



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 Kanoi | Kamal Sharma | Dominic D'costa
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E-mail: info@sara-india.com Website: www.sara-india.com

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF VINADITYA TRADING CO LTD,

REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS

Opinion

We have audited the attached financial statements of **VINADITYA TRADING CO LTD** ("the company") which comprises the Balance Sheet as at 31st March, 2020, the Statement of Profit and Loss (including Other Comprehensive Income), the Cash Flow Statement and the statement of Changes in Equity for the year ended on that date, and a summary of the 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 Companies Act, 2013 ("Act") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India including the Indian Accounting Standards ("Ind AS") prescribed under section 133 of the Act, of the state of affairs of the Company as at 31st March, 2020, its Profit (including Other Comprehensive Income), its cash flows and the changes in equity for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards 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 Code of Ethics issued by The Institute of Chartered Accountants of India (ICAI) together with ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013, and the Rules there under, and we have fulfilled our other 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.

Emphasis of Matter

We draw attention to Note 35 in the accompanying financial statements, which describes management's assessment of uncertainty relating to the effects of the COVID-19 pandemic on the Company's operations.

Our opinion is not modified in respect of this matter.

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 a separate opinion on these matters.





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We have determined the matters described below to be the key audit matters to be communicated in our report.

Key audit matter	How our audit addressed the key audit matter
<p>Ind as 116 - "Leases"</p> <p>Adoption of Ind AS 116 effective from 1 April 2019</p> <p>The Company has adopted Ind AS 116, 'Leases' effective 1 April 2019, which replaces the existing standard Ind AS 17. The Company has chosen to apply the 'Modified Retrospective Approach' on the date of initial recognition.</p> <p>The Company has discounted lease payments using the incremental borrowing rate as at 1 April 2019 for measuring lease liabilities at Rs. 3,157.83 lakhs and accordingly recognized right-of-use assets at Rs. 3,157.83 lakhs as well, including adjustments for prepaid/accrued rent as at the aforesaid date.</p> <p>In order to compute the transition impact of Ind AS 116, a significant data extraction exercise was undertaken by management to summarize all property lease data. The determination of transition impact involved application of significant judgments and estimates including determination of leases, lease term including termination and renewal option, use of practical expedients, and discount rates for each lease.</p> <p>Owing to the materiality of the impact of implementation of this new standard, together with the inherent subjectivity related to principal assumptions such as discount rates, we have identified the adoption of Ind AS 116 as a key audit matter for the current year audit.</p>	<p>Our audit work included, but was not limited to, the following procedures:</p> <p>(a) Obtained an understanding of the management's process for identification of leasing arrangements which are considered to be within the scope of Ind AS 116, Leases, and tested the design and effectiveness of management's controls relating to identification and accounting of lease contracts, the impact of transition to Ind AS 116 and disclosures;</p> <p>(b) Reviewed the overall impact analysis prepared by the Company including completeness of lease contracts, lease term and application of practical expedients.</p> <p>(c) Tested the reasonableness of key assumptions used including discount rate, lease terms and measurement principles using auditor's experts.</p> <p>(d) Tested the inputs and calculations of the right-of-use assets and lease liability, prepared by the management for each material lease contract.</p> <p>(e) Verified the accuracy of the underlying lease data used to calculate the transitional impact, by agreeing a representative sample of leases to original contracts or other supporting information;</p> <p>(f) Verified the integrity and arithmetical accuracy of Ind AS 116 calculations for each sample, through recalculation of the Ind AS 116 adjustments.</p> <p>(g) Evaluated the appropriateness and adequacy of disclosures made in the financial statements with respect to lease liability and right-of-use assets recorded during the year, in accordance with Ind AS 116.</p>





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Accounting for Business Combination (Amalgamation)

Vinaditya Trading Co Ltd (the Company) completed its amalgamation with Flomic Freight Services Ltd with appointed date as April 1, 2016.

The Company has accounted for the amalgamation at carrying value using the **Pooling of Interest Method** in accordance with the then applicable accounting standard 14 "Accounting for Amalgamations" as prescribed in the approved scheme by Hon'ble NCLT through its order dated January 10, 2020.

Due to the complexity of the transaction and the associated significant risk of misstatement involved in integration of internal controls over financial reporting of the merged entity, the Accounting for Amalgamation is considered as Key Audit Matter.

With respect to the amalgamation, we have performed the following procedures:

- We evaluated the Scheme of Amalgamation approved by the National Company Law Tribunal (NCLT).
- Performed audit procedures on accounting of amalgamation in accordance with the applicable accounting standards and various interpretation issued by the Ind AS Technical Facilitation Group.
- We have also verified the Management's computation of capital reserves.
- We have also assessed the adequacy and appropriateness of the disclosures made in the Financial Statements and found it reasonable.





Responsibilities of Management and Those Charged with Governance for the Financial Statements

The Company's Board of Directors are 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 including other comprehensive income, changes in equity and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the IND AS specified under Section 133 of the Act. This 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 financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Board of Directors is responsible for assessing the Company's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so. The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance; but is not a guarantee that an audit conducted in accordance with Standard on Auditing will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Standards on Auditing, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143 (3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has an adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.



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- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards. From the matters communicated with those charged with governance, we determine those matters that were most significant in the audit of the financial statements of the current period and are therefore the key Audit matters. We describe this matter in our Auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

1. As required by Section 197(16) of the Act, based on our audit, we report that the Company has paid remuneration to its directors during the year in accordance with the provisions of and limits laid down under Section 197 read with Schedule V to the Act.
2. As required by the Companies (Auditors Report) Order, 2016 ('the Order') issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the "Annexure A" a statement on the matters specified in paragraphs 3 and 4 of the order, to the extent applicable.
3. 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;



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- 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 Financial Statement dealt with by this report are in agreement with the books of account;
- d. In our opinion, the aforesaid Financial Statement of comply with the Accounting Standards specified under Section 133 of the Act, read with the Rule 7 of the Companies (Accounts) Rules, 2014 (as amended).
- e. On the basis of the written representation received from the directors as on 31st March, 2020 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2020 from being appointed as a director in terms of Section 164 (2) of the Act.
- f. We have also audited the internal financial controls over financial reporting (IFCOFR) of the Company as on 31st march, 2020 in conjunction with our audit of the financial statements of the Company for the year ended on that date and our report as per Annexure "B" expressed an unmodified opinion.
- 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 (as amended), 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 of pending litigations which would impact its financial position as on 31st March, 2020.
 - (ii) The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses as on 31st March, 2020;
 - (iii) There were no amount which required to be transferred by the Company to the Investor Education and Protection Fund during the year ended 31st March, 2020.

For S A R A & ASSOCIATES
CHARTERED ACCOUNTANTS
FIRM REGISTRATION NO.: 120927W


RAMAWATAR SHARMA
(Partner)

Membership No.: 102644
UDIN: 20102644AAAABC8850

Place: Mumbai
Date: July 31, 2020

ANNEXURE- 'A' TO THE INDEPENDENT AUDITOR'S REPORT

Statement referred to in paragraph 2 of "Report on Legal and Regulatory Requirements" section of our report of even date to the members of VINADITYA TRADING CO LTD on the financial statements for the year ended 31st March, 2020.

On the basis of such checks as we considered appropriate and in terms of information and explanations provided to us we state that:

- 1) a) The Company has maintained proper records showing full particulars, including quantitative details and situation of fixed assets (Property, Plant and Equipment).
b) We are informed that a test of physical verification of these assets was carried out by the management at reasonable intervals and no material discrepancies were noticed. In our opinion, the frequency of verification of fixed assets is reasonable having regards to the size of the Company and nature of its assets.
c) The title deed of Immovable property i.e. Industrial Gala (which is included under the head "Property, Plant and Equipment") is not held in the name of the company. As per information given to us, such asset is in the name of director.
- 2) The Company does not hold any inventory. Accordingly the provisions of clause 3 (ii) of the order, 2016 are not applicable.
- 3) The Company has not granted any loans, secured or unsecured to Companies, firms, limited liability partnerships or other parties covered in the register maintained under Section 189 of the Companies Act, 2013 during the year. Accordingly, the provision of clause (iii) of the Order is not applicable to the Company.
- 4) In our opinion and according to the information and explanations given to us, the Company has not granted any loans or provided any guarantee or security to the parties covered under section 185 of the Act. Further for Section 186 of the Companies Act, 2013 company has obtained Members' Consent vide Special Resolution passed in the Extra-Ordinary General Meeting. However; the Company is in process of filing relevant form with the Registrar of Companies.
- 5) In our opinion and according to the information and explanations provided by the Management, the Company has not accepted deposit from the public therefore directives issued by the Reserve Bank of India and the provisions of sections 73 to 76 of the Act or any other relevant provisions of the Companies Act, 2013 are not applicable to the Company.
- 6) As per the information and explanations given by the management, maintenance of cost records has not been prescribed by the Central Government under sub-section (1) of section 148 of the Companies Act.



- 7) a) The Company is generally regular in depositing undisputed statutory dues including provident fund, employee's state insurance, income tax, goods & service tax, duty of customs, cess and other material statutory dues, as applicable, to the appropriate authorities. Further, no undisputed amounts payable in respect thereof were outstanding at the year-end for a period of more than 6 months from the date they become payable except Profession Tax Liability of Rs. 0.24 lakhs and Labour welfare fund liability of Rs. 0.01 lakhs which was overdue for more than 6 months.
- b) In our Opinion and according to the information and explanation provided by the company, there are no dues outstanding in respect of provident fund, employee's state insurance, income tax, goods & service tax and duty of customs which has not been deposited on account of any dispute.
- 8) Based on the audit procedures and according to the information and explanations given to us, we are of the opinion that the Company has not defaulted in repayment of loans or borrowing to the financial institutions, banks, Government during the year. The Company has not issued any debentures. The Company has not issued any debentures.
- 9) Based on our audit procedures performed for the purpose of reporting true and fair view of the financial statements and according to the information and explanations given by the management, we are of the opinion that the term / business loans have been applied for the purposes for which they were obtained. The Company has not raised any money by way of Initial Public Offer or Further Public Offer (Including debt instruments).
- 10) To the best of our knowledge and according to the information and explanations given to us, no fraud by the Company or no fraud on the Company by its officers or employees has been noticed or reported during the year.
- 11) According to the information and explanations given to us, the managerial remuneration has been paid or provided in accordance with the requisite approval mandated by the provisions of section 197 read with schedule V to the Companies Act 2013.
- 12) In our opinion and according to the information and explanations given to us, the Company is not a Nidhi Company. Accordingly, provision of clause 3(xii) of the Order is not applicable to the Company.
- 13) In our opinion and according to the information and explanation given to us, the Company's transactions with its related parties are in compliance with Sections 177 and 188 of the Companies Act 2013, where applicable, and the details of such transactions have been disclosed in the financial statements as required by the applicable Accounting Standards.



- 14) In our opinion and information and explanations given to us, the Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year, therefore the provision of clause 3(xiv) of the order are not applicable to the Company.
- 15) In our opinion and according to the information and explanations given to us, during the year the Company has not entered into any non-cash transaction with its directors or persons connected with him. Therefore the provisions of clause 3 (xiv) of the order are not applicable to the Company.
- 16) The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, provision of clause 3 (xvi) of the order are not applicable to the Company.
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For S A R A & ASSOCIATES

CHARTERED ACCOUNTANTS

FIRM REGISTRATION NO.: 120927W


RAMAWATAR SHARMA

(Partner)

M. No.: 102644

UDIN: 20102644AAAABC8850



Place: Mumbai

Date: July 31, 2020

VINADITYA TRADING CO LTD
Balance Sheet as at March 31, 2020

(Rs. In Lakhs)

Particulars	Note No.	As at March 31, 2020	As at March 31, 2019
ASSETS			
Non-current Assets:			
Property, plant and equipment	2	385.98	-
Right of use assets	3	2,610.43	-
Intangible assets	2	0.22	-
Financial Assets			
Loans	4	156.32	-
Other financial assets	5	-	-
Income tax assets (net)	6	305.70	6.23
Deferred tax assets (net)	37	87.49	-
Other non-current assets	7	75.10	50.00
Total Non-current Assets		3,621.24	56.23
Current Assets :			
Financial Assets			
Loans	4	722.36	669.64
Trade receivables	8	2,274.77	12.65
Cash and cash equivalents	9	300.26	8.96
Bank Balances other than above	10	169.08	-
Other financial assets	5	5.25	-
Other current assets	7	319.34	7.27
Total current assets		3,791.06	698.52
TOTAL ASSETS		7,412.30	754.75
EQUITY AND LIABILITIES			
Equity			
Equity Share Capital	11	1,816.84	720.00
Other Equity	12	207.23	24.25
Total Equity		2,024.07	744.25
Liabilities			
Non-current Liabilities			
Financial Liabilities			
Borrowings	13	68.53	-
Lease Liabilities	14	2,103.75	-
Other Financial liability	16	108.71	-
Other Non-current Liabilities	17	36.19	-
Provisions	18	81.01	-
Total Non-current Liabilities		2,398.19	-
Current Liabilities			
Financial Liabilities			
Borrowing	13	584.20	-
Lease Liabilities	14	637.57	-
Trade Payables	15	-	-
Total outstanding dues of micro enterprises and small enterprises;		74.55	-
Total outstanding dues of creditors other than micro enterprises and small enterprises		1,140.18	-
Other financial liabilities	16	32.87	-
Other Current Liabilities	17	499.83	10.50
Provisions	18	7.36	-
Current Tax Liabilities (net)	19	13.48	-
Total Current Liabilities		2,990.04	10.50
Total Liabilities		5,388.23	10.50
TOTAL EQUITY AND LIABILITIES		7,412.30	754.75
SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS	1-44		

The accompanying Significant Accounting Policies and Notes are an integral part of the financial statements.
As per our Report of even date

For S A R A & ASSOCIATES
CHARTERED ACCOUNTANTS
Firm Registration No.: 120927W

RAMAWATAR SHARMA
(Partner)
M.No.: 102644
UDIN: 20102644AAAABC8850

Place : Mumbai
Date : July 31, 2020



FOR VINADITYA TRADING CO LTD

LANCY BARBOZA
(Managing Director)
DIN: 01444911

Place : Mumbai
Date : July 31, 2020

S. P. Prakash
SATYA PRAKASH SATYA NARAYAN
(Chief Financial Officer)
DIN: 00884844

Place : Mumbai
Date : July 31, 2020

ANITA BARBOZA
(Director)
DIN: 00881594

Place : Mumbai
Date : July 31, 2020

Ravi Kumar Bogum
RAVI KUMAR BOGUM
(Company Secretary)

Place : Mumbai
Date : July 31, 2020

VINADITYA TRADING CO LTD
Statement of Profit and Loss for the Year ended March 31, 2020

(Rs. In Lakhs)

Particulars	Note No.	For the year ended March 31, 2020	For the year ended March 31, 2019
INCOME			
Revenue From Operations	20	11,433.41	-
Other Income	21	132.77	44.49
Total Income		11,566.18	44.49
EXPENSES			
Operating Expenses	22	8,680.75	-
Employee Benefits Expenses	23	1,367.94	24.85
Finance Cost	24	284.00	-
Depreciation and Amortization Expense	2	624.34	-
Other Expenses	25	644.76	19.00
Total Expenses		11,601.79	43.85
Profit / (Loss) before tax		(35.61)	0.64
Tax expenses			
Current tax		47.00	2.25
Deferred tax credit		(83.97)	-
Income Tax of earlier years		6.65	-
		(30.32)	2.25
Profit / (Loss) for the year		(5.29)	(1.61)
Other Comprehensive Income / (Loss)			
Items that will not be reclassified to profit or loss			
Remeasurement of defined benefit liability		7.74	-
Income Tax relating to items that will not be reclassified from profit or loss		(1.95)	-
Total Other Comprehensive Income / (Loss)		5.79	-
Total Comprehensive Income / (Loss) for the year		0.50	(1.61)
Earnings per share (Face value of Rs 10/- each)			
Basic & Diluted		0.00	(0.02)
SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS	1-44		

The accompanying Significant Accounting Policies and Notes are an integral part of the financial statements.

As per our Report of even date

For S A R A & ASSOCIATES

FOR VINADITYA TRADING CO LTD

CHARTERED ACCOUNTANTS

Firm Registration No.: 120927W

RAMAWATAR SHARMA

(Partner)

M.No.: 102644

UDIN: 20102644AAAAABC8850

Place : Mumbai

Date : July 31, 2020

LANCY BARBOZA

(Managing Director)

DIN: 01444911

Place : Mumbai

Date : July 31, 2020

SATYA PRAKASH SATYA NARAYAN

(Chief Financial Officer)

DIN: 00884844

Place : Mumbai

Date : July 31, 2020

ANITA BARBOZA

(Director)

DIN: 00881594

Place : Mumbai

Date : July 31, 2020

RAVI KUMAR BOGUM

(Company Secretary)

Place : Mumbai

Date : July 31, 2020