



Independent Auditor's Report

To the Members of **RITHYA ENTRADE LIMITED**

Report on the Financial Statements

We have audited the accompanying financial statements of RITHYA ENTRADE LIMITED, which comprise the Balance Sheet as at March 31, 2017, the Statement of Profit and Loss, the Cash Flow Statement for the year then ended, and a summary of the significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

The Company's Board of Directors is 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 and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of 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; and design, implementation and maintenance of adequate internal financial controls, 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.

Auditor's 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 the Rules made there under.

We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the 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. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Company's 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 on the financial statements.

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, of the state of affairs of the Company as at 31st March, 2017, and its profit/loss and its cash flows for the year ended on that date.

Report on Other Legal and Regulatory Requirements

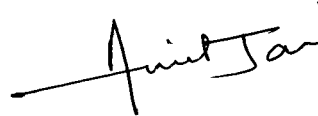
1. As required by the Companies (Auditor's Report) Order, 2016 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the 'Annexure A', a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

2. As required by Section 143 (3) of the Act, we report that:
 - a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
 - b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
 - c) The Balance Sheet, the Statement of Profit and Loss and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.
 - d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
 - e) On the basis of the written representations received from the directors as on 31st March, 2017 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2017 from being appointed as a director in terms of Section 164 (2) of the Act.
 - f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in 'Annexure B'.



- g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
- i. The Company does not have any pending litigations which would impact its financial position.
 - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
 - iv. The company has provided requisite disclosures in its financial statements as to holdings as well as dealings in Specified Bank Notes during the period from 8th November, 2016 to 30th December, 2016 and these are in accordance with the books of accounts maintained by the company.

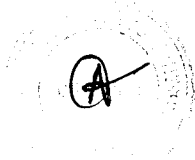
For S.L GANGWAL AND COMPANY
Chartered Accountants
FRN: 004649C



AMIT KUMAR KANKARIA
(Partner)

Membership No. 068974

Place:-Guwahati
Date: 20/07/2017





Annexure 'A'

The Annexure referred to in paragraph 1 of Our Report on "Other Legal and Regulatory Requirements".

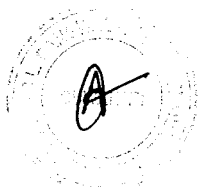
We report that:

- i. The Company does not have any Fixed Assets and hence this clause is not applicable.
- ii. The Company does not have any Inventories and hence this clause is not applicable.
- iii. 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, firms, Limited Liability Partnerships or other parties listed in the register maintained under Section 189 of the Companies Act, 2013. Consequently, the provisions of clauses iii (a), (b) and (c) of the order are not applicable to the Company.
- iv. In respect of loans, investments, guarantees, and security, provisions of section 185 and 186 of the Companies Act, 2013 have been complied with.
- v. The company has not accepted any deposits from the public covered under sections 73 to 76 of the Companies Act, 2013.
- vi. As per information & explanation given by the management, maintenance of cost records has not been specified by the Central Government under sub-section (1) of section 148 of the Companies Act, 2013.
- vii.
 - a. According to the records of the company, undisputed statutory dues including Provident Fund, Investor Education and Protection Fund, Employees' State Insurance, Income-tax, Sales-tax, Service Tax, Custom Duty, Excise Duty, value added tax, cess and any other statutory dues to the extent applicable, have generally been regularly deposited with the appropriate authorities. According to the information and explanations given to us there were no outstanding statutory dues as on 31st of March, 2017 for a period of more than six months from the date they became payable.
 - b. According to the information and explanations given to us, there is no amount payable in respect of income tax, service tax, sales tax, customs duty, excise duty, value added tax and cess whichever applicable, which have not been deposited on account of any disputes.



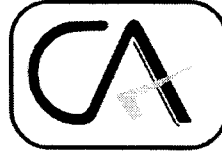
- viii. In our opinion and according to the information and explanations given by the management, we are of the opinion that, the Company has not defaulted in repayment of dues to a financial institution, bank, Government or debenture holders, as applicable to the company.
- ix. Based on our audit procedures and according to the information given by the management, the company has not raised any money by way of initial public offer or further public offer (including debt instruments) or taken any term loan during the year.
- x. According to the information and explanations given to us, we report that no fraud by the company or any fraud on the Company by its officers or employees has been noticed or reported during the year.
- xi. According to the information and explanations given to us, we report that managerial remuneration has been paid in accordance with the requisite approvals mandated by the provisions of section 197 read with Schedule V to the Companies Act.
- xii. The company is not a Nidhi Company. Therefore, clause xii) of the order is not applicable to the company.
- xiii. According to the information and explanations given to us, all transactions with the related parties are in compliance with sections 177 and 188 of Companies Act, 2013 where applicable and the details have been disclosed in the Financial Statements etc. as required by the applicable accounting standards.
- xiv. The company has made preferential private placement of shares during the year under review and the requirement of section 42 of the Companies Act, 2013 have been complied with and the amount raised have been used for the purposes for which the funds were raised.
- xv. The company has not entered into non-cash transactions with directors or persons connected with him.
- xvi. The company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934.

Place:-Guwahati
Date: 20/07/2017



For S.L GANGWAL AND COMPANY
Chartered Accountants
FRN: 004649C

AMIT KUMAR KANKARIA
(Partner)
Membership No. 068974



Annexure 'B'

Report on Internal Financial Controls Over Financial Reporting

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013

We have audited the internal financial controls over financial reporting of RITHYA ENTRADE LIMITED as of March 31, 2017 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.



Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

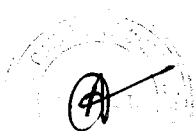
Meaning of Internal Financial Controls Over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that

1. pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;
2. provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and
3. provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting

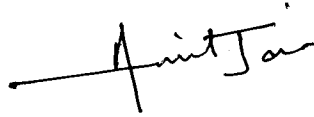
Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.



Opinion

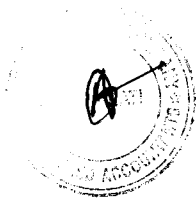
In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2017, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For S.L GANGWAL AND COMPANY
Chartered Accountants
FRN: 004649C



AMIT KUMAR KANKARIA
(Partner)
Membership No. 068974

Place:-Guwahati
Date: 20/07/2017



Balance Sheet as at 31st March 2017

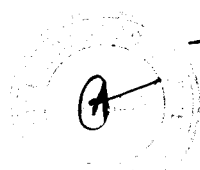
₹ in rupees

Particulars	Note No.	As at 31st March 2017
EQUITY AND LIABILITIES		
Shareholder's funds		
Share capital	1	25,00,000.00
Reserves and surplus	2	46,887.00
Money received against share warrants		
		25,46,887.00
Share application money pending allotment		
Non-current liabilities		
Long-term borrowings		
Deferred tax liabilities (Net)		
Other long term liabilities		
Long-term provisions	3	
Current liabilities		
Short-term borrowings		
Trade payables	4	
(A) Micro enterprises and small enterprises		
(B) Others		32,500.00
Other current liabilities		
Short-term provisions	3	23,920.00
		56,420.00
TOTAL		26,03,307.00
ASSETS		
Non-current assets		
Fixed assets		
Tangible assets		
Intangible assets		
Capital work-in-Progress		
Intangible assets under development		
Non-current investments	5	22,15,245.00
Deferred tax assets (net)		
Long-term loans and advances		
Other non-current assets	6	66,956.00
		22,82,201.00
Current assets		
Current investments		
Inventories		
Trade receivables		
Cash and cash equivalents	7	3,21,106.00
Short-term loans and advances		
Other current assets		
		3,21,106.00
TOTAL		26,03,307.00

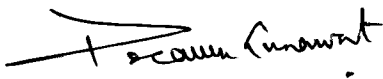
The accompanying notes are an integral part of the financial statements.

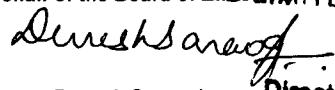
As per our report of even date
 For S.L GANGWAL AND COMPANY
 Chartered Accountants
 (FRN: 004649C)


 AMIT KUMAR KANKARIA
 Partner
 Membership No.: 068974
 Place: Guwahati
 Date: 20/07/2017



For, RITHYA ENTRADE LIMITED and on behalf of the Board of Directors


 Praveen Kumar Lunawat
 Director
 DIN: 06964100


 Devesh Saraogi
 Director
 DIN: 07664141

Statement of Profit and loss for the year ended 31st March 2017

₹ in rupees

Particulars	Note No.	31st March 2017
Revenue		
Revenue from operations	8	21,08,520.00
Less: Excise duty		
Net Sales		21,08,520.00
Other income		
Total revenue		21,08,520.00
Expenses		
Cost of material Consumed		
Purchase of stock-in-trade	9	19,89,300.00
Changes in inventories		
Employee benefit expenses		
Finance costs		
Depreciation and amortization expenses		
Other expenses	10	50,913.00
Total expenses		20,40,213.00
Profit before exceptional, extraordinary and prior period items and tax		68,307.00
Exceptional items		
Profit before extraordinary and prior period items and tax		68,307.00
Extraordinary items		
Prior period item		
Profit before tax		68,307.00
Tax expenses		
Current tax		21,420.00
Deferred tax		
Excess/short provision relating earlier year tax		
Profit(Loss) for the period		46,887.00
Earning per share		
Basic	11	
Before extraordinary Items		0.19
After extraordinary Adjustment		0.19
Diluted		
Before extraordinary Items		
After extraordinary Adjustment		

SIGNIFICANT ACCOUNTING POLICIES & NOTES TO THE ACCOUNTS

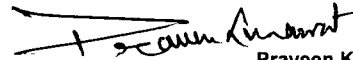
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The accompanying notes are an integral part of the financial statements.

As per our report of even date
 For S.L GANGWAL AND COMPANY
 Chartered Accountants
 (FRN: 004649C)


 AMIT KUMAR KANKARIA
 Partner
 Membership No.: 068974
 Place: Guwahati
 Date: 20/07/2017

FOR RITHYA ENTRADE LIMITED


 Praveen Kumar Lunawat
 Director
 DIN: 06964100

For and on behalf of the Board of Directors


 Devesh Saraogi
 Director
 DIN: 07664141



CASH FLOW STATEMENT FOR THE YEAR ENDED 31st March 2017

₹ in rupees

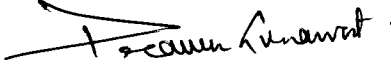
	PARTICULARS	31st March 2017
A.	Cash Flow From Operating Activities	
	Net Profit before tax and extraordinary items(as per Statement of Profit and Loss)	68,307.00
	Adjustments for non Cash/ Non trade items:	
	Operating profits before Working Capital Changes	68,307.00
	Adjusted For:	
	Increase / (Decrease) in trade payables	32,500.00
	Increase / (Decrease) in other current liabilities	2,500.00
	Cash generated from Operations	1,03,307.00
	Net Cash flow from Operating Activities(A)	1,03,307.00
B.	Cash Flow From Investing Activities	
	Non Current Investments / (Purchased) sold	(22,15,245.00)
	Other Inflow / (Outflows) of cash	(66,956.00)
	Net Cash used in Investing Activities(B)	(22,82,201.00)
C.	Cash Flow From Financing Activities	
	Increase / (Decrease) in share capital	25,00,000.00
	Net Cash used in Financing Activities(C)	25,00,000.00
D.	Net Increase / (Decrease) in Cash & Cash Equivalents(A+B+C)	3,21,106.00
F.	Cash & Cash Equivalents at End of period	3,21,106.00
G.	Net Increase / (Decrease) in Cash & Cash Equivalents(F-E)	3,21,106.00

The accompanying notes are an integral part of the financial statements.

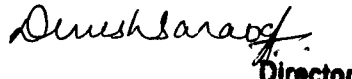
As per our report of even date
 For S.L GANGWAL AND COMPANY
 Chartered Accountants
 (FRN: 004649C)


 AMIT KUMAR KANKARIA
 Partner
 Membership No.: 068974
 Place: Guwahati
 Date: 20/07/2017

For, RITHYA ENTRADE LIMITED For, RITHYA ENTRADE LIMITED
 For and on behalf of the Board of Directors



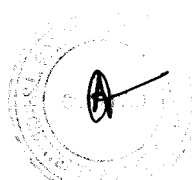
Praveen Kumar Lunawat
 Director
 DIN: 06964100


 Director

Devesh Saraogi
 Director
 DIN: 07664141

Note:

1. The Cash Flow Statement has been prepared by Indirect Method as per AS-3 issued by ICAI.
2. Figures of previous year have been rearranged/regrouped wherever necessary
3. Figures in brackets are outflow/deductions



Notes to Financial statements for the year ended 31st March 2017

The previous year figures have been regrouped / reclassified, wherever necessary to conform to the current year presentation.

Note No. 1 Share Capital

₹ in rupees

Particulars	As at 31st March 2017	
	No. of Shares	Amount
Authorised :		
250000 Equity shares of Rs. 10.00/- par value		25,00,000.00
Issued :		
250000 Equity shares of Rs. 10.00/- par value		25,00,000.00
Subscribed and paid-up :		
250000 Equity shares of Rs. 10.00/- par value		25,00,000.00
Total		25,00,000.00

Reconciliation of the Shares outstanding at the beginning and at the end of the reporting period

Equity shares

₹ in rupees

	As at 31st March 2017	
	No. of Shares	Amount
At the beginning of the period		
Issued during the Period	2,50,000	25,00,000.00
Redeemed or bought back during the period		
Outstanding at end of the period	2,50,000	25,00,000.00

Right, Preferences and Restriction attached to shares

Equity shares

The company has only one class of Equity having a par value Rs. 10.00 per share. Each shareholder is eligible for one vote per share held. The dividend proposed by the board of directors is subject to the approval of the shareholders in ensuing Annual General Meeting, except in case of interim dividend. In the event of liquidation, the Equity shareholders are eligible to receive the remaining assets of the company after distribution of all preferential amounts, in proportion to their shareholding.

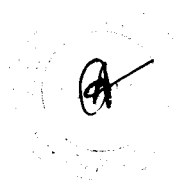
Details of shareholders holding more than 5% shares in the company

Type of Share	Name of Shareholders	As at 31st March 2017	
		No. of Shares	% of Holding
Equity [NV: 10.00]	Delta Impex Limited	1,50,000	60.00
Equity [NV: 10.00]	Praveen Kumar Lunawat	28,900	11.56
Equity [NV: 10.00]	Pratik Jain	50,000	20.00
	Total :	2,28,900	91.56

Note No. 2 Reserves and surplus

₹ in rupees

Particulars	As at 31st March 2017	
	No. of Shares	Amount
Surplus		
Opening Balance		
Add: Profit for the year		46,887.00
Less : Deletion during the year		
Closing Balance		46,887.00
Balance carried to balance sheet		46,887.00



For, RITHYA ENTRADE LIMITED

Praveen Kumar Lunawat

Director

For, RITHYA ENTRADE LIMITED

Arushbarao

Director

Note No. 3 Provisions

₹ in rupees

Particulars	As at 31st March 2017		
	Long-term	Short-term	Total
Other provisions			
Rent Payable		2,500.00	2,500.00
Current tax provision		21,420.00	21,420.00
Total		23,920.00	23,920.00

Note No. 4 Trade payables

₹ in rupees

Particulars	As at 31st March 2017
(B) Others	
Sundry creditors	32,500.00
Total	32,500.00

Note No. 5 Non-current investments

₹ in rupees

Particulars	As at 31st March 2017
Non-Trade Investment (Valued at cost unless stated otherwise)	
Other non-current investments (Unquoted)	
In Others	
Other investments long-term unquoted non-trade (Lower of cost and Market value)	22,15,245.00
Gross Investment	22,15,245.00
Net Investment	22,15,245.00
Aggregate amount of unquoted investments	22,15,245.00

Note No. 6 Other non-current assets

₹ in rupees

Particulars	As at 31st March 2017
Other Assets	
Preliminary Expenses not Written Off	66,956.00
Total	66,956.00

Note No. 7 Cash and cash equivalents

₹ in rupees

Particulars	As at 31st March 2017
Balance with banks	
Bank of Baroda	3,10,106.00
Bank of Baroda (Application A/c)	11,000.00
Total	3,21,106.00

Note No. 8 Revenue from operations

₹ in rupees

Particulars	31st March 2017
Sale of products	
Sales	21,08,520.00
Net revenue from operations	21,08,520.00

Note No. 9 Purchase of stock-in-trade

₹ in rupees

Particulars	31st March 2017
Purchases	19,89,300.00
Total	19,89,300.00

Note No. 10 Other expenses

₹ in rupees

Particulars	31st March 2017
Audit fees	23,000.00
Bank charges	174.00
Consultancy Fees	4,500.00
Preliminary expenses written off	16,739.00
Rent	5,000.00
ROC Filing Fees	
Total	50,913.00

For, RITHYA ENTRADE LIMITED

For, RITHYA ENTRADE LIMITED

T. Seenu Anand
 Director

Aravindharao
 Director

Current tax

₹ in rupees

Particulars	31st March 2017
Current tax pertaining to current year	21,420.00
Total	21,420.00

Note No. 5(a) Other investments long-term unquoted non-trade

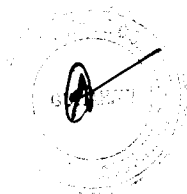
₹ in rupees

Particulars	31st March 2017
Amaze Construction Pvt Ltd_ 935000 Shares	8,41,500.00
Amaze Infracon Pvt Ltd_ 185050 Shares	1,66,545.00
Amaze Realtors Pvt Ltd_ 477500 Shares	3,79,750.00
Gokulam Projects Pvt Ltd_ 300000 Shares	2,10,000.00
Rajlakshmi Pvt Ltd_ 30000 Shares	21,000.00
Yeast Developers Pvt Ltd_ 453500 Shares	3,17,450.00
Yeast Infrastructure Pvt Ltd_ 310000 Shares	2,79,000.00
Total	22,15,245.00

Note No. 11 Earning Per Share

₹ in rupees

Particulars	Before Extraordinary items	After Extraordinary items
	31st March 2017	31st March 2017
Basic		
Profit after tax (A)	46,887.00	46,887.00
Weighted average number of shares outstanding (B)	2,50,000	2,50,000
Basic EPS (A / B)	0.19	0.19
Face value per share	10.00	10.00



For, RITHYA ENTRADE LIMITED

[Signature]

Director

For, RITHYA ENTRADE LIMITED

[Signature]

Director

RITHYA ENTRADE LIMITED

SIGNIFICANT ACCOUNTING POLICIES & NOTES ON FINANCIAL STATEMENTS

Note No. : 12

A. Significant Accounting Policies

1. Basis of accounting:-

These financial statements have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) including the Accounting Standards notified under Section 133 of the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014 and the relevant provisions of the Companies Act, 2013.

The financial statements have been prepared under the historical cost convention on accrual basis.

2. Revenue Recognition :-

Expenses and Income considered payable and receivable respectively are accounted for on accrual basis except discount claims, rebates and retirement benefits which cannot be determined with certainty during the year.

3. Fixed Assets :-

The company does not have any Fixed Assets.

4. Investments :-

Investments are stated at cost.

5. Inventories :-

The company does not have any Inventories

6. Miscellaneous Expenditure:-

Miscellaneous Expenditure comprises of Preliminary expenses that are amortized over a period of five years.

7. Taxes on Income:-

Provision for current tax is made on the basis of estimated taxable income for the current accounting year in accordance with the Income Tax Act, 1961. The deferred tax for timing differences between the book and tax profits for the year is accounted for, using the tax rates and laws that have been substantively enacted by the balance sheet date. Deferred tax assets arising from timing differences are recognized to the extent there is virtual certainty with convincing evidence that these would be realized in future. At each Balance Sheet date, the carrying amount of deferred tax is reviewed to reassure realization.



For, RITHYA ENTRADE LIMITED

H. S. Kumar Anand

Director

For, RITHYA ENTRADE LIMITED

Dinesh Sarraf

Director

(B) Notes on Financial Statements

1. The SSI status of the creditors is not known to the Company; hence the information is not given.
2. Salaries includes director's remuneration on account of salary Rs Nil.
3. Trade receivables, Trade payables, Loans & Advances and Unsecured Loans have been taken at their book value subject to confirmation and reconciliation.
4. Payments to Auditors:

Auditors Remuneration	2016-2017
Audit Fees	20,000.00
Tax Audit Fees	
Company Law Matters	
Service Tax	3,000.00
Total	23,000.00

5. Loans and Advances are considered good in respect of which company does not hold any security other than the personal guarantee of persons.
6. Related Party disclosure

(A) Related Parties and their Relationship

(I) Key Management Personnel

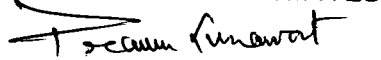
1. Praveen Kumar Lunawat
2. Rajat Jhunjhunwala
3. Devesh Saraogi

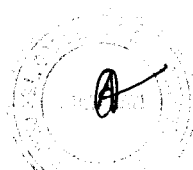
(II) Relative of Key Management Personnel

(a) List of Associate Concerns:

1. Amaze Infracon Private Limited
2. Amaze Construction Company Limited
3. Amaze Realtors Private Limited
4. Gokulam Real Estate Private Limited
5. Yeast Developers Private Limited
6. Yeast Infrastructure Private Limited

For, RITHYA ENTRADE LIMITED


Director



For, RITHYA ENTRADE LIMITED


Director

7. The details of Specified Bank Notes (SBN) held and transacted during the period 08/11/2016 to 30/12/2016 are as follows:

Particulars	SBNs	Other denomination notes	Total
Closing cash in hand as on 08.11.2016	NIL	NIL	NIL
(+) Permitted receipts	NIL	NIL	NIL
(-) Permitted payments	NIL	NIL	NIL
(-) Amount deposited in Banks	NIL	NIL	NIL
Closing cash in hand as on 30.12.2016	NIL	NIL	NIL

8. Other income includes Rs. NIL on account of interest on FDR.

Signature to notes 1 to 12

In terms of Our Separate Audit Report of Even Date Attached.

For S.L GANGWAL AND COMPANY

Chartered Accountants

Amit Jai

(AMIT KUMAR KANKARIA)

Partner

Membership No. 068974

Registration No. 004649C

Place:- Guwahati

Date: - 20/07/2017

For RITHYA ENTRADE LIMITED

For, RITHYA ENTRADE LIMITED

Praveen Lunawat

Director

Praveen Kumar

Lunawat

Director

DIN : 06964100

For, RITHYA ENTRADE LIMITED

Devesh Saraogi

Director

Devesh Saraogi

Director

DIN : 07664141

