

ARVIND SUNIL & CO. | Chartered Accountants

Basement, 6/19, Sarva Priya Vihar, New Delhi-110016
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INDEPENDENT AUDITOR'S REPORT

To the Members of
RAHAT CONTINENTAL PRIVATE LIMITED

Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the financial statements of **RAHAT CONTINENTAL PRIVATE LIMITED** ("the Company"), which comprise the balance sheet as at 31st March 2023, 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, 2023, 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.

Emphasis on Matter

We draw attention to Note no. 6 of General Notes (Note 20) of the financial statements, that as per provisions contained in section 135 of Companies Act, 2013, Company was required to spend 2% of the average net profit of last 3 years, i.e., ₹ 8.30 lakh towards Corporate Social Responsibility (CSR). The Company had not expended in any CSR activities as specified in Schedule VII to the Act till the end of financial year 31st March 2023.

Our opinion is not modified in respect of this matter.

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, 2023, and taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2023, 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 matter to be included in the Auditors' Report under Section 197(16) of the Act, in our opinion and according to the information and explanations given to us, the limit prescribed by section 197 for maximum permissible managerial remuneration is not applicable to a private limited company.
 - g. In our opinion, the provisions of Section 143(3)(i) with regard to opinion on internal financial controls with reference to financial statements and operating effectiveness of such controls is applied to the company.
 - h. 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"
 - i. 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.

(v) No dividend has been declared or paid during the year by the company hence compliance of section 123 of the Companies Act, 2013 are not applicable.

For M/s Arvind Sunil & Co.
(Chartered Accountants)

Firm's Registration Number: 006156N



CA. Sunil Kumar Gupta
Partner

Membership Number: 084816

Place: Gurugram

Date : 05.09.2023

UDIN: 23084816BGYGH5542

“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, 2023, 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, 2023 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, 2023.

(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

In respect of other than ongoing projects, there is unspent amount of Rs. 8.30 lakh that was required to be transferred to a fund specified in Schedule VII of the Companies Act (the Act), in compliance with second proviso to sub section 5 of section 135 of the Act. This matter has been disclosed in Note -20 -General Note, Point No. 6 to the financial statements.

There are no unspent amounts in respect of ongoing projects, that are required to be transferred to a special account in compliance of provision of sub section (6) of section 135 of Companies Act.

(xxi) 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.

For M/s Arvind Sunil & Co.
(Chartered Accountants)

Firm's Registration Number: 006156N



CA. Sunil Kumar Gupta
Partner

Membership Number: 084816

Place: New Delhi

Date : 05.09.2023

UDIN: 23084816BGYGHHS542

“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 2023)

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, 2023 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, 2023, 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


C.A. Sunil Kumar Gupta
Partner

Membership Number: 084816

Place: New Delhi

Date : 05.09.2023

UDIN: 23084816BGYGHHS42



RAHAT CONTINENTAL PRIVATE LIMITED
 205-207, 2nd FLOOR, ENKAY TOWN PLAZA, I-BLOCK, PALAM VIHAR, GURUGRAM, HARYANA-120117
 CIN NO. : U60210HR1999PTC055940

BALANCE SHEET AS AT 31 MARCH 2023

Particulars	Note No.	As at 31st March 2023	As at 31st March 2022	(₹ in lakh)
I. EQUITY AND LIABILITIES				
(1) Shareholders' Funds				
(a) Share capital	2	17.55	17.55	17.55
(b) Reserves and surplus	3	2,296.17	2,047.70	2,047.70
(c) Money received against share warrants				
(2) Share application money pending allotment				
(3) Non-Current Liabilities				
(a) Long-Term Borrowings	4	10.99	20.84	20.84
(b) Deferred Tax Liabilities (Net)				
(c) Other Long-Term Liabilities				
(d) Long-Term Provisions	5	60.63	-	-
(4) Current Liabilities				
(a) Short-Term Borrowings	6	307.21	225.88	225.88
(b) Trade Payables	7	2.62	10.35	10.35
(A) total outstanding dues of micro enterprises and small enterprises; and				
(B) total outstanding dues of creditors other than micro enterprises and small enterprises				
(c) Other Current Liabilities	8	628.21	1,094.76	1,094.76
(d) Short-Term provisions	9	169.67	253.30	253.30
TOTAL		3,765.84	4,306.23	4,306.23
II. ASSETS				
(1) Non-current Assets				
(a) Property, Plant & Equipment & Intangible Assets				
(i) Property, Plant & Equipment	10	487.06	309.99	309.99
(ii) Intangible Assets				
(iii) Capital work-in-progress				
(iv) Intangible assets under development				
(b) Non-current investments				
(c) Deferred Tax Assets (Net)	11	28.17	23.36	23.36
(d) Long-term loans and advances				
(e) Other non-current assets	12	9.62	15.47	15.47
(2) Current Assets				
(a) Current Investments				
(b) Inventories				
(c) Trade Receivables				
(d) Cash and cash equivalents	13	1,445.94	2,552.40	2,552.40
(e) Short-Term loans and advances	14	1,455.93	1,177.90	1,177.90
(f) Other current assets	15	94.48	79.41	79.41
(f) Other current assets	16	244.64	147.70	147.70
TOTAL		3,765.84	4,306.23	4,306.23
Notes to accounts and significant accounting Policies				
I				

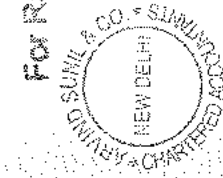
Note No 1-23 form an integral part of these Financial Statements

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

On behalf of the Board of Directors



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



For Rahat Continental Pvt. Ltd. For Rahat Continental Pvt. Ltd.

Asst
 Director
 RAJIV SACHDEVA
 DIN: 00436173

Heena Jaiswal
 Director
 DIRECTOR
 MEERA SACHDEVA
 DIN: 00436212

Place: Gurugram
 Date: 05.09.2023

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

STATEMENT OF PROFIT AND LOSS FOR THE PERIOD ENDED 31st March 2023

Particulars	Note No.	Year ended 31-03-2023	Year ended 31-03-2022
I. Revenue from Operations	17	10,753.05	14,126.82
II. Other Income	18	77.96	43.09
III. Total Income (I+II)		10,831.01	14,169.91
IV. EXPENSES			
Cost of materials/ Services consumed	19	9,294.95	12,377.93
Changes in inventories of finished goods, wip and stock-in-trade			
Employee benefits expense	20	761.66	642.36
Finance Costs	21	17.37	43.37
Depreciation and amortization expense	10	55.93	40.25
Other expenses	22	234.76	212.61
Total Expenses		10,364.67	13,316.42
V. Profit before exceptional and extraordinary items (III-IV)		466.34	853.49
VI. Exceptional Items			
VII. Profit before extraordinary items and tax (V-VI)		466.34	853.49
VIII. Extraordinary Items			
IX. Profit before Tax (PBT) (VII-VIII)		466.34	853.49
X. Tax Expense of continuing operations :			
Current Tax (Income Tax)		148.07	
Tax Adjustment of Previous Years		(25.45)	253.30
Current Tax (Wealth Tax)			
MAI credit Entitlement			
Deferred Tax Expenses/(Income)		(4.81)	(2.50)
Profit/(loss) for the period from continuing operations (IX-X)		348.53	602.78
XII. Profit/(loss) from discontinuing operations			
XIII. Tax expense of discontinuing operations			
Profit/ (loss) from discontinuing operations (XII-XIII)			
XIV. Profit/ (loss) for the period (Profit After Tax (PAT)) (XI+XIV)		348.53	602.78
XV. Earnings per equity share (in ₹)			
(1) Basic		1,985.47	1,509.05
(2) Diluted		1,985.47	1,509.05
Notes to accounts and significant accounting Policies	1		
Note No 1-23 form an integral part of these Financial Statements			

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

On behalf of the Board of Directors

For Rahat Continental Pvt. Ltd. For Rahat Continental Pvt. Ltd.



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

Place: Gurugram
 Date: 05.09.2023

ASST
 DIRECTOR
 RAJIV SACHDEVA
 DIN: 00435173

Meera Sachdeva
 DIRECTOR
 MEERA SACHDEVA
 DIN: 00436212

RAHAT CONTINENTAL 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, 2023

	For the year ended 31st March 2023	For the year ended 31st March 2022
	(₹ in lakh)	
Particulars		
Cash flows from operating activities	466.34	853.49
Profit before taxation		
Adjustments for:		
Depreciation	55.93	40.25
Interest expense	17.37	43.37
Investment income	(51.74)	(43.09)
Profit on Sale of Assets		
Operating Profit before Working Capital Changes	487.90	894.02
Working capital changes:		
(Increase) / Decrease in Trade Receivables	1,106.46	(666.56)
(Increase) / Decrease in Short Term Loans & Advances	(15.07)	(45.82)
(Increase) / Decrease in Other Non-Current Assets	5.85	(1.80)
(Increase) / Decrease in Other Current Assets	(96.94)	
Increase / (Decrease) in Long Term Provisions	60.63	
Increase / (Decrease) in Short term borrowings	(15.95)	(45.06)
Increase / (Decrease) in Trade Payables	(474.28)	206.57
Increase / (Decrease) in Other Current Liabilities	(363.06)	372.29
Increase / (Decrease) in Short Term Provisions	21.60	
Cash generated from operations	727.14	713.64
Income taxes paid	(227.85)	(116.09)
Net cash from operating activities	499.29	597.55
(A)		
Cash flows from investing activities		
Purchase of property, plant and equipment	(233.00)	(33.64)
Proceeds from sale of assets/ investments		
Investment income	51.74	43.09
Net cash used in investing activities	(181.26)	9.45
(B)		
Cash flows from financing activities		
Proceeds from issue of share capital		
Proceeds from long-term borrowings	(9.85)	4.36
Payment of dividend	(100.06)	
Interest Expense	(17.37)	(43.37)
Net cash used in financing activities	(127.28)	(39.01)
(C)		
Net Increase in cash and cash equivalents	190.75	567.99
Cash and cash equivalents at beginning of period	968.33	400.34
Cash and cash equivalents at end of period	1,159.08	968.33

Notes to accounts and significant accounting Policies

1

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 : 006156N



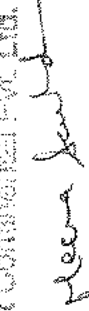
C.A. Sunil Kumar Gupta
 Partner
 Membership No 084816

Place: New Delhi
 Date: 05.09.2023

For Rahat Continental Pvt Ltd. For Rahat Continental Pvt Ltd.



Director
 DIRECTOR
 RAJIV SACHDEVA
 DIN: 00436173



Director
 DIRECTOR
 MEERA SACHDEVA
 DIN: 00436212



Notes to financial statements for the year ended 31st March 2023

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.

For Rahat Continental Pvt. Ltd.



For Rahat Continental Pvt. Ltd.

- 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 Rahat Continental Pvt. Ltd.



Director

For Rahat Continental Pvt. Ltd.



Director



2. Note: 2. SHARE CAPITAL:

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

Particulars	As at 31st March 2023	As at 31st March 2022
Authorised Share Capital 50,000 equity shares of Rs. 100/- each (Previous year 50,000 equity shares of 100/- each)	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
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

(in lakh)

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

Particulars	As at 31st March 2023	As at 31st March 2022
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	17,554.00	17,554.00
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 Rajrat Continental Pvt. Ltd.

For Rajrat Continental Pvt. Ltd.

ASG

Meera Sachdeva

Note 3. Reserves and Surplus

Particulars	(in lakh)			
	As at 31st March 2022	Additions during the year	Deductions during the year	As at 31st March 2023
General Reserve	-	-	-	-
Surplus (Profit and Loss account)	2,047.70	348.53	-	2,396.23
Add: Previous Year Adjustments (Provision for Bad & Doubtful Debts)	-	-	-	-
Total	2,047.70	348.53	-	2,396.23

Note:

Particulars	2023		2022	
	Opening Balance	2,047.70	1,444.92	602.78
Profit for the period	348.53	-	-	-
Less: Dividend on equity shares	100.06	-	-	-
Transfer toReserve	-	-	-	-
Total	2,296.17	2,047.70	-	2,047.70

For Retail Continental Pvt. Ltd.

A. Singh

Director

For Retail Continental Pvt. Ltd.

Heena

Director



4. LONG-TERM BORROWINGS

(in lakh)

Particulars	As at 31st March 2023	As at 31st March 2022
(A) LOANS FROM BANKS		
Secured		
Term loan (Car Loan)	10.99	20.84
(B) TERM LOANS FROM OTHERS (Secured)		
Other loans	-	-
(C) LOANS AND ADVANCES FROM RELATED PARTIES		
Unsecured		
Other loans	-	-
Total	10.99	20.84

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

Note 5 : Long Term Provisions

Particulars	As at 31st March 2023	As at 31st March 2022
Provision for Gratuity	60.63	-
Total	60.63	-

6. SHORT-TERM BORROWINGS

(in lakh)

Particulars	As at 31st March 2023	As at 31st March 2022
(A) LOANS FROM BANKS		
Secured		
Term loan (Car Loan + Covid Loan)	10.36	16.31
Bank OD	296.85	209.57
(B) TERM LOANS FROM OTHERS		
(C) LOANS AND ADVANCES FROM RELATED PARTIES		
Unsecured		
Loans from Related Parties	-	-
Total	307.21	225.88

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

FOR RAHAT CONSTRUCTION PVT. L.L.C.

FOR RAHAT CONSTRUCTION PVT. L.L.C.



ASD

Meera

Note: 7 Trade Payables

Particulars	(in lakh)	
	As at 31st March 2023	As at 31st March 2022
Trades Payable		
(A) total outstanding dues of micro enterprises and small enterprises; and	2.62	10.35
(B) total outstanding dues of creditors other than micro enterprises and small enterprises	628.21	1,094.76
Total	630.83	1,105.11

Note 8: Other Current Liabilities

Particulars	(in lakh)	
	As at 31st March 2023	As at 31st March 2022
Advance from Customers	11.06	10.02
Air Freight Payable	101.84	102.83
Auditors Remuneration Payable	0.64	0.64
Conveyance Payable	0.66	0.88
Outstanding Liabilities	-	0.78
Director Remuneration Payables	5.60	3.89
Electricity Payable	0.60	0.77
ESIC Payable	0.09	0.14
GST Payable	7.37	3.67
Labour Welfare Fund Payable	0.16	0.32
Mobile Expense Payable	0.38	0.43
Office Expenses Payable	1.98	0.26
Operation Expenses Payable - Import/Export/Air	72.47	450.41
Overseas Accrual Account Freight Forwarding	-	-
PF Payable	6.33	6.15
Other Payable	17.25	-
Salary Payables	32.37	30.98
Profession Tax Payable	0.04	0.03
TDS Payables	13.95	23.65
Total	272.79	635.85

Note 9 : Short Term Provisions

Particulars	(in lakh)	
	As at 31st March 2023	As at 31st March 2022
Provision for Gratuity	21.60	-
Provision for income-tax	148.07	253.30
Total	169.67	253.30

For Rahat Continental Pvt. Ltd.



For Rahat Continental Pvt. Ltd.

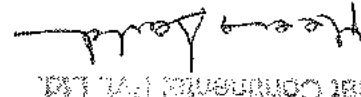
(Signature)
Director

Note: 10 Detail of Tangible Assets

Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)-(14)-(8)-(12)	(14)-(4)-(8)-(11)	GROSS BLOCK		DEPRECIATION		IMPAIRMENT		Net Carrying Amount					
															ADDITON DURING THE YEAR	Address: Sales, Transfer, Write Offs and Adjustments During The Year	FOR THE YEAR	Address: Sales, Transfer, Write Offs and Adjustments During The Year	As at 31st March 2022	REVERSED DURING THE YEAR	PROVIDED DURING THE YEAR	Up To 31.03.2023	As At 31.03.2023	As At 31.03.2022	As At 31.03.2023	As At 31.03.2022
1. Building	37.42	231.63	-	37.42	22.54	0.77	-	23.31	23.85	-	-	-	14.11	197.28	14.88	197.28	14.88	-	-	-	14.88	197.28				
Leased																										
2. Buildings																										
Owned																										
3. Plant & Equipment	98.29	1.24	-	99.53	83.56	6.76	-	90.32					9.21													
Owned																										
4. Furniture & Fixtures	52.77	0.13	-	52.90	27.04	6.61	-	33.65					19.25													
Owned																										
5. Vehicles	139.68	-	-	139.68	82.31	17.94	-	100.25					39.43													
Owned																										
Total	525.44	233.00	-	758.44	215.45	85.93	-	271.98	215.45	-	-	-	487.05	309.99	487.05	309.99	487.05	309.99	487.05	309.99	487.05	309.99	487.05	309.99	487.05	309.99
Previous Year's total	491.81	33.64	-	525.45	178.20	40.25	-	215.45	215.45	-	-	-	310.00	316.61	310.00	316.61	310.00	316.61	310.00	316.61	310.00	316.61	310.00	316.61	310.00	316.61

Director

 For Rubber Confectionery Pvt. Ltd.

Director

 For Rubber Confectionery Pvt. Ltd.



(in lakh)

Note 11 - DEFERRED TAX ASSET

(` in lakh)

Particulars	As at 31st March 2023	As at 31st March 2022
Depreciation/ WDV as per Income Tax Act	37.44	30.29
Depreciation/ WDV as per Companies Act	55.93	40.25
Difference	18.49	9.96
Deferred Tax Expense/ (Income)	(4.81)	(2.59)
Opening DTA/ (DTL)	23.36	20.77
Closing DTA/ (DTL)	28.17	23.36



For Rahat Continental Pvt. Ltd.

AS

Director

For Rahat Continental Pvt. Ltd.

Heena Baidya

Director

Note: 12. OTHER NON CURRENT ASSETS

(in lakh)

Particulars	As at 31st March 2023	As at 31st March 2022
Security Deposit	9.62	15.47
Total	9.62	15.47



For Rahat Continental Pvt. Ltd.
[Signature]
Director

For Rahat Continental Pvt. Ltd.
[Signature]
Director

Note: 13. Trade Receivables

(in lakh)

Particulars	As at 31st March 2023	As at 31st March 2022
(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	218.19	213.24
(ii) Unsecured, considered good		
(iii) Doubtful		
Less: Allowance for bad and doubtful debts		
(B) Trade Receivables (others)		
(i) Secured, considered good	1,227.75	2,339.16
(ii) Unsecured, considered good		
(iii) Doubtful		
Less: Allowance for bad and doubtful debts		
TOTAL	1,445.94	2,552.40

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 Rahat Commercial Pvt. Ltd.

Director

For Rahat Commercial Pvt. Ltd.

Praveen Khandelwal

Director



Note: 14. CASH AND CASH EQUIVALENTS

(in lakh)

Particulars	As at 31st March 2023	As at 31st March 2022
(A) Balances with Banks	1.64	265.40
(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*	1,450.97	910.13
(ii) Others		
(B) Cheques, drafts in hand		
(i) Cheques on hand		
(ii) Drafts in hand		
(C) Cash on hand	3.32	1.37
(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	1,455.93	1,177.90

For Fishat Commercial Pvt. Ltd.

Director

For Fishat Commercial Pvt. Ltd.
Heena
 Director



Note: 15. SHORT-TERM LOANS AND ADVANCES

		(in lakh)	
Particulars	As at 31st March 2023	As at 31st March 2022	
(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	55.35	32.09	
Advance to suppliers	18.96	40.94	
Deposits Others	-	0.17	
Staff Advance	20.17	2.06	
Staff Imprest	-	4.15	
Total (C)	94.48	79.41	
TOTAL [(A)+(B)+(C)]	94.48	79.41	

Note: 16. OTHER CURRENT ASSETS

		(in lakh)	
Particulars	As at 31st March 2023	As at 31st March 2022	
GST Receivable	3.17	2.15	
GST Refund	107.35	29.94	
Income Tax Refundable A.Y. 2022-23	25.64	-	
Prepaid Expenses	8.97	1.71	
TDS Current Year	99.51	113.90	
Total	244.64	147.70	

For Rahat Containment Pvt. Ltd.



For Rahat Containment Pvt. Ltd.
 Name: *Reshma*
 Designation: *Director*

Note: 17. Revenue from operations

(in lakh)

Particulars	For the year ended 31st March 2023	For the year ended 31st March 2022
Sales of products (A)		
Total(A)		
Sales of services (B)		
<u>Air Export Operating Income</u>	5,327.72	7,705.28
Air Export Revenue Account		
<u>Air Import Operating Income</u>	365.74	648.24
Air IMPORT Revenue Account		
<u>Export Operating Income</u>	3,094.96	930.12
LCL Export Revenue Account	35.23	202.56
Export Clearance Income Account	1,384.43	3,944.46
FCL Export Revenue Account		
<u>Import Operating Income</u>	147.65	107.51
FCL Import Revenue Account	314.95	549.17
Import Ocean Clearance Income Account	82.37	39.48
LCL Import Revenue Account		
Total(B)	10,753.05	14,126.82
TOTAL (A)+(B)	10,753.05	14,126.82
Revenue from Operations	10,753.05	14,126.82

Note: 18. Other Income

Particulars	For the year ended 31st March 2023	For the year ended 31st March 2022
(A) Income from Non-current investments		
Exchange Fluctuation (Profit)	26.22	-
Total (A)	26.22	-
(B) Income from current investments		
Interest income on FDRs	51.74	43.09
Total (B)	51.74	43.09
(C) Other Income		
Interest on Income Tax Refund	-	-
Profit on sale of car / bike	-	-
Total (C)	-	-
TOTAL (A)+(B)+(C)	77.96	43.09

For Rabat Continental Pvt. Ltd.

A. S. J.

Director

For Rabat Continental Pvt. Ltd.

Heera Jaiswal

Director



Note: 19. Cost of Material/ Services Consumed

(in lakh)

Particulars	For the year ended 31st March 2023	For the year ended 31st March 2022
Handling Charges	0.82	-
Air Export Operating Expenses	4,781.24	7,097.07
Air Import Operating Expense	327.79	593.55
Export Operating Expenses	3,735.44	4,043.67
Import Operating Expenses	447.26	638.60
MTO Insurance Charges	2.40	5.04
Factory Expenses		
TOTAL	9,294.95	12,377.93

Note: 20. Employee Benefits Expenses

(in lakh)

Particulars	For the year ended 31st March 2023	For the year ended 31st March 2022
Salaries & Wages, bonus, gratuity and allowances	727.75	612.70
Contribution to PF, ESIC and Superannuation Fund	19.43	18.55
Staff Welfare Expense	12.72	4.48
Staff Training Expenses	0.76	0.85
Staff Insurance	1.00	5.68
TOTAL	761.66	642.26

Other Details

(in lakh)

Particulars	For the year ended 31st March 2023	For the year ended 31st March 2022
Salaries Wages, Bonus Gratuity & Allowance		
Salaries	466.40	487.32
Director Remuneration	69.16	76.64
Bonus	41.76	36.53
Staff Overtime	1.93	1.89
Stipend	4.39	3.89
Ex-Gratia	0.52	0.75
Staff Arrear	-	4.12
Staff Incentive	-	1.56
Staff Medical	54.82	-
Gratuity Provision	82.23	-
Gratuity Paid	6.54	-
TOTAL	727.75	612.70

For Pahal Concretes Pvt. Ltd.

For Pahal Concretes Pvt. Ltd.

Director

Director



Contribution to PF, ESIC and Superannuation Fund

Particulars	(in lakh)	
	For the year ended 31st March 2023	For the year ended 31st March 2022
Employers Contribution to Provident Fund & Other Funds	17.18	15.84
Labour Welfare Fund	0.42	0.44
Employers Contribution to ESIC	0.85	1.34
P.F. Labour Administration Charges	0.97	0.94
TOTAL	19.42	18.56

Notes:

The disclosure relating to AS-15 (Revised) - Employees Benefits:-

Gratuity- Payable on separation @ 15 days pay for each completed year of service to eligible employees who render continuous service for 5 years or more. Maximum limit is Rs. 20.00 lakh.

In terms of Accounting Standard 15 (Revised) on Employees Benefits, the following disclosure sets out the status as required:-

	Gratuity
	For the year ended 31st March 2023
I. Fair Value of Defined Obligation	
Present value of the obligation at the end of the period	82.23
II. Reconciliation of Fair Value of Assets and Obligations	
Fair Value of plan assets as at the end of the year	
Present Value of defined obligations	82.23
Net liability recognised in the Balance Sheet	82.23
III. Expenses recognised in the Statement of Profit & Loss	
Account during the year	
Employees' Remuneration & Benefit charged to Statement of Profit & Loss	
a) Gratuity	82.23
IV. Actuarial Assumptions	
Discount rate	7.50% per annum
Mortality rate	IALM 2012-14
Salary Growth Rate	5.00% per annum
Retirement age	58 Years
Defined Benefit Obligation (Base)	82.23 lakh @ Salary Increase Rate : 5%, and discount rate : 7.5%
Liability with x% increase in Discount Rate	78.35 lakh; x=1.00% [Change (5)%]
Liability with x% decrease in Discount Rate	86.56 lakh; x=1.00% [Change 5%]
Liability with x% increase in Salary Growth Rate	86.63 lakh; x=1.00% [Change 5%]
Liability with x% decrease in Salary Growth Rate	78.23 lakh; x=1.00% [Change (5)%]
Liability with x% increase in withdrawal Rate	82.70 lakh; x=1.00% [Change 1%]
Liability with x% decrease in withdrawal Rate	81.70 lakh; x=1.00% [Change (1)%]

For Rahat Continental Pvt. Ltd.

A. Sult

Director



For Rahat Continental Pvt. Ltd.

Heena Senth

Director

Note: 21. Finance Costs

Particulars	(in lakh)	
	For the year ended 31st March 2023	For the year ended 31st March 2022
Interest Expense	13.64	27.24
Net Gain/ Loss on foreign currency transactions/translation	-	8.59
Bank Charges	3.73	7.54
TOTAL	17.37	43.37

Note: 22. Other Expenses

Particulars	(in lakh)	
	For the year ended 31st March 2023	For the year ended 31st March 2022
Amount Write Off	-	-
Bad Debts	-	-
Amount Written Off	0.13	-
Advertisement Exps	3.15	-
Bad Debts	-	7.97
Books & Periodicals	0.30	0.04
Business Promotion and Sales Exhibition Exps	8.53	10.93
Communication Exps	11.43	13.47
Conferece Expenses	3.79	-
Conveyance Expenses	17.15	10.86
Donation & Charity	0.38	0.04
Fees & Subscriptions	6.58	7.52
Festival Expenses	3.87	1.10
Insurance	1.68	4.48
Legal , professional and consultancy charges	7.64	5.66
Electricity Charges	-	8.84
Registration & Filing Expenses	0.07	0.05
Miscellaneous expenses	0.80	0.05
Office Expenses	-	-
Payment to statutory auditors	-	-
- as auditors	0.64	0.64
- for certification/limited review	-	-
- for company law matters	-	-
- for management services	-	-
- for tax audit	-	-
- for taxation matters	-	-
- reimbursement of expenses (out of pocket expenses)	-	-
Power & Fuel	10.71	-
Short & Excess	-	1.52
Postage, Telegram & Courier	2.21	-
Printing Stationery and Periodicals	6.11	5.84
Repair & Maintenance	58.33	51.34
Rent, Rates & Taxes other than taxes on income	41.77	48.15
Security Expenses	1.26	-
Travelling Exps (Officers & Staff)	4.83	6.07
Travelling Exps (Foreign Travel)	43.40	28.04
TOTAL	234.76	212.61

For Rahul Continental Pvt. Ltd.

For Rahul Continental Pvt. Ltd.

Director

(Signature)

(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
RAJIV SACHDEVA	Director	38.03	Remuneration (incl. Bonus)
RAJIV SACHDEVA	Director	23.38	Dividend
MEERA SACHDEVA	Director	36.51	Remuneration (incl. Bonus)
MEERA SACHDEVA	Director	2.37	Rent
MEERA SACHDEVA	Director's Son	46.67	Dividend
RAHAT SACHDEVA	Director's Son	34.9	Remuneration (incl. Bonus)
RAHAT SACHDEVA	Daughter in law of Director	2.37	Rent
SHRUTI SACHDEVA	Daughter in law of Director	20.97	Remuneration (incl. Bonus)
SHRUTI SACHDEVA	Director	30.02	Dividend
RAHAT GLOBAL LOGISTICS	Proprietor Rahat Sachdeva - Son of Director	285.71	Freight and Handling Charges
SEAIR GLOBAL INC	Subsidiary Co. of Seair Pvt. Ltd. where Manik Sachdeva and Sameeksha Sachdeva are Director (Son & Daughter-in-law of Director of RCPL)	36.23	Billing towards Freight & Handling Charges (Sales)
SEAIR GLOBAL INC	Subsidiary Co. of Seair Pvt. Ltd. where Manik Sachdeva and Sameeksha Sachdeva are Director (Son & Daughter-in-law of Director of RCPL)	128.98	Purchases towards Freight & Handling Charges
SEAIR GLOBAL PVT LTD	Manik Sachdeva and Sameeksha Sachdeva Director (Son & Daughter-in-law of Directors of RCPL)	11.3	Billing towards Freight & Handling Charges (Sales)
SEAIR GLOBAL PVT LTD	Manik Sachdeva and Sameeksha Sachdeva Director (Son & Daughter-in-law of Directors of RCPL)	5.18	Purchases towards Freight & Handling Charges
SHOBHA INDUSTRIES PVT LTD	Director are Relatives	8.15	Billing towards Freight & Handling Charges (Sales)

For Rahat Continental Pvt. Ltd.

Asst

Director



For Rahat Continental Pvt. Ltd.

Meera Sachdeva

Director

RIV WORLDWIDE LTD	Rahat Sachdeva & Shruti Sachdeva are Shareholder	790.41	Billing towards Freight & Handling Charges (Sales)
RIV WORLDWIDE LTD	Rahat Sachdeva & Shruti Sachdeva are Shareholder	49.38	Purchases towards Freight & Handling Charges
RIV WORLDWIDE INC	Rahat Sachdeva & Shruti Sachdeva are Shareholder	1693.05	Billing towards Freight & Handling Charges (Sales)
RIV WORLDWIDE INC	Rahat Sachdeva & Shruti Sachdeva are Shareholder	1806.62	Purchases towards Freight & Handling Charges

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, 2023 (Rs. in Lakh)	Year ended March, 2022 (Rs. in Lakh)
1	Raw Material	-	-
2	Components and Spare Parts	-	-
3	Capital Goods	-	-

b. Expenditure in Foreign Currency:

Sr. No.	Particulars	Year ended March, 2023 (Rs. in Lakh)	Year ended March, 2021 (Rs. in Lakh)
1	AIR EXPORT COST ACCOUNT	109.73	118.56
2	AIR IMPORT COST ACCOUNT	189.54	320.01
3	FCL EXPORT COST ACCOUNT	668.09	1,788.85
4	FCL IMPORT COST ACCOUNT	63.22	70.35
5	HANDLING EXPENSES	0.07	0.18
6	IMPORT CLEARANCE EXPENSES ACCOUNT	50.58	72.84
7	LCL EXPORT COST ACCOUNT	2018.95	651.54
8	LCL IMPORT COST ACCOUNT	1.02	0.21
9	MTO INSURANCE CHARGES	2.27	2.08
10	REPAIRS MAINTENANCE FOR COMPUTERS SOFTWARE	7.21	5.45
11	SUBSCRIPTION MEMBERSHIP	6.48	5.14
12	BOOKS PERIODICALS	0.30	
13	CONFERENCE EXPENSES	3.52	
13	EXPORT CLEARANCE EXPENSES ACCOUNT	0.54	

c. Earnings in Foreign Currency:

Sr. No.	Particulars	Year ended March, 2023 (Rs. in Lakh)	Year ended March, 2022 (Rs. in Lakh)
1	AIR EXPORT REVENUE ACCOUNT	1,657.79	2542.20
2	AIR IMPORT REVENUE ACCOUNT	239.00	388.77
3	IMPORT CLEARANCE INCOME ACCOUNT	1.17	2.65



For Rahat Continental Pvt. Ltd.

Director

For Rahat Continental Pvt. Ltd.

Director

4	FCL EXPORT REVENUE ACCOUNT	1233.80	3426.30
5	FCL IMPORT REVENUE ACCOUNT	84.03	83.11
5	IMPORT OCEAN CLEARANCE INCOME ACCOUNT	72.07	90.48
6	LCL EXPORT REVENUE ACCOUNT	2656.72	792.56
7	LCL IMPORT REVENUE ACCOUNT	28.92	13.94

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, 2023	Year ended March, 2022
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	1.78	10.35
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. Company was required to spent amount towards Corporate Social Responsibility (CSR) during the F.Y. 2022-23, as per the applicable limits of net profit were achieved during preceding financial year. However, due to lack of information and being the first year for spending amount towards CSR, Company could not make any spend towards the same.
7. 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	Percentage to the total loans & advances in	Amount of Loan or Advance in the nature of loan	Percentage to the total loans & advances in

For Rahat Continental Pvt. Ltd.

(Signature)

Director



For Rahat Continental Pvt. Ltd.

(Signature)

Director

	outstanding for the year ending 31.03.2023	the nature of Loans	outstanding for the year ending 31.03.2022	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

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:
- 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 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:
- 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
 - 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.

For Rahat Continental Pvt. Ltd.

Asst
Director



For Rahat Continental Pvt. Ltd.

Meena Bhatnagar
Director

(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.

8. 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	2.62	-	-	-	2.62
2	Others	606.92	21.29	-	-	628.21
3	Disputed dues - MSME	-	-	-	-	-
4	Disputed dues - Others	-	-	-	-	-

(Rs. in lakh)

9. 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	
1	Undisputed Trade Receivables - considered good	1,227.75	112.49	7.21	98.48	1,445.94
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 Rahat Continental Pvt. Ltd.

[Signature]

Director

For Rahat Continental Pvt. Ltd.

[Signature]

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 2023	For the year ended 31 March 2022	Variance (%)	Reason for variance (Mandatory required if variance exceeds 25%)
(a)	Current Ratio,	Total Current Assets / Total Current Liabilities	2.35	1.78	31.71%	
(b)	Debt-Equity Ratio,	Total Debt / Shareholder's Equity	0.14	0.12	15.12%	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	24.28	15.83	53.44%	Higher profits during the current year led to increase in ratio
(d)	Return on Equity Ratio,	Net Profit after Tax *100 / Shareholder's equity	15.06	29.19	-48.39%	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	5.38	11.07	-51.41%	
(g)	Trade payables turnover ratio,	Total Purchases / Average Account Payables (Opening + closing)/2	10.71	22.40	-52.20%	
(h)	Net capital turnover ratio,	Total Net Revenue from Operations/ Working capital (CA-CL)	5.78	8.13	-28.92%	
(i)	Net profit ratio,	Net Profit after tax*100/ Net Revenue from operations	3.24	4.27	-24.04%	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)	18.38	39.09	-52.98%	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)	9.68	30.46	-68.21%	Higher profits during the current year led to increase in ratio

For Rahat Continental Pvt. Ltd.

A. S. Sahil
Director

For Rahat Continental Pvt. Ltd.

Heera Sahil
Director



Advance from Customer Schedule

NAME	AMOUNT
AIRPORT CUSTOMS SERVICE INC	221,590.99
ITALIAN CONNECTION INC DBA BILA	241,221.92
JENNIFER & GRACE INC	1,852.39
MEXX INDUSTRIES B.V.	29,319.61
PINE CONE HILL	18,955.93
RAHAT CONTINENTAL INC	20,989.18
UNLIMITED AVENUES INC	57,551.83
X-FACTORY SRL	7,774.36
AARANYAM NATURAL COSMETIC PRIVATE LIMITED	770.00
ACHIEVER APPARELS PVT LTD	3,001.42
AVIAN FASHION.	14,400.57
AMBUJA ACCESSORIZE & CLOTHING LLP	138,548.00
ANAAHAD GLOBAL	327.00
ANANT CARGO SERVICES	5,495.00
ANTIQUE ART CENTRE	6,138.00
ANUSHREE EXPORTS	54,770.18
ARKSTEP	297.00
BAHRI PAPER INDUSTRIES	7,246.00
CARGOCARE LOGISTICS (INDIA) PVT LTD	638.00
CELEBRATION COLLECTIONS PVT. LTD.	5,000.00
DEEP TRADERS (INDIA) PVT LTD	4,776.00
FREEDOM SHOES LLP	4,403.00
GAYATRI INNOVATION	6,199.00
GK CREATION	712.00
GLOBAL FOOTWEAR	474.00
GREENSTAR RESEARCH & DEVELOPMENT INDIA PVT LTD	290.00
GUNGUN TEXTILES PVT. LTD	266.00
HI-CHOICE EXPORTS PVT LTD.	6,855.00
INFINITE RUGS	2,810.00
J. R. EXPORTS PVT. LTD	535.00
LIGHTHOUSE MARINE SERVICE INDIA PVT LTD	515.00
M/S SWATI EXPORTS INDIA	470.00
MAHA SHAKTI ENGINEERING CO.	6,578.00
MEDICROFT PRIVATE LIMITED	9,791.00
N.G.PILLAI	2,398.00
NECTAR LIFESCIENCES LIMITED	4,051.00
PANACEA BIOTEC PHARMA LIMITED	573.00
PRINCE INDUSTRIES	2,226.00
S K EXPORTS	895.00
SABIN FORWARDERS	1,379.00
SAI DESIGN INTL	467.00

For Rahat Continental Pvt. Ltd.

AS

Director



For Rahat Continental Pvt. Ltd.

Heena

Director

SEAIR GLOBAL PVT LTD	154,743.00
SERVICES UNLIMITED	6,067.00
SHEARLING SKINS PVT. LTD.	6,121.00
SHIV RAM ENTERPRISES	3,227.00
SPONTE INDIA	983.00
TOPPER & ROUTER LOGISTICS PVT LTD	15,775.00
UNITED EXIM PVT. LTD.	2,000.00
ZAAPA OVERSEAS	24,917.00
TOTAL	1,105,583.38



For Rahat Contractor *AS* Ltd.

Director

For Rahat Contractor *AS* Ltd.

Heena Sankh
Director

Advance to Supplier Schedule

VENDORS	AMOUNT (Rs. in Lakh)
AIR FRANCE	1,439.00
AIR INDIA LTD (PDA AC 31029) CHENNAI	2,742.00
APOLLO WORLD CONNECT LTD	5,310.00
CELEBI DELHI CARGO TERMINAL MANAGEMENT	162,707.33
CONTAINER CORPORATION OF INDIA LTD	433,567.37
DELHI CARGO SERVICE CENTER PVT LTD	136,816.49
DHL EXPRESS INDIA PVT LTD	74.00
EVERGREEN SHIPPING AGENCY INDIA PVT LTD	1,400.00
HERCULES AVIATION PVT. LTD.	270.00
MSC MEDITERRANEAN SHIPPING COMPANY S.A	24,182.00
OCEAN NETWORK EXPRESS LINE PVT LTD	12,050.00
RKB CARGO	420,300.00
SABIN LOGISTICS PVT LTD	6,487.00
SHIRD LOGISTIC SERVICES	11,500.00
SOHAN SINGH	167,016.00
TEAM GLOBAL LOGISTICS PVT LTD	1,388.00
CARNIVAL SHIPPING (HONG KONG	71,295.21
AAI CARGO LOGISTICS AND ALLIED SERVICES COMPANY LTD	10,585.00
AEBC CARD NO. 3798-707069-71008	14,501.31
AIR INDIA LTD (PD ACCOUNT)	16,319.00
AMITA KALRA	118,671.00
ANSHUL JAIN	10,000.00
ARVIND SUNIL & CO	6,350.00
CARICO SYSTEMS PVT LTD	37,090.60
JIO CONNECTION	9,859.00
KALE LOGISTICS SOLUTIONS PVT. LTD.	6,214.80
SHISHAM VOHRA	193,389.00
SUNITA	14,059.00
TOTAL	1,895,583.11



For Rahat Continental Pvt. Ltd.

[Signature]

Director

For Rahat Continental Pvt. Ltd.

[Signature]

Director

Creditor's Ageing

PARTY	Maturity				TOTAL
	Less than 1 year	1 - 2 years	2 - 3 years	More than 3 years	
M/S DKS DESICCANTS PVT LTD	65,048.00				65,048.00
IMPEX GLOBAL LOGISTICS PVT LTD	18,275.00				18,275.00
NAVRANG SHIPPING SERVICES	55,337.00				55,337.00
TOTAL TRANSPORTATION PVT LTD	83,594.00				83,594.00
SHRI VINAYAK FORKLIFT SERVICES	40,094.00				40,094.00
M/SME TOTAL	262,348.00				262,348.00
NON-M/SME					
ABHJEET LOGISTICS PVT LTD	3,099.00				3,099.00
ADITYA EXPRESS CARGO PRIVATE LIMITED	52,709.00				52,709.00
AEROPRIME SERVICES PRIVATE LIMITED	785,064.00				785,064.00
AIR INDIA LTD		41,134.20			41,134.20
ALLCARGO LOGISTICS LTD.	301,552.00				301,552.00
ALLIED AVIATION PVT LTD	186,853.00				186,853.00
ANITA	42,413.00				42,413.00
ARVIND	6,435.00				6,435.00
ASCENT AIR PVT LTD.	3,691,359.00				3,691,359.00
AVIATION SOLUTIONS INDIA PVT LTD	708,006.00				708,006.00
BALAJI ROADLINES	226,200.00				226,200.00
BIDHURI TEMPO SERVICE	49,995.00				49,995.00
BLESSINGS LOGISTICS SOLUTIONS LLP	401,680.00				401,680.00
BLUE DART EXPRESS LIMITED	81,867.00				81,867.00
BOMBAY EXPORT CARGO CARRIERS PRIVATE LIMITED	143,624.00				143,624.00
BRITISH AIRWAYS	5,279,840.00				5,279,840.00
BUDGET CARGO INDIA PVT LTD	21,957.00				21,957.00
CHOUDHARYTRANSPORTSERVICE CO	13,050.00				13,050.00
TOTAL					13,050.00
OUTSTANDING					13,050.00

For Rajat Commodities Pvt. Ltd.

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Director
Heena Jindal
 For Retail Consultant

Director
TSV
 For Retail Consultant

PARTY	Less than 1 year	1 - 2 years	2 - 3 years	More than 3 years	TOTAL
CMA CGM AGENCIES INDIA PVT LTD	101,164.00				101,164.00
COGOPORT PRIVATE LIMITED	759,179.00				759,179.00
CONTAINER MOVEMENT (BOMBAY) TRANSPORT PVT LTD		8,960.74			8,960.74
CTC AIR CARRIERS PVT LTD	22,066.00				22,066.00
DEEP TRANSPORT COMPANY (REGD.)	66,069.00				66,069.00
DELMOS CARGO(A UNIT OF DELMOS AVIATION PVT. LTD.)	714,374.00				714,374.00
DP LOGISTICS PVT LTD	500,839.00				500,839.00
DPCS PEST CONTROL (P) LTD	6,960.00				6,960.00
DSV AIR AND SEA PVT LTD	289.00				289.00
EFFECTIVE PEST CONTROL	27,612.00				27,612.00
ELECTRONIC FREIGHT DATA INTERCHANGE PVT LTD	6,264.00				6,264.00
EMIRATES	1,387,170.00				1,387,170.00
EMU LINES PVT LTD	48,613.00				48,613.00
ETIHAD AIRWAYS	549,478.00				549,478.00
EVERFAST FREIGHT FORWARDERS PVT. LTD.	1,020,843.00				1,020,843.00
FREIGHT BRIDGE LOGISTICS PVT. LTD.	24,136.00				24,136.00
GAC LOGISTICS PVT LTD	71,069.00				71,069.00
GALLIARD FREIGHT SOLUTIONS PRIVATE LIMITED	25,187.00				25,187.00
GEETA VOHRA	522,736.00				522,736.00
GLOBAL AVIATION SERVICES PVT LTD	649,687.00				649,687.00
GLOBELINK WW INDIA PVT LTD	4,628.00				4,628.00
H S CARGO FORWARDERS	37,054.00				37,054.00
HAPAG-LLOYD INDIA PVT. LTD.	69,287.00				69,287.00
INTERGLOBE AVIATION LIMITED	103,224.00				103,224.00
INTERPORT GLOBAL LOGISTICS PVT. LTD.		1,332.00			1,332.00
JASMAN CONSULTANTS PVT LTD	24,650.00				24,650.00
JUNED AHMAD		1,400.00			1,400.00
JWR LOGISTICS PVT LTD	99,468.00				99,468.00
KAVITA BEHAL	317,186.00				317,186.00
TOTAL	101,164.00	8,960.74	1,400.00	1,332.00	317,185.00

OUTSTANDING



Heena Bhandari
FOR RAJESH CONTAINER PVT. LTD.

FOR RAJESH CONTAINER PVT. LTD.
TDSV

PARTY	Less than 1 year	1 - 2 years	2 - 3 years	More than 3 years	TOTAL
KLM ROYAL DUTCH AIRLINES	113,890.00	-	-	-	113,890.00
KOREAN AIR LINES CO LTD	1,633,879.00	-	-	-	1,633,879.00
KRISHAN TEMPO SERVICE	70,488.00	-	-	-	70,488.00
KUNAL CARGO CARRIER	33,810.00	-	-	-	33,810.00
KUWAIT AIRWAYS CORPORATION	56,198.00	-	-	-	56,198.00
LA FREIGHTLIFT PVT LTD	-	4,205.00	-	-	4,205.00
LOURDS FORWARDING PVT LTD	149,654.00	-	-	-	149,654.00
LUFTHANSA CARGO AG	229,576.00	-	-	-	229,576.00
MACRO LOGISTICS & EXIM PRIVATE LIMITED	82,645.00	-	-	-	82,645.00
MAERSK LINE INDIA PVT LTD	43,240.00	-	-	-	43,240.00
MAHADEV TRANSPORT CO	6,237.00	-	-	-	6,237.00
MAHENDER TEMPO SERVICE	21,186.00	-	-	-	21,186.00
MALAYSIA AIRLINES BERHAD DBA MALAYSIA AIRLINES	157,543.00	-	-	-	157,543.00
MARS EDI SERVICES	944.00	-	-	-	944.00
MARUTHI HAULERS	20,188.00	-	-	-	20,188.00
MSC AGENCY (INDIA) PVT LTD	-	8,623.00	-	-	8,623.00
N.G.PILLAI	84,547.00	-	-	-	84,547.00
NOBLE SHIPPING PVT. LTD.	12,634.00	18,131.00	-	-	30,765.00
ORIENT OVERSEAS CONTAINER LINE LIMITED	-	9,773.00	-	-	9,773.00
OVERSEAS LOGISTICS PRIVATE LIMITED	457,305.00	-	-	-	457,305.00
PACIFIC AIR LOGISTICS PVT LTD.	4,070.00	-	-	-	4,070.00
PLANIT TRAVGLOBAL PRIVATE LIMITED	447,690.00	-	-	-	447,690.00
QATAR AIRWAYS	456,767.00	-	-	-	456,767.00
R.K.PACKER MOVERS	318,407.00	-	-	-	318,407.00
RADIANT X-WAYS LOGISTIC PRIVATE LIMITED	41,181.00	-	-	-	41,181.00
RAINBOW AVIATION PRIVATE LIMITED	25,578.00	-	-	-	25,578.00
RAJINDER TRANSPORT SERVICE	20,592.00	-	-	-	20,592.00
RAJINDERA TEMPO SERVICE	10,597.00	-	-	-	10,597.00
RAMESH ROAD LINES	-	2,000.00	-	-	2,000.00

OUTSTANDING TOTAL



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DATE

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PARTY	less than 1 year	1 - 2 years	2 - 3 years	More than 3 years	TOTAL
RIBBON LOGISTICS (INDIA) PVT. LTD					5,809.00
RICHA RAI		5,809.00			5,809.00
RIYA ROADWAYS	10,989.00				10,989.00
S K CLEARING & FORWARDING	433,097.00				433,097.00
S.A CONSULTANTS & FORWARDERS PVT. LTD.	433,097.00				433,097.00
SAI RAM TRANSPORT	5,113,592.00				5,113,592.00
SAKSHAM ENTERPRISES	57,820.00				57,820.00
SAMARITAN EXIM PVT LTD	3,087.00				3,087.00
SANGITA KHANNA	68,050.00				68,050.00
SANPRE DELHI CARGO		5,424.00			5,424.00
SAUDI ARABIAN AIRLINES	59,426.00				59,426.00
SAY CARGO MOVERS	446,512.00				446,512.00
SEASKY SHIPPING INDIA PVT LTD	32,125.00				32,125.00
SEVEN SEAS LOGISTICS		5,769.00			5,769.00
SHIRDI LOGISTIC SERVICES		58,132.00			58,132.00
SINGAPORE AIRLINES CARGO PTE LTD A/C 9703004	910.00				910.00
SKYWAYS AIR SERVICES PVT LTD.	239,149.99				239,149.99
SRILANKAN AIRLINES LIMITED	1,631,134.00				1,631,134.00
SUMIT KUMAR CHOUDHARY	8,290.00				8,290.00
SWISS INTERNATIONAL AIRLINES LTD		8,930.00			8,930.00
TATA SIA AIRLINES LIMITED	4,443,821.00				4,443,821.00
TELEPORT COMMERCE IN PVT LTD	925,913.00				925,913.00
THE SHIPPING CORPORATION OF INDIA LTD	24,360.00				24,360.00
TRADE WORLD LOGISTICS PVT LTD	0.40	64,482.55			64,482.95
TRAVEL LEAF INDIA PVT LTD		2,550.00			2,550.00
TRIUMPH LOGISTIX INDIA	51,520.00				51,520.00
TRUE VALUE SHIPPING LOGISTICS (P) LTD	89,652.00				89,652.00
TURKISH AIRLINES INC	36,307.00				36,307.00
UNITED WORLDWIDE COURIER PVT LTD	277,809.00				277,809.00
		3,130.00			3,130.00

OUTSTANDING

PARTY
 WIN LOGISTICS 70,433.00
 VIRGIN ATLANTIC AIRWAYS LTD 70,433.00
 VISHES TYAGI 858,713.00
 WATSON LOGISTICS PVT. LTD 1,947.00
 WELGROW LINE (NORTH INDIA) PVT LTD 27,375.00
 WINAIR (INDIA) LOGISTIC PRIVATE LTD 49,478.00
 YFC AVIATION 4,832.00
 CONTECH LOGISTICS SOLUTION PVT LTD 14,355.00
 EXPRESS LOGISTICS AND TRADE PVT LTD 1,160.00
 RASHMI BIDANI 104,456.00
 DINESH SAWHNEY 335,590.00
 AIR INTERNATIONAL FREIGHT CO., LTD. 84,497.00
 AIR MASTERS CARGO 50,653.83
 ALLIANCE CARGO EXPRESS 232,512.01
 COURTNEY AGENCIES 69,041.64
 CTS INTERNATIONAL LOGISTICS CORPORATION LIMITED XIAMEN BRANCH 115,703.84
 FALCON LOGISTICS B.V. 105,457.97
 FIATA 955,302.73
 23,286.59

Party	Less than 1 year	1 - 2 years	2 - 3 years	More than 3 years	TOTAL
VIN LOGISTICS	70,433.00				70,433.00
VIRGIN ATLANTIC AIRWAYS LTD	70,433.00				70,433.00
VISHES TYAGI	858,713.00				858,713.00
WATSON LOGISTICS PVT. LTD	1,947.00				1,947.00
WELGROW LINE (NORTH INDIA) PVT LTD	27,375.00				27,375.00
WINAIR (INDIA) LOGISTIC PRIVATE LTD	49,478.00				49,478.00
YFC AVIATION	4,832.00				4,832.00
CONTECH LOGISTICS SOLUTION PVT LTD	14,355.00	4,832.00			19,187.00
EXPRESS LOGISTICS AND TRADE PVT LTD	1,160.00				1,160.00
RASHMI BIDANI	104,456.00				104,456.00
DINESH SAWHNEY	335,590.00				335,590.00
AIR INTERNATIONAL FREIGHT CO., LTD.	84,497.00				84,497.00
AIR MASTERS CARGO	50,653.83				50,653.83
ALLIANCE CARGO EXPRESS	232,512.01				232,512.01
COURTNEY AGENCIES	69,041.64				69,041.64
CTS INTERNATIONAL LOGISTICS CORPORATION LIMITED XIAMEN BRANCH	115,703.84				115,703.84
FALCON LOGISTICS B.V.	105,457.97				105,457.97
FIATA	955,302.73	23,286.59			978,589.32
GTI GUARISCO TRASPORTI INTERNAZIONALI S.R.L.	29,227.51				29,227.51
JOIN THE MOMENT FORWARDING SL	621,466.34				621,466.34
JOIN THE MOMENT TRANSITARIOS S.A.	48,056.56				48,056.56
KONOIKE TRANSPORT CO LTD	145,034.38				145,034.38
LUCKY LOGISTICS GROUP LTD	242,986.29				242,986.29
MARCO POLO MULTIMODAL EIRELI	471.74	3,953.17			4,424.91
MARMOD - TRANSPORTES MARITIMOS INTERMODAIS, SA	845,188.91				845,188.91
NATIONAL EXPRESS CO LLC.	11,384.65				11,384.65
ORDAN CARGO LTD	21,540.83				21,540.83
PROSPECT GLOBAL COMPANY LIMITED	2,219.86				2,219.86
QCS-QUICK CARGO SERVICE POLAND	96,937.84				96,937.84
	40,715.90				40,715.90

For Freight Commission PVT. LTD

Director

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Director

For Rahat Continental Pvt. Ltd.
Heena Kaur

Director

For Rahat Continental Pvt. Ltd.
V.S.P.

PARTY	TOTAL				TOTAL MSME + NON-MSME
	Less than 1 year	1 - 2 years	2 - 3 years	More than 3 years	
VRUSHALI P. THAKKAR & CO.	9,000.00	-	-	-	9,000.00
TOTAL NON-MSME	60,691,839.46	2,129,220.99	-	-	62,821,060.45
TOTAL MSME + NON-MSME	60,954,187.46	2,129,220.99	-	-	63,083,408.45

Sundry Debtors

Outstanding for following periods from due date of payment transaction #

Particulars	Less than 6 months	6 months - 1 year	1-2 years	2 - 3 years	More than 3 years	Total
	180,783.58	180,783.58	-	-	-	
AIYRA HANDICRAFTS	83,718.00	-	-	-	-	83,718.00
COLVAN NETHERLANDS BV	3,105.72	-	-	-	-	3,105.72
COURTNEY AGENCIES	1,040,741.81	-	-	-	-	1,040,741.81
CYBERFREIGHT ROTTERDAM B.V.	10,277.11	-	-	-	-	10,277.11
ECARGOWORLD RUSSIA	233,093.13	-	-	-	-	233,093.13
ESS TEE UNITED TRADERS(H.K)LIMITED	41,108.45	-	-	-	-	41,108.45
FALCON LOGISTICS B.V.	221,195.58	-	-	-	-	221,195.58
FRESH AMERICAN LLC	15,524,653.01	-	-	-	-	15,524,653.01
GM EUROCONSULTING MIKE IMPORT EXPORT	11,458.77	591.65	5,511.81	137,005.54	-	154,567.77
GTI GUARISCO TRASPORTI INTERNAZIONALI S.R.L	241,447.68	-	-	-	-	241,447.68
JENNIFER & GRACE INC	445,577.00	-	-	-	-	445,577.00
JIAA INTERNATIONAL LOGISTICS LIMITED	651,601.82	-	-	-	-	651,601.82
JOVANI FASHION LTD	41,396.21	-	-	-	-	41,396.21
JSL GLOBAL AFF OF JASSIM CUSTOMS CLEARANCE &	3,756.49	-	-	-	-	3,756.49
LIV INTERIOR GMBH	16,234.55	-	-	-	-	16,234.55
MADNESS THE NATURE TEXTILE COMPANY	90,077.14	-	-	-	-	90,077.14
MARMOD - TRANSPORTES MARITIMOS INTERMODAIS	77,057.79	-	-	-	-	77,057.79
PANDA GLOBAL (BEIJING) CO., LTD	73,205.93	-	-	-	-	73,205.93
PAPA POPSI S.L	1,489.40	3,093.65	78,420.47	-	-	83,003.52
RIV WORLDWIDE INC.	11,006,240.89	-	-	-	-	11,006,240.89
RIV WORLDWIDE LTD	11,354,968.87	-	-	-	-	11,354,968.87
ROTRA AIR & OCEAN BV	62,666.00	1,874.27	-	-	-	64,540.27
SEAGULL FREIGHT SERVICES LTD	4,110.84	-	-	-	-	4,110.84
SUNTEX INTERNATIONAL USA INC.	3,366,069.23	-	-	-	-	3,366,069.23
TAKE TWO CLOTHING CO.	626,983.61	-	-	-	-	626,983.61
TRANSMODAL INT'L FREIGHT CONSULTANTS INC	405,672.44	-	-	-	-	405,672.44
UNITED TEAM INC.	701,753.31	-	-	-	-	701,753.31
WELL FREIGHT LOGISTIC SERVICES LTD	58,222.72	-	-	-	-	58,222.72
ALPHA TRANS LUFT -UND SEEFRACHTSPEDITION	3,652.78	-	-	-	-	3,652.78
GMBH & CO. KG	1,025,750.00	-	-	-	-	1,025,750.00
AADHYA LOGISTICS						

(Amount in Rs.)



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For Rehab Company Pvt. Ltd

Director

For Rehab Company Pvt. Ltd

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Particulars	Less than 6 months - 1	1-2	More than 3	Total
AAKARSH EXPORTS	1,552,436.00	-	-	1,552,436.00
ABRECO FREIGHT PVT LTD	33,264.00	-	-	33,264.00
AIKAM ARTS	358,871.00	-	-	358,871.00
ALL WORLD CARGO LOGISTICS SERVICES	1,233,720.00	-	-	1,233,720.00
ALPHA HANDICRAFTS	12,441.00	-	-	12,441.00
ALPINE OVERSEAS	103,386.00	-	-	103,386.00
AMIRA FASHIONS	24,566.00	-	-	24,566.00
ANKHUA EXPORTS PVT LTD	285,059.00	12,717.00	-	297,776.00
ARLYN CLOTHING CULTURE LLP	56,856.00	-	-	56,856.00
ASHOKA IVORY ARTS	47,397.00	14,143.00	37,930.00	99,470.00
ASIA COTTON	25,889.00	-	-	25,889.00
ASIA INTERMODAL LOGISTICS INDIA PRIVATE LIMITED	62,670.00	-	-	62,670.00
ASMOH LABORATORIES LTD	116,147.00	-	-	116,147.00
ATA SHANKAR APPARELS PVT. LTD.	39,967.00	-	-	39,967.00
BASANT KNIT FAB	1,180.00	-	-	1,180.00
BASANT OVERSEAS	-	543,249.00	-	543,249.00
BHARTI APPARELS	25,307.00	-	-	25,307.00
BLOSSOM FABRICS LIMITED	44,239.00	-	-	44,239.00
BUD LOGISTICS PVT LTD.	76,246.00	-	-	76,246.00
C P WORLD LINES PVT LTD	99,049.00	-	-	99,049.00
CHAMPO CARPETS	151,508.00	-	-	151,508.00
CLOTHING BEYOND	172,904.00	-	-	172,904.00
COMMA	12,209.00	-	-	12,209.00
CONNECT CARGO PRIVATE LTD	18,618.00	-	-	18,618.00
CONSOLIDATION CARGO PVT LTD	12,371.00	-	-	12,371.00
COTTAGE IMPEX PVT. LTD.	1,315,005.00	-	-	1,315,005.00
COTTON NATURALS (I) PVT LTD	367,993.00	-	-	367,993.00
CREATIVE INNOVATIONS PVT LTD	29,767.00	-	-	29,767.00
CTC AIR CARRIERS PVT LTD	1,217,540.00	-	-	1,217,540.00
DARSH EXPORTS PRIVATE LIMITED	7,184.00	-	-	7,184.00
DECOR INDIA INC	14,160.00	-	-	14,160.00
DEEMAN EXIM	22,319.00	-	-	22,319.00
DESIGNERS POINT INDIA PVT. LTD.	8,359.00	-	-	8,359.00
DIAMOND OVERSEAS (INDIA)	-	33,380.00	295,811.00	329,191.00
DLF UNIVERSAL LIMITED	388,702.00	-	-	388,702.00

For Rental Contractual PVT. Ltd.

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Director

For Rental Contractual PVT. Ltd.

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Director

Particulars	Less than 6 months - 1	6 months - 1	1-2	3	More than 3
DMN INDIA PRIVATE LIMITED	2,510,117.00	-	-	-	-
DOLLAR APPARELS	132,165.00	-	-	-	-
DONNA INTERNATIONAL PRIVATE, LTD.	2,922,792.00	-	-	-	-
DP LOGISTICS PVT LTD	1,270,397.00	-	-	-	-
EARTHONE LOGISTICS PVT LTD	-	-	-	-	-
ELITE DESIGN STUDIO	1,008,677.00	446,629.00	-	-	-
EMU LINES PVT LTD	17,938.00	-	-	-	-
ENVOQUE WOOD WORKING PVT. LTD	-	-	198,254.00	-	-
EXPRESS LOGISTICS AND TRADE PVT LTD	252,316.00	-	-	-	-
FATH APPARELS INDIA PRIVATE LIMITED	3,032.00	-	-	-	-
FASCINO EXPORTS PRIVATE LIMITED	3,162,394.00	-	-	-	-
FASHION UNLIMITED	811,466.00	-	-	-	-
GATEWAYS AVIATION PRIVATE LIMITED	33,090.00	-	-	-	-
GENUINE INTERNATIONAL	390,142.68	-	-	-	-
GOGO FASHIONS PVT. LTD.	-	668,025.00	-	-	-
HAAH INT'L SHIPPING PRIVATE LIMITED	5,144,951.00	-	-	-	-
HANDFAB HOME	194,666.00	-	-	-	-
HIFI FASHION	21,680.72	-	-	-	-
HIGH ENERGY BATTERIES (INDIA) LIMITED	230,303.00	-	-	-	-
HINDUSTAN BIOSYNTH LIMITED	321,881.00	-	-	-	-
IMPX SERVICES INDIA PVT LTD.	162,880.00	-	-	-	-
IND-SWIFT LABORATORIES LIMITED	170,607.00	-	-	-	-
INGENIOUS INNOVATIONS	1,948,412.00	-	-	-	-
INTELOG CONSULTANCY PVT LTD	235,480.00	-	-	-	-
ISHVAR INTERNATIONAL	496,593.00	-	-	-	-
J.P.R. EXPORTS	1,155.00	-	-	-	-
JALANDHAR LEATHER (INDIA) PVT LTD	30,059.00	-	-	-	-
JPC	3,625.00	-	-	-	-
JUAN MARKFIN PRIVATE LIMITED	2,137,907.49	-	-	-	-
KAIRA INC	6,960.00	-	-	-	-
KANAKAM EXPORTS	29,176.00	-	-	-	-
KAPOOR & COMPANY (EXPORTS) INDIA	67,804.00	-	-	-	-
KAPPA EXPORTS	9,325.00	-	-	-	-
KASUAL FASHION	79,907.00	-	-	-	-
	1,180.00	-	-	-	-

For Kishor Group

Kishor

For Kishor Group

Kishor



Particulars	For Rahat Conferences Pvt. Ltd.			For Rahat Conferences Pvt. Ltd.		
	Less than 6 months - 1	1-2	More than 3	Less than 6 months - 1	1-2	More than 3
KAYA CLOTHING	54,335.00	-	-	54,335.00	-	-
KCP EXPORTS PVT LTD	119,880.00	-	-	119,880.00	-	-
KING INTERNATIONAL	180,268.00	-	-	180,268.00	-	-
KOHINOOR FASHIONS	261,014.00	-	-	261,014.00	-	-
KUKU EXPORTS	11,631.00	-	-	11,631.00	-	-
LA FREIGHTLIFT PVT LTD	28,062.00	-	-	28,062.00	-	-
LAI EXPORTS LTD	154,745.00	-	-	154,745.00	-	-
LIZA CLOTHING AND APPARELS PVT LTD	439,030.00	-	-	439,030.00	-	-
LOGISTIC CAMPUS SERVICES	43,910.00	-	-	43,910.00	-	-
LOUIS VUITTON INDIA RETAIL PVT LTD	257,286.00	-	-	257,286.00	-	-
M K ENTERPRISES	668,945.00	-	-	668,945.00	-	-
M/S. NIKKANS TEXTILE	138,624.00	-	-	138,624.00	-	-
MAPLE INC	29,400.00	-	-	29,400.00	-	-
MEDSOURCE OZONE BIOMEDICALS PVT LTD	106,875.00	-	-	106,875.00	-	-
MOTLEY INTERNATIONAL	159,144.00	-	-	159,144.00	-	-
NARESH INDUSTRIES	216,534.00	-	-	216,534.00	-	-
OM SAI RAM SALES	368,826.00	-	-	368,826.00	-	-
OMAA OVERSEAS	27,306.00	-	-	27,306.00	-	-
PAHEL EXPORTS	126,100.00	-	-	126,100.00	-	-
PAISLEY DESIGN SOLUTIONS	24,005.00	-	-	24,005.00	-	-
PARAS EXPORTS INTERNATIONAL LIMITED	10,016.00	-	-	10,016.00	-	-
POSTSCRIPT	23,010.00	-	-	23,010.00	-	-
PROLIJUNE INDUSTRIES	-	-	115,244.00	-	-	115,244.00
R N BAJAJ OVERSEAS	65,108.00	-	-	65,108.00	-	-
R.B. INTERNATIONAL	26,727.00	-	-	26,727.00	-	-
RAHAT GLOBAL LOGISTICS	1,779,173.00	-	-	1,779,173.00	-	-
RAINBOW ENTERPRISES	16,566,704.00	9,929,557.00	105,570.00	16,566,704.00	9,929,557.00	105,570.00
RAYAAN OVERSEAS	-	-	-	166,705.00	-	-
RIBBON LOGISTICS (INDIA) PVT. LTD.	126,767.00	100.00	-	126,767.00	100.00	-
RIDDHI SIDDHI CLOTH STORE	8,468.00	-	-	8,468.00	-	-
RIKHIIT EXPORTS	8,803.00	-	-	8,803.00	-	-
RISING SUN LOGISTICS PVT LTD	55,568.00	-	-	55,568.00	-	-
RKB CARGO	190,630.00	-	-	190,630.00	-	-
RMC COLLECTIONS	197,125.00	-	-	197,125.00	-	-
Total	54,335.00	-	-	54,335.00	-	-



For Rahat Conferences Pvt. Ltd.
Heena Jaiswal

Director
For Rahat Conferences Pvt. Ltd.



Heena Jauhal

Director

10/11

Particulars	Less than 6 months - 1		1-2		More than 3	
	8,260.00	25,906.00	-	-	-	-
ROSE INTERNATIONAL EXPORTS	8,260.00	25,906.00	-	-	-	-
S P GARMENTS	-	-	-	-	-	-
SAKSHI INDUSTRIES	-	-	-	-	-	-
SAMARITAN EXIM PVT LTD	-	-	-	-	-	-
SANPRE DELHI CARGO	-	-	-	-	-	-
SARA SAE PVT. LTD	-	-	-	-	-	-
SERVICES UNLIMITED	-	-	-	-	-	-
SH INTERNATIONAL	-	-	-	-	-	-
SHIRDI LOGISTIC SERVICES	-	-	-	-	-	-
SHIV EXPORTS INC	-	-	-	-	-	-
SHIVA KRITI EXPORTS	-	-	-	-	-	-
SHOBHA INDUSTRIES PVT LTD	-	-	-	-	-	-
SHREE RAM OVERSEAS	-	-	-	-	-	-
SOLITAIRE LOGISTIC PVT.LTD	-	-	-	-	-	-
SOMFY INDIA PRIVATE LIMITED	-	-	-	-	-	-
SONA SUNEHRI EXPORTS	-	-	-	-	-	-
SPARSH COLLECTION	-	-	-	-	-	-
SREEJAN EXPORTS	-	-	-	-	-	-
STRANS LOGISTICS PRIVATE LIMITED	-	-	-	-	-	-
STYLE STITCH INC	-	-	-	-	-	-
SUN INDUSTRIES	-	-	-	-	-	-
TECHNOX ENGINEERING AND SERVICES PVT LTD	-	-	-	-	-	-
TRIUMPH LOGISTIX INDIA	-	-	-	-	-	-
TRUE VALUE SHIPPING LOGISTICS (P) LTD	-	-	-	-	-	-
TWENTY SECOND MILES	-	-	-	-	-	-
UMA SHIP BUILDER & REPAIRS PVT LTD	-	-	-	-	-	-
UNITED IMPEX CONSULTANCY INDIA PRIVATE LIMITED	-	-	-	-	-	-
UNIVERSAL AUTOMOTIVES PVT LTD	-	-	-	-	-	-
UNRIVALED DESIGN GROUP	-	-	-	-	-	-
VASUAL INTERNATIONAL	-	-	-	-	-	-
VEER VASU EXPORTS PVT LTD	-	-	-	-	-	-
VERMANI OVERSEAS LLP	-	-	-	-	-	-
VERSA DESIGNS	-	-	-	-	-	-
VINSHUBH EXPORTS PVT LTD	-	-	-	-	-	-
VRISHSH OVERSEAS PVT.LTD	-	-	-	-	-	-
Total	8,260.00	25,906.00	-	-	-	-

For Detail Computation...

Particulars	Less than 6 months - 1	6 months - 12	More than 12 months	TOTAL
WASAN OVERSEAS PVT LTD	359,979.00	-	-	359,979.00
WAZIRI INDIA	17,675.36	-	-	17,675.36
WELGROW LINE (NORTH INDIA) PVT LTD	211,980.00	-	-	211,980.00
WESTERN GARMENTS	95,930.00	-	-	95,930.00
WGS INTERNATIONAL	5,729.00	-	-	5,729.00
WINDESON TRADEMART PVT LTD	6,645,524.80	-	-	6,645,524.80
Z.S. TRADERS	3,540.00	-	-	3,540.00
TOTAL	122,774,810.91	11,248,982.57	721,497.28	144,593,604.82

Director
[Signature]
 For Retail Continental Pvt. Ltd.



Director
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 For Retail Continental Pvt. Ltd.