

Part - I		(Rs.in Lakhs)				
STATEMENT OF STANDALONE AUDITED RESULTS FOR THE QUARTER AND YEAR ENDED 31/03/2019						
S. No.	Particulars	STANDALONE				
		Quarter Ended			Year Ended	Year Ended
		31.03.2019 ( Audited )	31.12.2018 ( Unaudited )	31.03.2018 ( Audited )	31.03.2019 ( Audited )	31.03.2018 ( Audited )
1	Revenue from operations					
	(a)net sales/ Income from operations	0.00	0.00	0.00	0.00	0.00
	(b)Other Operating Income	0.00	0.00	0.00	0.00	0.00
2	Other Income	3.02	6.74	4.51	28.17	30.45
3	<b>Total income(1+2)</b>	<b>3.02</b>	<b>6.74</b>	<b>4.51</b>	<b>28.17</b>	<b>30.45</b>
4	<b>Expenses :-</b>					
a	Cost of material consumed	0.00	0.00	0.00	0.00	0.00
b	Purchases of stock in trade	0.00	0.00	0.00	0.00	0.00
c	Changes in stock in trade	0.00	0.00	0.00	0.00	0.00
d	Employees Benefits expenses	1.44	1.44	2.19	5.76	8.74
e	Finance Cost	0.07	0.18	0.36	1.77	1.82
f	Depreciation and amortisation expenses	0.01	0.01	0.00	0.02	0.02
g	Other Expenses	6.67	7.49	2.71	24.95	11.37
	<b>Total Expenditure</b>	<b>8.19</b>	<b>9.12</b>	<b>5.26</b>	<b>32.50</b>	<b>21.95</b>
5	<b>Profit/(Loss) before exceptional items(3-4)</b>	<b>(5.17)</b>	<b>(2.38)</b>	<b>(0.75)</b>	<b>(4.33)</b>	<b>8.50</b>
6	Exceptional items	0.00	0.00	0.00	(22.66)	0.00
7	<b>Profit before Tax</b>	<b>(5.17)</b>	<b>(2.38)</b>	<b>(0.75)</b>	<b>(26.99)</b>	<b>8.50</b>
8	Tax Expenses					
a	Current Tax	0.00	0.00	-0.23	0.00	2.63
b	Deferred Tax	0.00	0.00	0.00	0.00	0.00
9	<b>Profit/loss from continuing Operations(7-8)</b>	<b>-5.17</b>	<b>-2.38</b>	<b>-0.52</b>	<b>-26.99</b>	<b>5.87</b>
10	<b>Profit/loss from discontinuing Operations</b>	-	-	-	-	-
11	<b>Tax Expense of Discontinuing operations</b>	-	-	-	-	-
12	<b>Profit/Loss from Discontinuing operations after tax(10-11)</b>	-	-	-	-	-
13	<b>Net Profit/Loss for the period(9+12)</b>	<b>-5.17</b>	<b>-2.38</b>	<b>(0.52)</b>	<b>(26.99)</b>	<b>5.87</b>
14	<b>Other Comprehensive Income</b>					
A	items that will not reclassified to profit and loss(net of taxes)	0.00	0.00	0.00	0.00	0.00
B	items that will be reclassified to profit and loss(net of taxes)	-0.06	-0.08	0.00	0.62	0.09
15	<b>Total Other Comprehensive income for the period(VII+VIII)</b>	<b>(5.23)</b>	<b>(2.46)</b>	<b>(0.52)</b>	<b>(26.37)</b>	<b>8.59</b>
16	<b>Earning per share(for continuing operations)</b>	-	-	-	-	-
	Basic EPS	(0.17)	(0.08)	(0.02)	(0.88)	0.19
	Dilluted EPS	(0.17)	(0.08)	(0.02)	(0.88)	0.19
17	<b>Earning Per Share ( For discontinued operation)</b>	-	-	-	-	-
	Basic EPS	-	-	-	-	-
	Dilluted EPS	-	-	-	-	-
18	<b>Earning Per Share ( For discontinued &amp; Continued operations)</b>	-	-	-	-	-
	Basic EPS	(0.17)	(0.08)	(0.02)	(0.88)	0.19
	Dilluted EPS	(0.17)	(0.08)	(0.02)	(0.88)	0.19



## STANDALONE STATEMENT OF ASSETS AND LIABILITIES

(Rs.in Lakh)

	PARTICULARS	As at 31st March, 2019	As at 31st March, 2018
		Audited	Audited
	<b>ASSETS</b>		
1	<b>Non- Current Assets</b>		
	(a) Plant, Property & Equipment	0.22	0.24
	(b) Capital Work In Progress	0.00	0.00
	(c) Investment Property	0.00	0.00
	(d) Goodwill	0.00	0.00
	(e) Other Intangible Assets	0.00	0.00
	(f) Intangible asset under developed	0.00	0.00
	(g) Financial Assets		
	(i) Investments	147.29	147.36
	(ii) Trade Receivable	0.00	0.00
	(iii) Loans & Advances	30.12	30.08
	(iv) Other non-current Financial Assets	0.03	0.03
	(h) Deferred Tax Asset (Net)	0.00	0.00
	(i) Other Non Current Asset	0.00	0.00
	<b>Sub- Total: Non- Current-assets</b>	<b>177.66</b>	<b>177.71</b>
2	<b>Current Assets</b>		
	(a) Inventory	0.23	0.22
	(b) Financial Assets		
	(i) Investments	0.00	0.00
	(ii) Trade Receivables	0.00	0.00
	(iii) Loans	240.76	272.62
	(iv) Cash & Cash Equivalents	2.21	5.51
	(v) Bank Balance Other Than (iv) above	0.00	0.00
	(vi) Other Current Financial Assets	0.00	0.00
	(c) Current Tax Assets (Net)	4.33	4.72
	(d) Other Current Assets	0.00	0.00
	<b>Sub- Total: Current-assets</b>	<b>247.53</b>	<b>283.07</b>
	<b>TOTAL - ASSETS</b>	<b>425.19</b>	<b>460.78</b>
	<b>EQUITY AND LIABILITIES</b>		
1	<b>Equity:</b>		
	(a) Share Capital	305.19	305.19
	(b) Other Equity	109.19	135.57
	<b>Sub- Total: Shareholders funds</b>	<b>414.38</b>	<b>440.76</b>
2	<b>Non- Current Liabilities</b>		
	(a) Financial Liability		
	(i) Borrowings	0.00	0.00
	(ii) Trade Payables	0.00	0.00
	(iii) Other Financial Liability	0.00	0.00
	(b) Other Current Liability	0.00	0.00
	(c) Provisions	0.00	0.00
	(d) Deferred Tax Liability(Net)	0.03	0.03
	(e) Other Non Current Liability	0.00	0.00
	<b>Sub- Total: Non-Current liabilities</b>	<b>0.03</b>	<b>0.03</b>
3	<b>Current Liabilities</b>		
	(a) Financial Liability		
	(i) Borrowings	0.00	0.00
	(ii) Trade Payables	0.00	0.00
	(iii) Other Financial Liability	5.74	12.96
	(b) Other Current Liabilities	5.04	7.03
	(c) Provisions	0.00	0.00
	(d) Current Tax Liability	0.00	0.00
	<b>Sub- Total: Current liabilities</b>	<b>10.78</b>	<b>19.99</b>
	<b>TOTAL: EQUITY AND LIABILITIES</b>	<b>425.19</b>	<b>460.78</b>

VIKAS ENTERPRISES LTD.



# NOTES

1	The above audited Financial results for the quarter and year ended 31st March, 2019 have been prepared in accordance with the applicable Indian Accounting Standard (IND AS) notified by the Ministry Of Affairs.		
2	There are no separate reportable segments.		
3	The Financial results were reviewed by the Audit Committee and were thereafter approved by the board of directors of the company at their meetings held on 28/05/2019. The statutory auditors of the Company have audited the Financial results for the quarter and year ended 31st March, 2019. However, the management has exercised due diligence to ensure that the financial results provide true and fair view of its affairs, in accordance with this said Ind AS.		
4	Other income comprises of Loss on Future and Option Profit of Rs. 3,96,052.24, Profit on Sale of Investment Rs. 1,85,745.00 Interest Income on loans advanced of Rs. 30,09,972.00, dividend income of Rs.14,771.70.00 and interest on IT Refund of Rs. 2,066.		
5	Reconciliation of the financial results for the quarter ended 31st March, 2019		
	Particulars	Quarter ended on Dec 2018	Previous year quarter ended on 31st Dec, 2017
	GAAP	-26.99	8.5
(a)	Prior period expenses	-	-
	Net Profit for the period under INDAS(A)	-26.99	5.83
(b)	Other comprehensive income/loss(B)	0.62	0.09
	Total comprehensive income(A+B)	-26.37	8.59
6	Figures for the previous periods are re-classified/re-arranged/re-grouped, wherever necessary as per the format revised by SEBI in conformity with the Companies Act, 2013.		

Date:28-05-2019

Place:Kanpur

For Vikalp Securities Limited

  
Arun Keriwal  
Managing director  
Din-00687890