

***NEELAM LINENS***

***&***

***GARMENTS (INDIA)***

***PRIVATE LIMITED***

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***STATEMENT OF***

***AUDITED ACCOUNTS***

***FOR THE YEAR ENDED 31ST MARCH, 2019***



NEELAM GARMENTS

NEELAM LINENS & GARMENTS (INDIA) PVT. LTD.

## NOTICE

**NOTICE** is hereby given that the Eighth Annual General Meeting of the company will be held on, September 30, 2019 at 11.30 am at the registered office of the company at 122, PRITI SADAN, SICKA NAGAR, V. P. ROAD, MUMBAI – 400 004 to transact the following business.

### ORDINARY BUSINESS

1. To receive, consider and adopt the audited statement of accounts for the period ended on 31st March, 2019.
2. To appoint the auditors of the company to hold office till the conclusion of the next annual general meeting and to fix their remuneration.

By Order of the Board

Director

PLACE : MUMBAI.

DATED : SEPTEMBER 30, 2019.

### REGISTERED OFFICE

122, PRITI SADAN, SICKA NAGAR, V. P. ROAD, MUMBAI – 400 004.

**NOTE** : A member entitled to attend and vote is entitled to appoint a proxy to attend and vote instead of himself and a proxy need not be a member.



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NEELAM LINENS & GARMENTS (INDIA) PVT. LTD.

### DIRECTOR'S REPORT

To,  
The Members of,  
**M/s. NEELAM LINENS & GARMENTS (INDIA) PRIVATE LIMITED**  
Mumbai

Your Directors have pleasure in presenting their 8<sup>th</sup> Annual Report together with the Audited Accounts of the Company for the year ended March 31, 2019.

#### Financial Summary:

| PARTICULARS                                      | March 31, 2019       | March 31, 2018       |
|--------------------------------------------------|----------------------|----------------------|
| <b>Income from Operations</b>                    |                      |                      |
| Revenue from Sale of Goods                       | 197,70,88,002        | 169,48,61,862        |
| Revenue from Sale of Services                    | NIL                  | NIL                  |
| Other Operating Revenue                          | 11,23,48,116         | 10,71,83,689         |
| Other Income                                     | 66,06,236            | 85,20,150            |
| <b>Total Income from Operations</b>              | <b>209,60,42,354</b> | <b>181,05,65,701</b> |
| Profit/(Loss) Before Depreciation & Taxes        | 1,56,07,213          | 1,90,27,264          |
| Less: Depreciation                               | 77,93,179            | 85,64,753            |
| <b>Profit/(Loss) before Taxation</b>             | <b>78,14,034</b>     | <b>1,04,62,511</b>   |
| <b>Less: Tax Expenses</b>                        |                      |                      |
| Tax Expenses for Current Year                    | 15,15,970            | 18,10,230            |
| MAT Credit Entitlement                           | NIL                  | NIL                  |
| Deferred Tax                                     | NIL                  | NIL                  |
| <b>Profit/(Loss) after Tax</b>                   | <b>62,98,064</b>     | <b>86,52,281</b>     |
| Profit/(Loss) brought forward from previous year | <b>5,79,90,125</b>   | <b>4,93,37,844</b>   |
| <b>Surplus available for Appropriations</b>      | <b>6,42,88,189</b>   | <b>5,79,90,125</b>   |
| <b>Appropriations</b>                            |                      |                      |
| Dividend on Preference Shares                    | NIL                  | NIL                  |
| Tax on above dividend                            | NIL                  | NIL                  |
| Proposed Dividend on Equity Shares               | NIL                  | NIL                  |
| Tax on above dividend                            | NIL                  | NIL                  |
| Transfer to reserve funds                        | NIL                  | NIL                  |
| Fixed Assets Written Off                         | NIL                  | NIL                  |
| Balance Carried Forward to the Balance Sheet     | <b>6,42,88,189</b>   | <b>5,79,90,125</b>   |

#### OPERATIONAL REVIEW:

The Company is engaged in the business of Manufacturing of Cotton Made Ups.

During the year Gross revenues increased to Rs.209,60,42,354/- against Rs. 181,05,65,701/- in the previous financial year. Profit before Depreciation and Taxation in the current year decreased to Rs. 1,56,07,213/- against Rs. 1,90,27,264/- in the previous financial year. After providing for Depreciation and Taxation, the net profit of the Company in the current year decreased to Rs. 62,98,064/- against Rs. 86,52,281/- in the previous financial year. The Company expects a good business in forthcoming years.





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**TRANSFER TO RESERVES:**

During the year the company has not proposed to transfer any amount to the General Reserve.

**DIVIDEND:**

The Directors of the Company are not recommending any dividend for preservation of profit for business expansion.

**DEPOSIT:**

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

**DIRECTORS:**

During the year, there was no change in the Board of Directors of the Company.

**DECLARATION BY INDEPENDENT DIRECTORS:**

The Provisions of Section 149 of Companies Act, 2013 pertaining to the appointment of Independent Directors do not apply on the Company.

**MEETINGS OF BOARD:**

During the year, Six Board Meetings were convened and held. Board Meetings were held on the following dates 09/06/2018, 03/09/2018, 29/09/2018, 24/11/2018, 14/01/2019 and 31/03/2019. One Annual General Meeting was held on 29/9/2018. The intervening gap between the Meetings was within the period prescribed under the Companies Act, 2013.

**DIRECTORS' RESPONSIBILITY STATEMENT**

In terms of Section 134(5) of the Companies Act 2013, the Directors would like to state that:

- i. In the preparation of the annual accounts, the applicable accounting standards have been followed along with proper explanation relating to material departures.
- ii. The directors have selected such accounting policies and applied them consistently and made judgments and estimates that were reasonable and prudent so as to give a true and fair view of the state of affairs of the Company at the end of the financial year and of the profit or loss of the Company for that period.
- iii. 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.
- iv. The Directors have prepared the annual accounts of the company on the going concern basis.





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- v. The Directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such system were adequate and operating effectively.

**PARTICULARS OF LOANS, GUARANTEES OR 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 and hence the said provisions are not applicable.

**INTERNAL FINANCIAL CONTROL/THEIR ADEQUACY:**

The Company has in place adequate internal financial controls with reference to financial statements. During the year, such controls were tested and no reportable material weakness in the design or operation was observed.

The directors has laid down internal financial controls to be followed by the company and that such internal financial controls are adequate and operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of financial statements.

**CORPORATE SOCIAL RESPONSIBILITY INITIATIVES:**

The Company has not developed and implemented any Corporate Social Responsibility initiatives as the said provisions are not applicable.

**CONSERVATION OF ENERGY:**

- a) Company ensures that the operations of the company are conducted in the manner whereby optimum utilization and maximum possible saving of energy is achieved.
- b) No Specific Investment has been made in reduction in energy consumption equipments.
- c) As the impact of measure taken for conservation and optimum utilization of energy are not quantitative, its impact on cost cannot be stated accurately.
- d) No steps have been taken by the company for utilizing alternate sources of energy.

**TECHNOLOGY ABSORPTION:**

Company's operations are conducted by using in-house know how and no outside technology is being used for operating activities. Therefore no outside technology absorption is there in the company. The Company has not incurred expenditure on research and development activities during this financial year.

**FOREIGN EXCHANGE EARNINGS AND OUT-GO:**

During the period under review there was foreign exchange in flow of Rs. 190,40,40,890/- on account of export sales.





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**DETAILS OF SUBSIDIARY/JOINT VENTURES/ASSOCIATE COMPANIES:**

There is no such company which have become or ceased to be its subsidiaries, joint ventures or associate companies during the year.

**VIGIL MECHANISM / WHISTLE BLOWER POLICY:**

The Provisions related to vigil mechanism / whistle blower policy are not applicable on the Company hence the Company at present has not designed any Vigil Mechanism / Whistle Blower Policy.

**AUDITORS:**

At the Annual General Meeting held on 30<sup>th</sup> day of September, 2019, M/s. Dinesh Mehta & Associate, (Firm's Registration No. 125938W), Chartered Accountants, were appointed as Statutory Auditors of the Company to hold the office till conclusion of 6<sup>th</sup> consecutive Annual general meeting. As per the provisions of Section 139 of the Companies Act, 2013 the appointment of M/s. Dinesh Mehta & Associate, Chartered Accountants, as Statutory Auditors of the company is placed for Ratification by the shareholders at the ensuing Annual General Meeting.

**AUDITOR'S REPORT:**

The observations made in the Auditor's Report read together with relevant notes thereon are self explanatory and hence, do not call for any further comments under Section 134 of the Companies Act, 2013.

**SECRETARIAL AUDIT:**

The Provision of Section 204 of the Companies Act, 2013 with regard to Secretarial Audit are not applicable to the Company.

**RELATED PARTY TRANSACTIONS DISCLOSER**

The disclosure required under sub section (1) of Section 188 is mentioned in Form AOC-2 which is annexed herewith as "Annexure A".

**STATE OF COMPANY'S AFFAIRES:**

The Company is engaged in the business of Manufacturing of Cotton Made Ups. During the year Company has generated revenue from Sale of Goods.

**BUSINESS RISK MANAGEMENT:**

The Management has implemented business risk management policy. At present the company has not identified any elements of risk which may threaten the existence of the company. The company has Risk Management Policy to report genuine concerns or grievances of directors and employees and to deal with instance of fraud and mismanagement, if any.

**EXTRACT OF ANNUAL RETURN:**

The Details forming part of the extract of annual return in Form MGT-9 is annexed herewith as "Annexure B".





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**EVENTS SUBSEQUENT TO THE DATE OF FINANCIAL STATEMENTS:**

No material changes and commitments affecting the financial position of the Company occurred between the end of the financial year to which these financial statements relate on the date of this report.

**SIGNIFICANT & MATERIAL ORDERS PASSED BY THE REGULATORS:**

During the year no significant and material orders passed by the regulators or courts or tribunals impacting the going concern status and company's operations in future.

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**DISCLOSURE UNDER THE SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013:**

The company has in place a policy for prevention of sexual harassment in accordance with the requirements of the Sexual Harassment of women at workplace (Prevention, Prohibition & Redress) Act, 2013. Internal Complaints Committee has been set up to redress complaints received regarding sexual harassment. All employees (permanent, contractual, temporary, trainees) are covered under this policy. The Company did not receive any complain during the year 2017-2018.

**TRANSFER OF AMOUNTS TO INVESTOR EDUCATION AND PROTECTION FUND:**

Your Company did not have any funds lying unpaid or unclaimed for a period of seven years. Therefore there were no funds which were required to be transferred to Investor Education and Protection Fund (IEPF).

**ACKNOWLEDGEMENTS:**

The Company and its Directors wish to extend their sincerest Thanks to all with whose help, cooperation and hard work the company was able to function effectively till date. The company has duly made all the required compliances of all the applicable act , rules, laws and regulations and carries best practice for the compliance in the same.

By Order of the Board

**FOR NEELAM LINENS & GARMENTS (INDIA) PRIVATE LIMITED**

  
**(BHAVIN JETHWA)**  
**DIRECTOR**  
**DIN: 03111560**

  
**(KANTILAL JETHWA)**  
**DIRECTOR**  
**DIN: 03111562**

Place : Mumbai

Date : 30th September, 2019



# **DINESH MEHTA & ASSOCIATE**

## **CHARTERED ACCOUNTANTS**

**122, DR. M. G. M. Marg, 2nd Floor, Room No. 20, Near Round Temple, Mumbai - 400 004**

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### **INDEPENDENT AUDITOR'S REPORT**

**To the Members of NEELAM LINENS & GARMENTS (INDIA) PRIVATE LIMITED**

### **Report on the Financial Statements**

We have audited the accompanying financial statements of NEELAM LINENS & GARMENTS (INDIA) PRIVATE LIMITED ("the Company"), which comprise the Balance Sheet as at March 31, 2019, the Statement of Profit and Loss for the year then ended, and a summary of significant accounting policies and other explanatory information.

#### **Management's Responsibility for the Financial Statements**

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation and presentation of these 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 of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

#### **Auditors' Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit.

We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made thereunder.

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

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Company's Board of Directors, as well as evaluating the overall presentation of the financial statements.





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

### **Opinion**

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the company as at March 31, 2019 and its profits for the year ended on that date.

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

1. The report does not include a statement 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 Act, since the company falls into exempted category.
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 appears from our examination of those books;
  - c. The Balance Sheet and the Statement of Profit and Loss dealt with by this Report are in agreement with the books of account;
  - d. In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014;
  - e. On the basis of the written representations received from the directors as on March 31, 2019 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2019 from being appointed as a director in terms of Section 164 (2) of the Act;
  - f. With respect to adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate report in "Annexure A", and
  - 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; and
    - iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the company.

**For DINESH MEHTA & ASSOCIATE**  
**CHARTERED ACCOUNTANTS**  
**Firm Registration No.125938W**

**DINESH MEHTA, Proprietor**  
**Membership No.118776**

**Place: Mumbai**

**Date: 30th September, 2019**





# **DINESH MEHTA & ASSOCIATE**

## **CHARTERED ACCOUNTANTS**

**122, DR. M. G. M. Marg, 2nd Floor, Room No. 20, Near Round  
Temple, Mumbai - 400 004**

**Annexure- A referred to in paragraph titled as "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 NEELAM LINENS & GARMENTS (INDIA) PRIVATE LIMITED ("the Company") as of March 31, 2019 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

### **Management's Responsibility for Internal Financial Controls**

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India ('ICAI'). 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 judgment, 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, 2019 based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

**For DINESH MEHTA & ASSOCIATE**  
**CHARTERED ACCOUNTANTS**  
**Firm Registration No.125938W**

  
**DINESH MEHTA**  
**Proprietor**  
**Membership No.118776**  
**Place: Mumbai**  
**Date: 30th September, 2019**



# NEELAM LINENS & GARMENTS [INDIA] PVT. LTD.

## BALANCE SHEET AS AT 31ST MARCH, 2019.

| <u>PARTICULARS</u>                         | <u>SCH-</u> | <u>31/03/2019</u>   | <u>31/03/2018</u>   |
|--------------------------------------------|-------------|---------------------|---------------------|
|                                            | <u>DULE</u> |                     |                     |
| <b><u>EQUITY AND LIABILITIES</u></b>       |             |                     |                     |
| <b><u>SHAREHOLDERS FUND</u></b>            |             |                     |                     |
| (a) SHARE CAPITAL                          | [1]         | 20,00,000           | 20,00,000           |
| (b) RESERVES AND SURPLUS                   | [2]         | 15,88,38,189        | 15,25,40,125        |
| <b><u>NON CURRENT LIABILITIES</u></b>      |             |                     |                     |
| (a) LONG TERM BORROWINGS                   | [3]         | 53,91,27,016        | 48,90,09,347        |
| (b) DEFERRED TAX LIABILITY (NET)           | -           | NIL                 | NIL                 |
| (c) OTHER LONG TERM LIABILITIES            | [4]         | 22,64,30,946        | 21,40,29,680        |
| (d) LONG TERM PROVISIONS                   | [5]         | NIL                 | NIL                 |
| <b><u>CURRENT LIABILITIES</u></b>          |             |                     |                     |
| (a) SHORT TERM BORROWINGS                  | [6]         | NIL                 | NIL                 |
| (b) TRADE PAYABLES                         | [7]         | 1,22,60,338         | 86,35,024           |
| (c) OTHER CURRENT LIABILITIES              | [8]         | NIL                 | NIL                 |
| (d) SHORT TERM PROVISIONS                  | [9]         | 15,15,970           | 18,10,230           |
| <b>TOTAL</b>                               |             | <u>94,01,72,459</u> | <u>86,80,24,406</u> |
| <b><u>ASSETS</u></b>                       |             |                     |                     |
| <b><u>NON CURRENT ASSETS</u></b>           |             |                     |                     |
| (a) <b><u>FIXED ASSETS</u></b>             |             |                     |                     |
| i) TANGIBLE ASSETS                         | [10]        | 8,97,14,524         | 9,75,07,703         |
| ii) INTANGIBLE ASSETS                      |             | NIL                 | NIL                 |
| iii) CAPITAL WORK IN PROGRESS              |             | NIL                 | NIL                 |
| (b) DEFERRED TAX ASSETS (Preliminary Exp.) | -           | NIL                 | NIL                 |
| (c) LONG TERM LOANS AND ADVANCES           | [11]        | 43,02,428           | 19,95,307           |
| (d) OTHER NON CURRENT ASSETS               | [12]        | NIL                 | NIL                 |

*at*

*[Signature]*





# NEELAM LINENS & GARMENTS [INDIA] PVT. LTD.

## BALANCE SHEET AS AT 31ST MARCH, 2019.

| <u>PARTICULARS</u>                | <u>SCHEDULE</u> | <u>31/03/2019</u>   | <u>31/03/2018</u>   |
|-----------------------------------|-----------------|---------------------|---------------------|
| <b><u>ASSETS</u></b>              |                 |                     |                     |
| <b><u>CURRENT ASSETS</u></b>      |                 |                     |                     |
| (a) CURRENT INVESTMENTS           | [13]            | 12,41,98,900        | 12,41,98,900        |
| (b) INVENTORIES                   | [14]            | 34,81,29,182        | 34,98,00,320        |
| (c) TRADE RECEIVABLES             | [15]            | 32,17,81,185        | 29,08,27,541        |
| (d) CASH AND BANK BALANCES        | [16]            | 5,20,46,240         | 36,94,635           |
| (d) SHORT TERM LOANS AND ADVANCES | [17]            | NIL                 | NIL                 |
| (e) OTHER CURRENT ASSETS          | [18]            | NIL                 | NIL                 |
| <b>TOTAL</b>                      |                 | <u>94,01,72,459</u> | <u>86,80,24,406</u> |

### **NOTES TO ACCOUNTS**

**AS PER OUR AUDIT REPORT OF EVEN DATE ATTACHED**

For **DINESH MEHTA & ASSOCIATE**  
**CHARTERED ACCOUNTANTS**

  
**PROPRIETOR**

**DATE : SEPTEMBER 30, 2019**

**PLACE : MUMBAI**



For **NEELAM LINENS & GARMENTS**  
**(INDIA) PRIVATE LIMITED**

  
**DIRECTOR**

  
**DIRECTOR**

# NEELAM LINENS & GARMENTS [INDIA] PVT. LTD.

## STATEMENT OF PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2019.

| <u>NOTES TO ACCOUNTS</u>         | <u>PARTICULARS</u>                                                   | <u>SCH.</u> | <u>31/03/2019</u>     | <u>31/03/2018</u>    |
|----------------------------------|----------------------------------------------------------------------|-------------|-----------------------|----------------------|
| <b><u>INCOMES</u></b>            |                                                                      |             |                       |                      |
|                                  | REVENUE FROM OPERATIONS                                              | [19]        | 2,08,94,36,118        | 180,20,45,551        |
|                                  | OTHER INCOME                                                         | [20]        | <u>66,06,236</u>      | <u>85,20,150</u>     |
|                                  |                                                                      |             | <u>2,09,60,42,354</u> | <u>181,05,65,701</u> |
| <b><u>EXPENDITURE</u></b>        |                                                                      |             |                       |                      |
|                                  | COST OF GOODS MANUFACTURED                                           | [21]        | 181,73,91,535         | 156,85,00,448        |
|                                  | EMPLOYEE BENEFIT EXPENSES                                            | [22]        | 8,43,99,169           | 6,61,07,317          |
|                                  | FINANCE COST                                                         | [23]        | 2,71,34,082           | 3,02,64,644          |
|                                  | DEPRECIATION / AMORTIZATION EXPENSES                                 | [24]        | 77,93,179             | 85,64,753            |
|                                  | OTHER EXPENSES                                                       | [25]        | <u>15,15,10,355</u>   | <u>12,66,66,028</u>  |
|                                  |                                                                      |             | <u>2,08,82,28,320</u> | <u>180,01,03,190</u> |
|                                  | <b>PROFIT BEFORE EXCEPTIONAL &amp; EXTRAORDINARY ITEMS &amp; TAX</b> |             | <u>78,14,034</u>      | <u>1,04,62,511</u>   |
|                                  | EXCEPTIONAL ITEMS                                                    |             | <u>NIL</u>            | <u>NIL</u>           |
|                                  | <b>PROFIT BEFORE EXTRAORDINARY ITEMS &amp; TAX</b>                   |             | <u>78,14,034</u>      | <u>1,04,62,514</u>   |
|                                  | EXTRAORDINARY ITEMS (Short I. T. Provision)                          |             | <u>NIL</u>            | <u>NIL</u>           |
|                                  | <b>PROFIT BEFORE TAX</b>                                             |             | <u>78,14,034</u>      | <u>1,04,62,514</u>   |
| <b><u>TAXES</u></b>              |                                                                      |             |                       |                      |
|                                  | CURRENT TAX                                                          |             | 15,15,970             | 18,10,230            |
|                                  | DEFERRED TAX                                                         |             | <u>NIL</u>            | <u>NIL</u>           |
|                                  | <b>PROFIT / LOSS FROM CONTINUING OPERATIONS</b>                      |             | <u>62,98,064</u>      | <u>86,52,281</u>     |
|                                  | PROFIT / LOSS FROM DISCONTINUING OPERATIONS                          |             | NIL                   | NIL                  |
|                                  | TAX EXPENSES OF DISCONTINUING OPERATIONS                             |             | <u>NIL</u>            | <u>NIL</u>           |
|                                  | <b>PROFIT FOR THE PERIOD</b>                                         |             | <u>62,98,064</u>      | <u>86,52,281</u>     |
| <b><u>EARNINGS PER SHARE</u></b> |                                                                      |             |                       |                      |
|                                  | BASIC                                                                |             | 31.49                 | 43.26                |
|                                  | DILUTED                                                              |             | NIL                   | NIL                  |

*[Handwritten signatures and initials in blue ink]*





**NEELAM LINENS & GARMENTS [INDIA] PVT. LTD.**

**STATEMENT OF PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2019.**

**NOTES TO ACCOUNTS**

**AS PER OUR AUDIT REPORT OF EVEN DATE ATTACHED**

**For DINESH MEHTA & ASSOCIATE  
CHARTERD ACCOUNTANTS**



**PROPRIETOR**

**DATE : SEPTEMBER 30, 2019**

**PLACE : MUMBAI**



**For NEELAM LINENS & GARMENTS  
(INDIA) PRIVATE LIMITED**



**DIRECTOR**



**DIRECTOR**

# NEELAM LINENS & GARMENTS [INDIA] PVT. LTD.

## SCHEDULES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2019.

| <u>PARTICULARS</u>                                          | <u>31/03/2019</u>   | <u>31/03/2018</u>   |
|-------------------------------------------------------------|---------------------|---------------------|
| <b><u>1. SHARE CAPITAL</u></b>                              |                     |                     |
| <b><u>AUTHORISED</u></b>                                    |                     |                     |
| 200000 equity shares of Rs. 10/- each                       | <u>20,00,000</u>    | <u>20,00,000</u>    |
| <b><u>ISSUED, SUBSCRIBED &amp; PAID UP</u></b>              |                     |                     |
| 200000 equity shares of Rs. 10/- each                       |                     |                     |
| [155000 (LY 155000) shares held by Bhavin Jethwa, Director] | 15,50,000           | 15,50,000           |
| [20000 (LY 20000) shares held by Kanti Jethwa, Director]    | 2,00,000            | 2,00,000            |
| [12500 (LY 12500) shares held by Manjula Jethwa, Director]  | 1,25,000            | 1,25,000            |
| [12500 (LY 12500) shares held by Janki Jethwa, Director]    | 1,25,000            | 1,25,000            |
|                                                             | <u>20,00,000</u>    | <u>20,00,000</u>    |
| <b><u>2. RESERVES AND SURPLUS</u></b>                       |                     |                     |
| Share Premium                                               | 9,45,50,000         | 9,45,50,000         |
| <b><u>Surplus in statement of Profit &amp; Loss</u></b>     |                     |                     |
| i) Opening Balance                                          | 5,79,90,125         | 4,93,37,844         |
| ii) <b>Add</b> : Profit for the year                        | 62,98,064           | 86,52,281           |
| iii) <b>Less</b> : Appropriations                           | NIL                 | NIL                 |
|                                                             | <u>15,88,38,189</u> | <u>15,25,40,125</u> |
| <b><u>3. LONG TERM BORROWINGS</u></b>                       |                     |                     |
| Borrowings From Banks                                       | 47,80,41,321        | 41,57,01,660        |
| Borrowings From Other than Banks                            | 6,10,85,695         | 7,33,07,687         |
|                                                             | <u>53,91,27,016</u> | <u>48,90,09,347</u> |
| <b><u>4. OTHER LONG TERM LIABILITIES</u></b>                |                     |                     |
| Unsecured Loans from Directors (entities other than banks)  | 22,64,30,946        | 21,40,29,680        |
|                                                             | <u>22,64,30,946</u> | <u>21,40,29,680</u> |
| <b><u>5. LONG TERM PROVISIONS</u></b>                       |                     |                     |
| Long Term Provisions                                        | <u>NIL</u>          | <u>NIL</u>          |
|                                                             | <u>NIL</u>          | <u>NIL</u>          |
| <b><u>6. SHORT TERM BORROWINGS</u></b>                      |                     |                     |
| Short Term Borrowings                                       | <u>NIL</u>          | <u>NIL</u>          |
|                                                             | <u>NIL</u>          | <u>NIL</u>          |





# NEELAM LINENS & GARMENTS [INDIA] PVT. LTD.

## SCHEDULES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2019.

### PARTICULARS

#### 7. TRADE PAYABLES

31/03/2019      31/03/2018

Sundry Creditors

|                    |                  |
|--------------------|------------------|
| 1,22,60,338        | 86,35,024        |
| <u>1,22,60,338</u> | <u>86,35,024</u> |

#### 8. OTHER CURRENT LIABILITIES

Current Liabilities

|            |            |
|------------|------------|
| <u>NIL</u> | <u>NIL</u> |
| <u>NIL</u> | <u>NIL</u> |

#### 9. SHORT TERM PROVISIONS

Provision For Taxation

|                  |                  |
|------------------|------------------|
| <u>15,15,970</u> | <u>18,10,230</u> |
| <u>15,15,970</u> | <u>18,10,230</u> |

#### 10. TANGIBLE ASSETS

| SR. NO. | DESCRIPTION OF AN ASSET | RATES OF DEPRECIATION | WDV AS ON 01/04/2018 | ADDITIONS DURING THE YEAR | DEPRECIATION DURING THE YEAR | WDV AS ON 31/03/2019 |
|---------|-------------------------|-----------------------|----------------------|---------------------------|------------------------------|----------------------|
| [1]     | AIR CONDITIONERS        | 4.75%                 | 4,78,192             | NIL                       | 22,714                       | 4,55,478             |
| [2]     | COMPUTERS AND PRINTERS  | 16.21%                | 18,74,532            | NIL                       | 3,03,862                     | 15,70,670            |
| [3]     | EUREKA FORBES MACHINES  | 4.75%                 | 1,319                | NIL                       | 63                           | 1,256                |
| [4]     | FURNITURE AND FIXTURES  | 6.33%                 | 36,35,436            | NIL                       | 2,30,123                     | 34,05,313            |
| [5]     | GENERATOR               | 4.75%                 | 27,912               | NIL                       | 1,326                        | 26,586               |
| [6]     | MOBILE PHONES           | 4.75%                 | 60,615               | NIL                       | 2,879                        | 57,736               |
| [7]     | MOTOR CAR               | 9.50%                 | 6,52,90,487          | NIL                       | 62,02,596                    | 5,90,87,891          |
| [8]     | OFFICE PREMISES         | 3.34%                 | 1,28,15,460          | NIL                       | 4,28,036                     | 1,23,87,424          |
| [9]     | PLANT AND MACHINERIES   | 4.75%                 | 1,26,64,849          | NIL                       | 6,01,580                     | 1,20,63,269          |
| [10]    | PATENTS AND TRADEMARKS  | -                     | 6,58,901             | NIL                       | NIL                          | 6,58,901             |
|         |                         |                       | <u>9,75,07,703</u>   | <u>NIL</u>                | <u>77,93,179</u>             | <u>8,97,14,524</u>   |

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# NEELAM LINENS & GARMENTS [INDIA] PVT. LTD.

SCHEDULES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2019.

## PARTICULARS

31/03/2019      31/03/2018

### 11. LONG TERM LOANS AND ADVANCES

Unsecured, considered good

|                  |                  |
|------------------|------------------|
| 43,02,428        | 19,95,307        |
| <u>43,02,428</u> | <u>19,95,307</u> |

### 12. OTHER NON CURRENT ASSETS

Non Current Assets

|            |            |
|------------|------------|
| NIL        | NIL        |
| <u>NIL</u> | <u>NIL</u> |

### 13. CURRENT INVESTMENTS

Aspire Linens Inc

DSP Black Rock Mutual Fund

L & T Mutual Fund

UTI Opportunities Fund

|                     |                     |
|---------------------|---------------------|
| 1,21,98,900         | 1,21,98,900         |
| 3,50,00,000         | 3,50,00,000         |
| 3,50,00,000         | 3,50,00,000         |
| 4,20,00,000         | 4,20,00,000         |
| <u>12,41,98,900</u> | <u>12,41,98,900</u> |

### 14. INVENTORIES

Closing Stock, Valued & verified by management at lower of cost or market value

|                     |                     |
|---------------------|---------------------|
| 34,81,29,182        | 34,98,00,320        |
| <u>34,81,29,182</u> | <u>34,98,00,320</u> |

### 15. TRADE RECEIVABLES

Unsecured considered good over six months

Unsecured considered bad & doubtful over six months

Others considered good

Others considered bad & doubtful

|                     |                     |
|---------------------|---------------------|
| NIL                 | NIL                 |
| NIL                 | NIL                 |
| 32,17,81,185        | 29,08,27,541        |
| NIL                 | NIL                 |
| <u>32,17,81,185</u> | <u>29,08,27,541</u> |

### 16. CASH & BANK BALANCES

Balance With Banks in Current Accounts

Balance With Yes Bank in Fixed Deposits Accounts

Cash In Hand

|                    |                  |
|--------------------|------------------|
| 2,58,939           | 32,68,291        |
| 5,17,73,183        | NIL              |
| 14,118             | 4,26,344         |
| <u>5,20,46,240</u> | <u>36,94,635</u> |

### 17. SHORT TERM LOANS AND ADVANCES

Advances Recoverable in cash or in kind

|            |            |
|------------|------------|
| NIL        | NIL        |
| <u>NIL</u> | <u>NIL</u> |

### 18. OTHER CURRENT ASSETS

Other Current Assets

|            |            |
|------------|------------|
| NIL        | NIL        |
| <u>NIL</u> | <u>NIL</u> |





# NEELAM LINENS & GARMENTS [INDIA] PVT. LTD.

## SCHEDULES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2019.

|                                              | <u>31/03/2019</u>     | <u>31/03/2018</u>    |
|----------------------------------------------|-----------------------|----------------------|
| <b><u>19. REVENUE FROM OPERATIONS</u></b>    |                       |                      |
| Sales                                        | 197,70,88,002         | 169,48,61,862        |
| Duty Drawback                                | <u>11,23,48,116</u>   | <u>10,71,83,689</u>  |
|                                              | <u>2,08,94,36,118</u> | <u>180,20,45,551</u> |
| <b><u>20. OTHER INCOMES</u></b>              |                       |                      |
| Exchange Difference                          | 33,18,026             | 32,08,076            |
| Interest Subvention                          | 13,18,007             | 12,24,642            |
| Interest On Fixed Deposits With Banks        | <u>19,70,203</u>      | <u>40,87,432</u>     |
|                                              | <u>66,06,236</u>      | <u>85,20,150</u>     |
| <b><u>21. COST OF GOODS MANUFACTURED</u></b> |                       |                      |
| Opening Stock                                | 34,98,00,320          | 34,16,44,340         |
| <b><u>Add</u></b> : Purchases                | 172,23,95,087         | 148,96,06,452        |
| Labour Charges                               | 4,14,71,151           | 3,68,25,004          |
| Direct Expenses                              | <u>5,18,54,159</u>    | <u>5,02,24,972</u>   |
|                                              | 216,55,20,717         | 191,83,00,768        |
| <b><u>Less</u></b> : Closing Stock           | <u>34,81,29,182</u>   | <u>34,98,00,320</u>  |
|                                              | <u>181,73,91,535</u>  | <u>156,85,00,448</u> |
| <b><u>22. EMPLOYEE BENEFIT EXPENSES</u></b>  |                       |                      |
| Director's Remuneration                      | 28,80,000             | 28,80,000            |
| Salaries & Bonus                             | 8,00,48,800           | 6,19,17,580          |
| Staff Welfare Expenses                       | 13,18,769             | 11,68,337            |
| Water Charges                                | <u>1,51,600</u>       | <u>1,41,400</u>      |
|                                              | <u>8,43,99,169</u>    | <u>6,61,07,317</u>   |
| <b><u>23. FINANCE COST</u></b>               |                       |                      |
| Interest On Loans & Facilities               | <u>2,71,34,082</u>    | <u>3,02,64,644</u>   |
|                                              | <u>2,71,34,082</u>    | <u>3,02,64,644</u>   |

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# NEELAM LINENS & GARMENTS [INDIA] PVT. LTD.

SCHEDULES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2019.

|                                                        | <u>31/03/2019</u> | <u>31/03/2018</u> |
|--------------------------------------------------------|-------------------|-------------------|
| <b><u>24. DEPRECIATION / AMORTISATION EXPENSES</u></b> |                   |                   |
| Depreciation On Various Assets                         | 77,93,179         | 85,64,753         |
|                                                        | <u>77,93,179</u>  | <u>85,64,753</u>  |

## **25. OTHER EXPENSES**

|                                     |                     |                     |
|-------------------------------------|---------------------|---------------------|
| Accounting Charges                  | 96,000              | 96,000              |
| Advertisement Charges               | 8,94,027            | 8,71,292            |
| Audit Fees                          | 1,11,111            | 1,03,500            |
| Bank Charges                        | 1,43,94,027         | 1,65,01,272         |
| Coolie, Cartage & Transport Charges | 3,51,86,074         | 4,13,26,018         |
| Commission & Brokerage              | 4,76,10,849         | 1,92,93,002         |
| Conveyance Charges                  | 26,74,028           | 25,92,229           |
| Courier Charges                     | 8,79,114            | 8,02,037            |
| Electricity Charges                 | 12,04,068           | 11,31,372           |
| Insurance Charges                   | 33,22,062           | 33,04,096           |
| Internet Charges                    | 62,234              | 62,014              |
| Motor Car Expenses                  | 3,48,074            | 3,21,036            |
| Office Expenses                     | 9,21,036            | 9,18,018            |
| Packing & Forwarding Charges        | 2,62,98,048         | 2,28,79,502         |
| Printing & Stationery               | 5,71,238            | 5,61,003            |
| Processing Charges                  | 1,58,048            | 1,45,901            |
| Professional Fees                   | 7,23,483            | 10,90,650           |
| Rent, Rates & Taxes                 | 76,74,112           | 73,08,002           |
| Repairs & Maintenance               | 7,06,144            | 7,18,042            |
| Telephone Charges                   | 5,68,132            | 5,53,016            |
| Travelling Expenses                 | 71,08,446           | 60,88,026           |
|                                     | <u>15,15,10,355</u> | <u>12,66,66,028</u> |

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# NEELAM LINENS & GARMENTS [INDIA] PVT. LTD.

SCHEDULES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2019.

RUPEES

## BORROWINGS FROM BANKS :

|                                                                          |              |              |
|--------------------------------------------------------------------------|--------------|--------------|
| CC With Axis Bank [Secured Against Inventories & Trade Receivables]      | 3,81,40,229  |              |
| FCDL With Axis Bank [Secured Against Inventories & Trade Receivables]    | 7,28,13,124  |              |
| Loan From ICICI Bank [Secured Against Motor Car]                         | 34,52,598    |              |
| ODCC With SC Bank [Secured Against Inventories & Trade Receivables]      | 9,94,71,668  |              |
| Unsecured Loans From Deutsche Bank                                       | 45,73,024    |              |
| CC / EPC With Yes Bank [Secured Against Inventories & Trade Receivables] | 3,98,85,512  |              |
| EPC With SC Bank [Secured Against Inventories & Trade Receivables]       | 21,97,05,166 | 47,80,41,321 |

## BORROWINGS FROM OTHER THAN BANKS :

|                                                          |             |                     |
|----------------------------------------------------------|-------------|---------------------|
| Loan From Volkswagen Finance [Secured Against Motor Car] | 1,38,62,032 |                     |
| Unsecured Loan From Reliance Home Finance                | 3,69,57,546 |                     |
| Unsecured Loan From Bajaj Finserv                        | 2,54,846    |                     |
| Unsecured Loan From Rattan India Finance                 | 40,42,119   |                     |
| Unsecured Loan From IIFL                                 | 9,61,792    |                     |
| Unsecured Loan From Shri Ram City Union Finance Ltd.     | 37,49,261   |                     |
| Unsecured Loan From Tata Capital                         | 10,55,239   |                     |
| Unsecured Loan From Megma Fincorp.                       | 2,02,860    | 6,10,85,695         |
|                                                          |             | <u>53,91,27,016</u> |

## UNSECURED LOANS FROM DIRECTORS AND MEMBERS :

|                   |                     |
|-------------------|---------------------|
| Bhavin K Jethwa   | 15,85,63,565        |
| Kantilal J Jethva | 5,45,27,552         |
| Manjula K Jethwa  | 93,18,457           |
| Kjanki B Jethwa   | 40,21,372           |
|                   | <u>22,64,30,946</u> |

## SUNDRY CREDITORS :

|                       |                    |
|-----------------------|--------------------|
| Sri Raja Textiles     | 6,23,200           |
| Astha Creation        | 26,26,520          |
| Audit Fees Payable    | 1,00,000           |
| Krati Global          | 10,98,562          |
| Shree Sai Trading Co. | 7,75,200           |
| Salary Payable        | 37,20,280          |
| TDS Payable           | 33,16,576          |
|                       | <u>1,22,60,338</u> |



# NEELAM LINENS & GARMENTS [INDIA] PVT. LTD.

## SCHEDULES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2019.

### TRADE RECEIVABLES :

RUPEES

|                            |                     |
|----------------------------|---------------------|
| 99 Cent Distributor Stores | 2,94,09,702         |
| S K Corporation            | 2,18,06,424         |
| Guruditi INC               | 3,93,42,674         |
| Home Fashion Distributors  | 1,93,12,451         |
| Pradip International       | 2,62,08,163         |
| Yogi International         | 3,83,38,313         |
| Kikani International       | 14,52,04,623        |
| Empireways INC             | 21,58,835           |
|                            | <u>32,17,81,185</u> |

### BALANCE WITH BANKS IN CURRENT ACCOUNT :

|                                             |                 |
|---------------------------------------------|-----------------|
| State Bank Of India [Duty Drawback Account] | 12,370          |
| ICICI Bank (0009)                           | 12,711          |
| State Bank Of India [7199]                  | 2,13,671        |
| Bank Of India                               | 9,595           |
| IDBI Bank                                   | 10,592          |
|                                             | <u>2,58,939</u> |

### ADVANCES RECOVERABLE IN CASH OR IN KIND :

|                         |                  |
|-------------------------|------------------|
| Rent Deposit            | 12,65,700        |
| TDS (2019-2020)         | 2,86,728         |
| TCS (2019-2020)         | 25,000           |
| Deposit With BEST       | 25,000           |
| Citizen Impex           | 2,00,000         |
| Navnit Motors Pvt. Ltd. | 25,00,000        |
|                         | <u>43,02,428</u> |

### DIRECT EXPENSES :

|                                        |                    |
|----------------------------------------|--------------------|
| Clearing, Forwarding & Freight Charges | 5,18,54,159        |
|                                        | <u>5,18,54,159</u> |

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# NEELAM LINENS & GARMENTS [INDIA] PVT. LTD.

ACCOUNTING YEAR : 2018 - 2019

ASSESSMENT YEAR : 2019 - 2020

## [15] NOTES TO ACCOUNTS :

### 1. SIGNIFICANT ACCOUNTING POLICIES :

#### (a) BASIS OF ACCOUNTING :

Financial statements are prepared under the historical cost convention, in accordance with Accounting Standards applicable in India and Mercantile System Of Accounting.

#### (b) REVENUE RECOGNITION :

##### (i) INCOMES :

In respect of interest income on deposit , the company accounts such income on an accrual basis.

##### (ii) EXPENSES :

Expenses are accounted for on an accrual basis.

- Sundry Debtors and Sundry Creditors balances are subject to confirmations and / or reconciliation, if any.
- Fixed Assets are recorded at the written down value method after providing the depreciation at the rates prescribed under the Companies Act, 1956.

### 4. AUDITOR'S REMUNERATION :

|                         | <u>31/03/2019</u> | <u>31/03/2018</u> |
|-------------------------|-------------------|-------------------|
| As an Auditor           | 1,11,111          | 1,03,500          |
| For Taxation Matters    | NIL               | NIL               |
| For Company Law Matters | NIL               | NIL               |
| For Others              | NIL               | NIL               |

- Closing Stock has been physically verified and certified by the directors.

For DINESH MEHTA & ASSOCIATE  
CHARTERED ACCOUNTANTS

For NEELAM LINENS & GARMENTS (INDIA) PVT LTD

PROPRIETOR

PLACE : MUMBAI

DATED : SEPTEMBER 30, 2019.



DIRECTOR

DIRECTOR