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# **RAJNISH HOT DEALS PRIVATE LIMITED**

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## **STATEMENT OF ACCOUNTS**

**31<sup>ST</sup> MARCH, 2017**



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**PRAMOD & ASSOCIATES  
CHARTERED ACCOUNTANTS**

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**Address: Navjeevan Comm. Premises Society Ltd.,  
Bldg.No.3, 6th Floor Office No.13, Lamington Road,  
Mumbai Central, Mumbai-400008.  
Office Contact No.: 022 66333275  
Email: [panda\\_ca\\_mumbai@yahoo.com](mailto:panda_ca_mumbai@yahoo.com)**

# Directors' Report

To,  
The Members,  
RAJNISH HOT DEALS PRIVATE LIMITED

Your Directors have pleasure in presenting their 2<sup>nd</sup> Annual Report on the business and operations of the Company and the accounts for the Financial Year ended 31<sup>st</sup> March, 2017.

1. **Financial summary or highlights/ Performance of the Company:**

Particulars	(Amount in Rupees)	
	2016-17	2015-16
Total Income	25,29,62,978	13,15,88,176
Total Expenditure	24,34,66,943	1268,30,713
Profit before Tax	94,96,035	47,57,462
Provision for Tax (excess provision for earlier years)	70	-
Current Tax	31,03,489	15,23,500
Deferred Tax	5,564	-614
Profit after Tax	63,87,052	32,34,577
Earning per Equity Share (Face Value: Rs. 10/-)		
Basic	127.74	65
Diluted	127.74	65

2. **Dividend:**

The Company would like to reserve its profits for its growth; and hence your Directors do not recommend dividend for the Financial Year.

3. **Reserves:**

No amount is being transferred to General Reserve during the year.

4. **Brief description of the Company's working during the year/State of Company's affair:**

The Company made profit during the year, there was a Profit of Rs. 63,87,052/- compare to profit Rs. 32,34,577/- of previous year.

5. **Change in nature of Business:**

There is no change in the nature of the business of the Company during the financial year 2016-17.

6. **Material changes and commitments, if any, affecting the financial position of the company which have occurred between the end of the financial year of the company to which the financial statement relate and the date of the report:**

There have been no material changes and commitments, which affect the financial position of the Company which have occurred between the end of the financial year of the Company to which the financial statements relate and the date of the report.

7. **Details of significant and material orders passed by the regulators or courts or tribunals impacting the going concern status and company's operations in future.**

During the year there is no order passed by the regulators or courts or tribunals which impact the going concern status and company's operations in future.

8. **Details of subsidiary/Joint Ventures/Associates Companies:**

Company is not having any subsidiary/Joint Ventures/Associates Companies during the year.

9. **Deposits:**

The company has not accepted Deposits from the public during the period under report. The Provisions of Section 73 of the Companies Act, 2013 are thus not applicable to the Company.

The details relating to deposits, covered under Chapter V of the Act:

i.	at the beginning of the year	NIL
ii.	maximum during the year	NIL
iii.	at the end of the year	NIL
iv.	the details of deposits which are not in compliance with the requirements of Chapter V of the Act	NIL

10. **Statutory Auditors:**

The Statutory Auditors M/s. Pramod & Associates, Chartered Accountants, was appointed as Statutory Auditors of the Company on 11<sup>th</sup> November, 2016 to hold the office for period of five consecutive years till the conclusion of 6<sup>th</sup> Annual General Meeting of the Company to be held in the calendar year 2021. As per the provision of section 139 of the Companies Act, 2013 the appointment of the auditors shall be placed for ratification at every Annual General Meeting. Accordingly the appointment of M/s. Pramod & Associates, Chartered Accountants, as statutory auditors of the Company, is placed for ratification by the shareholders.

The members are requested to ratify the appointment of M/s. Pramod & Associates, Chartered Accountants, as Statutory Auditors of the Company for the financial year 2017;18.

11. **Auditor's Report:**

There are no qualification, reservation or adverse remark or disclaimer made by the Auditor in his Report which require explanation of the Board.

12. **Share Capital**

The Company is having the Authorised share capital of Rs. 5,00,000/- and paid up share capital of Rs. 5,00,000/- No fresh equity shares or any other securities were issued by the Company during the year.

13. **Extract of the annual return.**

The extract of the annual return in Form No. MGT - 9 is attached as Annexure - A as a part of the Board's report.



#### 14. Corporate Social Responsibility

The Company is not required to constitute a Corporate Social Responsibility Committee as it does not fall within purview of Section 135(1) of the Companies Act, 2013 and hence it is not required to formulate policy on corporate social responsibility.

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

The details of Energy, Technology, Absorption, Foreign Exchange Earnings and Outgo are as under:

##### A. Conservation of Energy:

i.	the steps taken or impact on conservation of energy	N.A
ii.	the steps taken by the company for utilising alternate sources of energy	N.A
iii.	the capital investment on energy conservation equipments	N.A

##### B. Technology Absorption:

i.	the efforts made towards technology absorption	N.A
ii.	the benefits derived like product improvement, cost reduction, product development or import substitution	N.A
iii.	in case of imported technology (imported during the last three years reckoned from the beginning of the financial year)-	N.A
	(a) the details of technology imported	N.A
	(b) the year of import	N.A
	(c) whether the technology been fully absorbed	N.A
	(d) if not fully absorbed, areas where absorption has not taken place, and the reasons thereof;	N.A
iv.	the expenditure incurred on Research and Development	N.A

##### C. Foreign Exchange Earnings/ Outgo:

Earnings	N.A
Outgo	N.A

#### 16. Directors:

During the year, there was no change in the composition of Board of Directors. The Company has not appointed any Key Managerial Personnel.

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

The Company, being a Private Limited Company was not required to constitute a Nomination and Remuneration Committee under Section 178(1) of the Companies Act, 2013 and Stakeholders Relationship Committee under Section 178(5) of the Companies Act, 2013.

**18. Number of meeting of the Board of Directors:**

During the year, the meeting of the board of Directors was conducted 4 times on 13<sup>th</sup> June, 2016, 6<sup>th</sup> September, 2016, 19<sup>th</sup> December, 2016 and 27<sup>th</sup> March, 2017.

**19. Particulars of loans, guarantees or investments under section 186.**

- A. During the year, the Company has not given any loan:
- B. During the year, the Company has not extended any Guarantees.
- C. The Company has not made any investment during the year u/s 186 of the Companies Act, 2013.

**20. Particulars of contract or arrangements with related parties:**

The Company has made transaction for Purchases from QS Hot Deals – Partnership Firm (where Director is a Partner) of Rs. 21,03,155/- during the year referred to in sub-section (1) of section 188 of the Companies Act, 2013, which were on arm's length basis and were in the ordinary course of business, all the related party transactions are mentioned in the Notes to accounts of the Balance Sheet of the Company. There were no materially significant related party transactions made by the Company with Promoters, Directors, Key Managerial Personnel or other designated persons which may have a potential conflict with the interest of the Company at large disclosure in the form AOC-2 is attached herewith as Annexure – B.

**21. Managerial Remuneration:**

During the year no employee was in receipt of remuneration exceeding the limits as prescribed under provisions of Rule 5(2) and 5(3) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.

**22. Declaration by Independent Directors**

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

**23. Risk Management Policy:**

In accordance with Section 134(3) (n) of the Act, the Company has framed a Risk Management Policy to identify and assess the key risk areas. Your Board has not identified any element of risk which may threaten the existence of the Company.

**24. Disclosure Under The Sexual Harassment Of Women At Workplace (Prevention, Prohibition And Redressal) Act, 2013:**

The Company has not received any complaints of sexual harassment of women at workplace from any employees during the year.



**25. Internal Financial Control:**

The Company has a proper and adequate Internal Financial Control System, to ensure that all assets are safeguarded and protected against loss from unauthorized use or disposition and the transactions are authorized, recorded and reported correctly.

Internal Financial control is exercised through documented policies and guidelines. The Internal Financial Control is designed to ensure that the financial and other records are reliable for preparing financial statements and other data and for maintaining accountability of persons.

**26. Directors Responsibility Statement:**

As per the Directors Responsibility Statement referred to in clause (c) of sub-section (3) of section 134 of the Companies Act, 2013, the Directors confirm that:

- (a) in the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures;
- (b) the directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give true and fair view of the state of affairs of the company at the end of financial year and of the profit and loss of the company for that period;
- (c) the directors had been taken proper and sufficient care for the maintenance of adequate accounting records in accordance with provisions of this Act for the safeguarding the assets of the company and for preventing and detecting frauds and other irregularities;
- (d) the directors had prepared the annual accounts on a going concern basis; and
- (e) the directors had devise proper systems to ensure compliance with the provision of all applicable laws and that such systems were adequate and operating effectively.

**27. Acknowledgements:**

The Board wishes to acknowledge the guidance, co-operation and support of all concerned in the functioning & growth of the Company.

For and on behalf of the Board of Directors

  
Director  
Rajnishkumar  
Surendraprasad Singh  
07192704

  
Director  
Shalini Vijendra  
Mishra  
07194597

Place: Mumbai  
Date: 07/09/2017

## ANNEXURE - A

FORM NO. MGT.9

### EXTRACT OF ANNUAL RETURN

As on the financial year ended on 31<sup>st</sup> March, 2017

[Pursuant to section 92(3) of the Companies Act, 2013 and rule 12(1) of the Companies (Management and Administration) Rules, 2014]

#### I. REGISTRATION AND OTHER DETAILS:

1.	CIN	U52100MH2015PTC265526
2.	Registration Date	13/06/2015
3.	Name of the Company	RAJNISH HOT DEALS PRIVATE LIMITED
4.	Category/Sub-category of the Company	Company limited by shares/ Indian Non-Government Company
5.	Address of the Registered office & contact details	Navjivan comm. Society, bldg. No. 3, 6th floor, Office no. 10L, Mumbai Central Mumbai – 400008. E-Mail – rajnishhotdeals@gmail.com Contact No : 9321111093
6.	Whether listed company	No
7.	Name, Address & contact details of the Registrar & Transfer Agent, if any.	Not Applicable

#### II. PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY

All the business activities contributing 10% or more of the total turnover of the company shall be stated:-

Sl. No.	Name and Description of main products/ services	NIC Code of the Product/ service	% to total turnover of the company
1.	Sale of Products	46909	100%

#### III. PARTICULARS OF HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES – Not Applicable -

S. NO	NAME AND ADDRESS OF THE COMPANY	CIN/GLN	HOLDING/ SUBSIDIARY/ASSOCIATE	% of shares held	Applicable Section
		NOT APPLICABLE			



**IV. SHARE HOLDING PATTERN (Equity Share Capital Breakup as percentage of Total Equity)**

**i) Category-wise Share Holding**

Category of Shareholders	No. of Shares held at the beginning of the year				No. of Shares held at the end of the year				% Change during the year
	Demat	Physical	Total	% of Total Shares	Demat	Physical	Total	% of Total Shares	
<b>A. Promoters</b>									
(1) Indian									
a) Individual/ HUF	0	50000	50000	100	0	50000	50000	100	0
b) Central Govt	0	0	0	0	0	0	0	0	0
c) State Govt (s)	0	0	0	0	0	0	0	0	0
d) Bodies Corp.	0	0	0	0	0	0	0	0	0
e) Banks/FI	0	0	0	0	0	0	0	0	0
f) Any Other..	0	0	0	0	0	0	0	0	0
<b>Sub-total (A) (1):-</b>	<b>0</b>	<b>50000</b>	<b>50000</b>	<b>100</b>	<b>0</b>	<b>50000</b>	<b>50000</b>	<b>100</b>	<b>0</b>
(2) Foreign									
a) NRIs - Individuals	0	0	0	0	0	0	0	0	0
b) Other - Individuals	0	0	0	0	0	0	0	0	0
c) Bodies Corp.	0	0	0	0	0	0	0	0	0
d) Banks / FI	0	0	0	0	0	0	0	0	0
e) Any Other.....	0	0	0	0	0	0	0	0	0
<b>Sub-total (A) (2):-</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total shareholding of Promoter (A) = (A)(1)+(A)(2)</b>	<b>0</b>	<b>50000</b>	<b>50000</b>	<b>100</b>		<b>50000</b>	<b>50000</b>	<b>100</b>	<b>0</b>
<b>B. Public Shareholding</b>									
1. Institutions									
a) Mutual Funds	0	0	0	0	0	0	0	0	0
b) Banks/FI	0	0	0	0	0	0	0	0	0
c) Central Govt	0	0	0	0	0	0	0	0	0
d) State Govt(s)	0	0	0	0	0	0	0	0	0
e) Venture Capital Funds	0	0	0	0	0	0	0	0	0
f) Insurance Companies	0	0	0	0	0	0	0	0	0
g) FIs	0	0	0	0	0	0	0	0	0
h) Foreign Venture Capital Funds	0	0	0	0	0	0	0	0	0
i) Others (specify)	0	0	0	0	0	0	0	0	0
<b>Sub-total (B)(1):-</b>									
2. Non-Institutions									
a) Bodies Corp.									
i) Indian	0	0	0	0	0	0	0	0	0
ii) Overseas	0	0	0	0	0	0	0	0	0
b) Individuals									
i) Individual shareholders holding nominal share capital upto Rs. 1 lakh	0	0	0	0	0	0	0	0	0
ii) Individual shareholders holding nominal share capital in excess of Rs 1 lakh	0	0	0	0	0	0	0	0	0
c) Others (specify)	0	0	0	0	0	0	0	0	0
<b>Sub-total (B)(2):-</b>									
<b>Total Public Shareholding (B) = (B)(1) + (B)(2)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>C. Shares held by Custodian for GDRs &amp; ADRs</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Grand Total (A+B+C)</b>	<b>0</b>	<b>50000</b>	<b>50000</b>	<b>100</b>	<b>0</b>	<b>50000</b>	<b>50000</b>	<b>100</b>	<b>0</b>



(ii) Shareholding of Promoters

Sl. No.	Shareholder's Name	Shareholding at the beginning of the year			Share holding at the end of the year			% change in share holding during the year
		No. of Shares	% of total Shares of the company	% of Shares Pledged/ encumbered to total shares	No. of Shares	% of total Shares of the company	% of Shares Pledged/ encumbered to total shares	
1	Rajnishkumar Surendraprasad Singh	49,990	99.98%	-	49,990	99.98%	-	-
2	Shalini Vijendra Mishra	10	0.2%	-	10	0.2%	-	-
	<b>Total</b>	<b>50,000</b>	<b>100%</b>	<b>-</b>	<b>50,000</b>	<b>100%</b>	<b>-</b>	<b>-</b>

(iii) Change in Promoters' Shareholding (Not Applicable as Shareholding of the Company not change during the year)

Sl. No.		Shareholding at the beginning of the year		Cumulative Shareholding during the year	
		No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
	At the beginning of the year				
	Date wise Increase/ Decrease in Promoters Share holding during the year specifying the reasons for increase/decrease (e.g. allotment/transfer/bonus/ sweat equity, etc):	<b>Not Applicable</b>			
	At the End of the year				

(iv) Shareholding Pattern of top ten Shareholders (other than Directors, Promoters and Holders of GDRs and ADRs): Not Applicable

Sl. No.		Shareholding at the beginning of the year		Cumulative Shareholding during the year	
		No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
	For Each of the Top 10 Shareholders				
	At the beginning of the year				
	Date wise Increase/Decrease in Share holding during the year specifying the reasons for increase/decrease (e.g. allotment/ transfer/ bonus/sweat equity etc):	<b>Not Applicable</b>			
	At the End of the year (or on the date of separation, if separated during the year)				

(v) Shareholding of Directors and Key Managerial Personnel:

Sl. No.	For Each of the Directors and KMP	Shareholding at the beginning of the year		Cumulative Shareholding during the year	
		No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
1	<b>Rajnishkumar Surendraprasad Singh</b>				
	At the beginning of the year	49,990	99.98%	49,990	99.98%
	Increase / Decrease in Share holding during the year of Director	0	0	0	0
	At the End of the year			49,990	99.98%
2.	<b>Shalini Vijendra Mishra</b>				
	At the beginning of the year	10	0.2%	10	0.2%
	Increase / Decrease in Share holding during the year of Director	0	0	0	0
	At the End of the year			10	0.2%

V. INDEBTEDNESS

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

	Secured Loans excluding deposits	Unsecured Loans	Deposits	Total Indebtedness
Indebtedness at the beginning of the financial year				
i) Principal Amount	0	Rs. 75,29,000/-	0	Rs. 75,29,000/-
ii) Interest due but not paid	0	0	0	0
iii) Interest accrued but not due	0	0	0	0
<b>Total (i+ii+iii)</b>	<b>0</b>	<b>Rs. 75,29,000/-</b>	<b>0</b>	<b>Rs. 75,29,000/-</b>
Change in Indebtedness during the financial year				
• Addition	0	Rs. 1,98,67,866/-	0	Rs. 1,98,67,866/-
• Reduction	0	0	0	0
Net Change	0	Rs. 1,98,67,866/-	0	Rs. 1,98,67,866/-
Indebtedness at the end of the financial year				
i) Principal Amount	0	Rs. 2,73,96,866/-	0	Rs. 2,73,96,866/-
ii) Interest due but not paid	0	0	0	0
iii) Interest accrued but not due	0	0	0	0
<b>Total (i+ii+iii)</b>	<b>0</b>	<b>Rs. 2,73,96,866/-</b>	<b>0</b>	<b>Rs. 2,73,96,866/-</b>



## VI. REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL

A. Remuneration to Managing Director, Whole-time Directors and/or Manager: NOT APPLICABLE

Sl. no.	Particulars of Remuneration	Name of MD/WTD/ Manager		Total Amount
1.	Gross salary (a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961 (b) Value of perquisites u/s 17(2) Income-tax Act, 1961 (c) Profits in lieu of salary under section 17(3) Income- tax Act, 1961	Not Applicable ---		---
2.	Stock Option	---	---	---
3.	Sweat Equity	---	---	---
4.	Commission - as % of profit - others, specify...	---	---	---
5.	Others, please specify	---	---	---
	Total (A)	---	---	---
	Ceiling as per the Act	---	---	---

B. Remuneration to other directors: NOT APPLICABLE

Sl. no.	Particulars of Remuneration	Name of Directors				Total Amount
3.	Independent Directors	.....	.....	.....	.....	.....
	• Fee for attending board committee meetings • Commission • Others, please specify	.....	.....	.....	.....	.....
	Total (1)	.....	.....	.....	.....	.....
4.	Other Non-Executive Directors	.....	.....	.....	.....	.....
	• Fee for attending board committee meetings • Commission • Others, please specify	.....	.....	.....	.....	.....
	Total (2)	.....	.....	.....	.....	.....
	Total (B) = (1 + 2)	.....	.....	.....	.....	.....
	Total Managerial Remuneration	.....	.....	.....	.....	.....
	Overall Ceiling as per the Act	.....	.....	.....	.....	.....

C. REMUNERATION TO KEY MANAGERIAL PERSONNEL OTHER THAN MD/MANAGER/WTD - NOT APPLICABLE

Sl. no.	Particulars of Remuneration	Key Managerial Personnel			
		CEO	Company Secretary	CFO	Total
1.	Gross salary (a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1964 (b) Value of perquisites u/s 17(2) Income-tax Act, 1961 (c) Profits in lieu of salary under section 17(3) Income-tax Act, 1961	..... Not Applicable	.....	.....	.....
2.	Stock Option	.....	.....	.....	.....
3.	Sweat Equity	.....	.....	.....	.....
4.	Commission - as % of profit - others, specify...	.....	.....	.....	.....
5.	Others, please specify	.....	.....	.....	.....
	Total	.....	.....	.....	.....

VII. PENALTIES/PUNISHMENT/COMPOUNDING OF OFFENCES: NOT APPLICABLE

Type	Section of the Companies Act	Brief Description	Details of Penalty / Punishment/ Compounding fees imposed	Authority [RD / NCLT/ COURT]	Appeal made, if any (give Details)
<b>A. COMPANY</b>					
Penalty					
Punishment		Not Applicable			
Compounding					
<b>B. DIRECTORS</b>					
Penalty					
Punishment					
Compounding					
<b>C. OTHER OFFICERS IN DEFAULT</b>					
Penalty					
Punishment					
Compounding					

For and on behalf of the Board of Directors

*Rajnish Kumar*

Director  
Rajnishkumar  
Surendraprasad Singh  
(DIN: 07192704)

*Shalini*

Director  
Shalini Vijendra  
Mishra  
(DIN:07194597)

Place: Mumbai  
Date: 07/09/2017



**ANNEXURE - B  
FORM NO. AOC-2**

Form for disclosure of particulars of contracts/arrangements entered into by the company with related parties referred to in sub-section (1) of section 188 of the Companies Act, 2013 including certain arms length transactions under third proviso thereto

(Pursuant to clause (h) of sub-section (3) of section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014)

**1. Details of contracts or arrangements or transactions not at arm's length basis**

Sr. No.	Particulars	Details
(a)	Name(s) of the related party and nature of relationship	--
(b)	Nature of contracts/arrangements/transactions	--
(c)	Duration of the contracts/arrangements/transactions	--
(d)	Salient terms of the contracts or arrangements or transactions including the value, if any	--
(e)	Justification for entering into such contracts or arrangements or transactions	--
(f)	date(s) of approval by the Board	--
(g)	Amount paid as advances, if any:	--
(h)	Date on which the special resolution was passed in general meeting as required under first proviso to section 188	--

**2. Details of material contracts or arrangement on transactions at arm's length basis**

Sr. No.	Particulars	Details
(a)	Name(s) of the related party and nature of relationship	Qs Hot Deals
(b)	Nature of contracts/arrangements/transactions	Purchases
(c)	Duration of the contracts/arrangements/transactions	
(d)	Salient terms of the contracts or arrangements or transactions including the value, if any:	
(e)	Date(s) of approval by the Board, if any:	
(f)	Amount paid as advances, if any:	N.A

For and on behalf of the Board of Directors

*Rajnish Kumar*  
Director  
Rajnishkumar  
Surendraprasad Singh  
(DIN: 07192704)

*Shalini Vijendra Mishra*  
Director  
Shalini Vijendra  
Mishra  
(DIN:07194597)

Place: Mumbai  
Date: 07/09/2017



## Independent Auditors' Report

To the Members of  
**RAJNISH HOT DEALS PRIVATE LIMITED**

### Report on the Financial Statements

We have audited the accompanying financial statements of **Rajnish Hot Deals Private Limited** ("the Company"), which comprise the Balance Sheet as at 31 March, 2017, the Statement of Profit and Loss for the year then ended, and a summary of significant accounting policies and other explanatory information.

### Management's Responsibility for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation and presentation 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 principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgements 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 accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

### Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit.

We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made thereunder.

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor





considers internal financial control relevant to the company's preparation of the financial statements that give a true and fair view in order to design audit procedure that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by the Company's Directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

## Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31 March, 2017, and its profit for the year then ended.

## Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2016 ("the order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the 'Annexure A', a statement on the matters specified in paragraphs 3 and 4 of the Order.
2. As required by Section 143(3) of the Act, we report that:
  - a. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;
  - b. In our opinion, proper books of accounts as required by law have been kept by the Company so far as it appears from our examination of those books;
  - c. The Balance Sheet and the Statement of Profit and Loss dealt with by this report are in agreement with the books of account;
  - d. In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014;
  - e. On the basis of written representations received from Directors as on 31 March, 2017, taken on record by the Board of Directors, none of the directors is disqualified as on 31 March, 2017, from being appointed as a director in terms of section 164(2) of the Act and;
  - f. With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit & Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:



- i. The Company does not have any pending litigations on its financial position in the financial statements;
- ii. The Company does not have any long term contracts including derivative contracts for which there were any material foreseeable losses;
- iii. There were no amounts required to be transferred, to the Investor Education and Protection Fund by the Company during the year ended 31 March, 2017.
- iv. The Company has provided requisite disclosures in the financial statements as regards its holding and dealing in Specified Business Notes as defined in the Notification S.O. 3407(E) dated 8<sup>th</sup> November, 2016 of the Ministry of Finance, during the period from 8<sup>th</sup> November, 2016 to 30<sup>th</sup> December, 2016. Based on audit procedures performed and the representation provided to us by the Management, we report that the disclosures are in accordance with the books of account maintained by the Company and as produced to us by the Management.

For M/s. Pramod & Associates

*Chartered Accountants*

(Firm Registration No. 00157)

  
Vipul L. Sheth

*Partner*

(Membership No. 101282)



Place: Mumbai

Date: 7th September, 2017



## Annexure A to Independent Auditors' Report

The Annexure referred to in Independent Auditor's Report of even date to the members of the Company on the financial statements for the year ended 31 March, 2017, we report that:

1. (a) The Company has maintained proper records showing full particulars including quantitative details and situation of fixed assets;
- (b) The Company has a program of physical verification of its fixed assets by which all fixed assets are verified in a phased manner. In our opinion, the frequency of verification is reasonable having regard to the size of the Company and the nature of its assets. No material discrepancies were noticed in respect of assets physically verified during the year;
- (c) According to the information and explanation given to us and on the basis of our examination of the records of the Company, there are no immovable properties held by the Company and hence the paragraph 3(i)(c) of the Order is not applicable to the Company;
2. As explained to us, physical verification of the inventories have been conducted at reasonable intervals by the management. No material discrepancies were noticed on such physical verification;
3. The Company has not granted any loans, secured or unsecured to companies, firms or other parties covered in the register maintained under section 189 of the Act. Therefore, paragraph 3(iii) of the Order is not applicable to the Company;
4. In our opinion, and according to the information and the explanations given to us, the Company has not granted any loans or made any investments or provided any guarantees or security to the parties covered under Section 185 and 186 of the Act. Accordingly, the provisions of paragraph 3(iv) of the Order are not applicable to the Company;
5. The company has not accepted any deposits from the public within the meaning of section 73 to 76 of the Act. Accordingly, paragraph 3(v) of the Order is not applicable;
6. The Central Government has not prescribed the maintenance of cost records under Section 148(1) of the Act, for any of products traded by the Company. Accordingly, paragraph 3(vi) of the Order is not applicable;
7. (a) According to the information and explanations given to us and on the basis of our examination of the books of account of the Company, the Company is generally regular in depositing undisputed statutory dues including provident fund, employees' state insurance, income tax, sales tax, service tax, wealth tax, duty of customs, duty of excise, value added tax and other material statutory dues, as applicable, with the appropriate authorities.
- (b) According to information and explanation given to us, no disputed amounts payable in respect of provident fund, income tax, sales tax, excise duty and cess and any other material statutory dues were in arrears as at 31 March, 2017, for a period of more than three months from the date they became payable;



8. Based on the audit procedures and on the basis of information and explanations given by the management, the Company has not defaulted in repayment of loans or borrowings to any financial institutions or banks. The company has not taken any loans from government. The company has not issued any debentures as at the Balance Sheet date;
9. The Company did not raise money by way of initial public offer or further public offer (including debt instruments) during the year. According to information and explanations given to us, there are no term loans availed by the Company and hence paragraph 3(ix) of the Order is not applicable to the Company;
10. According to the information and explanations given to us, no material fraud by the Company or on the Company by its officers or employees has been noticed or reported during the year, nor have we been informed of any such case by the Management;
11. The Company being a private company, section 197 of the Act is not applicable. Accordingly, paragraph 3(xi) of the Order is not applicable;
12. In our opinion and according to the information and explanations given to us, the Company is not a nidhi company. Accordingly, paragraph 3(xii) of the Order is not applicable;
13. According to the information and explanations given to us and based on our examination of the records of the Company, transactions with the related parties are in compliance with sections 177 and 188 of the Act where applicable and details of such transactions have been disclosed in the financial statements as required by the applicable accounting standards;
14. According to the information and explanations give to us and based on our examination of the records of the Company, the Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year;
15. According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not entered into non-cash transactions with directors or persons connected with him. Accordingly, paragraph 3(xv) of the Order is not applicable;
16. The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934.

For M/s. Pramod & Associates

*Chartered Accountants*

(Firm Registration No. 0017)

  
Vipul I. Sheth

Partner

(Membership No. 101282)



Place: Mumbai

Date: 7th September, 2017



**RAJNISH HOT DEALS PRIVATE LIMITED**  
**BALANCE SHEET AS AT 31ST MARCH 2017**  
 CIN: U52100MH2015PTC265526

( ₹ )

Particulars	Note No	As at 31st March 2017	As at 31st March 2016
<b>Equity And Liabilities</b>			
<b>Shareholders' Funds</b>			
Share Capital	2	5,00,000	5,00,000
Reserves & Surplus	3	96,21,629	32,34,577
<b>Non-Current Liabilities</b>			
Long Term Borrowings	4	1,31,44,170	-
Deferred Tax Liabilities (Net)	5	4,950	-
<b>Current Liabilities</b>			
Short Term Borrowings	6	1,42,52,696	75,29,000
Trade Payables	7	2,80,47,775	1,47,97,197
Other Current Liabilities	8	1,56,19,294	2,69,74,802
Short Term Provision	9	26,02,343	-
<b>TOTAL</b>		<b>8,37,92,857</b>	<b>5,30,35,576</b>
<b>Assets</b>			
<b>Non - Current Assets</b>			
<b>Fixed Assets</b>			
Tangible Assets	10	4,57,459	1,85,708
Long Term Loans And Advances	11	4,25,000	1,26,500
Deferred Tax Assets (net)	12	-	614
<b>Current Assets</b>			
Inventories	13	3,52,38,584	2,49,45,089
Trade Receivables	14	4,10,43,623	2,05,86,081
Cash And Cash Equivalent	15	17,36,469	57,16,075
Short Term Loans And Advances	16	48,46,040	14,35,933
Other Current Assets	17	45,682	39,576
<b>TOTAL</b>		<b>8,37,92,857</b>	<b>5,30,35,576</b>
<b>Significant Accounting Policies and Notes on Financial Statements</b>	1 to 34		

As per our report of even date

For M/s. Pramod & Associates

Chartered Accountants

(Firm Registration No. 001457)

*V. I. Sheth*  
 Vipul L. Sheth

Partner

(Membership No. 101282)



For and on behalf of the Board

*Rajnish Kumar*

Rajnishkumar Singh

Director

(DIN 07192704)

*Shalini Mishra*

Director

(DIN 07194597)

Place: Mumbai

Date: 07/09/2017

**RAJNISH HOT DEALS PRIVATE LIMITED**  
**STATEMENT OF PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2017**  
**CIN: U52100MH2015PTC265526**

( ₹ )

Particulars	Note No	2016-17	For the period 13th June 2015 to 31st March 2016
<b><u>INCOME</u></b>			
Revenue From Operations	18	25,29,49,166	13,15,88,176
Other Income	19	13,813	-
<b>Total</b>		<b>25,29,62,978</b>	<b>13,15,88,176</b>
<b><u>EXPENDITURE</u></b>			
Purchases of Traded goods	20	9,48,61,972	4,80,93,875
Changes in Inventories of Stock - in -Trade	21	(1,02,93,495)	(2,49,45,089)
Employee Benefits Expense	22	59,41,911	51,93,606
Finance Costs	23	21,56,604	-
Depreciation and Amortization Expense	10	1,23,132	27,033
Other Expenses	24	15,06,76,819	9,84,61,289
<b>Total</b>		<b>24,34,66,943</b>	<b>12,68,30,714</b>
<b>Profit/(Loss) before Tax</b>		<b>94,96,035</b>	<b>47,57,462</b>
<b>Tax Expense:</b>			
Current Tax		31,03,489	15,23,500
Excess Provision of Tax for earlier years		70	-
Deferred Tax		5,564	(614)
<b>Profit / (Loss) for the period</b>		<b>63,87,052</b>	<b>32,34,576</b>
<b><u>Earnings per Equity Share:</u></b>			
Basic and diluted		127.74	64.69
<b>Significant Accounting Policies and Notes on Financial Statements</b>	<b>1 to 34</b>		

For and on behalf of the Board

As per our report of even date  
 For M/s. Pramod & Associates  
 Chartered Accountants  
 (Firm Registration No. 001557C)

*V. I. Sheth*  
 Vipul I. Sheth  
 Partner  
 (Membership No. 401282)



*Rajnish Kumar*  
 Rajnish Kumar Singh  
 Director  
 (DIN 07192704)

*Shalini Mishra*  
 Shalini Mishra  
 Director  
 (DIN 07194597)

Place: Mumbai  
 Date: 07/09/2017



**RAJNISH HOT DEALS PRIVATE LIMITED**  
**NOTES FORMING PART OF THE FINANCIAL STATEMENTS**  
**NOTE 1: SIGNIFICANT ACCOUNTING POLICIES**

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A BASIS OF PREPARATION OF FINANCIAL STATEMENTS**

These financial statements have been prepared in accordance with the generally accepted accounting principles in India under the historical cost convention on accrual basis. These financial statements have been prepared to comply in all material respects with the Accounting Standards specified under section 133 of the Companies Act, 2013 ("the Act") read with Rule 7 of the Companies (Accounts) Rules, 2014 and other relevant provisions of the Companies Act, 2013. All assets and liabilities have been classified as current or non-current as per the criteria set out in the schedule III to the Companies Act, 2013.

**B USE OF ESTIMATES**

The preparation of financial statements in conformity with GAAP requires the management to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosures of contingent liabilities as on the date of the financial statements and the reported amounts of revenues and expenses during the period reported. Although, these estimates are based upon management's knowledge of current events and actions, actual results could differ from those estimates and revisions, if any, are recognized in the current and future periods.

**C FIXED ASSETS**

Fixed Assets are stated at cost of acquisition less accumulated depreciation/ amortisation. Costs include all expenses directly attributable to bring the assets to its present location and condition. None of the assets were revalued during the course of the year.

**D DEPRECIATION AND AMORTISATION**

Depreciable on the tangible assets is provided as per Schedule II of the Companies Act, 2013 or as prescribed by the Management based on technical evaluation. Depreciation for assets purchased/sold during a period is proportionately charged.

**E INVENTORIES**

Inventories are valued lower of cost or Net Realisable Value.

**F IMPAIRMENT OF ASSETS**

The carrying amount of assets are reviewed at each Balance Sheet date if there is any indication of impairment based on internal/external factors. An asset is impaired when the carrying amount of the asset exceeds the recoverable amount. An impairment loss is charged to the Statement of Profit and Loss in the year in which an asset is identified as impaired. An impairment loss recognised in prior accounting periods is reversed if there has been change in the estimate of the recoverable amount.

**G EARNINGS PER SHARE**

Basic Earnings Per Share is calculated by dividing the net profit or loss for the year attributable to Equity Shareholders by the weighted average number of equity shares outstanding during the year.





## **H REVENUE RECOGNITION**

The Company recognizes income on accrual basis. Sales are recognised when significant risks and rewards are transferred to the buyer as per the contractual terms or on dispatch where such dispatch coincides with transfer of significant risks and rewards to the buyer. However, where the ultimate collection of the same lacks reasonable certainty, revenue recognition is postponed to the extent of uncertainty.

## **I PROVISIONS, CONTINGENT LIABILITIES AND CONTINGENT ASSETS**

Provisions involving a substantial degree of estimation in measurement are recognised when there is a present obligation as a result of past events and it is probable that there will be an outflow of resources. Contingent Liabilities are not recognised but are disclosed in the Financial Statements. Contingent Assets are neither recognised nor disclosed in the Financial Statements.

## **J Investments:**

Long Term investments are stated at cost and provision is made when there is a decline, other than temporary, in the value thereof.  
Current Investments are carried at lower of cost and market value.

## **K Borrowing Costs:**

Borrowing costs that are attributable to the acquisition or construction of qualifying assets are capitalised as part of the cost of such assets. A qualifying asset is one that necessarily takes substantial period of time to get ready for its intended use. All other borrowing costs are charged to Statement of Profit and Loss.

## **L Foreign Currency Transactions:**

Transactions denominated in foreign currencies are recorded at the exchange rate prevailing on the date of the transaction or that approximates the actual rate at the date of the transaction.

## **M Employee Benefits:**

Short-term employee benefits are recognised as an expense at the undiscounted amount in the Profit & Loss Account of the year in which the related service is rendered.

## **N Provision for Current and Deferred Tax:**

Provision for current tax is made after taking into consideration benefits admissible under the provisions of the Income-tax Act, 1961. Deferred Tax resulting from "timing difference" between taxable and accounting income is accounted for using the tax rates and laws that are enacted or substantively enacted as on the balance sheet date. Deferred tax asset is recognised and carried forward only to the extent that there is virtual certainty that the asset will be realised in future.





**RAJNISH HOT DEALS PVT LTD**  
CIN: U52100MH2015PTC265526  
**NOTES FORMING PART OF THE FINANCIAL STATEMENTS**

	As at March 31, 2017 (₹)	As at March 31, 2016
<b>NOTE 2: SHARE CAPITAL</b>		
<b>Authorised</b>		
50,000 (P.Y. 50,000) Equity Shares of Rs 10 each	5,00,000	5,00,000
	5,00,000	5,00,000
<b>Issued, Subscribed and paid up</b>		
50,000 (P.Y. 50,000) Equity Shares of Rs. 10 each, fully paid up	5,00,000	5,00,000
	5,00,000	5,00,000

(i) The reconciliation of the number of shares outstanding is set out below:

Particulars	As at 31st March, 2017		As at 31st March, 2016	
	No of Shares held	Amount	No of Shares held	Amount
Equity shares at the beginning of year	50,000	5,00,000	-	-
Add: During the year	-	-	50,000	5,00,000
Equity shares at the end of year	50,000	5,00,000	50,000	5,00,000

(ii) Rights, Preferences and restrictions attached to Equity Shares

The Company has only one class of equity shares having a par value of Rs. 10 per share. Each Shareholder is eligible for one vote per share. In the event of liquidation, the equity share holders are eligible to receive the remaining assets of the Company, after distribution of all preferential amounts, in proportion of their shareholding.

(iii) The details of shareholders holding more than 5% shares :

Name of the Shareholder	As at 31 March, 2017		As at 31 March, 2016	
	No. of shares held	% held	No. of shares held	% held
Rajnish Kumar Singh	49,990	99.98	49,990	99.98

**NOTE 3 : RESERVES AND SURPLUS**

Surplus in Profit and Loss Account

Opening Balance	32,34,577	
Add: Profit for current year	63,87,052	32,34,577
Closing Balance	96,21,629	32,34,577

**NOTE 4 : LONG TERM BORROWINGS**

Unsecured Loan

Term Loan from Banks	1,31,44,170	-
	1,31,44,170	-

*Note: Term Loan from Bank of Rs. 1,17,42,960 are secured by way of first mortgage / charge on the Immovable Property owned by the promoter.*

*Maturity Profile of above Term Loans are as set out below:-*

	1-2 Years	2-3 Years	3-4 Years	Beyond 4 Years
Term Loan from Banks	7,79,968	8,98,499	8,74,199	1,05,91,504

**NOTE 5 : DEFERRED TAX LIABILITIES**

Related to Fixed Assets	4,950	-
	4,950	-



**RAJNISH HOT DEALS PRIVATE LIMITED**  
**NOTES FORMING PART OF THE FINANCIAL STATEMENTS**

**NOTE 10 : FIXED ASSETS**

AS PER SCHEDULE II TO THE COMPANIES ACT, 2013

DESCRIPTION	GROSS BLOCK AT COST		DEPRECIATION/ AMORTISATION		NET BLOCK		
	As at 01-04-2016	Additions During the year	As at 31-03-2017	Provided upto 01-04-2016	For the Year 2016-2017	As at 31-03-2017	As at 31-03-2016
<b>TANGIBLE ASSETS:</b>							
Computer	41,900	2,66,970	3,08,870	6,749	53,963	2,48,158	35,151
Motor Vehicle	74,800		74,800	6,296	17,780	50,724	68,504
Office Equipment	82,540	85,350	1,67,890	13,472	47,361	1,07,057	69,068
Furniture & fixtures	13,500	42,563	56,063	516	4,028	51,519	12,984
<b>TOTAL</b>	<b>2,12,740</b>	<b>3,94,883</b>	<b>6,07,623</b>	<b>27,033</b>	<b>1,23,132</b>	<b>4,57,458</b>	<b>1,85,707</b>
<b>PREVIOUS YEAR</b>		<b>2,12,740</b>	<b>2,12,740</b>		<b>27,033</b>	<b>1,85,707</b>	





**RAJNISH HOT DEALS PVT LTD**  
**CIN: U52100MH2015PTC265526**  
**NOTES FORMING PART OF THE FINANCIAL STATEMENTS**

**NOTE 6 : SHORT TERM BORROWINGS**

<b>Unsecured</b>		
Loan repayable on demand from related parties	21,46,500	25,29,000
Loan repayable on demand from others parties	1,21,06,196	50,00,000
	1,42,52,696	75,29,000

**NOTE 7 : TRADE PAYABLES**

Micro Small and Medium Enterprises*		
Others	2,80,47,775	1,47,97,197
	2,80,47,775	1,47,97,197

\*The Company has initiated the process of identifying (MSMEs) as per Micro, Small and Medium Enterprises Development Act, 2006. Based on the information available, the Company is of the opinion that there are no entities that can be defined as MSMEs.

**NOTE 8 : OTHER CURRENT LIABILITIES**

Advances from Customers	3,88,816	6,71,243
Creditors for Expenses	1,32,56,099	2,22,06,940
TDS Payable	4,53,937	18,04,049
Sales Tax Payable	12,27,142	19,20,996
Profession Tax Payable	3,575	3,550
Salary Payable	2,89,725	3,68,025
	1,56,19,294	2,69,74,802

**NOTE 9 : SHORT TERM PROVISIONS**

Provision for Tax (Net of Taxes)	26,02,343	
	26,02,343	

**NOTE 11 : LONG TERM LOANS AND ADVANCES**

<i>(Unsecured, considered good)</i>		
Advance Income Tax (Net of Provision)		1,500
Security Deposits	4,25,000	1,25,000
	4,25,000	1,26,500

**NOTE 12 : DEFERRED TAX ASSETS**

Related to Fixed Assets		614
		614

**NOTE 13 : INVENTORIES**

Stock-in-Trade	3,52,38,584	2,49,45,089
	3,52,38,584	2,49,45,089

**NOTE 14 : TRADE RECEIVABLES**

<i>(Unsecured considered good)</i>		
More than 6 Months	1,04,84,122	
Others	3,05,59,501	2,05,86,081
	4,10,43,623	2,05,86,081

**NOTE 15 : CASH & CASH EQUIVALENTS**

Balances with Banks	16,80,972	52,96,561
Cash on Hand	55,497	4,19,514
	17,36,469	57,16,075



RAJNISH HOT DEALS PVT LTD

CIN: U52100MH2015PTC265526

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

**NOTE 16 : SHORT TEM LOANS & ADVANCES**

*(Unsecured, considered good)*

Loans and Advances to Others	23,55,000	6,00,000
Advance to Traders for Goods	-	25,000
Advance for Expenses	24,91,040	8,10,933
	<u>48,46,040</u>	<u>14,35,933</u>

**NOTE 17 : OTHER CURRENT ASSETS**

Company Incorporation Expenses	29,682	39,576
Prepaid Profession Tax	16,000	-
	<u>45,682</u>	<u>39,576</u>

2016-2017 13th June, 2015 to  
31st March, 2016

**NOTE 18 : REVENUE FROM OPERATIONS**

Sale of Products	25,29,49,166	13,15,88,176
	<u>25,29,49,166</u>	<u>13,15,88,176</u>

**NOTE 19 : OTHER INCOME**

Interest Income	13,813	-
	<u>13,813</u>	<u>-</u>

**NOTE 20 : PURCHASES OF STOCK-IN-TRADE**

Purchases of traded goods	9,48,61,972	4,80,93,875
	<u>9,48,61,972</u>	<u>4,80,93,875</u>

**NOTE 21 : CHANGES IN INVENTORIES OF STOCK-IN-TRADE**

Opening Stock	2,49,45,089	-
Less: Closing Stock	3,52,38,584	(2,49,45,089)
	<u>(1,02,93,495)</u>	<u>(2,49,45,089)</u>

**NOTE 22 : EMPLOYEE BENEFITS EXPENSE**

Salaries & Wages	35,22,325	39,84,635
Directors Remuneration	24,00,000	11,75,000
Staff Welfare	19,586	33,971
	<u>59,41,911</u>	<u>51,93,606</u>

**NOTE 23 : FINANCE COST**

Interest Paid on Loan	16,21,127	-
Other Borrowing costs	5,35,477	-
	<u>21,56,604</u>	<u>-</u>

**NOTE 24 : OTHER EXPENSES**

Rent	12,52,350	5,68,000
Brokerage and Commission Paid	50,00,000	58,73,533
Call Centre Expenses	1,00,51,154	88,50,022
Courier Expenses	1,62,88,770	1,09,51,263
Packing Material	30,21,347	18,41,774
Advertisement Expenses	10,93,58,844	5,43,66,564
Telecast Fees	12,43,099	71,15,065
Business Promotion	79,512	13,53,868
Payment to Auditors	2,00,000	2,29,750
Legal & Professional Fees	1,08,700	44,43,326
Miscellaneous Expenses	40,73,042	28,68,124
	<u>15,06,76,819</u>	<u>9,84,61,289</u>





**RAJNISH HOT DEALS PRIVATE LIMITED**  
**NOTES FORMING PART OF THE FINANCIAL STATEMENTS**  
**CIN: U52100MH2015PTC265526**

**NOTE 25 :** In the opinion of the Management, Current Assets have a value on realisation in the ordinary course of business at least equal to the amount at which they are stated.

**NOTE 26 :** The company follows the policy of including the financing cost incurred up to the date the asset is ready to use in the cost of the asset. All other borrowing costs are treated as revenue expenses.

**NOTE 27 :** The Company had initiated the process of identifying (MSMEs) as per Micro, Small and Medium Enterprises Development Act, 2006. Based on the information available, the Company is of the opinion that there are no entities that can be defined as MSMEs.

**NOTE 28 :** There are no known contingent liabilities during the year.

	2016-2017	13th June, 2015 to 31st March, 2016
<b>NOTE 29 : Payment to and Provision for Auditors</b>		
Audit Fees	1,50,000	1,50,000
Taxation Matters	50,000	50,000

**NOTE 30 : Related Party Transactions**

(a) Companies, Firms, Key Management Personnel under common control

Sr. No.	Name of Related Party	Nature of Transaction	2016-2017	2015-2016
1	Rajnish Kumar Singh - Director	Salary	20,56,480	10,00,000
		Loan Taken	21,46,500	25,29,000
2	Shalini Mishra - Director	Salary	3,00,000	1,75,000
3	QS Hot Deals - Partnership Firm	Purchases	21,03,155	58,42,991
4	Quick Service - Proprietorship Firm	Rent Paid	-	5,68,000

**NOTE 31: Provision for Current Tax**

- I Provision for Current tax is made with reference to taxable income computed for the accounting period for which the financial statements are prepared by applying the tax rates relevant to the Assessment Year.
- II The Break up of Deferred Tax Liability as on 31st March 2017 is as follows:

	31st March 2017	31st March 2016
<b>A. Deferred Tax Assets</b>		
Opening balance as at 01/04/2016	614	-
Timing Difference in Depreciable Assets	-	614
	614	614
<b>B. Deferred Tax Liabilities</b>		
Opening balance as at 01/04/2016	-	-
Timing Difference in Depreciable Assets	5,564	-
	5,564	-
Net Deferred Tax Asset/ (Liability)	(4,950)	614

**NOTE 32 : Earning Per Share**

	31st March 2017	31st March 2016
Net Profit after tax as per Profit and Loss statement attributable to Equity Shareholders	63,87,052	32,34,576
Weighted Average Number of Equity Shares	50,000	50,000
Basic and Diluted Earnings per share (₹)	127.74	64.69
Face Value per equity share (₹)	10.00	10.00



**RAJNISH HOT DEALS PRIVATE LIMITED**  
**NOTES FORMING PART OF THE FINANCIAL STATEMENTS**

**NOTE 33 : Details of Specified Bank Notes (SBN) held and transacted during the Period 08/11/2016 to 30/12/2016 is as under:**

	SBNs	Other Denomination Notes	Total
Closing cash in hand as on 08.11.2016	31,400	-	31,400
(+) Permitted receipts	-	1,50,000	1,50,000
(-) Permitted payments	31,400	1,35,825	1,67,225
(-) Amount deposited in Banks	-	-	-
Closing cash in hand as on 30.12.2016	-	14,175	14,175

**NOTE 34 :** The previous year figures have been regrouped/ reclassified, wherever necessary to conform to the current year presentation.

**As per our report of even date**

**For M/s. Pramod & Associates**

Chartered Accountants

(Firm Registration No. 001557C)

*V. I. Sheth*

**Vipul I. Sheth**

Partner

(Membership No. 101282)

Place: Mumbai

Date: 07/09/2017



**For and on behalf of the Board**

*Shalini Mishra*

**Shalini Mishra**

Director

(DIN 07194597)

*Rajnish Kumar*

**Rajnish Kumar Singh**

Director

(DIN 07192704)