



INDEPENDENT AUDITORS' REPORT

TO THE MEMBERS OF YDS SECURITIES PRIVATE LIMITED

Report on the financial statements

We have audited the accompanying financial statements of **YDS SECURITIES PRIVATE LIMITED ("the company")**, which comprise the Balance Sheet as at 31st March 2018, the Statement of Profit and Loss, the Cash Flow Statement 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 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, 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 the maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the Company and for preventing and detecting the 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 internal financial control, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. In conducting 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 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 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 disclosures in the financial statements. The procedures selected depend on our 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, we consider internal financial control relevant to the Company's preparation of the financial statements that give true and fair view 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 Company's Directors, as well as evaluating the overall presentation of the financial statements.

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

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements, give the information required by the Act 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 31st, 2018, and its Profit/Loss, and its cash flows 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 of India in terms of sub-section (11) of Section 143 of the Act, we give in the **Annexure-A** a statement on the matters specified in the paragraph 3 and 4 of the order to the extent applicable.
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 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 appears from our examination of those books;
 - c) The Balance Sheet, the Statement of Profit and Loss, and 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 written representations received from the directors as on 31st March, 2018, taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2018, from being appointed as a director in terms of Section 164(2) of the Act.
 - f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate report in "**Annexure B**"; and
 - g) With respect to the other matters included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to our 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 derivatives contracts for which there were any material foreseeable losses.
- iii. There were no amounts which required to be transferred to the Investor Education and Protection Fund by the Company.

For Sanjay K Singhal & Co
Chartered Accountants
FRN: 024807N



(Sanjay Kumar Singhal)
Partner
M. No. 503475
Place: Delhi
Dated: 18/05/2018

ANNEXURE A TO THE INDEPENDENT AUDITORS' REPORT

Referred to in paragraph 1 under the heading 'Report on Other Legal & Regulatory Requirement' of our report of even date to the financial statements of YDS SECURITIES PRIVATE LIMITED for the year ended 31st March, 2018.

On the basis of the information and explanation given to us during the course of our audit, we report that:

1. The company has neither acquired nor having any fixed assets for the year ended 31/03/2018.
2. (i) The Company have inventory of shares only.
(ii) The Company has maintained proper records of inventories. As explained to us, there was no material discrepancies noticed on physical verification of inventories as compared to the book records.
3. The company has not granted any loans, secured or unsecured to companies, firms, Limited Liability partnerships or other parties covered in the register maintained under section 189 of the Companies Act, 2013. Accordingly, the provisions of clause 3 (iii) (a) to (c) of the order are not applicable to the Company and hence not commented upon.
4. In respect of loans, investments, guarantees, and security all mandatory provisions of section 185 and 186 of the Companies Act, 2013 have been complied with.
5. The company has not accepted any deposits.
6. Maintenance of cost records has not been specified by the Central Government under sub-section (1) of section 148 of the Companies Act, 2013.
7. (a) The company is regular in depositing undisputed statutory dues including provident fund, Employee's state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues to the appropriate authorities.
(b) Dues of income tax or sales tax or service tax or duty of customs or duty of excise or value added tax have been deposited on time there is no dispute is pending on the part of company.
8. The company hasn't made any default in repayment of loans or borrowing to a financial institution, bank, Government and has not issued any debentures.
9. The company doesn't raise any money by way of initial public offer or further public offer (including debt instruments)
10. Neither company has done any fraud nor by its officers or employees so nothing to be disclosed separately.



11. Managerial remuneration has been paid or provided in accordance with the requisite approvals Mandated by the provisions of section 197 read with Schedule V to the Companies Act.
12. Company is not a Nidhi Company hence nothing to be disclosed for any provisions applicable on Nidhi Company.
13. All transactions with the related parties are in compliance with sections 177 and 188 of Companies Act, 2013 where applicable and the details have been disclosed in the Financial Statements etc. as required by the applicable accounting standards;
14. The company hasn't made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year.
15. The company hasn't entered into any non-cash transactions with directors or persons connected with him.
16. In our opinion, the company is not required to be registered under section 45IA of the Reserve Bank of India Act, 1934 and accordingly, the provisions of clause 3(xvi) of the order are not applicable to the company and hence not commented upon.

For Sanjay K Singhal & Co
Chartered Accountants

FRN: 024807N



(Sanjay Kumar Singhal)

Partner

M. No. 503475

Place: Delhi

Dated: 18/05/2018

Annexure - B To The Independent Auditors' Report of even date on the Financial statements of YDS SECURITIES PRIVATE LIMITED 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 **YDS SECURITIES PRIVATE LIMITED**. ("The Company") as of 31 March 2018 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 authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

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

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31 March 2018, 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 Sanjay K Singhal & Co
Chartered Accountants

FRN: 024807N



(Sanjay Kumar Singhal)

Partner

M. No. 503475

Place: Delhi

Dated: 18/05/2018

YDS SECURITIES PRIVATE LIMITED

3A, Khan Market, New Delhi-110003

BALANCE SHEET AS AT MARCH 31ST , 2018

Amount (In Rs.)

Particulars	Note No.	Figures as at the end of current reporting period 31/03/2018	Figures as at the end of previous reporting period 31/03/2017
I. EQUITY AND LIABILITIES			
(1) Shareholders' Funds			
(a) Share Capital	3	10,923,500	10,923,500
(b) Reserves and Surplus	4	(1,594,556)	(1,565,673)
(c) Money received against share warrants			
		9,328,944	9,357,827
(2) Share application money pending allotment			
		-	-
(3) Non-Current Liabilities			
(a) Long-term borrowings		-	-
(b) Deferred tax liabilities (Net)		-	-
(c) Other Long term liabilities		-	-
(d) Long-term provisions		-	-
(4) Current Liabilities			
(a) Short-term borrowings		-	-
(b) Trade payables		-	-
(c) Other current liabilities	5	106,089	77,339
(d) Short-term provisions		-	-
		106,089	77,339
TOTAL		9,435,033	9,435,166
II. ASSETS			
(1) Non-current assets			
(a) Fixed assets			
(i) Tangible assets		-	-
(ii) Intangible assets		-	-
(iii) Capital work-in-progress		-	-
(iv) Intangible assets under development		-	-
(b) Non-current investments	6	5,052,500	5,052,500
(c) Deferred tax assets (net)	7	68,168	68,168
(d) Long term loans and advances	8	2,660,000	2,693,739
(e) Other non-current assets		-	-
		7,780,668	7,814,407
(2) Current assets			
(a) Current investments		-	-
(b) Inventories	9	1,985	1,985
(c) Trade receivables		-	-
(d) Cash and cash equivalents	10	311,180	277,574
(e) Short-term loans and advances	11	1,341,200	1,341,200
(f) Other current assets		-	-
		1,654,365	1,620,759
TOTAL		9,435,033	9,435,166

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In terms of our attached report of even date

For Sanjay K Singhal & Co

Chartered Accountants

FRN : 024807N

 Sanjay Kumar Singhal
(Partner)

M. No. : 503475

Place: Delhi

Date: 18/05/2018

For and on behalf of

YDS Securities Private Limited



(RADHEY SHYAM YADAV)

Director

DIN : 06367443



(APOORVE BANSAL)

Director

DIN : 08052540

YDS SECURITIES PRIVATE LIMITED

3A, Khan Market, New Delhi-110003

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

Amount (In Rs.)

	Particulars	Note No.	Figures as at the end of current reporting period 31/03/2018	Figures as at the end of previous reporting period 31/03/2017
I.	Revenue from operations	12	-	-
II.	Other Income		-	-
III.	Total Revenue (I +II)		-	-
	Expenses:			
	Cost of materials consumed		-	-
	Purchase of Stock-in-Trade		-	-
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	13	-	-
	Employee benefit expense		-	-
	Financial costs	14	133	175
	Depreciation and amortization expense		-	-
	Other expenses	15	28,750	46,000
	Total Expenses		28,883	46,175
V.	Profit before exceptional and extraordinary items and tax (III - IV)		(28,883)	(46,175)
VI.	Exceptional Items		-	-
VII.	Profit before extraordinary items and tax (V - VI)		(28,883)	(46,175)
VIII.	Extraordinary Items		-	-
IX.	Profit after extraordinary items and before tax (VII - VIII)		(28,883)	(46,175)
X.	Tax expense: (1) Current tax (2) Deferred tax	16	-	-
XI.	Profit(Loss) for the period from continuing operations		(28,883)	(46,175)
XII.	Profit/(loss) from discontinuing operations		-	-
XIII.	Tax expense of discontinuing operations		-	-
	Prior Period Deferred Tax Adjustment		-	-
XIV.	Profit(Loss) for the period		(28,883)	(46,175)
XV.	Earning per equity share:			
	(1) Basic		(0.0264)	(0.0423)
	(2) Diluted		(0.0264)	(0.0423)

In terms of our attached report of even date

For Sanjay K Singh & Co
Chartered Accountants

FRN : 024897



Sanjay Kumar Singh
(Partner)

M. No. : 503475

Place: Delhi

Date: 18/05/2018

For and on behalf of
YDS Securities Private Limited

 

(RADHEY SHYAM YADAV) (APOORVE BANSAL)

Director Director

DIN : 06367443 DIN : 08052540

YDS SECURITIES PRIVATE LIMITED

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

Amount (In Rs.)

Particulars		For the year ended	For the year ended
		March 31, 2018	March 31, 2017
		Rs.	Rs.
A. CASH FLOW FROM OPERATING ACTIVITIES			
Net profit before tax and extraordinary items		(28,883)	(46,175)
Adjustment for:			
interest		-	-
MAT Credit Entitlement		-	-
Operating profit before working capital changes		(28,883)	(46,175)
Adjustment for:			
loans and advances		33,739	-
Trade Payable		-	-
Other current liabilities		28,750	46,000
Short term provisions		-	-
Trade receivables		-	-
Other current assets		-	-
Cash generated from operations		33,606	(175)
Interest paid		-	-
Tax paid		-	-
Income Tax Adjustment		-	-
NET CASH FROM OPERATING ACTIVITIES	(A)	33,606	(175)
B. CASH FLOW FROM INVESTING ACTIVITIES			
Capital advance		-	-
Purchase of Investment		-	-
Purchase of fixed assets		-	-
Long term Loan & Advances		-	-
Non-current investments		-	-
NET CASH USED IN INVESTING ACTIVITIES	(B)	-	-
C. CASH FLOW FROM FINANCE ACTIVITIES			
(Decrease)/increase in equity share capital		-	-
(Decrease)/increase in Securities premium		-	-
(Decrease)/increase in Preference shares		-	-
(Decrease)/increase in long term borrowings		-	-
(Decrease)/increase in Short term borrowings		-	-
	(C)	-	-
D. NET INCREASE IN CASH AND CASH EQUIVALENTS	(A+B+C)	33,606	(175)
Cash and cash equivalents opening balance		277,574	277,749
Cash and cash equivalents closing balance		311,180	277,574

In terms of our attached report of even date

For Sanjay K Singhal & Co

Chartered Accountants

FRN : 024807N



Sanjay Kumar Singhal

(Partner)

M. No. : 503475

Place: Delhi

Date: 18/05/2018

For and on behalf of

YDS Securities Private Limited

(RADHEY SHYAM YADAV)

Director

DIN : 06367443

(APOORVE BANSAL)

Director

DIN : 08052540

M/S YDS SECURITIES PRIVATE LIMITED

3A, Khan Market, New Delhi-110003

**NOTES FORMING INTEGRAL PART OF THE ACCOUNTS FOR THE YEAR
ENDED 31ST MARCH 2018**

1. CORPORATE INFORMATION

YDS Securities Private Limited (the company) is a private company domiciled in India and incorporated under provision of Companies Act, 1956 as on 8th February 1995 and is subsidiary of F MEC International Financial Services Limited. The company is engaged in the business of trading of shares and providing consultancy.

2. BASIS OF PREPARATION OF ACCOUNTS

The financial statements are prepared in accordance with Indian Generally Accepted Accounting Principles ("GAAP") under the historical cost convention on the accrual basis. GAAP comprises mandatory accounting standards as specified under section 133 of the companies Act 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014. The Financial Statements has been prepared on the accrual basis and under the historical cost convention. The managements evaluate all recently issued or revised accounting standards on a going-concern basis.

The Accounting policies adopted in the preparation of financial statements are consistent with those of pervious year, except for the change in accounting policy explained below.

2.1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

i) CHANGE IN ACCOUNTING POLICY

PRESENTATION AND DISCLOSURE OF FINANCIAL STATEMENTS

During the year ended 31st March 2018, the Schedule III notified under the Companies Act, 2013, has become applicable to the company for the preparation and presentation of its Financial Statements. The adoption of schedule III does not impact recognition and measurement principles followed for preparation of Financial Statements. However it has significant impact on the presentation and disclosures made in Financial Statements.

The company has also reclassified the previous year figures in accordance with requirement as applicable in the current year.



ii) **USE OF ESTIMATES**

The preparation of financial statements requires the management of the Company to make estimates and assumptions that affect the reported balance of Assets and Liabilities and disclosures related to the contingent liabilities as at the date of financial statements and reported accounts of revenues and expenses during the period. Actual results could differ from those estimates. Any revision of accounting estimates is recognized in accordance with the requirement of the respective accounting standard.

iii) **TANGIBLE ASSETS AND DEPRECIATION**

The company has neither acquired any asset nor having any Fixed Assets as on the date of Balance sheet

iv) **INVESTMENT**

Investments are valued at cost.

v) **INVENTORIES:**

Inventories comprise of shares /securities are valued at lower of cost or net realizable value.

vi) **REVENUE RECOGNITION**

Revenue is recognized on mercantile basis to the extent that it is probable that the economic benefits will flow to the company and the revenue can be reliably measured.

vii) **TAX EXPENSES**

Tax expense comprises of current tax. Current income tax is measured at the amount expected to be paid to the tax authorities in accordance with the Indian Income Tax Act 1961 enacted in India. The tax rates and tax laws used to compute the amount are those as enacted, at operating date.

Deferred Taxation is provided using the liability method in respect of the taxation effect arising from all material timing difference between the accounting and tax treatment for Income and Expenditure, which are expected with reasonable probability to crystallize in the foreseeable future.

Deferred Tax benefits are recognized in the financial statements only to the extent of any deferred tax liability or when such benefits are reasonable expected to be realizable in the near future.



Deferred Tax Assets and liabilities are measured at tax rates that have been enacted or substantively enacted by the balance sheet date.

viii) **EVENTS OCCURRING AFTER BALANCE SHEET DATE:-**

No significant events which could affect the financial position as on 31-03-2018 to a material extent have been reported by the assessee, after the balance sheet date till the signing of report.

ix) **PRIOR PERIOD AND EXTRAORDINARY ITEMS:-**

There are no material changes or credits which arise in the current period, on accounts of errors and omission in the preparation of the financial statements for the one or more prior periods.

x) **EARNINGS PER SHARE**

Basic earnings per share is calculated by dividing the net profit for the period attributable to equity shareholders by the weighted average number of equity share outstanding during the year

xi) **PROVISIONS, CONTINGENT LIABILITIES AND CONTINGENT ASSETS**

PROVISIONS

A provision is recognized when an enterprise has a present obligation as a result of past event. These are reviewed at each balance sheet date and adjusted to reflect the current best estimates.

CONTINGENT LIABILITIES

A contingent liability is disclosed where, as a result of past events, there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources. When there is a possible obligation or a present obligation in respect of which the likelihood of outflow or resources is remote, no provision or disclosure is made.

CONTINGENT ASSETS

Contingent Assets are neither recognized nor disclosed.

Provisions, Contingent Liabilities and Contingent Assets are reviewed at each Balance Sheet date.



xii) **AUDITOR'S REMUNERATION**

Particulars	Amount(In Rs.)	
	2017-18	2016-17
Auditors' Remuneration		
Statutory Audit Fee	28,750	25,000
In other capacity	-	-
TOTAL	28,750	25,000

xiii) **EARNING PER SHARE**

Basic earnings per share are calculated in accordance with the provisions of Accounting Standard-20 "Earnings per Share" are given here under:

PARTICULARS	2017-18	2016-17
Net Profit after Tax attributable to Equity Shareholders (Rs.)	(28,883)	(46,175)
Weighted Average number of Equity Shares	10,92,350	10,92,350
Basic Earnings per Share (Face Value Rs. 10) (Rs.)	(0.0264)	(0.0423)

xiv) **RELATED PARTY DISCLOSURE**

I. **NAMES OF RELATED PARTIES:**

- a. **The company is subsidiary of F MEC International Financial Services Limited.**
- b. **Key Management Personnel :**

Name	Designation
Mr. Apoorve Bansal	Managing Director
Mr. Radhey Shyam Yadav	Director

- xv) In the opinion of the directors, current assets and advances have a value on realization in the ordinary course of the business at least equal to the amount at which these have been stated in the Balance Sheet.
- xvi) Balances of Sundry Creditors/Debtors are subject to confirmation/reconciliation, which in the opinion of the management are not significant, adjustments, if any will be carried out as and when settled. However accounts have been reconciled on the basis of materiality.



xvii) There is no contingent liability as Certified by the management of the company.

xviii) All the known liabilities have been provided for and there are no disputed liabilities as confirmed by the management of the company.

For Sanjay K Singhal & Co
Chartered Accountants
FRN : 024807N



(Sanjay Kumar Singhal)
Partner
M. No. : 503475

For and on behalf of
YDS Securities Private Limited

(Radhey Shyam Yadav)
Director
DIN : 06367443

(Apoorve Bansal)
Director
DIN : 08052540

Place: Delhi
Date: 18/05/2018

YDS SECURITIES PRIVATE LIMITED

3A, Khan Market, New Delhi-110003

NOTES FORMING PART OF THE FINANCIAL STATEMENT FOR THE YEAR ENDED MARCH 31ST 2018

Particulars	Amount (In Rs.)	
	Figures as at the end of current reporting period 31/03/18	Figures as at the end of previous reporting period 31/03/17
Authorised		
1100000(1100000) Equity Shares of Rs. 10/- Par Value	11,000,000	11,000,000
	11,000,000	11,000,000
Issued		
1092350(1092350) Equity Shares of Rs. 10/- Par Value	10,923,500	10,923,500
	10,923,500	10,923,500
Subscribed		
1092350(1092350) Equity Shares of Rs. 10/- Par Value	10,923,500	10,923,500
	10,923,500	10,923,500
Paidup		
1092350(1092350) Equity Shares of Rs. 10/- Par Value fully paid up	10,923,500	10,923,500
	10,923,500	10,923,500

Note 3.1 : Holding More Than 5%

Particular	31/03/2018	% Held	31/03/2017	% Held
Mrs. Rachna Aggarwal	107,500	9.84%	107,500	9.84%
Mrs. Sangeeta Aggarwal	107,500	9.84%	107,500	9.84%
F Mec International Financial Services Ltd.	826,530	75.67%	826,530	75.67%

Note 3.2 : Reconciliation of shares

Particulars	31/03/2018		31/03/2017	
	No. of Shares	Amount	No. of Shares	Amount
Number of Shares at the beginning	1,092,350	10,923,500	1,092,350	10,923,500
Add: Issue	-	-	-	-
Less: Bought Back	-	-	-	-
Add: Other	-	-	-	-
Number of Shares at the end	1,092,350	10,923,500	1,092,350	10,923,500

Note 4. Reserve and Surplus

	31/03/2018	31/03/2017
Profit and Loss Opening	(2,489,173)	(2,442,998)
Amount Transferred From Statement of P&L	(28,883)	(46,175)
Share Premium	923,500	923,500
	(1,594,556)	(1,565,673)

Note 5. Other Current Liabilities

	31/03/2018	31/03/2017
Other Payables		
A.K. Verma & Co.	23,589	23,589
Audit Fees Payable	82,500	53,750
	106,089	77,339

Note 6. Non Current Investments

	31/03/2018	31/03/2017
Investments (Quoted)		
Equity Shares		
Sky Line India Ltd.	222,500	222,500
Capfin India Ltd.	1,000,000	1,000,000
Investments (Unquoted)		
Sonia Finvest Pvt. Ltd.	2,100,000	2,100,000
Genius Finvest Pvt. Ltd.	1,730,000	1,730,000
	5,052,500	5,052,500

Note 7. Deferred Taxes

	31/03/2018	31/03/2017
Deferred Tax Assets	68,168	68,168
	68,168	68,168

Note 8. Long-term loans and advances

	31/03/2018	31/03/2017
Loans and advances to related parties		
Unsecured Considered good		
Fmec International Financial Services Ltd.	-	33,739
Loans and advances to other parties		
Unsecured Considered good		



Charanjeet Bawa	2,000,000	2,000,000
Sweta Singh	660,000	660,000
	2,660,000	2,693,739

Note 9. Inventories

	31/03/2018	31/03/2017
Closing Stock	1,985	1,985
	1,985	1,985

Note 10. Cash and cash equivalents

Particulars	31/03/2018	31/03/2017
Cash in Hand	288,855	255,116
Balance With Banks		
Current Account		
Union Bank of India	22,325	22,458
	311,180	277,574

Note 11. Short-term loans and advances

	31/03/2018	31/03/2017
Short Term Loans and Advances to be recoverable in cash or in kind		
Unsecured Considered good		
Advance for Shares/Other Advances	1,341,200	1,341,200
	1,341,200	1,341,200



YDS SECURITIES PRIVATE LIMITED

3A, Khan Market, New Delhi-110003

NOTES FORMING PART OF THE FINANCIAL STATEMENT FOR THE YEAR ENDED MARCH 31ST 2018

Particulars	Amount (In Rs.)	
	Figures as at the end of current reporting period 31/03/2018	Figures as at the end of previous reporting period 31/03/2017
Note 12. Revenue from operations		
Particulars	31/03/2018	31/03/2017
Sale of Services	-	-
Interest Income	-	-

Note 13. Changes in Inventories of Finished goods , Work in progress and stock in trade		
Particulars	31/03/2018	31/03/2017
Opening Stock	1,985	1,985
Closing Stock	1,985	1,985
	-	-

Note 14. Finance costs		
Particulars	31/03/2018	31/03/2017
Bank Charges	133	175
	133	175

Note 15. Other Expenses		
Particulars	31/03/2018	31/03/2017
Audit Fees	28,750	25,000
Professional Fees	-	21,000
	28,750	46,000

Note 16. Tax Expenses		
Particulars	31/03/2018	31/03/2017
Deferred Tax	-	-
Deferred Tax	-	-

