

M/s VINADITYA TRADING COMPANY LIMITED
Office No.12 4th Floor, 68, SAI Sad an, JanmaBhoomi Marg, Hutatma Chowk, Fort, Mumbai
CIN NO. : L51900MH1981PLC024340
Standalone Audited Financial Results for the Quarter and Year Ended 31st March, 2018

Dear Sir(S)/Madam(S),

With reference to the above captioned subject matter and email from your good office, we hereby rectified and resubmit the audited financial results for the period Quarter and Year ended as on March 31, 2018 as per IND-AS Format along with the reconciliation table for Equity and Statement of Assets & liabilities.

Please take the above intimation on records and kindly acknowledge receipt.

Thanking you,
Yours faithfully,
For **Vinaditya Trading Company Limited**

S. P. Pathak



Sd/-
Satyaprakash Pathak
Director
DIN: 00884844



INDEPENDENT AUDITOR'S REPORT

To,
The Members of **VINADITYA TRADING COMPANY LIMITED**

REPORT ON THE STANDALONE FINANCIAL STATEMENTS

We have audited the attached standalone financial statements of **VINADITYA TRADING COMPANY LIMITED** ("the Company") which comprise the Balance Sheet as at 31st March, 2018, the Statement of Profit & Loss and the Cash Flow Statement for the year ended on that date and a summary of Significant Accounting Policies and other explanatory information.

MANAGEMENT'S RESPONSIBILITY FOR THE STANDALONE 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 of these standalone financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. his 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 standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

AUDITOR'S RESPONSIBILITY

Our responsibility is to express an opinion on these standalone financial statements based on our audit. We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made there under.

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the standalone financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the standalone financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Company's preparation and fair presentation of the standalone financial statements in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.

An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the standalone financial statements.





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 | Sandeep Saini | Rachana Kanoi | Kamal Sharma | Dominic D'costa
M.Com., F.C.A., DISA | B.Com., F.C.A., DISA | B.Com., F.C.A., C.S. | B.Com., F.C.A. | B.Com., F.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

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

OPINION

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone 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:

- (i) In the case of Balance Sheet; of the State of affairs of the company as at **31st March, 2018**;
- (ii) In the case of the Statement of Profit and Loss; of the **PROFIT** for the year ended on that date;
- (iii) In the case of Cash Flow Statement, of the Cash Flows for the year ended on that date.

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

1. As required by the companies (Auditors Report) Order, 2016 issued by the Central Government of India in terms of section 143 (11) of the Act, we give in Annexure "A", a statement on matters specified in paragraph 3 and 4 of the said 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 the 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, Statement of Profit and Loss and Cash Flow Statement dealt with by this report are in agreement with the books of accounts;
 - d. In our opinion, the Balance Sheet, Statement of Profit and Loss and Cash Flow Statement comply with the mandatory Accounting Standards referred to in section 133 of the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014
 - e. On the basis of the written representation received from the Directors as on 31.03.2018 and taken on record by the Board of Directors, we report that none of the Directors is disqualified as on 31.03.2018, from being appointed as a Director in terms of Sub-section (2) of section 164 of the Act.
 - f. with respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate report in "Annexure B";





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Chartered Accountants

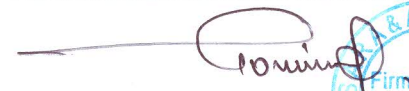
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- g. with respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
- The Company has disclosed the impact, if any, of pending litigations on its financial position in its standalone financial statements.
 - The Company has made provision, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long-term contracts including derivative contracts.
 - There has been no delay in transferring amounts, required to be transferred, if any, to the Investor Education and Protection Fund by the Company.

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


Govind Gopal Sharma
(Partner)
M. No. 132454



Place : Mumbai
Date : 30th May 2018

M/s VINADITYA TRADING COMPANY LIMITED
Office No.12 4th Floor, 68, SAI Sadan, JanmaBhoomi Marg, Hutatma Chowk, Fort, Mumbai
CIN NO. : L51900MH1981PLC024340
Standalone Audited Financial Results for the Quarter and Year Ended 31st March, 2018

(Rs. in Lakhs)

Sr. No	Particulars	Standalone Financial Statements				
		Quarter Ended			Year Ended	
		31.03.2018	31.12.2017	30.09.2017	31.03.2018	31.03.2017
1	Revenue from Operations	3.02	-	-	3.02	14.96
2	Other Income	15.19	7.53	7.09	35.64	24.28
3	Total Revenue	18.21	7.53	7.09	38.65	39.24
4	Expenses					
	a. Cost of materials consumed	-	-	-	-	-
	b. Purchases of Stock-in trade	-	-	-	-	-
	c. Changes in inventories of Finished Goods, Work-in-progress and Stock-in-trade	-	-	-	-	-
	d. Excise Duty	-	-	-	-	-
	e. Employees Benefit Expenses	6.15	6.15	6.15	24.60	25.02
	f. Finance Costs	-	-	-	-	-
	g. Depreciation and Amortisation Expenses	-	-	-	-	-
	h. Other Expenses	6.02	1.78	1.75	12.06	13.62
	Total Expenses	12.17	7.93	7.90	36.66	38.63
5	Profit before exceptional Items and tax	6.04	(0.40)	(0.80)	1.99	0.61
6	Exceptional items	-	-	-	-	-
7	Profit before tax	6.04	(0.40)	(0.80)	1.99	0.61
8	Tax Expense					
	- Current Tax	0.55	-	-	0.55	0.19
	- Deferred Tax	-	-	-	-	-
9	Profit For the Period	5.49	(0.40)	(0.80)	1.44	0.41
10	Other Comprehensive Income					
	i) Items that will not be reclassified to profit or loss	-	-	-	-	-
	ii) Income Tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-
	i) Items that will be reclassified to profit or loss	-	-	-	-	-
	ii) Income Tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
	Other Comprehensive Income	-	-	-	-	-
11	Total Comprehensive Income	5.49	(0.40)	(0.80)	1.44	0.41
12	Paid-up equity share capital (face value of Rs 10 per share)	720.00	720.00	720.00	720.00	720.00
13	Earning Per Share (of Rs.10 each) (not annualised)					
	Basic EPS	0.08	(0.01)	(0.01)	0.02	0.01
	Diluted EPS	0.08	(0.01)	(0.01)	0.02	0.01

FOR VINADITYA TRADING COMPANY LTD.

S. P. Pruthi

AUTHORISED SIGNATORY

M/s VINADITYA TRADING COMPANY LIMITED

Office No.12 4th Floor, 68, SAI Sad an, JanmaBhoomi Marg, Hutatma Chowk, Fort, Mumbai

CIN NO. : L51900MH1981PLC024340

Standalone Audited Financial Results for the Quarter and Year Ended 31st March, 2018

Notes

1. The above results for the quarter and year ended 31st March, 2018, along with the Auditor's Report have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 30th May, 2018
2. The Company has adopted Indian Accounting Standard (Ind AS) effective from 1st April, 2017 and accordingly the financial results for the quarter and year ended 31st March, 2018 have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standards as prescribed under section 133 of the Companies Act 2013.
3. The Statutory Auditors of the Company have carried out a "Auditor's Report" of the above results as per regulation 33 of SEBI (Listing Obligation and Disclosure Requirement) Regulation, 2015.
4. The Company operates in single business segment hence segmentwise reporting is not applicable to the Company.
5. Consequent to transition from previous India GAAP to Ind AS, the reconciliation of total comprehensive income is provided below for previous period presented, in accordance with paragraph 32 of Ind AS 101-First time adoption of Ind AS.
6. Previous quarter figures have been regrouped or reallocated wherever necessary to conform to this quarter's classification.

(Rs. In Lakhs)

Particulars	Quarter ended 31.03.2018	Quarter ended 31.12.2017	Quarter ended 30.09.2017	Year ended 31.03.2018	Year ended 31.03.2017
Net profit as per Previous GAAP	5.49	(0.40)	(0.80)	1.44	0.41
a. Effect of fair valuation of financial instruments	-	-	-	-	-
b. Effect of measuring Corporate guarantee in favour of subsidiary	-	-	-	-	-
c. Remeasurement cost of net defined benefit liability (Net of tax)	-	-	-	-	-
d. Depreciation on leasehold land	-	-	-	-	-
e. Deferred tax on Ind AS adjustments	-	-	-	-	-
Net profit as per Ind AS	5.49	(0.40)	(0.80)	1.44	0.41
Other comprehensive income	-	-	-	-	-
Total Comprehensive income under Ind AS	5.49	(0.40)	(0.80)	1.44	0.41



S. P. Pathak

VINADITYA TRADING COMPANY LIMITED

Balance Sheet as at March 31, 2018

(Amount in INR)

Particulars	Note No.	Figures as at the end of current reporting period 31.03.2018		Figures as at the end of previous reporting period 31.03.2017	
ASSETS					
NON CURRENT ASSETS					
Property, Plant and Equipment		-		-	
Capital work-in-progress		-		-	
Investment Properties		-		-	
Goodwill		-		-	
Other Intangible assets		-		-	
Intangible assets under development		-		-	
Biological Assets other than bearer plants		-		-	
Investments accounted for using the equity method		-		-	
Financial Assets			-		-
(i) Investments		-		-	
(iii) Loans	2	64,685,018		60,097,213	
(iv) Other financial assets		-		-	
			64,685,018		60,097,213
Deferred tax assets (net)		-		-	
Other non-current assets	3		5,000,000		5,000,000
TOTAL NON CURRENT ASSETS			69,685,018		65,097,213
CURRENT ASSETS					
Inventories	4		-		125
Financial Assets					
(i) Investments		-		-	
(ii) Trade receivables	5	3,135,195		2,799,575	
(iii) Cash and cash equivalents	6	498,825		398,913	
(iv) Bank balances other than (iii) above	7	442,753		7,174,255	
(v) Loans		-		-	
(vi) Other financial assets		-		-	
			4,076,773		10,372,743
Other current assets	8		2,505,996		230,186
Assets classified as held for sale			-		-
TOTAL CURRENT ASSETS			6,582,768		10,603,054
TOTAL ASSETS			76,267,786		75,700,267

FOR VINADITYA TRADING COMPANY LTD.

 AUTHORISED SIGNATORY

EQUITY AND LIABILITIES				
Equity				
Equity Share capital	9		72,000,000	72,000,000
Other Equity				
Reserves & Surplus	10		2,586,498	2,442,413
Equity attributable to Owners			74,586,498	74,442,413
LIABILITIES				
Non-current liabilities				
Financial Liabilities				
(i) Borrowings		-	-	-
(ii) Other financial liabilities		-	-	-
			-	-
Provisions			-	-
Deferred tax liabilities			-	-
Other Non current liabilities			-	-
TOTAL NON CURRENT LIABILITIES			-	-
Current liabilities				
Financial Liabilities				
(i) Borrowings		-	-	-
(ii) Trade payables		-	-	-
(iii) Other financial liabilities		-	-	-
			-	-
Provisions			-	-
Current Tax Liabilities	11		386,977	-
Other current liabilities	12		1,294,312	1,257,854
Liabilities directly associated with assets classified held for sale			-	-
TOTAL CURRENT LIABILITIES			1,681,288	1,257,854
TOTAL LIABILITIES			1,681,288	1,257,854
TOTAL EQUITY & LIABILITIES			76,267,786	75,700,267

FOR VINADITYA TRADING COMPANY LTD.

S. P. K. Shoh
AUTHORISED SIGNATORY