

VINADITYA TRADING CO. LTD.

Regd. Off.: 301, Span Land Mark 145, Andheri Kurla Road, Andheri East, Mumbai – 400093
Tel. No. 022-67312345/67312300 Email: info@aacs.in Website Address: www.vinaditya.com
CIN: L51900MH1981PLC024340

31st July, 2020

To
The Manager,
BSE Ltd.,
Corporate Relation Department,
Listing Department,
Phiroze Jeejeebhoy Towers, Dalal
Street, Mumbai – 400 001.
Facsimile No. 22723121/22722037/2041
Scrip Code 504380

Dear Sir/Madam,

Sub: Outcome of Board Meeting

With regard to the captioned matter and in compliance with the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Listing Regulations”), this is to inform you that the Board of Directors of the Company at its meeting held on 31st July, 2020 has Adopted and approved the Audited Financial Results for the quarter and year ended 31st March, 2020. The Board of Directors have not recommended any Final Dividend for the Financial Year Ended 31st March, 2020.

The Copies of Audited Financial Results adopted and approved by the Board of Directors are enclosed herewith along with Auditors Report and declaration pursuant to Regulation 33(3) (d) of Listing Regulations.

The Board meeting commenced at 3.00 p.m. and concluded at 6.55 p.m.

You are requested to take the same on record & oblige.

Yours Sincerely,

For Vinaditya Trading Co. Ltd.



RAVI KUMAR BOGHAM
(Company Secretary)

ACS No.: 36684

Encl- As above



INDEPENDENT AUDITOR'S REPORT

Independent Auditor's Report on Audited Annual Standalone Financial Results and Review of Quarterly Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

TO

THE BOARD OF DIRECTORS OF VINADITYA TRADING CO. LIMITED,

Opinion

We have audited the attached standalone financial statements of **VINADITYA TRADING CO. LIMITED** ("the company") for the quarter ended March 31, 2020 and the year to date statement for the period April 01, 2019 to March 31, 2020, attached herewith being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations'), including relevant circulars issued by the SEBI from time to time.

In our opinion and to the best of our information and according to the explanations given to us, the Standalone Financial Results for the year ended March 31, 2020:

- i) is presented in accordance with the requirements of Regulation 33 of the Listing Regulations, read with SEBI Circular CIR/CFD/FAC/62/2016 dated 5 July 2016 (hereinafter referred to as 'the SEBI Circular'), and
- ii) gives a true and fair view in conformity with the applicable Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 ('the Act'), read with relevant rules issued there under, and other accounting principles generally accepted in India, of the net loss and other comprehensive income and other financial information of the Company for the year ended 31 March 2020.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the financial result section of our report. We are independent of the Company in accordance with Code of Ethics issued by The Institute of Chartered Accountants of India (ICAI) together with ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013, and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter

We draw attention to Note 35 in the accompanying standalone financial statements, which describes management's assessment of uncertainty relating to the effects of the COVID-19 pandemic on the Company's operations.





Our opinion is not modified in respect of this matter.

Management's Responsibilities for the Financial Results

These quarterly financial results as well as the year to date financial results have been prepared on the basis of the interim financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net loss, Other comprehensive income and other financial information 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 and other accounting principles generally accepted in India, and in compliance with Regulation 33 of the Listing Regulations including SEBI Circular. This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the Company and for preventing and detecting the 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 internal financial control, 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 results, the Board of Directors 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 the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial results 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.





SARA & ASSOCIATES

Chartered Accountants

Santosh Jain | Ramawatar Sharma | Rajesh Agarwal | Alok Bairagra | Manoj Agarwal
M.Com., F.C.A., DISA | B.Com., F.C.A. | B.Com., F.C.A. | B.Com., F.C.A. | B.Com., F.C.A.

Govind Sharma | Rachana Kanoi | Kamal Sharma | Dominic D'costa | Kalpesh Shrimanker
M.Com., F.C.A., DISA | B.Com., F.C.A., C.S. | B.Com., F.C.A. | B.Com., F.C.A. | B.Com., A.C.A.

A-503, Vertex Vikas Building, Above Mitra Nursing Home, Sir M. V. Road, Andheri (East), Mumbai - 400 069. | Tel: 2682 6081-84 | Fax: 2682 6070
E-mail: info@sara-india.com Website: www.sara-india.com

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the company has in place an adequate internal financial control system over financial reporting 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.

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.

Other Matter

The Statement includes the financial results for the quarter ended 31 March 2020, being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year- to-date figures up to the third quarter of the current financial year, which were subject to limited review by us.

For S A R A & ASSOCIATES
CHARTERED ACCOUNTANTS
FIRM REGISTRATION NO.120927W

RAMAWATAR
NANURAM SHARMA
Digitally signed by RAMAWATAR
NANURAM SHARMA
Date: 2020.07.31 18:33:26 +05'30'



RAMAWATAR SHARMA
(Partner)

Membership No. 102644

UDIN : 20102644AAAABC8850

Place: Mumbai

Date: July 31, 2020

VINADITYA TRADING CO. LTD.

Regd. Off.: 301, Span Land Mark 145, Andheri Kurla Road, Andheri East, Mumbai – 400093
Tel. No. 022-67312345/67312300 Email: info@aacs.in Website Address: www.vinaditya.com
CIN: L51900MH1981PLC024340

31st July, 2020

To
The Manager,
BSE Ltd.,
Corporate Relation Department,
Listing Department,
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai – 400 001.
Facsimile No. 227 3121/22722037/2041
Scrip Code 504380

Dear Sir/Madam,

Sub: Outcome of Board Meeting

With regard to the captioned matter and in compliance with the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Listing Regulations”), this is to inform you that the Board of Directors of the Company at its meeting held on 31st July, 2020 has Adopted and approved the Audited Financial Results for the quarter and year ended 31st March, 2020. The Board of Directors have not recommended any Final Dividend for the Financial Year Ended 31st March, 2020.

The Copies of Audited Financial Results adopted and approved by the Board of Directors are enclosed herewith along with Auditors Report and declaration pursuant to Regulation 33(3) (d) of Listing Regulations.

The Board meeting commenced at (start time – To be filled) and concluded at (Conclusion Time – To be filled).

You are requested to take the same on record & oblige.

Yours Sincerely,

For Vinaditya Trading Co. Ltd.

RAVI KUMAR BOGAM

(Company Secretary)

ACS No.: 36684

Encl- As above

INDEPENDENT AUDITOR'S REPORT

Independent Auditor's Report on Audited Annual Standalone Financial Results and Review of Quarterly Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

TO

THE BOARD OF DIRECTORS OF VINADITYA TRADING CO. LIMITED,

Opinion

We have audited the attached standalone financial statements of **VINADITYA TRADING CO. LIMITED** ("the company") for the quarter ended March 31, 2020 and the year to date statement for the period April 01, 2019 to March 31, 2020, attached herewith being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations'), including relevant circulars issued by the SEBI from time to time.

In our opinion and to the best of our information and according to the explanations given to us, the Standalone Financial Results for the year ended March 31, 2020:

- i) is presented in accordance with the requirements of Regulation 33 of the Listing Regulations, read with SEBI Circular CIR/CFD/FAC/62/2016 dated 5 July 2016 (hereinafter referred to as 'the SEBI Circular'), and
- ii) gives a true and fair view in conformity with the applicable Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 ('the Act'), read with relevant rules issued thereunder, and other accounting principles generally accepted in India, of the net profit after tax and other comprehensive income and other financial information of the Company for the year ended 31 March 2020.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the financial result section of our report. We are independent of the Company in accordance with Code of Ethics issued by The Institute of Chartered Accountants of India (ICAI) together with ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013, and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter

We draw attention to Note 35 in the accompanying standalone financial statements, which describes management's assessment of uncertainty relating to the effects of the COVID-19 pandemic on the Company's operations.

Our opinion is not modified in respect of this matter.

Management's Responsibilities for the Financial Results

These quarterly financial results as well as the year to date financial results have been prepared on the basis of the interim financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit, Other comprehensive income and other financial information 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 and other accounting principles generally accepted in India, and in compliance with Regulation 33 of the Listing Regulations including SEBI Circular. This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the Company and for preventing and detecting the 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 internal financial control, 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 results, the Board of Directors 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 the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial results 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 control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the company has in place an adequate internal financial control system over financial reporting 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.

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.

Other Matter

The Statement includes the financial results for the quarter ended 31 March 2020, being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year- to-date figures up to the third quarter of the current financial year, which were subject to limited review by us.

For S A R A & ASSOCIATES
CHARTERED ACCOUNTANTS
FIRM REGISTRATION NO.120927W

RAMAWATAR SHARMA
(Partner)

Membership No. 102644

UDIN:

Place: Mumbai

Date: July 31, 2020

VINADITYA TRADING CO. LIMITED

Regd. Off.: 301, Span Land Mark, 145, Andheri Kurla Road, Andheri East, Mumbai - 400093

Tel. No - 022-67312345/67312300

Email: info@aacs.in

Website Address - www.vinaditya.com

Fax - 91-022-67312233

Statement of Standalone Audited Financial Results for the Quarter & Year ended March 31, 2020

(Rs. In Lakhs) (Except EPS)

Particulars	Quarter Ended			Year Ended	
	31-Mar-20	31-Dec-19	31-Mar-19	31-Mar-20	31-Mar-19
	Audited	Unaudited	Audited	Audited	Audited
INCOME					
Revenue From Operations	2779.75	3116.39	0.00	11433.41	0.00
Other Income	64.59	25.52	28.16	132.77	44.49
Total Income (1)	2844.34	3141.91	28.16	11566.18	44.49
EXPENSES					
Operating Expenses	2028.61	2379.26	0.00	8680.75	0.00
Employee Benefits Expenses	351.35	368.81	12.30	1367.94	24.85
Finance Cost	100.33	85.89	0.00	284.00	0.00
Depreciation and Amortization Expense	218.74	182.13	0.00	624.34	0.00
Other Expenses	184.28	162.75	5.03	644.76	19.00
Total Expenses (2)	2883.31	3178.84	17.33	11601.79	43.85
Profit / (Loss) before exceptional items and tax 3 = (1-2)	(38.97)	(36.93)	10.83	(35.61)	0.64
Exceptional items (4)	-	-	-	-	-
Profit / (Loss) before tax (5) = (3-4)	(38.97)	(36.93)	10.83	(35.61)	0.64
Tax expenses					
Current Tax	2.00	2.00	2.25	47.00	2.25
Deferred Tax	(38.32)	(11.74)	0.00	(83.97)	0.00
Income Tax of Earlier Years	13.49		0.00	6.65	
Total Tax Expenses (6)	(22.83)	(9.74)	2.25	(30.32)	2.25
Profit/(Loss) for the period (7)= (5-6)	(16.14)	(27.19)	8.58	(5.29)	(1.61)
Other Comprehensive Income / (Loss)					
Items that will not be reclassified to profit or loss					
Remeasurement of defined benefit liability	1.93	1.93	0.00	7.74	0.00
Income Tax relating to items that will not be reclassified from profit or loss	(0.48)	(0.48)	0.00	(1.95)	0.00
Total Other Comprehensive Income / (Loss) (8)	1.45	1.45	0.00	5.79	0.00
Total Comprehensive Income for the year (9)= (7+8)	(14.69)	(25.74)	8.58	0.50	(1.61)
Paid up Equity Share Capital, Equity Share FV of Rs. 10 Each	1816.84	720.00	720.00	1816.84	720.00
Earnings per share (Face value of Rs 10/- each) (Not Annualised)					
Basic /Diluted EPS	(0.08)	(0.14)	0.12	0.00	(0.02)

For Vinaditya Trading Co. Limited



Lancy Barboza
(Managing Director)

DIN: 01444911

Place - Mumbai

Date : July 31, 2020

VINADITYA TRADING CO. LTD.

Regd. Off.: 301, Span Land Mark 145, Andheri Kurla Road, Andheri East, Mumbai – 400093 Tel. No.
022-67312345/67312300 Email: info@aacs.in Website Address: www.vinaditya.com CIN:
L51900MH1981PLC024340

Notes

1. The above Audited Financial Results were reviewed by the Audit Committee and approved by the Board of Directors at the meeting held on July 31, 2020. The statutory auditors of the Company have audited the financial results for the year ended 31st March 2020 in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

2. During the quarter, on 10th January 2020 (being effective date), Hon'ble National Company Law Tribunal has approved the scheme of Amalgamation between the Company and Flomic Freight Services Private Limited w. e. f from April 01, 2016, being appointed date, in accordance with the erstwhile applicable previous GAAP.

Accordingly, the Business combination has been accounted at carrying value using the Pooling of Interest Method in accordance with the then applicable accounting standard 14 "Accounting for Amalgamations". On business combination, capital reserve on amalgamation of Rs. 18.10 lakhs has been recognized in the financial statements. The Company has elected to restate its published previous quarter December 31, 2019 to the extent of activities of Flomic Freight Services Private Limited.

The results for the corresponding quarter i.e. quarter ended March 31, 2019 and previous year i.e. March 31, 2019 are not comparable to that extent.

3. The Company operates in single business segment hence segment wise reporting is not applicable to the Company.

4. The Company has assessed the possible effects that may result from the COVID-19 pandemic on the carrying amounts of trade receivable, fixed assets and other assets / liabilities. Based on the current indicators of economic conditions, the Company expects to recover the carrying amount of all its assets. The actual impact of the COVID-19 pandemic may be different from that estimated as at the date of approval of these financial results and the company will continue to closely monitor any material changes to the economic conditions in the future.

5. Effective from April 1, 2019, the Company has adopted Ind AS 116 "Leases" using modified retrospective approach. Due to transition, the nature of expenses in respect of operating leases has changed from "rent" to "depreciation cost" and "finance cost" for the right-of-use assets and for interest accrued on lease liability respectively. Accordingly, for the year ended March 31, 2020, Finance cost include Rs. 208.44 Lakhs relating to interest on lease liability and depreciation include Rs. 547.40 Lakhs relating to amortisation of Right to Use and the corresponding reversal of Rent expenses of Rs. 624.96 Lakhs in the Operation cost & Rent, Rates & Taxes.

6. The figures of quarter ended March 31, 2020 and March 31, 2019 are balancing figures between the audited figures of the full financial year and the reviewed year to date figures upto the third quarter of the relevant financial year.

7. Corresponding figures of the previous quarter/year have been regrouped, recasted and reclassified to make them comparable wherever necessary.

For Vinaditya Trading Co. Ltd.



Lancy Barboza
(Managing Director)
DIN -01444911

VINADITYA TRADING CO. LTD.

Regd. Off.: 301, Span Land Mark 145, Andheri Kurla Road, Andheri East, Mumbai – 400093
Tel. No. 022-67312345/67312300 Email: info@vacs.in Website Address: www.vinaditya.com
CIN: L51900MH1981PLC024340

VINADITYA TRADING CO. LIMITED

Regd. Off.: 301, Span Land Mark, 145, Andheri Kurla Road, Andheri (East), Mumbai-400093
 Tel. No - 022-67312345/67312300 Email: info@aacs.in Website Address - www.vinaditya.com Fax - 91-022-67312233
 Standalone Statement of Assets and Liabilities

(Rs. In Lakhs)

Particulars	As At	
	March 31, 2020	March 31, 2019
	Audited	Audited
ASSETS		
Non-current Assets:		
Property, plant and equipment	385.98	-
Right of Use Assets	2,610.43	-
Intangible assets	0.22	-
Financial Assets		
Loans	156.32	-
Other financial assets	-	-
Income tax assets (net)	305.70	6.23
Deferred tax assets (net)	87.49	-
Other non-current assets	75.10	50.00
Total Non-current Assets	3,621.24	56.23
Current Assets :		
Financial Assets		
Loans	722.36	669.64
Trade Receivables	2,274.77	12.65
Cash and Cash Equivalents	300.26	8.96
Bank Balances other than above	169.08	-
Other Financial Assets	5.25	-
Other current Assets	319.34	7.27
Total Current Assets	3,791.06	698.52
TOTAL ASSETS	7,412.30	754.75
EQUITY AND LIABILITIES		
Equity		
Equity Share Capital	1,816.84	720.00
Other Equity	207.23	24.25
Total Equity	2,024.07	744.25
Liabilities		
Non-current Liabilities		
Financial Liabilities		
Borrowings	68.53	-
Lease Liabilities	2,103.75	-
Other Financial liability	108.71	-
Other Non-current Liabilities	36.19	-
Provisions	81.01	-
Total Non-current Liabilities	2,398.19	-
Current Liabilities		
Financial Liabilities		
Borrowing	584.20	-
Lease Liabilities	637.57	-
Trade Payables		
Total outstanding dues of micro enterprises and small enterprises;	74.55	-
Total outstanding dues of creditors other than micro enterprises and small enterprises	1,140.18	-
Other financial liabilities	32.87	-
Other Current Liabilities	499.83	10.50
Provisions	7.36	-
Current Tax Liabilities (net)	13.48	-
Total Current Liabilities	2,990.04	10.50
Total Liabilities	5,388.23	10.50
TOTAL EQUITY AND LIABILITIES	7,412.30	754.75

For Vinaditya Trading Co. Ltd



Lancy Barboza
(Managing Director)
DIN: 01444911

Place - Mumbai
Date : July 31, 2020

VINADITYA TRADING CO. LIMITED

Regd. Off.: 301, Span Land Mark, 145, Andheri Kurla Road, Andheri (East), Mumbai-400093

Tel. No - 022-67312345/67312300

Email: info@aacs.in

Website Address - www.vinaditya.com

Fax - 91-022-67312233

Cash Flow Statement for the year ended March 31, 2020

(Rs. In Lakhs)

Particulars	Year ended March 31,	
	2020	2019
CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit / (Loss) before tax	(35.61)	0.64
Profit before income tax	(35.61)	0.64
Adjustment For:		
Interest Income	(51.31)	(44.49)
Depreciation & amortization	624.34	0.00
Interest Expenses (including Notional interest on security deposit received)	284.00	0.00
Notional Interest on unwinding of lease deposits paid	(11.03)	0.00
Notional Rent on unwinding of Deposits received	(7.40)	0.00
Credit balances written off	(37.02)	0.00
Provision for Leave Encashment Written Back	(7.30)	0.00
Notional Rent on fair valuation of lease deposits paid	1.05	0.00
Bad debts	7.95	0.00
Provision for expected credit loss	95.64	0.00
Sundry Balance Written Off	31.40	0.00
Operating profit before Working Capital Changes	894.71	-43.85
Change in operating assets and liabilities :		
Decrease/(increase) in trade receivables	(2362.30)	18.60
Increase/(decrease) in trade payables	1216.94	0.00
Decrease/(increase) in other assets (Financial and Non Financial)	(710.55)	13.81
Increase/(decrease) in Other liabilities (Financial and Non Financial)	673.74	(6.32)
Cash generated from operations	(287.46)	(17.76)
Income Tax Paid / Provided for Current Year/ Earlier Years	(345.10)	2.25
Net cash flow from operating activities (A)	(632.56)	(20.01)
CASH FLOW FROM INVESTING ACTIVITIES		
Loan given	0.00	(92.54)
Loan received	0.00	67.59
Interest Income	51.31	44.49
Purchase of Fixed Assets / Capital Work in Progress	(463.15)	0.00
Sale of fixed assets	0.00	0.00
Net Cash generated from / (used in) Investing Activities (B)	(411.84)	19.54
CASH FLOWS FROM FINANCING ACTIVITIES		
Net Assets acquired under business combination	1383.49	0.00
Long Term Borrowings Taken / (Repaid)	68.53	0.00
Short Term Borrowings Taken / (Repaid)	584.20	0.00
Interest Paid	(75.56)	0.00
Payment lease liabilities	(624.96)	0.00
Net Cash generated from / (used in) Financing Activities (C)	1,335.70	0.00
Net increase/(decrease) in cash and cash equivalents (A+B+ C)	291.31	(0.47)
Effect of exchange differences on cash & cash equivalent held in foreign currency	0.00	0.00
Cash and cash equivalents at the beginning of the year	8.95	9.42
Cash and cash equivalents at the end of the year	300.26	8.95

For Vinaditya Trading Co. Ltd



Lancy Barboza
(Managing Director)
DIN: 01444911

Place - Mumbai
Date : July 31, 2020