

RRAS TRADERS & EXPORTS PRIVATE
LIMITED

(ACCOUNTING YEAR: 2019 – 2020)



SHAH & RATHOD

CHARTERED ACCOUNTANTS

10, Ground Floor, Kamal Van CHS Ltd.,
Dahanukarwadi, M. G. Road, Link Road Junction,
Kandivali (West), Mumbai - 400 067.
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Independent Auditor's Report

To the Members of

RRAS TRADERS AND EXPORTS PRIVATE LIMITED

Report on the Financial Statements

We have audited the accompanying financial statements of RRAS TRADERS AND EXPORTS PRIVATE LIMITED ("the Company"), which comprise the Balance Sheet as at March 31, 2020, and the Statement of Profit and Loss for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

The management and Board of Directors of the company are responsible for the matters stated in section 134(5) of the companies Act, 2013 with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance 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 includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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; design, implementation and maintenance of adequate internal financial controls, that are 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.

Auditors' Responsibility

Our responsibility is to express an opinion on these 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 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 financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and 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, but not for the purpose of expressing an opinion on whether the company has in place an adequate internal financial controls system over financial reporting and the operating effectiveness of such controls. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by company's management and Board of 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.

Opinion

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 Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

- a) in the case of the Balance Sheet, of the state of affairs of the Company as at March 31, 2020; and
- b) in the case of the Profit and Loss Account, of the **loss** for the year ended on that date;

Report on other Legal & 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 Act, we give in the Annexure a statement on the matter specified in paragraphs 3 and 4 of the order.
2. As required by section 143(3) of the Act, we further 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 purpose of our audit;
 - b) In our opinion proper books of account as required by law have been kept by the Company so far as appears from our examination of those books;
 - c) The Balance Sheet, Statement of Profit and Loss, dealt with by this Report are in agreement with the books of account.
 - d) In our opinion, the aforesaid financial statements comply with the applicable accounting standards specified under section 133 of the Act, read with Rule 7 of the companies (Accounts) Rules 2014.
 - e) On the basis of written representations received from the directors as on March 31, 2020, and taken on record by the Board of Directors, none of the directors is

disqualified as on March 31, 2020, from being appointed as a director in terms of section 164(2) of the Act.

In our opinion and to the best of our information and according to the explanations given to us, we report as under with respect to other matters to be included in the Auditor's Report in accordance with rule 11 of the companies (Audit and Auditor's) Rules, 2014 :

- 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 derivate contracts; as such the question of commenting on any material foreseeable losses thereon does not arise.
- iii) There has not been an occasion in case of the company during the year under report to transfer any sums to the investor education and protection fund. The question of delay in transferring such sums does not arise.

For SHAH & RATHOD
Chartered Accountants




PARTNER
MEMBERSHIP NO. 142857
FIRM REGN. NO. : 136741W

PLACE : MUMBAI

DATED : 31/12/2020

The Annexure referred to in paragraph 1 of our report of even date to the members of RRAS TRADERS & EXPORTS PVT LTD on the accounts of the company for the year ended 31st March, 2020.

On the basis of such checks as we considered appropriate and according to the information and explanation given to us during the course of our audit, we report that:

1. (a) The Company has maintained proper records showing full particulars including quantitative details and situation of fixed assets.

(b) As explained to us, fixed assets have been physically verified by the management at reasonable regular intervals; as informed to us no material discrepancies were noticed on such verification.

2. According to the information and explanations given to us and on the basis of our examination of the books of account, the Company has not granted any loans, secured or unsecured to companies, firm or other parties covered in register maintained under Section 189 of the Act. Consequently, the provisions of clause iii (a), iii (b) of the order are not applicable to the company.

3. In our opinion and according to the information and explanations given to us, there is adequate internal control system commensurate with the size of the company and the nature of its business, for the purchase of inventories & fixed assets and for the same of services. Further, on the basis of our examination of the books and records of the company and according to the information and explanations given to us, no major weakness has not been noticed or reported.

4. The Company has not accepted any deposits from the public covered under section 73 to 76 of the Companies Act, 2013.

5. As per information & explanation 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 Act.

6. (a) According to the information & explanations given to us and based on the record of the company examined by us, Provident Fund and other Employees related benefit are at present not applicable to the company and there were no undisputed statutory dues pertaining to Income-tax, Goods & Service Tax, Wealth Tax, Service Tax, Custom Duty, Excise Duty, Cess (LBT, LPT), etc. and any other statutory dues have been regularly deposited with the appropriate authorities. According to the information and explanations given to us there were no outstanding statutory as at 31st March, 2020 for a period of more than six months from the date they become payable.

(b) According to the information and explanations given to us and based on the records of the company examined by us, statutory dues have been regularly deposited with the appropriate authorities; hence clause 7(b) of the order is not applicable to company.

(c) According to the information and explanations given to us and based on the records of the company examined by us, Clause 7 (c) of the order is not applicable to company.

7. The Company does not have accumulated losses as at the end of the financial year and has not incurred cash losses during the financial year covered by our audit.
8. Based on our audit procedures and on 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.
9. In our opinion, and according to the information and explanations given to us, the company has not given any guarantee for loan taken by other from a bank or financial institution during the year.
10. Based on our audit procedures and on the information given by the management, we report that the company has not raised any term loans during the year.
11. Based on the audit procedures performed and the information and explanations given to us by the management, we report that no fraud on or by the Company has been noticed or reported during the year.

For SHAH & RATHOD
Chartered Accountants



A handwritten signature in black ink, appearing to be 'R. S. Rathod', written over a horizontal line.

PARTNER
MEMBERSHIP NO. 142857
FIRM REGN. NO. : 136741W

PLACE : MUMBAI

DATED : 31/12/2020

**DIRECTOR REPORT**

To the Members,
RRAS Traders and Exports Private Limited.
(CIN: U51100MH2013PTC242832)

Your Directors have pleasure in submitting their 7th Annual Report of the Company together with the Audited Statements of Accounts for the year ended **31st March, 2020.**

1. FINANCIAL RESULTS:

The Company's financial performance for the year under review alongwith previous year figures are given hereunder:

Particulars	Financial Year ending March 31, 2020	Financial Year ending March 31, 2019
Net Sales /Income from Business Operations	-	125,057,231
Other Income	(494,528)	1,743,089
Total Income	(494,528)	126,800,321
Less: Total Expenses	(7,320,725)	(126,113,163)
Profit before Tax	(7,815,254)	687,158
Less: Current Income Tax	-	(194,635)
Less: Previous year adjustment of Income Tax	-	-
Less: Deferred Tax	-	-
Net Profit after Tax	(7,815,254)	492,523
Dividend (including Interim if any and final)	-	-
Net Profit after dividend and Tax	(7,815,254)	492,523
Earning per share (Basic & Diluted)	(78.15)	4.93

2. DIVIDEND:

To strengthen the financial position of the Company and to augment working capital your directors regret to declare any dividend.

3. TRANSFER TO RESERVES:

The Company during the year has not transferred any amount to the reserves during the year under review.

4. TRANSFER OF UNCLAIMED DIVIDEND TO INVESTOR EDUCATION AND PROTECTION FUND:**RRAS TRADERS & EXPORTS PRIVATE LIMITED**

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Since there was no unpaid/unclaimed Dividend declared and paid last year, the provisions of Section 125 of the Companies Act, 2013 do not apply.

5. MATERIAL CHANGES AND COMMITMENT IF ANY AFFECTING THE FINANCIAL POSITION OF THE COMPANY OCCURRED BETWEEN THE END OF THE FINANCIAL YEAR TO WHICH THIS FINANCIAL STATEMENTS RELATE AND THE DATE OF THE REPORT:

No material changes and commitments affecting the financial position of the Company occurred between the end of the financial year to which this financial statements relate on the date of this report.

6. CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, FOREIGN EXCHANGE EARNINGS AND OUTGO;

(A) CONSERVATION OF ENERGY

(i)	Steps taken or impact on conservation of energy	Regular Efforts are made to conserve the energy at all levels. The Company is taking every possible steps to conserve energy wherever possible and also organize regular training of employees to achieve the same. Several environment friendly measures were adopted by the Company to conserve energy.
(ii)	Steps taken by the company for utilizing alternate sources of energy	The Company is using electricity as main source of energy. The Company is not required to use any other alternate source of energy.
(iii)	Capital Investment on energy conservation equipments;	NIL

(B) TECHNOLOGY ABSORPTION:

Since during the year under review, there were no Technology absorption by the Company, the details required under Rule 8(3)(B) of Companies (Accounts) Rules, 2014 are not Applicable.

(C) FOREIGN EXCHANGE EARNINGS AND OUTGO:

Foreign Exchange Earning: **NIL**

Foreign Exchange Outgo: Rs. _____/-.

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7. STATEMENT CONCERNING DEVELOPMENT AND IMPLEMENTATION OF RISK MANAGEMENT POLICY OF THE COMPANY:

The Company does not have any Risk Management Policy as the elements of risk threatening the Company's existence were very minimal.

8. DETAILS OF POLICY DEVELOPED AND IMPLEMENTED BY THE COMPANY ON ITS CORPORATE SOCIAL RESPONSIBILITY INITIATIVES:

The Company has not developed and implemented any Corporate Social Responsibility initiatives as the said provisions are not applicable.

9. PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS MADE UNDER SECTION 186 OF THE COMPANIES ACT, 2013:

The details of loans, guarantees or investments, as applicable made by the Company under section 186 of the Companies Act, 2013 during the year under review as required to be disclosed under section 134(3)(g) of the Companies Act, 2013 are given in the respective schedules of Financial Statements.

10. PARTICULARS OF CONTRACTS OR ARRANGEMENTS MADE WITH RELATED PARTIES:

There was no contract or arrangements made with related parties during the year as defined under Section 188 of the Companies Act, 2013 during the year under review.

11. EXPLANATION OR COMMENTS ON QUALIFICATIONS, RESERVATIONS OR ADVERSE REMARKS OR DISCLAIMERS MADE BY THE AUDITORS AND THE PRACTICING COMPANY SECRETARY IN THEIR REPORTS:

There were no qualifications, reservations or adverse remarks made by the Auditors in their report. The provisions relating to submission of Secretarial Audit Report in not applicable to the Company.

12. COMPANY'S POLICY RELATING TO DIRECTORS APPOINTMENT, PAYMENT OF REMUNERATION AND DISCHARGE OF THEIR DUTIES:

The provisions of Section 178(1) relating to constitution of Nomination and Remuneration Committee are not applicable to the Company and hence the Company has not devised any policy relating to appointment of Directors, payment of Managerial remuneration, Directors qualifications, positive attributes, independence of Directors and other related matters as provided under Section 178(3) of the Companies Act, 2013.

13. ANNUAL RETURN:

As required pursuant to section 92(3) of the Companies Act, 2013 and rule 12(1) of the Companies (Management and Administration) Rules, 2014 an extract of annual return in MGT 9 as a part of this Annual Report as ANNEXURE 'A'.

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14. NUMBER OF BOARD MEETINGS CONDUCTED DURING THE YEAR UNDER REVIEW:

The Company had 6 (Six) Board meetings during the financial year under review.

Sr. No.	Date	Person Attended the Meeting
I.	11/05/2019	Shri. Ratansingh M. Rathore Smt. Sanjaykunver R. Rathore Shri. Manish S. Kar Shri. Anugravas Das
II.	16/08/2019	Shri. Ratansingh M. Rathore Smt. Sanjaykunver R. Rathore Shri. Manish S. Kar Shri. Anugravas Das
III.	30/09/2019	Shri. Manish S. Kar Shri. Anugravas Das
IV.	08/11/2019	Shri. Manish S. Kar Shri. Anugravas Das
V.	23/12/2019	Shri. Manish S. Kar Shri. Anugravas Das
VI.	16/03/2020	Shri. Manish S. Kar Shri. Anugravas Das

15. DIRECTORS RESPONSIBILITY STATEMENT:

In accordance with the provisions of Section 134(5) of the Companies Act, 2013 the Board hereby submit its responsibility Statement: -

- in the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures;
- the directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit and loss of the company for that period;
- the directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;
- the directors had prepared the annual accounts on a going concern basis; and
- the directors, in the case of a listed company, had laid down internal financial controls to be followed by the company and that such internal financial controls are adequate and were operating effectively. - Not applicable to Private Limited Company.

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- f. the directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

16. SUBSIDIARIES, JOINT VENTURES AND ASSOCIATE COMPANIES:

The Company does not have any Subsidiary, Joint venture or Associate Company and hence no further disclosure is required in this regard.

17. DEPOSITS:

Your Company has neither accepted / renewed any deposits during the year nor has any outstanding Deposits in terms of Section 73 of the Companies Act, 2013.

18. DIRECTORS AND KEY MANAGERIAL PERSONNEL AND CHANGES AMONG THEM:

During the year under review, Shri. Ratansingh Rathore (CIN: 01774451) & Smt. Sanjaykunver Rathod (CIN: 01802728) resigned from the designation of Directors w.e.f. 16th August, 2019.

The Board of the Company as on the closure of the financial year was as follows:

1. Shri. Manish S. Kar;
2. Shri. Anugravas Das;

19. DECLARATION OF INDEPENDENT DIRECTORS:

The provisions of Section 149 pertaining to the appointment of Independent Directors do not apply to our Company.

20. STATUTORY AUDITORS:

M/s. Shah & Rathod, Chartered Accountants, Mumbai (having FRN: 136741W) present Statutory auditor of the Company retire at the ensuing Annual General Meeting and being eligible, offer themselves for reappointment for the period of Five (5) years from the Financial Year 2020-21 to 2024-25 i.e. from conclusion of ensuing Annual General Meeting till the conclusion of Annual General Meeting of the Company to be held in the year 2025 for the year ended 31st March, 2025.

21. RISK MANAGEMENT POLICY:

The Company has in place a mechanism to identify, assess, evaluate, monitor and mitigate various risks to key business objectives. Major risks identified by the businesses and functions are systematically addressed through mitigating actions on a continuing basis.

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22. DISCLOSURE OF COMPOSITION OF AUDIT COMMITTEE AND PROVIDING VIGIL MECHANISM:

The provisions of Section 177 of the Companies Act, 2013 read with Rule 6 and 7 of the Companies (Meetings of the Board and its Powers) Rules, 2013 is not applicable to the Company.

23. SHARES CAPITAL:

As on 31st March, 2019, the issued, subscribed and paid up share capital of your Company stood at Rs. 86,00,000 /- (Rupees Eighty-Six Lacs Only), comprising 8,60,000 (Eight Lacs Sixty Thousand) Equity shares of Rs.10/- each.

There was no change in the above stated Share capital of the Company during the financial year.

Further, the Company has neither issued shares with differential voting rights nor granted any stock options or sweat equity or Bonus Shares. Further, the Company has not bought back any of its securities during the year under review.

24. ACKNOWLEDGEMENTS:

Your Directors place on record their sincere thanks to bankers, business associates, consultants, and various Government Authorities for their continued support extended to your Companies activities during the year under review. Your Directors also acknowledges gratefully the shareholders for their support and confidence reposed on your Company.

**FOR AND ON BEHALF OF THE BOARD OF DIRECTORS
RRAS TRADERS AND EXPORTS PRIVATE LIMITED**

Mahish Shishir Kar
Director
(DIN: 07569087)

Anugravas Das
Director
(DIN: 07569244)

**Date: 31/12/2020
Place: Mumbai.**

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FORM NO. MGT 9
EXTRACT OF ANNUAL RETURN
As on financial year ended on 31.03.2020

Pursuant to Section 92 (3) of the Companies Act, 2013 and rule 12(1) of the Company (Management & Administration) Rules, 2014.

I. REGISTRATION & OTHER DETAILS:		
1	CIN	U51100MH2013PTC242832
2	Registration Date	03/05/2013
3	Name of the Company	RRAS TRADERS AND EXPORTS PRIVATE LIMITED
4	Category/Sub-category of the Company	Company limited by shares Indian Non-Government company
5	Address of the Registered office & contact details	B/302, 3RD FLOOR, RITA PALACE, CHANDAVARKAR RD., BORIVALI (WEST), MUMBAI- 400092. Maharashtra India
6	Whether listed company	NO
7	Name, Address & contact details of the Registrar & Transfer Agent, if any.	NA

II. PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY			
(All the business activities contributing 10 % or more of the total turnover of the company shall be stated)			
S. No.	Name and Description of main products / services	NIC Code of the Product/service	% to total turnover of the company
1	CONSTRUCTION	99531110	100

III. PARTICULARS OF HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES					
SN	Name and address of the Company	CIN/GLN	Holding/ Subsidiary/ Associate	% of shares held	Applicable Section
1	NA	NA	NA	NA	NA

IV. SHARE HOLDING PATTERN									
(Equity share capital breakup as percentage of total equity)									
(i) Category-wise Share Holding									
Category of Shareholders	No. of Shares held at the beginning of the year [As on 31-March-2019]				No. of Shares held at the end of the year [As on 31-March-2020]				% Change during the year
	Demat	Physical	Total	% of Total Shares	Demat	Physical	Total	% of Total Shares	
A. Promoters									
(1) Indian									
a) Individual/ HUF		8,60,000	8,60,000	100.00%		8,60,000	8,60,000	100.00%	0.00%
b) Central Govt			-	0.00%			-	0.00%	0.00%
c) State Govt(s)			-	0.00%			-	0.00%	0.00%
d) Bodies Corp.			-	0.00%			-	0.00%	0.00%
e) Banks / FI			-	0.00%			-	0.00%	0.00%
f) Any other			-	0.00%			-	0.00%	0.00%
Sub Total (A) (1)	-	8,60,000	8,60,000	100.00%	-	8,60,000	8,60,000	100.00%	0.00%

(2) Foreign									
a) NRI Individuals			-	0.00%			-	0.00%	0.00%
b) Other Individuals			-	0.00%			-	0.00%	0.00%
c) Bodies Corp.			-	0.00%			-	0.00%	0.00%
d) Any other			-	0.00%			-	0.00%	0.00%
Sub Total (A) (2)	-	-	-	0.00%	-	-	-	0.00%	0.00%
TOTAL (A)	-	8,60,000	8,60,000	100.00%	-	8,60,000	8,60,000	100.00%	0.00%
B. Public Shareholding									
1. Institutions									
a) Mutual Funds			-	0.00%			-	0.00%	0.00%
b) Banks / FI			-	0.00%			-	0.00%	0.00%
c) Central Govt			-	0.00%			-	0.00%	0.00%
d) State Govt(s)			-	0.00%			-	0.00%	0.00%
e) Venture Capital Funds			-	0.00%			-	0.00%	0.00%
f) Insurance Companies			-	0.00%			-	0.00%	0.00%
g) FIs			-	0.00%			-	0.00%	0.00%
h) Foreign Venture Capital Funds			-	0.00%			-	0.00%	0.00%
i) Others (specify)			-	0.00%			-	0.00%	0.00%
Sub-total (B)(1):-	-	-	-	0.00%	-	-	-	0.00%	0.00%
2. Non-Institutions									
a) Bodies Corp.									
i) Indian			-	0.00%			-	0.00%	0.00%
ii) Overseas			-	0.00%			-	0.00%	0.00%
b) Individuals									
i) Individual shareholders holding nominal share capital upto Rs. 1 lakh			-	0.00%			-	0.00%	0.00%
ii) Individual shareholders holding nominal share capital in excess of Rs 1 lakh			-	0.00%			-	0.00%	0.00%
c) Others (specify)									
Non Resident Indians			-	0.00%			-	0.00%	0.00%
Overseas Corporate Bodies			-	0.00%			-	0.00%	0.00%
Foreign Nationals			-	0.00%			-	0.00%	0.00%
Clearing Members			-	0.00%			-	0.00%	0.00%
Trusts			-	0.00%			-	0.00%	0.00%
Foreign Bodies - D R			-	0.00%			-	0.00%	0.00%
Sub-total (B)(2):-	-	-	-	0.00%	-	-	-	0.00%	0.00%
Total Public (B)	-	-	-	0.00%	-	-	-	0.00%	0.00%

C. Shares held by Custodian for GDRs & ADRs			-	0.00%				0.00%	0.00%
Grand Total (A+B+C)	-	8,60,000	8,60,000	100.00%	-	8,60,000	8,60,000	100.00%	0.00%

(ii) Shareholding of Promoter

SN	Shareholder's Name	Shareholding at the beginning of the year			Shareholding at the end of the year			% change in shareholding during the year
		No. of Shares	% of total Shares of the company	% of Shares Pledged/encumbered to total shares	No. of Shares	% of total Shares of the company	% of Shares Pledged/encumbered to total shares	
1	Ratansingh Motisingh Rathore	4,38,600	51.00%	0	4,38,600	51.00%	0	0.00%
2	Sanjaykunver Ratansingh Rathore	4,21,400	49.00%	0	4,21,400	49.00%	0	0.00%

(iii) Change in Promoters' Shareholding (please specify, if there is no change)

SN	Particulars	Date	Reason	Shareholding at the beginning of the year		Cumulative Shareholding during the year	
				No. of shares	% of total shares	No. of shares	% of total shares
Name: Ratansingh M. Rathore							
	At the beginning of the			4,38,600	51.00%	5,100	0.59%
	Changes during the year			NIL	0.00%	NIL	0.00%
	At the end of the year			4,38,600	51.00%	4,38,600	51.00%

Name: Sanjaykunwer R. Rathore							
	At the beginning of the			4,21,400	49.00%	4,900	0.57%
	Changes during the year			NIL	0.00%	NIL	0.00%
	At the end of the year			4,21,400	49.00%	4,21,400	49.00%

(iv) Shareholding Pattern of top ten Shareholders

(Other than Directors, Promoters and Holders of GDRs and ADRs):

SN	For each of the Top 10 shareholders	Date	Reason	Shareholding at the beginning of the year		Cumulative Shareholding during the year	
				No. of shares	% of total shares	No. of shares	% of total shares
1	Name: N.A.						
	At the beginning of the			-	0.00%	-	0.00%
	Changes during the year			-	0.00%	-	0.00%

	At the end of the year			-	0.00%	-	0.00%
2	Name:						
	At the beginning of the			-	0.00%	-	0.00%
	Changes during the year			-	0.00%	-	0.00%
	At the end of the year			-	0.00%	-	0.00%

(v) Shareholding of Directors and Key Managerial Personnel:

SN	Shareholding of each Directors and each Key Managerial Personnel	Date	Reason	Shareholding at the beginning of the year		Cumulative Shareholding during the year	
				No. of shares	% of total shares	No. of shares	% of total shares
1	Name: NIL						
	At the beginning of the			-	0.00%	-	0.00%
	Changes during the year			-	0.00%	-	0.00%
	At the end of the year			-	0.00%	-	0.00%
2	Name: NIL						
	At the beginning of the			-	0.00%	-	0.00%
	Changes during the year			-	0.00%	-	0.00%
	At the end of the year			-	0.00%	-	0.00%

V. INDEBTEDNESS

Indebtedness of the Company including interest outstanding/accrued but not due for payment.

(Amt. Rs./Lacs)

Particulars	Secured Loans excluding deposits	Unsecured Loans	Deposits	Total Indebtedness
Indebtedness at the beginning of the financial year				
i) Principal Amount	-	6,62,12,154.00	-	6,62,12,154.00
ii) Interest due but not paid	-	-	-	-
iii) Interest accrued but not due	-	-	-	-
Total (i+ii+iii)	-	6,62,12,154.00	-	6,62,12,154.00
Change in Indebtedness during the financial year				
* Addition	-	2,28,38,987.00	-	2,28,38,987.00
* Reduction	-	-	-	-
Net Change	-	2,28,38,987.00	-	2,28,38,987.00
Indebtedness at the end of the financial year				
i) Principal Amount	-	8,90,51,141.00	-	8,90,51,141.00
ii) Interest due but not paid	-	-	-	-
iii) Interest accrued but not due	-	-	-	-
Total (i+ii+iii)	-	8,90,51,141.00	-	8,90,51,141.00

VI. REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL

A. Remuneration to Managing Director, Whole-time Directors and/or Manager:

SN.	Particulars of Remuneration	Name of MD/WTD/ Manager		Total Amount (Rs/Lac)
		Name	Sanjaykunver R Rathore	
		Ratansingh M Rathor		
		Designation		
1	Gross salary	0	0	-

	(a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961	-	-	-
	(b) Value of perquisites u/s 17(2) Income-tax Act, 1961	-	-	-
	(c) Profits in lieu of salary under section 17(3) Income- tax Act, 1961	-	-	-
2	Stock Option	-	-	-
3	Sweat Equity	-	-	-
4	Commission	-	-	-
	- as % of profit	-	-	-
	- others, specify	-	-	-
5	Others, please specify	-	-	-
	Total (A)	-	-	-
	Ceiling as per the Act			

B. Remuneration to other Directors

SN.	Particulars of Remuneration	Name of Directors			Total Amount
					(Rs/Lac)
1	Independent Directors	-	-	-	-
	Fee for attending board committee	-	-	-	-
	Commission	-	-	-	-
	Others, please specify	-	-	-	-
	Total (1)	-	-	-	-
2	Other Non-Executive Directors	-	-	-	-
	Fee for attending board committee	-	-	-	-
	Commission	-	-	-	-
	Others, please specify	-	-	-	-
	Total (2)	-	-	-	-
	Total (B)=(1+2)	-	-	-	-
	Total Managerial Remuneration				-
	Overall Ceiling as per the Act				

C. Remuneration to Key Managerial Personnel other than MD/Manager/WTD

SN.	Particulars of Remuneration	Name of Key Managerial Personnel			Total Amount
		Name			(Rs/Lac)
		Designation	CEO	CFO	CS
1	Gross salary				
	(a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961				-
	(b) Value of perquisites u/s 17(2)				-
	(c) Profits in lieu of salary under section 17(3) Income- tax Act, 1961				-
2	Stock Option				-
3	Sweat Equity				-
4	Commission				
	- as % of profit				-
	- others, specify				-

5	Others, please specify				-
	Total	-	-	-	-

VII. PENALTIES / PUNISHMENT/ COMPOUNDING OF OFFENCES:

Type	Section of the Companies	Brief Description	Details of Penalty / Punishment/ Compounding fees imposed	Authority [RD / NCLT/ COURT]	Appeal made, if any (give Details)
A. COMPANY			NONE		
Penalty					
Punishment					
Compounding					
B. DIRECTORS			NONE		
Penalty					
Punishment					
Compounding					
C. OTHER OFFICERS IN DEFAULT			NONE		
Penalty					
Punishment					
Compounding					

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS
RRAS Traders and Exports Private Limited



Manish S. Kar
Director
(DIN: 07569087)



Anugravas Das
Director
(DIN: 0756924)

Date: 31/12/2020
Place: Mumbai.

RRAS TRADERS & EXPORTS PRIVATE LIMITED

(Formerly Known as RRAS REALTORS PRIVATE LIMITED)

STATEMENT OF PROFIT & LOSS FOR THE PERIOD ENDED ON 31ST MARCH, 2020

Sr. No.	Particulars	NOTE	AS at 31st March, 2020	AS at 31st March, 2019
I	Revenue from operations	14	-	12,50,57,231
II	Other Income	15	4,94,528	17,43,089
	Total Revenue (a)		- 4,94,528	12,68,00,321
III	Expenses:			
	Cost of materials consumed	16		11,44,69,454
	Employee Benefit Expense	17	5,20,798	32,04,737
	Financial Costs	18	55,03,177	25,87,916
	Other Administrative Expenses	19	12,96,750	58,51,056
	Total Expenses (b)		73,20,725	12,61,13,163
IV	Profit Before Tax (a-b)		- 78,15,254	6,87,158
V	Tax expense:			
	Current tax			1,94,635
	Deffered Tax			
VI	Profit After Tax		- 78,15,254	4,92,523
VII	Earning per equity share:			
	Basic & Dilluted		(78.15)	4.93

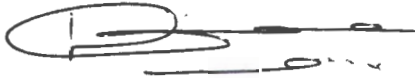
Significant accounting policies

20

Accompanying notes form an integral part of the financial statements

As per our Report of even date.

FOR SHAH & RATHOD
Chartered Accountants



Partner

Membership No. : 142857

Firm Reg. No.: 136741W

Date: 31/12/2020

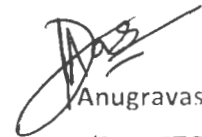
PLACE: Mumbai



FOR RRAS TRADERS & EXPORTS PVT. LTD.



Manish kar
(DIRECTOR)
(DIN:07569087)



Anugravas Das
(DIRECTOR)
(DIN:07569244)

RRAS TRADERS & EXPORTS PRIVATE LIMITED

(Formerly Known as RRAS REALTORS PRIVATE LIMITED)

BALANCE SHEET AS AT 31ST MARCH, 2020

Particulars	NOTE	AS at 31st March, 2020	AS at 31st March, 2019
I. EQUITY AND LIABILITIES			
Shareholder's Funds			
(a) Share Capital	1	86,00,000	86,00,000
(b) Reserves and Surplus			18,66,007
Non-Current Liabilities			
(a) Long-Term Borrowings	3	8,90,51,141	6,62,12,154
Current Liabilities			
(a) Trade Payables	4	70,458	3,85,219
(b) Short-Term Provisions	5	7,610	3,43,846
(c) Other Current Liabilities	6	1,21,81,619	2,70,20,369
Total		10,99,10,828	10,44,27,595
II. ASSETS			
Non-Current Assets			
(a) Fixed Assets (Tangible)	7	1,74,260	1,74,260
(b) Non-current investments	8	1,010	1,010
(c) Other non current asset	9	64,108	64,108
Current Assets			
(a) Inventories	10	-	
(a) Trade receivables	11	7,08,24,624	7,08,24,624
(b) Cash and cash equivalents	12	81,623	8,84,818
(c) Short-term loans and advances	13 '2	3,87,65,204	3,24,78,776
Total		10,99,10,828	10,44,27,595

Significant accounting policies

20

Accompanying notes form an integral part of the financial statements

As per our Report of even date.

FOR SHAH & RATHOD
Chartered Accountants



Partner



Membership No. : 142857

Firm Reg. No.: 136741W

Date: 31/12/2020

PLACE: Mumbai

FOR RRAS TRADERS & EXPORTS PVT. LTD.



Manish kar
(DIRECTOR)
(DIN:07569087)



Anugravas Das
(DIRECTOR)
(DIN:07569244)

RRAS TRADERS & EXPORTS PVT LTD

Notes Forming Integral Part of the Balance Sheet as at 31st March, 2020

Note 7 :

Fixed Asset as per Companies Act

Sr. No	Name of Assets	Gross Block				Depreciation				Net Block
		Original Amount	Addition during the year	Deletion during the year	Total as at 31.03.2020	Upto 31.03.2019	For the Year on Original Amount	Deletion during the year	Total Upto 31.03.2020	AS at 31.03.2020
1	Copper Engraved Cylinder	1,90,499		-	1,90,499	37,095		-	37,095	1,53,404
2	Computer & Printer	24,900			24,900	4,044			4,044	20,856
	Total (Current Year)	2,15,399	-	-	2,15,399	41,139	-	-	41,139	1,74,260

RRAS TRADERS & EXPORTS PRIVATE LIMITED

(Formerly Known as RRAS REALTORS PRIVATE LIMITED)

Notes Forming Integral Part of the Balance Sheet as at 31st March, 2020

NOTE : 1 Share Capital

Sr. No	Particulars	AS at 31st March, 2020	AS at 31st March, 2019
1	AUTHORIZED CAPITAL 860,000 Equity Shares of Rs. 10/- each fully	86,00,000	86,00,000
		86,00,000	86,00,000
2	ISSUED , SUBSCRIBED & PAID UP CAPITAL 860,000 Equity Shares of Rs. 10/- each fully paid up	86,00,000	86,00,000
	Total Rs	86,00,000	86,00,000

Details of shares held by shareholders holding more than 5% of the aggregate shares in the Compa

Sr. No	Equity shares	%	AS at 31st March, 2020	AS at 31st March, 2019
1	Ratansingh M Rathore	51%	4,38,600	4,38,600
2	Sanjaykunwar R. Rathore	49%	4,21,400	4,21,400

NOTE : 2 Reserve & Surplus

Sr. No	Particulars	AS at 31st March, 2020	AS at 31st March, 2019
1	Surplus (Profit & Loss Account)		
	Balance brought forward from previous year	18,66,007	13,73,484
	Add: Profit/Loss for the period	- 78,15,254	4,92,523
	Total Rs -	59,49,247	18,66,007

NOTE : 3 Long Term Borrowings

Sr. No	Particulars	AS at 31st March, 2020	AS at 31st March, 2019
1	Loans & Advances From Directors	8,90,51,141	6,62,12,154
	Total Rs	8,90,51,141	6,62,12,154

NOTE : 4 Trade Payables

Sr. No	Particulars	AS at 31st March, 2020	AS at 31st March, 2019
1	Trade Payables for goods & other expenses	70,458	3,85,219
	Total Rs	70,458	3,85,219

RRAS TRADERS & EXPORTS PRIVATE LIMITED

(Formerly Known as RRAS REALTORS PRIVATE LIMITED)

Notes Forming Integral Part of the Balance Sheet as at 31st March, 2020

NOTE : 5 Short Term Provisions

Sr. No	Particulars	AS at 31st March, 2020	AS at 31st March, 2019
1	Provision		
1	TDS Payable	4,515	48,411
2	Provision For Tax	495	1,94,635
3	Salary Payable		93,400
4	Professional Tax Payable	2,600	7,400
	Total Rs	7,610	3,43,846

NOTE : 6 Other Current Liabilities

Sr. No	Particulars	AS at 31st March, 2020	AS at 31st March, 2019
	Short Term Provision		
1	The Bharat Co-op Bank (OD)	76,72,884	2,45,05,324
	Advance from Customer	45,08,735	25,15,044
	Total Rs	1,21,81,619	2,70,20,368

RRAS TRADERS & EXPORTS PRIVATE LIMITED

(Formerly Known as RRAS REALTORS PRIVATE LIMITED)

Notes Forming Part of the financial statement as at 31st March, 2020

NOTE : 8 Non Current Investment

Sr. No	Particulars	AS at 31st March, 2020	AS at 31st March, 2019
1	Investment in Equity	1,010	1,010
	Total	1,010	1,010

NOTE : 9 Other Non Current Assets

Sr. No	Particulars	AS at 31st March, 2020	AS at 31st March, 2019
1	Preliminary Expense	64,108	71,162
	Total	64,108	71,162

NOTE : 10 Inventories

Sr. No	Particulars	AS at 31st March, 2020	AS at 31st March, 2019
1	Closing Stock	-	-
	Total	-	-

NOTE : 11 Trade Recievables

Sr. No	Particulars	AS at 31st March, 2020	AS at 31st March, 2019
1	Outstanding for more than six months	1,33,97,922	1,33,97,922
2	Others		
	a) Considered good	5,74,26,701	5,74,26,701
	Total	7,08,24,624	7,08,24,624

NOTE : 12 Cash and Cash Equivalent

Sr. No	Particulars	AS at 31st March, 2020	AS at 31st March, 2019
1	Cash-in-Hand	74,310	74,310
2	Bank Balance	7,313	8,10,508
	Total	81,623	8,84,818

NOTE : 13 Short Terms Loans and Advances (Unsecured and Considered good)

Sr. No	Particulars	AS at 31st March, 2020	AS at 31st March, 2019
	Advances to Suppliers, Deposits		
1	Deposits	4,69,197	3,89,197
2	Dues From Revenue Authorities	21,12,259	21,11,997
3	Advances to Suppliers	3,02,34,501	2,99,77,581
4	Professional Tax		
	Total	3,28,15,957	3,24,78,775

RRAS TRADERS & EXPORTS PRIVATE LIMITED

(Formerly Known as RRAS REALTORS PRIVATE LIMITED)

Notes Forming Part of the Statement of Profit & Loss for the year ended 31st March, 2020

NOTE : 14 Revenue from Operations

Sr. No	Particulars	AS at 31st March, 2020	AS at 31st March, 2019
1	Sales of Goods		12,50,57,231
	Total	-	12,50,57,231

NOTE : 15 Other Income

Sr. No	Particulars	AS at 31st March, 2020	AS at 31st March, 2019
1	Income :		
	Foreign Exchange Fluctuation	5,80,558	17,13,181
2	Other Receipts		
	Income Tax Refund :F Yr. 2017-18	86,030	-
	Duty Drawdack		9,360
	Dividend Received		150
	Interest on FD		20,398
	Total	4,94,528	17,43,089

NOTE : 16 Cost of Material Consumed

Sr. No	Particulars	AS at 31st March, 2020	AS at 31st March, 2019
Change in Inventories			
1	Opening Stock	3,69,200	-
2	Closing Stock	-	3,69,200
	Sub-total (a)	3,69,200	3,69,200
PURCHASES OF RAW MATERIALS AND STORES			
1	Goods Purchased		10,80,28,531
	Sub-total (b)	0	10,80,28,531
DIRECT/PRODUCTIONS EXPENSES			
1	Freight		30,07,968
2	C & F Charges		15,18,760
3	Terminal Handling Charges		2,80,650
4	Inspection Charges		63,333
5	Packing & Forwarding Charges		
6	Commission Paid on Sale		4,37,100
7	Custom Duty		2,04,103
8	Hiring Charges		31,836
9	Loading & Unloading Charges		5,27,972
	Sub-total (c)	-	60,71,723
	Total (a + b + c)	3,69,200	11,44,69,454

RRAS TRADERS & EXPORTS PRIVATE LIMITED

(Formerly Known as RRAS REALTORS PRIVATE LIMITED)

Notes Forming Part of the Statement of Profit & Loss for the year ended 31st March, 2020

NOTE : 17 Employment Benefit Expenses

Sr. No	Particulars	AS at 31st March, 2020	AS at 31st March, 2019
1	Salaries and wages	520798	32,04,737
	Total	5,20,798	32,04,737

NOTE : 18 Financial Cost

Sr. No	Particulars	AS at 31st March, 2020	AS at 31st March, 2019
1	Bank Charges	3,09,967.60	9,23,467.69
2	Bank Interest	51,93,209.87	16,64,448.27
	Total	55,03,177.47	25,87,915.96

NOTE : 19 Other Administrative Expenses

Sr. No	Particulars	AS at 31st March, 2020	AS at 31st March, 2019
1	Legal & Professional Charges	58,500	3,08,500
2	Printing & Stationery Expenses	350	80,835
3	Interst on late payment TDS	6,374	
4	Telephone Mobile Exp		61,648
5	Business Pramotion Exp A/c		18,69,908
6	Conveyance & Petrol Deisel Exp	5,000	2,03,893
7	Insurance Charges	3,280	50,000
8	Office Expenses	29,573	3,86,594
9	Post & Courier	8,303	34,743
10	Preliminery Exp W/off		7,054
11	Lodgeing & Boarding	11,02,607	
12	Professional Tax		2,000
13	Staff Welfare Exp. A/c		31,396
14	Depreciation		31,190
15	Electrcity Expenses	8,100	27,720
16	Travelling Exp	28,165	16,67,498
17	Registration & Membership Charges		73,400
18	Website Maintainance Charges		23,400
19	Rent Paid	22,000	1,11,000
20	Repairs & Maintainance Charges		11,315
	Visa Charges	24,498	
21	Bad Debts		8,68,962
	Total	12,96,750	58,51,056

RRAS TRADERS & EXPORTS PRIVATE LIMITED

(Formerly Known as RRAS REALTORS PRIVATE LIMITED)

Break-up of Schedule Items appearing in Balance Sheet as at 31st March, 2020

Sub Note 1 : Loans & Advances From Directors

Sr. No	Particulars	AS at 31st March, 2020	AS at 31st March, 2019
1	Ratansingh M Rathore	6,26,10,000.00	3,97,71,013
2	Sanjaykunwar R. Rathore	2,64,41,141.00	2,64,41,141
	Total	8,90,51,141.00	6,62,12,154

Sub Note 2: Trade Payable against goods & other expenses

Sr. No	Particulars	AS at 31st March, 2020	AS at 31st March, 2019
1	GRC Express & Logistics Pvt Ltd		71
2	ABC Computer & Electronics	962.00	962
3	GVS International Services		
4	Kalpana Tour & Travels Pvt Ltd		2,53,172
5	Savla Foods & Cold Storage Pvt Ltd.		
6	Shree Ganesh Tours & Travels		48,616
7	Swagat Shakti Trade World Pvt Ltd		
8	Microchem Silliker Pvt Ltd		
9	Sunraj Corrugators		
10	Vallabh Dhamecha & Associates		
11	DSA Airfreight Pvt.Ltd	69,496.00	69,496
12	Emirates Logistics India Private Limited		
13	Jiya Agro Pvt Ltd		
14	Simplex Plus		
15	Shivnivas Kamble (Janas)		12,902
	Total	70,458.00	3,85,219

Sub Note 3: Advance from Customer

Sr. No	Particulars	AS at 31st March, 2020	AS at 31st March, 2019
1	Sanu Metal & Commodities SARL	25,15,044.00	25,15,044
2	MDA Minmaral Dhatu (AP)Pvt. Ltd	19,93,691.00	
	Total	45,08,735.00	25,15,044

Sub note 4: Investment in Equity/Others

Sr. No	Particulars	AS at 31st March, 2020	AS at 31st March, 2019
	Investment in Equity		
1	Equity shares of Bharat Co-op Bank Ltd	1,010.00	1,010
	Total	1,010.00	1,010

RRAS TRADERS & EXPORTS PRIVATE LIMITED

(Formerly Known as RRAS REALTORS PRIVATE LIMITED)

Break-up of Schedule Items appearing in Balance Sheet as at 31st March, 2020

Sub Note 5 : Trade Receivables:

Sr. No	Particulars	AS at 31st March, 2020	AS at 31st March, 2019
a)	Outstanding for more than Six Months		
1	IBS INTERNATIONAL TRADING		-
2	SOUTH LINK INTERNATIONAL FOODSTUFF L.L.C		
3	ZA Traders	1,05,50,271.88	1,05,50,272
4	Agro Business Trading SARL	28,47,650.60	28,47,651
		1,33,97,922.48	1,33,97,922
b)	Others		
1	EVERYDAY PRODUCE LIMITED	9,20,288.51	9,20,289
2	Emma SARL	5,65,06,412.67	5,65,06,413
		5,74,26,701.18	5,74,26,701
	Total	7,08,24,623.66	7,08,24,624

Sub Note 6: Bank Balance

Sr. No	Particulars	AS at 31st March, 2020	AS at 31st March, 2019
1	HDFC Bank	-	
2	The Bharat Co-op Bank Ltd	13,147.00	13,147
3	EEFC A/c 000312400200655 USD	0.03	56
4	EEFC A/c 000312400300168 - EURO	5,834.43	7,97,304
	Total	7,312.54	8,10,508

Sub Note 7: Short Terms Loans and Advances

Sr. No	Particulars	AS at 31st March, 2020	AS at 31st March, 2019
a)	Deposits		
1	M Vat Deposit	25,000.00	25,000
2	Recurring Deposit in The Bharat Co-op. Bank	3,54,190.00	2,74,190
3	Secured Deposit of Savla Foods & Cold Storage Pvt Ltd	40,007.00	40,007
4	Varghese George (Deposit)	50,000.00	50,000
	Total	4,69,197.00	3,89,197
a)	Dues From Revenue Authorities		
1	GST Input Credit	21,12,259.00	21,09,957
2	TDS Receivable		2,040
	Total	21,12,259.00	21,11,997

RRAS TRADERS & EXPORTS PRIVATE LIMITED

(Formerly Known as RRAS REALTORS PRIVATE LIMITED)

Break-up of Schedule Items appearing in Balance Sheet as at 31st March, 2020

b)	Advances to Suppliers & others		
1	Devendra Singh	10,000.00	
2	Shivnivas Kamble	10,000.00	
3	Vallabh Dhamecha & Associates	7,000.00	
4	D R Shetty & associates	2,950.00	
5	Soumaya Agro Agency	7,15,000.00	7,15,000
6	Mayekar & Associates	1,970.00	
7	Seaways Shipping & Logistic Ltd	1,10,922.00	1,10,922
8	Varghese George	5,000.00	5,000
9	Transtar Handling & Warehousing Co	41,890.00	41,890
10	Able Perfect SDN BHD	26,90,286.00	26,90,286
11	Jiya Agro Pvt Ltd	1,88,64,311.00	1,88,64,311
12	MOI International (Singapore) Pte Ltd	25,39,247.97	25,39,248
13	I Way Investment Ltd	50,10,924.00	50,10,924
14	R & B infra Project Pvt Ltd	2,25,000.00	
	Total	3,02,34,500.97	2,99,77,581
	Total	3,28,15,956.97	3,24,78,775

RRAS TRADERS & EXPORTS PRIVATE LIMITED

ACCOUNTING YEAR : 2019 – 2020

NOTE 23 - SIGNIFICANT ACCOUNTING POLICIES

A. CONVENTION

The financial statement has been prepared under the historical cost convention in accordance with the applicable accounting standards in India and in accordance with relevant provisions of the companies Act, 2013.

B. BASIS OF ACCOUNTING

All income and expenditure having material bearing on the financial statement are recognized on accrual basis.

C. FIXED ASSETS

The fixed assets are stated at cost of acquisition less the accumulated depreciation. Direct cost comprise of the acquisition price and all direct and indirect costs attributable to bring the assets to their intended use.

D. DEPRECIATION

Depreciation on fixed assets is provided using the straight-line method at the useful life prescribed in schedule II to the Companies Act, 2013.

E. CHANGE IN ACCOUNTING POLICY

From the Financial Year 2014-15, the company has with retrospective effect changed its method of providing depreciation on fixed assets from the 'Written Down Value' method as provided in Income Tax Rules to the 'Straight Line' method, as prescribed in Schedule II to the Companies Act, 2013 and the effect of change in the method of depreciation has been provided in Profit & Loss Account.

F. TAXES ON INCOME

To provide and recognize deferred tax on timing differences between taxable income and accounting income subject to consideration of prudence, not to recognize deferred tax assets on unabsorbed depreciation and carry forward of losses unless there is virtual certainty that there will be sufficient future taxable income available to realize such assets.

G. In the opinion of board the value of realization of loans, advances and current assets in the ordinary course of business will not be less than the amount at which they are stated in the balance sheet.

- H. In the opinion of the board provision for all known liabilities is adequate and not in excess of the amount reasonably necessary.
- I. Provision for current tax is made in accordance with the provisions of Income Tax Act, 1961.

J. PROVISIONS AND CONTINGENCIES

The Company creates a provision when there is present obligation as a result of a past event that probably requires an outflow of resources and a reliable estimate can be made of the amount of obligation. A disclosure for a contingent liability is made where there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources. When there is a possible obligation or a present obligation in respect of which the likelihood of outflow of resources is remote, no provision or disclosure is made.

Loss contingencies arising from claims, litigation, assessment, fines, penalties, etc. are recorded when it is probable that a liability has been incurred and the amount can be reasonably estimated.

K. EARNINGS PER SHARE

The basic earnings per share ('EPS') is computed by dividing the net profit after tax for the year attributable to equity shareholders by the weighted average number of equity shares outstanding during the year.

NOTE 24 – EARNINGS / (LOSS) PER SHARE

Particulars	For the Year ended March 31, 2020 (Rs.)	For the Year ended March 31, 2019 (Rs.)
Profit for the Year (Rs.) (A)	-7815254	492523
<u>Number of shares:</u>		
At the beginning of the year	8,60,000	8,60,000
At the end of the year	8,60,000	8,60,000
Weighted Average Number of Equity Shares (B)	8,60,000	8,60,000
Earnings per Share – Basic (Rs.) (A/B)	5.00	5.00
Earnings per Share – Diluted (Rs.) (A/B)	5.00	5.00
Nominal Value of an Equity Share (Rs.)	10	10

NOTE - 25

The previous year's figures wherever necessary have been regrouped, reclassified and recast to confirm with the current year's classification wherever required.

For SHAH & RATHOD
Chartered Accountants

PARTNER
MEMBERSHIP NO. 142857
FIRM REGN. NO. : 136741W



For RRAS TRADERS & EXPORTS PVT LTD

Manish kar
(DIRECTOR)
(DIN:07569087)

Anugravas Das
(DIRECTOR)
(DIN:07569244)

PLACE : MUMBAI

DATED : 31/12/2020