

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1(SAHA), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7
filed and verified]
(Please see Rule 12 of the Income-tax Rules, 1962)

Assessment
Year
2024-25

PAN	AAJCR7925D		
Name	RIYANSH MULTI TRADE PRIVATE LIMITED		
Address	Sr No. 126/5/1, Orange Corner, Nashik Pune Highway, Sangamner, Sangamner , AHMED NAGAR , 19- Maharashtra, 91-INDIA, 422605		
Status	7-Private company	Form Number	ITR-6
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	703572111141124

Taxable Income and Tax Details			
	Current Year business loss, if any	1	0
	Total Income	2	42,33,000
	Book Profit under MAT, where applicable	3	0
	Adjusted Total Income under AMT, where applicable	4	0
	Net tax payable	5	10,77,500
	Interest and Fee Payable	6	1,20,000
	Total tax, interest and Fee payable	7	12,97,500
	Taxes Paid	8	12,97,500
	(+) Tax Payable /(-) Refundable (7-8)	9	0
Accreted Income and Tax Detail			
	Accreted Income as per section 115TD	10	0
	Additional Tax payable u/s 115TD	11	0
	Interest payable u/s 115TE	12	0
	Additional Tax and interest payable	13	0
	Tax and interest paid	14	0
	(+) Tax Payable /(-) Refundable (13-14)	15	0

This return has been digitally signed by MADHUKAR VASANT JADHAV in the capacity of
Director having PAN BDAPJ0346N from IP address 103.141.53.27 on 14-
Nov-2024 18:39:32 at SANGAMNER (Place) DSC Sl.No & Issuer 4456949 &
157632832681744418198057754446324005278CN=ProDigiSign Sub CA DSC 2022,OU=Certifying
Authority,O=Professional DigiSign Pvt. Ltd.,C=IN

System Generated

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DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

A.Y. 2024-2025

Name : Riyansh Multi Trade Private Limited

Previous Year : 2023-2024

PAN : AAJCR 7925 D

Address : Sr No. 126/5/1
Orange Corner
Nashik Pune Highway
Sangamner, Sangamner - 422 605

Date of Incorporation : 04-Sep-2019

Status : Domestic Company

Opted Tax u/s 115BAA

Statement of Income

	Sch.No	Rs.	Rs.	Rs.
Profits and gains of Business or Profession				
<u>Business-1</u>				
Net Profit Before Tax as per P & L a/c			51,00,000	
Add: Inadmissible expenses & Income not included				
Depreciation debited to P & L a/c				
37 disallowance	1	7,128		
40 disallowance	2	4,12,000		
43B disallowance	4	0	5,42,000	
Adjusted Profit of Business-1			49,48,000	
Total income of Business and Profession			49,48,000	
Less: Depreciation as per IT Act	5		2,00,000	
Income chargeable under the head "Business and Profession"			47,48,000	
Total Income			47,48,000	
Total income rounded off u/s 288A			47,48,000	
Tax on total income			9,42,064	
Add: Surcharge			9,42,064	
Tax with Surcharge			18,84,128	
Add: Cess			11,450	
Tax with surcharge and cess			18,95,578	
Interest u/s 234B			70,000	
Interest u/s 234C			69,000	1,39,000
Net tax payable			19,34,578	
Self-assessment tax paid	3		12,90,000	
Refund Due			42,570	

Schedule 1

Disallowances of expenditure u/s 37

<u>Other expenditure</u>	Disallowance
<u>Any other disallowance u/s 37</u>	
Prior Period Expenses	7,128
Total Disallowance	7,128

Schedule 2**Disallowances of expenditure u/s 40**

<u>Description</u>	<u>Expenses</u>	<u>Disallowance</u>
<u>40(a)(i) / (ia) / (ib): Default in TDS / Equalisation Levy</u>		
40(a)(ia): Commission or Brokerage	15,40,000	
40(a)(ia): Fees for professional or technical services	9,16,111	
40(a)(ia): Payments to contractors or sub contractors	7,16,500	
40(a)(ia): Commission or Brokerage	1,21,400	
40(a)(ia): Payments to contractors or sub contractors	31,020	4,15,730
Total Disallowance		4,15,730

Schedule 3**Self Assessment tax paid**

<u>Name of the Bank and BSR Code</u>	<u>Date of deposit</u>	<u>Challan Sl.no.</u>	<u>Amount paid</u>
HDFC Bank - 0510002	29-Oct-2024	30002	12,50,000

Bank A/cs**Bank Accounts in India****Bank Name and Account No.**

Hdfc bank ltd - 50200043980391

<u>IFS Code</u>	<u>Type of Account</u>
HDFC0000463	Cash Credit

For Riyansh Multi Trade Private Limited

Date : 14-Nov-2024

Place : Sangamner

Authorised Signatory

Schedule 4

Disallowance of unpaid expenditure u/s 43B

	Current Year's O/s Current Year's O/s		Earlier Years' O/s Earlier Years' O/s	
	1	2	3	4
GST	5,07,100			
Taxes and duties: Vehicle Registration Charges	17,317			
Bonus / Commission to employees	5,00,000			
Total	10,24,417			

Schedule 5

Depreciation as per Income Tax Act

Block	Rate	WDV as on 01-Apr-2023	Additions (put to use) up to 04-Oct-2023	Additions (put to use) after 04-Oct-2023	Deletions	Total Depreciation	WDV as on 31-Mar-2024
4. Furnitures/ fittings 10%	10%	17,800				17,800	17,800
5. Plant/ Machinery 15%: not covered in other blocks, cars...	15%	1,17,117				1,17,117	1,17,117
7. Plant/ Machinery 40%: as per proviso to Rule 5(1)	40%	1,17,117				1,17,117	1,17,117
Total		1,35,917				1,35,917	1,35,917

[Signature]

FORM NO. 3CA

[See rule 6G(1)(a)]

Audit report under section 44AB of the Income-tax Act, 1961, in a case where the accounts of the business or profession of a person have been audited under any other law

We report that the statutory audit of **M/s. Riyansh Multi Trade Private Limited**, Sr No. 126/5/1, Orange corner, Nashik Pune Highway, Sangamner, Sangamner S.O, Sangamner, AHMED NAGAR, Maharashtra, 422 05, India, PAN: AAJCR7925D was conducted by us in pursuance of the provisions of the Companies Act, 2013, and We annex hereto a copy of our audit report dated 30-Sep-2024 along with a copy of each of :-

- a) the audited Profit and loss account for the period beginning from 01-Apr-2023 to ending on 31-Mar-2024.
- b) the audited balance sheet as at 31-Mar-2024; and
- c) documents declared by the said Act to be part of, or annexed to, the profit & loss account and balance sheet.

The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.

In our opinion and to the best of our information and according to examination of books of account including other relevant documents and explanations given to us, the particulars given in the said Form No. 3CD are true and correct subject to the following observations/qualifications, if any:

- 1 Sundry Debtors & Creditors are Subject to confirmation.
- 2 Cash in hand and Closing stock as on 31/03/2024 is not physically verified by us.
- 3 Refer to statement of particulars given in the Form 3 CD and general Remarks as attached to this tax audit report
- 4 The report is to be read in conjunction with the audited accounts and notes appearing thereon, which forms an integral part of this report.
- 5 The assessee is responsible for the preparation of the aforesaid financial statements that give a true and fair view of the financial position and financial performance (if applicable) in accordance with the applicable Accounting Standards as prescribed under/by The Institute of Chartered Accountants of India. This responsibility includes the design, implementation and maintenance of internal control 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.
- 6 The assessee is also responsible for the preparation of the statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961 annexed herewith in Form No. 3CD read with Rule 6G(1)(b) of Income Tax Rules, 1962 that give true and correct particulars as per the provisions of the Income-tax Act, 1961 read with Rules, Notifications , circulars etc that are to be included in the Statement.
- 7 Our responsibility is to express an opinion on these financial statements based on our audit. We have conducted this audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. 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.



- 8 An audit involves performing procedures to obtain audit evidence about the amounts and disclosures of 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 those risk assessments, the auditor considers internal control relevant to the preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances but not for the purposes of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.
- 9 We believe that the audit evidence I/we have obtained is sufficient and appropriate to provide a basis for our audit opinion.
- 10 We are also responsible for verifying the statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961 annexed herewith in Form No. 3CD read with Rule 6G (1) (b) of Income Tax Rules, 1962. We have conducted our verification of the statement in accordance with Guidance Note on Tax Audit under section 44AB of the Income-tax Act, 1961, issued by the Institute of Chartered Accountants of India.
- 11 Sch 11(b) We have checked all the books on test check basis on computer and on printouts wherever required by using some Excel Tools. The assessee has maintained books in its Tally Prime (Audit Log Not Maintained) Software at Jijamata Pride, Ghulewadi, Sangamner - 422 605
- 12 Sec 13(a) Assessee follows Mercantile system of accounting except in case of Credit Note and Debit Note which is recorded in the year in which the same are raised or received.
- 13 Sch 14(b) While computing the deviation u/s 145 A, closing stock of inventory is valued at cost or net realizable value whichever is lower by FIFO formula. While computing statement as per section 145 A on closing stock is calculated on item to item actual basis. There is no effect on Profit on account of Deviation from the method of valuation prescribed u/s 145A as worked out. Hence reporting of the same has not been made under this clause.
- 14 Sch 16 As stated by management and in accordance with accounting policy, there are no any proforma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax where such credits, drawbacks or refunds are admitted as due by the authorities concerned at the year end and not credited to profit and loss account.
- 15 Sch 18 - We have relied on the put to use date on the basis of information and explanations provided to us.
- 16 Sch 21 (a) - From the view point of materiality and certain taxation provisions/ decisions there is no capital expenditure debited to Profit and Loss Accounts which is disallowable under Income Tax Act. As stated by management there are no any expenditure of personal nature has been debited to profit and loss account. It is stated by Directors those expenses on telephone, partner's car expenses, Sales Promotion, meeting expenses, travelling etc are purely of business nature has been relied on.

- 17 SCH 21 (b) For the purpose of this clause, we have verified the data with relevant records maintained by the company and details certified by them. We have conducted the verification of details on test check basis and considering the concept of materiality in view of complex nature of data and voluminous transactions involved which is in accordance with the generally accepted auditing standards in India and Guidance note on Tax audit issued by the ICAI as amended from time to time. The details of party wise data is not available with the assessee hence the details are merged while reporting non compliance
- 18 Sch 21d -In respect of payments by cheque/draft for the expenses covered under this clause, we have to state that it is not possible for us to verify whether the payments in excess of Rs 10,000/35,000 have been made otherwise than by account payee cheque / bank draft/ Electronic clearing system since the necessary evidence is not in the possession of the assessee. However the assessee has certified that all such payments relating to expenditure covered u/s 40A(3) / (3A) of the Act read with Rule 6DD, were made either by account payee cheques drawn on a bank or by account payee bank drafts/Electronic clearing system.
- 19 Clause 22(a) There is no any Interest debited towards the interest paid to Micro and small enterprises during the year
- 20 Clause 22(b) In the course of our audit, we noted that the auditee does not maintain complete records necessary to verify disallowances under section 43B(h) of the Income-tax Act, 1961. Consequently, we are unable to determine whether all amounts claimed under this section have been correctly accounted for and duly paid within the specified Timeframes. This limitation restricts our ability to verify the completeness and accuracy of the compliance with section 43B(h) and thereby reporting in Clause 22. As such, our report is qualified to this extent.
- 21 Sch 23 The identification of the specified person covered u/s 40A (2) (b) is made by the assessee on which we have relied.
- 22 Sch 26 - While computing the GST under schedule of 43B. As stated by the Director, Bonus paid to employees is as per Payment of bonus act.
- 23 Sch 27a - Input tax summary is given towards input tax credit ledger maintained by GST department.
- 24 Sch 30C - In the absence of access to the books of account and other records of various parties to arrangement and want of elaborate investigations beyond ordinary process of audit involved in determining whether the arrangement is an impermissible avoidance arrangement, and in determining the tax benefit in the assessment year relevant to the previous year under audit arising, in aggregate, to all the parties to the arrangement, we are unable to determine the view of the assessee regarding its/his entrance into any impermissible avoidance agreement as contemplated under section 96 of the Act, during the previous year
- 25 Sch 31(a)(v), 31(b)(iv) and 31(c) It is not possible to verify whether the taking or accepting of loan or deposit or repayment of the same have been made otherwise than by account payee cheque or bank draft as necessary evidence is not in the possession of the assessee. However, the assessee certifies that not all such transactions were made by account payee or bank draft except as reported in the schedule of this tax audit report. As receipt or payment by way of journal entries, if any, are not receipts or payments of amount, such journal entries are not considered while reporting under this clause.

- 26 Sch. 31 (ba),(bb),(bc)&(bd) - As stated by the management there is no any payment or receipt of an amount exceeding the limit specified u/s 269ST has been made otherwise than by an account payee cheque or bank draft or use of electronic clearing system through a bank account. During our course of audit on test check we did not come across any such payment or receipt which is in contravention to 269ST. As receipt or payment by way of journal entries, if any, are not receipts or payments of amount such journal entries are not considered while reporting under this clause.
- 27 Sch 34 - We have verified the compliance with the provisions of Chapter XVII-B regarding deduction of tax at source and regarding the payment thereof to the credit of the Central Government in accordance with the Auditing Standards generally accepted in India which include test checks and the concept of materiality. Such audit procedures did not reveal any significant non-compliance with the provisions of Chapter XVII-B except those reported in this tax audit report. While reporting the figure in column 4 regarding total payment, except salary all figures are reported as per TDS return filed as total amount on respective heads was not ascertainable from the computer system maintained by the assessee.
- 28 Sch 34 - During the course of our audit, we noted that the details pertaining to benefits or perquisites provided, which are subject to tax deduction under Section 194R of the Income-tax Act, 1961, were not made available to us. Consequently, we are unable to verify the compliance with the provisions of Section 194R regarding the deduction of tax at source on such benefits or perquisites
- 29 Sch 37 - It is stated to us no any cost audit has been conducted during the year.
- 30 SCH 38 & 39 It is stated to us by Partner of the assessee firm that there is no any central excise audit as well as audit under section 72A of relating valuation of taxable services is carried during the year
- 31 Sch 41 As Stated by the Mangagement and as per the representation received from mangament, There are no such Demand raised or Refund Issued During the year except as reported under this clause.
- 32 Sch 42 - It has been stated by assessee that no any form 60 has been obtained during the year. As regards form 61A as there is no any such transactions of receipts more than 2 Lacs by cash hence no such report has been filed.
- 33 Sch 44 - Assessee informed that the required information under clause 44 had not been maintained and reportable in the absence of any such disclosure requirements under the GST law. Given the above, we cannot verify and report, the desired information under this clause.
- 34 The figure and information furnished in the report have been compiled by the management and have been verified by us on the basis such test checks as considered appropriate. Further, wherever the information is stated to be "NIL" or "Not Applicable" (N.A.), these have been concluded on the basis of management certificate/representation.

Place: **Sangamner**
 Date: **14-Nov-2024**
 UDIN: 24150097BKCOBW1497



Name of the signatory:

Full Address:

For Sanjay S Rathi & Company

(Signature and stamp/seal of the signatory)

ADITYA S. RATHI

Partner, M. No. 150097

Firm reg. No. 109182W

Block No. 105, 1st Floor, Malpani Plaza,
 Omkarnath Malpani Marg, Sangamner,
 Sangamner S.O, Sangamner, AHMED NAGAR
 Maharashtra, 422 605, India

- 26 Sch. 31 (ba),(bb),(bc)&(bd) - As stated by the management there is no any payment or receipt amount exceeding the limit specified u/s 269ST has been made otherwise than by an account cheque or bank draft or use of electronic clearing system through a bank account. During our audit on test check we did not come across any such payment or receipt which is in contravention of 269ST. As receipt or payment by way of journal entries, if any, are not receipts or payments of such journal entries are not considered while reporting under this clause.
- 27 Sch 34 - We have verified the compliance with the provisions of Chapter XVII-B regarding deduction at source and regarding the payment thereof to the credit of the Central Government in accordance with the Auditing Standards generally accepted in India which include test checks and the concept of materiality. Such audit procedures did not reveal any significant non-compliance with the provisions of Chapter XVII-B except those reported in this tax audit report. While reporting the figure in column regarding total payment, except salary all figures are reported as per TDS return filed as total on respective heads was not ascertainable from the computer system maintained by the assessee.
- 28 Sch 34 - During the course of our audit, we noted that the details pertaining to benefits or perquisites provided, which are subject to tax deduction under Section 194R of the Income-tax Act, 1961, were not made available to us. Consequently, we are unable to verify the compliance with the provision of Section 194R regarding the deduction of tax at source on such benefits or perquisites.
- 29 Sch 37 - It is stated to us no any cost audit has been conducted during the year.
- 30 SCH 38 & 39 It is stated to us by Partner of the assessee firm that there is no any central excise audit as well as audit under section 72A of relating valuation of taxable services is carried during the year.
- 31 Sch 41 As Stated by the Management and as per the representation received from management there are no such Demand raised or Refund Issued During the year except as reported under this clause.
- 32 Sch 42 - It has been stated by assessee that no any form 60 has been obtained during the year. Regarding form 61A as there is no any such transactions of receipts more than 2 Lacs by cash hand report has been filed.
- 33 Sch 44 - Assessee informed that the required information under clause 44 had not been maintained and reportable in the absence of any such disclosure requirements under the GST law. Given the circumstances, we cannot verify and report, the desired information under this clause.
- 34 The figure and information furnished in the report have been compiled by the management and verified by us on the basis such test checks as considered appropriate. Further, wherever the information is stated to be "NIL" or "Not Applicable" (N.A.), these have been concluded on the basis of management certificate/representation.

Place: **Sangamner**
 Date: **14-Nov-2024**
 UDIN: 24150097BKCOBW1497



Name of the signatory:

Full Address:

For Sanjay S Rathi &

(Signature and stamp/seal of)

ADITYA S. RATHI

Partner, M. No. 15

Firm reg. No. 1091

Block No. 105, 1st Floor, M
 Omkarnath Malpani Marg,
 Sangamner S.O, Sangamner,
 Maharashtra, 422 60

FORM NO. 3CD

[See rule 6G(2)]

Statement of particulars required to be furnished under section 44AB of the Income tax Act, 1961

PART - A

Name of the assessee

Address

Permanent Account Number or Aadhaar Number

Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and services tax, customs duty, etc. if yes, please furnish the registration number or GST number or any other identification number allotted for the same

Status

Previous year

Assessment year

Indicate the relevant clause of section 44AB under which the audit has been conducted

Whether the assessee has opted for taxation under section 115BA/115BAA/115BAB/115BAC/ 115BAD/115BAE?

: M/s. Riyansh Multi Trade Private Limited

: Sr No. 126/5/1, Orange Corner,
Nashik Pune Highway, Sangamner,
Sangamner S.O, Sangamner, AHMED
NAGAR, Maharashtra, 422 605, India

: PAN: AAJCR7925D

: Yes, GST Act, Maharashtra - 27
AAJCR7925D 1Z6

: DOMESTIC COMPANY


: 01-Apr-2023 to 31-Mar-2024

: 2024-25

: 44AB Third proviso

: Yes - 115BAA

PART - B

(a) If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios. In case of AOP, whether shares of members are indeterminate or unknown?	Not Applicable
(b) If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such change.	Not Applicable
(a) Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession).	As per sch.10
(b) If there is any change in the nature of business or profession, the particulars of such change.	
(a) Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed.	No.
(b) List of books of account maintained and the address at which the books of accounts are kept. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.)	As per sch.11b
(c) List of books of account and nature of relevant documents examined.	As per sch.11c
Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant sections (44AD, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section.)	No
(a) Method of accounting employed in the previous year.	
(b) Whether there had been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year.	

(c) If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.				Not Applicable
Serial number	Particulars	Increase in profit (Rs.)	Decrease in profit (Rs.)	
(d) Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145 (2)				No
(e) If answer to (d) above is in the affirmative, give details of such adjustments				
		Increase in profit (Rs.)	Decrease in profit (Rs.)	Net Effect (Rs.)
	ICDS I - Accounting Policies			
	ICDS II - Valuation of Inventories			
	ICDS III - Construction Contracts			
	ICDS IV - Revenue Recognition			
	ICDS V - Tangible Fixed Assets			
	ICDS VI - Changes in Foreign Exchange Rates			
	ICDS VII - Governments Grants			
	ICDS VIII - Securities			
	ICDS IX - Borrowing Costs			
	ICDS X - Provisions, Contingent Liabilities and Contingent Assets			
(f) Disclosure as per ICDS:				
ICDS I - Accounting Policies				
ICDS II - Valuation of Inventories				
ICDS III - Construction Contracts				
ICDS IV - Revenue Recognition				
ICDS V - Tangible Fixed Assets				
ICDS VI - Changes in Foreign Exchange Rates				
ICDS VII - Governments Grants				
ICDS VIII - Securities				
ICDS IX - Borrowing Costs				
ICDS X - Provisions, Contingent Liabilities and Contingent Assets				As per sch. 13
14	(a) Method of valuation of closing stock employed in the previous year.			Lower of Cost rate
	(b) In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish			No
	Serial number	Particulars	Increase in profit (Rs.)	Decrease in profit (Rs.)
15	Give the following particulars of the capital asset converted into stock-in-trade: -			NIL
	(a) Description of capital asset;			
	(b) Date of acquisition;			
	(c) Cost of acquisition;			
	(d) Amount at which the asset is converted into stock-in-trade.			
16	Amounts not credited to the profit and loss account, being,-			
	(a) the items falling within the scope of section 28;			NIL
	(b) the pro forma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned;			NIL
	(c) escalation claims accepted during the previous year;			NIL
	(d) any other item of income;			NIL
	(e) capital receipt, if any.			NIL
17	Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish			NIL
	Details of property	Consideration received or accrued	Value adopted or assessed or assessable	



<p>Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the following form :-</p> <p>(a) Description of asset/block of assets.</p> <p>(b) Rate of depreciation.</p> <p>(c) Actual cost or written down value, as the case may be.</p> <p>(ca) Adjustment made to the written down value under the second proviso to sub-section (3) of section 115BAC.</p> <p>(cb) Adjustment made to written down value of Intangible asset due to excluding value of goodwill of a business or profession</p> <p>(cc) Adjusted written down value</p> <p>(d) Additions/deductions during the year with dates; in the case of any addition of an asset, date put to use; including adjustments on account of—</p> <p>(i) Central Value Added Tax credits claimed and allowed under the Central Excise Rules, 1944, in respect of assets acquired on or after 1st March, 1994,</p> <p>(ii) change in rate of exchange of currency, and</p> <p>(iii) subsidy or grant or reimbursement, by whatever name called.</p> <p>(e) Depreciation allowable.</p> <p>(f) Written down value at the end of the year.</p>	<p>As per sch.18</p>
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<p>Amounts admissible under sections-</p> <p>a) 32AD, (b) 33AB, (c) 33ABA, (d) 35(1)(i), (e) 35(1)(ii), (f) 35(1)(ia), (g) 35(1)(iii), (h) 35(1)(iv), (i) 35(2AA), (j) 35(2AB), (k) 35ABA, (l) 35ABB, (m) 35AD, (n) 35CCA, (o) 35CCC, (p) 35CCD, (q) 35D, (r) 35DD, (s) 35DDA, (t) 35E, (u) any other relevant section:</p> <p>Amount debited to profit and loss account</p> <p>Amounts admissible as per the provisions of the Income Tax Act, 1961 and also fulfils the conditions, if any specified under the relevant provisions of Income Tax Act, 1961 or Income Tax Rules, 1962 or any other guidelines, circular, etc., issued in this behalf.</p>	<p>NIL</p>
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<p>(a) Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [Section 36(1)(ii)]</p>	<p>NIL</p>
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<p>(b) Details of contributions received from employees for various funds as referred to in section 36(1)(va):</p> <table border="1" data-bbox="0 1299 1181 1422"> <thead> <tr> <th data-bbox="0 1344 143 1422">Serial number</th> <th data-bbox="143 1344 287 1422">Nature of fund</th> <th data-bbox="287 1344 494 1422">Sum received from employees</th> <th data-bbox="494 1344 718 1422">Due date for payment</th> <th data-bbox="718 1344 861 1422">The actual Amount paid</th> <th data-bbox="861 1344 1181 1422">The actual date of payment to the concerned authorities</th> </tr> </thead> </table>	Serial number	Nature of fund	Sum received from employees	Due date for payment	The actual Amount paid	The actual date of payment to the concerned authorities	<p>NIL</p>
Serial number	Nature of fund	Sum received from employees	Due date for payment	The actual Amount paid	The actual date of payment to the concerned authorities		

<p>(a) Please furnish the details of amounts debited to the profit and loss account, being in the nature of -</p> <p>Capital expenditure</p> <p>Personal expenditure</p> <p>Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like, published by a political party</p> <p>Expenditure incurred at clubs being entrance fees and subscriptions</p> <p>Expenditure incurred at clubs being cost for club services and facilities used</p> <p>Expenditure for any purpose which is an offence or is prohibited by law or expenditure by way of penalty or fine for violation of any law (enacted in India or outside India)</p> <p>Expenditure by way of any other penalty or fine not covered above</p> <p>Expenditure incurred to compound an offence under any law for the time being in force, in India or outside India</p> <p>Expenditure incurred to provide any benefit or perquisite, in whatever form, to a person, whether or not carrying on a business or exercising a profession, and acceptance of such benefit or perquisite by such person is in violation of any law or rule or regulation or guideline, as the case may be, for the time being in force, governing the conduct of such person</p>	<p>NIL</p>
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Schedules to Form 3CD - Mys.

(b) Amounts inadmissible under section 40(a):-

(i) as payment to non-resident referred to in sub-clause (i)

- (A) Details of payment on which tax is not deducted:
 (I) date of payment
 (II) amount of payment
 (III) nature of payment
 (IV) name and address of the payee

NIL

(B) Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed under section 200(1)

- (I) date of payment
 (II) amount of payment
 (III) nature of payment
 (IV) name and address of the payee
 (V) amount of tax deducted

NIL

(ii) as payment referred to in sub-clause (ia)

(A) Details of payment on which tax is not deducted:

- (I) date of payment
 (II) amount of payment
 (III) nature of payment
 (IV) name and address of the payee

As per sch. 21

(B) Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.

- (I) date of payment
 (II) amount of payment
 (III) nature of payment
 (IV) name and address of the payee
 (V) amount of tax deducted
 (VI) amount out of (V) deposited, if any

NIL

(iii) as payment referred to in sub-clause (ib)

(A) Details of payment on which levy is not deducted:

- (I) date of payment
 (II) amount of payment
 (III) nature of payment
 (IV) name and address of the payee

NIL

(B) Details of payment on which levy has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.

- (I) date of payment
 (II) amount of payment
 (III) nature of payment
 (IV) name and address of the payer
 (V) amount of levy deducted
 (VI) amount out of (V) deposited, if any

NIL

(iv) under sub-clause (ic) [Wherever applicable]

NIL

(v) under sub-clause (ia)

NIL

(vi) under sub-clause (ib)

NIL

(vii) under sub-clause (iii)

NIL

(A) date of payment

(B) amount of payment



Schedules to Form 3CD - M/s. Riyansh Multi Trade Private Limited - A.Y. 2024-25

(C) name and address of the payee					
(viii) under sub-clause (iv)					NIL
(ix) under sub-clause (v)					NIL
(c) Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof;					Not Applicable
(d) Disallowance/deemed income under section 40A(3):					
(A) On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details:					Yes
Serial number	Date of payment	Nature of payment	Amount	Name and Permanent Account Number or Aadhaar Number of the payee, if available	
(B) On the basis of the examination of books of account and other relevant documents/evidence, whether the payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A);					Yes
Serial number	Date of payment	Nature of payment	Amount	Name and Permanent Account Number or Aadhaar Number of the payee, if available	
(e) provision for payment of gratuity not allowable under section 40A(7);					NIL
(f) any sum paid by the assessee as an employer not allowable under section 40A(9);					NIL
(g) particulars of any liability of a contingent nature;					NIL
(h) amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income;					NIL
(i) amount inadmissible under the proviso to section 36(1)(iii)					NIL
(a) Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006					NIL
(b) Any other amount not allowable under clause (h) of section 43B of the Income-tax Act, 1961.					NIL
Particulars of payments made to persons specified under section 40A (2)(b).					As per sch.23
Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33ABA or 33AC.					NIL
Any amount of profit chargeable to tax under section 41 and computation thereof.					NIL
In respect of any sum referred to in clauses (a), (b), (c), (d), (e), (f) or (g) of section 43B, the liability for which:-					As per sch.26
(A) pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was					
(a) paid during the previous year;					
(b) not paid during the previous year.					
(B) Was incurred in the previous year and was					
(a) paid on or before the due date for furnishing the return of income of the previous year under section 139(1);					
(b) not paid on or before the aforesaid date.					
(State whether sales tax, customs duty, excise duty or any other indirect tax, levy, cess, impost, etc., is passed through the profit and loss account.)					No
(a) Amount of Central Value Added Tax credits/ Input Tax Credit(ITC) availed of or utilised during the previous year and its treatment in the profit and loss account and treatment of outstanding Central Value Added Tax credits/ Input Tax Credit(ITC) in the accounts.					As per sch.27a



 Sanjay S. Rath & Co.

 Chartered Accountants

 CRN. 109182W

		As per sch
	(b) Particulars of income or expenditure of prior period credited or debited to the profit and loss account.	
28	Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(vii), if yes, please furnish the details of the same.	Not Applicable
29	Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viii), if yes, please furnish the details of the same.	No
29A	(a) Whether any amount is to be included as income chargeable under the head 'Income from other sources' as referred to in section 56(2)(ix)?	No
	(b) If yes, please furnish the following details:	
	(i) Nature of income	
	(ii) Amount thereof	
29B	(a) Whether any amount is to be included as income chargeable under the head 'Income from other sources' as referred to in section 56(2)(x)?	No
	(b) If yes, please furnish the following details:	
	(i) Nature of income	
	(ii) Amount (In Rs.) thereof	
30	Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque [Section 69D].	NIL
30A	(a) Whether primary adjustment to transfer price, as referred to in section 92CE(1), has been made during the previous year?	No
	(b) If yes, please furnish the following details	
	(i) Under which clause of section 92CE(1) primary adjustment is made?	
	(ii) Amount (In Rs.) of primary adjustment	
	(iii) Whether the excess money available with the associated enterprise is required to be repatriated to India as per the provisions of section 92CE(2)?	
	(iv) If yes, whether the excess money has been repatriated within the prescribed time	
	(v) If no, the amount (in Rs.) of imputed interest income on such excess money which has not been repatriated within the prescribed time	
30B	(a) Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in section 94B(1)?	No
	(b) If yes, please furnish the following details:	
	(i) Amount (in Rs.) of expenditure by way of interest or of similar nature incurred	
	(ii) Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year (in Rs.)	
	(iii) Amount (in Rs.) of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above	
	(iv) Details of interest expenditure brought forward as per sub-section (4) of section 94B	
	(v) Details of interest expenditure carried forward as per sub-section (4) of section 94B	
30C	(a) Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year?	No
	(b) If yes, please specify:-	
	(i) Nature of the impermissible avoidance arrangement:	
	(ii) Amount (in Rs.) of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement:	

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<p>(a) Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:</p> <ul style="list-style-type: none"> (i) name, address and Permanent Account Number or Aadhaar Number (if available with the assessee) of the lender or depositor; (ii) amount of loan or deposit taken or accepted; (iii) whether the loan or deposit was squared up during the previous year; (iv) maximum amount outstanding in the account at any time during the previous year; (v) whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account; (vi) in case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft. 	<p>NIL</p>
<p>(b) Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:</p> <ul style="list-style-type: none"> (i) name, address and Permanent Account Number or Aadhaar Number (if available with the assessee) of the person from whom specified sum is received; (ii) amount of specified sum taken or accepted; (iii) whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account; (iv) in case the specified sum was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft. 	<p>NIL</p>
<p>(Particulars at (a) and (b) need not be given in the case of a Government company, a banking company or a corporation established by the Central, State or Provincial Act.)</p>	
<p>(ba) Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, during the previous year, where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account:</p> <ul style="list-style-type: none"> (i) Name, address and Permanent Account Number or Aadhaar Number (if available with the assessee) of the payer; (ii) Nature of transaction; (iii) Amount of receipt (in Rs.); (iv) Date of receipt; 	<p>NIL</p>
<p>(bb) Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, received by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year:</p> <ul style="list-style-type: none"> (i) Name, address and Permanent Account Number or Aadhaar Number (if available with the assessee) of the payer; (ii) Amount of receipt (in Rs.); 	<p>NIL</p>
<p>(bc) Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year:</p> <ul style="list-style-type: none"> (i) Name, address and Permanent Account Number or Aadhaar Number (if available with the assessee) of the payee; (ii) Nature of transaction; (iii) Amount of payment (in Rs.); 	<p>NIL</p>



(iv) Date of payment;

(bd) Particulars of each payment in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, made by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year:

(i) Name, address and Permanent Account Number or Aadhaar Number (if available with the assessee) of the payee;

(ii) Amount of payment (in Rs.);

(Particulars at (ba), (bb), (bc) and (bd) need not be given in the case of receipt by or payment to a Government company, a banking Company, a post office savings bank, a cooperative bank or in the case of transactions referred to in section 269SS or in the case of persons referred to in Notification No. S.O. 2065(E) dated 3rd July, 2017)

NIL

(c) Particulars of each repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T made during the previous year

(i) name, address and Permanent Account Number or Aadhaar Number (if available with the assessee) of the payee;

(ii) amount of the repayment;

(iii) maximum amount outstanding in the account at any time during the previous year;

(iv) whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account;

(v) in case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee cheque or an account payee bank draft.

NIL

(d) Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year

(i) name, address and Permanent Account Number or Aadhaar Number (if available with the assessee) of the payer;

(ii) amount of repayment of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year.

NIL

(e) Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year:—

(i) name, address and Permanent Account Number or Aadhaar Number (if available with the assessee) of the payer;

(ii) amount of repayment of loan or deposit or any specified advance received by a cheque or a bank draft which is not an account payee cheque or account payee bank draft during the previous year.

(Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or deposit or any specified advance taken or accepted from the Government, Government company, banking company or a corporation established by the Central, State or Provincial Act).

NIL

32 (a) Details of brought forward loss or depreciation allowance, in the following manner, to the extent available:

NIL

Sl No	Assessment Year	Nature of loss/allowance (in rupees)	Amount as returned (in rupees) ^A	All losses/allowances not allowed under section 115BAA/115BAC/115BAD/115BAE	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAC/115BAD/115BAE	Amount as assessed (give reference to relevant order)	Remarks

Sanjay S. Raj...

Schedules to Form 3CD - M/s. Riyansh Multi Trade Private Limited - A.Y. 2024-25

^If the assessed depreciation is less and no appeal pending then take assessed.				
(b) Whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79		No		
(c) Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year, If yes, please furnish the details of the same.		No		
(d) Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year, if yes, please furnish details of the same.		NIL		
(e) In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73, if yes, please furnish the details of speculation loss if any incurred during the previous year.		No		
Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA).		NIL		
Section under which deduction is claimed	Amounts admissible as per the provision of the Income Tax Act, 1961 and fulfils the conditions, if any, specified under the relevant provisions of Income Tax Act, 1961 or Income Tax Rules,1962 or any other guidelines, circular, etc, issued in this behalf.			
(a) Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish: 1 Tax deduction and collection Account Number (TAN) 2 Section 3 Nature of payment 4 Total amount of payment or receipt of the nature specified in column (3) 5 Total amount on which tax was required to be deducted or collected out of (4) 6 Total amount on which tax was deducted or collected at specified rate out of (5) 7 Amount of tax deducted or collected out of (6) 8 Total amount on which tax was deducted or collected at less than specified rate out of (5) 9 Amount of tax deducted or collected on (8) 10 Amount of tax deducted or collected not deposited to the credit of the Central Government out of (7) and (9)		Yes, As per sch. 34a		
(b) Whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes, please furnish the details:		Yes, As per sch. 34b		
Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all details/transactions which are required to be reported. If not, please furnish list of details/transactions which are not reported.
(c) Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish:				Yes, As per sch. 34c
Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable		Amount paid out of column (2) along with date of payment.	
(a) In the case of a trading concern, give quantitative details of principal items of goods traded: (i) opening Stock; (ii) purchases during the previous year; (iii) sales during the previous year; (iv) closing Stock; (v) shortage/excess. if any.				As per sch.35a



<p>(b) In the case of manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products:</p> <p>A Raw materials :</p> <p>(i) opening stock;</p> <p>(ii) Purchases during the previous year;</p> <p>(iii) consumption during the previous year;</p> <p>(iv) sales during the previous year;</p> <p>(v) closing stock;</p> <p>(vi) yield of finished products;</p> <p>(vii) percentage of yield;</p> <p>(viii) shortage/excess, if any.</p>	<p>Not Applicable</p>										
<p>B Finished products/By-products :</p> <p>(i) opening stock;</p> <p>(ii) purchases during the previous year;</p> <p>(iii) quantity manufactured during the previous year;</p> <p>(iv) sales during the previous year;</p> <p>(v) closing stock;</p> <p>(vi) shortage/excess, if any.</p>	<p>Not Applicable</p>										
<p>36A (a) Whether the assessee has received any amount in the nature of dividend as referred to in section 2(22)(e)?</p>	<p>No</p>										
<p>(b) If yes, please furnish the following details:</p> <p>(i) Amount received (in Rs.)</p> <p>(ii) Date of receipt</p>											
<p>37 Whether any cost audit was carried out, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor.</p>	<p>NA</p>										
<p>38 Whether any audit was conducted under the Central Excise Act, 1944, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.</p>	<p>NA</p>										
<p>39 Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.</p>	<p>NA</p>										
<p>40 Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:</p> <p>1. Total turnover of the assessee</p> <p>2. Gross profit/turnover</p> <p>3. Net profit/turnover</p> <p>4. Stock-in-trade/turnover</p> <p>5. Material Consumed/finished goods produced</p> <p>(The details required to be furnished for principal items of goods traded or manufactured or services rendered)</p>	<p>As per sch.40</p>										
<p>41 Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income Tax Act, 1961 and Wealth tax Act, 1957 along with details of relevant proceedings.</p>	<p>NIL</p>										
<p>42 (a) Whether the assessee is required to furnish statement in Form No.61 or Form No. 61A or Form No. 61B?</p>	<p>No</p>										
<p>(b) If yes, please furnish:</p> <table border="1" data-bbox="111 1825 1396 2049"> <thead> <tr> <th data-bbox="207 1859 414 2049">Income-tax Department Reporting Entity Identification Number</th> <th data-bbox="430 1904 510 2049">Type of Form</th> <th data-bbox="526 1904 670 2049">Due date for furnishing</th> <th data-bbox="686 1904 845 2049">Date of furnishing, if furnished</th> <th data-bbox="861 1904 1388 2049">Whether the Form contains information about all details/ transactions which are required to be reported. If not, please furnish list of the details/transactions which are not reported.</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>	Income-tax Department Reporting Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the Form contains information about all details/ transactions which are required to be reported. If not, please furnish list of the details/transactions which are not reported.						
Income-tax Department Reporting Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the Form contains information about all details/ transactions which are required to be reported. If not, please furnish list of the details/transactions which are not reported.							
<p>43 (a) Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in section 286(2)</p>	<p>No</p>										
<p>(b) if yes, please furnish the following details:</p>											

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(i) Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity				
(ii) Name of parent entity				
(iii) Name of alternate reporting entity (if applicable)				
(iv) Date of furnishing of report				
(c) If not due, Expected date of filing				
Break-up of total expenditure of entities registered or not registered under the GST:				No
Particulars	Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST Relating to goods or services exempt from GST	Expenditure relating to entities registered under GST Relating to Entities falling under composition scheme Relating to other registered entities Total payment to registered entities	

For Sanjay S Rathi & Company



(Signature and stamp/seal of the signatory)

ADITYA S. RATHI

Partner, M. No. 150097

Firm reg. No. 109182W

Name: SANGAMNER
Date: 14-Nov-2024

Name of the signatory:

Full Address :

Block No. 105, 1st Floor, Malpani Plaza,
Omkarnath Malpani Marg, Sangamner,
Sangamner S.O, Sangamner, AHMED NAGAR,
Maharashtra, 422 605, India

Schedules

10: Details of business / profession

Sector	Sub-Sector	Code	Particulars of change
1 Wholesale / Retail Trade	Retail sale of other products	09028	No Change

11b: Books maintained

	Address
1 Bank book	Jijamat Pride, Near New Court, Ghulewadi, Sangamner-422 605, Maharashtra, India
2 Cash book	• -do-
3 Journal	• -do-
4 Ledger	• -do-
5 Purchase register	• -do-
6 Sales register	• -do-
7 Sundry Creditors Ledger	• -do-
8 Sundry Debtors Ledger	• -do-
9 Debit/Credit note register	• -do-

11c: Books / documents examined

1 Bank book
2 Cash book
3 Journal
4 Ledger
5 Purchase register



6	Sales register
7	Sundry Creditors Ledger
8	Sundry Debtors Ledger
9	Debit/Credit note register

13f: Disclosure as per ICDS

ICDS	Disclosure
1 ICDS I - Accounting Policies	Accounts are prepared on Mercantile system of accounting. The accounts has been prepared using historical cost convention and on the basis of going concern, with revenue recognized and expenses accounted on accrual basis. Accounting policies not referred to otherwise are consistent with generally accepted accounting principles.
2 ICDS II - Valuation of Inventories	Inventory is carried at the lower of cost or net realizable value. Cost is calculated on the basis of FIFO formula. Carrying amount of inventory is of Rs. 55,86,688/-. Inventory of Stock valued books is exclusive of GST on which input tax credit is available. However after adding the same in Sale, Purchase & closing inventory, the overall impact on profit & loss account is NIL.
3 ICDS III - Construction Contracts	Not Applicable
4 ICDS IV - Revenue Recognition	Revenue from sale of goods is recognised on transfer of all significant risk and rewards of ownership of goods to buyer. The amount recognised as sale is exclusive of GST. Sales are stated at net of GST. In case of interest/Dividend, revenue is recognised on the time proportion basis taking into account outstanding amount and rate of interest applicable.
5 ICDS V - Tangible Fixed Assets	Fixed Assets are carried at cost of acquisition or construction less accumulated depreciation. The cost of Fixed assets includes taxes (other than those subsequently recoverable from tax authorities) duties, freight and other incidental expenses related to the acquisition and installation of respective assets. Necessary disclosure is given in Schedule of this tax audit report.
6 ICDS VI - Changes in Foreign Exchange Rates	Not Applicable
7 ICDS VII - Governments Grants	Grants from the government are recognised when there is reasonable assurance that, the Entity will comply with the conditions attached to them; and the grant will be received. Total Grant are Rs Nil/-
8 ICDS VIII - Securities	Not Applicable
9 ICDS IX - Borrowing Costs	Not Applicable
10 ICDS X - Provisions, Contingent Liabilities and Contingent Assets	Provision are made which are reasonably certain.

s (1): Depreciation allowable under the Act

Block of Assets/ Class of Assets	Rate	Depreciation Method	Actual Cost / W.D.V. as on 01.04.23	Adjustment made to the W.D.V. under section 115BAC	Adjusted W.D.V	Additions Up to 04.10.23	Additions after 04.10.23	Deletion	Total	Other Adjustments, if any	Depreciation	W.D.V. as of 31.03.2024
Furnitures/ fittings	10%	WDV	17,350		17,350	NIL	1,200	NIL	18,550	NIL	1,735	16,815
Plant/ Machinery - not covered in other blocks, cars...	15%	WDV	59,537	NIL	59,537	49,658	5,315	NIL	64,972	NIL	3,119	61,853
Plant/ Machinery - as per proviso to Rule 1(1)	40%	WDV	6,073	NIL	6,073	32,170	5,381	NIL	37,553	NIL	1,115	36,438
Total			79,950	NIL	79,950	81,828	11,896	0	91,774	0	5,969	85,805



18 (ii): Details of Additions to Fixed Assets

Assets	Amount	Date of purchase	Date put to use
Block of Assets	3,100	18-Jul-2023	18-Jul-2023
5. Plant/ Machinery 15%-	22,563	30-May-2023	30-May-2023
5. Plant/ Machinery 15%-	25,000	20-Jul-2023	20-Jul-2023
5. Plant/ Machinery 15%-	1,50,000	22-Nov-2023	22-Nov-2023
5. Plant/ Machinery 15%-	5,000	25-Dec-2023	25-Dec-2023
5. Plant/ Machinery 15%-	2,000	24-Mar-2024	24-Mar-2024
5. Plant/ Machinery 15%-	3,00,000	30-Jun-2023	30-Jun-2023
5. Plant/ Machinery 15%-	25,000	02-Nov-2023	02-Nov-2023
Total of block 5	55,000		
7. Plant/ Machinery 40%-	54,000		
7. Plant/ Machinery 40%-	54,000		
Total of block 7	108,000		
Grand Total			

21b (ii)(A): Amounts inadmissible u/s 40(a)(ia) - Tax not deducted

Date of payment	Amount of payment	Nature of payment	Name, address and PAN / Aadhaar of the Payee
1 31-Mar-2024	10,42,710	Commission / Brokerage	Commission, Various, Various, 422605, Maharashtra, India
2 31-Mar-2024	10,000	Fees/Royalty	Sakshi Enterprises, Sangamner, Maharashtra, India
3 11-Sep-2023	74,000	Works Contract	Sania Noormohammad, Mumbai, Maharashtra, India
4 31-Mar-2024	1,22,400	Commission / Brokerage	422001, Maharashtra, India
5 31-Mar-2024	35,000	Works Contract	Commission, Various, Various, 422605, Maharashtra, India
Total	13,77,410		New Royal Security And Bouncer, Sangamner, Maharashtra, 422605, Maharashtra, India

23: Payments to specified persons u/s 40A(2)(b)

Name	Amount	Relation	PAN/Aadhaar	Nature of Transaction
1 Madhukar Jadhav	15,00,000	Director	BDAPJ0346N	Salary
2 Pooja Madhukar Jadhav	15,00,000	Director	BBEPJ3591D	Salary
3 Dipak Jadhav	2,11,540	Brother Of One Of The Director	ARTPJ5137B	Travelling Ch
4 Hemlata Jadhav	4,00,000	Brothers Wife Of One Of The Director	CKRPJ8525N	Salary
5 Manisha Rokade	4,00,000	Sister Of One Of The Director	BYNPR3401C	Salary
Total	47,21,540			

26: Payments referred to in section 43B

Liabilities pre-existed on the first day of previous year				
Section	Description	Paid during the year	Not Paid during	
Liabilities incurred during previous year				
Section	Description	Paid before due date	Not Paid within	
1 43Ba	GST	3,03,11,000		
2 43Ba	Taxes and duties: Vehicle Registration Charges	17,500		
3 43Bc	Bonus / Commission to employees	53,000		
Total		3,06,81,500		



Schedules to Form 3CD - M/s. Riyansh Multi Trade Private Limited - A.Y. 2024-25

27a: CENVAT / ITC

	Amount	Treatment in a/cs
Opening Balance	NIL	
Credit Aailed	2,05,34,768	Balance Aailed In Credit Ledger
Credit Utilized	2,05,34,768	Balance Utilised from Credit Ledger
Closing Balance	NIL	

27b: Prior period items

	Amount	Prior year
Income		Prior year
Expenditure	Amount	Prior year
1 Software Expenses	7,860	2022-23



Schedules to Form 3CD - M/s. Riyansh Multi Trade Private Limited - A.Y. 2024-25
34a: Deduction or collection of tax as per the provisions of Chapter XVII-B or Chapter XVII-BB

(1) Tax deduction and collection Account Number (TAN)	(2) Section	(3) Nature of payment	(4) Total amount of payment or receipt of the nature specified in column (3)	(5) Total amount on which tax was required to be deducted or collected out of (4)	(6) Total amount on which tax was deducted or collected at specified rate out of (5)	(7) Amount of tax deducted or collected out of (6)	(8) Total amount on which tax was deducted or collected less than specified rate out of (5)	(9) Amount of tax deducted or collected on (8)	(10) Amount of tax deducted or collected not deposited to the credit of the Central Government out of (7) and (9)
PNR 24900 B	194C	Payments to contractors	2,17,00,000	2,17,00,000	2,17,00,000	4,62,450	1,50,000	NIL	NIL
PNR 24900 B	194H	Commission or brokerage	15,09,10,515	15,09,10,515	14,22,09,915	3,00,000	3,00,000	NIL	NIL
PNR 24900 B	194I (b)	Land / Building / Furniture rent	45,000	45,000	45,000	9,600	NIL	NIL	NIL
PNR 24900 B	194J	Fees for professional or technical services	2,37,00,000	4,32,00,000	2,40,00,000	50,000	97,000	NIL	NIL
PNR 24900 B	192	Salary	5,12,500	36,00,000	36,00,000	3,42,950	NIL	NIL	NIL
Total			17,09,10,515	17,09,10,515	17,09,10,515	50,00,000	1,50,000	0	0



4b: TDS/TCS returns

Tax deduction and collection Account Number (TAN)	Type of Form	Due date	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all details/transactions which are required to be reported. If not, please furnish list of details/transactions which are not reported.
PNER 24900 B	26Q	30-Sep-2023	28-Oct-2023	
PNER 24900 B	26Q	31-Oct-2023	31-Oct-2023	
PNER 24900 B	26Q	31-Jan-2024	02-Feb-2024	
PNER 24900 B	26Q	31-May-2024	31-May-2024	
PNER 24900 B	24Q	31-May-2024	26-Jun-2024	

34c: interest under section 201(1A) or section 206C(7).

Tax deduction and collection Account Number (TAN)	Amount of interest	Amount paid out of column (2)	Date of payment
1 PNER 24900 B	24,558	24,558	23-Oct-2024
2 PNER 24900 B	15,924	15,924	23-Oct-2024
3 PNER 24900 B	170,557	170,557	23-Oct-2024
Total	2,20,039	2,20,039	

5a: Traded Goods Details

	Units	Opening Stock	Purchases	Sales	Closing Stock	Shortage/ Excess (-)
RIYANSH ROSE AND MILK SOAP	NUMBERS	NIL	5,045	5,048	2,927	NIL
DAIBO G JUICE	NUMBERS	1,424	5,008	7,017	3,115	NIL
RIYANSH ANTI PAIN OIL	NUMBERS	NIL	7,000	7,000	5,000	NIL
RIYANSH ANTI ADDICTION DROP 50 ML	NUMBERS	NIL	10,000	10,000	1,000	NIL
RIYANSH AMRIT JUICE 500 ML	NUMBERS	24,349	2,000	11,000	11,000	NIL
NEEM TULSI & ALOVERA SOAP 100 GM	NUMBERS	NIL	1,000	1,000	1,000	NIL
RIYANSH ALKALINE DROP 50 ML	NUMBERS	NIL	1,000	1,000	2,000	NIL
ARTHO G JOINT CARE CAP	NUMBERS	NIL	1,000	1,000	1,000	NIL
ASHWAGANDHA POWER BOOSTER PLUS	NUMBERS	556	2,000	2,000	1,000	NIL



40: Accounting Ratios

		Current year amount	Ratio to turnover(%)	Last year amount	Last year amount
1	Total turnover of the assessee	20,00,000		18,00,000	
2	Gross profit/turnover	2,00,000	10%	1,80,000	10%
3	Net profit/turnover	1,00,000	5%	90,000	5%
4	Stock-in-trade/turnover	2,00,000	10%	1,80,000	10%
5	Material consumed to Finished goods				
	Material consumed	NIL	NIL	NIL	NIL
	Finished goods produced	NIL	NIL	NIL	NIL

Place: SANGAMNER
Date: 14-Nov-2024



For Sanjay S Rathi

ADITYA S. RATHI
Partner, M. No. 15
Firm reg. No. 1091

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF
RIYANSH MULTI TRADE PRIVATE LIMITED

Report on the Standalone Financial Statements

Opinion

We have audited the accompanying standalone financial statements of "RIYANSH MULTI TRADE PRIVATE LIMITED", which comprise the Balance Sheet as at 31st March, 2024, the Statement of Profit and Loss, for the year then ended, and a summary of the significant accounting policies and other explanatory information (hereinafter referred to as "the Financial Statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Financial Statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Accounting Standards prescribed under section 133 of the Act read with the Companies (Accounting Standards) Rules, 2006, as amended, ("AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2024, the Profit for the year ended on that date.

Basis for Opinion

We conducted our audit of the Financial Statements in accordance with the Standards on Auditing specified under section 143(10) of the Act (SAs). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the independence requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. 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.

Information Other than the standalone Financial Statement and Auditor's Report Thereon

The Company's Board of Directors is responsible for the preparation of other information and presentation of its report (herein after called as "Board Report") which comprises various information required under section 134(3) of the Companies Act 2013 but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the Other Information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the Other Information and in doing so, consider whether the Other Information is materially inconsistent with the financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement in this Other Information, we are required to report that fact. We have nothing to report in this regard.

Management's and Board of Director's Responsibility for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(3) of the Companies Act, 2013, in relation to the preparation of these Financial Statements that give a true and fair view of the financial position and financial performance of the Company in accordance with the Accounting Standards and other accounting principles generally accepted in India.



This responsibility also 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; 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.

In preparing the Financial Statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Financial Statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Financial Statements, including the disclosures, and whether the Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation.



Materiality is the magnitude of misstatements in the Financial Statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Financial Statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Financial Statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Report on Other Legal and Regulatory Requirements

1. This report doesn't include a statement on the matters specified in paragraphs 3 and 4 of the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, since in our opinion and according to the information and explanation given to us, said Order is not applicable to the company.

2.

(A) As required by Section 143(3) of the Act, based on our audit 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. 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, except for the matters stated in the paragraph 2B(f) below, on reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014.
- c. The Balance Sheet and the Statement of Profit and Loss dealt with by this Report are in agreement with the relevant books of account.
- d. In our opinion, the aforesaid financial statements comply with the AS 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 March 31, 2024 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2024 from being appointed as a director in terms of Section 164 (2) of the Act.



- f. In our opinion, the provisions of Section 143(3)(i) with regard to opinion on internal financial controls with reference to financial statements and operating effectiveness of such controls is not applicable to the company.
- g. The modifications relating to the maintenance of accounts and other matters connected therewith are as stated in the paragraph 2A(b) above on reporting under section 143(3)(b) of the Act and paragraph 2B(f) below on reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014.

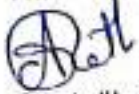
(B) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended in our opinion and to the best of our information and according to the explanations given to us:

- a. The Company does not have any pending litigations which would impact its financial position.
- b. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
- c. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
- d.
 - i. The Management has represented that, to the best of its knowledge and belief as disclosed in notes to accounts, no fund have been advanced or loaned or invested (either from borrowed funds or share premium or any other source or kind of funds) by the company to or in any other person or entities including foreign entities (Intermediaries) with the understandings, whether recorded in writings or otherwise, that the intermediary shall, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("ultimate beneficiary") or provide any guarantee security or the like to or on behalf of the ultimate beneficiaries.
 - ii. The management has represented that, to the best of its knowledge and belief, as disclosed in financial statements, no funds have been received by the company from any persons or entities, including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
 - iii. Based on the audit procedures that have been considered reasonable and appropriate in the circumstances performed by us, nothing has come to our notice that has caused us to believe that the representations under sub-clause (a) and (b) above contain any material misstatement
- e. No Dividend is declared and paid during the year by the company.



f. Based on our examination which included test checks and information given to us, the Company has used accounting software for maintaining its books of account, which have a feature of recording audit trail (edit log) facility throughout the year for all relevant transactions recorded in the that software however the said feature is not enabled by the company.

For M/s Sanjay S Rathi & Co;
Chartered Accountants
FRN - 109182W



CA Aditya S Rathi
Partner

M. No - 150097

UDIN - 24150097BKCOBN6684

Place of Signature: Sangamner

Date: 30-09-2024



RIYANSH MULTI TRADE PRIVATE LIMITED

(CIN: U51909PN2019PTC186466)

(Address: 08/5/1, 5TH FLOOR, GALA NO. 501, JIJAMATA PRIDE, NEAR JILHA VA ATIRIKTA SATRA NYAYALAY, GHULEWADI, SANGAMNER,

Balance Sheet as at 31 March 2024

Particulars	Note	31 March 2024	31 March 2023
I. EQUITY AND LIABILITIES			
(1) Shareholders' Funds			
(a) Share Capital	2	4,00,000	4,00,000
(b) Reserves and Surplus	3	13,27,071	13,27,071
(c) Money Received against Share Warrants		-	-
Total		17,27,071	17,27,071
(2) Share application money pending allotment			
(a) Share application money pending allotment		-	-
(3) Non-current liabilities			
(a) Long-term Borrowings		-	-
(b) Deferred Tax Liabilities (Net)		-	-
(c) Other Long-term Liabilities		-	-
(d) Long-term Provisions		-	-
Total		-	-
(4) Current liabilities			
(a) Short-term Borrowings		-	-
(b) Trade Payables	4	30,000	30,000
- Due to Micro and Small Enterprises		-	-
- Due to Others		30,000	30,000
(c) Other Current Liabilities	5	1,00,000	1,00,000
(d) Short-term Provisions		-	-
Total		1,30,000	1,30,000
Total Equity and Liabilities		18,57,071	18,57,071
II. ASSETS			
(1) Non-current assets			
(a) Property, Plant and Equipment and Intangible Assets			
(i) Property, Plant and Equipment	7	79,451	79,451
(ii) Intangible Assets		-	-
(iii) Capital Work-in-progress		-	-
(iv) Intangible Assets under Development		-	-
(b) Non-current Investments		-	-
(c) Deferred Tax Assets (net)	8	-	-
(d) Long-term Loans and Advances	9	-	-
(e) Other Non-current Assets	10	10,000	10,000
Total		89,451	89,451
(2) Current assets			
(a) Current Investments	11	-	-
(b) Inventories	12	14,000	14,000
(c) Trade Receivables	13	1,00,000	1,00,000
(d) Cash and cash equivalents	14	1,00,000	1,00,000
(e) Short-term Loans and Advances	15	-	-
(f) Other Current Assets		-	-
Total		1,15,000	1,15,000
Total Assets		20,72,071	20,72,071

See accompanying notes to the financial statements

As per our report of even date
for M/s Sanjay S Rathi & Co
Chartered Accountants

Firm's Registration No. 109182W
CA Aditya S Rathi



Madhu

MADHUKAR VASANT JADHAV

Partner
Membership No. 150097
UDIN: 24150097BKCOBN6684
Place: Sangamner
Date: 30 September 2024

Director
08554060

For and on behalf of the Board of
RIYANSH MULTI TRADE PRIVATE LIMITED

G. H. Jadhav

PODIA MADHUKAR
JADHAV

Director
08554061

Place: Sangamner
Date: 30 September 2024

RIYANSH MULTI TRADE PRIVATE LIMITED

(CIN: US1909PN2019PTC186466)

(Address: 08/5/1, 5TH FLOOR, GALA NO. 501, JIJAMATA PRIDE, NEAR JILHA VA ATIRIKTA SATRA NYAYALAY, GHULEWADI,

Statement of Profit and loss for the year ended 31 March 2024

Particulars	Note	31 March 2024	31 March 2023
Revenue from Operations			
Other Income	16		6,24,000.00
Total Income	17		12,22,000.00
Expenses			
Cost of Material Consumed			
Purchases of Stock in Trade			
Change in Inventories of work in progress and finished goods	18		1,00,000.00
Employee Benefit Expenses	19		
Finance Costs	20		
Depreciation and Amortization Expenses			
Other Expenses	7	1,20,000.00	
Total expenses	21	1,20,000.00	1,00,000.00
Profit/(Loss) before Exceptional and Extraordinary Item and Tax			
Exceptional Item			
Profit/(Loss) before Extraordinary Items and Tax			
Prior Period Item			
Extraordinary Item	22	1,120.00	
Profit/(Loss) before Tax			
Tax Expenses			
- Current Tax	23		
- Deferred Tax			
- MAT Credit Entitlement			
- Prior Period Taxes			
- Excess/Short Provision Written back/off			
Profit/(Loss) for the Period from Continuing Operations			
Profit/(loss) from Discontinuing Operation (before tax)			
Tax Expenses of Discountinuing Operation			
Profit/(loss) from Discontinuing Operation (after tax)			
Profit/(Loss) for the period			
Earnings Per Share (Face Value per Share Rs.10 each)			
- Basic (In Rs)	24		11.96
- Diluted (In Rs)	24		

See accompanying notes to the financial statements

As per our report of even date
For M/s Sanjay S Rathi & Co
Chartered Accountants
Firm's Registration No. 109182W

Aditya

CA Aditya S Rathi



Madhu

MADHUKAR VASANT JADHAV

Director
08554060

For and on behalf of the Board of
RIYANSH MULTI TRADE PRIVATE LIMITED

Pooja Madhukar Jadhav

POOJA MADHUKAR
JADHAV

Director
08554061

Partner
Membership No. 150097
UDIN: 24150097BMC00N6684
Place: Sangamner
Date: 30 September 2024

Place: Sangamner
Date: 30 September 2024

RIYANSH MULTI TRADE PRIVATE LIMITED

(CIN: U51909PN2019PTC186466)

Notes forming part of the Financial Statements

2 Share Capital

(In Rs)

Particulars	31 March 2024	31 March 2023
Authorised Share Capital		
Equity Shares, of Rs. 10 each, 10000 (Previous Year -10000) Equity Shares		
Issued, Subscribed and Fully Paid up Share Capital		
Equity Shares, of Rs. 10 each, 10000 (Previous Year -10000) Equity Shares paid up		
Total		

(i) Reconciliation of number of shares

Particulars	31 March 2024		31 March 2023	
	No. of shares	(In Rs)	No. of shares	(In Rs)
Equity Shares				
Opening Balance				
Issued during the year				
Deletion				
Closing balance				

(ii) Rights, preferences and restrictions attached to shares

Equity Shares: The Company has one class of equity shares. 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 the 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.

(iii) Details of Shares held by shareholders holding more than 5% of the aggregate shares in the company

Equity Shares	31 March 2024		31 March 2023	
	No. of shares	In %	No. of shares	In %
Name of Shareholder				
Madhukar Vasant Jadhav				
Pooja Madhukar Jadhav		50.00%		

(iv) Shares held by Promoters at the end of the year 31 March 2024

Name of Promoter	Class of Shares	No. of Shares	% of total shares	% Change during the year
Madhukar Vasant Jadhav	Equity shares			
Pooja Madhukar Jadhav	Equity shares			

Shares held by Promoters at the end of the year 31 March 2023

Name of Promoter	Class of Shares	No. of Shares	% of total shares	% Change during the year
Madhukar Vasant Jadhav	Equity shares			
Pooja Madhukar Jadhav	Equity shares			



RIYANSH MULTI TRADE PRIVATE LIMITED
 (CIN: U51909PN2019PTC186466)
 Notes forming part of the Financial Statements

		(In Rs)	
		31 March 2024	31 March 2023
3 Reserves and Surplus			
Particulars			
Statement of Profit and loss			
Balance at the beginning of the year		12,32,700	5,32,700
Add: Profit/(loss) during the year		1,42,000	1,99,000
Balance at the end of the year		13,74,700	7,31,700
Total		13,74,700	7,31,700

		(In Rs)	
		31 March 2024	31 March 2023
4 Trade payables			
Particulars			
Due to Micro and Small Enterprises		12,72,246	12,72,246
Due to others		-	-
Total		12,72,246	12,72,246

					(In Rs)
4.1 Trade Payable ageing schedule as at 31 March 2024					
Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
MSME	20,00,000				20,00,000
Others					-
Disputed dues- MSME					-
Disputed dues- Others					-
Sub total					20,00,000
MSME - Undue					2,50,000
Others - Undue					-
Total					22,50,000

					(In Rs)
4.2 Trade Payable ageing schedule as at 31 March 2023					
Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
MSME	12,72,246				12,72,246
Others					-
Disputed dues- MSME					-
Disputed dues- Others					-
Sub total					12,72,246
MSME - Undue					-
Others - Undue					-
Total					12,72,246



RIYANSH MULTI TRADE PRIVATE LIMITED
 (CIN: U51909PN2019PTC186466)
 Notes forming part of the Financial Statements

(In Rs)

3 Micro and Small Enterprise

Particulars	31 March 2024		31 March 2023	
	Principal	Interest	Principal	Interest
Amount Due to Supplier	-	-	-	-
Principal amount paid beyond appointed date	-	-	-	-
Interest due and payable for the year	-	-	-	-
Interest accrued and remaining unpaid	-	-	-	-
Interest paid other than under Section 16 of MSMED Act to suppliers registered under the MSMED Act, beyond the appointed day during the year.	-	-	-	-
Interest paid under Section 16 of MSMED Act to suppliers registered under the MSMED Act beyond the appointed day during the year.	-	-	-	-
Further interest remaining due and payable for earlier years.	-	-	-	-

(In Rs)

5 Other current liabilities

Particulars	31 March 2024	31 March 2023
	Salaries and wages payable	1,23,456
Electricity Bill Payable	5,678	5,678
GST Payable	900	900
Maintenance Payable	20,345	20,345
Other Payables	1,23,456	1,23,456
Provision for Tour Expenses	1,23,456	1,23,456
Rent Payable	1,23,456	1,23,456
TDS Payable	1,23,456	1,23,456
Total	1,23,456	1,23,456

(In Rs)

6 Short term provisions

Particulars	31 March 2024	31 March 2023
	Provision for income tax	1,23,456
Total	1,23,456	1,23,456



RIYANSH MULTI TRADE PRIVATE LIMITED

(CIN: U51909PN2019PTC186466)

Notes forming part of the Financial Statements

7 Property, Plant and Equipment

Name of Assets	Gross Block				Depreciat in and Amortization			Net Block	
	As on 01-Apr-23	Addition	Deduction	As on 31-Mar-24	As on 01-Apr-23	for thr year	Deduction	As on 31-Mar-24	As on 31-Mar-24
	(In Rs)	(In Rs)	(In Rs)	(In Rs)	(In Rs)	(In Rs)	(In Rs)	(In Rs)	(In Rs)
(i) Property, Plant and Equipment									
Plant and Equipment	1,00,000	1,000	-	1,01,000	2,177	176	-	1,01,176	1,01,176
Furniture and Fixtures	2,00,000	1,813	-	2,01,813	6,210	63	-	2,01,876	2,01,876
Vehicles	-	-	-	-	-	17	-	17	17
Office equipment	6,00,000	2,11,170	-	8,11,170	1,00,000	8,111	-	8,19,281	8,19,281
Computers	2,00,000	1,11,811	-	3,11,811	1,00,000	1,111	-	3,12,922	3,12,922
Total	1,00,000	2,11,813	-	1,01,813	2,177	176	-	1,01,989	1,01,989
Previous Year									



RIYANSH MULTI TRADE PRIVATE LIMITED
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 Notes forming part of the Financial Statements

Deferred tax assets net (In Rs)

Particulars	31 March 2024	31 March 2023
Deferred Tax Asset	15,355	-
Total	15,355	-

Significant Components of Deferred Tax (In Rs)

Particulars	31 March 2024	31 March 2023
Deferred Tax Asset		
Difference between book WDV and tax WDV	18,250	-
Gross Deferred Tax Asset (A)	18,250	-
Deferred Tax Liability		
Gross Deferred Tax Liability (B)	-	-
Net Deferred Tax Asset (A)-(B)	18,250	-

Significant components of Deferred Tax charged during the year (In Rs)

Particulars	31 March 2024	31 March 2023
Difference between book WDV and tax WDV	18,250	-
Total	18,250	-

Long term loans and advances (In Rs)

Particulars	31 March 2024	31 March 2023
Others		
-Loans and Advances	4,91,000	5,00,000
Total	4,91,000	5,00,000

Other non current assets (In Rs)

Particulars	31 March 2024	31 March 2023
Security Deposits	5,30,000	5,30,000
Total	5,30,000	5,30,000

Inventories (In Rs)

Particulars	31 March 2024	31 March 2023
Stock-in-trade	4,00,000	4,00,000
Total	4,00,000	4,00,000

Trade receivables (In Rs)

Particulars	31 March 2024	31 March 2023
Unsecured considered good	1,12,105	1,12,105
Total	1,12,105	1,12,105



RIYANSH MULTI TRADE PRIVATE LIMITED

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Notes forming part of the Financial Statements

Trade Receivables ageing schedule as at 31 March 2024

(In Rs)

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months- 1 year	1-2 years	2-3 years	More than 3 years	
Undisputed Trade receivables- considered good	11,12,156					11,12,156
Undisputed Trade Receivables- considered doubtful						
Disputed Trade Receivables considered good						
Disputed Trade Receivables considered doubtful						
Sub total						11,12,156
Undue - considered good						
Total						11,12,156

Trade Receivables ageing schedule as at 31 March 2023

(In Rs)

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months- 1 year	1-2 years	2-3 years	More than 3 years	
Undisputed Trade receivables- considered good	14,53,000					14,53,000
Undisputed Trade Receivables- considered doubtful						
Disputed Trade Receivables considered good						
Disputed Trade Receivables considered doubtful						
Sub total						14,53,000
Undue - considered good						
Total						14,53,000

3 Cash and cash equivalents

(In Rs)

Particulars	31 March 2024	31 March 2023
	Cash on hand	
Balances with banks in current accounts		
Total	2,12,79,704	12,50,233

4 Short term loans and advances

(In Rs)

Particulars	31 March 2024	31 March 2023
	Advances to suppliers	15,42,000
Others		
-Advance for Property Purchase		
Total	15,42,000	



RIYANSH MULTI TRADE PRIVATE LIMITED
 (CIN: U51909PN2019PTC186466)
 Notes forming part of the Financial Statements

Other current assets		(In Rs)	
Particulars	31 March 2024	31 March 2023	
GST Cash Ledger			---
GST Input Receivable			---
Prepaid Insurance			---
TDS Receivable for In Operative PAN			---
Total			

Revenue from operations		(In Rs)	
Particulars	31 March 2024	31 March 2023	
Sale of products			
Total			

Revenue from major Products		(In Rs)	
Particulars	31 March 2024	31 March 2023	
Riyansh Amrit Juice 500 MI			
Total			

Other Income		(In Rs)	
Particulars	31 March 2024	31 March 2023	
Miscellaneous Income			
Total			

Purchases of stock in trade		(In Rs)	
Particulars	31 March 2024	31 March 2023	
Purchases of goods			
Other direct expenses			
Total			

Purchase of major Products		(In Rs)	
Particulars	31 March 2024	31 March 2023	
Riyansh Amrit Juice 500 MI			
Total			



RIYANSH MULTI TRADE PRIVATE LIMITED
 (CIN: US1909PN2019PTC186466)
 Notes forming part of the Financial Statements

(In Rs)

Change in Inventories of work in progress and finished goods

Particulars	31 March 2024	31 March 2023
Opening Inventories		
Stock-in-trade		
Less: Closing Inventories		
Stock-in-trade		
Total		

(In Rs)

Employee benefit expenses

Particulars	31 March 2024	31 March 2023
Salaries and wages		
Staff welfare expenses		
Total		

(In Rs)

Other expenses

Particulars	31 March 2024	31 March 2023
Auditors' Remuneration		
Advertisement		
Bad debts		
Commission		
Insurance		
Power and fuel		
Professional fees		
Rent		
Repairs to buildings		
Repairs others		
Rates and taxes		
Selling & Distribution Expenses		
Travelling Expenses		
Miscellaneous expenses		
Conference and Anniversary Expenses		
Office Expenses		
Sales Promotion Expenses		
Software Expenses		
Total		

(In Rs)

Prior Period Item

Particulars	31 March 2024	31 March 2023
Prior Period Expenses		
Total		



RIYANSH MULTI TRADE PRIVATE LIMITED
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 Notes forming part of the Financial Statements

Tax Expenses	(In Rs)	
Particulars	31 March 2024	31 March 2023
Current Tax	[REDACTED]	-
Deferred Tax	[REDACTED]	-
Prior Period Taxes	[REDACTED]	70
Excess/Short Provision Written back/off	[REDACTED]	-
Total	[REDACTED]	[REDACTED]



RIYANSH MULTI TRADE PRIVATE LIMITED

(CIN: U51509PN2019PTC186466)

Notes forming part of the Financial Statements

Earning per share

Particulars	31 March 2024	31 March 2023
Profit attributable to equity shareholders (In Rs)		
Weighted average number of Equity Shares		
Earnings per share basic (Rs)		
Earnings per share diluted (Rs)		
Face value per equity share (Rs)	1	

Auditors' Remuneration

(In Rs)

Particulars	31 March 2024	31 March 2023
Payments to auditor as - Auditor		
Total		

Related Party Disclosure

List of Related Parties

Relationship

Madhukar Jadhav	Key Management Personnel
Pooja Jadhav	Director
Dipak Jadhav	Brother of KMP
Hemalata Jadhav	Relative of KMP
Manisha Rokade	Relative of KMP

Related Party Transactions

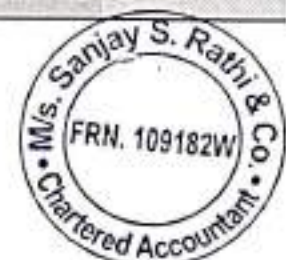
(In Rs)

Particulars	Relationship	31 March 2024	31 March 2023
Salary			
- Madhukar Jadhav	Key Management Personnel		
- Pooja Jadhav	Director	15,70,000	
- Hemalata Jadhav	Relative of KMP		
- Manisha Rokade	Relative of KMP		
Travelling Expenses			
- Dipak Jadhav	Brother of KMP		

Related Party Balances

(In Rs)

Particulars	Relationship	31 March 2024	31 March 2023
Travelling Expenses Payable			
- Dipak Jadhav	Brother of KMP		
Salary Payable			
- Madhukar Jadhav	Key Management Personnel		
- Pooja Jadhav	Director		
- Hemalata Jadhav	Relative of KMP		
- Manisha Rokade	Relative of KMP		



RIYANSH MULTI TRADE PRIVATE LIMITED
(CIN: U51909PN2019PTC186466)
Notes forming part of the Financial Statements

7 Ratio Analysis

Particulars	Numerator/Denominator	31 March 2024	31 March 2023	Change in %
(a) Current Ratio	$\frac{\text{Current Assets}}{\text{Current Liabilities}}$			
(b) Debt-Equity Ratio	$\frac{\text{Total Debts}}{\text{Shareholder's Equity}}$			
(c) Debt Service Coverage Ratio	$\frac{\text{Earning available for Debt Service}}{\text{Debt Service}}$			
(d) Return on Equity Ratio	$\frac{\text{Profit after Tax}}{\text{Average Shareholder's Equity}}$			
(e) Inventory turnover ratio	$\frac{\text{Total Turnover}}{\text{Average Inventories}}$			
(f) Trade receivables turnover ratio	$\frac{\text{Total Turnover}}{\text{Average Trade Receivable}}$			
(g) Trade payables turnover ratio	$\frac{\text{Total Purchases}}{\text{Average Trade Payable}}$			
(h) Net capital turnover ratio	$\frac{\text{Total Turnover}}{\text{Closing Working Capital}}$			
(i) Net profit ratio	$\frac{\text{Net Profit}}{\text{Total Turnover}}$			
(j) Return on Capital employed	$\frac{\text{Earning before interest and taxes}}{\text{Capital Employed}}$			
(k) Return on Investment	$\frac{\text{Return on Investment}}{\text{Total Investment}}$			

Reasons for Variances

1. Inventory Turnover Ratio - Due to Increase in Inventory and turnover during the year
2. Trade receivable turnover ratio - Due to Increase in turnover during the year
3. Trade Payable Turnover ratio - Due to Increase in purchase during the year
4. Net Capital Turnover Ratio - Due to Increase Closing Working capital during the year

8 Other Statutory Disclosures as per the Companies Act, 2013

The Company do not have any Benami property, where any proceeding has been initiated or pending against the Company for holding any Benami property

The Company do not have any transactions with companies struck off.

The Company do not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period.

The Company have not traded or invested in Crypto currency or Virtual Currency during the financial year.

The Company have not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall:

i) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (Ultimate Beneficiaries) or

ii) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries

The Company have not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall:

i) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or

ii) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries,



RIYANSH MULTI TRADE PRIVATE LIMITED

(CIN: US1909PN2019PTC186466)

Notes forming part of the Financial Statements

The Company have no such transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961

29 Regrouping

Previous year grouping has been Regrouped / reclassified wherever required to conform with the presentation

As per our report of even date

For M/s Sanjay S Rath & Co

Chartered Accountants

Firm's Registration No. 109182W

CA Aditya S Rath



Partner

Membership No. 150097

UDIN: 24150097BMC0BN6684.

Place: Sangamner

Date: 30 September 2024

Madhu

MADHUKAR
VASANT JADHAV

Director
08554060

For and on behalf of the Board of
RIYANSH MULTI TRADE PRIVATE LIMITED

पु. म. जाधव

POOJA
MADHUKAR
JADHAV
Director
08554061

Place: Sangamner
Date: 30 September 2024

1. COMPANY INFORMATION

RIYANSH MULTI TRADE PRIVATE LIMITED (the Company) is a private limited company domiciled in India and is incorporated under Companies Act, 2013 applicable in India. The registered office of the company 08/5/1, 5th Floor, Gala No. 501, Jijamata Pride, Near Jilha Va Atirikta Satra Nyayalay, Ghulewadi, Sangamner, (Maharashtra) The CIN of the Company is U51909PN2019PTC186466

The Company is engaged in Trading of all types of Amrut Juice, Ayurvedic Products etc.

2. SIGNIFICANT ACCOUNTING POLICIES

a. Basis of Preparation of Financial Statements

The financial statements have been prepared under the historical cost convention on an accrual. The accounting policies have been applied are consistent with those used in the previous year.

These financial statements have been prepared in accordance with the Generally Accepted Accounting Principles in India ('Indian GAAP') to comply with the Accounting Standards specified 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, except for certain financial instruments which are measured at fair value

b. Use of Estimate

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumption that affect the reported amounts of assets and liabilities and disclosure of contingent liabilities at the date of the financial statements and the results of operations during the reporting period end. Although these estimates are basis upon management's best knowledge of current events and actions, actual results could differ from these estimates.

c. Property, Plant and Equipments

- a. Property, Plant and Equipments are stated at cost of acquisition or construction less accumulated depreciation and amortization. The cost of acquisition includes its purchase price including other non-refundable taxes or levies and any directly attributable cost of bringing the asset to its working condition for its intended use. Subsequent expenditure related to an item of Property, Plant and Equipments are added to its book value only if they increase the future benefits from the existing asset beyond its previously assessed standard of performance.
- b. Property, Plant and Equipments under construction are disclosed as capital-work-progress.



- c. As now Schedule XIV has been replaced by Schedule II to the Companies Act, 2013. Accordingly, depreciation is provided on Written down value method based on useful life prescribed in Schedule II to the Companies Act, 2013 as given below.

Particulars	Useful Life
1. Computer Purchase	3 Years
2. Plant and Machinery	15 Years
3. Office Equipment	5 Years
4. Vehicles	10 Years
5. Computer Server	6 Years
6. Furniture	10 Years

d. Inventories

- a. Trading material are carried at the lower of cost or net realizable value. The comparison of cost and net realizable Value is made on 'item by item' basis. Damaged stocks are suitably valued. The valuation of Inventory is on Weighted Average basis.

e. Events occurring Subsequent to Balance sheet date

Events occurring after the Balance Sheet date, which have a material impact on the financial affairs of the Entity are taken into cognizance while presenting financial statements of the Entity.

f. Revenue Recognition

- a. Revenue from sale of goods is recognised on transfer of all significant risk and rewards of ownership of goods to buyer. The amount recognised as sale is exclusive of GST, Interest if any charged in invoice. Sales are stated at net of GST. Credit notes are accounted on accrual basis.
- b. Dividend Income is accounted when right to receive dividend is established.
- c. In case of interest, revenue is recognised on the time proportion basis taking in to amount outstanding amount and rate of interest applicable. Interest Received on Income tax refund is accounted on receipt basis.

g. Borrowing Cost

Borrowing costs include interest. Costs in connection with the borrowing of funds to the extent not directly related to the acquisition of qualifying assets are charged to the Statement of Profit and Loss over the tenure of the loan. Borrowing costs, allocated to and utilised for qualifying assets, pertaining to the period from commencement of activities relating to construction / development of the qualifying asset upto the date of its intended use of such asset is added to the cost of the assets.

h. Provision for taxation

- a. Tax expenses comprises of current tax (i.e. amount of tax for the period determined in accordance with applicable taxation laws), deferred tax charge (credit) reflecting



- the tax effects of timing differences between accounting income and taxable income for the period) computed in accordance with the relevant taxation laws.
- b. Deferred tax charge or credit are recognised for the future tax consequences attributable to timing difference that result between the profit offered for income taxes and the profit as per the financial statements. The deferred tax charge or credit and the corresponding deferred tax liabilities or assets are recognised using the tax rates that have been enacted or subsequently enacted by the balance sheet date. Deferred tax assets are recognised only to the extent there is reasonable certainty that the assets can be realised in future; however, when there is a brought forward loss or unabsorbed depreciation under taxation laws, deferred tax assets are recognised only if there is virtual certainty of realisation of such assets. Deferred tax assets are reviewed as at each balance sheet date and written down or written up to reflect the amount that is reasonably/ virtually certain to be realised.
 - c. Minimum Alternate Tax (MAT) credit entitlement available at the end of the year treated as an asset. The Company recognizes MAT credit available as an asset only to the extent there is convincing evidence that the company will pay normal income tax during the specified period, i.e., the period for which MAT Credit is allowed to be carried forward in accordance with the Guidance Note. The Company reviews the "MAT Credit Entitlement" asset at each reporting date and writes down the asset to the extent the Company does not have convincing evidence that it will pay normal tax during the sufficient period.

i. Cash and Cash Equivalent

- a. Cash comprises cash on hand and demand deposits with banks.

j. Intangibles Assets

- a. Intangible fixed assets are recognised when the asset is identifiable, it is within the control of the Company, it is probable that the future economic benefit that are attributable to the asset flow to the Company and the cost can be reliably measured.
- b. Intangible fixed assets which comprise of the development expenditure incurred on new product and expenditure incurred on acquisition of user licenses for computer software are recorded at its acquisition price and are amortised over its estimated useful life on a straight line basis, commencing from the date the asset is available for its use. The management has estimated the useful life for software and licenses as four years.

k. Impairment

An asset is treated as impaired when the carrying cost of asset exceeds its recoverable value. An impairment loss is charged to the Profit and Loss Statement in the year in which an asset is identified as impaired. The Impairment loss recognised in prior accounting period is reversed if there has been a change in the estimate of recoverable amount.

l. Earnings per share

Basic earnings per share is computed by dividing the profit / (loss) after tax (including the post-tax effect of extraordinary items, if any) by the weighted average number of equity shares outstanding during the year



m. Provisions, Contingent Liabilities & Contingent Assets

Provisions: Provisions, involving substantial degree of estimation in measurement, are recognised if :

- a) the company has a present obligation as a result of a past event and
- b) it is probable that there will be an outflow of resources and
- c) the amount of the obligation can be reliably estimated Provisions are not discounted to its present value and are determined based on best Management estimate required to settle the obligation at the Balance Sheet date. These are reviewed at each Balance Sheet date and adjusted to reflect the current best estimates.

Contingent liabilities:

Contingent liabilities are disclosed in case of -

- a) a present obligation arising from past events, when it is not probable that an outflow of resources will be required to settle the obligation,
- b) a present obligation when no reliable estimate is possible; and
- c) a possible obligation arising from past events where the probability of outflow of resources is not recognised

Contingent Liabilities are reviewed at each Balance sheet date.

Contingent assets are neither recognised nor disclosed in the financial statements.

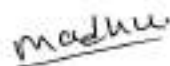
For M/s Sanjay S Rathi & Co;
Chartered Accountants
FRN - 109182W



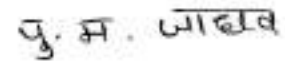
CA Aditya S Rathi
Partner
M. No - 150097



For RIYANSH MULTI TRADE PRIVATE LIMITED



Madhukar Jadhav
Director



Pooja Jadhav
Director

Place of Signature: Sangamner
Date: