

ARVIND SUNIL & CO. | Chartered Accountants

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INDEPENDENT AUDITOR'S REPORT

To the Members of
RAHAT CONTINETAL PRIVATE LIMITED

Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the financial statements of **RAHAT CONTINETAL PRIVATE LIMITED** ("the Company"), which comprise the balance sheet as at 31st March 2022, and the statement of Profit and Loss for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 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 March 31, 2022, and profit/loss for the year ended on that date.

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 Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the 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.

Information other than the Financial Statements and Auditors' Report Thereon

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

Our opinion on the Financial Statements does not cover the Board Report and we do not express any form of assurance conclusion thereon.



In connection with our audit of the Financial Statements, our responsibility is to read the Board Report and in doing so, consider whether the Board Report is materially inconsistent with the Financial Statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.

Responsibility of Management and Those Charged with Governance 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 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. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

Those Board of Directors are also responsible for overseeing the company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of



not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the Annexure 'A' a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.
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 account as required by law have been kept by the Company so far as 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 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) Amendment Rules, 2021;
- e. On the basis of written representations received from the directors as on March 31, 2022, and taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2022, from being appointed as a director in terms of sub-section (2) of section 164 of the Companies-Act, 2013.
- 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"
- 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) Amendment Rules, 2021, in our opinion and to the best of our information and according to the explanations given to us:
- (i) The Company has no Pending litigations that will impact on its financial position in its financial statements.
 - (ii) The Company did not have any long term contracts including derivatives contracts for which there may be foreseeable losses.
 - (iii) There were no amounts which were required to be transferred to the Investor Education & Protection Fund by the Company.
 - (iv) a. The Management has represented that, to the best of its knowledge and belief no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
 - b. The Management has represented, that, to the best of its knowledge and belief as no funds have been received by the Company from any person(s) or entity (ies), including foreign entity (ies).



c. Based on the audit procedures performed that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.

For M/s Arvind Sunil & Co.

(Chartered Accountants)

Firm's Registration Number: 006156N



CA. Sunil Kumar Gupta

Proprietor

Membership Number: 084816

Place: Gurugram

Date : 05.09.2022

UDIN: 22084816AWZBRJ4508



“Annexure A” to the Independent Auditors’ Report of “RAHAT CONTINENTAL PRIVATE LIMITED”

With reference to the Annexure “A” Referred to in paragraph 1 under the heading ‘Report on Other Legal & Regulatory Requirement’ of our report of even date on the Financial Statements of the Company for the year ended March 31, 2022, we report the following:

(i) Property, Plant and Equipment

(a) (A) The Company has maintained proper records showing full particulars, including quantitative details and situation of property, plant and equipment and relevant details of right-of-use assets.

(B) The company is not having any intangible asset. Therefore, the provisions of Clause (i)(a)(B) of paragraph 3 of the order are not applicable to the company.

(b) In our opinion Property, Plant and Equipment have been physically verified by the management at reasonable intervals. No material discrepancies were noticed on such verification during the year.

(c) With respect to immovable properties (other than properties where the Company is the lessee and the lease agreements are duly executed in favour of the Company) disclosed in the financial statements included in property, plant and equipment, according to the information and explanations given to us and based on the examination of the award letter and certificate of mutation provided to us, we report that, the title deeds of such immovable properties are held in the name of the Company as at the balance sheet date.

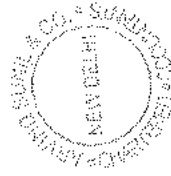
(d) The Company has not revalued any of its property, plant and equipment and intangible assets during the year.

(e) As per the details and information shared with us, no proceedings have been initiated during the year or are pending against the Company as at March 31, 2022 for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (as amended in 2016) and rules made thereunder.

(ii) Verification of Inventory

(a) The physical verification of inventory has been conducted at reasonable intervals by the management and, in our opinion, the coverage and procedure of such verification by the management is appropriate for each class of inventory. No material discrepancies were noticed on such verification.

(b) According to the information and explanations given to us, at any point of time of the year, the Company has not been sanctioned any working capital facility from banks or



financial institutions and hence reporting under clause 3 (ii) (b) of the Order is not applicable.

(iii) Investments, Guarantees, Loans & Advances

(a) The Company has not granted unsecured loans to its subsidiaries, employees and has not made any investments in, provided any guarantee or security or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties during the year- hence reporting under clause 3 (iii) (a),(b),(c),(d),(e) and (f) of the Order is not applicable.

(iv) Compliances of Section 185/186 of the Companies Act, 2013

According to information and explanation given to us, the Company has not granted any loans, made investments or provided guarantees or securities that are covered under the provisions of sections 185 or 186 of the Companies Act, 2013, and hence reporting under clause 3 (iv) of the Order is not applicable.

(v) Acceptance of Public Deposits

The Company has not accepted any deposit or amounts which are deemed to be deposits. Hence, reporting under clause 3 (v) of the Order is not applicable.

(vi) Maintenance of Cost Records

The Company is not covered by the Companies (Cost Records and Audit) Rules 2014 notified for the maintenance of cost records under section 148(1) of the Act, for the year.

(vii) Statutory Dues

(a) According to the information and explanations given to us and the records of the Company examined by us, in our opinion, the Company is regular in depositing undisputed statutory dues in respect of income tax, Goods and Service tax, and other material statutory dues as applicable with the appropriate authorities. Further, there were no undisputed amounts outstanding at the year-end for a period of more than six months from the date they became payable as at 31st March, 2022.

(b) According to the information and explanations given to us and the records of the Company examined by us, there are no statutory dues of income-tax, sales-tax, goods and service tax, duty of customs, duty of excise, value added tax which have not been deposited on account of a dispute.

(viii) Transactions not recorded in Books

There were no transactions relating to previously unrecorded income that were surrendered or disclosed as income in the tax assessments under the Income Tax Act, 1961 (43 of 1961) during the year.



- (ix) **Borrowings from Banks/ Financial Institutions**
(a) In our opinion, the Company has not defaulted in the repayment of loans or other borrowings or in the payment of interest thereon to any lender during the year.
- (b) The Company has not been declared wilful defaulter by any bank or financial institution or government or any government authority.
- (c) The Company has taken term loan during the year and have applied the same for the purpose loans were sanctioned.
- (d) The Company has raised funds on short term basis and have applied the same for the purposes loans were sanctioned.
- (e) The Company has not taken any such loan during the year and hence, reporting under clause 3(ix) (e) of the Order is not applicable.
- (f) The Company has not raised any such loans during the year and hence reporting on clause 3 (ix)(f) of the Order is not applicable.
- (x) **Public Offer/ Preferential Allotment/ Private Placement**
(a) The Company has not raised moneys by way of initial public offer or further public offer (including debt instruments) during the year and hence reporting under clause 3(x)(a) of the Order is not applicable.
- (b) During the year the Company has not made any preferential allotment or private placement of shares or convertible debentures (fully or partly or optionally) and hence reporting under clause 3(x)(b) of the Order is not applicable to the Company.
- (xi) **Fraud by the Company/ on the Company**
(a) To the best of our knowledge, no fraud by the Company and on the Company has been noticed or reported during the year
- (b) To the best of our knowledge, no report under sub-section (12) of section 143 of the Companies Act has been filed in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Amendment Rules, 2021 with the Central Government, during the year and up to the date of this report.
- (c) As represented to us by the Management, there were no whistle blower complaints received by the Company during the year and up to the date of this report.
- (xii) **Provisions applicable to Nidhi Company**
The Company is not a Nidhi Company and hence reporting under clause 3(xii) of the Order is not applicable.



(xiii) Compliances of Section 177/ 188 of the Companies Act

In our opinion, the compliance with Section 177 and 188 of the Companies Act, where applicable, for all transactions with the related parties and the details of related party transactions are being dealt at the level of company.

(xiv) Internal Audit

The Internal audit is not applicable to the Company.

(xv) Non-Cash Transactions with Directors

In our opinion during the year the Company has not entered into any non-cash transactions with any of its directors or persons connected with such directors and hence provisions of section 192 of the Companies Act, 2013 are not applicable to the Company.

(xvi) Applicability of Section 45-IA of RBI

The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. Hence, reporting under clause 3(xvi)(a), (b) and (c) of the Order are not applicable.

The clause 3(xvi) (d) of the Order is not applicable at the Company Level.

(xvii) Cash Losses

The Company has not incurred cash losses during the financial year covered by our audit and the immediately preceding financial year.

(xviii) Resignation of Statutory Auditors

There has been no resignation of the statutory auditors of the Company during the year.

(xix) Capability of meeting the liabilities

On the basis of the ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the Financial Statements and our knowledge of the Board of Directors and Management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report indicating that Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.



(xx) CSR Compliances

The Company is not having any obligation under section 135 of the Companies Act'2013. Accordingly, reporting under clause 3(xx)(a) and 3(xx)(b) of the Order are not applicable for the year.

The company has not made investments in subsidiary company. Therefore, the company does not require preparing consolidated financial statement. Therefore, the provisions of Clause (xxi) of paragraph 3 of the order are not applicable to the Company.



C.A. Sunil Kumar Gupta
Proprietor
Membership Number: 084816

Place: New Delhi
Date : 05.09.2022
UDIN: 22084816AWZBRJ4508

“Annexure B” to the Independent Auditor’s Report”

(The Annexure “B” Referred to in paragraph 3(f) under ‘Report on Other Legal and Regulatory Requirements’ section of our report even date on the Financial Statements of the Company for the year ended 31st March 2022)

Report on the Internal Financial Controls under Clause (f) of Sub-section 3 of Section 143 of the Companies Act, 2013 (“the Act”)

We have audited the internal financial controls over financial reporting of **RAHAT CONTINENTAL PRIVATE LIMITED (“the Company”)** as of March 31, 2022 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management’s Responsibility for Internal Financial Controls

The Company’s Management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to the Company’s policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditor’s Responsibility

Our responsibility is to express an opinion on the Company’s internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the “Guidance Note”) and the Standards on Auditing as specified under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Because of the matter described in Disclaimer of Opinion paragraph below, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on internal financial controls system over financial reporting of the Company



Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2022, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For M/s Arvind Sunil & Co.

(Chartered Accountants)

Firm's Registration Number: 006156N

CA. Sunil Kumar Gupta

Proprietor

Membership Number: 084816

Place: New Delhi

Date : 05.09.2022

UDIN: 22084816AWZBRJ4508



RAHAT CONTINETAL PRIVATE LIMITED

205-207, 2nd FLOOR, ENKAY TOWN PLAZA, I-BLOCK, PALAM VIHAR, GURUGRAM, HARYANA-122017
CIN NO. : U60210HR1999PT0055940

BALANCE SHEET AS AT 31 MARCH 2022

Particulars	Note No.	(in lakh)	
		As at 31st March 2022	As at 31st March 2021
I. EQUITY AND LIABILITIES			
(1) Shareholders' Funds			
(a) Share capital	2	17.55	17.55
(b) Reserves and surplus	3	2,047.70	1,444.92
(c) Money received against share warrants			
(2) Share application money pending allotment			
(3) Non-Current Liabilities	4	20.84	16.48
(a) Long-Term Borrowings			
(b) Deferred Tax Liabilities (Net)		-	-
(c) Other Long-Term Liabilities			
(d) Long-Term Provisions			
(4) Current Liabilities	4A	225.88	246.96
(a) Short-Term Borrowings	5		
(b) Trade Payables			
(A) total outstanding dues of micro enterprises and small enterprises; and		10.35	18.63
(B) total outstanding dues of creditors other than micro enterprises and small enterprises		1,094.76	879.91
(c) Other Current Liabilities	6	635.85	263.57
(d) Short-Term provisions	7	253.30	116.09
TOTAL		4,306.23	3,004.11
II. ASSETS			
(1) Non-current Assets			
(a) Property, Plant & Equipment & Intangible Assets			
(i) Property, Plant & Equipment	8	309.99	316.60
(ii) Intangible Assets		-	-
(iii) Capital work-in-progress		-	-
(iv) Intangible assets under development		-	-
(2) Non-current Investments	8A	23.36	20.77
(c) Deferred Tax Assets (Net)		-	-
(c) Long-term loans and advances	9	15.47	13.67
(e) Other non-current assets			
(2) Current Assets			
(a) Current Investments			
(b) Inventories			
(c) Trade Receivables		2,552.40	1,685.84
(d) Cash and cash equivalents	10	1,177.90	585.94
(e) Short-Term loans and advances	11	227.11	181.29
(f) Other current assets	12	-	-
TOTAL		4,306.23	3,004.11
Notes to accounts and significant accounting Policies			
1			

Note No 1-19 form an integral part of these Financial Statements

For Arvind Sunil & Co.
Chartered Accountants
FRN : 006156R

(CA. Sunil Kumar Gupta)
Proprietor
Membership No. 084316

Place: Gurugram
Date: 05.09.2022
UDIN: 22084816AWZBJ4508

On behalf of the Board of Directors

For Rahat Continental Pvt. Ltd. *ASST* *Meera Sachdeva*
Director
MEERA SACHDEVA
DIN: 00436212

For Rahat Continental Pvt. Ltd. *ASST* *Rajiv Sachdeva*
Director
RAJIV SACHDEVA
DIN: 00436173



RAHAT CONTINETAL PRIVATE LIMITED
 205-207, 2nd FLOOR, ENKAY TOWN PLAZA, I-BLOCK, PALAM VIHAR, GURUGRAM, HARYANA-122017
 CIN NO. : U60210HR1999PTC0555940

STATEMENT OF PROFIT AND LOSS FOR THE PERIOD ENDED 31st March 2022

Particulars	Note No.	Year ended 31-03-2022	Year ended 31-03-2021
I. Revenue from Operations	13	14,126.82	11,808.50
II. Other Income	14	43.09	57.35
III. Total Income [(+II)]		14,169.91	11,865.85
IV. EXPENSES			
Cost of materials/ Services consumed	15	12,377.93	10,630.45
Changes in inventories of finished goods, wip and stock-in-trade			
Employee benefits expense	16	642.26	537.33
Finance Costs	17	43.37	51.29
Depreciation and amortization expense	8	40.25	49.99
Other expenses	18	212.61	221.63
Total Expenses		13,316.42	11,490.69
Profit before exceptional and extraordinary items (III-IV)		853.49	375.16
VI. Exceptional Items	19		
Profit before extraordinary items and tax (V-VI)		853.49	375.16
VIII. Extraordinary items			
IX. Profit before Tax (PBT) (VII-VIII)		853.49	375.16
X. Tax Expense of continuing operations :			
Current Tax (Income Tax)		253.30	116.09
Deferred Tax Expenses/(Income)		(2.59)	(5.82)
Profit/(loss) for the period from continuing operations (IX-X)		602.78	264.89
XII. Profit/(loss) from discontinuing operations			
XIII. Tax expense of discontinuing operations			
Profit/(loss) from discontinuing operations (after Tax) (XII-XIII)			
Profit/(loss) for the period [Profit After Tax (PAT)] (XI-XIV)			
XVI. Earnings per equity share (In `)			
(1) Basic			1,509.05
(2) Diluted			1,509.05
Notes to accounts and significant accounting Policies	1		
Note No 1-19 form an integral part of these Financial Statements			

For Arvind Sunil & Co.
 Chartered Accountants
 FRN : 006156N



(CA. Sunil Kumar Gupta)
 Proprietor
 Membership No. 084816

Place: Gurugram
 Date: 05.09.2022
 UDIN: 22084816AWZBRJ4508

On behalf of the Board of Directors



For Rahat Continental Pvt. Ltd.
 Director

(RAJIV SACHDEVA)
 Director
 DIN: 00436173

For Rahat Continental Pvt. Ltd.
 Director

(MEERA SACHDEVA)
 Director
 DIN: 00436212

RAHAT CONTINETAL PRIVATE LIMITED
205-207, 2nd FLOOR, ENKAY TOWN PLAZA, I-BLOCK, PALAM VIHAR, GURUGRAM, HARYANA-122017
CIN NO. : U60210HR1999PTC055940

CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2022

Particulars	For the year ended 31st March 2022	For the year ended 31st March 2021
(in lakhs)		
Cash flows from operating activities		
Profit before taxation	853.49	375.16
Adjustments for:		
Depreciation	40.25	49.99
Interest expense	43.37	51.29
Investment income	(43.09)	(26.61)
Profit on Sale of Assets	-	(12.90)
Operating Profit before Working Capital Changes	894.02	436.93
Working capital changes:		
(Increase) / Decrease in Trade Receivables	(666.56)	(331.63)
(Increase) / Decrease in Short Term Loans & Advances	(45.82)	286.73
Increase / (Decrease) in Short term borrowings	(45.06)	41.84
Increase / (Decrease) in Trade Payables	-	138.26
Increase / (Decrease) in Other Current Liabilities	372.28	188.59
Cash generated from operations	508.86	760.72
Income taxes paid	(116.09)	(12.92)
Net cash from operating activities	392.77	747.80
Cash flows from investing activities		
Purchase of property, plant and equipment	(33.64)	(42.40)
Proceeds from sale of assets/ investments	-	36.70
Investment income	43.09	26.61
Net cash used in investing activities	9.45	20.91
Cash flows from financing activities		
Proceeds from issue of share capital	-	-
Proceeds from long-term borrowings	4.36	(8.27)
Payment of long-term loans & advances	-	5.25
Interest Expense	(43.37)	(51.29)
Net cash used in financing activities	(39.01)	(54.81)
Net increase in cash and cash equivalents	363.21	714.40
Cash and cash equivalents at beginning of period	400.34	(314.06)
Cash and cash equivalents at end of period	763.55	400.34

Notes to accounts and significant accounting Policies


The Cash Flow Statement has been prepared under the "In Direct Method" as set out in the Accounting Standard - 3 on

Cash Flow Statement

As per our report on even date

For Arvind Sunil & Company
Chartered Accountants

FRN : 006455W


CA. Sunil Kumar Gupta
Proprietor

Membership No 084816

Place: New Delhi

Date: 05.09.2022

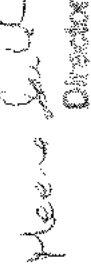
UDIN: 22084816AWZBRJ4509

For Rahat Continental Pvt. Ltd.


Director

DIRECTOR
RAJIV SACHDEVA
DIN: 00436173

For Rahat Continental Pvt. Ltd.


Director

DIRECTOR
MEERA SACHDEVA
DIN: 00436212

Notes to financial statements for the year ended 31st March 2022

Note- 1:-

1. Corporate Information

Rahat Continental Private Limited is a Company registered under the Companies Act, 1956 and is engaged in the business of Clearing & Forwarding Agent.

2. Basis of Preparation:

- i. The Company follows the mercantile system of accounting and recognises income and expenditure on an accrual basis.
- ii. Financial Statements are based on historical cost. These costs are not adjusted to reflect the impact of the changing value in the purchasing power of money.
- iii. These financial statements are prepared in accordance with Indian Generally Accepted Accounting Principles (GAAP) under the historical cost convention on the accrual basis except for certain financial instruments which are measured at fair values. GAAP comprises mandatory accounting standards as prescribed under Section 133 of the Companies Act, 2013 ('Act') read with Rule 7 of the Companies (Accounts) Rules, 2014, the provisions of the Act (to the extent notified). Accounting policies have been consistently applied except where a newly issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policy hitherto in use. The estimates and assumptions used in the accompanying financial statements are based upon management's evaluation of the relevant facts and circumstances as of the date of the financial statements. Actual results may differ from the estimates and assumptions used in preparing the accompanying financial statements.

Preparation and disclosure of financial statements:

Preparation and presentation of the financial statements of the Co. are as per Schedule III of the Act. The adoption of schedule III does not impact recognition and measurement principles followed for preparation of financial statements. However it has significant impact on presentation and disclosure made in the financial statements. The Company has also reclassified the previous year figures in accordance with the requirements applicable in the current year.

3. Summary of Significant Accounting Policies

3.1. Property, Plant & Equipment and depreciation

- a) Property, Plant & Equipment is stated at their original cost of acquisition including incidental expenses related to acquisition and installation of the concerned assets.
- b) Depreciation on Property, Plant & Equipment is charged on the WDV method according to the useful economical life & manner prescribed under Schedule II of the Act.



Rahat Continental Pvt. Ltd.

[Signature]
Director

Rahat Continental Pvt. Ltd.

[Signature]
Director

- c) Depreciation has been charged after considering scrap value prescribed under Schedule II of the Act.
- d) Depreciation on additions to assets during the year is being provided on pro-rata basis from the date of acquisition/installation
- e) Intangible assets, if any, are amortized over the best estimated useful economical life. The Company presumes the useful life of an intangible asset will not exceed five years
- f) Property, Plant & Equipment is shown net of accumulated depreciation.

4. Taxation:

Direct Tax

Tax Expense comprises of current and deferred tax. Current income tax is measured at the amount expected to be paid to the tax authorities in accordance with the Indian Income Tax Act, 1961. Deferred Tax resulting from timing difference between Book Profits and Tax Profits is accounted for at the applicable rate of Tax to the extent the timing differences are expected to crystallize. In case of Deferred Tax Assets and Liabilities with reasonable certainty and in case of Deferred Tax Assets represented by unabsorbed depreciation and carried forward business losses, with virtual certainty that there would be adequate future taxable income against which Deferred Tax Assets can be realized.

Indirect Tax

The company claims credit of GST, VAT, service tax, etc. for input purchase and services, which is set off against tax on output. Unutilized credit is carried forward for future set off in subsequent periods. Relevant provision is created, if required, based on estimated realization of the unutilized credit.

5. Provisions:

Necessary Provisions are made for present obligations that arise out of past events prior to the Balance Sheet date entailing future outflow of economic resources. Such provisions reflect best estimates based on available information.

For Rajwal Continental Pvt. Ltd.

[Signature]
Director

For Rajwal Continental Pvt. Ltd.

[Signature]
Director



2. Note: 2. SHARE CAPITAL:

(A) Authorized, Issued, Subscribed and paid-up share capital and par value per share

(in lakh)

Particulars	As at 31st March 2022	As at 31st March 2021
Authorized Share Capital 50,000 equity shares of Rs.100/- each (Previous year 50,000 equity shares of 100/- each)	50.00	50.00
Total	50.00	50.00
Issued & Subscribed Share Capital 17,554 equity shares of Rs. 100/- each (Previous year 17,554 equity shares of 100/- each)	17.55	17.55
Total	17.55	17.55
Paid-up Share Capital 17,554 equity shares of Rs. 100/- each (Previous year 17,554 equity shares of 100/- each) Less: Calls unpaid by directors and other officers Add: Equity shares forfeited (Paid-up)	17.55	17.55
Total	17.55	17.55

(B) Reconciliation of number of equity shares outstanding at the beginning and at end of the year

Particulars	As at 31st March 2022	As at 31st March 2021
Number of shares outstanding as at beginning of the year	17,554.00	17,554.00
Add: Number of shares allotted as fully paid-up-bonus shares during the year Number of shares allotted during the year as fully paid-up pursuant to a contract without payment being received in cash Number of shares allotted to employees pursuant to ESOPs/ESPs Number of shares allotted for cash		
Less: Number of shares bought back during the year Number of shares outstanding as at end of the year	17,554.00	17,554.00

(C) Shares in the company held by each shareholder holding more than 5% shares

Name of the shareholder	Number of shares held in the company	Percentage of shares held
RAJIV SACHDEVA	4,101	23.36
MEERA SACHDEVA	8,187	46.64
SHRUTI SACHDEVA	5,266	30.00

(D) Shareholding of Promoters

Name of the shareholder	Number of shares held in the company	Percentage of shares held	% Change during the year
RAJIV SACHDEVA	4,101	23.36	-
MEERA SACHDEVA	8,187	46.64	-
SHRUTI SACHDEVA	5,266	30.00	-

For Rajiv Contintional Pvt. Ltd.

Director

For Rajiv Contintional Pvt. Ltd.

Director



Note 3. Reserves and Surplus

(in lakh)

Particulars	As at 31st March 2021	Additions during the year	Deductions during the year	As at
				31st March 2022
General Reserve	-	-	-	-
Surplus (Profit and Loss account)	1,444.92	602.78	-	2,047.70
Add: Previous Year Adjustments (Provision for Bad & Doubtful Debts)	-	-	-	-
Total	1,444.92	602.78	-	2,047.70

Note:

Particulars	2022		2021	
	Opening Balance			1,180.02
Profit for the period	1,444.92		264.90	
Less: Proposed dividend on equity shares	602.78			
Tax on distributed profits on equity shares	-			
Transfer to Reserve	-			
Total	2,047.70	2,047.70	1,444.92	1,444.92

For Pashat Continental Pvt. Ltd.
[Signature]
Director

For Pashat Continental Pvt. Ltd.
[Signature]
Director



4. LONG-TERM BORROWINGS

(in lakh)

Particulars	As at 31st March 2022	As at 31st March 2021
(A) LOANS FROM BANKS		
Secured		
Term loan (Car Loan)	20.84	16.48
(B) TERM LOANS FROM OTHERS (Secured)		
Other loans	-	-
(C) LOANS AND ADVANCES FROM RELATED PARTIES		
Unsecured		
Other loans	-	-
Total	20.84	16.48

Note: There is no default, continuing or otherwise, in repayment of any of the above loans.

4 A. SHORT-TERM BORROWINGS

(in lakh)

Particulars	As at 31st March 2022	As at 31st March 2021
(A) LOANS FROM BANKS		
Secured		
Term loan (Car Loan + Covid Loan)	16.31	61.37
Bank OD	209.57	185.59
(B) TERM LOANS FROM OTHERS		
(C) LOANS AND ADVANCES FROM RELATED PARTIES		
Unsecured		
Loans from Related Parties	-	-
Total	225.88	246.96

Note: There is no default, continuing or otherwise, in repayment of any of the above loans.

For Pashat Continental Pvt. Ltd.

(Signature)
Director

For Pashat Continental Pvt. Ltd.

(Signature)
Director



Note: 5 Trade Payables

Particulars	(` in lakh)	
	As at 31st March 2022	As at 31st March 2021
Trades Payable		18.63
(A) total outstanding dues of micro enterprises and small enterprises; and	10.35	
(B) total outstanding dues of creditors other than micro enterprises and small enterprises	1,094.76	879.91
Total	1,105.11	898.54

Note 6: Other Current Liabilities

Particulars	(` in lakh)	
	As at 31st March 2022	As at 31st March 2021
Advance from Customers	10.02	28.02
Air Freight Payable	102.83	64.09
Auditors Remuneration Payable	0.64	0.58
Conveyance Payable	0.88	0.26
Outstanding Liabilities	0.78	-
Director Remuneration Payables	3.89	11.29
Electricity Payable	0.77	0.77
ESIC Payable	0.14	0.16
GST Payable	3.67	0.41
Labour Welfare Fund Payable	0.32	0.16
Mobile Expense Payable	0.43	0.26
Office Expenses Payable	0.26	0.82
Operation Expenses Payable - Import/Export/Air	450.41	109.62
PF Payable	6.15	3.75
Salary Payables	30.98	28.03
Profession Tax Payable	0.03	-
TDS Payables	23.65	15.35
Total	635.85	263.57

Note 7 : Short Term Provisions

Particulars	(` in lakh)	
	As at 31st March 2022	As at 31st March 2021
Provision for income-tax	253.30	116.09
Total	253.30	116.09

For Rahul Continental Pvt. Ltd.



Director

For Rahul Continental Pvt. Ltd.



Director




Director
Meem
 PVR Rajiv Containment Pvt. Ltd.

Director
[Signature]
 PVR Rajiv Containment Pvt. Ltd.

Description	(1)	GROSS BLOCK			DEPRECIATION			IMPAIRMENT			Net Carrying Amount			
		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)		(11)	(12)	(13)
1. Building	Up To 31.03.2021	37.42	20.93	37.42	1.61	22.54	-	-	-	-	-	-	14.88	197.28
Leased														
2. Buildings	Up To 31.03.2021	197.28												197.28
Owned														
3. Plant & Equipment	Up To 31.03.2021	90.81	7.48	98.29	9.46	83.56								14.73
Owned														
4. Furniture & Fixtures	Up To 31.03.2021	52.29	0.48	52.77	8.87	27.04								25.73
Owned														
5. Vehicles	Up To 31.03.2021	114.00	25.68	139.68	20.31	82.31								57.37
Owned														
Total	Up To 31.03.2021	491.80	33.64	525.44	40.25	218.45								309.99
Previous Year's total	Up To 31.03.2020	533.45	42.40	491.81	185.45	175.20	60.24							316.61
	As At 31.03.2021													

(* in lakh)

Note: 8 Detail of Tangible Assets

Note 8A - DEFERRED TAX ASSET

(` in lakh)

Particulars	As at 31st March 2022	As at 31st March 2021
Depreciation/ WDV as per Income Tax Act	30.29	27.60
Depreciation/ WDV as per Companies Act	40.25	49.99
Difference	9.96	22.39
Deferred Tax Expense/ (Income)	(2.59)	(5.62)
Opening DTA/ (DTL)	20.77	14.95
Closing DTA/ (DTL)	23.36	20.77



For Rahat Continental Pvt. Ltd.

A. S. J.
Director

For Rahat Continental Pvt. Ltd.

P. K. S.
Director

Note: 9. OTHER NON CURRENT ASSETS

(in lakh)

Particulars	As at 31st March 2022	As at 31st March 2021
Security Deposit	15.47	13.67
Total	15.47	13.67

Per Prabal Continental Pvt. Ltd.



Director

Per Prabal Continental Pvt. Ltd.



Director



Note: 10. Trade Receivables

(in lakh)

Particulars	As at 31st March 2022	As at 31st March 2021
(A) Trade receivables outstanding for more than six months from the date they became due for payment: Local Debtors-Freight Forwarding Charges Overseas Debtors-Freight Forwarding Charges (i) Secured ,considered good (ii) Unsecured ,considered good (iii) Doubtful Less: Allowance for bad and doubtful debts	213.24	274.52
(B) Trade Receivables (others) (i) Secured ,considered good (ii) Unsecured ,considered good (iii) Doubtful Less: Allowance for bad and doubtful debts	2,339.16	1,611.32
TOTAL	2,552.40	1,885.84

Note: Debts due by directors or officers of the company or any of them either severally or jointly with others or by firms or private companies respectively in which any director is a partner or a director is a member is nil

For **Rohat Continental Pvt. Ltd.**

[Signature]
Director

For **Rohat Continental Pvt. Ltd.**

[Signature]
Director



Note: 11. CASH AND CASH EQUIVALENTS

(in lakh)


Particulars	As at 31st March 2022	As at 31st March 2021
(A) Balances with Banks	266.40	0.13
(I) Earmarked Bank balances		
(II) Bank balance held as margin money or as security against:		
(i) Borrowings		
(ii) Guarantees		
(iii) Letter of Credit		
(iv) Other commitments		
(III) Other bank balances		
(i) Bank deposits with more than 12 months*	910.13	584.35
(ii) Others		
(B) Cheques, drafts in hand		
(i) Cheques on hand		
(ii) Drafts in hand		
(C) Cash on hand	1.37	1.46
(D) Others		
(i) Preference shares acquired with less than 3 months for maturity		
(ii) Investment in floater Mutual Funds		
(iii) Government securities acquired with less than 3 months for maturity		
(iv) Overseas Bank		
TOTAL	1,177.90	585.94

For Pashat Continental Pvt. Ltd.



Director

For Pashat Continental Pvt. Ltd.



Director



Note: 12. SHORT-TERM LOANS AND ADVANCES

Particulars	(in lakh)	
	As at 31st March 2022	As at 31st March 2021
(A) Loans and advances to related parties		
Secured, considered good		-
Unsecured, considered good		-
Doubtful		-
Less: Allowance for bad and doubtful advances		-
Total (A)	-	-
(B) Loans and advances due by directors or officers of the company or any of them either severally or jointly with others or by firms or private companies respectively in which any director is a partner or a director or member		
Secured, considered goods		-
Unsecured, considered goods		-
Doubtful		-
Less: Allowance for bad and doubtful advances		-
Total (B)	-	-
(C) Other Loan & Advances		
Unsecured, considered good		
Accrued Interest	32.09	24.02
Advance to suppliers	40.94	50.09
Deposits Others	0.17	-
GST Receivable	2.15	-
GST Refund	29.94	11.11
Prepaid Expenses	1.71	6.29
Profession Tax	-	0.36
Staff Advance	2.06	2.76
Staff Imprest	4.15	0.15
TDS Current Year	113.90	86.51
Total (C)	227.11	181.29
TOTAL [(A)+(B)+(C)]	227.11	181.29

For Ratna Continental Pvt. Ltd.

(Signature)
Director

For Ratna Continental Pvt. Ltd.
(Signature)
Director



Note: 13. Revenue from operations

(` in lakhs)

Particulars	For the year ended 31st March 2022	For the year ended 31st March 2021
Sales of products (A)		
Total(A)		
Sales of services (B)		
Air Export Operating Income	7,705.28	7,080.33
Air Export Revenue Account		
Air Import Operating Income	648.24	426.53
Air IMPORT Revenue Account		
Export Operating Income	930.12	166.46
LCL Export Revenue Account	202.56	2,090.84
Export Clearance Income Account	3,944.46	1,567.70
FCL Export Revenue Account		
Import Operating Income	107.51	33.95
FCL Import Revenue Account	549.17	384.06
Import Ocean Clearance Income Account	39.48	58.63
LCL Import Revenue Account		
Total(B)	14,126.82	11,808.50
TOTAL (A)+(B)	14,126.82	11,808.50
Revenue from Operations	14,126.82	11,808.50

Note: 14. OTHER INCOME

Particulars	For the year ended 31st March 2022	For the year ended 31st March 2021
(A) Income from Non-current investments		
Exchange Fluctuation (Profit)	-	9.17
Total (A)	-	9.17
(B) Income from current investments		
Interest income on FDRs	43.09	26.61
Total (B)	43.09	26.61
(C) Other Income		
Interest on Income Tax Refund	-	8.67
Profit on sale of car/ bike	-	12.90
Total (C)	-	21.57
TOTAL (A)+(B)+(C)	43.09	57.35

For Rashmi Commercial Pvt. Ltd.

[Signature]
Director

For Rashmi Commercial Pvt. Ltd.
[Signature]
Director



Note: 15. Cost of Material/ Services Consumed

Particulars	(in lakh)	
	For the year ended 31st March 2022	For the year ended 31st March 2021
Handling Charges	-	2.77
Air Export Operating Expenses	7,097.07	6,413.47
Air Import Operating Expense	593.55	390.21
Export Operating Expenses	4,043.67	3,441.02
Import Operating Expenses	638.60	379.31
MTO Insurance Charges	5.04	3.67
TOTAL	12,377.93	10,630.45

Note: 16. Employee Benefits Expenses

Particulars	(in lakh)	
	For the year ended 31st March 2022	For the year ended 31st March 2021
Salaries & Wages, bonus, gratuity and allowances	612.70	512.61
Contribution to PF, ESIC and Superannuation Fund	18.55	15.85
Staff Welfare Expense	4.48	4.42
Staff Training Expenses	0.85	0.88
Staff insurance	5.68	3.57
TOTAL	642.26	537.33

Other Details

Particulars	(in lakh)	
	For the year ended 31st March 2022	For the year ended 31st March 2021
Salaries Wages, Bonus Gratuity & Allowance		
Salaries	487.32	366.43
Director Remuneration	76.64	103.41
Bonus	36.53	39.00
Staff Overtime	1.89	0.60
Stipend	3.89	-
Ex-Gratia	0.75	-
Staff Arrear	4.12	-
Staff Incentive	1.56	1.54
Gratuity	-	1.63
TOTAL	612.70	512.61

Contribution to PF, ESIC and Superannuation Fund

Particulars	(in lakh)	
	For the year ended 31st March 2022	For the year ended 31st March 2021
Employers Contribution to Provident Fund & Other Funds	15.84	13.79
Labour Welfare Fund	0.44	0.36
Employers Contribution to ESIC	1.34	1.04
P.F. Labour Administration Charges	0.94	0.66
TOTAL	18.56	15.85

For Rahul Continental Pvt. Ltd.

Director

For Rahul Continental Pvt. Ltd.

Rahul
Director

Note: 17. Finance Costs

Particulars	(in lakh)	
	For the year ended 31st March 2022	For the year ended 31st March 2021
Interest Expense	27.24	38.34
Net Gain/Loss on foreign currency transactions/translation	8.59	-
Bank Charges	7.54	12.95
TOTAL	43.37	51.29

Note: 18. Other Expenses

Particulars	(in lakh)	
	For the year ended 31st March 2022	For the year ended 31st March 2021
Bad Debts	7.97	11.64
Books & Periodicals	0.04	0.36
Business Promotion and Sales Exhibition Exps	10.93	6.98
Communication Exps	13.47	13.08
Conveyance Expenses	10.86	11.83
Donation & Charity	0.04	6.57
Fees & Subscriptions	7.52	9.60
Festival Expenses	1.10	2.11
Insurance	4.48	5.50
Legal, professional and consultancy charges	5.66	8.56
Electricity Charges	8.84	7.58
Registration & Filing Expenses	0.05	0.07
Miscellaneous expenses	0.05	0.06
Payment to statutory auditors		
- as auditors	0.64	0.58
- for certification/limited review	-	-
- for company law matters	-	-
- for management services	-	-
- for tax audit	-	-
- for taxation matters	-	-
- reimbursement of expenses (out of pocket expenses)	-	-
Short & Excess	1.52	4.64
Printing Stationery and Periodicals	5.84	6.34
Repair & Maintenance	51.34	66.45
Rent, Rates & Taxes other than taxes on income	48.15	39.58
Travelling Exps (Officers & Staff)	6.07	1.40
Travelling Exps (Foreign Travel)	28.04	18.70
TOTAL	212.61	221.63

Per Rahat Continental PVT Ltd.



Director


Per Rahat Continental Pvt. Ltd.



Director

7. TRADE PAYABLES - AGEING

Sr. No.	Particulars	Outstanding for following periods from due date of payment/transaction #				Total
		Less than 1 year	1 - 2 years	2 - 3 years	More than 3 years	
1	MSME	10.35	-	-	-	10.35
2	Others	1,090.52	-	0.58	3.66	1,094.76
3	Disputed dues - MSME	-	-	-	-	-
4	Disputed dues - Others	-	-	-	-	-

(Rs. in lakh)

8. TRADE RECEIVABLES - AGEING

Sr. No.	Particulars	Outstanding for following periods from due date of payment/ transaction #					Total
		Less than 6 months	6 months - 1 year	1 - 2 years	2 - 3 years	More than 3 years	
1	Undisputed Trade Receivables - considered good	2,339.16	42.11	85.78	13.25	72.10	2,552.40
2	Undisputed Trade Receivables - which have significant increase in credit risk	-	-	-	-	-	-
3	Undisputed Trade Receivables - credit impaired	-	-	-	-	-	-
4	Disputed Trade Receivables - considered good	-	-	-	-	-	-
5	Disputed Trade Receivables - which have significant increase in credit risk	-	-	-	-	-	-
6	Disputed Trade Receivables - credit impaired	-	-	-	-	-	-

(Rs. in lakh)

For Pahal Continental Pvt. Ltd.

[Signature]
Director

For Pahal Continental Pvt. Ltd.

[Signature]
Director



Note 20: General Notes

1. Contingent Liabilities and Contingent Assets: Nil
2. Disclosure of transactions with related parties as per Accounting Standard – AS-18 “Related Party Disclosures”, to the extent applicable is as follows:

Key Management Personnel:

- a. Mr. Rajiv Sachdeva (Director)
- b. Mrs. Meera Sachdeva (Director)

Name of Related Party	Relation	Payment made (Rs. In lakh)	Nature of transaction
MANIK SACHDEVA	DIRECTOR	14.01	Remuneration
MEERA SACHDEVA	DIRECTOR	31.66	Remuneration
MEERA SACHDEVA	DIRECTOR	2.47	Bonus
MEERA SACHDEVA	DIRECTOR	9.34	Rent
RAHAT GLOBAL LOGISTICS	Proprietor Rahat Sachdeva - Son of Director	12.96	Freight and Handling Charges Recd,
RAHAT SACHDEVA	DIRECTOR SON	30.26	Salary
RAHAT SACHDEVA	DIRECTOR SON	2.36	Bonus
RAHAT SACHDEVA	DIRECTOR SON	9.34	Rent
RAJIV SACHDEVA	DIRECTOR	32.98	Remuneration
RAJIV SACHDEVA	DIRECTOR	2.57	Bonus
SAMEEKSHA SACHDEVA	DIRECTOR	14.01	Remuneration
SHRUTI SACHDEVA	Daughter in law of Director	17.00	Salary
SHRUTI SACHDEVA	Daughter in law of Director	1.12	Bonus
SEAIR GLOBAL INC	Subsidiary Co. of Seair Pvt Ltd where Manik Sachdeva & Sameeksha Sachdeva are Director and Shareholde	52.43	Sales
SEAIR GLOBAL INC	Subsidiary Co. of Seair Pvt Ltd where Manik Sachdeva & Sameeksha Sachdeva are Director and Shareholde	198.48	Purchase
SEAIR GLOBAL PVT LTD	Manik Sachdeva and Sameeksha Sachdeva are Common Director	541.14	Sales
SEAIR GLOBAL PVT LTD	Manik Sachdeva and Sameeksha Sachdeva are Common Director	25.43	Purchase
SHOBHA INDUSTRIES PVT LTD	DIRECTOR ARE RELATIVES	8.29	Sales
RIV WORLDWIDE LTD	SON OF RAJIV & MEERA SACHDEVA IS 100% SHAREHOLDER OF THIS COMPANY	2,491.79	Sales



For Rahat Continental Pvt. Ltd.

(Signature)

Director

For Rahat Continental Pvt. Ltd.

(Signature)

Director

RIV WORLDWIDE LTD	SON OF RAJIV & MEERA SACHDEVA IS 100% SHAREHOLDER OF THIS COMPANY	730.54	Purchase
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3. Other disclosure as per Schedule III of Companies Act, 2013:

a. Value of Imports on C.I.F. basis:

Sr. No.	Particulars	Year ended March, 2022 (in Lakh)	Year ended March, 2021 (in Lakh)
1	Raw Material		
2	Components and Spare Parts		
3	Capital Goods		

b. Expenditure in Foreign Currency:

Sr. No.	Particulars	Year ended March, 2022 (in Lakh)	Year ended March, 2021 (in Lakh)
1	AIR EXPORT COST ACCOUNT	118.56	110.53
2	AIR IMPORT COST ACCOUNT	320.01	228.38
3	FCL EXPORT COST ACCOUNT	1,788.85	555.96
4	FCL IMPORT COST ACCOUNT	70.35	16.63
5	HANDLING EXPENSES	0.18	0.43
6	IMPORT CLEARANCE EXPENSES ACCOUNT	72.84	21.79
7	LCL EXPORT COST ACCOUNT	651.54	34.05
8	LCL IMPORT COST ACCOUNT	0.21	0.10
9	MTO INSURANCE CHARGES	2.08	1.62
10	REPAIRS MAINTENANCE FOR COMPUTERS SOFTWARE	5.45	0.84
11	SUBSCRIPTION MEMBERSHIP	5.14	6.04
12	BOOKS PERIODICALS		0.32
13	EXPORT CLEARANCE EXPENSES ACCOUNT		0.35

c. Earnings in Foreign Currency:

Sr. No.	Particulars	Year ended March, 2022 (in Lakh)	Year ended March, 2021 (in Lakh)
1	AIR EXPORT REVENUE ACCOUNT	2542.20	2759.62
2	AIR IMPORT REVENUE ACCOUNT	388.77	299.27
3	EXPORT CLEARANCE INCOME ACCOUNT	2.65	14.81
4	FCL EXPORT REVENUE ACCOUNT	3426.30	1281.32
5	FCL IMPORT REVENUE ACCOUNT	83.11	24.15
6	IMPORT OCEAN CLEARANCE INCOME ACCOUNT	90.48	61.21
7	LCL EXPORT REVENUE ACCOUNT	792.56	127.77
8	LCL IMPORT REVENUE ACCOUNT	13.94	10.50



For Rabot Continental Pvt. Ltd.

(Signature)
Director

For Rabot Continental Pvt. Ltd.

(Signature)
Director

4. The dues to Micro and Small Enterprises as required under the Micro, Small and Medium Enterprises Development Act, 2006 to the extent information available with the company is given below:

Sr. No.	Particulars	Year ended March, 2022	Year ended March, 2021
a.	The principal amount and the interest due thereon remaining unpaid to supplier as at the end of year: - Principal amount due to micro and small enterprises - Interest due	10.35	18.63
b.	The amount of interest paid by the buyer in terms of Section 16 of the MSMED Act, 2006 along with the amounts of the payment made to the supplier beyond the appointed day during each accounting year	-	-
c.	The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the MSMED Act, 2006.	-	-
d.	The amount of interest accrued and remaining unpaid at the end of each accounting year.	-	-
e.	The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to the small enterprise for the purpose of disallowance as a deductible expenditure under Section 23 of the MSMED Act, 2006	-	-

5. Previous years' figures have been regrouped/ rearranged wherever necessary.
6. Details of Loans or Advances in the nature of loans are granted to promoters, directors, KMPs and the related parties (as defined under Companies Act, 2013,) either severally or jointly with any other person, that are:
- (a) repayable on demand or
(b) without specifying any terms or period of repayment

Type of borrower	Amount of Loan or Advance in the nature of loan outstanding for the year ending 31.03.2022	Percentage to the total loans & advances in the nature of Loans	Amount of Loan or Advance in the nature of loan outstanding for the year ending 31.03.2021	Percentage to the total loans & advances in the nature of Loans
Promoters	NIL	NIL	NIL	NIL
Directors	NIL	NIL	NIL	NIL
KMPs	NIL	NIL	NIL	NIL
Related Parties	NIL	NIL	NIL	NIL
-				

Parishat Continental Pvt. Ltd.

[Signature]
Director

Parishat Continental Pvt. Ltd.

[Signature]
Director



7. Other Information

- (i) The company does not have any immovable property whose title deeds are not held in the name of the company.
- (ii) The Company does not have any Benami property, where any proceeding has been initiated or pending against the Company for holding any Benami property.
- (iii) The Company did not have any transactions with Companies struck off.
- (iv) The Company does not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period.
- (v) The Company has not traded or invested in Crypto currency or Virtual Currency during the respective financial years / period.
- (vi) The Company has not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall:
 - (a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company (Ultimate Beneficiaries) or
 - (b) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries
- (vii) The Company has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall:
 - (a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or
 - (b) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
- (viii) The Company does not have any transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961).
- (ix) The Company has not been declared willful defaulter by any bank or financial Institution or other lender.
- (x) The Company does not have any Scheme of Arrangement which have been approved by the Competent Authority in terms of sections 230 to 237 of the Act.
- (xi) The Company has complied with the number of layers prescribed under Section 2(87) of the Act read with Companies (Restriction on number of Layers) Rules, 2017.

Per Patent Continental Pvt. Ltd.



Director

Per Patent Continental Pvt. Ltd.



Director



The accounting Ratios required under Schedule III of the Companies Act, 2013 given as follows:

S. No.	Ratio	Numerator / Denominator	For the year ended 31 March 2022	For the year ended 31 March 2021	Variance (%)	Reason for variance (Mandatory required if variance exceeds 25%
(a)	Current Ratio,	Total Current Assets / Total Current Liabilities	1.78	1.74	2.47%	
(b)	Debt-Equity Ratio,	Total Debt / Shareholder's Equity	0.12	0.18	-33.68%	Denominator - Shareholder's Equity have increased due to higher profits, hence, decreasing ratio
(c)	Debt Service Coverage Ratio,	Net profit after tax (excluding Other comprehensive income)+ Depreciation & amortizations + Interest on loans + Loss on sale of PPE/ Total amount of interest, Lease payments & principle repayments of loan payable or paid during the period	15.83	7.14	121.69%	Higher profits during the current year led to increase in ratio
(d)	Return on Equity Ratio,	Net Profit after Tax *100 / Shareholder's equity	29.19	18.11	61.14%	Higher profits during the current year led to increase in ratio
(e)	Inventory turnover ratio,	Cost of goods sold / (Opening Inventory+closing inventory)/2	NA	NA		
(f)	Trade Receivables turnover ratio,	Total Net Revenue / Average Account Receivables (Opening +closing)/2	6.37	6.87	-7.27%	
(g)	Trade payables turnover ratio,	Total Purchases / Average Account Payables (Opening + closing)/2	12.36	12.82	-3.60%	
(h)	Net capital turnover ratio,	Total Net Revenue from Operations/ Working capital (CA-CL)	8.13	10.47	-22.33%	
(i)	Net profit ratio,	Net Profit after tax*100/ Net Revenue from operations	4.27	2.24	90.21%	Higher profits during the current year led to increase in ratio
(j)	Return on Capital employed,	Earning before Interest and Tax/ Capital Employed (Tangible Net Worth + Total Debt +Deferred tax liability)	38.79	24.96	55.40%	Higher profits during the current year led to increase in ratio
(k)	Return on investment.	Net Profit / cost of investment or Average Operating Assets (Current Assets)	18.24	11.25	62.08%	Higher profits during the current year led to increase in ratio

For Fishnet Continental Pvt. Ltd.

Asst. Director

For Fishnet Continental Pvt. Ltd.

Meant Singh



Creditor's Ageing

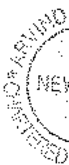
PARTY	DAYS TO 365	DAYS 366 TO 730	DAYS 731 TO 1095	DAYS 1096	TOTAL OUTSTANDING
MSME					
C P WORLD LINES PVT LTD	(848,883.00)				(848,883.00)
DKS DESICCANTS PVT LTD	(55,755.00)				(55,755.00)
IMPEX GLOBAL LOGISTICS PVT.LTD	(34,659.00)				(34,659.00)
SHRI VINAYAK FORKLIFT SERVICES	(95,683.00)				(95,683.00)
MSME TOTAL	(1,034,980.00)				(1,034,980.00)
NON-MSME					
A V TRANSPORT PVT LTD	(14,049.00)				(14,049.00)
ABHIJEET LOGISTICS PVT LTD			(663.00)		(663.00)
ACUMEN OVERSEAS PVT LTD	(12,736.00)				(12,736.00)
ADITYA EXPRESS CARGO PRIVATE LIMITED	(6,008.00)				(6,008.00)
AEROPRIME SERVICES PRIVATE LIMITED	(211,832.00)				(211,832.00)
AIR INDIA LTD	(128,164.20)				(128,164.20)
ALLCARGO LOGISTICS LTD.	(167,118.00)				(167,118.00)
ALLIED AVIATION PVT LTD.	(191,712.00)				(191,712.00)
ANITA	(18,035.00)				(18,035.00)
ARVIND .	(6,223.00)				(6,223.00)
ASCENT AIR PVT LTD.	(8,225,629.00)				(8,225,629.00)
ASSAM BOMBAY CARGO CARRIERS	(114,030.00)				(114,030.00)
ATLANTIC AVIATION PRIVATE LIMITED	(99,389.00)				(99,389.00)
AVIATION SOLUTIONS INDIA PVT LTD	(274,341.00)				(274,341.00)
BIDHURI TEMPO SERVICE	(111,226.00)				(111,226.00)
BLESSING LOGISTICS SOLUTIONS LLP	(554,417.00)				(554,417.00)
BLUE DART EXPRESS LIMITED	(55,686.00)				(55,686.00)
BRITISH AIRWAYS	(2,755,669.00)				(2,755,669.00)
BUDGET CARGO INDIA PVT LTD	(247,058.00)				(247,058.00)

For Rahat Continental Pvt. Ltd.

A. S. S.
Director

For Rahat Continental Pvt. Ltd.

M. S. S.
Director



PARTY	DAYS TO 365	DAYS 366 TO 730	DAYS 731 TO 1095	DAYS 1096	TOTAL OUTSTANDING
CHOUHARYTRANSPORTSERVICE CO	(201,300.00)				(201,300.00)
CONCORDE AIR HANDLING SERVICES PVT LTD A/C FEDEX AIR CARGO	(231,799.00)				(231,799.00)
CONTAINER MOVEMENT (BOMBAY) TRANSPORT PVT LTD	(8,960.74)				(8,960.74)
CTC AIR CARRIERS PVT.LTD	(80,533.00)				(80,533.00)
DEEP TRANSPORT COMPANY (REGD.)	(22,250.00)				(22,250.00)
DPCS PEST CONTROL (P) LTD	(10,208.00)				(10,208.00)
EFFECTIVE PEST CONTROL	(42,120.00)				(42,120.00)
ELECTRONIC FREIGHT DATA INTERCHANGE PVT LTD	(18,966.00)				(18,966.00)
EMIRATES	(9,176,954.00)				(9,176,954.00)
EMU LINES PVT.LTD	(718,366.00)				(718,366.00)
ENKAY BUILDERS & DEVELOPERS	(6,480.00)				(6,480.00)
ETHIOPIAN AIRLINES ENTERPRISE	(454,960.00)				(454,960.00)
ETIHAD AIRWAYS	(216,502.00)				(216,502.00)
EVERFAST FREIGHT FORWARDERS PVT. LTD.	(2,023,979.00)				(2,023,979.00)
FREIGHT BRIDGE LOGISTICS PVT. LTD.	(43,524.00)				(43,524.00)
GAC LOGISTICS PVT LTD	(1,997,250.00)				(1,997,250.00)
GAYATRI BHARGAV				(37,909.00)	(37,909.00)
GEETA VOHRA	(1,308,144.00)				(1,308,144.00)
GLOBAL AVIATION SERVICES PVT LTD.	(2,885,689.00)				(2,885,689.00)
GLOBELINK WW INDIA PVT LTD	(51,044.00)				(51,044.00)
GULF AIR COMPANY	(334,856.00)				(334,856.00)
H S CARGO FORWARDERS	(69,773.00)				(69,773.00)
HAPAG-LLOYD AG				(1,594.00)	(1,594.00)
HAPAG-LLOYD INDIA PVT. LTD.	(685,724.00)				(685,724.00)
HERCULES AVIATION PVT. LTD.	(130,922.00)				(130,922.00)
INTERGLOBE AVIATION LIMITED	(19,707.00)				(19,707.00)
INTERPORT GLOBAL LOGISTICS PVT. LTD.				(1,332.00)	(1,332.00)
JAPAN AIRLINES CO LTD	(2,389,543.00)				(2,389,543.00)
JASMAN CONSULTANTS PVT LTD	(33,350.00)				(33,350.00)

For Rajat Continental Pvt. Ltd.

R. S. S.
Director

For Rajat Continental Pvt. Ltd.

Deep Sahni
Director

ARJUN S
NEW
CHARTERED

PARTY	DAYS TO 365	DAYS 366 TO 730	DAYS 731 TO 1095	DAYS 1096	TOTAL OUTSTANDING
JUNED AHMAD				(1,400.00)	(1,400.00)
KRISHAN TEMPO SERVICE	(91,080.00)				(91,080.00)
KUNAL CARGO CARRIER	(11,880.00)				(11,880.00)
KUWAIT AIRWAYS CORPORATION	(29,431.00)				(29,431.00)
LA FREIGHTLIFT PVT LTD				(4,205.00)	(4,205.00)
LOURDS FORWARDING PVT LTD	(7,917.00)				(7,917.00)
MACRO LOGISTICS & EXIM PRIVATE LIMITED	(19,386.00)				(19,386.00)
MADHU				(25,682.00)	(25,682.00)
MAERSK LINE INDIA PVT LTD	(165,142.00)				(165,142.00)
MAHADEV TRANSPORT CO	(6,930.00)				(6,930.00)
MAHENDER TEMPO SERVICE	(32,670.00)				(32,670.00)
MALAYSIA AIRLINES BERHAD DBA MALAYSIA AIRLINES	(238,050.00)				(238,050.00)
MARS EDI SERVICES	(944.00)				(944.00)
MSC AGENCY (INDIA) PVT LTD				(8,623.00)	(8,623.00)
MSC MEDITERRANEAN SHIPPING COMPANY S.A	(621,921.53)				(621,921.53)
MULTIPOINT FREIGHTNET	(52,564.00)				(52,564.00)
NETWORK AIRLINE SERVICES PVT LTD	(66,475.00)				(66,475.00)
NOBLE SHIPPING PVT. LTD.				(18,131.00)	(18,131.00)
ORIENT OVERSEAS CONTAINER LINE LIMITED				(9,773.00)	(9,773.00)
OVERSEAS LOGISTICS PRIVATE LIMITED	(5,905,190.00)				(5,905,190.00)
PLANIT TRAVGLOBAL PRIVATE LIMITED	(606,444.00)				(606,444.00)
PROLIJUNE INDUSTRIES	(84,000.00)				(84,000.00)
QATAR AIRWAYS	(738,715.00)				(738,715.00)
R.K.PACKER MOVERS	(403,126.00)				(403,126.00)
RADIANT X-WAYS LOGISTIC PRIVATE LIMITED	(118,479.00)				(118,479.00)
RAINBOW AVIATION PRIVATE LIMITED	(109,437.00)				(109,437.00)
RAJINDER TRANSPORT SERVICE	(124,047.00)				(124,047.00)
RAMESH ROAD LINES				(2,000.00)	(2,000.00)
RBT LOGISTICS	(5,152.00)				(5,152.00)

For Rahat Continental Pvt. Ltd.

[Signature]
Director

For Rahat Continental Pvt. Ltd.

[Signature]
Director

CO. ARVIND S
NEW
CHANDER

PARTY	DAYS TO 365	DAYS 366 TO 730	DAYS 731 TO 1095	DAYS 1096	TOTAL OUTSTANDING
RIBBON LOGISTICS (INDIA) PVT. LTD.				(5,809.00)	(5,809.00)
RICHA RAI				(5,051.00)	(5,051.00)
RITIK CARGO MOVERS.	(53,968.00)				(53,968.00)
S K CLEARING & FORWARDING	(1,980,697.00)				(1,980,697.00)
S.A.CONSULTANTS & FORWARDERS PVT. LTD.	(610,941.00)				(610,941.00)
SAMARITAN EXIM PVT LTD	(27,241.00)				(27,241.00)
SANGITA KHANNA				(5,424.00)	(5,424.00)
SAY CARGO MOVERS	(32,125.00)				(32,125.00)
SEAIR GLOBAL PVT LTD	(123,049.00)				(123,049.00)
SEASKY SHIPPING INDIA PVT LTD				(5,769.00)	(5,769.00)
SEVEN SEAS LOGISTICS				(58,132.00)	(58,132.00)
SHIRDI LOGISTIC SERVICES	(28,204.00)				(28,204.00)
SINGAPORE AIRLINES CARGO PTE LTD A/C 9703004				(21,581.99)	(21,581.99)
SKYWAYS AIR SERVICES PVT LTD.	(3,351,753.00)				(3,351,753.00)
SRILANKAN AIRLINES LIMITED	(778,556.00)				(778,556.00)
SUMIT KUMAR CHOUDHARY				(8,930.00)	(8,930.00)
SUNRISE COURIER AND CARGO SERVICES	(15,452.00)		(2,689.00)		(18,141.00)
SWIFT CARGO PVT LTD	(105,992.00)				(105,992.00)
SWISS INTERNATIONAL AIRLINES LTD	(366,373.00)				(366,373.00)
TATA SIA AIRLINES LIMITED	(2,603,973.00)				(2,603,973.00)
TEAM GLOBAL LOGISTICS PVT LTD	(27,380.00)				(27,380.00)
THAI AIRWAYS INTERNATIONAL PUBLIC COMPANY LTD	(6,248.00)				(6,248.00)
THE SHIPPING CORPORATION OF INDIA LTD				(64,482.15)	(64,482.15)
TOTAL TRANSPORTATION PVT LTD	(137,788.00)				(137,788.00)
TRADE WORLD LOGISTICS PVT LTD				(2,550.00)	(2,550.00)
TRIWAYS TRANSPORTATION PVT LTD	(211,288.00)				(211,288.00)
TRUE VALUE SHIPPING LOGISTICS (P) LTD	(43,553.00)				(43,553.00)
TURKISH AIRLINES INC	(12,532,999.00)				(12,532,999.00)
UNITED WORLDWIDE COURIER PVT LTD	(8,797.00)			(3,194.00)	(11,991.00)

For Rahat Continental Pvt. Ltd.

A. S. S. S.
Director

For Rahat Continental Pvt. Ltd.

Heena Sarda
Director

NEW
REGISTERED

PARTY	DAYS TO 365	DAYS 366 TO 730	DAYS 731 TO 1095	DAYS 1096	TOTAL OUTSTANDING
VANGUARD LOGISTICS SERVICES (UNIT OF FSL)	(22,558.00)				(22,558.00)
VIRGIN ATLANTIC AIRWAYS LTD	(2,784,320.00)				(2,784,320.00)
VISHES TYAGI				(1,947.00)	(1,947.00)
VIVEK LOGISTICS	(27,750.00)				(27,750.00)
WATSON LOGISTICS PVT. LTD	(105,199.00)				(105,199.00)
WELGROW LINE (NORTH INDIA) PVT LTD	(136,193.00)				(136,193.00)
WINAIR (INDIA) LOGISTIC PRIVATE LTD.				(4,832.00)	(4,832.00)
CONTECH LOGISTICS SOLUTION PVT LTD				(1,160.00)	(1,160.00)
ANCHAL BHATIA				(19,462.00)	(19,462.00)
DINESH SAWHNEY	(222,379.00)				(222,379.00)
RASHMI BIDANI	(657,045.00)				(657,045.00)
EXPRESS LOGISTICS AND TRADE PVT LTD	(71,671.00)				(71,671.00)
ABC EUROPEAN AIR & SEA CARGO SP. Z O.O.	(184,383.33)				(184,383.33)
ABRECO FREIGHT L.L.C.	(146,610.93)				(146,610.93)
ALCON LOGISTICS	(60,630.52)				(60,630.52)
ALPHA TRANS LUFT -UND SEEFRACHTSPEDITION GMBH & CO. KG	(162,206.68)				(162,206.68)
CARGOMIND (POLAND) SP. Z O. O.	(24,974.66)				(24,974.66)
DART GLOBAL LOGISTICS INC	(20,841.64)				(20,841.64)
DOLPHIN SEA AIR SERVICES CORP	(221,597.03)				(221,597.03)
FALCON LOGISTICS B.V.	(41,058.43)		(24,658.14)		(65,716.57)
ITS LOGISTICS LLC	(133,822.27)				(133,822.27)
JIF LOGISTICS INC,	(178,736.46)				(178,736.46)
JOIN THE MOMENT TRANSITARIOS S.A.	(12,487.34)				(12,487.34)
KESCO AIR INC	(187,152.57)				(187,152.57)
KS GLOBAL AIR AND SEA LOGISTICS LIMITED	(46,147.57)				(46,147.57)
LÉOPROEX - PROMOCION EXP.Y SERVICIOS	(38,850.43)				(38,850.43)
LUCKY LOGISTICS GROUP LTD	(4,079.94)				(4,079.94)
MAC GLOBAL FREIGHT SOLUTIONS	(43,861.21)				(43,861.21)
MARMOD - TRANSPORTES MARITIMOS INTERMODAIS, SA	(186,251.78)				(186,251.78)

For Rajat Continental Pvt. Ltd.

R. Subhi
Director

For Rajat Continental Pvt. Ltd.

Heena Jaiswal
Director


NEW D
NEW D
NEW D

PARTY	DAYS TO 365	DAYS 366 TO 730	DAYS 731 TO 1095	DAYS 1096	TOTAL OUTSTANDING
MSA SHIPPING PVT LTD	(320,512.42)				(320,512.42)
NNR GLOBAL LOGISTICS FRANCE	(186,723.34)				(186,723.34)
ORDAN CARGO LTD	(26,710.63)				(26,710.63)
QCS-QUICK CARGO SERVICE POLAND	(253,497.99)				(253,497.99)
RAHAT CONTINENTAL INC	(2,460.47)		(29,659.00)		(32,119.47)
RIV WORLDWIDE LTD	(8,578,467.85)				(8,578,467.85)
ROTRA AIR & OCEAN NV	(648,651.45)				(648,651.45)
SACI SAS	(112,744.98)				(112,744.98)
SEAIR GLOBAL INC	(2,024,997.16)				(2,024,997.16)
SHANGHAI H&D INT'L TRANSPORATION CO.,LTD	(32,976.09)				(32,976.09)
SMSA EXPRESS TRANSPORTATION CO. LTD.	(34,038.15)				(34,038.15)
TIRSPED SP. Z O.O.	(235,744.92)				(235,744.92)
TRANSMODAL INT'L FREIGHT CONSULTANTS INC	(10,825,881.84)				(10,825,881.84)
TRUTH LOGISTICS CORPORATION	(24,529.66)				(24,529.66)
WORLDWIDE PARTNER LOGISTICS CO. LTD.	(53,956.74)				(53,956.74)
AAKASH DEEP	(23,662.00)				(23,662.00)
AEBC CARD NO. 3769-326031-91008	(110,750.00)				(110,750.00)
AEBC CARD NO. 3798-707089-71008	(1,220.00)				(1,220.00)
AJAY SETHIA (HUF)	(585,024.00)				(585,024.00)
AKANKSHA NEGI	(73,005.00)				(73,005.00)
AMAR SINGH.	(264,699.00)				(264,699.00)
AMIT JAIN	(7,030.00)				(7,030.00)
ANITA TIVARI	(716,556.00)				(716,556.00)
ANU INFOSYSTEMS				(16,875.00)	(16,875.00)
ARUN K SHARMA & ASSOCIATES	(77,100.00)				(77,100.00)
BHARTI AIRTEL LTD	(7,970.28)				(7,970.28)
C.SRIDHAR	(8,684.00)				(8,684.00)
CANARA BANK PAYABLE	(1,884,989.46)				(1,884,989.46)
DIKSHA ENTERPRISES	(11,191.00)				(11,191.00)

For Rahat Continental Pvt. Ltd.


Director

For Rahat Continental Pvt. Ltd.


Director



PARTY	DAYS TO 365	DAYS 366 TO 730	DAYS 731 TO 1095	DAYS 1096	TOTAL OUTSTANDING
EKTA PRINTERS	(26,786.00)				(26,786.00)
ENKAY TOWN PLAZA OWNERS ASSOCIATION	(17,120.00)				(17,120.00)
HARSH AGENCIES	(2,950.00)				(2,950.00)
INDONET TECHNOLOGIES	(20,160.00)				(20,160.00)
INDRA SINGH	(311,752.00)				(311,752.00)
IRIS BUSINESS SERVICES LTD	(9,720.00)				(9,720.00)
J GUNASEKARAN	(5,000.00)				(5,000.00)
JYOTI	(2,000.00)				(2,000.00)
KAMAKHYA ENTERPRISES.				(6,018.00)	(6,018.00)
KAMATCHI.P	(55,041.00)				(55,041.00)
KANCHAN DEVI BORAR	(584,250.00)				(584,250.00)
LALIT KUMAR SHARMA	(2,850.00)				(2,850.00)
MADHU SETHIA	(573,979.00)				(573,979.00)
MANU MITTAL	(51,460.00)				(51,460.00)
NATIONAL AIR EXPRESS	(24,835.00)				(24,835.00)
NEHA BATRA	(95,000.00)				(95,000.00)
NEW AGE SOFTWARE & SOULTIONS (I) PVT LTD	(227,126.00)				(227,126.00)
OM PAL SINGH	(22,800.00)				(22,800.00)
PARAS DEVI	(187,897.00)				(187,897.00)
PARUL AGGARWAL	(72,781.00)				(72,781.00)
PHANTOM EXPRESS PVT LTD	(72,889.00)				(72,889.00)
PRASS ENTERPRISES				(1,500.00)	(1,500.00)
PURAN CHANDRA DALAKOTI	(24,088.00)				(24,088.00)
R ROHAN KUMAR	(23,750.00)				(23,750.00)
RAJ BALA	(106,637.00)				(106,637.00)
RAJ KUMAR BORAR (HUF)	(636,339.00)				(636,339.00)
RAMESH KUMAR GUPTA	(20,106.00)				(20,106.00)
RATI LOGISTICS PVT.LTD.	(11,940.00)				(11,940.00)
REKHA SHARMA	(27,787.00)				(27,787.00)

For Rajat Continental Pvt. Ltd.

A. S. S.
Director

For Rajat Continental Pvt. Ltd.

Meera S.
Director

ARVIND S
NEW
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PARTY	DAYS TO 365	DAYS 366 TO 730	DAYS 731 TO 1095	DAYS 1096	TOTAL OUTSTANDING
RISHABH JAIN (HUF)	(606,453.00)				(606,453.00)
RITU MALHOTRA	(342,000.00)				(342,000.00)
RUCHI RANI	(49,875.00)				(49,875.00)
S R INFOSYSTEM	(2,095.00)				(2,095.00)
SACHIN MALHOTRA	(36,888.00)				(36,888.00)
SAMRAT JAIN (HUF)	(580,250.00)				(580,250.00)
SANTOSH KUMAR TIWARI	(5,914.00)				(5,914.00)
SHAKTI ASSOCIATES	(22,894.00)				(22,894.00)
SHAKTI LEGAL COMPLIANCE INDIA	(22,275.00)				(22,275.00)
SHISHAM VOHRA	(620,663.00)				(620,663.00)
SNEHA ANIL	(154,214.00)				(154,214.00)
SOURABH JAIN (HUF)	(650,050.00)				(650,050.00)
SUNITA SHARMA	(16,511.00)				(16,511.00)
TANVI	(285,000.00)				(285,000.00)
USHA DENNIS	(185,625.00)				(185,625.00)
VEERA ENTERPRISES	(3,540.00)				(3,540.00)
VIJAY JAI KANODIA HUF	(161,817.00)				(161,817.00)
VINITA CHOPRA	(584,250.00)				(584,250.00)
VISION ENTERPRISES.				(22,432.00)	(22,432.00)
VRUSHALI P. THAKKAR & CO.	(9,000.00)				(9,000.00)
TOTAL NON-MSME	(109,052,522.69)	-	(57,669.14)	(365,798.14)	(109,475,989.97)
TOTAL MSME + NON-MSME	(110,087,502.69)	-	(57,669.14)	(365,798.14)	(110,510,969.97)

For Rahat Continental Pvt. Ltd.

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Director

For Rahat Continental Pvt. Ltd.

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Director



Debtors' Ageing

PARTY	DAYS 0 TO 182	DAYS 183 TO 365	DAYS 366 TO 730	DAYS 731 TO 1095	OVER 1096	TOTAL OUTSTANDING
24X7 CARGO SOLUTIONS(INDIA) PVT LTD	156,757.00					156,757.00
A AND M INTERNATIONAL	15,437.00					15,437.00
A2 INTERIORS PRODUCTS PVT. LTD	699.00					699.00
AAKARSH EXPORTS	32,866.00					32,866.00
AAKARSH EXPORTS	484,299.00					484,299.00
AARI FASHION	155,122.00					155,122.00
AARI FASHION	11,280.00					11,280.00
ABRECO FREIGHT PVT LTD	40,180.00					40,180.00
ACE INDIA			19,333.00			19,333.00
ADITYA CUSTOM CLEARING PRIVATE LIMITED	15,306.00					15,306.00
AFION INTERNATIONAL	16,666.00					16,666.00
AGNEE INNOVATES PRIVATE LIMITED	41,663.00					41,663.00
AKC INTERNATIONAL	125,600.00					125,600.00
ALPHA HANDICRAFTS	23,697.00					23,697.00
ALPHA HANDICRAFTS	27,580.00					27,580.00
ALPHA KKC LOGISTICS INDIA PVT LTD .	9,106.00					9,106.00
ALPINE OVERSEAS	159,851.00					159,851.00
ALPINE OVERSEAS	12,039.00					12,039.00
AMAANA CASA AND HOTELS PVT LTD	3,515.02					3,515.02
AMAZING CREATIONS	24,464.00					24,464.00
ANKHUA EXPORTS PVT LTD	20,597.00					20,597.00
ANKHUA IMPEX LIMITED LIABILITY PARTNERSHIP	837,868.00					837,868.00
ANKHUA IMPEX LIMITED LIABILITY PARTNERSHIP	55,503.00					55,503.00
AOV CLEVER KNITS LLP	279,061.00					279,061.00
ARCHANA ARTS AND CRAFTS	15,914.00					15,914.00
ARISTO OVERSEAS	17,502.00					17,502.00
ARLYN CLOTHING CULTURE LLP	108,171.00					108,171.00
ASHOKA IVORY ARTS	313,286.00					313,286.00
ASIA COTTON	54,869.00					54,869.00
ASIA TRANSPORT CO (JAIPUR)	222,699.00					222,699.00
ASMOH LABORATORIES LTD	608,134.00					608,134.00
BHATIA GLOBAL LOGISTICS		609.00				609.00

For Rahat Continental Pvt. Ltd.

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Director

For Rahat Continental Pvt. Ltd.

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Director



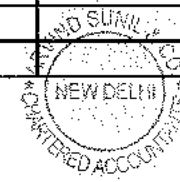
PARTY	DAYS 0 TO 182	DAYS 183 TO 365	DAYS 366 TO 730	DAYS 731 TO 1095	OVER 1096	TOTAL OUTSTANDING
BHATIA GLOBAL LOGISTICS	82,252.00					82,252.00
BHAVIKA APPARELS PVT LTD	666,607.00					666,607.00
BIO-MED HEALTHCARE PRODUCTS PVT. LTD	350,000.00					350,000.00
BLESSING LOGISTICS SOLUTIONS LLP	1,209,874.00					1,209,874.00
BLOSSOM FABRICS LIMITED	127,748.00					127,748.00
BLUE SAPPHIRE MERCHANT	8,334.00					8,334.00
BLUE SAPPHIRE MERCHANT	158,495.00					158,495.00
BROCONE ORGANIC PRIVATE LIMITED	5,800.00					5,800.00
BURBERRY INDIA PVT .LTD.	11,445.88					11,445.88
CATCH TWENTY TWO CLOTHING PVT LTD	11,859.00					11,859.00
CATCH TWENTY TWO CLOTHING PVT LTD	46,559.00					46,559.00
CHADHA INDUSTRIES PVT LTD	259,509.00					259,509.00
CHAMPO CARPETS	6,700.00	681.00				7,381.00
CHANDAN FASHIONS PVT LTD	216,157.00					216,157.00
CHANDAN FASHIONS PVT LTD	76,712.00					76,712.00
CLOTHING BEYOND			150,448.00	649,602.00		800,050.00
CLOUD GRIND CREATION	2,500.00					2,500.00
CONNECT CARGO PRIVATE LTD	6,354.00					6,354.00
COTFAB INDIA	379,520.00					379,520.00
COTFAB INDIA	167,556.00					167,556.00
COTTAGE IMPEX PVT. LTD.	1,752,942.00					1,752,942.00
COTTON NATURALS (I) PVT LTD	762,149.00					762,149.00
CTC AIR CARRIERS PVT.LTD	212,156.00					212,156.00
CTC AIR CARRIERS PVT.LTD	5,599,297.00					5,599,297.00
DARSH EXPORTS PRIVATE LIMITED	8,854.00					8,854.00
DARSH EXPORTS PRIVATE LIMITED	17,253.00					17,253.00
DECOR INDIA INC	6,518.00					6,518.00
DECOR INDIA INC	56,249.00					56,249.00
DECOR WORLD	11,552.00					11,552.00
DECOR WORLD	72,517.00					72,517.00
DEEMAN EXIM	140,553.00					140,553.00
DESIGN UP LIVING LLP	6,248.00					6,248.00
DIAMOND OVERSEAS (INDIA)		2,188,458.00				2,188,458.00
DLF UNIVERSAL LIMITED	120,898.00					120,898.00

For Rahat Continental Pvt. Ltd.

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Director

For Rahat Continental Pvt. Ltd.

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Director



PARTY	DAYS 0 TO 182	DAYS 183 TO 365	DAYS 366 TO 730	DAYS 731 TO 1095	OVER 1096	TOTAL OUTSTANDING
DOLLAR APPARELS	265,637.00					265,637.00
DOLLAR APPARELS	2,124.00					2,124.00
DONNA INTERNATIONAL PRIVATE. LTD.	2,134,935.00					2,134,935.00
DONNA INTERNATIONAL PRIVATE. LTD.	158,595.00					158,595.00
DYNAMIC AURA LLP	636.00					636.00
EARTHONE LOGISTICS PVT LTD					446,629.00	446,629.00
ELBAS FASHIONS PRIVATE LIMITED	4,957.00					4,957.00
ELBAS FASHIONS PRIVATE LIMITED	17,128.00					17,128.00
ENVOGUE WOOD WORKING PVT. LTD	198,254.00					198,254.00
EPICURE FROZEN FOODS BEVERAGES PVT LTD	530,716.00					530,716.00
ESS KAY ENTERPRISES	3,127.00					3,127.00
ESS KAY ENTERPRISES	42,048.00					42,048.00
EXPRESS LOGISTICS AND TRADE PVT LTD	5,488,453.00					5,488,453.00
FASCINO EXPORTS PRIVATE LIMITED	1,376,556.00					1,376,556.00
GENUINE INTERNATIONAL					668,025.00	668,025.00
GK CREATION	11,374.00					11,374.00
GLITZ KREATION	3,481.00					3,481.00
GOGO FASHIONS PVT.LTD.	33,298.00					33,298.00
GOLDEN EXPORTS	1,254.00					1,254.00
GPT PHARMACEUTICALS PRIVATE LIMITED	57,187.00					57,187.00
GUPTA H C OVERSEAS (I) PVT LTD	448,333.00					448,333.00
HAH INT'L SHIPPING PRIVATE LIMITED	365,404.00					365,404.00
HANDFAB HOME	172,156.00					172,156.00
HIGH ENERGY BATTERIES (INDIA) LIMITED	413,962.00					413,962.00
HIGH STITCH APPAREL LLP	31,108.00					31,108.00
IND-SWIFT LABORATORIES LIMITED	7,788,324.00	11,317.00				7,799,641.00
INFINITE RUGS	123,697.00					123,697.00
J J FABTEX PVT LTD	117,981.00					117,981.00
J R EXPORTS PVT LTD	58,098.00					58,098.00
JPC	1,850,246.17					1,850,246.17
KAPOOR COMPANY (EXPORTS) INDIA	248,938.00					248,938.00
KARAM UDYOG	5,850.00					5,850.00
KCP EXPORTS PVT LTD	209,500.00					209,500.00
KHUSHBOO FORWARDERS	44,070.00					44,070.00

For Rajat Continental Pvt. Ltd.

A. S. S. S.
Director

For Rajat Continental Pvt. Ltd.

Heery S. S.
Director



PARTY	DAYS 0 TO 182	DAYS 183 TO 365	DAYS 366 TO 730	DAYS 731 TO 1095	OVER 1096	TOTAL OUTSTANDING
KUBE AUTOTECH PRIVATE LIMITED	5,900.00					5,900.00
LA FREIGHTLIFT PVT LTD	64,161.00					64,161.00
LAJ EXPORTS LTD	1,030,200.24					1,030,200.24
LIZA CLOTHING AND APPARELS PVT LTD	65,214.00					65,214.00
LOGISTIC CAMPUS SERVICES	38,342.00					38,342.00
LOUIS VUITTON INDIA RETAIL PVT LTD	465,992.00					465,992.00
LUNARMECH MACHINENFABRIK LTD	116,082.00					116,082.00
M/S DEEPAK MUNJAL				5,650.00		5,650.00
MANIERE INC	28,654.00					28,654.00
MANVI IMPEX				94,207.44		94,207.44
MAPLE INC	127,319.00					127,319.00
MAPLE INC	56,468.00					56,468.00
MAVERICK SHOES	7,158.00					7,158.00
MEDSOURCE OZONE BIOMEDICALS PVT LTD	834,217.00					834,217.00
ML EXPORTS	8,290.00					8,290.00
N.G.PILLAI	51,487.00					51,487.00
NANCY KRAFTS PVT.LTD.	10,933.00					10,933.00
NARESH INDUSTRIES	965,121.00					965,121.00
NECTAR LIFESCIENCES LIMITED	66,132.00					66,132.00
NEHA FASHION	6,152.00					6,152.00
NEWAGE LEATHERS PVT. LTD.	74,806.00					74,806.00
OECL SHIPPING AND LOGISTICS PVT LTD	19,080.00					19,080.00
OECL SHIPPING AND LOGISTICS PVT LTD	935,531.00					935,531.00
OM SAI RAM SALES	226,538.00					226,538.00
OMAA OVERSEAS	23,313.00					23,313.00
ORCHID ENT OUTFIT PVT LTD	3,840.00					3,840.00
OUI GLOBALE LLP	148,929.17					148,929.17
OVERSEAS LOGISTICS PRIVATE LIMITED	17,631.00					17,631.00
PAWAN ENTERPRISE	14,527.00					14,527.00
POSTSCRIPT				115,244.00		115,244.00
PROLIJUNE INDUSTRIES	756,615.00					756,615.00
R G OVERSEAS		38,545.00				38,545.00
R N B GLOBAL IMPEX	95,064.00					95,064.00
R N BAJAJ OVERSEAS	292,537.00					292,537.00

For Rajat Continental Pvt. Ltd.

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Director

For Rajat Continental Pvt. Ltd.

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Director

NEW
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PARTY	DAYS 0 TO 182	DAYS 183 TO 365	DAYS 366 TO 730	DAYS 731 TO 1095	OVER 1096	TOTAL OUTSTANDING
R.B. INTERNATIONAL	463,157.00					463,157.00
RAHAT GLOBAL LOGISTICS	347,027.00	1,955,809.00	8,306,981.00	346,193.80	4,065,733.72	15,021,744.52
RCS LOGISTICS PVT LTD	425,408.00					425,408.00
RECREATIONSS	4,543.00					4,543.00
RIKHIT EXPORTS	21,367.00					21,367.00
RISING SUN LOGISTICS PVT LTD	34,315.00					34,315.00
BRITISH CARGO PVT LTD					2,029,453.00	2,029,453.00
RKB CARGO	262,506.00					262,506.00
RMC COLLECTIONS	444,180.00					444,180.00
S K CLEARING FORWARDING	20,804.00					20,804.00
S.GAMBHIR EXPORTS PRIVATE LIMITED	26,412.00					26,412.00
S.K EXPORTS	63,675.00					63,675.00
S.K INTERNATIONAL	15,151.00					15,151.00
SABNAM EXPORTS PVT LTD	55,682.00					55,682.00
SAI DESIGN INTL	826,936.00					826,936.00
SAKAY OVERSEAS	2,320.00					2,320.00
SAMARITAN EXIM PVT LTD	1,276,309.00					1,276,309.00
SAN DEE IMPEX	8,775.00					8,775.00
SAN DEE IMPEX	18,571.00					18,571.00
SEAIR GLOBAL PVT LTD	11,897.00					11,897.00
SEAIR GLOBAL PVT LTD	79,497.00					79,497.00
SH INTERNATIONAL	71,379.00					71,379.00
SHAHI EXPORTS PVT.LTD	1,962,003.00					1,962,003.00
SHASHI EXPORTS	69,250.00					69,250.00
SHIRDI LOGISTIC SERVICES	1,113,686.00					1,113,686.00
SHIV EXPORTS INC	172,855.00					172,855.00
SHIVA KRITI EXPORTS	22,452.00					22,452.00
SHIVA KRITI EXPORTS	2,436,838.00					2,436,838.00
SHOBHA INDUSTRIES PVT LTD	11,714.00					11,714.00
SHREE JEE INC	22,330.00					22,330.00
SHREE RAM OVERSEAS	569,900.00					569,900.00
SHREE RAM OVERSEAS	1,009.00					1,009.00
SIMON TROTTIER	1,165,658.00					1,165,658.00
SING N SMILE FASHION PVT LTD				113,943.00		113,943.00

For Rahat Continental Pvt. Ltd.

A. Singh
Director

For Rahat Continental Pvt. Ltd.

Mehar Singh
Director



PARTY	DAYS 0 TO 182	DAYS 183 TO 365	DAYS 366 TO 730	DAYS 731 TO 1095	OVER 1096	TOTAL OUTSTANDING
SKY AND SEA LOGISTICS	115,516.65					115,516.65
SMAS LEATHER EDGE PVT LTD	70,668.46					70,668.46
SMAS LEATHER EDGE PVT LTD	40,346.00					40,346.00
SOLITAIRE LOGISTIC PVT.LTD	69,551.00					69,551.00
SOLITAIRE LOGISTIC PVT.LTD	64,070.00					64,070.00
SOMIK ENTERPRISES PVT LTD	6,061,277.00					6,061,277.00
SOMIK ENTERPRISES PVT LTD	334,483.00					334,483.00
SPARSH COLLECTION	380,496.00					380,496.00
SREEJAN EXPORTS	491,979.00					491,979.00
STRANS LOGISTICS PRIVATE LIMITED	399,269.00					399,269.00
STYLE STITCH INC	16,569.00					16,569.00
STYLE STITCH INC	38,502.00					38,502.00
TOP STITCH FASHION HOUSE	13,650.00					13,650.00
TRUE VALUE SHIPPING LOGISTICS (P) LTD	40,308.00					40,308.00
TWENTY FIRST CENTURY	17,791.00					17,791.00
UNITED IMPEX CONSULTANCY INDIA PRIVATE LIMITED	164,817.00					164,817.00
UNIVERSAL AUTOMOTIVES PVT LTD	46,048.00					46,048.00
VANGUARD LOGISTICS SERVICES (UNIT OF FSL)	31,044.00					31,044.00
VARIETY ARTS EMPORIUM	4,124.00					4,124.00
VASULAL INTERNATIONAL	136,011.00					136,011.00
VEER VASU EXPORTS PVT LTD	247,972.00					247,972.00
VEER VASU EXPORTS PVT LTD	35,184.00					35,184.00
VEER VASU EXPORTS PVT LTD	43,668.00					43,668.00
VIKRAM CARPETS	64,608.00					64,608.00
VINSHUBH EXPORTS PVT LTD	61,951.00					61,951.00
VRIJESH OVERSEAS PVT.LTD.	97,552.00					97,552.00
WASAN OVERSEAS PVT LTD	543,248.00					543,248.00
WASIMSONS	14,407.00					14,407.00
WELGROW LINE (NORTH INDIA) PVT LTD	210,772.00					210,772.00
WINDESON TRADEMART PVT LTD	9,494,306.80					9,494,306.80
WINDESON TRADEMART PVT LTD	1,780,049.00					1,780,049.00
WINTEX INC	1,595.00					1,595.00
ZINNIA INDIA	6,295.00					6,295.00
1215567 CANADA INC	37,579.86					37,579.86

For Rajat Continental Pvt. Ltd.

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Director

For Rajat Continental Pvt. Ltd.

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Director

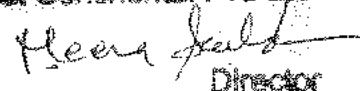
NEW
CONTINENTAL

PARTY	DAYS 0 TO 182	DAYS 183 TO 365	DAYS 366 TO 730	DAYS 731 TO 1095	OVER 1096	TOTAL OUTSTANDING
AIR MASTERS CARGO	200,897.94					200,897.94
APEX INTERNATIONAL INC	75,607.73					75,607.73
CARLO CACACE SRL	18,951.78					18,951.78
CYBERFREIGHT AMSTERDAM B.V.	31,819.27					31,819.27
CYBERFREIGHT ROTTERDAM B.V.			2,884.46			2,884.46
DART GLOBAL LOGISTICS INC			20,211.69			20,211.69
E-CARGO WORLD HONG KONG LIMITED	19,855.40					19,855.40
FALCON LOGISTICS B.V.	8,468,122.91	15,809.89				8,483,932.80
FRESH AMERICAN LLC	34,536,732.30					34,536,732.30
GARRY N SUN	404,506.69					404,506.69
GM EUROCONSULTING M.IKE IMPORT EXPORT	142,517.35					142,517.35
GOGO APPAREL INC	593,705.29					593,705.29
H.S.R APPARELS GROUP INC	423,133.25					423,133.25
ITALIAN CONNECTION INC DBA BILA	6,662,639.02					6,662,639.02
JENNIFER & GRACE INC	2,729,055.60					2,729,055.60
JOIN THE MOMENT TRANSITARIOS S.A.	43,176.55					43,176.55
LESLEY HALL	70,437.04					70,437.04
LIV INTERIOR GMBH	380,055.11					380,055.11
MADNESS THE NATURE TEXTILE COMPANY	1,205,580.68					1,205,580.68
MARMOD - TRANSPORTES MARITIMOS INTERMODAIS, SA	236,733.44					236,733.44
MARMOD TRANSPORTES MARITIMOS INTERMODAIS, S.A.	3,411.32					3,411.32
NNR GLOBAL LOGISTICS FRANCE	496,506.45					496,506.45
PAPA POPSI S.L			78,420.47			78,420.47
RIV WORLDWIDE INC.	14,275,404.54					14,275,404.54
RIV WORLDWIDE LTD	45,926,729.20					45,926,729.20
ROTRA AIR & OCEAN BV	640,342.57					640,342.57
SEAIR GLOBAL INC	53,288.60					53,288.60
TAKE TWO CLOTHING CO.	12,068,151.46					12,068,151.46
TFG APPAREL SUPPLY COMPANY (PTY) LTD.	558,182.84					558,182.84
TRANSMODAL INT'L FREIGHT CONSULTANTS INC	23,351,086.92					23,351,086.92
UNITED TEAM INC.	1,534,937.61					1,534,937.61
WHIRLPOOL AUSTRALIA PTY LTD.	260,018.35					260,018.35
X-FACTORY SRL	86,501.25					86,501.25
TOTAL	233,915,961.71	4,211,228.89	8,578,278.62	1,324,840.24	7,209,840.72	255,240,150.18

For Rahat Continental Pvt. Ltd.


Director

For Rahat Continental Pvt. Ltd.


Director

ARVIND S
NEW
REGISTERED

Advance from Customer Schedule

CUSTOMER NAME	AMOUNT (Rs. In lakh)
ACHIEVER APPARELS PVT LTD	(0.06)
ADROIT APPARELS	(0.07)
AMAN FASHION	(0.60)
ANUSHREE EXPORTS	(0.55)
BUD LOGISTICS LLP	(0.10)
FASHION MAKERS OVERSEAS	(0.24)
GREENSTAR RESEARCH & DEVELOPMENT INDIA PVT LTD	(0.03)
HEADWAY KREATIONS PRIVATE LIMITED	(0.01)
JALANDHAR LEATHER (INDIA) PVT LTD	(0.06)
JET FREIGHT LOGISTICS LTD	(0.13)
K.B.KAPUR & CO PVT LTD	(0.07)
KAIRA INC	(0.02)
LIGHTHOUSE MARINE SERVICE INDIA PVT LTD	(0.01)
M/S MAA KAILA CORPORATION	(0.02)
PENTAVOX HERBALS PVT LTD	(0.02)
RENAISSANCE CREATIONS PVT LTD	(0.02)
SHEARLING SKINS PVT. LTD.	(0.01)
STUDIO QCSQUARE PVT LTD	(4.21)
TOPPER & ROUTER LOGISTICS PVT LTD	(0.20)
UNIVERSAL HEAVY ENGINEERING COMPANY	(0.02)
VERSATILE ENTERPRISES PVT. LTD.	(0.02)
WATSON LOGISTICS PVT. LTD	(0.06)
ZARA OVERSEAS	(0.26)
PINE CONE HILL	(0.17)
RAHAT CONTINENTAL INC	(0.21)
AIRPORT CUSTOMS SERVICE INC	(2.04)
MEXX INDUSTRIES B.V.	(0.28)
UNLIMITED AVENUES INC	(0.53)
TOTAL	-10.02

For Rahat Continental Pvt. Ltd.

[Signature]

Director

For Rahat Continental Pvt. Ltd.

[Signature]

Director



Advance to Supplier Schedule

VENDORS	AMOUNT (Rs. In lakh)
KAVITA BEHAL	10.18
SHIRDI LOGISTIC SERVICES	0.12
SOHAN SINGH	1.12
DELHI CARGO SERVICE CENTER PVT LTD	1.32
N.G.PILLAI	0.14
CELEBI DELHI CARGO TERMINAL MANAGEMENT	1.47
OCEAN NETWORK EXPRESS LINE PVT LTD	0.02
AIR INDIA LTD (PDA AC.31029) CHENNAI	0.03
CMA CGM AGENCIES INDIA PVT LTD	3.59
APOLLO WORLD CONNECT LTD	0.05
CONTAINER CORPORATION OF INDIA LTD	5.85
CATHAY PACIFIC AIRWAYS LTD	0.06
SABIN LOGISTICS PVT LTD	0.06
JET FREIGHT LOGISTICS LTD	6.29
SHENZHEN OCEAN STAR INTERNATIONAL TRANSPORTATION CO.,LTD	0.23
CARNIVAL SHIPPING (HONG KONG	0.66
RIV WORLDWIDE INC.	7.57
ANSHUL JAIN	0.10
AAI CARGO LOGISTICS AND ALLIED SERVICES COMPANY LTD	0.12
AIR INDIA LTD (PD ACCOUNT)	0.16
MUMBAI CARGO SERVICE CENTER AIRPORT PVT. LTD.	0.22
CARICO SYSTEMS PVT LTD	0.26
THE PALMS TOWN AND COUNTRY CLUB	0.27
KALE LOGISTICS SOLUTIONS PVT. LTD.	0.05
ARVIND SUNIL & CO	0.06
PLANET HOLLYWOOD INDIA PVT LTD	0.84
JIO CONNECTION	0.10
TOTAL	40.94



For Rashat Continental Pvt. Ltd.
[Signature]
 Director

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[Signature]
 Director