DEEPAN PARIKH & CO.
CHARTERED ACCOUNTANTS

Deepan Parikh
B. Com., F.C.A.

101, 'B' Wing, Shanti Niwas, Hindu Friends Society, Natvar Nagar Road No. 5, Jogeshwari (E), Mumbai-400 060.
✆ : (O) 2837 4410 ● E-mail : parikhdeepan59@gmail.com

AUDITOR'S REPORT
REPORT OF THE AUDITORS TO THE MEMBERS

To,
The Shareholders
LD PUBLISHING & ERETAIL LIMITED

Report on the Financial Statements

We have audited the accompanying financial statements of **LD PUBLISHING & ERETAIL LIMITED** which comprise the Balance Sheet as at 31st MARCH , 2018, the Statement of Profit & Loss Account for the year then ended and a summary of the significant accounting policies and other explanatory information for the year then ended.

Management's Responsibility for the Financial Statements

The Company's Board Of Directors is responsible for the matters stated in Section 134(5) of the Companies Act,2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, and financial performance and cash flow of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standard specified under Section 133 of the Act, read with Rule 7 of the companies(Accounts) Rules,2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities ;selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent ; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

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

DEEPAN PARIKH & CO. CHARTERED ACCOUNTANTS M. No. 46298 MUMBAI

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 there under.

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 the 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 the internal control relevant to the Company's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by the Management, 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 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;

a) In the case of the Balance Sheet, of the state of affairs of the Company as at 31st March 2018;

b) In the case of the Statement of Profit and Loss, of the Loss for the year ended on that date.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2016 ("the Order") issued by the Central Government in terms of Section 143(11) of the Act, are not applicable to the company.

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

DEEPAN PARIKH & CO
CHARTERED ACCOUNTANTS
M. No. 46298
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(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 Income & Expenditure Account, and the Cash Flow Statement 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 31stMarch, 2018 taken on record by the Board of Directors, none of the directors is disqualified as on31stMarch, 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 'A'.

(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 does not have any long term contract including derivative contract for which provision would be required for material foreseeable losses.

For Deepan Parikh& Co.
Chartered Accountants
FRN:112990W

DEEPAN PARIKH & CO. CHARTERED ACCOUNTANTS M. No. 46298 MUMBAI

(Deepan Parikh)
Proprietor
M No.046298

Place:Mumbai
Date: 25/5/2018

ANNEXURE TO THE INDEPENDENT AUDITOR'S REPORT OF EVEN DATE ON THE STANDALONE FINANCIAL STATEMENTS OF THE LD PUBLISHING & ERETAIL LIMITED

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

1. We have audited the internal financial controls over financial reporting of **LD PUBLISHING & ERETAIL 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

2. 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. 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.

Auditor's Responsibility

3. 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") issued by the Institute of Chartered Accountants of India and the Standards on Auditing prescribed under Section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to

DEEPAN PARIKH & CO. CHARTERED ACCOUNTANTS M. No. 46298 MUMBAI

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.

4. 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.

5. 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

6. 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 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

7. 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

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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

1. In our opinion, the Company got incorporated on 26,October 2015.Considering the nature and volume of the company's operations, in our opinion the company has adequate internal financial controls during the year.

For Deepan Parikh & Co.
Chartered Accountants
FRN:112990W

DEEPAN PARIKH & CO. CHARTERED ACCOUNTANTS M. No. 46298 MUMBAI

(Deepan Parikh)
Proprietor
M No.046298

Place:Mumbai
Date: 25/5/2018

LD Publishing & eRetail Limited
Financial statements as at and for the year ended March 31, 2018

Balance sheet as at March 31, 2018

(Amount in Rs.)

Particulars	Note	As at March 31, 2018	As at March 31, 2017	As at April 1, 2016
ASSETS				
Current assets				
Financial assets				
i. Cash and cash equivalents	2	5,00,000	5,00,000	5,00,000
Total current assets		**5,00,000**	**5,00,000**	**5,00,000**
Total assets		**5,00,000**	**5,00,000**	**5,00,000**
EQUITY AND LIABILITIES				
Equity				
Equity share capital	3(a)	5,00,000	5,00,000	5,00,000
Other equity	3(b)	(6,000)	-	-
Total equity		**4,94,000**	**5,00,000**	**5,00,000**
LIABILITIES				
Current liabilities				
Financial liabilities				
i. Trade payables	4	6,000	-	-
Total current liabilities		**6,000**	**-**	**-**
Total liabilities		**6,000**	**-**	**-**
Total equity and liabilities		**5,00,000**	**5,00,000**	**5,00,000**

See accompanying notes forming part of the financial statements

For DEEPAN PARIKH & Co.
CHARTERED ACCOUNTANTS

DEEPAN PARIKH
PROPRIETOR
M.No. 46298

Place : Mumbai
Dated : May 25, 2018

For and on behalf of the Board

LD PUBLISHING & ERETAIL LIMITED

Dr. Lalit S. Kanodia
DIN 00008050
Director

LD Publishing & eRetail Limited
Financial statements as at and for the year ended March 31, 2018

Statement of profit and loss for the year ended March 31, 2018

(Amount in Rs.)

Particulars	Note	Year ended March 31, 2018	Year ended March 31, 2017
Continuing operations			
Revenue from operations		-	-
Total income		-	-
Expenses			
Other expenses	5	6,000	-
Total expenses		**6,000**	-
Profit before tax		**(6,000)**	-
Profit before tax		**(6,000)**	-
Income tax expense			
- Current tax		-	-
- Deferred tax		-	-
Total tax expense/(credit)		-	-
Loss for the year		**(6,000)**	-
Items that will not be reclassified to profit or loss			
Fair Value gain on FVOCI investments		-	-
Actuarial gains and losses		-	-
Tax relating to above		-	-
		-	-
OCI for the year		-	-
Total comprehensive income for the year		**(6,000)**	-
Earnings per Equity Share (of Rs. 10/- each)	6		
Basic and diluted		(0.12)	-

See accompanying notes forming part of the financial statements

For DEEPAN PARIKH & CO.
CHARTERED ACCOUNTANTS

DEEPAN PARIKH
PROPRIETOR
M.No. 46298

Place : Mumbai
Dated : May 25, 2018

For and on behalf of the Board

Dr. Lalit S. Kanodia
DIN 00008050
Director

LD PUBLISHING & ERETAIL LIMITED

LD Publishing & eRetail Limited

Note 1: Significant accounting policies

a) Basis of preparation

i) Compliance with Ind AS

The financial statements comply in all material aspects with Indian Accounting Standards (IndAS) notified under Section 133 of the Companies Act, 2013 (the Act) [Companies (Indian Accounting Standards) Rules, 2015] and other relevant provisions of the Act.

The financial statements up to year ended 31 March 2017 were prepared in accordance with the accounting standards notified under Companies (Accounting Standard) Rules, 2006 (as amended) and other relevant provisions of the Act.

These financial statements are the first financial statements of the company under Ind AS.

ii) Historical cost convention

The financial statements have been prepared on a historical cost basis, except for the following:

* certain financial assets and liabilities (including derivative instruments) and contingent consideration that is measured at fair value;

* assets held for sale – measured at fair value less cost to sell;
* defined benefit plans – plan assets measured at fair value;

b) Revenue recognition

Revenue is measured at the fair value of the consideration received or receivable. Amounts disclosed as revenue are inclusive of excise duty and net of returns, trade allowances, rebates, value added taxes and amounts collected on behalf of third parties.

The company recognises revenue when the amount of revenue can be reliably measured, it is probable that future economic benefits will flow to the entity and specific criteria have been met for each of the company's activities as described below. The company bases its estimates on historical results, taking into consideration the type of customer, the type of transaction and the specifics of each arrangement.

c) Income tax

The income tax expense or credit for the period is the tax payable on the current period's taxable income based on the applicable income tax rate for each jurisdiction adjusted by changes in deferred tax assets and liabilities attributable to temporary differences and to unused tax losses.

The current income tax charge is calculated on the basis of the tax laws enacted or substantively enacted at the end of the reporting period in the countries where the company and its subsidiaries and associates operate and generate taxable income. Management periodically evaluates positions taken in tax returns with respect to situations in which applicable tax regulation is subject to interpretation. It establishes provisions where appropriate on the basis of amounts expected to be paid to the tax authorities.

Deferred income tax is provided in full, using the liability method, on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the consolidated financial statements. However, deferred tax liabilities are not recognised if they arise from the initial recognition of goodwill. Deferred income tax is also not accounted for if it arises from initial recognition of an asset or liability in a transaction other than a business combination that at the time of the transaction affects neither accounting profit nor taxable profit (tax loss) Deferred income tax is determined using tax rates (and laws) that have been enacted or substantially enacted by the end of the reporting period and are expected to apply when the related deferred income tax asset is realised or the deferred income tax liability is settled.

Deferred tax assets are recognised for all deductible temporary differences and unused tax losses only if it is probable that future taxable amounts will be available to utilise those temporary differences and losses.

Deferred tax liabilities are not recognised for temporary differences between the carrying amount and tax bases of investments in subsidiaries, branches and associates and interest in joint arrangements where the company is able to control the timing of the reversal of the temporary differences and it is probable that the differences will not reverse in the foreseeable future.

Deferred tax assets are not recognised for temporary differences between the carrying amount and tax bases of investments in subsidiaries, branches and associates and interest in joint arrangements where it is not probable that the differences will reverse in the foreseeable future and taxable profit will not be available against which the temporary difference can be utilised.

Deferred tax assets and liabilities are offset when there is a legally enforceable right to offset current tax assets and liabilities and when the deferred tax balances relate to the same taxation authority Current tax assets and tax liabilities are offset where the entity has a legally enforceable right to offset and intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Current and deferred tax is recognised in statement of profit or loss, except to the extent that it relates to items recognised in other comprehensive income or directly in equity. In this case, the tax is also recognised in other comprehensive income or directly in equity, respectively.

d) Impairment of assets

Goodwill and intangible assets that have an indefinite useful life are not subject to amortisation and are tested annually for impairment, or more frequently if events or changes in circumstances indicate that they might be impaired. Other assets are tested for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs of disposal and value in use. For the purposes of assessing impairment, assets are companyed at the lowest levels for which there are separately identifiable cash inflows which are largely independent of the cash inflows from other assets or companys of assets (cash-generating units). Nonfinancial assets other than goodwill that suffered an impairment are reviewed for possible reversal of the impairment at the end of each reporting period.

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e) Cash and cash equivalents

Cash and cash equivalents includes cash on hand, deposits held at call with financial institutions and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities in the balance sheet.

f) Investments and other financial assets

i) Classification

The company classifies its financial assets in the following measurement categories:

* those to be measured subsequently at fair value (either through other comprehensive income, or through profit or loss), and

* those measured at amortised cost.

The classification depends on the entity's business model for managing the financial assets and the contractual terms of the cash flows.

For assets measured at fair value, gains and losses will either be recorded in profit or loss or other comprehensive income. For investments in debt instruments, this will depend on the business model in which the investment is held. For investments in equity instruments, this will depend on whether the company has made an irrevocable election at the time of initial recognition to account for the equity investment at fair value through other comprehensive income.

The company reclassifies debt investments when and only when its business model for managing those assets changes.

ii) Measurement

At initial recognition, the company measures a financial asset at its fair value plus, in the case of a financial asset not at fair value through profit or loss, transaction costs that are directly attributable to the acquisition of the financial asset. Transaction costs of financial assets carried at fair value through profit or loss are expensed in profit or loss.

Financial assets with embedded derivatives are considered in their entirety when determining whether their cash flows are solely payment of principal and interest.

Debt instruments

Subsequent measurement of debt instruments depends on the company's business model for managing the asset and the cash flow characteristics of the asset. There are three measurement categories into which the company classifies its debt instruments:

* **Amortised cost:** Assets that are held for collection of contractual cash flows where those cash flows represent solely payments of principal and interest are measured at amortised cost. A gain or loss on a debt investment that is subsequently measured at amortised cost and is not part of a hedging relationship is recognised in profit or loss when the asset is derecognised or impaired. Interest income from these financial assets is included in finance income using the effective interest rate method.

* **Fair value through other comprehensive income (FVOCI):** Assets that are held for collection of contractual cash flows and for selling the financial assets, where the assets' cash flows represent solely payments of principal and interest, are measured at fair value through other comprehensive income (FVOCI). Movements in the carrying amount are taken through OCI, except for the recognition of impairment gains or losses, interest revenue and foreign exchange gains and losses which are recognised in profit and loss. When the financial asset is derecognised, the cumulative gain or loss previously recognised in OCI is reclassified from equity to profit or loss and recognised in other gains/(losses). Interest income from these financial assets is included in other income using the effective interest rate method.

* **Fair value through profit or loss:** Assets that do not meet the criteria for amortised cost or FVOCI are measured at fair value through profit or loss. A gain or loss on a debt investment that is subsequently measured at fair value through profit or loss and is not part of a hedging relationship is recognised in profit or loss and presented net in the statement of profit and loss within other gains/(losses) in the period in which it arises. Interest income from these financial assets is included in other income.

Equity instruments

The company subsequently measures all equity investments at fair value. Where the company's management has elected to present fair value gains and losses on equity investments in other comprehensive income, there is no subsequent reclassification of fair value gains and losses to profit or loss. Dividends from such investments are recognised in profit or loss as other income when the company's right to receive payments is established.

Changes in the fair value of financial assets at fair value through profit or loss are recognised in other gain/(losses) in the statement of profit and loss. Impairment losses (and reversal of impairment losses) on equity investments measured at FVOCI are not reported separately from other changes in fair value.

iii) Impairment of financial assets

The company assesses on a forward looking basis the expected credit losses associated with its assets carried at amortised cost and FVOCI debt instruments. The impairment methodology applied depends on whether there has been a significant increase in credit risk. Note 29 details how the company determines whether there has been a significant increase in credit risk.

For trade receivables only, the company applies the simplified approach permitted by Ind AS 109 Financial Instruments, which requires expected lifetime losses to be recognised from initial recognition of the receivables.

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LD PUBLISHING & ERETAIL LIMITED

iv) **Derecognition of financial assets**

A financial asset is derecognised only when

* The company has transferred the rights to receive cash flows from the financial asset or
* retains the contractual rights to receive the cash flows of the financial asset, but assumes a contractual obligation to pay the cash flows to one or more recipients.

Where the entity has transferred an asset, the company evaluates whether it has transferred substantially all risks and rewards of ownership of the financial asset. In such cases, the financial asset is derecognised. Where the entity has not transferred substantially all risks and rewards of ownership of the financial asset, the financial asset is not derecognised.

Where the entity has neither transferred a financial asset nor retains substantially all risks and rewards of ownership of the financial asset, the financial asset is derecognised if the company has not retained control of the financial asset. Where the company retains control of the financial asset, the asset is continued to be recognised to the extent of continuing involvement in the financial asset.

g) **Income recognition**

Interest income

Interest income from debt instruments is recognised using the effective interest rate method. The effective interest rate is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to the gross carrying amount of a financial asset. When calculating the effective interest rate, the company estimates the expected cash flows by considering all the contractual terms of the financial instrument (for example, prepayment, extension, call and similar options) but does not consider the expected credit losses.

Dividends

Dividends are recognised in profit or loss only when the right to receive payment is established, it is probable that the economic benefits associated with the dividend will flow to the company, and the amount of the dividend can be measured reliably

h) **Trade and other payables**

These amounts represent liabilities for goods and services provided to the company prior to the end of financial year which are unpaid. The amounts are unsecured and are usually paid within 30 days of recognition. Trade and other payables are presented as current liabilities unless payment is not due within 12 months after the reporting period. They are recognised initially at their fair value and subsequently measured at amortised cost using the effective interest method.

i) **Provisions**

Provisions for legal claims, service warranties, volume discounts and returns are recognised when the company has a present legal or constructive obligation as a result of past events, it is probable that an outflow of resources will be required to settle the obligation and the amount can be reliably estimated. Provisions are not recognised for future operating losses.

Provisions for restructuring are recognised by the company when it has developed a detailed formal plan for restructuring and has raised a valid expectation in those affected that the company will carry out the restructuring by starting to implement the plan or announcing its main features to those affected by it.

Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one item included in the same class of obligations may be small.

Provisions are measured at the present value of management's best estimate of the expenditure required to settle the present obligation at the end of the reporting period. The discount rate used to determine the present value is a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability. The increase in the provision due to the passage of time is recognised as interest expense.

The measurement of provision for restructuring includes only direct expenditures arising from the restructuring, which are both necessarily entailed by the restructuring and not associated with the ongoing activities of the company.

j) **Contributed equity**

Equity shares are classified as equity.

Incremental costs directly attributable to the issue of new shares or options are shown in equity as a deduction, net of tax, from the proceeds.

k) **Dividends**

Provision is made for the amount of any dividend declared, being appropriately authorised and no longer at the discretion of the entity, on or before the end of the reporting period but not distributed at the end of the reporting period.

l) **Earnings per share**

i) Basic earnings per share

Basic earnings per share is calculated by dividing:

* the profit attributable to owners of the company
* by the weighted average number of equity shares outstanding during the financial year, adjusted for bonus elements in equity shares issued during the year and excluding treasury shares.

ii) **Diluted earnings per share**

Diluted earnings per share adjusts the figures used in the determination of basic earnings per share to take into account:

* the after income tax effect of interest and other financing costs associated with dilutive potential equity shares, and
* the weighted average number of additional equity shares that would have been outstanding assuming the conversion of all dilutive potential equity shares.

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LD PUBLISHING & ERETAIL LIMITED

LD Publishing & eRetail Limited
Financial statements as at and for the year ended March 31, 2018

Statement of changes in equity for the year ended March 31, 2018

A. Equity share capital

Particulars	Amount in Rs.
As at April 1, 2016	**5,00,000**
Changes in equity share capital	-
As at March 31, 2017	**5,00,000**
Changes in equity share capital	-
As at March 31, 2018	**5,00,000**

B. Other equity

(Amount in Rs.)

Particulars	Retained earnings	Total
As at April 1, 2016	-	-
Profit for the year	-	-
Other comprehensive income	-	-
Total comprehensive income for the year	-	-
As at March 31, 2016	-	-
Profit for the year	-	-
Other comprehensive income	-	-
As at March 31, 2017	-	-
Profit for the year	(6,000)	**(6,000)**
Other comprehensive income	-	-
Total comprehensive income for the year	**(6,000)**	**(6,000)**
As at March 31, 2018	**(6,000)**	**(6,000)**

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LD PUBLISHING & ERETAIL LIMITED

LD Publishing & eRetail Limited
Financial statements as at and for the year ended March 31, 2018

Note 2 - Cash and cash equivalents

(Amount in Rs.)

Particulars	As at March 31, 2018	As at March 31, 2017	As at April 1, 2016
Cheques in Transit	5,00,000	5,00,000	5,00,000
Total	**5,00,000**	**5,00,000**	**5,00,000**

Note 4 - Trade payables

(Amount in Rs.)

Particulars	As at March 31, 2018	As at March 31, 2017	As at April 1, 2016
Trade payables	6,000	-	-
Total	**6,000**	**-**	**-**

Note 5 - Other expenses

(Amount in Rs.)

Particulars	Year ended March 31, 2018	Year ended March 31, 2017
Audit fees	6,000	-
Total	**6,000**	**-**

DEEPAN PARIKH & CO. CHARTERED ACCOUNTANTS M. No. 46298 MUMBAI

LD PUBLISHING & ERETAIL LIMITED

LD Publishing & eRetail Limited
Financial statements as at and for the year ended March 31, 2018

3 Note 3 - Share capital and other equity

3(a) - Equity share capital

(i) Authorised equity share capital

Particulars	Number of shares	Amount in Rs.
As at April 01, 2016	50,000	5,00,000
Increase during the year	-	-
As at March 31, 2017	50,000	5,00,000
Increase during the year	-	-
As at March 31, 2018	50,000	5,00,000

(ii) Issued, Subscribed and Paid-up equity share capital

Particulars	Number of shares	Amount in Rs.
As at April 1, 2016	50,000	5,00,000
Increase during the year	-	-
As at March 31, 2017	50,000	5,00,000
Increase during the year	-	-
As at March 31, 2018	50,000	5,00,000

(iii) Movements in equity share capital

Particulars	Number of shares	Amount in Rs.
As at April 1, 2016	50,000	5,00,000
Issued during the year	-	-
Exercise of options	-	-
Other movements	-	-
As at March 31, 2017	50,000	5,00,000
Issued during the year	-	-
Exercise of options	-	-
Other movements	-	-
As at March 31, 2018	50,000	5,00,000

(iv) Shares of the company held by holding company

Particulars	As at March 31, 2018	As at March 31, 2017	As at April 1, 2016
Datamatics Global Services Limited	50,000	50,000	50,000

(v) Details of shareholders holding more than 5% shares in the Company

Particulars	As at March 31, 2018		As at March 31, 2017	
	Number of shares	% Holding	Number of shares	% Holding
Datamatics Global Services Limited	50,000	100.00%	50,000	100.00%

3(b) - Other equity

Particulars	As at March 31, 2018	As at March 31, 2017	As at April 1, 2016
Retained earnings	(6,000)	-	-
Total	(6,000)	-	-

(ii) Retained earnings

Particulars	As at March 31, 2018	As at March 31, 2017	As at April 1, 2016
Opening balance	-	-	-
Net profit for the period	(6,000)	-	-
Closing balance	(6,000)	-	-
	-	-	-

DEEPAN PARIKH & CO. CHARTERED ACCOUNTANTS M. No. 46299 MUMBAI

LD PUBLISHING & ERETAIL LIMITED

ANEMONE MANAGEMENT CONSULTANCY SERVICES PRIVATE LIMITED

Note 6 - Earnings per share

	Particulars	31 March 2018	31 March 2017
(a)	**Basic earnings per share**		
	Net Profit after taxation (in Rs.)	(6,000)	-
	Weighted average number of Equity shares	50,000	50,000
	Nominal value of Equity shares (in `)	10	10
	Basic earnings per share	(0.12)	-
(b)	**Diluted earnings per share**		
	Net Profit after taxation (in Rs.)	(6,000)	-
	Weighted average number of Equity shares	50,000	50,000
	Nominal value of Equity shares (in `)	10	10
	Diluted earnings per share	(0.12)	-

7 In terms of Section 22 of Micro, Small and Medium Enterprises Development Act 2006, the outstanding to these enterprises are required to be disclosed. However, these enterprises are required to be registered under the Act. In the absence of the information about registration of the Enterprises under the above Act, the required information could not be furnished. In view of above and in absence of relevant informations, the Auditor have relied upon the same.

8 The Company is a Small and Medium size Company (SMC) as defined in general instruction in respect of Accounting Standards as notified under the Companies Act, 2013. Accordingly, the Company has complied with accounting standards as applicable to small and medium size Company.

9 Previous year figures have been appropriately regrouped/reclassified and rearranged wherever necessary to conform to the current year's presentation.

10 Figures are rounded off to the nearest of Rupees.

For DEEPAN PARIKH & Co.
CHARTERED ACCOUNTANTS

DEEPAN PARIKH
PROPRIETOR
M.No. 46298

DEEPAN PARIKH & CO. CHARTERED ACCOUNTANTS M. No. 46298 MUMBAI

Place : Mumbai
Dated : May 25, 2018

For and on behalf of the Board

LD PUBLISHING & ERETAIL LIMITED

Dr. Lalit S. Kanodia
DIN 00008050
Director