



Independent Auditor's Report

To the Members of **DELTA IMPEX LIMITED**

Report on the Financial Statements

We have audited the accompanying financial statements of DELTA IMPEX LIMITED, which comprise the Balance Sheet as at March 31, 2015, the Statement of Profit and Loss, the Cash Flow Statement for the year then ended, and a summary of the 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 with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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

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

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

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



Company's 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 standalone financial statements.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone 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, 2015, and its profit/loss and its cash flows for the year ended on that date.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2015 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the Annexure a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.
2. As required by Section 143 (3) of the Act, we report that:
 - a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
 - b) In our opinion, proper books of account as required by law have been kept by the Company so far as 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 under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
 - e) The going concern matter described under the Emphasis of Matters paragraph above, in our opinion, may have an adverse effect on the functioning of the Company.
 - f) On the basis of the written representations received from the directors as on 31st March, 2015 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2015 from being appointed as a director in terms of Section 164 (2) of the Act.
 - g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:



- i. The Company does not have any pending litigations which would impact its financial position.
- ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
- iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company

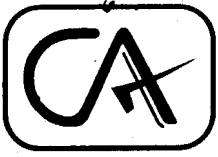


Place:-GUWAHATI
Date:- 5th Day of May 2015

For S.L GANGWAL AND COMPANY
Chartered Accountants
FRN: 004649C

Amit Jari

AMIT KUMAR KANKARIA
(PARTNER)
Membership No. 068974



The Annexure referred to in paragraph 1 of Our Report on "Other Legal and Regulatory Requirements".

We report that:

- i. (a) The company does not possess any fixed assets , so the Clause 1 of Caro is not applicable.
- ii. The Company has no inventory at year end. Hence the provision of this clause is also not applicable.
- iii. According to the information and explanations given to us and on the basis of our examination of the books of accounts , the Company has not granted any loans to parties covered in the register maintained under section 189 of the Companies Act, 2013. Consequently the provisions of clauses iii (b) and iii (c) is not applicable.
- iv. In our opinion and according to the information and explanations given to us, there is generally an adequate internal control procedure commensurate with the size of the company and the nature of its business, for the purchase of inventories & fixed assets and for sale of goods and services. During the course of our audit, no major instance of continuing failure to correct any weaknesses in the internal controls has been noticed.
- v. The Company has not accepted any deposits from the public covered under sections 73 to 76 of the Companies Act, 2013.
- vi. As per information & explanation given by the management, maintenance of cost records has not been specified by the Central Government under sub-section (1) of section 148 of the Companies Act, 2013.
- vii. (a) According to the records of the company, undisputed statutory dues including Provident Fund, Investor Education and Protection Fund, Employees' State Insurance, Income-tax, Sales-tax, Wealth Tax, Service Tax, Custom Duty, Excise Duty, value added tax, cess and any other statutory dues to the extent applicable, have generally been regularly deposited with the appropriate authorities. According to the information and explanations given to us there were no outstanding statutory dues as on 31st of March, 2015 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 is no amount payable in respect of income tax, wealth tax, service tax, sales tax, customs duty, excise duty, value added tax and cess whichever applicable, which have not been deposited on account of any disputes.



(c) The amount required to be transferred to Investor Education and protection fund in accordance with the relevant provisions of the Companies Act, 2013 and rules made thereunder is not applicable to the Company.

- viii. The Company doesnot have any accumulated loss as at the end of the financial year. So , the applicability of this clause does not arise.
- ix. In our opinion and according to the information and explanations given by the management, we are of the opinion that, the Company has not defaulted in repayment of dues to a financial institution, bank or debenture holders, as applicable to the company.
- x. According to the information and explanations given to us, the Company has not given any guarantees for loan taken by others from a bank or financial institution.
- xi. Based on our audit procedures and on the information given by the management, the company has not taken any term loan during the year.
- xii. According to the information and explanations given to us, we report that no fraud on or by the Company has been noticed or reported during the year, nor have we been informed of such case by the management.



Place:-GUWAHATI
Date:- 5th Day of May 2015

For S.L GANGWAL AND COMPANY
Chartered Accountants
FRN: 004649C

Amit Jain

AMIT KUMAR KANKARIA
(PARTNER)
Membership No. 068974

Balance Sheet as at 31st March 2015

₹ in rupees

	Note No.	As at 31st March 2015	As at 31st March 2014
EQUITY AND LIABILITIES			
Shareholder's funds			
Share capital	1	26,95,000.00	26,95,000.00
Reserves and surplus	2	97,266.55	93,799.51
Money received against share warrants		-	-
		27,92,266.55	27,88,799.51
Share application money pending allotment		-	-
Non-current liabilities			
Long-term borrowings		-	-
Deferred tax liabilities (Net)		-	-
Other long term liabilities		-	-
Long-term provisions	3	-	-
Current liabilities			
Short-term borrowings		-	-
Trade payables	4	70,618.00	53,208.00
Other current liabilities		-	-
Short-term provisions	3	12,907.00	9,937.00
		83,525.00	63,145.00
TOTAL		28,75,791.55	28,51,944.51
ASSETS			
Non-current assets			
Fixed assets			
Tangible assets		-	-
Intangible assets		-	-
Capital work-in-Progress		-	-
Intangible assets under development		-	-
Non-current investments		-	-
Deferred tax assets (net)		-	-
Long-term loans and advances		-	-
Other non-current assets		-	-
Current assets			
Current investments	5	16,70,000.00	23,70,000.00
Inventories		-	-
Trade receivables	6	7,42,115.00	-
Cash and cash equivalents	7	4,50,193.55	4,81,944.51
Short-term loans and advances		-	-
Other current assets	8	13,483.00	-
		28,75,791.55	28,51,944.51
TOTAL		28,75,791.55	28,51,944.51

The schedule referred above form an integral part of the Accounts

Audit Report as on even date attached

For S.L GANGWAL AND COMPANY

Chartered Accountants

(FRN: 004649C)

Amit Jain

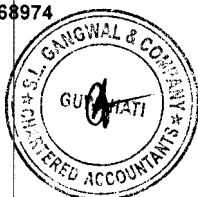
AMIT KUMAR KANKARIA

Partner

Membership No.: 068974

Place: Guwahati

Date: 05/05/2015



For DELTA IMPEX LIMITED For DELTA IMPEX LIMITED

Milee Jain

DIRECTOR
 DIN: 00808564

Vikash Jain

DIRECTOR
 VIKASH JAIN
 Director
 DIN: 06850638

Statement of Profit and loss for the year ended 31st March 2015

₹ in rupees

	Note No.	31st March 2015	31st March 2014
Revenue			
Revenue from operations	9	2,92,268.20	2,88,942.67
Less: Excise duty		-	-
Net Sales		2,92,268.20	2,88,942.67
Other income		-	-
Total revenue		2,92,268.20	2,88,942.67
Expenses			
Cost of material Consumed		-	-
Purchase of stock-in-trade		-	-
Changes in inventories		-	-
Employee benefit expenses	11	1,65,136.00	1,56,000.00
Finance costs		-	-
Depreciation and amortization expenses		-	-
Other expenses	12	85,365.16	1,00,782.00
Total expenses		2,50,501.16	2,56,782.00
Profit before exceptional, extraordinary and prior period items and tax		41,767.04	32,160.67
Exceptional items		-	-
Profit before extraordinary and prior period items and tax		41,767.04	32,160.67
Extraordinary items		-	-
Prior period item		-	-
Profit before tax		41,767.04	32,160.67
Tax expenses			
Current tax	13	12,907.00	9,937.00
Deferred tax		-	-
Excess/short provision relating earlier year tax	14	393.00	566.00
Profit(Loss) for the period from continuing operations		28,467.04	21,657.67
Profit(Loss) from discontinuing operations		-	-
Tax expenses of discontinuing operations		-	-
Profit(Loss) from discontinuing operations(after tax)		-	-
Profit(Loss) for the period		28,467.04	21,657.67
Share earnings associates		-	-
Share earnings joint ventures		-	-
Share minority interest		-	-
Adjustments related merger acquisitions		-	-
Profit(Loss) for the period		28,467.04	21,657.67
Earning per share			
Basic	15		
Before extraordinary Items		0.05	0.04
After extraordinary Adjustment		0.05	0.04
Diluted			
Before extraordinary Items		-	-
After extraordinary Adjustment		-	-

SIGNIFICANT ACCOUNTING POLICIES & NOTES TO THE ACCOUNTS

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The schedule referred above form an integral part of the Accounts

Audit Report as on even date attached

For S.L GANGWAL AND COMPANY

Chartered Accountants

(FRN: 004649C)

Amit Jain

AMIT KUMAR KANKARIA

Partner

Membership No.: 068974

Place: Guwahati

Date: 05/05/2015



For DELTA IMPEX LIMITED

Milee Jain

DIRECTOR

MILEE JAIN

Director

DIN: 00808564

For DELTA IMPEX LIMITED

For and on behalf of the Board of Directors

Vikash Jain

DIRECTOR

VIKASH JAIN

Director

DIN: 06850638

CASH FLOW STATEMENT FOR THE YEAR ENDED 31st March 2015

₹ in rupees

PARTICULARS	31st March 2015	31st March 2014
A. Cash flows from used in operating activities		
Profit before extraordinary items and tax	41,767.04	32,160.67
Adjustments for reconcile profit (loss)	-	-
Adjustments to profit (loss)	-	-
Other adjustments to reconcile profit (loss)	(25,000.00)	-
Total adjustments to profit (loss)	(25,000.00)	-
Adjustments for working capital	-	-
Adjustments for decrease (increase) in trade receivables	(42,115.00)	99,980.68
Adjustments for decrease (increase) in other current and non-current assets	(13,483.00)	18,00,000.00
Adjustments for increase (decrease) in other current and non-current liabilities	17,410.00	(28,264.00)
Adjustments for provisions	-	363.00
Total adjustments for working capital	(38,188.00)	18,72,079.68
Total adjustments for reconcile profit (loss)	(63,188.00)	18,72,079.68
Net cash flows from (used in) operations	(21,420.96)	19,04,240.35
Income taxes (paid) refund	(10,330.00)	(10,503.00)
Net cash flows from (used in) operating activities before extraordinary items	(31,750.96)	18,93,737.35
Net cash flows from (used in) operating activities	(31,750.96)	18,93,737.35
B. Cash flows from used in investing activities		
Other cash payments to acquire equity or debt instruments of other entities	-	(23,70,000.00)
Net cash flows from (used in) investing activities before extraordinary items	-	(23,70,000.00)
Net cash flows from (used in) investing activities	-	(23,70,000.00)
C. Cash flows from used in financing activities		
Net cash flows from (used in) financing activities before extraordinary items	-	-
Net cash flows from (used in) financing activities	-	-
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	(31,750.96)	(4,76,262.65)
Effect of exchange rate changes on cash and cash equivalents		
Net increase (decrease) in cash and cash equivalents	(31,750.96)	(4,76,262.65)
Cash and cash equivalents cash flow statement at beginning of period	4,81,944.51	9,58,207.16
Cash and cash equivalents cash flow statement at end of period	4,50,193.55	4,81,944.51

The schedule referred above form an integral part of the Accounts

Audit Report as on even date attached
 For S.L GANGWAL AND COMPANY
 Chartered Accountants
 (FRN: 004649C)

Amit Jain
 AMIT KUMAR KANKARIA
 Partner
 Membership No.: 068974
 Place: Guwahati
 Date: 05/05/2015



For DELTA IMPEX LIMITED and on behalf of the Board of Directors
 For DELTA IMPEX LIMITED

Milee Jain

MILEE JAIN
 DIRECTOR
 DIN: 00808564

Vikash Jain
 VIKASH JAIN
 Director
 DIRECTOR
 DIN: 06850638

Notes to Financial statements for the year ended 31st March 2015

The previous year figures have been regrouped / reclassified, wherever necessary to conform to the current year presentation.

Note No. 1 Share Capital

Particulars	₹ in rupees	
	As at 31st March 2015	As at 31st March 2014
Authorised : 600000 (31/03/2014:600000) Equity shares of Rs. 5.00/- par value	30,00,000.00	30,00,000.00
Issued : 539000 (31/03/2014:539000) Equity shares of Rs. 5.00/- par value	26,95,000.00	26,95,000.00
Subscribed and paid-up : 539000 (31/03/2014:539000) Equity shares of Rs. 5.00/- par value	26,95,000.00	26,95,000.00
Total	26,95,000.00	26,95,000.00

Reconciliation of the Shares outstanding at the beginning and at the end of the reporting period

Equity shares

	₹ in rupees			
	As at 31st March 2015		As at 31st March 2014	
	No. of Shares	Amount	No. of Shares	Amount
At the beginning of the period	5,39,000	26,95,000.00	5,39,000	26,95,000.00
Issued during the Period	-	-	-	-
Redeemed or bought back during the period	-	-	-	-
Outstanding at end of the period	5,39,000	26,95,000.00	5,39,000	26,95,000.00

Right, Preferences and Restriction attached to shares

Equity shares

The company has only one class of Equity having a par value Rs. 5.00 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 ensuing Annual General Meeting, except in case of interim dividend. 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.

Note No. 2 Reserves and surplus

Particulars	₹ in rupees	
	As at 31st March 2015	As at 31st March 2014
Profit loss account		
Opening Balance	93,799.51	72,141.84
Add: Profit for the year	28,467.04	21,657.67
Less: Deletion during the year	(25,000.00)	-
Closing Balance	97,266.55	93,799.51
Balance carried to balance sheet	97,266.55	93,799.51

Note No. 3 Provisions

Particulars	₹ in rupees					
	As at 31st March 2015			As at 31st March 2014		
	Long-term	Short-term	Total	Long-term	Short-term	Total
Other provisions						
Current tax provision	-	12,907.00	12,907.00	-	9,937.00	9,937.00
	-	12,907.00	12,907.00	-	9,937.00	9,937.00
Total	-	12,907.00	12,907.00	-	9,937.00	9,937.00



For DELTA IMPEX LIMITED
 Nilee Jain
 DIRECTOR

For DELTA IMPEX LIMITED
 NIKAMJANIN
 DIRECTOR

Note No. 4 Trade payables

₹ in rupees

Particulars	As at 31st March 2015	As at 31st March 2014
Expenses Payable	70,618.00	53,208.00
Total	70,618.00	53,208.00

Note No. 4(a) Trade payables:Expenses Payable

₹ in rupees

Particulars	As at 31st March 2015	As at 31st March 2014
Sanjay Kumar Baid	13,000.00	19,500.00
S.L. Gangwal and Co.	44,944.00	33,708.00
Bigshares Services Private Limited	12,674.00	-
Total	70,618.00	53,208.00

Note No. 5 Current investments

₹ in rupees

Particulars	As at 31st March 2015	As at 31st March 2014
Investments in equity Instruments (Unquoted) In Others		
Investment in other Indian companies equity instruments unquoted trade(current investment) (Lower of cost and Market value)	16,70,000.00	23,70,000.00
Gross Investment	16,70,000.00	23,70,000.00
Net Investment	16,70,000.00	23,70,000.00
Aggregate amount of unquoted investments	16,70,000.00	23,70,000.00

**Note No. 5(a) Current investments:Investments in equity
 Instruments:Investment in other Indian companies equity instruments
 unquoted trade(current investment)**

₹ in rupees

Particulars	31st March 2015	31st March 2014
East West Entrade Limited	3,00,000.00	3,00,000.00
Integrity Entrade Limited	5,50,000.00	6,00,000.00
Life and Culture Entrade Limited	5,50,000.00	6,00,000.00
Makesworth Commercial Pvt Ltd	-	3,00,000.00
Maxim Entrade Limited	2,70,000.00	2,70,000.00
Suryalakshmi Tradelink Pvt Ltd	-	3,00,000.00
Total	16,70,000.00	23,70,000.00

Note No. 6 Trade receivables

₹ in rupees

Particulars	As at 31st March 2015	As at 31st March 2014
Less than six months		
Unsecured, Considered Good	7,42,115.00	-
Total	7,42,115.00	-
Total	7,42,115.00	-



For DELTA IMPEX LIMITED
 Milee Jain
 DIRECTOR

For DELTA IMPEX LIMITED
 Vikramjain
 DIRECTOR

DELTA IMPEX LIMITED
1ST FLOOR ,KAMAKHYA UMANANDA BHAWAN,, A T ROAD,
GUWAHATI-781001
CIN : L51909AS1985PLC002339, Ph No : 9954236026
Email : deltaimpex1985@gmail.com

(F.Y. 2014-2015)

Note No. 7 Cash and cash equivalents

₹ in rupees

Particulars	As at 31st March 2015	As at 31st March 2014
Balance with banks		
Balance scheduled banks current account	2,92,665.55	3,18,778.51
Balance scheduled banks deposit account	-	25,000.00
Total	2,92,665.55	3,43,778.51
Cheques,drafts on hand		
Cheques,drafts on hand	9,196.00	-
Total	9,196.00	-
Cash in hand		
Cash in hand	1,48,332.00	1,38,166.00
Total	1,48,332.00	1,38,166.00
Total	4,50,193.55	4,81,944.51

Note No. 8 Other current assets

₹ in rupees

Particulars	As at 31st March 2015	As at 31st March 2014
Other Assets		
Any other assets	13,483.00	-
Total	13,483.00	-

For DELTA IMPEX LIMITED
Milee Tain
DIRECTOR

For DELTA IMPEX LIMITED
Vikram Jais
DIRECTOR



Note No. 9 Revenue from operations

Particulars	₹ in rupees	
	31st March 2015	31st March 2014
Sale of products	2,92,268.20	2,63,942.67
Other operating revenues	-	25,000.00
Gross revenue from operations	2,92,268.20	2,88,942.67

Note No. 11 Employee benefit expenses

Particulars	₹ in rupees	
	31st March 2015	31st March 2014
Salaries and Wages	1,65,136.00	1,56,000.00
Total	1,65,136.00	1,56,000.00

Note No. 12 Other expenses

Particulars	₹ in rupees	
	31st March 2015	31st March 2014
Bank charges	452.00	801.00
Filing Fee	3,000.00	49,115.00
Professional expenses	6,500.00	28,500.00
Auditor Remuneration	11,236.00	11,236.00
General expenses	64,177.16	11,130.00
Total	85,365.16	1,00,782.00

Note No. 12(a) Other expenses: Professional expenses

Particulars	₹ in rupees	
	31st March 2015	31st March 2014
Secretarial Compliance Fees	2,000.00	2,000.00
Consultancy Fees	4,500.00	26,500.00
Total	6,500.00	28,500.00

Note No. 12(b) Other expenses: Auditor Remuneration

Particulars	₹ in rupees	
	31st March 2015	31st March 2014
Audit fees	11,236.00	11,236.00
Total	11,236.00	11,236.00

Note No. 12(c) Other expenses: General expenses

Particulars	₹ in rupees	
	31st March 2015	31st March 2014
Printing and Stationery	1,650.00	1,550.00
Board Meeting Expenses	2,090.00	2,075.00
Sundry Expenses	9,830.00	7,505.00
CDSL Custodian Fees	6,742.00	-
CDSL Issuer Admission Processing Fees	22,472.00	-
NSDL Depository Charges	4,494.00	-
RTA Maintenance Charges	16,899.00	-
Round Off	0.16	-
Total	64,177.16	11,130.00

Note No. 13 Current tax

Particulars	₹ in rupees	
	31st March 2015	31st March 2014
Current tax pertaining to current year	12,907.00	9,937.00
Total	12,907.00	9,937.00



For DELTA IMPEX LIMITED

Milee Tam

DIRECTOR

For DELTA IMPEX LIMITED

Nikam Jain

DIRECTOR

DELTA IMPEX LIMITED
 1ST FLOOR, KAMAKHYA UMANANDA BHAWAN,, A T ROAD,
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 Email : deltainpex1985@gmail.com

(F.Y. 2014-2015)

Note No. 14 Excess/short provision relating earlier year tax

₹ in rupees

Particulars	31st March 2015	31st March 2014
Current tax pertaining to previous years	393.00	566.00
Total	393.00	566.00

Note No. 15 Earning Per Share

₹ in rupees

Particulars	Before Extraordinary items		After Extraordinary items	
	31st March 2015	31st March 2014	31st March 2015	31st March 2014
Basic				
Profit after tax (A)	28,467.04	21,657.67	28,467.04	21,657.67
Weighted average number of shares outstanding (B)	5,39,000	5,39,000	5,39,000	5,39,000
Basic EPS (A / B)	0.05	0.04	0.05	0.04
Face Value Per Share	-	5.00	-	5.00

For DELTA IMPEX LIMITED

Milee Jain

DIRECTOR

For DELTA IMPEX LIMITED

Vikram Jain

DIRECTOR



DELTA IMPEX LIMITED

ACCOUNTING POLICIES & NOTES ON ACCOUNTS

Note No. : 16

A. Accounting Policies

1. General :-

Accounting Policies not specifically referred to otherwise be consistent and in consonance with generally accepted accounting principles.

2. Revenue Recognition :-

Expenses and Income considered payable and receivable respectively are accounting for on accrual basis except discounts claims relates and retirement benefits in respect of leave encashment which cannot be determined with certainty during the year.

3. Investments :-

Investments are stated at cost.

4. Inventories :-

There were no inventories at the end of the year.

5. Taxes on Income:-

Provision for current tax is made on the basis of estimated taxable income for the current accounting year in accordance with the Income Tax Act, 1961. The deferred tax for timing differences between the book and tax profits for the year is accounted for, using the tax rates and laws that have been substantively enacted as of the balance sheet date. Deferred tax assets arising from timing differences are recognised to the extent there is reasonable certainty that these would be realised in future.

(B) Notes on Accounts

1. The SSI status of the creditors is not known to the company, hence the information is not given.
2. Salaries does not includes any directors remuneration (Previous Year Rs. Nil)
3. Sundry Creditors, Sundry Debtors, Loans & Advances and Unsecured Loans have been taken at their book value subject to confirmation and reconciliation.
4. Payments to Auditors:-

Auditors Remuneration	2014-2015	2013-2014
Audit Fees	10,000.00	10,000.00
Tax Audit Fees	-	-
Company Law Matters	-	-
Service Tax	1,236.00	1,236.00
Total	11,236.00	11,236.00



5. Advance to others includes advances to concerns in which directors are interested:

Name of Concern	Current Year Closing Balance	Previous Year Closing Balance

6. Related Party disclosure

(A) Related Parties and their Relationship

(I) Key Management Personnel

1. Milee Jain
2. Vikash Jain
3. Nilesh Kumar Jain

(II) Relative of Key Management Personnel

- 1.

7. Other income does not include any interest income on account of FDR (P.Y. Rs.Nil)

8. Major components of Deferred tax

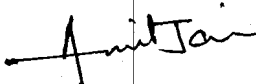
Particulars	As at 2015 (Rs.)	As at 31.03.2014 (Rs.)
<i>A) Deferred Tax Liability</i>	-	-
Depreciation	-	-
<i>Total</i>	-	-
<i>B) Deferred Tax Assets</i>	-	-
<i>Total</i>	-	-
Net Deferred Tax liabilities/(assets) (A-B)	-	-

Signature to notes 1 to 16

In terms of Our Separate Audit Report of Even Date Attached.

For S.L GANGWAL AND COMPANY
Chartered Accountants
FRN : 004649C

For DELTA IMPEX LIMITED


(AMIT KUMAR KANKARIA)
Partner
Membership No. 068974

For DELTA IMPEX LIMITED For DELTA IMPEX LIMITED

Milee Jain

Vikash Jain

DIRECTOR
MILEE JAIN
Director

DIRECTOR
VIKASH JAIN
Director

Place:- Guwahati
Date: - 05/05/2015

DIN : 00808564

DIN : 06850638

