash in hand	0.85	-
c. Balances with banks In Current Accounts	12.93	-
Total	13.78	-

9 OTHER CURRENT ASSEST

(₹ in Lakhs)

Particulars	As at March 31, 2017	As at March 31, 2016
TDS received on commission	0.43	-
Total	0.43	-



10 REVENUE FROM OPERATIONS

(₹ in Lakhs)

Particulars	Period Ended March 31, 2017	Year Ended March 31, 2016
Sale of Products (Net) Traded Goods Finished Goods (Net of Vat)	4,418.4	-
Total	4,418.4	-

11 OTHER INCOME

(₹ in Lakhs)

Particulars	Period Ended March 31, 2017	Year Ended March 31, 2016
Commission Received	8.50	-
Total	8.50	-

12 PURCHASE OF STOCK-IN-TRADE

(₹ in Lakhs)

Particulars	Period Ended March 31, 2017	Year Ended March 31, 2016
Purchases	4,409.98	-
Total	4,409.98	-

13 EMPLOYEE'S BENEFIT EXPENSES

(₹ in Lakhs)

Particulars	Period Ended March 31, 2017	Year Ended March 31, 2016
Staff welfare expenses	0.28	-
Total	0.28	-

14 OTHER EXPENSES

(₹ in Lakhs)

Particulars	Period Ended March 31, 2017	Year Ended March 31, 2016
ADMIN & SELLING DISTRIBUTION EXPENSES		
Rates and Taxes		
Rent	0.10	-
Electricity Charges	0.20	-
Travelling & Conveyance Expenses	0.36	-
Printing & Stationery	0.60	-
Telephone & Postage	0.23	-
Preliminary Expenses	0.26	-
Auditor's Remuneration	0.15	-
- Audit Fees		
- Other Matter	0.25	-
Total	2.15	-

15 EARNINGS PER EQUITY SHARES

(₹ in Lakhs)

Particulars	Period Ended March 31, 2017	Year Ended March 31, 2016
Total Operations		
(ii) Net profit after taxes as per statement of profit & loss attributable to Equity shareholders	10.79	-
(iii) Weighted average number of equity shares used as denominator for calculating EPS	10,000	-
(iv) Basic & Diluted for the continuing operation	107.93	-
(v) Basic & Diluted for the Total operation	107.93	-
(vi) Face value per Share in Rupees	10	-

