



SHAH & RATHOD

CHARTERED ACCOUNTANTS

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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, 2023, 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, 2023; 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, 2022, and taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2023, from being appointed as a director in terms of section 164(2) of the Act.
- f) 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



A handwritten signature in black ink, appearing to be "D. R. Rathod".

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

PLACE : MUMBAI

DATED : 16/09/2023

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, 2023.

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, 2023 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. Rathod", written over a horizontal line.

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

PLACE : MUMBAI

DATED : 16/09/2023

RRAS TRADERS & EXPORTS PRIVATE LIMITED

ACCOUNTING YEAR : 2022 – 2023

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 in 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, 2023	For the Year ended March 31, 2022
	(Rs.)	(Rs.)
Profit for the Year (Rs.)(A)	(19,151)	(70,454)
<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)	(0.02)	(0.08)
Earnings per Share – Diluted (Rs.) (A/B)	(0.02)	(0.08)
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



PLACE : MUMBAI

DATED : 16/09/2023

RRAS TRADERS & EXPORTS PRIVATE LIMITED

(Formerly Known as RRAS REALTORS PRIVATE LIMITED)

BALANCE SHEET AS AT 31ST MARCH, 2023

(Rs. in Lakhs)

Particulars	NOTE	As at 31st March, 2023	As at 31st March, 2022
I. EQUITY AND LIABILITIES			
Shareholder's Funds			
(a) Share Capital	1	86.00	86.00
Non-Current Liabilities			
(a) Long-Term Borrowings	3	990.68	990.43
Current Liabilities			
(a) Trade Payables	4	0.75	0.75
(b) Short-Term Provisions	5	0.05	0.05
(c) Other Current Liabilities	6	45.09	45.09
Total		1122.56	1122.31
II. ASSETS			
Non-Current Assets			
(a) Fixed Assets (Tangible)	7	1.07	1.26
(b) Non-current investments	8	0.01	0.01
(c) Other non current asset	9	0.64	0.64
Current Assets			
(a) Trade receivables	11	681.18	680.93
(b) Cash and cash equivalents	12	0.20	0.28
(c) Short-term loans and advances	13	326.62	326.55
(d) Profit / Loss A/c	2	112.84	112.65
Total		1122.56	1122.31

Significant accounting policies

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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: 16/09/2023

PLACE: Mumbai

UDIN: 23142857BGUHS5409

FOR RRAS TRADERS & EXPORTS PVT. LTD.

Ratansingh M Rathore
(DIRECTOR)
(DIN:01774451)

Sanjaykunwar Rathore
(DIRECTOR)
(DIN:01802728)

RRAS TRADERS & EXPORTS PRIVATE LIMITED

(Formerly Known as RRAS REALTORS PRIVATE LIMITED)

STATEMENT OF PROFIT & LOSS FOR THE PERIOD ENDED ON 31ST MARCH, 2023

(Rs in Lakhs)

Sr. No.	Particulars	NOTE	As at 31st March, 2023	As at 31st March, 2022
I	Other Income	14	0.00	0.41
	Total Revenue (a)		0.00	0.41
III	Expenses:			
	Cost of materials consumed	15		0.00
	Employee Benefit Expense	16		0.00
	Financial Costs	17	0.00	0.03
	Other Administrative Expenses	18	0.19	1.09
	Total Expenses (b)		0.19	1.11
IV	Profit Before Tax (a-b)		-0.19	-0.70
V	Tax expense:			
	Current tax			
	Deffered Tax			0.00
VI	Profit After Tax		-0.19	-0.70
VII	Earning per equity share:			
	Basic & Dilluted		0.00	0.00

Significant accounting policies

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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: 16/09/2023

PLACE: Mumbai

UDIN:23142857BGUHS5409



FOR RRAS TRADERS & EXPORTS PVT. LTD.



Ratansingh M Rathore

(DIRECTOR)

(DIN:01774451)



Sanjaykunwar Rathore

(DIRECTOR)

(DIN:01802728)

RRAS TRADERS & EXPORTS PRIVATE LIMITED

(Formerly Known as RRAS REALTORS PRIVATE LIMITED)

Notes Forming Integral Part of the Balance Sheet as at 31st March, 2023

NOTE : 1 Share Capital

(RS IN Lakhs)

Sr. No	Particulars	As at 31st March, 2023	As at 31st March, 2022
1	AUTHORIZED CAPITAL 860,000 Equity Shares of Rs. 10/- each fully	86.00	86.00
		86.00	86.00
2	ISSUED , SUBSCRIBED & PAID UP CAPITAL 860,000 Equity Shares of Rs. 10/- each fully paid up	86.00	86.00
	Total Rs	86.00	86.00

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

Sr. No	Equity shares	%	As at 31st March, 2023	As at 31st March, 2022
1	Ratansingh M Rathore	51%	4.39	4.39
2	Sanjaykunwar R. Rathore	49%	4.21	4.21

NOTE : 2 Reserve & Surplus

Sr. No	Particulars	As at 31st March, 2023	As at 31st March, 2022
1	Surplus (Profit & Loss Account) Balance brought forward from previous year Add: Profit/Loss for the period	-112.65 -0.19	-111.95 -0.70
	Total Rs	-112.84	-112.65

NOTE : 3 Long Term Borrowings

Sr. No	Particulars	As at 31st March, 2023	As at 31st March, 2022
1	Loans & Advances From Directors	990.68	990.43
	Total Rs	990.68	990.43

NOTE : 4 Trade Payables

Sr. No	Particulars	As at 31st March, 2023	As at 31st March, 2022
1	Trade Payables for goods & other expenses	0.75	0.75
	Total Rs	0.75	0.75

RRAS TRADERS & EXPORTS PRIVATE LIMITED

(Formerly Known as RRAS REALTORS PRIVATE LIMITED)

Notes Forming Integral Part of the Balance Sheet as at 31st March, 2023

NOTE : 5 Short Term Provisions

(RS IN Lakhs)

Sr. No	Particulars	As at 31st March, 2023	As at 31st March, 2022
1	Provision		
1	TDS Payable	0.02	0.02
2	Provision For Tax	0.00	0.00
3	Salary Payable		
4	Professional Tax Payable	0.03	0.03
	Total Rs	0.05	0.05

NOTE : 6 Other Current Liabilities

Sr. No	Particulars	As at 31st March, 2023	As at 31st March, 2022
	Short Term Provision		
1	The Bharat Co-op Bank (OD)		0.00
	Advance from Customer	45.09	45.09
	Total Rs	45.09	45.09

RRAS TRADERS & EXPORTS PVT LTD

Notes Forming Integral Part of the Balance Sheet as at 31st March, 2023

Note 7 :

Fixed Asset as per Companies Act

(RS IN Lakhs)

Sr. No	Name of Assets	Gross Block			Depreciation			Net Block		
		Original Amount	Addition during the year	Deletion during the year	Total as at 31.03.2022	Upto 31.03.2022	For the Year on Original Amount	Deletion during the year	Total as at 31.03.2023	As at 31.03.2023
1	Copper Engraved Cylinder	1.90		0.00	1.11		0.17	0.00	0.17	0.94
2	Computer & Printer	0.25			0.15		0.02		0.02	0.13
	Total (Current Year)	2.15	0.00	0.00	1.26	0.00	0.19	0.00	0.19	1.07

RRAS TRADERS & EXPORTS PRIVATE LIMITED

(Formerly Known as RRAS REALTORS PRIVATE LIMITED)

Notes Forming Part of the financial statement as at 31st March, 2023

NOTE : 8 Non Current Investment

(RS IN LAKHS)

Sr. No	Particulars	AS at 31st March, 2023	AS at 31st March, 2022
1	Investment in Equity	0.01	0.01
	Total	0.01	0.01

NOTE : 9 Other Non Current Assets

Sr. No	Particulars	AS at 31st March, 2023	AS at 31st March, 2022
1	Preliminary Expense	0.64	0.64
	Total	0.64	0.64

NOTE : 10 Inventories

Sr. No	Particulars	AS at 31st March, 2023	AS at 31st March, 2022
1	Closing Stock	0.00	0.00
	Total	0.00	0.00

NOTE : 11 Trade Recievables

Sr. No	Particulars	AS at 31st March, 2023	AS at 31st March, 2022
1	Outstanding for more than six months	134.23	133.98
2	Others		
	a) Considered good	546.95	546.95
	Total	681.18	680.93

NOTE : 12 Cash and Cash Equivalent

Sr. No	Particulars	AS at 31st March, 2023	AS at 31st March, 2022
1	Cash-in-Hand	0.07	0.74
2	Bank Balance	0.13	-0.47
	Total	0.20	0.28

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

Sr. No	Particulars	AS at 31st March, 2023	AS at 31st March, 2022
	Advances to Suppliers, Deposits		
1	Deposits	5.70	5.70
2	Dues From Revenue Authorities	21.12	21.05
3	Advances to Suppliers	299.80	299.80
	Total	326.62	326.55

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, 2023

(RS IN Lakhs)

NOTE : 14 Other Income

Sr. No	Particulars	As at 31st March, 2023	As at 31st March, 2022
1	Income :		
	Interest from RD account	0.00	0.41
2	Other Receipts		
	Income Tax Refund :F Yr. 2017-18		0.00
	Total	0.00	0.41

NOTE : 15 Cost of Material Consumed

Sr. No	Particulars	As at 31st March, 2023	As at 31st March, 2022
	Change in inventories		
1	Opening Stock		0.00
2	Closing Stock		
	Sub - Total (a)		0.00

NOTE : 16 Employment Benefit Expenses

Sr. No	Particulars	As at 31st March, 2023	As at 31st March, 2022
1	Salaries and wages		0.00
	Sub - Total (b)		0.00

NOTE : 17 Financial Cost

Sr. No	Particulars	As at 31st March, 2023	As at 31st March, 2022
1	Bank Charges	0.00	0.03
2	Bank Interest		0.00
	Total	0.00	0.03

NOTE : 18 Other Administrative Expenses

Sr. No	Particulars	As at 31st March, 2023	As at 31st March, 2022
1	Legal & Professional Charges		0.87
2	Printing & Stationery Expenses		0.00
3	Interst on late payment TDS		0.00
4	Conveyance & Petrol Deisel Exp		0.00
5	Insurance Charges		0.00
6	Office Expenses		0.00
7	Post & Courier		0.00
8	Lodgeing & Boarding		0.00
9	Electrcity Expenses		0.00
10	Travelling Exp		0.00
11	Rent Paid		0.00
12	Visa Charges	0.19	0.22
13	Depreciation		0.00
14	Current tax		0.00
15	GST Fees Paid		0.00
16	Incorporation Expenses	0.19	1.09
	Total	0.19	1.09

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, 2023

Sub Note 1 : Loans & Advances From Directors

(RS IN Lakhs)

Sr. No	Particulars	As at 31st March, 2023	As at 31st March, 2022
1	Ratansingh M Rathore	647.93	647.68
2	Sanjaykunwar R. Rathore	342.75	342.75
	Total	990.68	990.43

Sub Note 2: Trade Payable against goods & other expenses

Sr. No	Particulars	As at 31st March, 2023	As at 31st March, 2022
1	ABC Computer & Electronics	0.01	0.01
2	DSA Airfreight Pvt.Ltd	0.69	0.69
3	Vallabh Dhamecha & Associates	0.05	0.05
	Total	0.75	0.75

Sub Note 3: Advance from Customer

Sr. No	Particulars	As at 31st March, 2023	As at 31st March, 2022
1	Sanu Metal & Commodities SARM	25.15	25.15
2	MDA Minmaral Dhatu (AP)Pvt. Ltd	19.94	19.94
	Total	45.09	45.09

Sub note 4: Investment in Equity/Others

Sr. No	Particulars	As at 31st March, 2023	As at 31st March, 2022
	Investment in Equity		
1	Equity shares of Bharat Co-op Bank Ltd	0.01	0.01
	Total	0.01	0.01

Sub Note 5 : Trade Receivables:

Sr. No	Particulars	As at 31st March, 2023	As at 31st March, 2022
a)	Outstanding for more than Six Months		
1	RRAS Traders & Exports Vietnam LLC	0.25	
2	ZA Traders	105.50	105.50
3	Agro Business Trading SARM	28.48	28.48
		134.23	133.98
b)	Others		
1	EVERYDAY PRODUCE LIMITED	9.20	9.20
2	Emma SARM	537.74	537.74
		546.95	546.95
	Total	681.18	680.93

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, 2023

(RS IN Lakhs)

Sub Note 6: Bank Balance

Sr. No	Particulars	As at 31st March, 2023	As at 31st March, 2022
1	The Bharat Co-op Bank Ltd	0.13	-0.47
2	EEFC A/c 000312400200655 USD		
3	EEFC A/c 000312400300168 EURO		
	Total	0.13	-0.47

Sub Note 7: Short Terms Loans and Advances

Sr. No	Particulars	As at 31st March, 2023	As at 31st March, 2022
a)	Deposits		
1	M Vat Deposit	0.25	0.25
2	Recurring Deposit in The Bharat Co-op. Bank	4.55	4.55
3	Secured Deposit of Savla Foods & Cold Storage Pvt Ltd	0.40	0.40
4	Varghese George (Deposit)	0.50	0.50
	Total	5.70	5.70
a)	Dues From Revenue Authorities		
1	GST Input Credit	21.12	21.12
2	TDS payable	0.00	-0.08
	Total	21.12	21.05
b)	Advances to Suppliers & others		
1	Devendra Singh		0.00
2	Shivnivas Kamble		0.00
3	Vallabh Dhamecha & Associates		0.00
4	D R Shetty & associates	0.03	0.03
5	Soumaya Agro Agency	7.15	7.15
6	Mayekar & Associates	0.02	0.02
7	Seaways Shipping & Logistic Ltd	1.11	1.11
8	Varghese George		0.00
9	Transtar Handling & Warehousing Co	0.42	0.42
10	Able Perfect SDN BHD	26.90	26.90
11	Jiya Agro Pvt Ltd	188.64	188.64
12	MOI International (Singapore) Pte Ltd	25.39	25.39
13	I Way Investment Ltd	50.11	50.11
14	R & B infra Project Pvt Ltd		0.00
15	TCJ Legal	0.03	0.03
	Total	299.80	299.80
	Total	326.62	326.55



RRAS TRADERS & EXPORTS PRIVATE LIMITED

DIRECTOR'S REPORT

To
The Members,
Rras Traders & Exports Private Limited

Your Directors have pleasure in submitting their 10TH Annual Report of the Company together with the Audited Statements of Accounts for the year ended **31st March, 2023**.

1. Financial results :

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

Particulars	Year ended 31.03.2023	Year ended 31.03.2022
Revenue from Operations	0	0
Other Income	0	40,769
Gross Income	0	40,769
Profit Before interest, Depreciation & Tax		
Less: Finance Cost	(38,302)	(67,946)
Less: Depreciation & Amortization Expense	266	2,508
Profit Before Tax	18,885	0
Less: Income Tax	(19,151)	(70,454)
Less: Deferred Tax		0
Profit After Tax	(19,151)	(70,454)

2. State of company's affairs:

The company has charged an amount of Rs. 19151/- to the profit & loss account as expenses which was for setting up of the business.

During the year under the review company does not have any business resulting which company had Nil turnover

Your Director as continuously looking for growth of the Company in future.

3. Dividend:

In order to conserve resources for future, the Directors do no recommend any dividend during the year under review.

4. Transfer to reserve:

The company during the year under the review has not transferred any fund in reserves.



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5. Material changes and commitments occurring between 31st March, 2023 and date of the Report

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

6. Statutory auditors & Comments on auditor's report

M/S SHAH & RATHOD Chartered Accounts (FRN: 136741W) were appointed as Statutory Auditor of the company in Annual General Meeting held in December 31ST, 2020 for the period of Five Years.

There was no qualifications, reservations or adverse remarks made by the Auditors in their report. The statements made by the Statutory Auditors in their Report are self-explanatory and do not call for any further comments.

7. Change in the nature of business:

There is no change in the nature of the business of the company.

8. Web link for Extract of the annual returns:

The company does not have its website therefore web-link for the Annual Return is not provided pursuant to section 92(3) of the Companies Act, 2013

9. Conservation of energy, technology absorption, foreign exchange earnings and outgo:

a) Conservation of Energy, Technology Absorption:

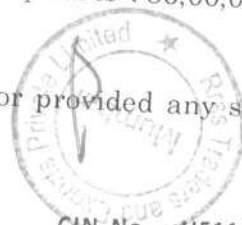
The particulars as required under the provisions of Section 134(3) (m) of the Companies Act, 2013 in respect of conservation of energy and technology absorption have not been furnished considering the nature of activities undertaken by the company during the year under review.

b) Foreign Exchange Earning: ₹ Nil (Previous Year ₹. Nil) Foreign Exchange Outgo: ₹. Nil (Previous Year ₹ Nil)

10. Share Capital:

Authorised Share Capital of the Company as on 31st March, 2023 is ₹.86,00,000/- divided into 8,60,000 Equity Shares of ₹. 10/- each and Paid up Share Capital is ₹ 86,00,000/- divided into 8,60,000 Equity Shares of ₹. 10/- each.

Company has neither Buy back, issued any Sweet Equity nor provided any stock option during the year



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11. Particulars of loans, guarantees or investments made under section 186 of the companies act, 2013:

During the year under review, the Company has not advanced any loans/ given guarantees/ made investments in any Company.

12. Particulars of contracts or arrangements made with related parties:

There was no contract or arrangements made with related parties as defined under Section 188 (1) of the Companies Act, 2013 during the year under review.

13. Number of board meetings conducted during the year under review:

During the Financial Year 2022-2023, the Company held Six Board meetings of the Board of Directors as per Section 173 of Companies Act, 2013 and Secretarial Standard which is summarized below.

Sr. No.	Date of Meeting
1	28.05.2022
2	09.06.2022
3	09.07.2022
4	05.09.2022
5	15.12.2022
6	13.03.2023

14. Directors:

There are following Change in Directors during the year:

- Mr. Manish Shishir Kar has resigned from the post of Directors from 28th May, 2022
- Board as Accepted Resignation w.e.f 1st April, 2023 Mr. Anurag Das

Following are Director as on 30.09.2023

1. Ratansingh Rathore
2. Sanjaykunwar Rathore

15. Secretarial Standard

Company has complied with all applicable Secretarial Standards issued by ICSI.

16. Directors responsibility statement

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

- a) in the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures;



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- b) 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;
- c) 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;
- d) the directors had prepared the annual accounts on a going concern basis; and
- e) 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.
- f) The directors had devised proper system to ensure compliance with the provision of all applicable laws and that such systems were adequate and operating effectively.

17. Declaration by Independent Directors:

The Company was not required to appoint Independent Directors under Section 149(4) and Rule 4 of the Companies (Appointment and Qualification of Directors) Rules, 2014 hence no declaration has been obtained

18. 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 regards.

19. Deposits:

The Company has neither accepted nor renewed any Public deposits during the year under review.

20. Vigil mechanism/ whistle Blower Policy:

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 pertaining to vigil mechanism is not applicable to the Company.

21. Disclosure of sexual harassment of women at workplace (prevention, prohibition & redressal) act 2013:

During the year 2022-2023, no compliant were received by the Company related to the Sexual Harassment

22. Corporate social responsibility (csr):

The provisions of the section 135 of the Companies Act, 2013 pertaining to the Corporate Social responsibility are not applicable to the Company.



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23. Maintenance of cost record;

The provision of sub-section (1) of section 148 of the companies Act, 2013 regarding maintenance of cost record as specified by central government are not applicable to the Company

24. Internal financial control:

The company has in place adequate internal financial control with reference to financial statements. During the year under review, such control were tested and no reportable material weakness in the design of operation were observed.

25. Risk management policy:

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

26. Significant and material orders passed by the regulators or courts or tribunals impacting the going concern status and company's operations in future:

During the year under review, there has been no such significant and material order passed by the regulators or courts or tribunals impacting the going concern status and company's operations in future

27. Company's policy on Directors' appointment and remuneration including criteria for determining qualifications, positive attributes, independence of a Director and other matters provided under sub-section (3) of section 178

The Company, being a Private Limited Company was not required to constitute a Nomination and Remuneration Committee under Section 178(1) of the Companies Act, 2013 and Rule 6 of the Companies (Meetings of Board and its Powers) Rules, 2014 and Stakeholders Relationship Committee under Section 178(5) of the Companies Act, 2013.

27. Reporting of Frauds:

There have been no instances of fraud reported by the Statutory Auditors under Section 143 (12) of the Acts & Rules framed thereunder either to the Company or to the Central Government.

28. Internal Audit and Compliance:

As per the size and scale of the Company, it does not require to carry out internal audit.

29. Particulars of Employee:

None of the employee has received remuneration exceeding the limit as stated in rule 5(2) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.



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30. 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 & EXPORTS PRIVATE LIMITED

Ratansingh Rathore
Director
DIN: 01774451



Sanjaykunvar Rathore
Director
DIN: 01802728

Place: Mumbai
Date: 16/09/2023



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