



**Annexure V**

**Auditor's Report on Quarterly and year to date Financial Results of the  
Company Pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements)  
Regulations, 2015 read with circular no. CIR/CFD/FAC/62/2016 dated July 5, 2016**

Review Report to  
Board of Directors of  
Vinaditya Trading Company Limited

We have reviewed the accompanying statement of unaudited financial results of **Vinaditya Trading Company Limited** for the period ended 30<sup>th</sup> September, 2017. The statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, *Engagements to Review Financial Statements* issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

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

**Govind Gopal Sharma**  
**(Partner)**  
**Membership No. 132454**



Place: Mumbai  
Date: 14<sup>th</sup> November, 2017

M/s VINADITYA TRADING COMPANY LIMITED

CIN - L51900MH1981PLC024340

Reg. off: 12, 4<sup>th</sup> Floor, 68, Sai Sadan, Janmabhoomi Marg, Hutatma Chowk, Fort, Mumbai – 400001, Maharashtra

E-mail – info@aacs.in, website: www.vinaditya.com

PART - I STATEMENT OF UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED ON SEPTEMBER 30, 2017

Sr. No.	Particulars	(Rs in lacs, except EPS)					
		3 months ended	Preceeding 3 months ended	Corresponding 3 months ended in the previous year	Year to date 6 months figures for current period ended	Year to date 6 months ended on	Previous year ended on
		30-09-2017 Unaudited	30-06-2017 Unaudited	30-09-2016 Unaudited	30-09-2017 Unaudited	30-09-2016 Unaudited	31-03-2017 Audited
I	Revenue from operations	-	-	-	-	-	14.96
II	Other income	7.09	5.82	7.06	12.91	14.76	24.28
III	Total Revenue (I+II)	7.09	5.82	7.06	12.91	14.76	39.24
IV	Expenses						
	a. Cost of material consumed	-	-	-	-	-	-
	b. Purchases of Stock-in-trade	-	-	-	-	-	-
	c. Changes in inventories of finished goods	-	-	-	-	-	-
	d. Work in progress and Stock-in-Trade	-	-	-	-	-	-
	e. Employee benefits expenses Finance Cost	6.15	6.15	6.15	12.30	12.32	25.02
	f. Depreciation & Amortisation expenses	-	-	-	-	-	-
	g. Other Expenses	1.75	2.01	2.41	3.76	4.60	13.62
	Total Expenses	7.90	8.16	8.56	16.06	16.92	38.63
V	Profit before exceptional and extraordinary items and tax (III-IV)	(0.80)	(2.34)	(1.50)	(3.14)	(2.16)	0.61
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit / (Loss) before extraordinary items and tax (V - VI)	(0.80)	(2.34)	(1.50)	(3.14)	(2.16)	0.61
VIII	Extraordinary items	-	-	-	-	-	-
IX	Profit before tax (VII- VIII)	(0.80)	(2.34)	(1.50)	(3.14)	(2.16)	0.61
X	Tax expense:						
	(1) Current tax	-	-	-	-	-	0.19
	(2) Deferred tax	-	-	-	-	-	-
XI	Profit (Loss) for the period from continuing operations (VII-VIII)	(0.80)	(2.34)	(1.50)	(3.14)	(2.16)	0.41
XII	Profit/(loss) from discontinuing operations	-	-	-	-	-	-
XIII	Tax expense of discontinuing operations	-	-	-	-	-	-
XIV	Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)	-	-	-	-	-	-
XV	Profit (Loss) for the period (XI + XIV)	(0.80)	(2.34)	(1.50)	(3.14)	(2.16)	0.41
XVI	Basic and Diluted Earning Per Share*:						
	(1) Basic	(0.01)	(0.03)	(0.02)	(0.04)	(0.03)	0.01
	(2) Diluted	(0.01)	(0.03)	(0.02)	(0.04)	(0.03)	0.01
	Details of Equity Share Capital						
	Paid up Equity Share Capital (Face value of Rs. 10 each)	720.00	720.00	720.00	720.00	720.00	720.00
	Details of debt securities						
	Reserve excluding revaluation reserves as per Balance Sheet of Previous Year	24.01	24.01	24.01	24.01	24.01	24.01
	*Not Annualised						

FOR VINADITYA TRADING COMPANY LTD.

S. P. P. Shah  
DIRECTOR

**Notes:**

- The above results were reviewed by the Audit Committee of the Board of Directors in their meeting held on 14th November, 2017.
- The un-audited financial results for the quarter ended 30th June, 2017 are prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards (Ind AS), Interim Financial Reporting notified under provisions of Section 133 of the Companies Act, 2013 read with Rules made thereunder (including amendments thereof) to the extent notified and guidelines issued by Securities and Exchange Board of India (SEBI). The Company has adopted Ind AS w.e.f 1st April, 2017.
- The Ind AS Compliant financial results, pertaining to period ended November 14, 2017 have not been subject to limited review or audit. However the management has exercised necessary due diligence to ensure that such financial result provide a true and fair view of its affairs.
- The statement does not include Ind AS compliant results for the preceding quarter and previous year ended 31st March 2017 as the same is not mandatory as per SEBI circular dated July 05, 2016.
- The Company is having only one segment of business as specified as per Accounting Standard 17 " Segment Reporting".
- The figures have been re-grouped / re-arranged / reclassified / reworked wherever necessary to conform to the current year accounting treatment.

**Reconciliation of Net Profit**

Sr. No.	Particulars	3 months	Preceeding 3	Corresponding 3	Year to date 6	Year to date 6	Previous year
		30-09-2017	30-06-2017	30-09-2016	30-09-2017	30-09-2016	31-03-2017
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	<b>Profit (without implimentation of IND AS)</b>	<b>(0.80)</b>	<b>(2.34)</b>	<b>(1.50)</b>	<b>(3.14)</b>	<b>(2.16)</b>	<b>0.41</b>
	Add : Increment in Profit due to implimentation of IND AS						
	Change in Fair Value of Investments	-	-	-	-	-	-
	<b>Profit (After implimentation of IND AS)</b>	<b>(0.80)</b>	<b>(2.34)</b>	<b>(1.50)</b>	<b>(3.14)</b>	<b>(2.16)</b>	<b>0.41</b>

Date: 14/11/2017

Place: Mumbai

SALYAKASH SATYANARAYAN COMPANY LTD.

SPECIMEN SIGNATURE

S. P. Pathak  
 Salyakash Satyanarayan Pathak  
 DIN-00884844  
 Wholetime Director

DIRECTOR

Date: 14/11/2017  
Place: Mumbai

**VINADITYA TRADING COMPANY LIMITED****CIN - L51900MH1981PLC024340**Reg. off: 12, 4<sup>th</sup> Floor, 68, Sai Sadan, Janmabhoomi Marg, Hutatma Chowk, Fort,  
Mumbai – 400001, MaharashtraE-mail – [info@acs.in](mailto:info@acs.in), website: [www.vinaditya.com](http://www.vinaditya.com)**Statement of Assets and Liabilities for Companies (Other than Banks) in Amount in Lakhs**

Standalone / Consolidated Statement of Assets and Liabilities  Particulars	As at (Current half year end / Year end) Unaudited 30/09/2017	As at (Previous year end) Audited 01/04/2017 to 31/03/2017
<b>Â EQUITY AND LIABILITIES</b>		
<b>1 Shareholders' funds</b>		
(a) Share capital	720	720
(b) Reserves and surplus	21.28	24.42
(c) Money received against share warrants	0	0
<b>Sub-total - Shareholders' funds</b>	<b>741.28</b>	<b>744.42</b>
<b>2. Share application money pending allotment</b>	0	0
<b>3. Minority interest *</b>	0	0
<b>4. Non-current liabilities</b>		
(a) Long-term borrowings	0	0
(b) Deferred tax liabilities (net)	0	0
(c) Other long-term liabilities	0	0
(d) Long-term provisions	0	0
<b>Sub-total - Non-current liabilities</b>	<b>0</b>	<b>0</b>
<b>5. Current liabilities</b>		0
(a) Short-term borrowings	0	0
(b) Trade payables	12.37	0
(c) Other current liabilities	3.56	15.58
(d) Short-term provisions	3.00	0
<b>Sub-total - Current liabilities</b>	<b>18.94</b>	<b>15.58</b>
<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>760.22</b>	<b>760.00</b>
<b>B ASSETS</b>		
<b>1. Non-current assets</b>		

FOR VINADITYA TRADING COMPANY LTD.

  
DIRECTOR

(a) Fixed assets	0	0
(b) Goodwill on consolidation *	0	0
(c) Non-current investments	0	0
(d) Deferred tax assets (net)	0	0
(e) Long-term loans and advances	619.46	600.97
(f) Other non-current assets	50.00	50.00
<b>Sub-total - Non-current assets</b>	<b>669.46</b>	<b>650.97</b>
<b>2 Current assets</b>		
(a) Current investments	0	0
(b) Inventories	0.00125	0.00125
(c) Trade receivables	29.99	27.99
(d) Cash and cash equivalents	48.42	75.73
(e) Short-term loans and advances	9.75	5.28
(f) Other current assets	2.60	0.0241
<b>Sub-total - Current assets</b>	<b>90.76</b>	<b>109.03</b>
<b>Total -Assets</b>	<b>760.22</b>	<b>760.00</b>

\*Applicable in the case of consolidated statement of assets and Liabilities

Satyaprakash Satyanarayan Pathak

DIN-00884844

Wholesale Director

FOR VINADITYA TRADING COMPANY LTD.

*S. P. Pathak*

**DIRECTOR**

Date: November 14, 2017

Place: Mumbai