

# SMG Enterprises Ltd

CIN : U29199DL1999PLC097822

Regd. Office: C-20,SMA Co-Operative Industrial Estate, G.T.Karnal Road, Delhi-110033

## BALANCE SHEET AS AT 31ST MARCH, 2019

Particulars	Note No.	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
<b>I. EQUITY AND LIABILITIES</b>			
<b>(1) Shareholder's Funds</b>			
(a) Share Capital	2	30,02,230	30,02,230
(b) Reserves and Surplus	3	137,00,208	135,45,856
<b>(2) Non Current Liabilities</b>			
Short-Term Borrowings	4	460,15,000	456,50,000
<b>(3) Current Liabilities</b>			
(a) Trade Payable	5		
(A) Micro enterprises and small enterprises			
(B) Others		11,800	23,600
(b) Other Current Liabilities	6	14,425	
(c) Short-Term Provisions	7	35,766	34,366
<b>Total Equity &amp; Liabilities</b>		<b>627,79,429</b>	<b>622,56,052</b>
<b>II.ASSETS</b>			
<b>(1) Non-Current Assets</b>			
(a) Non-current investments	8	620,69,906	616,69,565
(b) Long Term Loans & Advances	9	1,34,250	1,34,250
<b>(2) Current Assets ,Loans &amp; Advances</b>			
(a) Trade Receivable	10	3,67,050	1,86,400
(b) Cash and cash equivalents	11	1,62,224	2,25,045
(c) Short-term loans and advances	12	45,999	40,792
<b>Total Assets</b>		<b>627,79,429</b>	<b>622,56,052</b>

### Notes to Accounts


1

Notes referred to above and notes attached there to form an integral part of Balance Sheet

This is the Balance Sheet referred to in our Report of even date.

**For Daleep Bhatia & Co.**  
Chartered Accountants

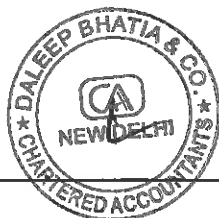
**For and on behalf of Board of Directors**  
**For SMG Enterprises Ltd**

  
Daleep Bhatia  
(Partner)  
Membership No. : 080850  
Firm Reg. No.: 00918N

  
Rajesh Mehra  
(Director)  
DIN:00058232

  
Ajay Mehra  
(Director)  
DIN:00058245

Place: New Delhi  
Date: 25/05/2019



# SMG Enterprises Ltd

CIN : U29199DL1999PLC097822

Regd. Office: C-20,SMA Co-Operative Industrial Estate, G.T.Karnal Road, Delhi-110033

## PROFIT & LOSS STATEMENT FOR THE PERIOD ENDED ON 31ST MARCH, 2019

Sr. No	Particulars	Note No.	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
I	Revenue from Operation <b>Total Revenue</b>	13	2,16,000 <b>2,16,000</b>	2,16,000 <b>2,16,000</b>
II	<b>Expenses:</b> Other Administrative Expenses <b>Total Expenses</b>	14	30,105 <b>30,105</b>	35,655 <b>35,655</b>
III	Profit before exceptional, extraordinary and prior period items and tax Exceptional items	(I - II)	<b>1,85,895</b> 0	<b>1,80,345</b> 0
IV	Profit before extraordinary and prior period Items and tax Extraordinary items Prior period item		<b>1,85,895</b> 0 0	<b>1,80,345</b> 0 0
V	Profit before tax		<b>1,85,895</b>	<b>1,80,345</b>
VI	<b>Tax expense:</b> Current tax Previous year Tax		31,484 59	29,754 4
VII	Profit/(Loss) for the period	(V-VI)	<b>1,54,352</b>	<b>1,50,595</b>
VIII	Earning per equity share: (1) Basic (2) Diluted Number of equity shares of Rs.10 each		0.51 0.51 3,00,223	0.50 0.50 3,00,223

Notes referred to above and notes attached there to form an integral part of Profit & Loss Statement

This is the Profit & Loss Statement referred to in our Report of even date.

For Daleep Bhatia & Co.  
Chartered Accountants

Daleep Bhatia  
(Partner)  
Membership No. : 080850  
Firm Reg. No.: 00918N

Place: New Delhi  
Date: 25/05/2019



For and on behalf of Board of Directors  
For SMG Enterprises Ltd

Rajesh Mehra  
(Director)  
DIN:00058232

Ajay Mehra  
(Director)  
DIN:00058245

# SMG Enterprises Ltd

CIN : U29199DL1999PLC097822

Regd. Office, C-20, SMA Co-Operative Indl. Estate, G.T. Karnal Road. Delhi-110033

## CASH FLOW STATEMENT FOR THE YEAR ENDED 31st MARCH 2019


Amount (In Rs)

	Year ended 31.03.2019	Year ended 31.03.2018
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>		
NET PROFIT AFTER TAX & ADJUSTMENTS AS PER P&L A/C	1,54,352	1,50,595
Adjustments for :		
Operating Profit before working capital Changes	1,54,352	1,50,595
Adjustments for :		
Increase in current assets, Loan and Advances	-5,207	-3,612
Decrease in current assets, Loan and Advances	-1,80,650	-1,86,400
Increase in current liabilities	14,425	-
Decrease in current liabilities	-11,800	-7,365
Increase in Provision	1,400	-588
Cash generation from operations	-27,480	-47,370
<b>NET CASH FLOW GENERATING FROM OPERATING ACTIVITIES</b>	<b>-27,480</b>	<b>-47,370</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>		
Purchase of Investment	-4,00,341	-57,83,489
<b>NET CASH USED IN INVESTING ACTIVITIES</b>	<b>-4,00,341</b>	<b>-57,83,489</b>
<b>C. CASH FLOW FROM FINANCIAL ACTIVITIES</b>		
Increase in Short Term Borrowings	3,65,000	56,00,000
<b>NET CASH FLOW GENERATING FROM FINANCIAL ACTIVITIES</b>	<b>3,65,000</b>	<b>56,00,000</b>
<b>NET INCREASE/DECREASE IN CASH AND CASH EQUIVALENTS (A+B+C)</b>	<b>-62,821</b>	<b>-2,30,859</b>
<b>CASH AND CASH EQUIVALENTS-OPENING BALANCE</b>	<b>2,25,045</b>	<b>4,55,904</b>
<b>CASH AND CASH EQUIVALENTS-CLOSING BALANCE</b>	<b>1,62,224</b>	<b>2,25,045</b>

### NOTES:

- 1 Cash and Cash equivalents include cash and balance with schedules banks

For Daleep Bhatia & Co.  
Chartered Accountants

  
Daleep Bhatia  
(Partner)  
Membership No. : 080850  
Firm Reg. No. : 00918N

For SMG Enterprises Ltd



Rajesh Mehra  
(Director)  
DIN-00058232



Ajay Mehra  
(Director)  
DIN-00058245

Place : New Delhi  
Date : 25/05/2019



**SMG Enterprises Ltd**  
**CIN : U29199DL1999PLC097822**  
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**Financial Year 2018-19**

**Note-1**

**NOTE FORMING PART OF BALANCE SHEET FOR THE YEAR ENDED 31/03/2019**

**SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS**

**1 DISCLOSURE OF ACCOUNTING POLICIES:-**

The financial statement of the company has been prepared in accordance with generally accepting principles and applicable accounting standards as adopted consistently by the company. The Accounts are maintained under the historical cost convention on accrual basis as a going concern.

The company generally follows Mercantile System of accounting and recognizes items of income and Expenditure on accrual basis except as otherwise stated

**2 VALUATION OF INVENTORIES:-**

There are no inventories.

**3 CASH FLOW STATEMENT**

Cash Flow statement has been attached to the balance sheet and profit and loss account.

**4 EVENT OCCURRING AFTER BALANCE SHEET DATE:-**

There is no event occurring after the balance sheet date require adjustment or disclosure.

**5 NET PROFIT OR LOSS FOR THE PERIOD, PRIOR PERIOD ITEMS AND CHANGES IN ACCOUNTING POLICIES:-**

a) Net Profit for the period:

All items of income and expenses in the period are included in the determination of net profit for the period, unless specifically mentioned elsewhere in the financial statements or as required by an Accounting Standard.

b) Prior period items:

No prior period item has been debited to profit and loss account during the year.

**6 DEPRECIATION:-**

No depreciation has been provided as there are no fixed assets

**7 CONSTRUCTION CONTRACTS:-**

The above is not applicable to the company as it is not engaged in the business of construction.

**8 REVENUE RECOGNITION:-**

The company follows mercantile system of accounting and recognizes significant items of income and expenditure on accrual basis on going concern concept.

**9 ACCOUNTING FOR INVESTMENTS:-**

Investments are accounted at the cost of acquisition. All the investments are long term investments. Diminution in the market value of long term investments is provided for only when there is a permanent diminution in the value of such investments.

**10 ACCOUNTING FOR AMALGAMATIONS:-**

The above is not applicable as there is no amalgamation during the year.

**11 EMPLOYEES BENEFIT:-**

The company has no employee during the year, therefore these are not applicable to the company.

**12 FIXED ASSETS:-**

There are no fixed assets.



# SMG Enterprises Ltd

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Financial Year 2018-19

## 20 EARNING PER SHARE:-

Particular	Fin. Year 2018-19	Fin. Year 2017-18
Net Profit after tax available for equity shareholders	Rs 154352	Rs 150595
Basic/diluted EPS	0.51	0.50
Number of Shares	300223	300223
Face value per share	Rs.10/-	Rs.10/-

## 21 ACCOUNTING FOR TAXES ON INCOME:-

Current tax is determined as the amount of tax payable in respect of taxable income for the relevant period.

## 22 DISCONTINUING OPERATIONS:-

The Company has not discontinued any operation during the year.

## 23 INTERIM FINANCIAL REPORTING :-

There are no quarterly financial result is required to publish in accordance with the guidelines issued by the SEBI.

## 24 INTANGIBLE ASSETS:-

The Company has not acquired any intangible asset during the year.

## 25 PROVISIONS, CONTINGENT LIABILITIES AND CONTINGENT ASSETS

Provision is recognized in the accounts when there is present obligation as a result of past events 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.

## NOTES ON ACCOUNTS

### 1) CONTINGENT LIABILITY

There are no Contingent Liabilities as certified by the management.

2) Previous year figures has been regrouped or rearranged wherever necessary.

### 3) PAYMENT TO AUDITOR

Particulars	Current Year (in Rs)	Previous Year (in Rs)
Taxation Fees	5000	5000
Audit Fees	5000	5000
<b>Total</b>	<b>10000</b>	<b>10000</b>

4) Sundry Creditors have been taken at their book value subject to confirmation and reconciliation.

5) 51.84% shares of company are held by KRA Leasing Ltd and as the result M/s SMG Enterprises Ltd is subsidiary of M/s KRA Leasing Ltd.

For Daleep Bhatia & Co.  
Chartered Accountants

Daleep Bhatia  
( Partner)  
Membership No. 080850  
Firm Reg.No. 00918N

For and on behalf of Board of Directors  
For SMG Enterprises Ltd

Rajesh Mehra  
(Director)  
DIN-00058232

Ajay Mehra  
(Director)  
DIN-00058245



Place: Delhi  
Date : 25/05/2019

# SMG Enterprises Ltd

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**Notes Forming Integral Part of the Balance Sheet as at 31st March, 2019**

**Note : 2 Share Capital**

Sr. No	Particulars	Current Year	Previous Year
1	<b>AUTHORIZED CAPITAL</b> 31,0000 (310000) Equity Shares of Rs. 10/- each.	31,00,000	31,00,000
		31,00,000	31,00,000
2	<b>ISSUED , SUBSCRIBED &amp; PAID UP CAPITAL</b> Paid up Share capital by allotment 300223 (300223) Equity Shares of Rs. 10/- each, Fully paid up	30,02,230	30,02,230
	<b>Total</b>	<b>30,02,230</b>	<b>30,02,230</b>
3	<b>Reconciliation of the number of shares and amount at the beginning and at the end of the reporting year</b> Number of shares:- Opening Balance (In Nos) Add Issued during the year Closing Balance (Nos)  Amount in rupees:- Opening Balance (In Rs.) Add Issued during the year Closing Balance (Rs)	3,00,223 - 3,00,223  30,02,230 - 30,02,230	3,00,223 - 3,00,223  30,02,230 - 30,02,230
4	<b>Terms/Rights attached to equity shares</b> The Company has only one class of equity shares having at par value of Rs.10/- per share. Each holder of equity shares is entitled to one vote per share. In the event of liquidation of the company, the holders of equity shares shall be entitled to receive remaining assets of the company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity share held by the shareholders.		
5	<b>Number of shares held by each share holders, holding more than 5% of shares:-</b> <b>Name of share holders</b>	<b>31/03/2019</b>	<b>31/03/2018</b>
		<b>Shares</b>	<b>%</b>
	1. KRA Leasing Ltd	155623	51.84
	2. Rajesh Mehra	25000	8.33
	3. S.K.Mehra & Sons (HUF)	25000	8.33
	4. Rajesh Mehra & Sons (HUF)	21000	6.99
	5. Ajay Mehra	25000	8.33
	6. Malti Mehra	25000	8.33
	7. Ajay Mehra & Sons (HUF)	23200	7.73
6	There is no shares reserved for issue under options and contracts/commitments for the sale of shares/disinvestment,		
7	<b>For the period of five years immediately preceding the date as at which the Balance Sheet is prepared:</b>		
	(A) Aggregate number and class of shares allotted as fully paid-up pursuant to contract(s) without payment	NIL	
	(B) Aggregate number and class of shares allotted as fully paid-up by way of bonus shares.	NIL	
	(C) Aggregate number and class of shares bought back.	NIL	



*Rajesh Mehra*

Rajesh Mehra  
(Director)  
DIN:00058232

*Ajay Mehra*

Ajay Mehra  
(Director)  
DIN:00058245

# SMG Enterprises Ltd

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Notes Forming Integral Part of the Balance Sheet as at 31st March, 2019

## Note : 3 Reserve & Surplus

Sr. No	Particulars	Current Year	Previous Year
1	Securities Premium Reserve	112,66,000	112,66,000
2	Surplus in Statement of Profit & Loss		
	Balance brought forward from previous year	22,79,856	21,29,261
	Add: Profit for the period	1,54,352	1,50,595
		24,34,208	22,79,856
	<b>Total (1+2)</b>	<b>137,00,208</b>	<b>135,45,856</b>

## Note : 4 Short Term Borrowings

Sr. No	Particulars	Current Year	Previous Year
	Unsecured Loans, considered good, from related parties, payable on demand	460,15,000	456,50,000
	<b>Total</b>	<b>460,15,000</b>	<b>456,50,000</b>

## Note : 5 Trades Payable - Others

Sr. No	Particulars	Current Year	Previous Year
	Sundry Creditors for services ( amount due on account of goods purchased or services rendered in the normal course of business)	11,800	23,600
	<b>Total</b>	<b>11,800</b>	<b>23,600</b>

## Note : 6 Other Current Liabilities

Sr. No	Particulars	Current Year	Previous Year
	Expenses payable	14,425	-
	<b>Total</b>	<b>14,425</b>	<b>-</b>

## Note : 7 Short Term Provisions

Sr. No	Particulars	Current Year	Previous Year
	Provision for Taxation	35,766	34,366
	<b>Total</b>	<b>35,766</b>	<b>34,366</b>



*Rajesh Mehra*  
Rajesh Mehra  
(Director)  
DIN:00058232

*Ajay Mehra*  
Ajay Mehra  
(Director)  
DIN:00058245

# SMG Enterprises Ltd

CIN : U29199DL1999PLC097822

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**Notes Forming Integral Part of the Balance Sheet as at 31st March, 2019**

**Note : 8 Non Current Investment**

Sr. No	Particulars	Current Year	Previous Year
(a)	<b>Investment in Equity Instrument (Unquoted):-</b>		
	<b>In others</b>		
	1. 198000 shares of Essco Sanitations (P) Ltd Unquoted, fully paid, at cost (19.90% of Total Holding)	146,88,630	146,88,630
	2. 40000 shares of G R Sales (P) Ltd Unquoted, fully paid, at cost (3.40% of Total Holding)	4,40,000	4,40,000
	3. 36405 shares of Jaquar & Company (P) Ltd Unquoted, fully paid, at cost (9.87% of Total Holding)	157,06,618	157,06,618
	4. 60000 shares of Prompt Capital & Finser (P) Ltd Unquoted, fully paid, at cost (7.23% of Total Holding)	9,62,400	9,62,400
	5. 172000 Shares of Sanraj Farms (P) Ltd Unquoted, fully paid, at cost (19.88% of Total Holding)	172,00,000	172,00,000
	<b>Investment in Equity Instrument (Quoted):-</b>		
	6. 409800 share of KRA Leasing Ltd Quoted, fully paid, at cost (6.11% of Total Holding) (Market value is not available)	60,50,100	60,50,100
		550,47,748	550,47,748
(b)	<b>Investment in Properties:-</b>		
	Factory Building (C-21)	70,22,158	66,21,817
	<b>Gross Investment</b>	<b>620,69,906</b>	<b>616,69,565</b>
	<b>Net Investment</b>	<b>620,69,906</b>	<b>616,69,565</b>
	<b>Aggregate amount of quoted investments</b>	<b>60,50,100</b>	<b>60,50,100</b>
	<b>Aggregate amount of unquoted investments</b>	<b>560,19,806</b>	<b>556,19,465</b>

**Note : 9 Long Term Loans and Advances**

Sr. No	Particulars	Current Year	Previous Year
	<b>Security Deposit (Unsecured, considered good)</b>		
	Security Deposit (DESU)	1,34,250	1,34,250
	<b>Total</b>	<b>1,34,250</b>	<b>1,34,250</b>

**Note :10 Trade Receivables**

Sr. No	Particulars	Current Year	Previous Year
	<b>Other Debts (Unsecured, considered good)</b>		
	Outstanding ,unsecured, considered good in associate companies & firms	3,67,050	1,86,400
	<b>Total</b>	<b>3,67,050</b>	<b>1,86,400</b>

*Rajesh Mehra*

Rajesh Mehra  
(Director)  
DIN:00058232

*Ajay Mehra*

Ajay Mehra  
(Director)  
DIN:00058245





# SMG Enterprises Ltd

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Notes Forming Part of the Profit & Loss Accounts for the period ended 31st ,March 2019

## Note : 11 Cash & Cash Equivalent

Sr. No	Particulars	Current Year	Previous Year
1	<u>Cash-in-Hand</u>		
	Cash Balance	1,15,478	1,16,314
	<b>Total</b>	<b>1,15,478</b>	<b>1,16,314</b>
2	<u>Bank Balance in Current Account</u>		
	Balance at Bank	46,746	1,08,731
	<b>Total</b>	<b>46,746</b>	<b>1,08,731</b>
	<b>Total [ 1 + 2 ]</b>	<b>1,62,224</b>	<b>2,25,045</b>

## Note :12 Short Terms Loans and Advances

Sr. No	Particulars	Current Year	Previous Year
1	Advance Income Tax A.Y.2019-20	13,750	-
2	Advance Income Tax A.Y.2018-19	-	13,000
3	TDS (Income Tax) A.Y.2019-20	21,600	-
4	TDS (Income Tax) A.Y.2018-19	-	21,600
5	MAT Recoverable A.Y.2019-20	4,282	-
6	MAT Recoverable A.Y.2018-19	4,612	4,612
7	Income Tax Refund A.Y.2018-19	175	-
8	Income Tax Refund A.Y.2013-14	1,580	1,580
	<b>Total (1 to 5)</b>	<b>45,999</b>	<b>40,792</b>

## Note : 13 Revenue from Operation

Sr. No	Particulars	Current Year	Previous Year
	Lease Rent Received	2,16,000	2,16,000
	<b>Total</b>	<b>2,16,000</b>	<b>2,16,000</b>

## Note : 14 Other Administrative Expenses

Sr. No	Particulars	Current Year	Previous Year
1	Auditors Remuneration	10,000	10,000
2	GST Expenses	-	2,100
3	Legal & Professional	17,700	17,037
4	Service Tax Expenses	-	85
5	Postate & Telegram	403	345
6	Printing & Stationery	433	370
7	Rates & Taxes	1,534	4,187
8	Bank Charges	35	1,531
	<b>Total</b>	<b>30,105</b>	<b>35,655</b>



*Rajesh Mehra*

Rajesh Mehra  
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Grouping of Balance Sheet as at 31st March,2019

## Note : 4 Short Term Borrowings

Sr. No	Particulars	Current Year	Previous Year
1	Rajesh Mehra	175,00,000	175,00,000
2	S K Mehra	201,65,000	198,00,000
3	Ajay Mehra	83,50,000	83,50,000
	<b>Total</b>	<b>460,15,000</b>	<b>456,50,000</b>

## Note : 5 Trade Payable

Sr. No	Particulars	Current Year	Previous Year
	Daleep Bhatia & Co	11,800	23,600
	<b>Total</b>	<b>11,800</b>	<b>23,600</b>

## Note : 10 Trade Receivable

Sr. No	Particulars	Current Year	Previous Year
1	<u>Outstanding for morethan six months</u> Jaquar & Company Pvt.Ltd	- 2,75,600	- -
2	<u>Other Debts</u> Jaquar & Company Pvt.Ltd (unsecured considered good , relatated parties, due by Companies in which Director is Director)	91,450	1,86,400
	<b>Total</b>	<b>3,67,050</b>	<b>1,86,400</b>

*Rajesh Mehra*  
Rajesh Mehra  
(Director)  
DIN:00058232

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