



Piyush J. Shah & Co.
Chartered Accountants

Piyush J. Shah

B.Com, FCA, D.I.S.A.(ICA)

Independent Auditors' Report

TO,
The Members of
Kiositech Engineers Limited

Opinion

We have audited the accompanying financial statements of **Kiositech Engineers Limited** ("the Company"), which comprise the Balance Sheet as at **31st March, 2019**, the Profit and Loss Statement, the Cash Flow Statement for the Period ended and a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid 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 **31st March, 2019** and its profit and its cash flows for the year/period ended on that date.

Basis of Our Opinion

We conducted our audit in accordance with the standard on auditing (SAs) specified under section 143(10) of the companies act, 2013. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the code ethics issued by the institute of chartered accountants of India together with ethical requirements that are relevant to our audit of financial statement under the provisions of the companies act, 2013 and rules there under, and we have fulfilled our ethical responsibilities in accordance with these requirements and the code of ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide separate opinion on these matters.

MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India including the

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Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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 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 misstatements.

An audit involves performing procedures to obtain audit evidence about the amounts and 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, but not for the purpose of expressing an opinion on whether the Company has in place an adequate internal financial controls system over financial reporting and the operating effectiveness of such controls. An audit also includes evaluating the appropriateness of 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.

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

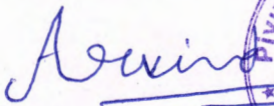
As required by Section 143(3) of the Act, we report that:

- 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) Not Applicable



- d) the balance sheet, the statement of profit and loss dealt with by this Report are in agreement with the books of account;
- e) 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;
- f) Not Applicable
- g) On the basis of the written representations received from the directors as on **31st March, 2019**, taken on record by the Board of Directors, none of the directors is disqualified as on **31st March, 2019**, from being appointed as a director in terms of Section 164 (2) of the Act.
- h) Not Applicable
- i) Not Applicable
- j) With respect to the other matters included in the auditor's report and to best of our information and according to the explanation given to us.
 - 1. The company has disclosed the impact of pending litigation on its financial position in its financial statement, if any.
 - 2. The company has made provision, as required under the applicable law or Accounting Standards, for material foreseeable losses, if any, on long term contracts including derivative contracts.
 - 3. There has been no delay in transferring amounts, required to be transferred, to the investor's education and protection fund by the company, if any.

For Piyush J. Shah & Co.
Chartered Accountants
FRN: 121172W



Arvind S. Vijayvargiya
Partner

M. No: 165063

Place: Ahmedabad

Date: 08th May, 2019



Annexure - A to the Auditors' Report

The Annexure referred to in our Independent Auditors' Report to the members of the Company on the financial statements for the Period **01-04-2018 to 31-03-2019**, we report that:

- i) (a) The company does not have any fixed assets, therefore maintenance of proper records showing full particulars, including quantitative details and situation of fixed assets are not required.

(b) Not Applicable

(c) Not Applicable
- ii) Not Applicable
- iii) The Company had not granted any loans to parties covered in the register maintained under Section 189 of the Companies Act, 2013 ('the Act').

(a) Not Applicable

(b) Not Applicable

(c) Not Applicable
- iv) As the company has not granted any loans, investments, guarantees and security therefore compliance w.r.t. provisions of section 185 and 186 of the Companies Act, 2013 not required.
- v) The company had not accepted any deposits from public, therefore the directives issued by the Reserve Bank of India and the provisions of sections 73 to 76 or any other relevant provisions of the Companies Act, 2013 and the rules framed there under, is not applicable.
- vi) The Central Government has not prescribed the maintenance of cost records under section 148(1) of the Act, for the goods supplied by 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 provident fund, income tax, sales tax, wealth tax, service tax, duty of customs, value added tax, cess and other material statutory dues have been regularly deposited during the year by the Company with the appropriate authorities. As explained to us, the Company did not have any dues on account of employees' state insurance and duty of excise.

According to the information and explanations given to us, no undisputed amounts payable in respect of provident fund, income tax, sales tax, wealth tax, service tax, duty of customs, value added tax, cess and other material statutory dues were in arrears as at **31st March, 2019** for a period of more than six months from the date they became payable.



(b) According to the information and explanations given to us, there are no material dues of wealth tax, duty of customs and cess which have not been deposited with the appropriate authorities on account of any dispute.

- viii) The company had not defaulted in repayment of loans or borrowing to a financial institution, bank, Government or dues to debenture holders.
- ix) According to the information and explanations given to us the company had not raised any money by way of Initial Public Offer or Further Public Offer and term loans.
- x) According to the information and explanations given to us, no material 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, managerial remuneration had 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.
- xii) In our opinion the company is not Nidhi company. Therefore the provisions as mentioned in the Nidhi Rules, 2014 are not applicable to the company.
- xiii) In our opinion and according to the information and explanations given to us 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.
- xiv) According to the information and explanations given to us, the company had not made preferential allotment of shares during the year/period under review and therefore compliance w.r.t. requirement of Section 42 of the Companies Act, 2013 and other applicable provisions does not arise.
- xv) According to the information and explanations given to us the company had not entered into any non-cash transactions with directors or persons connected with him.
- xvi) In our opinion, the company is not a Non Banking Finance Company, therefore the requirement to register under section 45-IA of the Reserve Bank of India Act, 1934 is not applicable.

For Piyush J. Shah & Co.

Chartered Accountants

FRN: 121172W

Arvind S. Vijayvargiya

Arvind S. Vijayvargiya

Partner

M. No: 165063

Place: Ahmedabad

Date: 08th May, 2019



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 **Kiositech Engineers Limited** ("the Company") as of **31st March, 2019** in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

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

Auditors' Responsibility

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

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

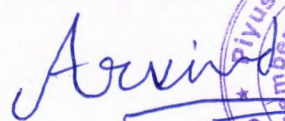
Opinion

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 **31st March, 2019**, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For Piyush J. Shah & Co.

Chartered Accountants

FRN: 121172W



Arvind S. Vijayvargiya

Partner

M. No: 165063

Place: Ahmedabad

Date: 08th May, 2019



Kiositech Engineering Limited
Balance Sheet as at 31st March, 2019

Particulars	Note	AMOUNT IN ₹ 31-Mar-2019	AMOUNT IN ₹ 31-Mar-2018
I. EQUITY AND LIABILITIES			
1 Shareholders' funds			
(a) Share capital	02	100,000	100,000
(b) Reserves and surplus	03	(187,068)	(64,647)
		(87,068)	35,353
2 Share application money pending allotment			
3 Non-current liabilities			
(a) Long-term borrowings	04	-	40,000
(b) Deferred tax liability (net)		-	-
(c) Long-term provisions		-	-
(d) Other Non-current liabilities		-	-
		-	40,000
4 Current liabilities			
(a) Trade payables		-	-
(b) Other current liabilities	05	9,756,490	66,540
(c) Short-term provisions		-	-
		9,756,490	66,540
		9,669,422	141,893
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		-	-
(c) Deferred tax assets (net)	06	1,158	1,893
(d) Long-term loans and advances		-	-
(e) Other Non-current Assets		-	-
		1,158	1,893
2 Current assets			
(a) Inventories		-	-
(b) Trade receivables		-	-
(c) Cash and cash equivalents	07	2,568,264	140,000
(d) Short-term loans and advances	08	2,100,000	-
(e) Other current Asstes	09	5,000,000	-
		9,668,264	140,000
		9,669,422	141,893

Summary of significant accounting policies

1 to 16

The accompanying notes are an integral part of the financial statements.

As per our report of even date

For Piyush J. Shah & Co.
Chartered Accountants
Firm Regn. No: 121172W

Arvind S. Vijayvargiya
Partner
M.No. 165603
Place : Ahmedabad
Date : 08th May, 2019



For Kiositech Engineering Limited

Shri Pravin M. Patel
Director
DIN - 03173769

Shri Mafatlal J. Patel
Director
DIN - 03173737

Kiositech Engineering Limited

Profit and loss statement for the year ended 31st March, 2019

Particulars	Note	AMOUNT IN ₹ 31-Mar-2019	AMOUNT IN ₹ 31-Mar-2018
I. Revenue From Operations			
Sales of Products/Services		-	-
II. Other Income - Sundry Balance Written Off	10	-	23,000
III. Total Revenue (I + II)		-	23,000
IV. Expenses:			
Cost of Material Consumed		-	-
Changes In Inventory		-	-
Finance Cost	11	236	-
Employee Benefit Expenses		-	-
Other Expenses	12	121,450	23,500
Total expenses		121,686	23,500
V. Profit before exceptional and extraordinary items		(121,686)	(500)
VI. Exceptional items		-	-
VII. Profit before extraordinary items and tax (V - VI)		(121,686)	(500)
VIII. Extraordinary Items		-	-
IX. Profit before tax (VII- VIII)		(121,686)	(500)
X Tax expense:			
i) Tax Expenses		-	-
ii) Deferred Tax Expenses		735	728
iii) Short / Excess provision related to P.Y.		-	-
XI Profit (Loss) for the period		(122,421)	(1,228)
XII Earnings per equity share:	15		
(1) Basic		(12.24)	(0.12)
(2) Diluted		(12.24)	(0.12)

Summary of significant accounting policies

1 to 16

The accompanying notes are an integral part of the financial statements.

As per our report of even date

For Piyush J. Shah & Co.

Chartered Accountants

Firm Regn. No: 121172W

Arvind S. Vijayvargiya

Arvind S. Vijayvargiya
Partner

M.No. 165603

Place : Ahmedabad

Date : 08th May, 2019



For Kiositech Engineering Limited

Shri Pravin M. Patel

Director

DIN - 03173769

Shri Mafatlal J. Patel

Director

DIN - 03173737

Kiositech Engineering Limited

Cash Flow Statement for the Year 2018-19

PARTICULARS	AMOUNT IN ₹ 31-Mar-2019	AMOUNT IN ₹ 31-Mar-2018
Cash flow from operating activities:		
Net profit before tax as per statement of profit and loss	(121,686)	(500)
Adjusted for:		
Interest & Finance Cost	236	-
Operating cash flow before working capital changes	(121,450)	(500)
Increase/ (decrease) in trade payables	-	-
(Increase)/ decrease in other current assets	(5,000,000)	-
Increase/ (decrease) in other current liabilities	9,689,950	500
Cash generated from / (used in) operations	4,568,500	-
Income Taxes Paid	-	-
Net cash generated from/ (used in) operating activities [A]	4,568,500	-
Cash flow from investing activities:		
(Increase)/ decrease in short term loans and advances	(2,100,000)	-
Net cash flow from/(used) in investing activities [B]	(2,100,000)	-
Cash flow from financing activities:		
Increase / (Decrease) in long term borrowing	(40,000)	-
Interest & Finance Cost	(236)	-
Net cash flow from/(used in) financing activities [C]	(40,236)	-
Net increase/(decrease) in cash & cash equivalents [A+B+C]	2,428,264	-
Cash & cash equivalents as at beginning of the year	140,000	140,000
Cash & cash equivalents as at end of the year [Refer Note No.8]	2,568,264	140,000

Summary of significant accounting policies

The accompanying notes are an integral part of the financial statements.

As per our report of even date

For Piyush J. Shah & Co.
Chartered Accountants
Firm Regn. No: 121172W

Arvind S. Vijayvargiya
Arvind S. Vijayvargiya
Partner
M.No. 165603
Place : Ahmedabad
Date : 08th May, 2019



For Kiositech Engineering Limited

Shri Pravin M. Patel
Shri Pravin M. Patel
Director
DIN - 03173769

Shri Mafatlal J. Patel
Shri Mafatlal J. Patel
Director
DIN - 03173737

Kiositech Engineering Limited

NOTE - 1 SIGNIFICANT ACCOUNTING POLICIES

1. Basis of Accounting Policy

The Financial statements are prepared under historical cost convention on an accrual basis and comply with the accounting standards referred to in Section 133 of the Companies Act, 2013.

2. Use of Estimates

The Preparation of Financial Statements requires estimates and assumptions to be made that affect the reported amount of assets and liabilities on the date of financial statements and the reported amount of revenues and expenses during the reporting period. Difference between the actual results and estimates are recognised in the period in which the results are known/materialised, if any.

3. Fixed Assets

Fixed assets are stated at cost of acquisition or construction, if any.

4. Depreciation

Depreciation on fixed assets is provided based on useful life of asset as prescribed in schedule II of Companies Act 2013, if any.

Depreciation on additions to the assets and the assets sold or disposed off, during the year is provided on prorata basis, at their respective useful life or rate of depreciation as prescribed with reference to the date of acquisition / installation or date of sale / disposal, if any.

5. Inventories

Inventories are valued at lower of cost or net realizable value. Inventories are taken as valued and certified by the management of the company, if any.

6. Revenue Recognition

Sales are accounted at the completion of work and goods are dispatch to customers and purchases and expenditures are accounted as and when they are incurred. Sales and Purchases are exclusive of any taxes, if any.

7. Provision for Current Tax and Deferred Tax

Provision for current tax is made after taking into consideration benefits admissible under the provisions of the Income Tax Act, 1961, if any.

Deferred tax resulting from "timing difference" between book and taxable profit is accounted for using the tax rates and laws that have been enacted or substantively enacted as on the balance sheet date. The deferred tax assets are recognised and carried, if any.



Kiositech Engineering Limited

02 Share Capital:

Particulars	As At 31-03-2019 (In ₹)	As At 31-03-2018 (In ₹)
Authorized :		
Equity shares 10,000 of Rs.10 Each	100,000	100,000
Issued, Subscribed and Paid up :		
Equity shares 10,000 of Rs.10 Each	100,000	100,000
Total ₹	100,000	100,000

2.1 The Details of Shareholder holding more than 5% Shares

Name Of Shareholder	As At 31-03-2019		As At 31-03-2018	
	No. Of Shares	% Held	No. Of Shares	% Held
Mangalam Seeds Limited	9,994	99.94%	9,994	99.94%
Total	9,994	99.94%	9,994	99.94%

2.2 The Reconciliation of No. of shares outstanding is set out below:

Particulars	As At 31-03-2019		As At 31-03-2018	
	No.	(In ₹)	No.	(In ₹)
Equity Shares at the beginning of the year	10,000	100,000	10,000	100,000
Add: Shares issued during the year	-	-	-	-
Equity Shares at the end of the year	10,000	100,000	10,000	100,000

Equity Shares

The company has only one class of Equity having a par value ₹ 10.00 per share. Each Shareholder is eligible for one vote per share held. The dividend proposed by the board of directors is subject to the approval of the shareholders in the ensuing Annual General Meeting, except in the case of Interim Dividend, if any.

In the event of liquidation, the Equity shareholders are eligible to receive the remaining assets of the company after distribution of all preferential amounts, in proportion to their shareholding.



03 Reserves And Surplus:

Particulars	As At 31-03-2019	As At 31-03-2018
	(In ₹)	(In ₹)
Profit & Loss A/c		
Opening Balance	(64,647)	(63,419)
Add: Profit for the year	(122,421)	(1,228)
Closing Balance	(187,068)	(64,647)
Total ₹	(187,068)	(64,647)

04 Long Term Borrowings:

Particulars	As At 31-03-2019	As At 31-03-2018
	(In ₹)	(In ₹)
Unsecured Loans:		
Loans form Directors	-	40,000
Total ₹	-	40,000

05 Other current liabilities

Particulars	As At 31-03-2019	As At 31-03-2018
	(In ₹)	(In ₹)
Other Payables	56,490	66,540
Advances from the Customers	9,700,000	-
Total ₹	9,756,490	66,540

06 Deferred Tax Assets:

Particulars	As At 31-03-2019	As At 31-03-2018
	(In ₹)	(In ₹)
Related to fixed assets	-	-
Related to timing difference of expenses	1,158	1,893
Total ₹	1,158	1,893



07 Cash & Cash Equivalents:

Particulars	As At 31-03-2019	As At 31-03-2018
	(In ₹)	(In ₹)
Balance with Bank	568,264	140,000
Cash On Hand	2,000,000	-
TOTAL ₹	2,568,264	140,000

08 Short term loans and advances:

Particulars	As At 31-03-2019	As At 31-03-2018
	(In ₹)	(In ₹)
Advances to Outsiders	2,100,000	-
TOTAL ₹	2,100,000	-

09 Other current liabilities:

Particulars	As At 31-03-2019	As At 31-03-2018
	(In ₹)	(In ₹)
Advances to Suppliers	5,000,000	-
TOTAL ₹	5,000,000	-

10 Other Income

Particulars	For the FY 2018-19	For the FY 2017-18
	(In ₹)	(In ₹)
Sundry Balances Written off	-	23,000
Total ₹	-	23,000

11 Finance Expenses

Particulars	For the FY 2018-19	For the FY 2017-18
	(In ₹)	(In ₹)
Bank Charges	236	-
Total ₹	236	-



12 Other Expenses:

Particulars	For the FY 2018-19	For the FY 2017-18
	(In ₹)	(In ₹)
Accounting Expenses	-	3,500
Office Expenses	-	3,000
Petrol Expenses	-	3,600
Printing & Stationary Expenses	-	2,500
Tea & Coffee Expenses	-	2,150
Telephone Expenses	-	1,200
ROC Expenses	7,550	7,550
Rent Expenses	108,000	-
Legal and Professional Expenses	5,900	-
Total ₹	121,450	23,500

13 Outstanding balances of Creditors and Debtors are subject to confirmations / reconciliation, if any.

14 As informed to us, the Contingent Liability is NIL.

15 Earning Per Share :

Particulars	For the FY 2018-19	For the FY 2017-18
	Amount In ₹	Amount In ₹
Basic Earning Per Share	(12.24)	(0.12)
Diluted Earning Per Share	(12.24)	(0.12)
Nominal Value Per Share	Rs. 10.00	Rs. 10.00

Earning Per share is calculated by dividing the Profit/(Loss) attributable to the Equity Shareholders

Particulars	For the FY 2018-19	For the FY 2017-18
	Amount In ₹	Amount In ₹
Profit / (Loss) after taxation	(122,421)	(1,228)
Net Profit / (Loss) attributable to Equity	(122,421)	(1,228)

Weighted Average Number of shares outstanding during the year	10,000	10,000
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16 Related Party Transactions :

Sr. No.	Name of the Related Party	Type of Relation	Nature of Transactions	Amount (In ₹)
1	Mangalam Seeds Limited	Holding Company	Other Payables	50,940
			Advance Received against goods	9,700,000
2	Pravin M. Patel	Director	Rent	108,000

For Piyush J. Shah & Co.
Chartered Accountants
Firm Regn. No: 121172W



Arvind S. Vijayvargiya
Partner
M.No. 165603
Place : Ahmedabad
Date : 08th May, 2019

For Kiositech Engineering Limited

Shri Pravin M. Patel
Director
DIN - 03173769

Shri Mafatlal J. Patel
Director
DIN - 03173737

KIOSITECH. ENGINEERING LIMITED			
<u>WORKING OF DEFERRED TAX LIABILITY</u>			
Particulars			AMOUNT
			₹
(A)	<u>For the A/c Year: 2018-19:</u>		
	Preliminary Expenses Written off as per Companies Act		-
	Preliminary Expenses Written off as per IT Act		2,828
	Timing Difference		(2,828)
	DTL to be created @ 26.00% on March 31, 2019 (C)		(735)
<u>SUMMARY:</u>			
1	DTL for 2017-18		1,893
2	DTL for 2018-19		(735)
	Total		1,158



