

**ANNUAL REPORT**  
**OF**  
**ANMOL INDIA LTD.**  
**FOR FY 2018**



CIN No.: U51909AS1998PLC005384  
Mob.: +91-9435046554, 9876434000

# ANMOL (INDIA) LTD.

Web : [www.anmolindia.com](http://www.anmolindia.com) | Android : [www.goo.gl/DCvQ6Q](http://www.goo.gl/DCvQ6Q)

## NOTICE

**NOTICE** is hereby given that the Twentieth Annual General Meeting of the Members of the Company will be held on Saturday, The 29<sup>th</sup> day of September, 2018 at the Registered Office of the Company at Room No. 1, DN Tower, 2 nd Floor, NH- 37, Basistha Chariali Beltola, Guwahati, Kamrup, AS- 781022 to transact the following items of Special Business:

### ORDINARY BUSINESS

To consider and if thought fit to pass, the following as **Ordinary Resolutions**:

1. To consider, approve and adopt the Audited Financial Statements of the Company comprising the Balance Sheet as on March 31, 2018, Statement of Profit & Loss and Cash Flow Statement and Notes thereto for the financial year ended on March 31, 2018 together with the Report of the Board of Directors and Auditors' thereon.
2. To appoint a director in place of Mrs. Neelam Rani who retires by rotation.
3. To take note of the appointment of M/s. Vikram Maheshwari & Associates who were appointed as the Statutory Auditors of the Company for a period of five years from 01/04/2017 to 31/03/2022.

By the order of the Board  
For Anmol India Ltd

Managing Director  
DIN: 00574900

Date: 01.09.2018  
Place: Guwahati

#### REGD. OFFICE:

Room No. 1, DN Tower, IInd Floor, NH-37, Basistha, Chariali, Beltola, Guwahati, Kamrup, Assam-781022

#### CORPORATE OFFICE:

IInd Floor, 2/43, Block B, Aggar Nagar, Ludhiana Punjab-141001  
Ph.: 0161-4503400

#### BRANCH OFFICE:

Office No. A-24, Kutch Archade Ground Floor, Survey No. 234 By 1 and 235, Mithi Rohar, Gandhidham, Kutch, Gujarat-370201  
GST: 24AADCA3712DIZE  
M: +91-99786-33197

#### BRANCH OFFICE:

1, New Grain Market, Kapurthala, Punjab-144601  
GST: 03AADCA3712D1ZI  
Ph.: 0182-2237600

#### WAREHOUSE:

Industrial Plot/Village Budhwal, Chandigarh Road, Near Budhewal Sugar Mills, Ludhiana, Punjab-141112.



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## NOTES FOR MEMBER'S ATTENTION:

1. A member entitled to attend and vote at the Annual General Meeting (the "Meeting") is entitled to appoint a proxy to attend and vote on a poll instead of himself and the proxy need not be a member of the Company. The instrument appointing the proxy should, however, be deposited at the registered office of the Company not less than forty-eight hours before the commencement of the Meeting.
2. The Register of Directors and their shareholding, maintained u/s 170 of the Companies Act, 2013 and Register of Contracts or Arrangements in which Directors are interested maintained u/s 189 of the Companies Act, 2013 and all other documents referred to in the notice and explanatory statement, will be available for inspection by the members of the Company at Registered office of the Company during business hours 10:00 A.M. to 06:00 P.M. (except Saturday and Sunday) up to the date of Annual General Meeting and will also be available during the Annual General Meeting.

By the order of the Board  
For Anmol India Ltd

Managing Director  
DIN: 00574900

Date: 01.09.2018  
Place: Guwahati

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## DIRECTORS' REPORT

To,  
The Members of  
**ANMOL INDIA LIMITED**

Your Directors have pleasure in presenting the 20<sup>th</sup> Annual Report together with the Audited Statement of Accounts of your Company for the financial year ended March 31, 2018.

### 1. FINANCIAL HIGHLIGHTS

Particulars	Year ended 31 <sup>st</sup> March, 2018 Amount (Rs)	Year ended 31 <sup>st</sup> March, 2017 Amount (Rs)
Total Income	2,99,24,22,361.05	1,86,49,56,160.61
Total Expenses	2,94,86,32,671.28	1,84,86,00,786.18
Profit/(loss) before Exceptional Items and Extraordinary Items and Tax	4,37,89,689.77	1,63,55,374.43
Add: Exceptional Items	(45,10,000.00)	2,576.35
Profit Before Tax	3,92,79,689.77	1,63,57,950.78
Tax expenses		
-Current Tax	1,30,69,861.00	54,11,490.00
-Deferred Tax	(82,815.00)	(3,061.00)
-Income Tax of Previous Years	6,208.00	15,686.30
-Interest on Income Tax/TDS/TCS/Sales Tax	61,747.44	47,495.00
Profit/(loss) after taxation	<b>26,224,688.33</b>	<b>1,08,86,340.48</b>

### 2. DIVIDEND

Your Directors have not recommended any dividend during the year.

### 3. TRANSFER TO RESERVES

Your directors have transfer Rs. 2,30,00,000/- of profit to the reserve during the financial year ended 31<sup>st</sup> march, 2018.

### 4. MEETINGS OF THE BOARD OF DIRECTORS

During the financial year 2017-18, 17 (Seventeen) Meetings of the Board of Directors of the Company was held.



## **5. STATE OF THE COMPANY'S AFFAIRS AND FUTURE OUTLOOK**

During the financial year, the company had Net Profit of Rs. 26,224,688.33/- as against Net Profit of Rs. 1,08,86,340.48/- in the previous year.

## **6. CHANGES IN NATURE OF BUSINESS**

There is no change in the nature of the business.

## **7. MATERIAL CHANGES AND COMMITMENTS**

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

## **8. LOANS, GUARANTEES AND INVESTMENTS**

There were no loans, guarantees or investments made by the company under section 186 of the companies Act, 2013 during the year under review.

## **9. EXTRACT OF ANNUAL RETURN**

The extract of Annual Return in form no. MGT-9 as required under Section 92 of the Companies Act, 2013 for the financial year ending March 31, 2018 is annexed hereto as Annexure 1 and forms part of this Report.

## **10. RELATED PARTY TRANSACTIONS**

During the Financial year 2017-18, following payments were made to Related Parties:

Sl. No.	Name	Nature of Payment	Amount
1	Neelam Rani	Interest	10,90,814.00
2	Vijay Kumar	Interest	15,11,707.00
3	Tilak Raj	Interest	8,15,940.00
4	Chakshu Goyal	Salary	5,40,000.00
5	Deepika Agarwal	Interest	14,96,784.00
6	Sahil Aggarwal	Interest	11,06,845.00

## **11. CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION**

As the company is not a manufacturing company, so the conservation of energy, technology absorption clauses is not applicable.



## **12. FOREIGN EXCHANGE EARNINGS AND OUTGO**

During the Financial Year 2017-18, there were foreign exchange payment of Rs. 26,69,10,000.00.

## **13. RISK MANAGEMENT**

The directors of the company is entrusted with the responsibility of managing and monitoring the risks, if any which in the opinion of the directors may threaten the existence of the company and can impact the ability to achieve the objectives of the company.

## **14. ADEQUACY OF INTERNAL FINANCIAL CONTROLS WITH REFERENCE TO FINANCIAL STATEMENTS**

The Company has adequate internal control procedure commensurate with the size of the company and nature of its business.

## **15. DIRECTORS AND KEY MANAGERIAL PERSONNEL (KMP)**

Mr. Chakshu Goyal was appointed as `Director during this Financial Year.

## **16. DEPOSITS**

Neither, any type of deposits of previous year is unpaid or unclaimed during the financial year.

## **17. NAME OF THE COMPANIES WHICH HAVE BECOME OR CEASED TO BE ITS SUBSIDIARIES, JOINT VENTURES OR ASSOCIATES COMPANIES DURING THE YEAR**

No company have become or ceased to be its Subsidiary Company, Joint Venture or Associate Company during the year.

## **18. DETAILS OF SUBSIDIARY, JOINT VENTURE OR ASSOCIATES**

There is no Subsidiary, Joint Venture or Associates of ANMOL INDIA LIMITED

## **19. DETAILS OF SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS, COURTS AND TRIBUNALS**

No significant and material order has been passed by the regulators, courts, tribunals impacting the going concern status and Company's operations in future.



## **20. STATUTORY AUDITORS**

M/s. Vikram Maheshwari & Associates, Chartered Accountants, who were appointed as the statutory auditors of the company to hold office up to the conclusion of the Annual General Meeting (AGM) to be held in the year 2022, subject to ratification of their appointment at every Annual General Meeting and are eligible for re-appointment. Pursuant to the provisions of section 139 of the Companies Act, 2013 and the Companies (Audit and Auditors) Rules, 2014, it is proposed to ratify appointment of M/s Vikram Maheshwari & Associates as the statutory auditors of the company, from the forthcoming Annual General Meeting till the conclusion of the next Annual General Meeting. A certificate from them has been received to the effect that their re-appointment, if made, would be within the prescribed limits.

## **21. BOARD'S COMMENT ON THE AUDITOR'S REPORT**

There are no qualifications or adverse remarks in the Auditors' Report which require any clarification/ explanation. The notes on financial statements are self-explanatory, and need no further explanation.

## **22. SHARE CAPITAL**

There is no change in the share capital of the company.

## **23. PARTICULARS OF EMPLOYEES**

There are 11 (Eleven) employees in the Company.

## **24. DIRECTORS' RESPONSIBILITY STATEMENT**

Pursuant to Section 134(5) of the Companies Act, 2013 the Board of Directors of the Company confirms that-

- (a) In the preparation of the annual accounts the applicable accounting standards had been followed along with proper explanation relating to material departure.
- (b) The Directors have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company at the end of the Financial Year and of the profit and loss of the Company for that period;
- (c) The Directors have 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 fraud and other irregularities;
- (d) The Directors had prepared the annual accounts on a 'going concern' basis;
- (e) The Directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems are adequate and operating effectively.



## 25. CONTINGENT LIABILITY

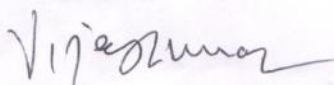
There is a Contingent Liability of Rs. 1,97,38,060/- as on 31.03.2018 towards the Green Cess Receivable and the case is pending before the Honorable High Court of Delhi.

## 26. ACKNOWLEDGMENT

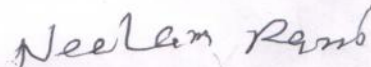
Your Directors would like to express their sincere appreciation for the assistance and co-operation received from the financial institutions, banks, Government authorities, customers, vendors and members during the year under review. Your Directors also wish to place on record their deep sense of appreciation for the committed services by the Company's executives, staff and workers.

Your company takes this opportunity to thank all the shareholders and investors of the company for their continued support.

For and on behalf of the Board of Directors



Directors Name: Vijay Kumar  
Designation: Director  
DIN: 00574900



Directors Name: Neelam Rani  
Designation: Director  
DIN:00574938

Place: Guwahati

Date:

# FormNo.MGT-9

EXTRACT OF ANNUAL RETURN AS ON THE FINANCIAL YEAR ENDED ON

*[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	U51909AS1998PLC005384
<b>ii.</b>	Registration Date	03/04/1998
<b>iii.</b>	Name of the Company	ANMOL INDIA LIMITED
<b>iv.</b>	Category/ Sub-Category of the Company	Company Limited by shares/ Non Govt Co.
<b>v.</b>	Address of the Registered office and contact details	Room No. 1, DN Tower, 2 <sup>nd</sup> Flor, NH-37, Basistha, Chariali, Beltola, Guwahati, Kamrup, Assam- 781022
<b>vi.</b>	Whether listed company	Unlisted
<b>vii.</b>	Name, Address and Contact details of Registrar and Transfer Agent, if any	-

## **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:-

<b>Sr.N o.</b>	<b>Name and Description of main products/ services</b>	<b>NIC Code of the Product/ service</b>	<b>% to total turnover of the company</b>
<b>1</b>	<b>Wholesale Trading in Coal</b>		100%







<b>an for GDRs &amp; ADRs</b>									
Grand Total (A+B+C)	-	242761 0	242761 0	100	-	242761 0	242761 0	100	-

### 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 share holding 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	
1.	Vijay Kumar	312250	12.86	-	312250	12.86	-	-
2.	Neelam Rani	191100	7.87	-	191100	7.87	-	-
	<b>Total</b>	<b>496200</b>	<b>20.73</b>		<b>503350</b>	<b>20.73</b>	-	-

### iii.Change in Promoters' Shareholding (No Change)

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
	At the beginning of the year				
	Date wise Increase / Decrease in Promoters 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				



## V. INDEBTEDNESS

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

	<b>Secured Loans excluding deposits</b>	<b>Unsecured Loans</b>	<b>Deposits</b>	<b>Total Indebtedness</b>
Indebtedness at the beginning of the financial year				
<b>i) Principal Amount</b>	<b>15,45,25,160.92</b>	<b>11,40,27,267.00</b>	-	<b>26,85,52,427.92</b>
<b>ii) Interest due but not paid</b>	-			
<b>iii) Interest accrued but not</b>	-			
Total(i+ ii + iii)	<b>15,45,25,160.92</b>	<b>11,40,27,267.00</b>	-	<b>26,85,52,427.92</b>
Change in Indebtedness during the financial year				
- Addition	-	-	-	-
- Reduction	<b>3,26,56,465.24</b>	<b>2,05,92,744.00</b>		<b>53249209.24</b>
Net Change	<b>3,26,56,465.24</b>	<b>2,05,92,744.00</b>		<b>53249209.24</b>
Indebtedness at the end of the financial year				
<b>i) Principal Amount</b>	<b>12,18,68,695.68</b>	<b>9,34,34,523.00</b>	-	<b>21,53,03,218.68</b>
<b>ii) Interest due but not paid</b>	-	-	-	-
<b>iii) Interest accrued but not due</b>	-	-	-	-
Total (i+ii+iii)	<b>12,18,68,695.68</b>	<b>9,34,34,523.00</b>	-	<b>21,53,03,218.68</b>

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

### **A. Remuneration to Managing Director, Whole-time Directors and/or Manager**

<b>Sl. No.</b>	<b>Particulars of Remuneration</b>	<b>Name of MD/WTD/ Manager</b>				<b>Total Amount</b>
<b>1.</b>		Chakshu Goyal				
1.	Gross salary  (a)Salary as per provisions contained in section17(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 undersection17(3)Income-taxAct,1961					45000/- P.M.  -  -
2.	Stock Option	-	-	-	-	-
3.	Sweat Equity	-	-	-	-	-
4.	Commission - as% of profit - others, specify...	-	-	-	-	-
5.	Others, please specify	-	-	-	-	-
6.	Total(A)	-	-	-	-	45, 000/- P.M.
	Ceiling as per the Act					

**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	-	-	-	-	-

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

Sl. no.	Particulars of Remuneration	Key Managerial Personnel			
		CEO	Company Secretary	CFO	Total
1.	Gross salary (a)Salary as per provisions contained in section17(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.	Stock Option	=	=	=	=
3.	Sweat Equity	=	=	=	=
4.	Commission - as% of profit	=	=	=	=

	-others, specify...--				
5.	Others, please specify				
6.	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	-	-	-	-	-

## Independent Auditor's Report

**To the Members of M/s. Anmol India Limited**

**Report on the standalone Financial Statements**

### **Opinion**

We have audited the accompanying Standalone financial statements of **M/s. Anmol India Limited ("the Company")** which comprises the Balance Sheet as at March 31, 2018, the Statement of Profit and Loss, and Statement of Cash Flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

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, 2018, and its profit, and its cash flows for the year ended on that date.

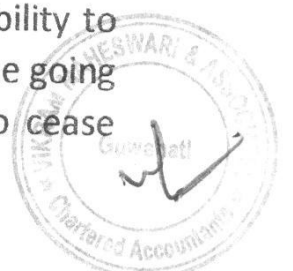
### **Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. 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 together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Responsibility of Management 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, (changes in equity)<sup>i</sup> 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. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate implementation and maintenance of accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement 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.





Those Board of Directors are also responsible for overseeing the company's financial reporting process

### **Auditor's Responsibility 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 these financial statements.

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

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

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

- a. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- b. In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
- c. The Balance Sheet, the Statement of Profit and Loss, and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.
- d. In our opinion, 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 the written representations received from the directors as on 31st March, 2018 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2018 from being appointed as a director in terms of Section 164 (2) of the Act.
- f. With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure B".
- 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 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 and on behalf of

**Vikram Maheswari & Associates**  
*Chartered Accountants*  
Firm's Registration Number: 327384E



*Vikram Maheswari*

**Vikram Maheswari**  
*Partner*

Membership Number: 063994

Place: Guwahati  
Date: 16.08.2018

### **"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, 2018:

- 1) (a) The Company has maintained proper records showing full particulars, including quantitative details and situation of fixed assets;
- (b) The Fixed Assets have been physically verified by the management in a phased manner, designed to cover all the items over a period of three years, which in our opinion, is reasonable having regard to the size of the company and nature of its business. Pursuant to the program, a portion of the fixed asset has been physically verified by the management during the year and no material discrepancies between the books records and the physical fixed assets have been noticed.
- (c) The company does not have any immovable property and hence the clause is not applicable.
- 2) (a) As explained to us, the management has conducted the physical verification of inventory at reasonable intervals.
- (b) No discrepancies were noticed on physical verification of the inventory as compared to books of accounts.
- 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 as applicable to it. As informed to us, the laws pertaining to Provident Fund, Employees State Insurance, are not applicable for the company. 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, 2018 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 dispute.

8) In our opinion and according to the information and explanations given to us, the Company has not defaulted in the repayment of dues to banks. The Company has not taken any loan either from financial institutions or from the government and has not issued any debentures.

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) This clause is not applicable as the Company has not paid any managerial remuneration during the year.

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

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

**Vikram Maheswari & Associates**  
*Chartered Accountants*



Firm's registration number: 327384E

*Vikram Maheswari*

**Vikram Maheswari**  
*Partner*

Membership number: 063994

Place: Guwahati

Date: 16.08.2018



**“Annexure B” to the Independent Auditor’s Report of even date on the Standalone Financial Statements of ANMOL INDIA LIMITED**

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

We have audited the internal financial controls over financial reporting of ANMOL INDIA LIMITED (“the Company”) as of March 31, 2018 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

**Management’s Responsibility for Internal Financial Controls**

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

**Auditors’ Responsibility**

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

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

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



### **Meaning of Internal Financial Controls Over Financial Reporting**

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized 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, 2018, based on 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 and on behalf of

**Vikram Maheswari & Associates**  
*Chartered Accountants*  
Firm's registration number: 327384E



*Vikram Maheswari*

**Vikram Maheswari**  
*Partner*

Membership number: 063994

Place: Guwahati  
Date: 16.08.2018

## **ANMOL (INDIA) LIMITED**

### **Significant Accounting Policies and Notes to the financial statements for the period ended 31st March 2018**

#### **Corporate information**

**Anmol (India) Limited** is a limited company domiciled in India and incorporated on 03.04.1998 under the provisions of the Companies Act, 1956. The company is engaged in the trading of coal with Head Office, Registered Office at Guwahati and Branches at Kapurthala and Gandhidham

## **1. Significant Accounting Policies**

### **1.1 Basis of Preparation**

The financial statements of the company have been prepared in accordance with generally accepted accounting principles in India (Indian GAAP). The company has prepared these financial statements to comply in all material respects with the Accounting Standards as prescribed under section 133 of the Companies Act 2013 read with rule 7 of the Companies (Accounts) Rules, 2014 and the provisions of the Companies Act 2013 (to the extent notified). The financial statements are prepared under the historical cost convention on accrual basis and on the basis of going concern.

The accounting policies adopted in the preparation of financial statements are consistent with those of previous year.

### **1.2 Presentation and disclosure of financial statements**

The presentation and disclosure of financial statements are prepared in consensus with section 129 of the Companies Act, 2013 and Schedule III prescribed under the Companies Act, 2013. The Company has reclassified/regrouped the previous year figures wherever found necessary.

### **1.3 Inventories**

Inventories are valued at lower of cost and net realizable value.

### **1.4 Depreciation**

Depreciation on tangible assets is provided on the straight line method over the useful lives of assets as prescribed under Part C of Schedule II of the Companies Act 2013.

### **1.5 Revenue Recognition**

Items of Income and expenditure are recognized on accrual basis except stated otherwise. Sales are recorded on dispatch of goods to the customer. Interest income is recognized on time proportion basis.

### **1.6 Cash Flow Statement**

Cash Flows are reported using the indirect method, whereby profit before tax is adjusted for the effects of transactions of a non-cash nature, any deferrals or accruals of past or future operating cash receipts or payments and item of income or expenses associated with investing or financing cash flows. The Cash Flows from operating, investing and financing activities of the Company are segregated.





## **ANMOL (INDIA) LIMITED**

### **1.7 Deferred Taxes**

The differences that result between the profit considered for Income Taxes and the profit as per the Financial Statements are identified, and thereafter a deferred tax asset or deferred tax liability is recorded for timing differences, namely the differences that originate in one accounting period and reverse in another, based on the tax effect of the aggregate amount of timing differences.

### **1.8 Provisions and Contingencies**

A provision is recognized for a present obligation as a result of past events if it is probable that an outflow of resources will be required to settle the obligation and in respect of which a reliable estimate can be made. Provisions are determined based on best estimates of the amount required to settle the obligation at the Balance Sheet date. These are reviewed at each Balance Sheet date and adjusted to reflect the current best estimates. Liabilities which are material and whose future outcome cannot be ascertained with reasonable certainty, are treated as contingent and disclosed by way of notes to accounts. Contingent assets are neither recognized nor disclosed in the financial statements.

### **1.9 Earnings Per Share**

Basic earnings per share are calculated by dividing the net profit or loss for the period attributable to equity shareholders by the number of equity shares outstanding during the period.

For the purpose of calculating diluted earnings per share, the net profit or loss for the period attributable to equity shareholders and the number of shares outstanding during the period are adjusted for the effects of all dilutive potential equity shares.



**ANMOL (INDIA ) LIMITED**

**BALANCE SHEET AS AT 31ST MARCH, 2018**

<b><u>I. EQUITY AND LIABILITIES</u></b>	<b><u>Schedules</u></b>	<b>As At <u>31.03.2018</u></b>	<b>As At <u>31.03.2017</u></b>
<b>(1) Shareholder's Funds</b>			
a) Share Capital	2.1	2,42,76,100.00	2,42,76,100.00
b) Reserves & Surplus	2.2	8,90,43,283.17	6,28,18,594.84
<b>(2) Non Current Liabilities</b>			
a) Long Term Borrowings	2.3	9,34,34,523.00	11,40,27,267.00
b) Deferred Tax Liability		39,765.00	1,22,580.00
<b>(3) Current Liabilities</b>			
a) Short Term Borrowings	2.4	12,18,68,695.68	15,45,25,160.92
b) Trade Payables	2.5	34,13,90,486.76	33,27,48,777.18
c) Other Current Liabilities	2.6	6,19,25,271.36	9,00,16,128.87
<b>TOTAL</b>		<b><u>73,19,78,124.97</u></b>	<b><u>77,85,34,608.81</u></b>
 <b><u>II. ASSETS</u></b>			
<b>(1) Non Current Assets</b>			
a) Fixed Assets - Tangible	2.7	41,74,078.11	58,85,972.79
b) Non-current Investments	2.8	24,27,07,229.00	25,08,482.00
c) Long Term Loans & Advances	2.9	8,087.62	42,000.00
<b>(2) Current Assets</b>			
a) Inventories	2.10	18,46,17,559.50	53,52,27,899.18
b) Trade Receivables	2.11	20,68,65,774.33	21,20,35,621.35
c) Cash & Cash Equivalents	2.12	3,49,714.50	17,14,226.16
d) Short Term Loans & Advances	2.13	9,32,55,681.91	2,11,20,407.33
<b>TOTAL</b>		<b><u>73,19,78,124.97</u></b>	<b><u>77,85,34,608.81</u></b>

Signed in terms of our report of even date

For **Vikram Maheswari & Associates**

Firm Registration No. 327384E

Chartered Accountants



*Vikram Maheswari*

**( VIKRAM MAHESWARI )**

Partner

M. NO. 063994

**GUWAHATI - 781005**

**16th Day of August, 2018**

**For ANMOL (INDIA) LIMITED**

**S/d**

**VIJAY KUMAR**  
(DIRECTOR)

DIN 00574900

**For ANMOL (INDIA) LIMITED**

**S/d**

**NEELAM RANI**  
(DIRECTOR)

DIN 00574938

**ANMOL (INDIA ) LIMITED****CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH 2018**

<b>Particulars</b>	<b>Period ended 31.03.2018</b>	<b>Year ended 31.03.2017</b>
<b>A. Cash Flow from Operating Activities</b>		
Net Profit/(Loss) before Tax and Exceptional Items	4,37,89,689.77	1,63,55,374.43
<b>Adjustments for :</b>		
Depreciation	9,90,543.00	8,93,764.00
Interest Income	(63,55,691.37)	(62,40,332.40)
Interest Expenses	1,90,90,429.00	1,45,09,721.11
<b>Operating Profit before Working Capital changes</b>	<b>5,75,14,970.40</b>	<b>2,55,18,527.14</b>
<b>Adjustments for :</b>		
Trade receivables	51,69,847.02	(13,79,78,074.80)
Inventories	35,06,10,339.68	(35,20,61,954.98)
Other Receivables	(7,21,35,274.58)	2,21,63,792.80
Trade & Other Payables	(1,94,49,147.93)	17,78,37,476.96
Interest on Income Tax/TDS/Income Tax Demand	(67,955.44)	(63,181.30)
Security Deposits with Revenue Authorities	33,912.38	20,000.00
<b>Cash Generated from Operations</b>	<b>32,16,76,691.53</b>	<b>(26,45,63,414.18)</b>
<b>Exceptional Items</b>		
Foreign Exchange Gain/(Loss)	(45,10,000.00)	2,576.35
	<b>(45,40,000.00)</b>	<b>2,576.35</b>
Direct Taxes- Refund / (Paid) -	(1,30,69,861.00)	(54,11,490.00)
<b>Net Cashflow from Operating Activities</b>	<b>30,40,96,830.53</b>	<b>(26,99,72,327.83)</b>
<b>B. Cash flow from Investing Activities</b>		
(Purchase)/sale of Fixed Assets - Net	7,21,351.68	(23,60,610.00)
Interest Received	63,55,691.37	62,40,332.40
Deposits with Bank	(24,01,98,747.00)	24,63,54,107.00
<b>Net Cash used in Investing Activities</b>	<b>(23,31,21,703.95)</b>	<b>25,02,33,829.40</b>
<b>C. Cash Flow from Financing Activities</b>		
Interest paid	(1,90,90,429.00)	(1,45,09,721.11)
Proceeds from /(Repayment of) Long Term Borrowings	(2,05,92,744.00)	92,58,765.00
Proceeds from /(Repayment of) Working capital Borrowings	(3,26,56,465.24)	2,48,07,091.63
<b>Net Cash used in Financing Activities</b>	<b>(7,23,39,638.24)</b>	<b>1,95,56,135.52</b>



**ANMOL (INDIA ) LIMITED**

**CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH 2018**

<b><u>Particulars</u></b>	<b><u>Period ended</u></b> <b><u>31.03.2018</u></b>	<b><u>Year ended</u></b> <b><u>31.03.2017</u></b>
Net Increase/(decrease) in cash and cash equivalents ( A+B+C)	(13,64,511.66)	(1,82,362.91)
<b><u>Cash and Cash Equivalents</u></b>		
Opening Balance	17,14,226.16	18,96,589.07
Closing Balance	3,49,714.50	17,14,226.16
	0.00	0.00

For **Vikram Maheswari & Associates**

Firm Registration No. 327384E

Chartered Accountants



*Vikram Maheswari*

( **VIKRAM MAHESWARI** )

Partner

M. NO. 063994

GUWAHATI - 781005  
16th Day of August, 2018

For ANMOL (INDIA) LIMITED

S/d

**VIJAY KUMAR**  
(DIRECTOR)

DIN 00574900

For ANMOL (INDIA) LIMITED

S/d

**NEELAM RANI**  
(DIRECTOR)

DIN 00574938



**ANMOL (INDIA ) LIMITED**

**NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2018**

	<u>As At</u> <u>31.03.2018</u>	<u>As At</u> <u>31.03.2017</u>
<b><u>2.1 SHARE CAPITAL</u></b>		
<u>Authorised Capital</u>		
30,00,000 Equity shares of Rs. 10/- each	<u>3,00,00,000.00</u>	<u>3,00,00,000.00</u>
<u>Issued, Subscribed and Paid Up Shares</u>		
24,27,610 Equity shares of Rs. 10/- each Fully paid up in cash	2,42,76,100.00	2,42,76,100.00
	<u>2,42,76,100.00</u>	<u>2,42,76,100.00</u>

**a. Terms/Rights attached to Equity Shares**

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

In the event of liquidation of the company, the holders of the equity shares will be entitled to receive remaining assets of the company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders

**b. Reconciliation of the Shares Outstanding at the beginning and at the reporting period**

<u>Equity Shares</u>	<u>No. of Shares</u>	<u>No. of Shares</u>
At the beginning of the Year	2427610	2427610
Outstanding at the end of the Year	<u>2427610</u>	<u>2427610</u>

**c. Details of Shareholders holding more than 5% of Equity Share Capital**

<u>Name of the Shareholders</u>	<u>No of Shares</u> <u>% of holding</u>	<u>No of Shares</u> <u>% of holding</u>
CHAKSU GOYAL	711960 (29.3%)	711960 (29.3%)
SAHIL AGGARWAL	350000 (14.4%)	200000 (8.2%)
VIJAY KUMAR	312250 (12.9%)	305100 (12.6%)
SMT. REKHA GUPTA	270000 (11.1%)	270000 (11.1%)
SMT. SUMAN GUPTA	260000 (10.7%)	260000 (10.7%)
NEELAM RANI	191100 (7.9%)	191100 (7.9%)
VIJAY KUMAR (H)	179700 (7.4%)	179700 (7.4%)
TILAK RAJ	151600 (6.2%)	1000 (0.04%)
PARVEEN	-	150000 (6.2%)

**2.2 - RESERVES & SURPLUS**

**Securities Premium**

Balance as per last account	2,59,84,000.00	2,59,84,000.00
A	<u>2,59,84,000.00</u>	<u>2,59,84,000.00</u>

**General Reserve**

Balance as per last account	-	-
Add : Amount Transferred from Profit & Loss A/c	2,30,00,000.00	-
B	<u>2,30,00,000.00</u>	<u>-</u>

**Surplus as per Statement of Profit & Loss**

Balance as per last account	3,68,34,594.84	2,59,48,254.36
Add: Profit for the year	2,62,24,688.33	1,08,86,340.48
Less : Transferred to General Reserve	(2,30,00,000.00)	-
Net Surplus in the Statement of Profit and Loss	<u>4,00,59,283.17</u>	<u>3,68,34,594.84</u>
C		

**Total Reserves and Surplus (A+B)**

<u>8,90,43,283.17</u>	<u>6,28,18,594.84</u>
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**ANMOL (INDIA) LIMITED**

**2.7 FIXED ASSETS - COMPANIES ACT 2013**

Particulars	Location	GROSS BLOCK			DEPRECIATION				NET BLOCK		
		As at 01.04.17	Additions During the Year	Sales/Dismantled During the Year	As at 31.03.18	Upto 31.03.17	Adjustments	During the Year	Upto 31.03.18	As on 31.03.18	As on 31.03.17
Maruti car	Head Office	4,98,274.00		(4,98,274.00)	-	3,34,892.00	(3,42,113.00)	7,221.00	-	-	1,63,382.00
Duster Diesel DHP	Head Office	12,57,242.00			12,57,242.00	5,63,995.00		1,52,985.00	7,16,980.00	5,40,262.00	6,93,247.00
Mobile Handset	Head Office	46,500.00		-	46,500.00	29,213.00	-	9,433.00	38,646.00	7,854.00	17,287.00
Computer & Printers	Head Office	34,500.00		-	34,500.00	32,775.00	-	-	32,775.00	1,725.00	1,725.00
Computer & Printers	Head Office	54,000.00		-	54,000.00	51,300.00	-	-	51,300.00	2,700.00	2,700.00
Computer & Printers	Head Office	9,700.00			9,700.00	9,215.00	-	-	9,215.00	485.00	485.00
Computer & Printers	Head Office	25,550.00			25,550.00	24,272.00	-	-	24,272.00	1,278.00	1,278.00
Computer & Printers	Head Office	4,900.00			4,900.00	4,655.00	-	-	4,655.00	245.00	245.00
Computer & Printers	Head Office	6,700.00			6,700.00	6,365.00	-	-	6,365.00	335.00	335.00
Computer & Printers	Head Office	4,100.00			4,100.00	3,895.00	-	-	3,895.00	205.00	205.00
Computer & Printers	Head Office	38,000.00			38,000.00	36,100.00	-	-	36,100.00	1,900.00	1,900.00
Computer & Printers	Head Office	67,500.00			67,500.00	64,125.00	-	-	64,125.00	3,375.00	3,375.00
Computer & Printers	Head Office	30,000.00			30,000.00	28,500.00	-	-	28,500.00	1,500.00	1,500.00
Computer & Printers	Head Office	32,000.00			32,000.00	30,400.00	-	-	30,400.00	1,600.00	1,600.00
Computer & Printers	Head Office	65,815.00			65,815.00	62,524.00	-	-	62,524.00	3,291.00	3,291.00
Furniture & Fixtures	Kapurthala Branch	17,938.60			17,938.60	17,041.60	-	-	17,041.60	897.00	897.00
Machinery	Kapurthala Branch	97,000.00			97,000.00	84,029.00	-	8,121.00	92,150.00	4,850.00	12,971.00
Computer	Kapurthala Branch	12,600.00			12,600.00	11,970.00	-	-	11,970.00	630.00	630.00
Computer	Kapurthala Branch	30,700.00		-	30,700.00	29,165.00	-	-	29,165.00	1,535.00	1,535.00
Computer	Kapurthala Branch	5,750.00		-	5,750.00	5,462.00	-	-	5,462.00	288.00	288.00
Computer	Kapurthala Branch	44,900.00		-	44,900.00	42,655.00	-	-	42,655.00	2,245.00	2,245.00
Laptop	Kapurthala Branch	35,500.00			35,500.00	33,725.00	-	-	33,725.00	1,775.00	1,775.00
1-10 Car	Kapurthala Branch	4,09,640.00			4,09,640.00	2,45,388.00	-	52,476.00	2,97,864.00	1,11,776.00	1,64,252.00
Swift Car	Kapurthala Branch	5,38,559.00			5,38,559.00	3,84,886.00	-	72,740.00	4,57,626.00	80,933.00	1,53,673.00
Inverter & Batteries	Kapurthala Branch	17,800.00			17,800.00	16,910.00	-	-	16,910.00	890.00	890.00
Computer & Printers	Gandhidham Branch	63,000.00			63,000.00	59,850.00	-	-	59,850.00	3,150.00	3,150.00
Furniture & Fixtures	Gandhidham Branch	23,800.00			23,800.00	6,822.00	-	2,263.00	9,085.00	14,715.00	16,978.00





Computers Printers	Gandhidham Branch	12,300.00				12,300.00	9,092.00				2,593.00	11,685.00	615.00	3,208.00
Computers Printers	Gandhidham Branch	28,400.00				28,400.00	20,795.00				6,185.00	26,980.00	1,420.00	7,605.00
Furniture	Gandhidham Branch	27,520.00				27,520.00	6,216.00				2,614.00	8,830.00	18,690.00	21,304.00
Inverter & Battery	Gandhidham Branch	37,000.00				37,000.00	19,973.00				7,030.00	27,003.00	9,997.00	17,027.00
Car Honda City	Kapurthala Branch	9,72,400.00		(9,72,400.00)		-	3,17,946.00		(3,49,582.00)		31,636.00	-	-	6,54,454.00
Car Innova	Kapurthala Branch	14,81,749.00				14,81,749.00	4,92,200.00				1,75,958.00	6,68,158.00	8,13,591.00	9,89,549.00
Computers	Kapurthala Branch	19,200.00				19,200.00	14,925.00				3,315.00	18,240.00	960.00	4,275.00
Laptop	Kapurthala Branch	50,904.00				50,904.00	45,268.00				3,091.00	48,359.00	2,545.00	5,636.00
Note Counting Machine	Kapurthala Branch	36,000.00				36,000.00	17,709.00				6,840.00	24,549.00	11,451.00	18,291.00
Toyota Liva Car	Kapurthala Branch	7,02,151.79				7,02,151.79	2,04,681.00				83,380.00	2,88,061.00	4,14,090.79	4,97,470.79
Inverter and Battery	Gandhidham Branch	35,500.00				35,500.00	13,214.00				6,745.00	19,959.00	15,541.00	22,286.00
Motor Cycles	Gandhidham Branch	51,683.00				51,683.00	7,030.00				4,910.00	11,940.00	39,743.00	44,653.00
Inverter and Battery	Kapurthala Branch	10,500.00				10,500.00	2,486.00				1,995.00	4,481.00	6,019.00	8,014.00
COMPUTER	Gandhidham Branch	49,700.00				49,700.00	14,962.00				15,738.00	30,700.00	19,000.00	34,738.00
COMPUTER	Gandhidham Branch	25,900.00				25,900.00	7,730.00				8,202.00	15,932.00	9,968.00	18,170.00
COMPUTER	Gandhidham Branch	1,950.00				1,950.00	572.00				617.00	1,189.00	761.00	1,378.00
COMPUTER	Gandhidham Branch	8,300.00				8,300.00	2,297.00				2,628.00	4,925.00	3,375.00	6,003.00
COMPUTER	Gandhidham Branch	30,500.00				30,500.00	7,489.00				9,658.00	17,147.00	13,353.00	23,011.00
COMPUTER	Gandhidham Branch	8,000.00				8,000.00	611.00				2,533.00	3,144.00	4,856.00	7,389.00
COMPUTER	Gandhidham Branch	2,600.00				2,600.00	59.00				823.00	882.00	1,718.00	2,541.00
FURNITURE	Gandhidham Branch	7,772.00				7,772.00	625.00				738.00	1,363.00	6,409.00	7,147.00
Mobile Handset	Gandhidham Branch	11,900.00				11,900.00	1,889.00				2,261.00	4,150.00	7,750.00	10,011.00
Motor Cycles	Gandhidham Branch	53,800.00				53,800.00	392.00				5,111.00	5,503.00	48,297.00	53,408.00
Mobile Handset	Gandhidham Branch	50,000.00				50,000.00	2,264.00				9,500.00	11,764.00	38,236.00	47,736.00
Mobile Handset	Gandhidham Branch	8,601.00				8,601.00	237.00				1,634.00	1,871.00	6,730.00	8,364.00
Car	Kapurthala Branch	20,37,470.00				20,37,470.00	23,864.00				2,47,915.00	2,71,779.00	17,65,691.00	20,13,606.00
Computer	Kapurthala Branch	1,11,000.00				1,11,000.00	4,141.00				35,150.00	39,291.00	71,709.00	1,06,859.00
Fridge	Gandhidham Branch	-				13,000.00	-				2,456.00	2,456.00	10,544.00	-
Mobile Handset	Gandhidham Branch	-				22,232.00	-				1,412.00	1,412.00	20,820.00	-
Inverter and Battery	Kapurthala Branch	-				14,700.00	-				2,609.00	2,609.00	12,091.00	-
Computer	Kapurthala Branch	-				7,695.32	-				27.00	27.00	7,668.32	-
Previous Year's Figures	TOTAL	93,44,769.39	57,627.32	(14,70,674.00)	79,31,722.71	34,58,796.60	(6,91,695.00)	9,90,543.00	37,57,644.60	41,74,078.11	58,85,972.79	8,93,764.00	34,72,181.60	58,85,972.79
		71,12,689.39	24,07,493.00	(1,62,028.00)	93,58,154.39	26,93,562.60	(1,15,145.00)	8,93,764.00	34,72,181.60	58,85,972.79	8,93,764.00	34,72,181.60	58,85,972.79	



**ANMOL (INDIA ) LIMITED**

**2.7 (A) FIXED ASSETS - INCOME TAX ACT 1961**

Particulars	Rate %	WRITTEN DOWN VALUE				TOTAL	Depreciation during the year	WDV
		WDV 01.04.2017	Addition Before 03.10.2017	Addition After 03.10.2017	Sale During the Year			As on 28.02.18
<b>HEAD OFFICE</b>								
Car	15	8,44,212.00	-	-	2,15,000.00	6,29,212.00	94,382.00	5,34,830.00
Mobile Handset	15	26,415.00	-	-	-	26,415.00	3,962.00	22,453.00
Computer & Printers	40	672.00	-	-	-	672.00	269.00	403.00
<b>KAPURTHALA BRANCH</b>								
Furniture & Fixtures	10	3,478.00			-	3,478.00	348.00	3,130.00
Fax Machine	15	-			-	-	-	-
Office Equipments	15	42,004.00	14,700.00	-	-	56,704.00	8,506.00	48,198.00
Computer	40	83,968.00		7,695.32	-	91,663.32	35,126.00	56,537.32
Motor Car	15	42,17,081.79		-	6,54,454.00	35,62,627.79	5,34,394.00	30,28,233.79
<b>GANDHIDHAM</b>								
Computer & Printers	40	61,341.00	-	-	-	61,341.00	24,536.00	36,805.00
Furniture & Fixtures	10	44,655.00	-		-	44,655.00	4,465.00	40,190.00
Motor Cycles	15	90,401.00		-		90,401.00	13,560.00	76,841.00
Office Equipments	15	1,12,692.00	13,000.00	22,232.00		1,47,924.00	20,520.00	1,27,404.00
<b>Total</b>		<b>55,26,919.79</b>	<b>27,700.00</b>	<b>29,927.32</b>	<b>8,69,454.00</b>	<b>47,15,093.11</b>	<b>7,40,068.00</b>	<b>39,75,025.11</b>
<b>Previous Year's Figures</b>		<b>40,60,482.79</b>	<b>1,36,022.00</b>	<b>22,71,471.00</b>	<b>56,549.00</b>	<b>64,11,426.79</b>	<b>8,84,507.00</b>	<b>55,26,919.79</b>





**ANMOL (INDIA ) LIMITED**

**NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2018**

	<b>As At 31.03.2018</b>	<b>As At 31.03.2017</b>
<b>2.3 LONG TERM BORROWINGS</b>		
<b>Unsecured Loan from Related Parties</b>		
Shri Tilak Raj Aggarwal	2,18,27,575.00	3,61,67,229.00
Shri Vijay Kumar	1,13,90,056.00	1,53,79,520.00
Smt. Neelam Rani	1,51,77,024.00	1,61,45,291.00
Smt. Deepika	2,62,45,979.00	2,48,98,874.00
Shri Saahil Aggarwal	1,82,70,161.00	1,99,34,001.00
<b>Unsecured Loan from Body Corporates</b>		
Windpipe Finvest Pvt Ltd.	-	15,02,352.00
Vishnu Coal Traders Ltd.	5,23,728.00	-
	<b>9,34,34,523.00</b>	<b>11,40,27,267.00</b>
<b>2.4 SHORT TERM BORROWINGS</b>		
<b>Working Capital facilities from Banks</b>		
Capital Local Area Bank (CC A/c) - Secured	12,15,88,581.96	15,45,25,160.92
HDFC Bank Ltd. (OD A/c) - Secured	2,59,716.72	-
HDFC Bank Ltd. - Gandhidham	20,397.00	-
	<b>12,18,68,695.68</b>	<b>15,45,25,160.92</b>
<b>2.5 TRADE PAYABLES</b>		
Sundry Creditors (Gandhidham Branch)	34,13,90,486.76	33,27,48,777.18
	<b>34,13,90,486.76</b>	<b>33,27,48,777.18</b>
<b>2.6 OTHER CURRENT LIABILITIES</b>		
<b>A. Statutory Liabilities</b>		
Tax Deducted at Source	1,15,635.00	8,37,367.00
Tax Collected at Source	34,51,901.00	27,85,543.00
IGST Payable (Kapurthala)	20,419.00	-
Customs Duty Payable	-	1,12,63,152.00
Sales Tax Payable ( Gandhidham Branch)	-	76,27,405.56
<b>B. Salary Payable</b>		
	8,78,000.00	-
<b>C. Advance from Parties</b>		
Shri Ganeshji Maharaj	1,404.00	1,404.00
Advance from parties (Kapurthala Branch)	70,00,000.00	1,15,83,836.50
Advance from parties (Gandhidham Branch)	4,26,21,518.36	5,06,22,315.24
Advance from parties (H.O.)	4,67,000.00	11,07,500.00
<b>D. Other Liabilities</b>		
Transportation Charges Payable	-	10,000.00
Rent Payable	-	10,000.00
Rishi Shipping	43,470.00	-
Portsol	72,71,924.00	-
Shiv Shipping Services	-	41,32,063.57
Travelling Expenses Payable	-	8,742.00
Filing Fees Payable	-	1,800.00
Professional Charges Payable	29,000.00	-
Audit Fees Payable	25,000.00	25,000.00
	<b>6,19,25,271.36</b>	<b>9,00,16,128.87</b>
<b>2.8 NON CURRENT INVESTMENTS</b>		
<b>HEAD OFFICE</b>		
FDR With HDFC Bank	25,08,482.00	25,08,482.00
Interest Receivable - HDFC Bank FD	4,082.40	-
<b>BRANCH</b>		
FDR With HDFC Bank	24,01,94,664.60	-
	<b>24,27,07,229.00</b>	<b>25,08,482.00</b>
<b>2.9 LONG TERM LOANS &amp; ADVANCES</b>		
Security Deposit (Kapurthalla)	-	5,000.00
Security Deposit (Entry Tax)	-	5,000.00
Security Deposit (VAT)	-	10,000.00
BSNL (Security Deposit)	-	2,000.00
Idea Cellular Ltd Security Deposit	1,087.62	-
Security Deposit - Gujarat Staff Quarters	7,000.00	20,000.00
	<b>8,087.62</b>	<b>42,000.00</b>
<b>2.10 INVENTORIES</b>		
Closing Stock at Gandhidham Branch	18,46,17,559.50	53,52,27,899.18
	<b>18,46,17,559.50</b>	<b>53,52,27,899.18</b>



**ANMOL (INDIA ) LIMITED**

**NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2018**

	<b>As At</b>	<b>As At</b>
	<b>31.03.2018</b>	<b>31.03.2017</b>
<b><u>2.11 TRADE RECEIVABLES</u></b>		
(Unsecured , Considered Good)		
Outstanding for a period exceeding six months	2,47,21,604.40	2,51,09,301.40
Other Debts	18,21,44,169.93	18,69,26,319.95
	<b><u>20,68,65,774.33</u></b>	<b><u>21,20,35,621.35</u></b>
<b><u>2.12 CASH &amp; CASH EQUIVALENTS</u></b>		
Cash in Hand ( H.O.)	576.00	92,576.00
Cash in Hand (Kapurthala Branch)	-	2,52,842.80
Cash in Hand (Gandhidham Branch)	2,32,833.00	50,995.33
<b><u>Balance with Scheduled Banks in Current Account</u></b>		
Central Bank of India	1,08,855.50	-
Punjab National Bank. - Gandhidham	-	19,121.64
ICICI Bank Ltd. - Gandhidham	-	78,659.04
HDFC Bank KPT	7,450.00	-
HDFC Bank Ltd. (OD A/c) - Secured	-	11,14,866.36
Karur Vysya Bank - Gandhidham Branch	-	1,05,164.99
	<b><u>3,49,714.50</u></b>	<b><u>17,14,226.16</u></b>
<b><u>2.13 SHORT TERM LOANS &amp; ADVANCES</u></b>		
Advance to Suppliers (Gandhidham)	7,11,94,762.14	97,826.00
Advance to Suppliers (Kapurthala)	** 19,36,718.00	-
Advance to Staff	30,000.00	-
Sales Tax Receivable FY 13-14	-	49,63,039.00
Sales Tax Receivable FY 14-15	-	31,53,759.00
CST (2015-16)	1,81,629.68	2,32,399.68
Advance Sales Tax Security	-	14,669.00
Compensation Cess	1,08,43,072.00	-
GST Receivable - Gandhidham	46,15,694.93	-
Income Tax Recievable for A.Y. 2014-15	-	19,47,947.29
Income Tax Recievable for A.Y. 2015-16	-	32,46,773.41
Income Tax Recievable for A.Y. 2016-17	-	38,13,039.93
Income Tax Recievable for A.Y. 2017-18	36,50,954.02	36,50,954.02
TDS Receivable AY 2018-19	5,47,224.00	
TCS Receivable AY 2018-19	1,33,25,488.14	
	<u>1,38,72,712.14</u>	
Less : Provision for Income Taxes	1,30,69,861.00	
	<u>8,02,851.14</u>	-
	<b><u>9,32,55,681.91</u></b>	<b><u>2,11,20,407.33</u></b>



**ANMOL (INDIA ) LIMITED**

**STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED ON 31ST MARCH, 2018**

<b><u>INCOME</u></b>	<b><u>Notes</u></b>	<b><u>Period ended</u></b> <b><u>31.03.2018</u></b>	<b><u>Year ended</u></b> <b><u>31.03.2017</u></b>
Revenue from Operations (Net)	2.14	2,98,56,49,425.68	1,85,86,34,448.35
Other Income	2.15	67,72,935.37	63,21,712.26
<b>TOTAL INCOME</b>		<b><u>2,99,24,22,361.05</u></b>	<b><u>1,86,49,56,160.61</u></b>
<b><u>EXPENSES</u></b>			
Cost of Goods Sold	2.16	2,92,02,94,540.38	1,82,66,43,753.35
Employee Benefit Expenses	2.17	24,27,000.00	17,87,520.00
Finance Cost	2.18	1,90,90,429.00	1,45,09,721.11
Depreciation & Amortisation Expenses		9,90,543.00	8,93,764.00
Other Expenses	2.19	58,30,158.90	47,66,027.72
<b>TOTAL EXPENSES</b>		<b><u>2,94,86,32,671.28</u></b>	<b><u>1,84,86,00,786.18</u></b>
<b>Profit Before Exceptional and Extraordinary Items and Tax</b>		<b><u>4,37,89,689.77</u></b>	<b><u>1,63,55,374.43</u></b>
<b>Add Exceptional Items</b>	2.20	<b><u>(45,10,000.00)</u></b>	<b><u>2,576.35</u></b>
<b>Profit Before Tax</b>		<b><u>3,92,79,689.77</u></b>	<b><u>1,63,57,950.78</u></b>
<b>Tax Expenses</b>			
-Current Tax		1,30,69,861.00	54,11,490.00
-Deferred Tax		(82,815.00)	(3,061.00)
-Income Tax of Previous Years		6,208.00	15,686.30
-Interest on Income Tax/TDS/TCS/Sales Tax		61,747.44	47,495.00
<b>Profit for the period</b>		<b><u>2,62,24,688.33</u></b>	<b><u>1,08,86,340.48</u></b>
<b>Earnings Per Equity Share (face value of Rs. 10/- each)</b>			
Basic Earning Per Share		10.80	4.48
Diluted Earning Per Share		10.80	4.48

Significant Accounting Policies and Notes on Accounts 1 & 2

The accompanying notes are an integral part of the financial statements

Signed in terms of our report of even date

**For Vikram Maheswari & Associates**

Chartered Accountants

Firm Registration No. 327384E



*Vikram Maheswari*

**( VIKRAM MAHESWARI )**

Partner

M. NO. 063994

**GUWAHATI - 781005**

**16th Day of August, 2018**

**For ANMOL (INDIA) LIMITED**

S/d

**VIJAY KUMAR**  
(DIRECTOR)  
DIN 00574900

**For ANMOL (INDIA) LIMITED**

S/d

**NEELAM RANI**  
(DIRECTOR)  
DIN 00574938

**ANMOL (INDIA ) LIMITED**

**NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2018**

	<b>As At 31.03.2018</b>	<b>As At 31.03.2017</b>
<b><u>2.14 REVENUE FROM OPERATIONS (NET)</u></b>		
Sale of Coal		
-Gandhidham Branch Office	2,97,66,84,735.53	1,85,86,34,448.35
-Kapurthala Branch Office	89,64,690.15	-
	<b><u>2,98,56,49,425.68</u></b>	<b><u>1,85,86,34,448.35</u></b>
<b><u>2.15 OTHER INCOME</u></b>		
Interest on Fixed Deposits - HO	1,78,344.00	2,37,098.00
Interest on Fixed Deposits - Kapurthala Branch	-	18,22,074.40
Interest on Fixed Deposits - Gandhidham Branch	29,92,965.00	26,12,930.00
Interest Received from Other Parties	23,16,137.00	15,68,230.00
Interest Received on Income Tax Refund	8,68,245.37	-
Profit on Sale of Motor Vehicle	90,475.00	-
Freight Income	3,26,769.00	-
Profit from Investments in Mutual Funds	-	78,683.70
Sundry Balances W/off	-	2,696.16
	<b><u>67,72,935.37</u></b>	<b><u>63,21,712.26</u></b>
<b><u>2.16 COST OF GOODS SOLD</u></b>		
<b><u>Gandhidham Branch Office</u></b>		
Opening Stock	53,52,27,899.18	18,31,65,944.20
Purchases (Coal)	2,48,25,75,095.24	2,02,36,27,022.23
Direct Expenses [As per Note 2.17(a)]	10,30,58,431.46	16,23,70,257.10
	<b><u>3,12,08,61,425.88</u></b>	<b><u>2,36,91,63,223.53</u></b>
Less: Price Revision Credit Notes Received	2,47,03,386.00	72,91,571.00
Less: Closing Stock	18,46,17,559.50	53,52,27,899.18
	<b><u>2,91,15,40,480.38</u></b>	<b><u>1,82,66,43,753.35</u></b>
<b><u>Kapurthala Branch Office</u></b>		
Purchases (Coal)	87,54,060.00	-
	<b><u>87,54,060.00</u></b>	<b><u>-</u></b>
<b>TOTAL COST OF GOODS SOLD</b>	<b><u>2,92,02,94,540.38</u></b>	<b><u>1,82,66,43,753.35</u></b>

  
Chartered Accountant



**ANMOL (INDIA ) LIMITED**

**NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2018**

	<b>As At 31.03.2018</b>	<b>As At 31.03.2017</b>
<b><u>2.17 (a) DIRECT EXPENSES (Gandhidham Branch)</u></b>		
Port Handling Charges (Incl Storage, Terminal Handling etc)	4,40,79,733.00	3,82,99,032.78
Unloading & Clearing Charges	3,66,646.00	-
Ground Rent	95,315.54	14,66,638.32
Price Difference/Quality Credit Notes Issued	13,03,435.23	30,82,191.00
Discount Allowed	2,68,536.49	64,283.00
	<b><u>10,30,58,431.46</u></b>	<b><u>16,23,70,257.10</u></b>
 <b><u>2.17 EMPLOYEE BENEFIT EXPENSES</u></b>		
Salary - Head Office	1,20,000.00	60,000.00
Salary - Kapurthala Branch Office	4,28,000.00	2,28,000.00
Salary - Gandhidham Branch Office	18,79,000.00	14,99,520.00
	<b><u>24,27,000.00</u></b>	<b><u>17,87,520.00</u></b>
 <b><u>2.18 FINANCE COSTS</u></b>		
Bank Interest - Gandhidham Branch Office	1,24,86,419.00	1,11,753.11
Other Interest	66,04,010.00	69,87,280.00
	<b><u>1,90,90,429.00</u></b>	<b><u>1,45,09,721.11</u></b>



**ANMOL (INDIA ) LIMITED**

**NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2018**

	<b>As At 31.03.2018</b>	<b>As At 31.03.2017</b>
<b>2.19 OTHER EXPENSES</b>		
<b>Head Office</b>		
Telephone & Internet Expenses	2,000.00	2,408.31
Rentals	24,000.00	-
Insurance Expenses	-	19,086.00
Filing Fees	3,000.00	1,800.00
Bank Charges	-	7,543.93
Audit Fees	25,000.00	25,000.00
Sales Tax	-	2,35,442.20
Misc. Expenses	20,000.00	3.75
	<b>74,000.00</b>	<b>2,91,284.19</b>
<b>Kapurthala Branch</b>		
Telephone & Internet Expenses	1,23,941.42	1,68,595.13
Printing & Stationery	10,367.00	10,970.00
Travelling & Conveyance	4,17,303.00	3,85,780.00
Postage & Courier	-	1,080.00
Bank Charges	-	2,30,108.33
Repair & Maintenance	-	4,200.00
Misc. Expenses	11,957.71	4,506.08
Insurance Expenses	96,350.00	1,89,670.00
Car Registration Charges	-	1,56,335.00
Electricity Expenses	21,860.00	27,810.00
Computer Expenses	17,141.00	31,725.00
Legal charges	-	2,050.00
Staff Welfare	289.80	33,150.00
	<b>6,99,209.93</b>	<b>12,45,979.54</b>
<b>Gandhidham Branch</b>		
Commission Paid	14,25,293.00	12,32,383.00
Telephone & Internet Expenses	1,13,359.54	61,981.23
Printing & Stationery	7,430.00	13,717.00
Travelling & Conveyance	7,64,509.30	6,48,448.01
Insurance Charges	71,047.00	-
Rentals	1,98,000.00	2,17,500.00
Courier Charges	8,802.00	6,956.00
Electricity Expenses	24,666.20	4,320.00
Business Promotion Expenses	1,61,904.38	7,72,875.00
Office Expenses	42,826.00	46,926.00
Repairs & Maintenance	1,26,817.00	16,055.00
Miscellaneous Expenses	80,372.35	-
Bank Charges	13,33,772.20	1,60,452.75
Computer Expenses	52,050.00	27,150.00
Professional charges	6,46,100.00	20,000.00
	<b>50,56,948.97</b>	<b>32,28,763.99</b>
<b>Total Other Expenses</b>	<b>58,30,158.90</b>	<b>47,66,027.72</b>
<b>2.20 EXCEPTIONAL ITEMS</b>		
Foreign Exchange Gain/(Loss)	(45,10,000.00)	2,576.35
	<b>(45,10,000.00)</b>	<b>2,576.35</b>



## **ANMOL (INDIA) LIMITED**

2.21 In the opinion of the Management and to the best of their knowledge and belief the value on realization of loans, advances and other current assets in the ordinary course of business will not be less than the amount at which they are stated in the Balance Sheet.

2.22 There are no Micro, Small and Medium Enterprises, as defined in the Micro, Small and Medium Enterprises Development Act, 2006 to whom the company owes dues on account of principal amount together with interest and accordingly no additional disclosures have been made. The above information regarding Micro, Small and Medium Enterprises have been determined to the extent such parties have been identified on the basis of the information available with the company.

2.23 The Company had taken Letter of Credit in favor of M/s. Valency International Trading PTE for 33,02,640 USD from HDFC Bank Limited against Import of Coal which is outstanding as on 31.03.2018

2.24 Contingent Liabilities – There is a Contingent Liability of Rs. 1,97,38,060/- as on 31.03.2018 towards the Green Cess Receivable and the case is pending before the Honorable High Court of Delhi.

2.25 The Company had during the year transferred Rs. 230,00,000/- from Profit & Loss account to General Reserve.

2.26 During the year interest and Salary were paid to the related parties in the ordinary course of business.

Sl. No.	Name	Nature of Payment	Amount
1	Neelam Rani	Interest	10,90,814.00
2	Vijay Kumar	Interest	15,11,707.00
3	Tilak Raj	Interest	8,15,940.00
4	Deepika	Interest	14,96,784.00
5	Sahil Aggarwal	Interest	11,06,845.00
6	Chakshu Goyal	Salary	5,40,000.00

### **2.27 Quantitative Details**

COAL	ITEMS (M. T.)	OPENING STOCK	PURCHASES (Incl Stock Trf from HO)	SALES (Incl Stock Trf to Branch)	CLOSING STOCK	Shortage
KAPURTHALA BRANCH	COAL	-	921.480	921.480	-	-
GANDHIDHAM BRANCH	COAL	82753.61	3,77,957.110	433342.86	26758.53	609.33



## ANMOL (INDIA) LIMITED

2.28 There is a difference in the Depreciation calculated as per Income Tax Act 1961 and Companies Act 2013 and hence Deferred Tax Liability has been calculated, the details of which are as below :

Name of Item	As per Companies Act	As per Income Tax Act	Difference	Deffered Tax Liability @ 33.063% (I.Tax Rate)
Depreciation	9,90,543.00	7,40,068.00	(2,50,475.00)	(82,815.00)
Openinf DTL		-	-	1,22,580.00
		<b>TOTAL</b>		<b>39,765.00</b>

### 2.29 Previous year figures:

Previous year's figures have been re-arranged/regrouped wherever found necessary.

Signed in terms of our report of even date

For **Vikram Maheswari & Associates**  
Firm Registration No. 327384E  
Chartered Accountants



*Vikram Maheswari*

( **VIKRAM MAHESWARI** )

Partner

M. NO. 063994

**GUWAHATI – 781005**  
**16th Day of August, 2018**

For **ANMOL (INDIA) LIMITED**

S/d

**VIJAY KUMAR**  
(DIRECTOR)

DIN 00574900

For **ANMOL (INDIA) LIMITED**

S/d

**N EELAM RANI**  
(DIRECTOR)

DIN 00574938