

VINADITYA TRADING COMPANY LTD.

Registered Office:

ROOM No.11,1<sup>ST</sup> Floor, Indu Chamber,  
349/353, Samuel Street, Masjid Bandar (W)  
Mumbai-400003

Tel:022 23430179/23430172

Email..infoi@aacscs.in satya1ranjan

Website:www.vinaditya.com]

CIN: L51900MH1981PLC024340

May 30, 2019

To,  
**The Relationship Manager**  
**BSE Ltd.**

Phiroze Jeejeebhoy Towers,  
Dalal Street, Fort,  
Mumbai - 400 001

Dear Sir/ Madam,

**Subject:** Outcome of the Board Meeting of the Company held on May 30, 2019 at the Registered Office of the Company

**Ref: Scrip Code:** 504380

Pursuant to Regulation 33 read with Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are enclosing herewith the Audited financial Results for the quarter ended on March 31, 2019 along with the Review Report of the Statutory Auditor, duly approved by the Board of Directors of the Company at its Meeting held today.

Kindly take the same on your records.

Commencement Time: 3.00 pm  
Conclusion Time: 5: 30 pm

Thanking you,

Yours faithfully,

For **Vinaditya Trading Co Ltd.**

*S. P. Pathak*



**Satyaprakash Satyanarayan Pathak**  
**Whole Time Director & CFO**  
DIN-00884844

Encl: As stated above



# SARA & ASSOCIATES

## Chartered Accountants

Santosh Jain M.Com., F.C.A., DISA	Ramawatar Sharma B.Com., F.C.A.	Rajesh Agarwal B.Com., F.C.A.	Atak Bairagra B.Com., F.C.A.	Manoj Agarwal B.Com., F.C.A.
Govind Sharma M.Com., F.C.A., DISA	Sandeep Saini B.Com., F.C.A., DISA	Rachana Kanoi B.Com., F.C.A., C.S.	Kamal Sharma B.Com., F.C.A.	Dominic D'Costa B.Com., F.C.A.

A-503, Vertex Vikas Building, Above Mitra Nursing Home, Sir M. V. Road, Andheri (East), Mumbai - 400 069. | Tel: 2682 6081-84 | Fax: 2682 6070  
E-mail: info@sara-india.com Website: www.sara-india.com

### INDEPENDENT AUDITOR'S REPORT

To,  
The Members of VINADITYA TRADING COMPANY LIMITED

#### REPORT ON THE STANDALONE FINANCIAL STATEMENTS

We have audited the attached standalone financial statements of VINADITYA TRADING COMPANY LIMITED ("the Company") which comprise the Balance Sheet as at 31st March, 2019, the Statement of Profit & Loss and the Cash Flow Statement for the year ended on that date and a summary of Significant Accounting Policies and other explanatory information.

#### MANAGEMENT'S RESPONSIBILITY FOR THE STANDALONE 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 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. his responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the Company and for preventing and detecting the 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 internal financial control, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone 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 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 standalone financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the standalone financial statements. 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. In making those risk assessments, the auditor considers internal control relevant to the Company's preparation and fair presentation of the standalone financial statements in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.

An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the standalone financial statements.







# SARA & ASSOCIATES

## Chartered Accountants

Santosh Jain | Ramawatar Sharma | Rajesh Agarwal | Alok Bairagra | Manoj Agarwal  
M.Com., F.C.A., DISA | B.Com., F.C.A. | B.Com., F.C.A. | B.Com., F.C.A. | B.Com., F.C.A.

Govind Sharma | Sandeep Saini | Rachana Kanol | Kamal Sharma | Dominic D'costa  
M.Com., F.C.A., DISA | B.Com., F.C.A., DISA | B.Com., F.C.A., C.S. | B.Com., F.C.A. | B.Com., F.C.A.

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We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on 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:

- (i) In the case of Balance Sheet; of the State of affairs of the company as at **31st March, 2019**;
- (ii) In the case of the Statement of Profit and Loss; of the **PROFIT** for the year ended on that date;
- (iii) In the case of Cash Flow Statement, of the Cash Flows for the year ended on that date.

### REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

1. As required by the companies (Auditors Report) Order, 2016 issued by the Central Government of India in terms of section 143 (11) of the Act, we give in Annexure "A", a statement on matters specified in paragraph 3 and 4 of the said 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 the audit;
  - b. In our opinion, proper books of accounts 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, Statement of Profit and Loss and Cash Flow Statement dealt with by this report are in agreement with the books of accounts;
  - d. In our opinion, the Balance Sheet, Statement of Profit and Loss and Cash Flow Statement comply with the mandatory Accounting Standards referred to in section 133 of the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014
  - e. On the basis of the written representation received from the Directors as on 31.03.2019 and taken on record by the Board of Directors, we report that none of the Directors is disqualified as on 31.03.2019, from being appointed as a Director in terms of Sub-section (2) of section 164 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";





# SARA & ASSOCIATES

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- 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 has disclosed the impact, if any, of pending litigations on its financial position in its standalone financial statements.
  - ii. 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.
  - iii. There has been no delay in transferring amounts, required to be transferred, if any, to the Investor Education and Protection Fund by the Company.

**For SARA & ASSOCIATES**  
**CHARTERED ACCOUNTANTS**  
**FIRM REGISTRATION NO.: 120927W**

**Govind Gopal Sharma**  
**(Partner)**  
**M. No. 132454**



Place : Mumbai  
Date : 30<sup>th</sup> May 2019



M/s VINADITYA TRADING COMPANY LIMITED

Standalone Unaudited Financial Results for the Quarter and Year Ended 31st March, 2019

(Rs. in Lakhs)

Sr. No	Particulars	Standalone				
		Quarter Ended			Year Ended	
		31.03.2019	31.12.2018	30.09.2018	31.03.2019	31.03.2018
	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
1	Revenue from Operations	-	-	-	-	3.02
2	Other Income	28.16	8.43	7.80	44.49	35.64
3	<b>Total Revenue</b>	<b>28.16</b>	<b>8.43</b>	<b>7.80</b>	<b>44.49</b>	<b>38.65</b>
4	<b>Expenses</b>					
	a. Cost of materials consumed	-	-	-	-	-
	b. Purchases of Stock-in-trade	-	-	-	-	-
	c. Changes in inventories of Finished Goods, Work-in-progress and Stock-in-trade	-	-	-	-	-
	d. Excise Duty	-	-	-	-	-
	e. Employees Benefit Expenses	12.30	6.15	6.15	24.60	24.60
	f. Finance Costs	-	-	-	-	-
	g. Depreciation and Amortisation Expenses	-	-	-	-	-
	h. Other Expenses	5.03	1.38	1.78	19.25	12.06
	<b>Total Expenses</b>	<b>17.33</b>	<b>7.53</b>	<b>7.93</b>	<b>43.85</b>	<b>36.66</b>
5	<b>Profit before exceptional items and tax</b>	<b>10.83</b>	<b>0.90</b>	<b>(0.13)</b>	<b>0.64</b>	<b>1.99</b>
6	Exceptional items	-	-	-	-	-
7	<b>Profit before tax</b>	<b>10.83</b>	<b>0.90</b>	<b>(0.13)</b>	<b>0.64</b>	<b>1.99</b>
8	<b>Tax Expense</b>					
	- Current Tax	2.25	-	-	2.25	0.55
	- Deferred Tax	-	-	-	-	-
9	<b>Profit For the Period</b>	<b>8.58</b>	<b>0.90</b>	<b>(0.13)</b>	<b>(1.61)</b>	<b>1.44</b>
10	<b>Other Comprehensive Income</b>					
	i) Items that will not be reclassified to profit or loss	-	-	-	-	-
	ii) Income Tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-
	i) Items that will be reclassified to profit or loss	-	-	-	-	-
	ii) Income Tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
	<b>Other Comprehensive Income</b>					
11	<b>Total Comprehensive Income</b>	<b>8.58</b>	<b>0.90</b>	<b>(0.13)</b>	<b>(1.61)</b>	<b>1.44</b>
12	<b>Paid-up equity share capital (face value of Rs 10 per share)</b>	<b>720.00</b>	<b>720.00</b>	<b>720.00</b>	<b>720.00</b>	<b>720.00</b>
13	<b>Earning Per Share ( of Rs.10 each) (not annualised)</b>					
	Basic EPS	0.12	0.01	(0.01)	(0.02)	0.02
	Diluted EPS	0.12	0.01	(0.01)	(0.02)	0.02

FOR VINADITYA TRADING COMPANY LTD.

S. P. Rethal

DIRECTOR

## M/s VINADITYA TRADING COMPANY LIMITED

Standalone Unaudited Financial Results for the Quarter and Year Ended 31st March, 2019

M/s VINADITYA TRADING COMPANY LIMITED

Standalone Unaudited Financial Results for the Quarter and Year Ended 31st March, 2019

### Notes

1. The above results for the quarter and year ended 31st March, 2019, have been reviewed by the Audit Committee, approved by the Board of Directors at their meeting held on 30th May, 2019 and have been subjected to limited review by the Statutory Auditors.
2. The Company has adopted Indian Accounting Standard (Ind AS) effective from 1st April, 2017 (Transition date being 1st April 2016) and accordingly the financial results for the quarter and year ended 31st March, 2019 have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standards as prescribed under section 133 of the Companies Act 2013.
3. The statement does not include IND-AS compliant results for the previous year ended 31st March, 2018 as the same is not mandatory as per SEBI's circular dated 5 th July 2016.
4. The results for the quarter and year ended 31st March, 2019 are Ind AS compliant, have not been subjected to limited review or audit but the management has exercised necessary due diligence to ensure that financial result provide true and fair view of its affairs.
5. The Company operates in single business segment hence segment wise reporting is not applicable to the Company.
6. Consequent to transition from previous india GAAP to Ind AS, the reconciliation of total comprehensive income is provided as below for previous period presented, in accordance with paragraph 32 of Ind AS 101-First time adoption of Ind AS.

Particulars	(Rs. in Lakhs)	
	Quarter ended	Year ended
Net profit as per Previous GAAP		
a. Effect of fair valuation of financial instruments		
b. Effect of measuring Corporate guarantee in favour of subsidiary		
c. Remeasurement cost of net defined benefit liability (Net of tax)		
d. Depreciation on leasehold land		
e. Deferred tax on Ind AS adjustments		
Net profit as per Ind AS		
Other comprehensive income		
Total Comprehensive income under Ind AS		

7. Previous quarter figures have been regrouped or reallocated wherever necessary to conform to this quarter's classification.

Place : Mumbai  
Date : 30 May, 2019

FOR VINADITYA TRADING COMPANY LTD.

For Vinaditya Trading Ltd

*S. P. Pathak*  
DIRECTOR

Satyaprakash Satyanarayan Pathak  
DIN-00884844