

DIRECTOR'S REPORT

To,
The Members
SAMPURNVISHVAS NIDHI LIMITED
WARD NO. 7, KALIKA DHAM COLONY, BEFORE MUNSIF COURT
CHAKIA, CHANDAULI, UP-232103

Your Directors have pleasure in presenting the 3RD Annual Report on the business and operations of the Company with the Audited Financial statement and the Auditor's Report of your Company for the period ended on 31st March, 2018.

1. FINANCIAL SUMMARY OR HIGHLIGHTS/ PERFORMANCE OF THE COMPANY:

The Company's Performance during the Third year of operation is summarized below:

PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
Profit/ Loss before Tax and Depreciation	48,268.00	36,036.99
Less: Depreciation	48,866.00	36,596.00
Profit/ Loss before Tax but after Depreciation	(598.00)	(559.01)
Less: Tax expense		
Tax for Current Year	0.00	0.00
Tax for Previous Year	0.00	0.00
Past Year Tax W/o	0.00	0.00
Add: MAT Credit		
Deferred Tax	427.00	0.00
Profit transferred to Reserve and Surplus	(1025.00)	(559.01)

2. CAPITAL BASE:

The Authorized Capital of the company stands at Rs. 10,00,000 divided into 100,000 Equity Shares of Rs. 10 each. The shares issued and paid up stands at Rs. 10,00,000 divided into 100,000 Equity Shares of Rs. 10 each.

3. DIVIDENDS (Sec 134(3)(k) of Companies Act, 2013):

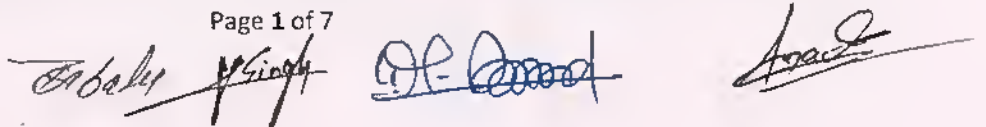
Company has not declared any dividend during the financial year.

4. TRANSFER TO GENERAL RESERVES: (Sec 134(3)(j) of Companies Act, 2013):

As the Company has not declared any dividend, therefore, the Company has not proposed to carry any sum to the General Reserve of the Company for the period under consideration.

5. BRIEF DESCRIPTION OF THE COMPANY'S WORKING DURING THE YEAR/ STATE OF COMPANY'S AFFAIR:

The Current year is the third year of operation of the Company. The Company has achieved



the level of revenue amounted to Rs. 14,52,311 by dealing in Business activities.

6. MATERIAL CHANGES AND COMMITMENTS, IF ANY, AFFECTING THE FINANCIAL POSITION OF THE COMPANY WHICH HAVE OCCURRED BETWEEN THE END OF THE FINANCIAL YEAR OF THE COMPANY TO WHICH THE FINANCIAL STATEMENTS RELATE AND THE DATE OF THE REPORT:

There is no material change which may affect the financial position of the Company between the end of financial year of the company i.e. 31.03.2018 and up to the date of this report.

7. SIGNIFICANT & MATERIAL ORDERS PASSED BY THE REGULATORS: (Rule 8(5)(vii) of Companies (Accounts) Rules, 2014)

No orders have been passed by the Regulators or Courts or Tribunals against the company on any matter and therefore, the question of furnishing the details of significant and material orders passed by the Regulators or Courts or Tribunals impacting the going concern status and company's operations in future as per Rule 8 (5) (vii) of Companies (Accounts) Rules, 2014) does not arise.

8. ADEQUACY OF INTERNAL FINANCIAL CONTROLS (Rule 8(5)(viii) of Companies (Accounts) Rules, 2014.

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 were observed.

9. INFORMATION ABOUT THE FINANCIAL PERFORMANCE / FINANCIAL POSITION OF THE SUBSIDIARIES / ASSOCIATES/ JOINT VENTURES: (Rule 8 (1) of Companies (Accounts) Rules, 2014).

The company has no subsidiaries, joint ventures, associate companies from the date of its inception. Therefore, question of reporting on the performance and financial position of these companies under Rule 8 (1) of Companies (Accounts) Rules, 2014) does not arise.

10. DEPOSITS FROM MEMBERS/SHAREHOLDERS: (Section 134 of the Companies Act, 2013): (Rule 8(5)(v) and (vi) of Companies (Accounts) Rules 2014

The Company is a Nidhi Company and has accepted deposits from the members/shareholders. These deposits are outside the definition of "Deposits" as per Rule 2(i)(c)(xiv) of the Companies (Acceptance of Deposits) Rules, 2014, as they are accepted by this company in accordance with section 406 of the Companies Act, 2013 read with Nidhi Rules 2014 and the deposits accepted by this company are not a "deposit" within the meaning of provisions of sections 73 to 76 (Chapter V) of the Companies Act, 2013. Therefore, the question of furnishing details relating to Deposits under Rule 8(5)(v) and (vi) of Companies (Accounts) Rules, 2014 does not arise.

11. STATUTORY AUDITORS:

Pursuant to the provisions of Section 139, 406 and other applicable provisions, of the Companies Act, 2013 (the "Act") and the Rules framed there under, as amended from time to time, M/S ACHAL SRIVASTAVA & CO., CHARTERED ACCOUNTANTS (Firm Registration Number 013385C), VARANASI, UTTAR PRADESH, was appointed as Auditors of the Company to hold office from the conclusion of Annual General Meeting (AGM) held in the



year 2016 till the conclusion of sixth AGM of the Company to be held in the year 2021 (subject to ratification of their re-appointment at every AGM), at such remuneration as may be agreed upon between the Board of Directors and Statutory Auditors, in addition to the reimbursement of service tax and actual out of pocket expenses incurred in relation with the audit of accounts of the Company.

12. AUDITORS' REPORT:

There is no qualification, reservation or adverse mark or disclaimer made by the auditor in his report for the period under review.

13. SECRETARIAL AUDIT REPORT AND EXPLANATIONS OR COMMENTS ON EVERY QUALIFICATION, RESERVATION OR ADVERSE REMARK OR DISCLAIMER MADE BY THE COMPANY SECRETARY IN PRACTICE IN HIS SECRETARIAL AUDIT REPORT: (Sec 134(3)(f)(ii) of the Companies Act, 2013)

The company is an unlisted company. The paid-up Capital is less than Rs.50 crores. The turnover is less than Rs. 250 crores. Therefore, Secretarial Audit Report is not required to be obtained as per the Provisions of section 204 (1) of the Companies Act, 2013, read with Rule 9(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014. Therefore, the question of furnishing explanations or comments on every qualification, reservation or adverse remark or disclaimer made in secretarial report does not arise.

14. SHARE CAPITAL:

The Company has not issued any equity shares with differential rights, sweat equity shares or employee stock options and also it has not made any provision of money for purchase of its own shares by employees or by trustees.

15. EXTRACT OF THE ANNUAL RETURN (Sec 134(3)(a) and 92(3) of the Companies Act, 2013 read with Rule 12(1) of Companies (Management and Administration) Rules, 2014)

As required under section 92(3) of the Companies Act, 2013 and Rule 12(1) of the Companies (Management and Administration) Rules, 2014, an extract of Annual Return in Form No. MGT 9 is attached as part of this Annual Report.

16. PARTICULARS WITH RESPECT TO CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS AND OUTGO: (Sec 134(3)(m) of the Companies Act, 2013 read with Rule 8(3) of the Companies (Accounts) Rules, 2014)

As the company is a Nidhi company, the energy consumption is minimal and wherever possible, necessary steps have been taken to conserve the energy.

During the year, the Company has not spent any amount with respect to the technology absorption.

Company has neither spent nor earned anything in foreign exchange.

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A.P. Singh

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17. DIRECTORS AND KEY MANERIAL PERSONNEL:

The present Directors of the Company are as follows:

- a) Mr. Anand Kumar Kharawar- Managing Director
- b) Mr. Dasharath- Director
- c) Mr. Babalu- Director
- d) Mr. Vishwajeet Singh- Director

Mr. Anand Kumar Kharawar, Managing Director & Mr. Babalu, Director of the Company, will retire by rotation at the forthcoming Annual General Meeting and being eligible, offered themselves for re-election/re-appointment. The Directors recommend re-appointment of above directors.

No remuneration is paid to any director.

18. DECLARATION U/S 149(7) OF THE COMPANIES ACT, 2013 BY INDEPENDENT DIRECTORS: (Refer Sec 134(3)(d) and Sec 149(7) of the Companies Act 2013):

The Company is an unlisted public company and as such, the provisions of Sec 149(6) read with Sec 149(7) of the Companies Act, 2013 are not applicable to the Company. Therefore, a statement u/s 134(3)(d) of the Companies Act, 2013 is not required.

19. NUMBER OF MEETINGS OF THE BOARD OF DIRECTORS:

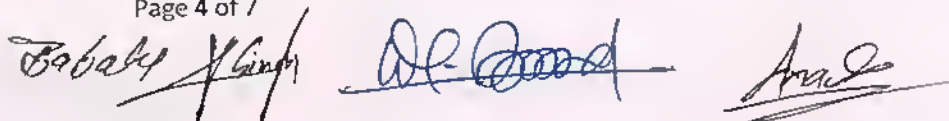
The Board of Directors of Company conducted five Board Meetings during the year for transacting various matters and passing required resolutions etc. during the period under reporting,

20. COMPOSITION OF AUDIT COMMITTEE (Sec 177(8) of the Companies Act, 2013 read with Rule 6 of Companies (Meetings of Board and its Powers) Rules, 2014):

The Company is an unlisted public company. The paid-up capital is less than Rs. 10 crores. The turnover is less than Rs. 100 crores. The deposit accepted by the company is outside the scope of definition of "deposit" as per Rule 2(1)(c)(xiv) of the Companies (Acceptance of Deposits) Rules, 2014. Hence, there is no requirement of constitution of Audit Committee u/s 177(1) read with Rule 6 of Companies (Meetings of Board and its Powers) Rules, 2014. Therefore, the question of disclosure of composition of an Audit Committee as per section 177(8) of Companies Act, 2013, does not arise.

21. POLICY LAID DOWN BY THE NOMINATION AND REMUNERATION COMMITTEE FOR REMUNERATION OF DIRECTORS, KMP & OTHER EMPLOYEES AND THE CRITERIA FORMULATED BY THE COMMITTEE FOR DETERMINING QUALIFICATIONS, POSITIVE ATTRIBUTES, INDEPENDENCE OF A DIRECTOR (Sec 134(3)(e), Sec 178(1) and Proviso to Sec 178(4) of the Companies Act, 2013 read with Rule 6 of Companies (Meetings of Board and its Powers) Rules, 2014)

The company is an unlisted public company. The paid-up capital is less than Rs.10 crores. The turnover is less than Rs.100 crores. The deposits accepted by the company is outside the scope of definition of "deposit" as per Rule 2(c)(xiv) of the Companies (Acceptance of Deposits) Rules, 2014. Hence, there is no requirement of constitution of Nomination and Remuneration Committee u/s 178(1) read with Rule 6 of Companies (Meetings of Board



and its Powers) Rules, 2014. Therefore, the question of disclosure of policy laid down by the Nomination and Remuneration Committee for remuneration of directors, Key managerial personnel, and other employees as per Proviso section 178(4) of Companies Act, 2013, does not arise. We also state that no remuneration is paid to any director, key managerial personnel etc.

22. VIGIL MECHANISM (Sec 177(9) and (10) read with Rule 7 of Companies (Meetings of Board and its Powers) Rules, 2014) :

The company is an unlisted public company. The deposits accepted by the company is outside the scope of definition of "deposit" as per Rule 2(c)(xiv) of the Companies (Acceptance of Deposits) Rules, 2014. The company has not borrowed money from banks and public financial institutions. The company is not required to constitute an Audit Committee. Hence, the company is not required to establish a vigil mechanism as per section 177(9) of the Companies Act, 2013 read with Rule 7 of Companies (Meetings of Board and its Powers) Rules, 2014). Therefore, the question of disclosure of details of vigil mechanism under section 177(10) does not arise.

23. NOMINATION AND REMUNERATION COMMITTEE:

As per provisions of Section 178 and Rule 6 of Companies (Meetings of Board and its powers) Rules, 2014, Company is not required to constitute a Nomination and Remuneration Committee.

24. PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS BY THE COMPANY WITHIN THE MEANING SEC 186 OF THE COMPANIES ACT, 2013: (Sec 134(3)(g) read with sec 186 of the Companies Act, 2013)

The company has not made any investment within the meaning of the provisions of section. 186 of the Companies Act, 2013.

The company has not given any loans or guarantees within the meaning of the provisions of section 186 of the Companies Act, 2013.

25. PARTICULARS OF CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES REFERRED TO IN SECTION 188 (1) OF THE COMPANIES ACT, 2013: (Sec 134(3)(h), Sec 2(76) and 2(77) of the Companies Act, 2013 read with Rule 8(2) of Companies (Accounts) Rules, 2014 and Rule 4 of Companies (Specification of Definition details) Rules 2014)

The company has not made any contract or arrangements with related parties referred to in sub-section (1) of section 188 of the Companies Act, 2013 including certain arm's length transactions during the period under reporting.

26. STATEMENT REQUIRED U/S 197(12) READ WITH RULE 5(1), 5(2) AND 5(3) OF COMPANIES (APPOINTMENT AND REMUNERATION OF MANAGERIAL PERSONNEL) RULES, 2014

No remuneration is paid to any director. This is an unlisted public company and as such, Sec 197(12) of the Companies Act, 2013 read with Rule 5(1), 5(2) and 5(3) of Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, are not applicable to this company.

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During the financial year, the company has not employed any person with aggregate remuneration of Rs. 1,02,00,000 per annum if employed throughout the financial year or Rs.8,50,000/- per month if employed for part of the financial year and therefore, the question furnishing the details as per Rule 5(2) of Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, does not arise.

None of the employees hold either by himself or along with his spouse or dependent children two per cent or more of equity shares of the company and no remuneration is paid to any Director of the Company and therefore, the question of payment of any remuneration to any employee in excess of that drawn by any Director does not arise.

27. STATEMENT INDICATING DEVELOPMENT AND IMPLIMENTATION OF A RISK MANAGEMENT POLICY: Sec 134(3)(n) of the Companies Act, 2013

Company has appropriately implemented risk management policy for treatment & development of its risk management & working efficiency during the year.

28. CORPORATE SOCIAL RESPONSIBILTY POLICY (CSR): (Sec 134(3)(o) and Sec 135 of the Companies Act, 2013)

The net-worth or turnover of the company is outside the scope of provisions of sec 135 (1) of the Companies Act, 2013, and therefore, the question of furnishing the details of corporate social activities as per section 134(3)(o) read with section 135 of the Companies Act, 2013, does not arise.

29. DIRECTORS' RESPONSIBILITY STATEMENT (Section 134(3)(c) and 134(5) of the Companies Act, 2013)

The Directors' Responsibility Statement referred to in clause (c) of sub-section (3) of Section 134 of the Companies Act, 2013, shall state that-

- a) in the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures;
- b) the directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit and loss of the company for that period;
- c) the directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;
- d) the directors had prepared the annual accounts on a going concern basis; and
- e) the directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.



30. ACKNOWLEDGEMENT:

The directors place on record their sincere and grateful appreciation for the timely assistance and cooperation received from the bankers of the company during the year under report. The Board also appreciated the dedication and efforts of all staff and employees of the Company throughout the period.

Place: CHANDAULI

Date: 05-09-2018

For and on behalf of the Board of Directors
SAMPURNVISHVAS NIDHI LIMITED

(ANAND KUMAR KHARAWAR)
(MANAGING DIRECTOR)
(07309305)

(BABALU)
(DIRECTOR)
(07309317)

(VISHWAJEET SINGH)
(DIRECTOR)
(07309326)

(DASHARATH)
(DIRECTOR)
(07309337)

Babalu Singh

Al. Anand

FORM NO. MGT 9
EXTRACT OF ANNUAL RETURN

As on financial year ended on 31.03.2018

Pursuant to Section 92 (3) of the Companies Act, 2013 and rule 12(1) of the Company
(Management & Administration) Rules, 2014

I. REGISTRATION & OTHER DETAILS:

1.	CIN	U65991UP2015PLC074116
2.	Registration Date	27/10/2015
3.	Name of the Company	SAMPURNVISHVAS NIDHI LIMITED
4.	Category/Sub-category of the Company	Company limited by Shares Indian-Non-Government Company
5.	Address of the Registered office & contact details	Ward No.7, Kalika Dham Colony Before Munsif Court, Chakia Chandauli UP 23210
6.	Whether listed company	No
7.	Name, Address & contact details of the Registrar & Transfer Agent, if any.	N.A.

II. PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY (All the business activities contributing 10 % or more of the total turnover of the company shall be stated)

S. No.	Name and Description of main products / services	NIC Code of the Product/service	% to total turnover of the company
1	Nidhi Company- Loan Granted to Member Shareholder-Interest received on Loans	6419	100%

III. PARTICULARS OF HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES -

The Company did not have any Holding, Subsidiary & Associate Companies for the year ending 31st March, 2018.

IV. SHARE HOLDING PATTERN (Equity Share Capital Breakup as percentage of Total Equity)
(i) Category-wise Share Holding

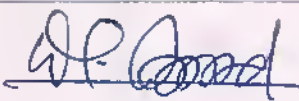
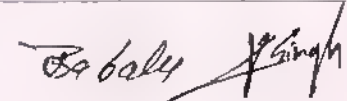
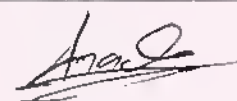
Category of Shareholders	No. of Shares held at the beginning of the year [As on 31-March-2017]				No. of Shares held at the end of the year [As on 31-March-2018]				% Change during the year
	Demat	Physical	Total	% of Total Shares	Demat	Physical	Total	% of Total Shares	
A. Promoters									
(1) Indian									

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a) Individual/ HUF	-	98,624	98,624	98.62%	-	97,724	97,724	97.72%	(0.90%)
b) Central Govt	-	-	-	-	-	-	-	-	-
c) State Govt(s)	-	-	-	-	-	-	-	-	-
d) Bodies Corp.	-	-	-	-	-	-	-	-	-
e) Banks / FI	-	-	-	-	-	-	-	-	-
f) Any other	-	-	-	-	-	-	-	-	-
Total shareholding of Promoter (A)	-	98,624	98,624	98.62%	-	97,724	97,724	97.72%	(0.90%)
B. Public Shareholding									
1. Institutions	-	-	-	-	-	-	-	-	-
a) Mutual Funds	-	-	-	-	-	-	-	-	-
b) Banks / FI	-	-	-	-	-	-	-	-	-
c) Central Govt	-	-	-	-	-	-	-	-	-
d) State Govt(s)	-	-	-	-	-	-	-	-	-
e) Venture Capital Funds	-	-	-	-	-	-	-	-	-
f) Insurance Companies	-	-	-	-	-	-	-	-	-
g) FIs	-	-	-	-	-	-	-	-	-
h) Foreign Venture Capital Funds	-	-	-	-	-	-	-	-	-
i) Others (specify)	-	-	-	-	-	-	-	-	-
Sub-total (B)(1):-	-	-	-	-	-	-	-	-	-
2. Non- Institutions									
a) Bodies Corp.									
i) Indian	-	-	-	-	-	-	-	-	-
ii) Overseas	-	-	-	-	-	-	-	-	-
b) Individuals									
i) Individual shareholders holding nominal share capital upto Rs. 1 lakh	-	1,376	1,376	1.38%	-	2,276	2,276	2.28%	0.90%

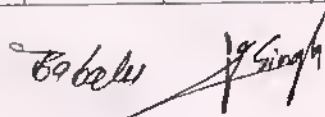




ii) Individual shareholders holding nominal share capital in excess of Rs 1 lakh	-	-	-	-	-	-	-	-	-
c) Others (specify)									
Non Resident Indians	-	-	-	-	-	-	-	-	-
Overseas Corporate Bodies	-	-	-	-	-	-	-	-	-
Foreign Nationals	-	-	-	-	-	-	-	-	-
Clearing Members	-	-	-	-	-	-	-	-	-
Trusts	-	-	-	-	-	-	-	-	-
Foreign Bodies - DR	-	-	-	-	-	-	-	-	-
Sub-total (B)(2):-	-	-	-	-	-	-	-	-	-
Total Public Shareholding (B)=(B)(1)+(B)(2)	-	-	-	-	-	-	-	-	-
C. Shares held by Custodian for GDRs & ADRs	-	-	-	-	-	-	-	-	-
Grand Total (A+B+C)	-	1,00,000	1,00,000	100 %	-	1,00,000	1,00,000	100 %	-

(ii) Shareholding of Promoter-

SN	Shareholder's Name	Shareholding at the beginning of the year			Shareholding at the end of the year			% change in shareholding during the year
		No. of Shares	% of total Shares of the company	% of Shares Pledged / encumbered to total shares	No. of Shares	% of total Shares of the company	% of Shares Pledged / encumbered to total shares	
1	Anand Kumar Kharawar	49000	49%	-	49000	49%	-	-
2	Babalu	8000	8%	-	8000	8%	-	-
3	Dasharath	8000	8%	-	8000	8%	-	-
4	Vishwajeet Singh	8000	8%	-	8000	8%	-	-
5	Mumtaz Alam	9000	9%	-	9000	9%	-	-
6	Navneet Singh	8624	8.62%	-	7724	7.72%	-	(0.90%)
7	Rahul Singh	8000	8%	-	8000	8%	-	-

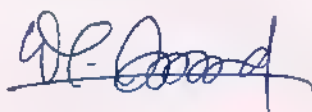


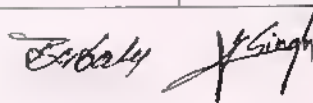


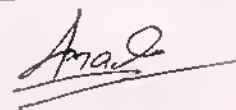


(iii) Change in Promoters' Shareholding (please specify, if there is no change)

SN	Particulars	Shareholding at the beginning of the year		Cumulative Shareholding during the year	
		No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
1.	Anand Kumar Kharawar				
	At the beginning of the year	49000	49%	49000	49%
	No change	-	-	-	-
	At the end of the year	49000	49%	49000	49%
2.	Babalu				
	At the beginning of the year	8000	8%	8000	8%
	No change	-	-	-	-
	At the end of the year	8000	8%	8000	8%
3.	Dasharath				
	At the beginning of the year	8000	8%	8000	8%
	No change	-	-	8000	8%
	At the end of the year	8000	8%	8000	8%
4.	Vishwajeet Singh				
	At the beginning of the year	8000	8%	8000	8%
	No change	-	-	8000	8%
	At the end of the year	8000	8%	8000	8%
5.	Mumtaz Alam				
	At the beginning of the year	9000	9%	9000	9%
	No change	-	-	9000	9%
	At the end of the year	9000	9%	9000	9%
6.	Navneet Singh				
	At the beginning of the year	8624	8.62%	8624	8.62%
	Transfer of shares to other members	900	0.90%	7724	7.72%
	At the end of the year	7724	7.72%	7724	7.72%
7.	Rahul Singh				
	At the beginning of the year	8000	8%	8000	8%
	No change	-	-	8000	8%
	At the end of the year	8000	8%	8000	8%







(iv) Shareholding Pattern of top ten Shareholders (Other than Directors, Promoters and Holders of GDRs and ADRs):

SN	For Each of the Top 10 Shareholders	Shareholding at the beginning of the year		Cumulative Shareholding during the Year	
		No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
1.					
	At the beginning of the year	-	-	-	-
	Date wise Increase / Decrease in Promoters Shareholding during the year specifying the reasons for increase / decrease (e.g. allotment /transfer / bonus/ sweat equity etc.):	-	-	-	-
	At the end of the year	-	-	-	-

(v) Shareholding of Directors and Key Managerial Personnel:

SN	Shareholding of each Directors and each Key Managerial Personnel	Shareholding at the beginning of the year		Cumulative Shareholding during the Year	
		No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
1.	Anand Kumar Kharawar				
	At the beginning of the year	49000	49%	49000	49%
	No change	-	-	-	-
	At the end of the year	49000	49%	49000	49%
2.	Babalu				
	At the beginning of the year	8000	8%	8000	8%
	No change	-	-	-	-
	At the end of the year	8000	8%	8000	8%
3.	Dasharath				
	At the beginning of the year	8000	8%	8000	8%
	No change	-	-	8000	8%
	At the end of the year	8000	8%	8000	8%
4.	Vishwajeet Singh				
	At the beginning of the year	8000	8%	8000	8%
	No change	-	-	8000	8%
	At the end of the year	8000	8%	8000	8%

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VI) INDEBTEDNESS -Indebtedness of the Company including interest outstanding/accrued but not due for payment.

	Secured Loans excluding deposits	Unsecured Loans	Deposits	Total Indebtedness
Indebtedness at the beginning of the financial year				
i) Principal Amount	-	-	63,93,565.35	63,93,565.35
ii) Interest due but not paid	-	-	-	-
iii) Interest accrued but not due	-	-	-	-
Total (i+ii+iii)	-	-	63,93,565.35	63,93,565.35
Change in Indebtedness during the financial year				
* Addition	-	-	96,12,586.27	96,12,586.27
* Reduction	-	-	(43,47,877.62)	(43,47,877.62)
Net Change	-	-	52,64,708.65	52,64,708.65
Indebtedness at the end of the financial year				
i) Principal Amount	-	-	116,58,274.00	116,58,274.00
ii) Interest due but not paid	-	-	-	-
iii) Interest accrued but not due	-	-	-	-
Total (i+ii+iii)	-	-	116,58,274.00	116,58,274.00

VII. REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL-

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

SN.	Particulars of Remuneration	Name of MD/WTD/ Manager				Total Amount
1	Gross salary					
	(a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961					
	(b) Value of perquisites u/s 17(2) Income-tax Act, 1961					
	(c) Profits in lieu of salary under section 17(3) Income- tax Act, 1961	NIL				
2	Stock Option					
3	Sweat Equity					
4	Commission - as % of profit					
5	Others, please specify					
	Total (A)					
	Ceiling as per the Act	NA	NA	-	-	NA

[Handwritten signatures and initials]

B. Remuneration to other directors

SN.	Particulars of Remuneration	Name of Directors				Total Amount
1	Independent Directors					
	Fee for attending board committee meetings	-	-	-	-	-
	Commission	-	-	-	-	-
	Others, please specify					
	Total (1)					
2	Other Non-Executive Directors	NIL				
	Fee for attending board committee meetings					
	Commission					
	Salary					
	Total (2)					
	Total (B)=(1+2)					
	Total Managerial Remuneration					
	Overall Ceiling as per the Act	NA	NA	NA	NA	NA

C. REMUNERATION TO KEY MANAGERIAL PERSONNEL OTHER THAN MD/MANAGER/WTD


There was no remuneration paid to KMP's under Companies Act for the year ending March 31, 2018.


VIII. PENALTIES / PUNISHMENT/ COMPOUNDING OF OFFENCES:


There were no penalties/ punishment/ compounding of offences under Companies Act for the year ending March 31, 2018.

For and on behalf of the Board of Directors
SAMPURNVISHVAS NIDHI LIMITED


(ANAND KUMAR KHARAWAR)
(MANAGING DIRECTOR)
(07309305)


(BABALU)
(DIRECTOR)
(07309317)


(VISHWAJEET SINGH)
(DIRECTOR)
(07309326)


(DASHARATH)
(DIRECTOR)
(07309337)



INDEPENDENT AUDITORS' REPORT

To the Members of Sampurnvishvas Nidhi Limited

Report on the Financial Statements

We have audited the accompanying financial statements of **SAMPURNVISHVAS NIDHI LIMITED** (the 'Company'), which comprises 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 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 u/s.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. 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 u/s.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 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 accompanying 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 Balance Sheet, of the state of affairs of the Company as at **31st March, 2018**;
- b) in the case of Statement of Profit & Loss, of the loss for the year ended on that date; and
- c) in the case of the Cash Flow Statement, of the Cash Flows for the year ended on that date






Re. SAMPURNVISHVAS NIDHI LIMITED
Independent Auditors' Report for 31st March, 2018 (Contd...)

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 clause 3 and 4 of the Order.
2. As required by Section 143(3) of the Act, we report that
 - (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;
 - (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;
 - (c) The Balance Sheet, the Statement of Profit and Loss and the Cash Flow Statement dealt with by this Report are in agreement with the books of account;
 - (d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified u/s. 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, 2018 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 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' to this report; 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) There are no pending litigations against the Company;
 - (ii) The Company has made provision, as required under the applicable law or accounting standards, for material foreseeable losses, if any, and as required on long-term contracts including derivative contracts.
 - (iii) No amount was required to be transferred to the Investor Education and Protection Fund by the Company.

For Achal Srivastava & Co.
Chartered Accountants
Firm's Registration No.013385C


per Aadesh Kumar Agrawal
Partner
Membership No. 410473
Varanasi
September 5, 2018





Re. SAMPURNVISHVAS NIDHI LIMITED

Annexure-A to the Independent Auditors' Report

The Annexure-A referred to in Paragraph 1 under the heading of "Report on Other Legal and Regulatory Requirements" of our report to the members of **SAMPURNVISHVAS NIDHI LIMITED** (the 'Company') for the year ended 31st March, 2018. We report that:

- (i)
- (a) The Company has maintained proper records showing full particulars, including quantitative details and situation of fixed assets.
 - (b) The Company has a regular programme of physical verification of its fixed assets by which all fixed assets are verified in a phased manner over a period of three years. In our opinion, this periodicity of physical verification is reasonable having regard to the size of the Company and the nature of its assets. No material discrepancies were noticed on such verification.
 - (c) The Company does not own any immovable properties. Accordingly, the provisions of clause 3 (i)(c) of the Companies (Auditor's Report) Order, 2016, are not applicable to the Company.
- (ii) The Company is a Nidhi Company and not a trading or manufacturing Company and as such, no inventory is maintained. Accordingly, the provisions of clause 3(ii) (a), (b) and (c) of the Companies (Auditor's Report) Order, 2016, are not applicable to the Company.
- (iii) According to the information and explanations given to us, 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), (b) and (c) of the Companies (Auditor's Report) Order, 2016 are not applicable to the Company.
- (iv) In our opinion and according to the information and explanations given to us, there are no loans, investments, guarantees and securities granted in respect of which provisions of section 185 & 186 of the Companies Act, 2013 are applicable and hence not commented upon.
- (v) The Company is a Nidhi Company and has accepted deposits from the members/shareholders. These deposits are outside the definition of "Deposits" as per Rule 2(i)(c)(xiv) of the Companies (Acceptance of Deposits) Rules, 2014 as they are accepted by the company in accordance with section 406 of the Companies Act, 2013 read with Nidhi Rules, 2014 and the deposits accepted by this company are not a "deposit" within the meaning of provisions of Section 73 to 76 (Chapter V) of the Companies Act, 2013. In respect of deposit accepted by the company, the company has complied with relevant provisions of Companies Act, 2013, and Rules framed thereunder subject to issues mentioned in Certificate under Rule 22 of Nidhi Rules, 2014 (Annexure-C to this report).
- (vi) The maintenance of cost records has not been prescribed by the Central Government under Section 148(1) of the Companies Act, 2013. Accordingly, the provisions of clause 3(vi) of the Companies (Auditor's Report) Order, 2016, are not applicable to the Company.
- (vii)
- (a) According to the information and explanations given to us and on the basis of our examination of the records of the Company, amounts deducted/accrued in the books of account in respect of undisputed statutory dues including Income Tax, Sales Tax, Service Tax, Duty of Customs, Duty of Excise, Value Added Tax, Cess and other material statutory dues have generally been regularly deposited during the year by the Company with the appropriate authorities.
 - (b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, no undisputed amounts payable in respect of Income Tax, Sales Tax, Service Tax, Duty of Customs, Duty of Excise, Value Added Tax,





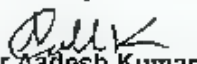
Re SAMPURNVISHVAS NIDHI LIMITED

Annexure-A to the Independent Auditors' Report for 31st March, 2018 (Contd...)

Cess and other material statutory dues were outstanding, at the year end, for a period of more than six months from the date they became payable.

- (c) According to the information and explanations given to us, there are no amounts in respect of Income Tax, Sales Tax, Service Tax, Duty of Customs, Duty of Excise, Value Added Tax, Cess, etc that have been deposited with the appropriate authorities on account of any dispute.
- (viii) In our opinion and according to the information and explanations given to us, the Company has not taken any loans or borrowings from financial institution, bank, Government or any dues to debenture holders. Accordingly, the provisions of clause 3(viii) of the Companies (Auditor's Report) Order, 2016 are not applicable to the Company.
- (ix) According to the information and explanations given by the management, the Company has not raised any money by way of initial public offer/ further public offer/ debt instruments and term loans during the year hence, reporting under clause 3(ix) of the Companies (Auditor's Report) Order, 2016 are not applicable to the Company.
- (x) According to the information and explanations given to us, no fraud on or by the Company has been noticed or reported during the course of our audit.
- (xi) According to the information and explanations given to us, the Company has not paid any managerial remuneration. Accordingly, the provisions of paragraph 3(xi) of the Companies (Auditor's Report) Order, 2016 are not applicable to the Company.
- (xii) The Company has complied with the Net Owned Fund to Deposit in the ratio 1:20 to meet out the liability. However, the Company is not maintaining 10% unencumbered deposit as specified in the Nidhi Rules, 2014 to meet out the liability.
- (xiii) According to the information and explanations given to us, 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 notes to the financial statements, as required by the applicable accounting standards.
- (xiv) According to the information and explanations given to us and on an overall examination of the records of the Company, the Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year under review and hence, reporting requirements under clause 3(xiv) are not applicable to the Company and hence not commented upon.
- (xv) According to the information and explanations given to us, the Company has not entered into any non-cash transactions with directors or persons connected with him as referred to in section 192 of Companies Act, 2013. Accordingly, the provisions of clause 3(xv) of the Companies (Auditor's Report) Order, 2016 are not applicable to the Company.
- (xvi) According to the information and explanations given to us, the provisions of section 45-IA of the Reserve Bank of India Act, 1934 are not applicable to the Company.

For Achal Srivastava & Co.
Chartered Accountants
Firm's Registration No.013385C


per Aadesh Kumar Agrawal
Partner
Membership No. 410473
Varanasi
September 5, 2018





Re. SAMPURNVISHVAS NIDHI LIMITED

Annexure-B to the Independent Auditors' Report

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 Sampurnvishvas Nidhi Limited ("the Company") as of 31st 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. 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 the 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

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 as specified 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.

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

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

Meaning of Internal Financial Controls over Financial Reporting

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





Re. SAMPURNVISHVAS NIDHI LIMITED

Annexure-B to the Independent Auditors' Report for 31st March, 2018 (Contd...)

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 31st 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 Achal Srivastava & Co.
Chartered Accountants
Firm's Registration No.013385C


per Aadesh Kumar Agrawal
Partner
Membership No. 410473



Varanasi
September 5, 2018



Re. SAMPURNVISHVAS NIDHI LIMITED

Annexure-C : Certificate Under Rule 22 of Nidhi Rules 2014


1. During the year under report, the Company has granted loans to shareholders/members against the credit balance in deposit accounts. These deposit accounts are shown in the Balance Sheet as at 31.03.2018 as 'Fixed deposits' and 'Recurring deposits' under the head 'Long term borrowings (Note No 4.0)' and 'Short term borrowings' (Note No 6.0)'. The total amount outstanding and receivable as on 31.03.2018 in respect of these Loans amounted to Rs 36,77,860 (Note No 10.0) and the same is secured against NSC, KVP and credit balance in deposit accounts of members/shareholders as on 31.03.2018.

As per Rule 15(4) (c) of Nidhi Rules, 2014, "a Nidhi Company is required to give loans to its members against the security of fixed deposit receipts, NSC, other Government Securities and Insurance Policies". It is not clarified in the said Rule as to whether a Nidhi Company can give loan against the security of its own fixed deposit receipts and recurring deposits or not. The meaning of fixed deposit receipts is not defined in the said Rule. Therefore, we are unable to express an opinion as to whether the granting of loans by the Company to its members against its own fixed deposit receipts and recurring deposits are against the provisions of Rule 15(4) (c) of Nidhi Rules, 2014 or not.

2. Every Nidhi is required to file within a period of ninety days from the close of the first financial year after its incorporation and where applicable, the second financial year, a return of statutory compliances in Form NDH-1 in pursuant to Rule 5(2) of Nidhi Rules, 2014. It has been observed that the Company has not filed Form NDH-1 with the Registrar as on the date of issuance of this certificate.
3. Every Nidhi Company is required to file half yearly return with the Registrar in Form NDH-3 within thirty days from the conclusion of each half in pursuant to Rule 21 of Nidhi Rules, 2014." It has been observed that the Company has not filed Form NDH-3 in respect of half year ending 31.3.2016, 30.09.2016, 31.03.2017, 30.09.2017 and 31.03.2018 with the Registrar as on the date of issuance of this certificate.
4. As required under Rule 14 of Nidhi Rules, 2014, "every Nidhi Company shall invest and continue to keep invested, in unencumbered term deposits with a scheduled commercial bank (other than a co-operative bank or a regional rural bank), or post office deposits in its own name an amount which shall not be less than ten percent of the deposits outstanding at the close of business on the last working day of the second preceding month." It has been observed that such unencumbered term deposits were not made by the Company.

Subject to the above, we hereby certify that Sampurnvishvas Nidhi Limited, Ward No. 07, Kalika Dham Colony, Before Munsif Court, Chakia, Chandauli, UP-232103 has complied with all the provisions contained in Nidhi Rules, 2014.

For Achal Srivastava & Co.
Chartered Accountants
Firm's Registration No.013385C


per Aadesh Kumar Agrawal
Partner
Membership No. 410473



Varanasi
September 5, 2018

SAMPURNVISHVAS NIDHI LIMITED

Balance Sheet as at 31st March, 2018

	Notes	31.3.2018		31.3.2017	
		Rs.	P.	Rs.	P.
EQUITY AND LIABILITIES					
Shareholders' Funds					
(a) Share Capital	2	10,00,000.00		10,00,000.00	
(b) Reserves and Surplus	3	(4,18,061.76)		(4,17,036.76)	
		5,81,938.24		5,82,963.24	
Non - Current Liabilities					
Long-term Borrowings	4	77,08,294.00		23,02,785.00	
Deferred Tax Liabilities (Net)	5	11,865.00		11,438.00	
		77,20,159.00		23,14,223.00	
Current Liabilities					
Short-term Borrowings	6	39,49,980.00		40,90,780.35	
Trade Payables:					
Total outstanding dues of Micro & Small Enterprises			-		-
Total outstanding dues of creditors other than Micro & Small Enterprises			-		-
Other Current Liabilities	7	15,182.00		42,050.00	
		39,65,162.00		41,32,830.35	
Total :		1,22,67,259.24		70,30,016.59	
ASSETS					
Non-Current Assets					
Fixed Assets					
- Tangible Assets	8	2,72,428.00		3,11,494.00	
- Intangible Assets		74,277.00		84,077.00	
		3,46,705.00		3,95,571.00	
Current Assets					
Cash and Cash equivalents	9	82,42,694.24		48,15,813.59	
Short term Loans and Advances	10	36,77,860.00		18,18,632.00	
		1,19,20,554.24		66,34,445.59	
Total :		1,22,67,259.24		70,30,016.59	
Significant Accounting Policies	1				

The accompanying notes form an integral part of the financial statements
As per our report of even date

For Achal Srivastava & Co
Chartered Accountants
Firm's Registration No.013355C



Aadesh Kumar Agrawal
per Aadesh Kumar Agrawal
Partner
Membership No.410473

For and on behalf of the Board of Directors

Anand Kumar Kharawar
Anand Kumar Kharawar
Managing Director
DIN: 07309305

Babalu
Babalu
Director
DIN: 07309317

Dasharath
Dasharath
Director
DIN: 07309337

Vishwageet Singh
Vishwageet Singh
Director
DIN: 07309326

Varanasi
September 5, 2018

Ref. 162-01.2016.Clients

SAMPURNVISHVAS NIDHI LIMITED

Profit and Loss Statement for the year ended 31st March, 2018

	Notes	31.3.2018		31.3.2017	
		Rs.	P.	Rs.	P.
REVENUE					
Revenue from Operations :	11	14,52,311.00		5,43,413.00	
Total Revenue:		14,52,311.00		5,43,413.00	
EXPENSES					
Employee Benefits Expense	12	4,71,482.00		1,47,984.00	
Finance Costs	13	7,14,231.27		2,42,954.00	
Depreciation and Amortisation Expenses	8	48,866.00		36,596.00	
Other Expenses	14	2,18,329.73		1,16,438.01	
Total Expenses :		14,52,909.00		5,43,972.01	
PROFIT BEFORE TAX			(598.00)		(559.01)
Less : Tax Expenses :					
Deferred Tax			427.00		-
PROFIT FOR THE YEAR			(1,025.00)		(559.01)
Earning per equity share of face value of Rs.10 each					
(1) Basic			(0.01)		(0.01)
(2) Diluted			(0.01)		(0.01)
Significant Accounting Policies	1				

The accompanying notes form an integral part of the financial statements
As per our report of even date

For Achal Srivastava & Co
Chartered Accountants

Firm's Registration No.013335C

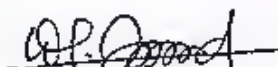

per Aadesh Kumar Agrawal
Partner
Membership No.410473



For and on behalf of the Board of Directors


Anand Kumar Kharwar
Managing Director
DIN: 07309305


Babalu
Director
DIN: 07309317


Dasharath
Director
DIN: 07309337


Vishwageet Singh
Director
DIN: 07309326

Varanasi
September 5, 2018

SAMPURNVISHVAS NIDHI LIMITED

Cash flow Statement for the year ended 31st March, 2018

	31.3.2018		31.3.2017	
	Rs.	P.	Rs.	P.
(A) CASH FLOW FROM OPERATING ACTIVITIES				
Profit Before Tax		(598.00)		(559.01)
Adjustments for :				
Depreciation and Amortisation Expenses	48,866.00		36,596.00	
Operative Profit before working capital changes	48,268.00		36,036.99	
Changes in Working Capital		-		
Trade and Other Payables	(26,868.00)		1,800.00	
Net Changes in Working Capital	21,400.00		37,836.99	
Change in Operating Assets and Liabilities				
Loans & advances to members/shareholders (Net)	(18,59,228.00)		(14,49,982.00)	
Deposits from Members (Net)	52,64,708.65		46,59,084.00	
Change in Operating Assets and Liabilities	34,05,480.65		32,09,102.00	
Cash Generated from Operations	34,26,880.65		32,46,938.99	
Net Cash Generated by Operating Activities (A)	34,26,880.65		32,46,938.99	
(B) CASH FLOW FROM INVESTING ACTIVITIES				
Purchase of Fixed Assets		-	(2,18,598.00)	
Net Cash used in Investing Activities (B)			(2,18,598.00)	
(C) CASH FLOW FROM FINANCING ACTIVITIES				
Net Cash used in Financing Activities (C)				
(D) Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C)	34,26,880.65		30,28,340.99	
Cash & Cash Equivalents at the beginning of the year *	48,15,813.59		17,87,472.60	
Cash & Cash Equivalents at the end of the year *	82,42,694.24		48,15,813.59	

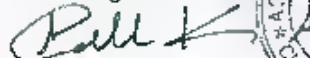
Note : The figures in brackets represent negative figures.

*Refer Note No.15

The accompanying notes form an integral part of the financial statements
As per our report of even date

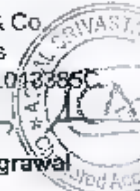
For Achal Srivastava & Co
Chartered Accountants

Firm's Registration No.013385C



per Aadesh Kumar Agrawal

Partner
Membership No.410473

Varanasi
September 5, 2018

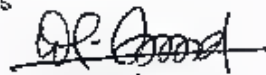


For and on behalf of the Board of Directors

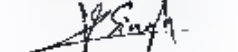

Anand Kumar Kharawar

Managing Director
DIN: 07309305


Babalu
Director
DIN: 07309317



Dasharath
Director
DIN: 07309337


Vishwajeet Singh
Director
DIN: 07309326

COMPANY OVERVIEW

Sampurnvishvas Nidhi Limited (hereinafter referred to as 'the Company'), is a Nidhi Company and is engaged in accepting deposits from its members and lending to its members for their mutual benefits. The Company has its registered office at Chandauli, Uttar Pradesh, India.

1. Significant Accounting Policies**(a) Basis of Preparation of Financial Statements**

The financial statements of Sampurnvishvas Nidhi Limited ('the Company') have been prepared and presented under the historical cost convention on the accrual basis of accounting, unless stated otherwise and comply in all material aspects with the Accounting Standards ('AS') notified under section 133 of the Companies Act, 2013, read together with rule 7 of the Companies (Accounts) Rules, 2014 and other accounting principles generally accepted in India.

(b) Use of Estimates

The preparation of Financial Statements requires estimates and assumptions to be made that affect the reported amount of assets and liabilities as at the date of the Financial Statements and the reported amount of revenues and expenses during the reporting year. The differences between the actual results and estimates are recognised in the year in which the results are known/materialize. All assets and liabilities have been classified as current or non-current as per the Company's normal operating cycle and other criteria set out in the Schedule III to the Companies Act, 2013. Based on the nature of products and the time between the acquisition of assets for processing and their realization in cash and cash equivalents, the Company has ascertained its operating cycle as 12 months for the purpose of current – non-current classification of assets and liabilities.

(c) Fixed Assets

- i) Tangible Assets are stated at cost net of recoverable taxes, trade discounts and rebates less accumulated depreciation and impairment loss, if any. The cost of Tangible Assets comprises its purchase price, borrowing cost and any cost directly attributable to bringing the asset to its working condition for its intended use.
- ii) Subsequent expenditures related to an item of Tangible Asset are added to its book value only if they increase the future benefits from the existing asset beyond its previously assessed standard of performance.
- iii) Intangible Assets are stated at cost less accumulated depreciation. The cost of an asset comprises its purchase price and any directly attributable cost of bringing the asset to its present condition for intended use.

(d) Depreciation and amortizations

- i) Depreciation on Fixed Assets is provided to the extent of depreciable amount on the Straight-Line Method (SLM) Method. Depreciation is provided based on useful life of the assets as prescribed in Schedule II to the Companies Act, 2013.
- ii) In respect of additions or extensions forming an integral part of existing assets, depreciation is provided as aforesaid over the residual life of the respective assets.
- iii) Depreciation on Intangible Assets- Computer software amortized over a period of 6 years.

(e) Impairment of assets

The Management periodically assesses, using external and internal sources, whether there is an indication that an asset may be impaired. An impairment loss is recognised wherever the carrying value of an asset exceeds its recoverable amount. The recoverable amount is the higher of the asset's net selling price or value in use, which means the present value of future cash flows expected to arise from the continuing use of the asset and its eventual disposal. An impairment loss for an asset is reversed if, and only if, the reversal can be related objectively to an event occurring after the impairment loss was recognized. The carrying amount of an asset is increased to its revised recoverable amount, provided that this amount does not exceed the carrying amount that would have been determined (net of any accumulated amortization or depreciation) had no impairment loss been recognized for the assets in prior years.



SAMPURNVISHVAS NIDHI LIMITED

Notes to the Financial Statements for the year ended 31st March, 2018

(f) Revenue Recognition

The prudential norms for revenue recognition are applied as per Rule 20 of Nidhi Rules, 2014.

(g) Cash Flow Statement

- i) Cash flows are reported using the Indirect Method, whereby profit/ (loss) before tax is adjusted for the effects of transactions of non-cash nature and any deferrals or accruals of past or future cash receipts or payments.
- ii) Cash and cash equivalents comprise cash and cash on deposit with banks and corporations. The Company considers all highly liquid investments with a remaining maturity at the date of purchase of three months or less and that are readily convertible to known amounts of cash to be cash equivalents.

(h) Tax Expenses

- i) Income Tax expense comprises of current tax for the year determined in accordance with Income Tax Act, 1961. Current tax is measured at the amount expected to be paid to the tax authorities, using the applicable tax rates.
- ii) The differences that result between the profit considered for income taxes and the profit as per the financial statements are identified, and thereafter, a deferred tax asset or deferred tax liability is recorded for timing differences, namely the differences that originate in one accounting period and reverse in another, based on the tax effect of the aggregate amount of timing difference. The tax effect is calculated on the accumulated timing differences at the end of an accounting period based on enacted or substantively enacted regulations. Deferred tax assets in situation where unabsorbed depreciation and carry forward business loss exist, are recognized only if there is virtual certainty supported by convincing evidence that sufficient future taxable income will be available against which such deferred tax asset can be realized. Deferred tax assets, other than in situation of unabsorbed depreciation and carry forward business loss, are recognized only if there is reasonable certainty that they will be realized. Deferred tax assets are reviewed for the appropriateness of their respective carrying values at each reporting date. (AS-22)
- iii) Deferred tax assets and deferred tax liabilities have been offset wherever the Company has a legally enforceable right to set off current tax assets against current tax liabilities and where the deferred tax assets and deferred tax liabilities relate to income taxes levied by the same taxation authority.

(i) Provisions, Contingent Liabilities, Contingent Assets

- (i) Provision is recognised in the accounts when there is a present obligation as a result of past event(s) and it is probable that an outflow of resources will be required to settle the obligation and a reliable estimate can be made. Provisions are not discounted to their present value and are determined based on the best estimate required to settle the obligation at the reporting date. These estimates are reviewed at each reporting date and adjusted to reflect the current best estimates.
- (ii) A contingent liability is a possible obligation that arises from past events whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events beyond the control of the company or a present obligation that is not recognized because it is not probable that an outflow of resources will be required to settle the obligation. A contingent liability also arises in extremely rare cases where there is a liability that cannot be recognized because it cannot be measured reliably. The company does not recognize a contingent liability but discloses its existence in the financial statements.
- (iii) Contingent assets are neither recognised nor disclosed in the financial statements.

(j) Earnings Per Share

Basic earnings per share are calculated by dividing the net profit or loss for the year attributable to the equity shareholders by the weighted average number of equity shares outstanding during the year. For the purpose of calculating diluted earnings per share, net profit or loss for the year attributable to equity shareholders and the weighted average number of shares outstanding during the year are adjusted for the effects of all dilutive potential equity shares.

(k) Significant & Material Orders Passed by the Regulators

No orders have been passed by the Regulators or Courts or Tribunals against the Company on any matter.





SAMPURNVISHVAS NIDHI LIMITED

Notes to the Financial Statements for the year ended 31st March, 2018

2. Share Capital

Authorised :

1,00,000 Equity Shares of Rs. 10 each

Total :

Issued :

1,00,000 Equity Shares of Rs.10 each

Total :

Subscribed & Paid up :

1,00,000 Equity Shares of Rs.10 each

Total :

31.3.2018		31.3.2017	
Rs.	P.	Rs.	P.
10,00,000.00		10,00,000.00	
10,00,000.00		10,00,000.00	
10,00,000.00		10,00,000.00	
10,00,000.00		10,00,000.00	
10,00,000.00		10,00,000.00	
10,00,000.00		10,00,000.00	

Other Information :

(a) Reconciliation of number of shares outstanding :

Particulars	As at 31st March, 2018		As at 31st March, 2017	
	Equity Shares		Equity Shares	
	Number	Amount	Number	Amount
Shares outstanding at the beginning of the yr	1,00,000	10,00,000	1,00,000	10,00,000
Shares Issued during the yr	-	-	-	-
Shares bought back during the yr	-	-	-	-
Shares outstanding at the end of the yr	1,00,000	10,00,000	1,00,000	10,00,000

(b) Details of shareholders holding more than 5% Shares

Name of Shareholder	As at 31st March, 2018		As at 31st March, 2017	
	Equity Shares		Equity Shares	
	Number	% held	Number	% held
Anand Kumar Kharawar	49,000	49	49,000	49
Babalu	8,000	8	8,000	8
Dasharath	8,000	8	8,000	8
Vishwajeet Singh	8,000	8	8,000	8
Mumtaz Alam	9,000	9	9,000	9
Navneet Singh	7,724	7.72	8,624	8.62
Rahul Singh	8,000	8	8,000	8

(c) Right, preferences and restrictions attached to Shares

The company has one class of equity shares having a par value of Rs.10 per share. Each shareholder is eligible for one vote per share held. In the event of liquidation of the Company, the holders of equity shares will be entitled to receive any of the remaining assets of the company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.



(Handwritten signatures and names)

SAMPURNVISHVAS NIDHI LIMITED

Notes to the Financial Statements for the year ended 31st March, 2018

8. Fixed Assets

(a) Tangible Assets

Description	Gross Block						Depreciation / Amortisation						Net Block							
	As at 1.4.2017		Addition		Deductions		As at 31.3.18		As at 1.4.2017		For the year		Deduction/A adjustment		As at 31.3.18		31.3.2018		31.3.2017	
	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.
Computer & Printer	1,68,200.00	-	-	-	-	-	1,68,200.00	-	30,536.00	-	20,612.00	-	-	-	51,148.00	-	1,15,052.00	-	1,35,664	-
Furniture & Fixings	1,84,533.00	-	-	-	-	-	1,84,533.00	8,703.00	8,703.00	18,454.00	-	-	-	27,157.00	-	1,57,376.00	-	1,75,830	-	
TOTAL	3,50,733.00	-	-	-	-	-	3,50,733.00	39,239.00	39,239.00	39,066.00	-	-	-	78,305.00	-	2,72,428.00	-	3,11,494	-	
Previous year	1,32,135.00	-	2,18,592.00	-	-	-	3,50,733.00	12,443.00	12,443.00	26,798.00	-	-	-	39,239.00	-	3,11,494.00	-	1,16,692.00	-	
(b) Intangible Asset																				
Software																				
Less Amortisation as per AS-28																				
																			Total.	
																			84,077.00	93,677.00
																			9,800.00	8,800.00
																			74,277.00	84,077.00



(Handwritten signatures)

SAMPURNVISHVAS NIDHI LIMITED

Notes to the Financial Statements for the year ended 31st March, 2018

	31.3.2018		31.3.2017	
	Rs.	P.	Rs.	P.
3. Reserves & Surplus				
Profit and Loss Account :				
As per last Balance Sheet	(4,17,036.76)		(4,16,477.75)	
Add : Profit for the year	(1,025.00)		(559.01)	
Total :	(4,18,061.76)		(4,17,036.76)	
4. Long Term Borrowings				
Deposits				
Deposits from Members/ Shareholders				
Secured	-		-	
Unsecured	77,08,294.00		23,02,785.00	
Total :	77,08,294.00		23,02,785.00	
5. Deferred Tax Liabilities (Net)				
Timing difference on account of higher depreciation claimed under tax laws	11,865.00		11,438.00	
Total :	11,865.00		11,438.00	
6. Short Term Borrowings				
Deposits				
Deposits from Members/ Shareholders				
Secured	-		-	
Unsecured	39,49,980.00		40,90,780.35	
Total :	39,49,980.00		40,90,780.35	
7. Other Current Liabilities				
Audit Fees Payable	15,182.00		42,050.00	
Total :	15,182.00		42,050.00	
9. Cash and Cash equivalents				
Balances with Banks				
- in Current Accounts	2,31,738.86		2,07,510.59	
Cash on hand	80,10,955.38		46,08,303.00	
Total :	82,42,694.24		48,15,813.59	
10. Short term Loans and Advances				
Loan to Members	36,77,860.00		18,18,632.00	
Total :	36,77,860.00		18,18,632.00	
11. Revenue from Operations				
Interest Income	11,36,049.00		5,43,413.00	
Sale of Service	3,16,262.00		-	
Total :	14,52,311.00		5,43,413.00	
12. Employee Benefits Expenses				
Salaries and Bonus	4,71,482.00		1,47,984.00	
Total :	4,71,482.00		1,47,984.00	
13. Finance Costs				
Interest Expenses	7,14,231.27		2,42,954.00	
Total :	7,14,231.27		2,42,954.00	
14. Other Expenses				
Bank Charges	10,888.73		9,612.01	
Printing & Stationery	44,265.00		40,800.00	
Food and Beverages	5,600.00		-	
Rent	60,957.00		30,000.00	
Telephone Expenses	51,443.00		10,100.00	
Auditors' Remuneration	11,800.00		11,800.00	
Electric Expenses	28,126.00		10,125.25	
Miscellaneous Expenses	5,250.00		4,000.75	
Total :	2,18,329.73		1,16,438.01	

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Notes to the Financial Statements for the year ended 31st March, 2018

15. Earnings per Share (EPS)

Particulars	31.3.2018	31.3.2017
(a) Net Profit after tax as per Profit & Loss Statement attributable to Equity Shareholders	(1,025.00)	(559.01)
(b) Weighted Average number of Equity shares used as denominator for calculating EPS	1,00,000	1,00,000
(c) Basic Earnings per Share	(0.01)	(0.01)
(d) Diluted Earnings per Share	(0.01)	(0.01)
(e) Face Value per Equity Share	10.00	10.00

16. Claim against the Company not acknowledged as debt- Nil (Previous Year- Nil)

17. Estimated amount of Contracts remaining to be executed on capital account not provided for: Nil (Previous Year- Nil)

18. Contingent Liabilities and Commitments (to the extent not provided for): Nil (Previous Year- Nil)

19. Expenditure in foreign currency in respect of: -

Royalty, Knowhow, Professional Consultancy fees, Interest and other matters- Nil (Previous Year- Nil)

20. Earning in Foreign Exchange

FOB Value of Exports- Nil (Previous Year- Nil)

Others- Nil (Previous Year- Nil)

21. Remittance in Foreign currency on account of Dividend- Nil (Previous Year- Nil)

22. Dues to Micro, Small and Medium Enterprises:

The Company is a Nidhi Company and all purchase of Stationery items are made only against payment and no amount is due to Micro, Small and Medium Enterprises under the Micro, Small and Medium Enterprises Development Act, 2006.

23. Balance shown under Long Term Loans and advances and Short-Term Loans and Advances, liabilities shown under Other Current Liabilities are subject to confirmation from respective parties and reconciliation.

24. In the opinion of Board of Directors, Long Term Loans and Advances and Short-Term Loans and Advances have a value on realization in the ordinary course of business at least equal to the amount at which they are stated in the Balance Sheet.

25. Provisions for Income Tax has been made as per the provisions of Income Tax Act, 1961.



Barbar *Vinod* *Dr. Anand* *Anand*

SAMPURNVISHVAS NIDHI LIMITED

Notes to the Financial Statements for the year ended 31st March, 2018

26. Related Party Disclosures as required under AS-18 (Refer Companies (Accounting Standards) Rules, 2006.

There were no related party transactions during the year.

As per our report of even date

For Achal Srivastava & Co.
Chartered Accountants
Firm's Registration No.013385C

For and on behalf of the Board of Directors



Per Aadesh Kumar Agrawal
Partner
Membership No.410473

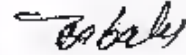
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