

## **STANDALONE FINANCIAL STATEMENTS**

- **Independent Auditors Report**
- **Balance Sheet**
- **Profit & Loss Account**
- **Cash Flow Statement**
- **Significant Accounting Policies**
- **Notes on Financial Statements**

**INDEPENDENT AUDITORS' REPORT**

To the Members of

**SUJALA TRADING & HOLDINGS LIMITED**

**REPORT ON THE FINANCIAL STATEMENTS**

We have audited the accompanying financial statements of **SUJALA TRADING & HOLDINGS LIMITED** ("the Company"), which comprise the Balance Sheet as at 31st March, 2015, the Statement of Profit and Loss, the Cash Flow Statement for the year then ended, and a summary of the significant accounting policies and other explanatory information.

**MANAGEMENT'S RESPONSIBILITY 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, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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 statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

**AUDITOR'S RESPONSIBILITY**

Our responsibility is to express an opinion on these financial statements based on our audit.



We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made thereunder.

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

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the Company has in place an adequate internal financial controls system over financial reporting and the operating effectiveness of such controls. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Company's Directors, as well as evaluating the overall presentation of the financial statements.

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

#### **OPINION**

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 Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India,

- (a) In the case of the Balance Sheet, of the state of affairs of the Company as at 31<sup>st</sup> March, 2015;
  - (b) In the case of the Statement of Profit and Loss, of the Profit for the year ended on that date;
- and



(c) In the case of the Cash Flow Statement, of the cash flows for the year ended on that date.

#### EMPHASIS OF MATTERS

We draw attention to the following matters in the Notes to the financial statements:

- a) As certified by the management and relied upon by us in the matter that no lawsuits filed against the company.
- b) That the Company has accumulated losses at the end of the financial year however its net worth has not been eroded. The Company has not incurred a net cash loss during the current financial year and in the immediately previous financial year. However, the Company's current liabilities do not exceed its current assets as at the balance sheet date.

Our opinion is not modified in respect of these matters.

#### REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

1. ***We have not reported on internal financial control system as the same has been deferred by Ministry of Corporate Affairs, Government of India Notification No. G.S.R. 722(E) dated 14th October, 2014.***
2. As required by the Companies (Auditor's Report) Order, 2015 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 statement on the matters specified in paragraph 3 and 4 of the order.
3. 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 it appears from our examination of those books.
  - (c) The Balance Sheet, the Statement of Profit and Loss, and the 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



# MAROTI & ASSOCIATES

Chartered Accountants

Mercantile Building, 9/12, Lal Bazar Street  
'E' Block, 3rd Floor, Suite No. 2  
Kolkata - 700 001  
Phone : 033-2231 9391/92  
Tel/Fax : (033) 2243-8371  
Mobile : 98310 48621  
E-mail :  
mkmaroti@gmail.com

specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

- (e) On the basis of the written representations received from the directors as on 31<sup>st</sup> March, 2015 taken on record by the Board of Directors, none of the directors is disqualified as on 31<sup>st</sup> March, 2015 from being appointed as a director in terms of Section 164 (2) of the Act.
- (f) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
- I. The Company does not have any pending litigations which would impact its financial position.
  - II. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
  - III. There were no amounts which were required to be transferred, to the Investor Education and Protection Fund by the Company.

For MAROTI & ASSOCIATES  
Chartered Accountants



*Komala*

KOMAL SURANA  
(Partner)  
(Membership No. 303583)  
(Firm Registration No. 322770E)

Place : Kolkata  
Date : 29<sup>th</sup> Day of May, 2015

**ANNEXURES TO THE AUDITORS' REPORT**

Referred to in paragraph 2 under the 'Report on Other Legal and Regulatory Requirements' of our Report of even date on the Accounts for the year ended on **31.03.2015**.

1. a) The Company has maintained proper records showing full particulars including quantitative details and situation of fixed assets.  
b) All the fixed assets have been physically verified by the management during the year which, in our opinion, is reasonable having regard to the size of the company and the nature of its business. As informed no material discrepancies were noticed on such verification.
2. a) During the year, the inventories have been physically verified by the management. In our opinion, the frequency of verification is reasonable.  
b) In our opinion and according to the information given to us, the procedures of physical verification of inventories followed by the management are reasonable and adequate in relation to the size of the Company and the nature of its business.  
c) On the basis of our examination of the record of inventories, we are of the opinion that the Company is maintaining proper records of inventories. No material discrepancies have been noticed on physical verification of inventories with book records and the same have been properly dealt with in the books of accounts.
3. The Company has not granted any secured/unsecured loans to parties covered in the Register maintained under section 189 of the Companies Act. Accordingly, this clause is not applicable.
4. In our opinion and according to the information and explanations given to us, there is an adequate internal control system commensurate with the size of the Company and the nature of its business.  
Further on the basis of our examinations and according to the information and explanations given to us we have neither come across nor have we been informed of any instance of major weakness in the aforesaid internal control systems.
5. The Company has not accepted any deposits from the public. In our opinion and according to the information and explanations given to us the, directives issued by the Reserve Bank of India and the provisions of sections 73 to 76 or any other relevant provisions of the companies Act and the rules framed there under, to the extent applicable have been complied with.
6. According to the information and explanations given to us, the company is not required for the maintenance of cost records which has been prescribed by the Central Government under sub-section (1) of Section 148 of the Companies Act, 2013. Hence this clause is not applicable to it.



# MAROTI & ASSOCIATES

Chartered Accountants

Mercantile Building, 9/12, Lal Bazar Street  
'E' Block, 3rd Floor, Suite No. 2  
Kolkata - 700 001  
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Tel/Fax : (033) 2243-8371  
Mobile : 98310 48621  
E-mail :  
mkmaroti@gmail.com

7. a) According to the records examined by us, the company is regular in depositing undisputed statutory dues with appropriate authorities including Income Tax, Wealth Tax, Service Tax, Cess and any other statutory dues applicable to it.

As informed to us provisions relating to Provident Fund, Employees State Insurance, Sales Tax, Custom Duty, Value added Tax and Excise Duty are not applicable to it.

Further there were no outstanding dues at the year end for a period of more than Six Months from the date they became payable.

b) According to the information and explanations given to us, no disputed amount is pending before any forum of the above mentioned statutory dues.

c) According to the information and explanations given to us, the company is not required to transfer any amount to the investor education and protection fund in accordance with the relevant provisions of Companies Act, and rules made thereunder has been transferred to such fund within time.

8. The Company has accumulated loss at the end of the financial year which is not more than fifty percent of its net worth and it has not incurred net cash loss during the current financial year and in the immediately preceding financial year.

9. Based on our audit procedures and as per the information and explanations given by the management, the company has not defaulted in repayment of dues to financial institutions or bank or debenture holders.

10. According to the information and explanations given to us by the management, the company has not given any guarantee for loans taken by others from bank or financial institutions.

11. The Company has not obtained any term loans. Accordingly this clause of the Order is not applicable.

12. Based upon audit procedures performed for the purposes of reporting the true and fair view of the financial statements and as per the information and explanation given by the management, we report that no fraud on or by the company has been noticed or reported by the management during the year under audit.

For MAROTI & ASSOCIATES  
Chartered Accountants



*Komal Surana*

(KOMAL SURANA)  
Partner

M. No. 303583  
Firm Reg. No: 322770E

Place : Kolkata  
Date : 29<sup>th</sup> Day of May, 2015

<b>SUJALA TRADING &amp; HOLDINGS LIMITED</b>			
<b>BALANCE SHEET AS AT 31ST MARCH, 2015</b>			
Particulars	Note No	Figures as at the end of the current reporting period	Figures as at the end of the previous reporting period
		Rs.	Rs.
<b>I. EQUITY AND LIABILITIES</b>			
<b>(1) Shareholder's Funds</b>			
(a) Share Capital	2	5,72,17,500	5,72,17,500
(b) Reserves and Surplus	3	9,79,98,310	9,72,03,973
<b>(2) Non-Current Liabilities</b>			
(a) Long Term Borrowings	4	3,72,68,733	13,51,95,082
<b>(3) Current Liabilities</b>			
(a) Other current liabilities	5	92,739	3,67,65,907
(b) Short-term provisions	6	13,48,017	9,78,817
<b>TOTAL</b>		<b>19,39,25,299</b>	<b>32,73,61,279</b>
<b>II. Assets</b>			
<b>(1) Non Current Assets</b>			
(a) Fixed Assets			
- Tangible Assets	7	9	35,566
(b) Non Current Investments	8	1,20,00,000	1,20,00,000
(c) Deferred Tax Asset	9	10,883	2,165
<b>(2) Current assets</b>			
(a) Inventories	10	2,17,88,956	3,28,89,110
(b) Cash and cash equivalents	11	13,13,176	6,14,788
(c) Short-term loans and advances	12	15,36,74,097	26,76,12,611
(d) Other current assets	13	51,38,177	1,42,07,039
<b>TOTAL</b>		<b>19,39,25,299</b>	<b>32,73,61,279</b>

SIGNIFICANT ACCOUNTING POLICIES 1  
OTHER NOTES ON ACCOUNTS 23

**For and on Behalf of The Board**  
**For SUJALA TRADING & HOLDINGS LTD.**

*Sukhraj*  
Managing Director  
SUJALA TRADING & HOLDINGS LTD.  
*Gourav Goel*  
Director

Place : Kolkata  
Date : 29th Day of May, 2015

**For SUJALA TRADING & HOLDINGS LTD.**

*Rohit Udel*  
Company Secretary

In terms of our report of even date  
**FOR MAROTI & ASSOCIATES**  
**( Chartered Accountants )**



*Rucana*  
**(KOMAL SURANA )**  
**(Partner )**

M.No : 303583  
Firm Reg No : 322770E

**FOR SUJALA TRADING & HOLDINGS LTD.**  
*of Shah.*

**CHIEF FINANCIAL OFFICER**



## SUJALA TRADING & HOLDINGS LIMITED

### STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED ON 31ST MARCH, 2015

	PARTICULARS	Note No	Figures as at the end of the current reporting period Rs.	Figures as at the end of the previous reporting period Rs.
<b>I</b>	<b>REVENUE FROM OPERATIONS</b>	14	2,24,03,033	8,87,63,181
<b>II</b>	<b>OTHER INCOME</b>	15	-	48,285
<b>III</b>	<b>TOTAL REVENUE ( I + II )</b>		<b>2,24,03,033</b>	<b>8,88,11,466</b>
<b>IV</b>	<b>EXPENSES</b>			
	Purchase of Stock in Trade	16	50,00,020	3,28,80,760
	Change in Inventories	17	1,11,00,154	4,88,44,370
	Employee Benefit Expenses	18	17,51,132	20,67,534
	Depreciation and Amortization Expense	19	-	19,467
	Finance Cost	20	19,46,370	34,44,538
	Other Expenses	21	8,53,182	7,89,735
	<b>TOTAL EXPENSES</b>		<b>2,06,50,858</b>	<b>8,80,46,405</b>
<b>V</b>	<b>Profit Before Exceptional Items</b>		<b>17,52,175</b>	<b>7,65,061</b>
<b>VI</b>	Less : Exceptional Items		5,61,800	-
<b>VII</b>	<b>Profit Before Tax</b>		<b>11,90,375</b>	<b>7,65,061</b>
<b>VIII</b>	<b>TAX EXPENSES</b>			
	a Current Tax		(3,69,200)	(2,39,232)
	b Deferred Tax		8,718	5,218
<b>IX</b>	<b>PROFIT / ( LOSS ) FOR THE PERIOD</b>		<b>8,29,893</b>	<b>5,31,047</b>
<b>X</b>	Earning Per Equity Share			
	a Basic	22	0.15	0.01
	b Diluted	22	0.15	0.01

SIGNIFICANT ACCOUNTING POLICIES 1  
OTHER NOTES ON ACCOUNTS 23

**For and on Behalf of The Board**

For SUJALA TRADING & HOLDINGS LTD.

*Sukhrajee*

Managing Director  
SUJALA TRADING & HOLDINGS LTD.

*Gourav Goel*

Place : Kolkata Director  
Date : 29th Day of May, 2015

For SUJALA TRADING & HOLDINGS LTD.

*Rohit Wadhwa*  
Company Secretary

In terms of our report of even  
**FOR MAROTI & ASSOCIATES**  
( Chartered Accountants )



*Komala*  
(KOMAL SURANA )  
(Partner )

M.No : 303583  
Firm Reg No : 322770E

FOR SUJALA TRADING & HOLDINGS LTD.

*Abhish*  
CHIEF FINANCIAL OFFICER

**SUJALA TRADING & HOLDINGS LIMITED**

**CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2015**

Particulars	Figures as at the end of the current reporting period		Figures as at the end of the previous reporting period	
<b>1. CASH FLOW FROM OPERATING ACTIVITIES</b>				
Net Profit/(Loss) before Tax		11,90,375		7,65,061
Add :				
Depreciation	-		19,467	
Fixed Assets Written Off	-		-	
Less: Interest on Income Tax Refund	-		(48,285)	
Sub Total -				(28,818)
<b>Operating Profit before Working Capital Changes</b>		11,90,375		7,36,244
Adjustments :				
(Decrease)/ Increase in Current Liabilities	(3,66,73,168)		(2,79,04,293)	
Decrease/ (Increase) in Inventories	1,11,00,154		4,88,44,370	
Decrease/ (Increase) in Trade Receivables	-		-	
Decrease/ (Increase) in Current Assets	90,68,862		(31,58,761)	
Decrease/ (Increase) in Loans & advances	11,39,38,514		(15,58,94,340)	
Sub Total -		9,74,34,362		(13,81,13,024)
<b>Cash Generated from Operating Activities</b>		9,86,24,737		(13,73,76,780)
Less: Income Tax paid/ Adjusted		-		7,43,056
<b>Net cash from Operating Activities</b>	<b>A</b>	9,86,24,737		(13,66,33,724)
<b>2. CASH FLOW FROM INVESTING ACTIVITIES</b>				
Increase/ (Decrease) in investments	-		-	
Fixed Assets purchased	-		-	
<b>Net Cash from Investing Activities</b>	<b>B</b>	-		-
<b>3. CASH FLOW FROM FINANCING ACTIVITIES</b>				
Preliminary Expenses	-			
(Decrease)/ Increase in Short Term Borrowings	(9,79,26,349)	(9,79,26,349)	13,51,95,082	13,51,95,082
<b>Net Cash from Financing Activities</b>	<b>C</b>	(9,79,26,349)		13,51,95,082
<b>Net Increase in Cash/Cash Equivalent</b>		6,98,388		(14,38,642)
Cash/Cash Equivalents (Opening)		6,14,788		20,53,431
<b>Cash/Cash Equivalents (Closing)</b>		13,13,176		6,14,788

Notes

1 Cash Flow Statement has been prepared under the Indirect method as out in Accounting Standard 3 issued by the Institute of Chartered Accountants of India

2

Cash & Cash Equivalents Comprise:

Cash on Hand

Balance With Schedule Banks in current Account

31/03/2015 31/03/2014

4,99,932 34,179

8,13,244 5,80,609

13,13,176 6,14,788

For and behalf of the Board

**For SUJALA TRADING & HOLDINGS LTD.**

*Sukanya*

**Managing Director**

Place : Kolkata

Date : 29th Day of May, 2015

**SUJALA TRADING & HOLDINGS LTD.**

*Gourav Goel*

**Director**

**FOR SUJALA TRADING & HOLDINGS LTD.**

*Ashtok*

**CHIEF FINANCIAL OFFICER**

In terms of our report of even date  
**FOR MAROTI & ASSOCIATES**  
 ( Chartered Accountants )

*Romana*  
**(ROMAL SURANA )**  
 (Partner )  
 M.No : 303583  
 Firm Reg No : 322770E

**For SUJALA TRADING & HOLDINGS LTD.**

*Rohit Kund*  
**Company Secretary**

**NOTE - 1**

**SIGNIFICANT ACCOUNTING POLICY :**

**1. Basis of Accounting :**

The financial statements are prepared under historical cost convention, on an accrual basis and in accordance with relevant presentational requirements of the Companies Act, 2013 and the applicable mandatory Accounting Standards as prescribed under section 133 of Companies Act, 2013 read with rule 7 of the Companies (Accounts) Rules, 2014.

**2. Inventories:**

Inventories of shares are valued at cost computed on FIFO Basis or fair value, which ever is lower.

**3. Recognition of Income and Expenditure :**

Income and expenditure are accounted for on accrual basis. Interest income is recognized on a time proportion basis taking into account the amount outstanding and the rate applicable. Dividend income is recognized when the shareholder's right to receive payment is established by the balance sheet date.

**4. Depreciation on Fixed Assets:**

Depreciation on Fixed Assets has been provided based on useful life assigned to each asset prescribed in accordance with Part - "C" of Schedule-II of the Companies Act, 2013.

**5. Fixed Assets:**

Fixed Assets are stated at cost less accumulated depreciation and impairment losses, if any. Cost comprises the purchase price and any attributable cost of bringing the asset to its working condition for its intended use.

**6. Impairment of Assets:**

- I. The carrying amounts of assets are reviewed at each balance sheet date if there is any indication of impairment based on internal/external factors. An impairment loss is recognized wherever the carrying amount of an asset exceeds its recoverable amount. The recoverable amount is the greater of the asset's net selling price and value in use. In assessing the value in use, the estimated future cash flows are discounted to their present value at the weighted average cost of capital.
- II. After impairment, depreciation is provided on the revised carrying amount of the assets over its remaining useful life.

For SUJALA TRADING & HOLDINGS LTD.

*Sankar*

For SUJALA TRADING & HOLDINGS LTD. Managing Director

*Rohit*

Company Secretary

SUJALA TRADING & HOLDINGS LTD.

*Gourav Goel*

Director



**7. Investment :**

Investments that are readily realizable and intended to be held for not more than a year are classified as Current Investments. All other Investments are classified as Non Current Investments. Current Investments are stated at lower of cost and market rate on an individual investment basis. Non Current Investments are considered 'at cost' on individual investment basis, unless there is a decline other than temporary in the value, in which case adequate provision is made against such diminution in the value of investments.

**8. Earnings per share:**

- > Earnings per share are calculated by dividing the net profit or loss for the year attributable to equity shareholders, by the weighted average number of equity shares outstanding during the year.
- > For the purpose of calculating diluted earnings per share, the net profit or loss for the year attributable to equity shareholders and weighted average number of shares outstanding during the year is adjusted for the effects of all dilutive potential equity shares.

**9. Provision and Deferred Tax :**

The Provision for current tax is made after taking into consideration benefits admissible under the provisions of the Income Tax Act, 1961.

Deferred Tax resulting from "timings difference" between book and taxable profit is accounted for using the tax rates and laws that have been enacted or substantially enacted as on the Balance Sheet date. The Deferred Tax Asset is recognized and carried forward only to the extent that there is a reasonable certainty that the assets will be realized in future.

**10. Contingencies:**

These are disclosed by way of notes on the Balance sheet. Provisions is made in the accounts in respect of those contingencies which are likely to materialize into liabilities after the year end , till the finalization of accounts and material effect on the position stated in the Balance Sheet .

**11. PROVISIONING FOR STANDARD ASSETS :**

The Reserve Bank Of India vide Notification No DNBS 223/CGM (US) 2011 DATED 17 JANUARY, 2011 has issued direction to all NBFCs to make provision of 0.25% on STANDARD ASSETS with immediate effect. Accordingly the Company has made provision @ 0.25%.



For SUJALA TRADING & HOLDINGS LTD.

*Suvendra*

Managing Director

For SUJALA TRADING & HOLDINGS LTD.

*Robit Hal*

Company Secretary

SUJALA TRADING & HOLDINGS LTD.

*Gourav Goel*

Director

FOR SUJALA TRADING & HOLDINGS LTD.

*Ashek*

CHIEF FINANCIAL OFFICER

## SUJALA TRADING & HOLDINGS LIMITED

NOTE FORMING PART OF THE BALANCE SHEET AS AT  
& STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED 31ST MARCH, 2015

	Figures as at the end of the current reporting period	Figures as at the end of the previous reporting period
	Rs.	Rs.
<b>NOTE - 2</b>		
<b>SHARE CAPITAL</b>		
<b>Authorised</b> 58,00,000 Equity Shares of Rs.10/- each	5,80,00,000	5,80,00,000
<b>Issued, Subscribed &amp; Paid up</b> 57,21,750 Equity Share of Rs.10/- each	5,72,17,500	5,72,17,500
	<b>5,72,17,500</b>	<b>5,72,17,500</b>

**A.**  
**Reconciliation of the number of shares outstanding at the beginning and at the end of the reporting period**

	Figures as at the end of the current reporting period		Figures as at the end of the previous reporting period	
	Nos	Amount	Nos	Amount
Shares outstanding at the beginning of the year	57,21,750	5,72,17,500	57,21,750	5,72,17,500
Shares issued during the year	-	-	-	-
Shares outstanding at the end of the year	57,21,750	5,72,17,500	57,21,750	5,72,17,500

**B.**  
**TERMS/ RIGHTS ATTACHED TO EQUITY SHARES**

The Company has only one class of equity share having par value of Rs 10 / per share . Each holder of Equity share is entitled to one vote per share  
In the event of liquidation of the company , the holder of equity shares will be entitled to receive remaining assets of the Company after distribution of all preferential amounts . The Distribution will be in proportion to the number of equity share held by the shareholders

**C.**  
**Details of shareholders holding more than 5% shares of the Company**

NAME OF THE SHAREHOLDER	Figures as at the end of the current reporting period		Figures as at the end of the previous reporting period	
	Nos	%	Nos	%
(EQUITY SHARES OF RS 10 EACH FULLY PAID UP)				
1. SQUARE TRADES AND HOLDINGS PVT LTD	891000	15.57	891000	15.57
2. MIDNIGHT AGENCIES PVT LTD	350474	6.13	350500	6.13
3. MADSAN AGENCIES PVT LTD	384994	6.73	385000	6.73
4. HOPEWEL MERCHANTS PVT LTD	292492	5.11	392500	6.86
5. SHREE SUDHARSHAN CASTING PVT LTD	301993	5.28	402000	7.03
6. MOTOREX FINANCE PVT LTD	-	-	420400	7.35
7. SHAH TELCOM LTD	426885	7.46	426900	7.46
8. GIRIRAJ TRADECOM PVT LTD	-	-	432500	7.56
9. PICADALLY TRADE AND HOLDINGS PVT LTD	434470	7.59	434500	7.59
10. LIMELIGHT TRACOM PVT LTD	-	-	454400	7.94
11. SANDEEP KUMAR SHAH	300000	5.24	-	-

As per the records of the Company , including its Register of Members and other declarations received from the shareholders regarding beneficial interest , the above shareholders represents legal ownership of shares.



SUJALA TRADING & HOLDINGS LTD.

*Gouvar Goel*

Director

For SUJALA TRADING & HOLDINGS LTD.

*Rohit Kund*

Company Secretary

For SUJALA TRADING & HOLDINGS LTD.

*Sukhraj*

Managing Director

FOR SUJALA TRADING & HOLDINGS LTD.

*As hok.*

CHIEF FINANCIAL OFFICER

<b>SUJALA TRADING &amp; HOLDINGS LIMITED</b>		
<b>NOTE FORMING PART OF THE BALANCE SHEET AS AT</b>		
<b>&amp; STATEMENT OF PROFIT &amp; LOSS FOR THE YEAR ENDED 31ST MARCH, 2015</b>		
	Figures as at the end of the current reporting period	Figures as at the end of the previous reporting period
	Rs.	Rs.
<b>NOTE - 3</b>		
<b>RESERVES AND SURPLUS</b>		
<b>General Reserve</b>		
Opening Balance (generated on amalgamation)	9,88,34,306	9,88,34,306
<b>A</b>	<b>9,88,34,306</b>	<b>9,88,34,306</b>
<b>Special Reserve</b>		
Opening Balance	2,17,384	1,11,175
Add: Transferred during the year	1,65,979	1,06,209
<b>B</b>	<b>3,83,363</b>	<b>2,17,384</b>
<b>Profit &amp; Loss Account</b>		
Opening Balance	(18,47,717)	(17,98,788)
Add: Profit for the year	8,29,893	5,31,047
Add: Income Tax for earlier years	-	2,233
Less: Transfer to Special Reserve	(1,65,979)	(1,06,209)
Less: Contingency provision for standard Assets	-	(4,76,000)
Less: Adjustments for transitional provision for depreciation under Companies Act, 2013 [Refer Note No. 23(vii)]	(35,557)	-
<b>C</b>	<b>(12,19,359)</b>	<b>(18,47,717)</b>
<b>TOTAL ( A+B+C )</b>	<b>9,79,98,310</b>	<b>9,72,03,973</b>
<b>NOTE - 4</b>		
<b>LONG TERM BORROWINGS</b>		
Unsecured Loans	3,72,68,733	13,51,95,082
	<b>3,72,68,733</b>	<b>13,51,95,082</b>
<b>NOTE - 5</b>		
<b>OTHER CURRENT LIABILITIES</b>		
Other Advances	-	3,63,30,000
Liabilities For Expenses	92,739	91,453
TDS Payable	-	3,44,454
	<b>92,739</b>	<b>3,67,65,907</b>
<b>NOTE - 6</b>		
<b>SHORT TERM PROVISION</b>		
Provision for Taxation	6,48,017	2,78,817
Contingency Provision for Standard Assets	7,00,000	7,00,000
	<b>13,48,017</b>	<b>9,78,817</b>
<b>NOTE - 9</b>		
<b>DEFERRED TAX LIABILITY</b>		
Opening Balance	-	3,053
Add: Generated during the year	-	-
Less: Reversed during the year	-	(3,053)
Closing Liability	-	-
<b>DEFERRED TAX ASSET</b>		
Opening Balance	2,165	-
Add: Generated during the year	8,718	2,165
Less: Reversed during the year	-	-
Closing Liability	<b>10,883</b>	<b>2,165</b>
<b>Net Deferred Tax Assets</b>	<b>10,883</b>	<b>2,165</b>
<b>NOTE -10</b>		
<b>INVENTORIES</b>		
Stores	2,17,88,956	3,28,89,110
	<b>2,17,88,956</b>	<b>3,28,89,110</b>
<b>NOTE - 11</b>		
<b>CASH &amp; CASH EQUIVALENTS</b>		
Cash in hand (As certified)	4,99,932	34,179
Balances with Schedule Bank in Current Account	8,13,244	5,80,509
	<b>13,13,176</b>	<b>6,14,788</b>



For SUJALA TRADING & HOLDINGS LTD.

*Shankar*

Managing Director

SUJALA TRADING & HOLDINGS LTD.

*Goverdhan Goel*  
Director

FOR SUJALA TRADING & HOLDINGS LTD.

*Shakti*

CHIEF FINANCIAL OFFICER

For SUJALA TRADING & HOLDINGS LTD.

*Robin Kund*  
Company Secretary

**SUJALA TRADING & HOLDINGS LIMITED**

NOTE FORMING PART OF THE BALANCE SHEET AS AT & STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED 31ST MARCH, 2015

**NOTE 7  
FIXED ASSETS**

Description	Gross Block				Depreciation			Net Block	
	As at 01.04.2014	Addition	Deletion	As at 31.03.2015	Upto 31.03.2014	For the year	Upto 31.03.2015	As at 31.03.2015	As at 31.03.2014
	<b>Tangible Assets</b>								
Computer	1,06,655	-	-	1,06,655	97,781	8,873	97,781	1	8,874
Printer -T13 Epson	2,000	-	-	2,000	1,999	-	1,999	1	1
Typewriter	4,815	-	-	4,815	4,814	-	4,814	1	1
Inverter	13,000	-	-	13,000	6,278	6,721	6,278	1	6,722
Furniture	1,062	-	-	1,062	1,061	-	1,061	1	1
Plant & Machinery	6,000	-	-	6,000	1,628	4,371	1,628	1	4,372
Printer Hp2000	2,444	-	-	2,444	2,443	-	2,443	1	1
Scanner	3,328	-	-	3,328	3,327	-	3,327	1	1
Printer With Copier(Xerox Machine)	53,040	-	-	53,040	37,447	15,592	37,447	1	15,593
<b>Total</b>	<b>1,92,344</b>	<b>-</b>	<b>-</b>	<b>1,92,344</b>	<b>1,56,778</b>	<b>(*) 35,557</b>	<b>1,56,778</b>	<b>9</b>	<b>35,566</b>
<b>Previous Year</b>	<b>1,92,344</b>	<b>-</b>	<b>-</b>	<b>1,92,344</b>	<b>1,37,310</b>	<b>19,467</b>	<b>1,56,778</b>	<b>35,566</b>	

(\* ) includes Rs. 35,557 adjusted with retained earnings (Refer Note No. 3)



For SUJALA TRADING & HOLDINGS LTD.

*Rohit Hood*  
Company Secretary

For SUJALA TRADING & HOLDINGS LTD.

*Sukhbir Singh*  
Managing Director

SUJALA TRADING & HOLDINGS LTD.

*Gourav Goel*  
Director

For SUJALA TRADING & HOLDINGS LTD.

*Abhish*  
CHIEF FINANCIAL OFFICER

For SUJALA TRADING & HOLDINGS LTD.  
*Robit Goel*  
 Company Secretary

<b>NOTE - 12</b> <b>SHORT TERM LOANS &amp; ADVANCES</b> ( Unsecured , Considered good )		
Loans	14,29,24,097	25,28,62,611
Advances	1,07,50,000	1,47,50,000
	<b>15,36,74,097</b>	<b>26,76,12,611</b>
<b>NOTE - 13</b> <b>OTHER CURRENT ASSETS</b>		
Security Deposit	1,00,000	1,00,000
Share Application Applied	15,00,000	1,20,00,000
T.D.S Receivable	35,38,177	21,07,039
	<b>51,38,177</b>	<b>1,42,07,039</b>
<b>NOTE - 14</b> <b>REVENUE FROM OPERATIONS</b>		
Sale of shares	56,34,750	7,32,49,500
Interest received on Loan	1,67,68,283	1,55,13,681
	<b>2,24,03,033</b>	<b>8,87,63,181</b>
<b>NOTE - 15</b> <b>OTHER INCOME</b>		
Interest on IT Refund	-	48,285
	-	<b>48,285</b>
<b>NOTE - 16</b> <b>PURCHASE OF STOCK IN TRADE</b>		
Purchase of Shares	50,00,020	3,28,80,760
	<b>50,00,020</b>	<b>3,28,80,760</b>
<b>NOTE - 17</b> <b>CHANGE IN INVENTORIES</b>		
Opening Stock	3,28,89,110	8,17,33,480
Less: Closing Stock	2,17,88,956	3,28,89,110
	<b>1,11,00,154</b>	<b>4,88,44,370</b>
<b>NOTE - 18</b> <b>EMPLOYEE BENEFIT EXPENSES</b>		
Directors Remuneration	35,000	-
Salary & Allowances	16,51,900	19,85,000
Staff Welfare	64,232	62,534
	<b>17,51,132</b>	<b>20,67,534</b>
<b>NOTE - 19</b> <b>DEPRECIATION &amp; AMORTISATION</b>		
Depreciation	-	19,467
	-	<b>19,467</b>
<b>NOTE - 20</b> <b>FINANCE COST</b>		
Interest paid	19,46,370	34,44,538
	<b>19,46,370</b>	<b>34,44,538</b>
<b>NOTE - 21</b> <b>OTHER EXPENSES</b>		
Accounting Charges	42,000	42,000
Audit Fees	22,472	22,472
Advertisement	8,829	26,960
Bank Charges	286	430
Complaints Maintenance Charges	6,740	6,740
Computer Expenses	22,420	21,318
Depository Participant Charges	33,708	33,708
Demat Expenses	2,769	-
E-Voting Charges	32,584	-
Filing Fees	17,400	3,000
General Expenses	2,20,860	2,28,386
Folio Maintenance Charges	15,983	13,483
Interest on TDS Payable	10,334	-
Internal Audit fees	6,000	-
Listing Fees	30,163	19,663
Postage & Stamp	35,820	45,192
Professional Fees	18,729	20,029
Professional Tax	2,500	2,500
Printing & Stationary	69,750	85,984
Rent	1,20,000	1,20,000
Repairs & Maintenance Charges	3,500	6,250
Secretarial Audit Fees	10,000	-
Scrutinizer Fees	15,000	-
Tax Audit Fees	7,865	7,865
Telephone Charges	17,523	16,334
Travelling & Conveyance	64,947	64,287
Website Charge	15,000	3,134
	<b>8,53,182</b>	<b>7,89,735</b>
<b>NOTE - 22</b> <b>EARNING PER SHARE</b>		
Net Profit after tax as per Statement of Profit and Loss (A)	8,29,893	48,347
weighted Average number of equity shares outstanding (B)	57,21,750	57,21,750
Face value per equity share ( ' )	10	10
Basic and Diluted Earnings per share ( ' ) [A/B]	0.145	0.008

For SUJALA TRADING & HOLDINGS LTD.

*Sukheraj*

Managing Director

SUJALA TRADING & HOLDINGS LTD.

*Goway Goel*

Director

FOR SUJALA TRADING & HOLDINGS LTD.

*Ashok*

CHIEF FINANCIAL OFFICER





*Rishi Goel*  
Company Secretary



For SUJALA TRADING & HOLDINGS LTD.

*Ankur Goel*

Managing Director

SUJALA TRADING & HOLDINGS LTD.

*Govar Goel*

Director

For SUJALA TRADING & HOLDINGS LTD.  
*AShok*  
CHIEF FINANCIAL OFFICER

**SUJALA TRADING & HOLDINGS LIMITED**

NOTE FORMING PART OF THE BALANCE SHEET AS AT & STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED 31ST MARCH, 2015

**NOTE 8**

**NON CURRENT INVESTMENTS**

(Non Trade, Valued at Cost)	Figures as at the end of the current reporting period		Figures as at the end of the previous reporting period	
	Face value	Amount	Face value	Amount
<b>Unquoted Equity shares (fully paid up)</b>				
<b>In Wholly Owned Subsidiaries</b>				
Foremost Barter Ltd	10/-	5,00,000	10/-	5,00,000
Foremost Dealcomm Ltd	10/-	5,00,000	10/-	5,00,000
Huilbert Trading Ltd	10/-	5,00,000	10/-	5,00,000
Huilbert Vinimay Ltd	10/-	5,00,000	10/-	5,00,000
Jagmata Mercantile Ltd	10/-	5,00,000	10/-	5,00,000
Jagmata Vintrade Ltd	10/-	5,00,000	10/-	5,00,000
Kotiratan Commercial Ltd	10/-	5,00,000	10/-	5,00,000
Kotiratan Marketing Ltd	10/-	5,00,000	10/-	5,00,000
Mangaidham Agents Ltd	10/-	5,00,000	10/-	5,00,000
Mangaidham Suppliers Ltd	10/-	5,00,000	10/-	5,00,000
Mangalsudha Barter Ltd	10/-	5,00,000	10/-	5,00,000
Mangal Sudha Commercial Ltd	10/-	5,00,000	10/-	5,00,000
Nirmaikunj Agency Ltd	10/-	5,00,000	10/-	5,00,000
Nirmaikunj Tradecom Ltd	10/-	5,00,000	10/-	5,00,000
Nityadhara Barter Ltd	10/-	5,00,000	10/-	5,00,000
Nityadhara Traders Ltd	10/-	5,00,000	10/-	5,00,000
Over Grow Barter Ltd	10/-	5,00,000	10/-	5,00,000
Over Grow Tie-up Ltd	10/-	5,00,000	10/-	5,00,000
Sarviok Commercial Ltd	10/-	5,00,000	10/-	5,00,000
Sarviok Dealcom Ltd	10/-	5,00,000	10/-	5,00,000
Speed Fast Marketing Ltd	10/-	5,00,000	10/-	5,00,000
Speed Fast Vincom Ltd	10/-	5,00,000	10/-	5,00,000
Vishawdham Tradelink Ltd	10/-	5,00,000	10/-	5,00,000
Vishawdham Merchants Ltd	10/-	5,00,000	10/-	5,00,000
<b>TOTAL</b>		<b>12,00,000</b>		<b>1,20,00,000</b>

**NOTE 23 OTHER NOTES ON ACCOUNTS**

i Based on the information / documents available with the Company, no creditor is covered under Micro, Small and Medium Enterprise Development Act, 2006. As a result, no interest provision/payments have been made by the Company to such creditors for the year ended 31st March 2015.

ii Loans & advances balances are subject to confirmation by the respective parties .

**iii Segment Report :**

The Company is engaged in the business of Non-Banking Financial Services and there are no separate reportable segments as per Accounting Standard 17.

**iv Related Party Disclosure :**

As per accounting standard 18 the information for related parties is given below:

**Name of the related parties**

**ASSOCIATES** - None

**WHOLLY OWNED SUBSIDIARIES:-**

1. FOREMOST BARTER LIMITED
2. FOREMOST DEALCOMM LTD
3. HULBERT TRADING LTD
4. HULBERT VINIMAY LTD
5. JAGMATA MERCANTILE LTD
6. JAGMATA VINTRADE LTD
7. KOTIRATAN COMMERCIAL LTD
8. KOTIRATAN MARKETING LTD
9. MANGALDHAM AGENTS LTD
10. MANGALDHAM SUPPLIERS LTD
11. MANGALSUDHA BARTER LTD
12. MANGALSUDHA COMMERCIAL LTD
13. NIRMALKUNJ AGENCY LTD
14. NIRMAL AGENCY TRADECOMM LTD
15. NITYADHARA BARTER LTD
16. NITYADHARA TRADERS LTD
17. OVER GROW BARTER LTD
18. OVER GROW TIE-UP LTD
19. SARVLOK COMMERCIAL LTD
20. SARVLOK DEALCOM LTD
21. SPEED FAST MARKETING LTD
22. SPEED FAST VINCOM LTD
23. VISHAWDHAM TRADELINK LTD
24. VISHAWDHAM MERCHANTS LTD

**KEY MANAGEMENT PERSONNEL ( KMP )**

For SUJALA TRADING & HOLDINGS LTD.

1. Subhadeep Mukherjee - Managing Director
2. Rohit Goel - Company Secretary
3. Ashok Kumar Agarwal - Chief Financial Officer

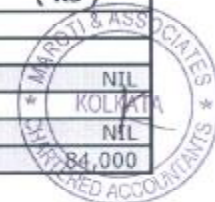
*Rohit Goel*  
Company Secretary

**RELATIVES OF (KMP)** - None

**ENTERPRISE IN WHICH KMP AND THEIR RELATIVES HAS SUBSTANTIAL INTEREST** - None

**RELATED PARTY TRANSACTION**

Sl. No.	Nature Of Transaction	Relation	31/03/2015 ( Rs )	31/03/2014 ( Rs )
1	<b>Directors' Remuneration paid</b> Subhadeep Mukherjee	Managing Director	35,000	NIL
1	<b>Salary Paid</b> Ashok kumar Agarwal	Chief Financial Officer	56,000	NIL
2	Rohit Goel	Company Secretary	84,000	NIL



For SUJALA TRADING & HOLDINGS LTD.

*Subhadeep Mukherjee*

Managing Director

SUJALA TRADING & HOLDINGS LTD.

*Gagan Goel*

Director

For SUJALA TRADING & HOLDINGS LTD.

*Ashok*

CHIEF FINANCIAL OFFICER

- v The Company has Complied this information based on the current information in its possession. As at 31.03.2015, No supplier has intimated the Company about its status as a Micro or Small enterprise or its Registration with the appropriate authority under Micro, Small and Medium Enterprise Development Amount due to Micro Small and Medlum Enterises as on 31.03.2015 Rs. NIL ( PY Rs. NIL )
- vi The Financial Statements and Notes on Accounts has been prepared as per the Companies Act, 2013 with their Schedule as the same is effective from 1st April, 2014.
- vii Effective from 1st April, 2014, the Company has charged depreciation based on the useful life of the assets as per the requirement of Schedule II of the Companies Act, 2013. It has recomputed the depreciation on various fixed assets in accordance with and in the manner prescribed with Part C of Schedule II of the Companies Act, 2013. The aggregate difference between the depreciation so computed as per the companies Act, 2013 till 31st March, 2014 and the depreciation charged in the accounts till 31st March, 2014 has been debited to the opening balance of profit & Loss Account.
- viii Provision for taxation on Income for the year has been made under the tax calculated on income under normal computation as per income tax act being higher than the tax computed under section 115JB of the income tax act.
- ix The management has assessed that there is no impairment of Fixed assets requiring provisions in the accounts. Accordingly, there is no debit to the Profit & Loss Account for the impairment of assets.
- x **Deferred Taxation :**  
The company will recognise the deferred tax liabilities/assets on the timing differences for the period in which there is virtual certainty of future income by way of prudence in accordance with AS-22 " Accounting For Taxes On Income " issued by the Institute of Chartered Accountants of India.
- xi No Provision has been made on account of gratuity as none of the employees have put in completed years of Service as required by the payment of Gratuity Act.
- xii No provision has been made on account of leave salary as there are no leave to the credit of employees as at the end of the year.
- xiii Previous Year figures have been regrouped, rearranged or recasted wherever considered necessary.
- xiv Informations required to be furnished under paragraph 9BB of Non-Banking Financial Companies Prudential Norms (Reserve Bank) Directions, 1998 is given in separate Annexure.

For and on behalf of the Board

For SUJALA TRADING & HOLDINGS LTD.

*Sukhvir*

Managing Director

SUJALA TRADING & HOLDINGS LTD.

*Gourav Goel*

Place : Kolkata *Director*  
Date : 29th Day of May, 2015

FOR SUJALA TRADING & HOLDINGS LTD.

*ds hok.*

CHIEF FINANCIAL OFFICER

For SUJALA TRADING & HOLDINGS LTD.

*Rohit kvel*

Company Secretary

In terms of our report of even date  
For MAROTI & ASSOCIATES  
(CHARTERED ACCOUNTANTS)



*Kunal*

(KUNAL SURANA)  
(Partner)

M.No : 303583  
Firm Reg No : 322770E

**SUJALA TRADING & HOLDINGS LIMITED**

**ANNEXURE REFERRED TO IN NOTE NO. 23(xiv) OF NOTES ON FINANCIAL STATEMENTS  
ANNEXED AS PER RESERVE BANK OF INDIA PRUDENTIAL NORMS.**

**Annexure to the Balance Sheet of a Non Banking Financial Company as on 31.3.2015  
As required in terms of paragraph 13 of a Non-Banking Financial (Non-Deposit Accepting or  
Holding) Companies Prudential Norms (Reserve Bank) Directions, 2007**

<b>Particulars</b>	<b>[ in lacs]</b>	
<b>Liabilities Side :</b>		
<b>1. Loans and advances availed by the NBFCs</b>	<b>Amount</b>	<b>Amount</b>
<b>inclusive of interest accrued thereon but not paid</b>	<b>outstanding</b>	<b>overdue</b>
a) Debentures : Secured	Nil	Nil
Unsecured (Other than falling within the meaning of public deposits)	Nil	Nil
b) Deferred Credits	Nil	Nil
c) Term Loans	Nil	Nil
d) Inter - Corporate Loans and borrowings	372.69	Nil
e) Commercial Paper	Nil	Nil
f) Public Deposits	Nil	Nil
g) Other Loans (specify nature)	Nil	Nil
• Please see Note 1 below		
<b>Assets Side :</b>		
<b>2. Break-up of Loans and Advances including bills receivables</b>		<b>Amount</b>
<b>other than those included in (4) below:</b>		<b>outstanding</b>
a) Secured		Nil
b) Unsecured		1536.74
<b>3. Break-up of Leased Assets and stock on hire and</b>		
<b>hypothecation loans counting towards EL/HP activities</b>		
i) Lease Assets including lease rentals under sundry debtors		
(a) Financial Lease		Nil
(b) Operating Lease		Nil
ii) Stock on hire including hire charges under sundry debtors		
(a) Assets on hire		Nil
(b) Repossessed Assets		Nil
iii) Hypothecation loans counting towards EL/HP activities		
(a) Loans where assets have been repossessed		Nil
(b) Loans other than (a) above.		Nil

For SUJALA TRADING & HOLDINGS LTD.

*Shikherje*

Managing Director

SUJALA TRADING & HOLDINGS LTD.

*Gaurav Goel*

Director

FOR SUJALA TRADING & HOLDINGS LTD.

*Ashtok*

CHIEF FINANCIAL OFFICER

For SUJALA TRADING & HOLDINGS LTD.

*Rohit Patel*  
Company Secretary



**SUJALA TRADING & HOLDINGS LIMITED**

**4. Break-up of Investments :**

**Current Investments (Stock in trade)**

**1. Quoted :**

i) Shares : a) Equity	Nil
b) Preference	Nil
ii) Debentures and Bonds	Nil
iii) Units of Mutual Funds	Nil
iv) Government Securities	Nil
v) Others (Please specify)	Nil

**2. Unquoted :**

i) Shares : a) Equity	217.89
b) Preference	Nil
ii) Debentures and Bonds	Nil
iii) Units of Mutual Funds	Nil
iv) Government Securities	Nil
v) Others (Please specify)	Nil

**Long Term Investments**

**1. Quoted :**

i) Shares : a) Equity	Nil
b) Preference	Nil
ii) Debentures and Bonds	Nil
iii) Units of Mutual Funds	Nil
iv) Government Securities	Nil
v) Others (Please specify)	Nil

**2. Unquoted :**

i) Shares : a) Equity	120.00
b) Preference	Nil
ii) Debentures and Bonds	Nil
iii) Units of Mutual Funds	Nil
iv) Government Securities	Nil
v) Others (Please specify)	Nil

**5. Borrower group-wise classification of all leased assets, stock-on-hire and loans and advances**

Category	Amount net of provisions		
	Secured	Unsecured	Total
<b>1. Related Parties **</b>			
a) Subsidiaries	Nil	Nil	Nil
b) Companies in the same group	Nil	Nil	Nil
c) Other related Parties	Nil	Nil	Nil
<b>2. Other than related parties</b>	Nil	1536.74	1536.74
<b>Total</b>	<u>Nil</u>	<u>1537</u>	<u>1537</u>

For SUJALA TRADING & HOLDINGS LTD.

*Shukla*

Managing Director

SUJALA TRADING & HOLDINGS LTD. <sup>OR</sup> SUJALA TRADING & HOLDINGS LTD.

*Ganesh Goel*

Director

*Atshok*

CHIEF FINANCIAL OFFICER

For SUJALA TRADING & HOLDINGS LTD.

*Robert Noel*

Company Secretary



## SUJALA TRADING & HOLDINGS LIMITED

**6. Investor group wise classification of all investments (current and long term) in shares and securities (both quoted and unquoted)**  
(Please see note 3 below:)

Category	Market value/ Break - up of fair value or NAV	Book value (Net of provisions)
<b>1. Related parties **</b>		
a) Subsidiaries	120.00	120.00
b) Companies in the same group	Nil	Nil
c) Other related parties (Associates)	Nil	Nil
<b>2. Other than related parties</b>	217.89	217.89
<b>Total</b>	337.89	337.89

\*\* As Per Accounting Standard of ICAI (Please see Note 3)

**7. Other Informations**

Particulars	Amount
i) Gross Non Performing Assets	
a) Related Parties	Nil
b) Other than related parties	Nil
ii) Net Non Performing Assets	
a) Related Parties	Nil
b) Other than related parties	Nil
iii) Assets acquired in satisfaction of debt	Nil

**Notes :-**

- As defined in paragraph 2 (1) (xii) of the Non - Banking Financial Companies Acceptance of Public Deposit (Reserve Bank) Directions, 1998
- Provisioning norms shall be applicable as prescribed in Non - Banking Financial (Non-Deposit Accepting or Holding) Companies Prudential Norms (Reserve Bank) Directions, 2007.
- All Accounting Standards and Guidance Notes issued by ICAI are applicable including for valuation of investments and other assets as also assets acquired in satisfaction of debt. However, Market value in respect of quoted investment and break-up/ fair value/ NAV in respect on unquoted investments should be disclosed irrespective of whether they are classified as long term or current in (4) above.

SIGNATURE FOR IDENTIFICATION  
FOR MAROTI & ASSOCIATES  
CHARTERED ACCOUNTANTS  
Firm Registration No.322770E

*Komal Surana*

(KOMAL SURANA )  
(Partner )  
M.No : 303583  
Place : Kolkata  
Date : 29th Day of May, 2015

For SUJALA TRADING & HOLDINGS LTD.

*Sukhvir*  
Managing Director

DIRECTORS  
SUJALA TRADING & HOLDINGS LTD.

*Gourav Goel*  
Director

For SUJALA TRADING & HOLDINGS LTD.

*Ronit Goel*  
Company Secretary

FOR SUJALA TRADING & HOLDINGS LTD.

*Ashok*  
CHIEF FINANCIAL OFFICER



## **CONSOLIDATED FINANCIAL STATEMENTS**

- **Independent Auditors Report**
- **Balance Sheet**
- **Profit & Loss Account**
- **Cash Flow Statement**
- **Significant Accounting Policies**
- **Notes on Financial Statements**

**INDEPENDENT AUDITOR'S REPORT**

**TO**  
**THE MEMBERS SUJALA TRADING & HOLDINGS LIMITED**

**Report on the Consolidated Financial Statements**

We have audited the accompanying consolidated financial statements of **SUJALA TRADING & HOLDINGS LIMITED** (hereinafter referred to as "the Holding Company") and its subsidiaries (collectively referred to as "the Group") which comprise the Consolidated Balance Sheet as at 31st March, 2015, the Consolidated Statement of Profit and Loss, the Consolidated Cash Flow Statement for the year then ended, and a summary of the significant accounting policies and other explanatory information (hereinafter referred to as "the consolidated financial statements").

**Management's Responsibility for the Consolidated Financial Statements**

The Holding Company's Board of Directors is responsible for the preparation of these consolidated financial statements in terms of the requirements of the Companies Act, 2013 (hereinafter referred to as "the Act") that give a true and fair view of the consolidated financial position, consolidated financial performance and consolidated cash flows of the Group in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. The respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Group and for preventing and detecting frauds and other irregularities; the selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the 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 statements that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial statements by the Directors of the Holding Company, as aforesaid.





### Auditor's Responsibility

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

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

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Holding Company's preparation of the consolidated financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on whether the Holding Company has an adequate internal financial controls system over financial reporting in place and the operating effectiveness of such controls. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Holding Company's Board of Directors, as well as evaluating the overall presentation of the consolidated financial statements.

We believe that the audit evidence obtained by us and the audit evidence obtained by the other auditors in terms of their reports referred to in sub-paragraph (a) of the Other Matters paragraph below, is sufficient and appropriate to provide a basis for our audit opinion on the consolidated financial statements.



### Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid consolidated financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India,

- (a) In the case of the Consolidated Balance Sheet, of the state of affairs of the Group as at 31<sup>st</sup> March, 2015;
- (b) In the case of the Consolidated Statement of Profit and Loss, of the Profit for the year ended on that date; and
- (c) In the case of the Consolidated Cash Flow Statement, of the cash flows for the year ended on that date.

### Other Matters

We did not audit the financial statements and other financial information of subsidiaries, whose financial statements and other financial information reflect total assets of Rs. 2,74,31,690 as at 31<sup>st</sup> March, 2015, total revenues of Rs. 400 and net cash flows amounting to Rs. 34,15,587 for the year ended on that date, as considered in the consolidated financial statements. These financial statements / financial information have been audited by other auditors whose reports have been furnished to us by the Management and our opinion on the consolidated financial statements, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries and our report in terms of sub-sections (3) and (11) of Section 143 of the Act, insofar as it relates to the aforesaid subsidiaries, is based solely on the reports of the other auditors.

Our opinion on the consolidated financial statements, and our report on Other Legal and Regulatory Requirements below, is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors and the financial statements and other financial information certified by the Management.



**Report on Other Legal and Regulatory Requirements**

1. As required by the Companies (Auditor's Report) Order, 2015 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of Section 143 of the Act, based on the comments in the auditors' reports of the Holding company, subsidiary companies incorporated in India, we give in the Annexure 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, to the extent applicable, 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 of the aforesaid consolidated financial statements.
  - (b) In our opinion, proper books of account as required by law relating to preparation of the aforesaid consolidated financial statements have been kept so far as it appears from our examination of those books and the reports of the other auditors.
  - (c) The Consolidated Balance Sheet, the Consolidated Statement of Profit and Loss, and the Consolidated Cash Flow Statement dealt with by this Report are in agreement with the relevant books of account maintained for the purpose of preparation of the consolidated financial statements.
  - (d) In our opinion, the aforesaid consolidated financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
  - (e) On the basis of the written representations received from the directors of the Holding Company as on 31st March, 2015 taken on record by the Board of Directors of the Holding Company and the reports of the statutory auditors of its subsidiary companies incorporated in India, none of the directors of the Group companies is disqualified as on 31st March, 2015 from being appointed as a director in terms of Section 164 (2) of the Act.



**MAROTI & ASSOCIATES**  
Chartered Accountants

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- (f) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditor's) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
- i. There were no pending litigations which would impact the consolidated financial position of the Group.
  - ii. The Group did not have any material foreseeable losses on long-term contracts including derivative contracts.
  - iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Holding Company, its subsidiary companies.

**For MAROTI & ASSOCIATES**  
**Chartered Accountants**



*Komala*

**Komal Surana**  
**(Partner)**

**(Membership No. 303583)**  
**(Firm Registration No. 322770E)**

Place : **Kolkata**  
Date : **29<sup>th</sup> Day of May, 2015**

**ANNEXURES TO THE AUDITORS' REPORT**

Referred to in paragraph 1 under the 'Report on Other Legal and Regulatory Requirements' of our Report of even date on the Accounts for the year ended on **31<sup>st</sup> March, 2015**, Our reporting on the Order includes subsidiary companies incorporated in India on which the auditors have reported on in accordance with the Order. Our report in respect of these subsidiaries is based solely on the reports of their auditors.

- i. In respect of the fixed assets of the Company and its aforesaid subsidiaries:
  - (a) The respective entities have maintained proper records showing full particulars, including quantitative details and situation of fixed assets.
  - (b) All the fixed assets were physically verified during the year by the Management of the respective entities in accordance with a regular programme of verification which, in our opinion and based on the auditors' reports issued in accordance with the Order on the aforesaid subsidiaries, provides for physical verification of the fixed assets at reasonable intervals. According to the information and explanations given to us and based on the auditors' reports issued in accordance with the Order on the aforesaid subsidiaries, no material discrepancies were noticed on such verification.
- ii. In respect of the inventories of the Company and its aforesaid subsidiaries:
  - (a) As explained to us and based on the auditors' reports issued in accordance with the Order on the aforesaid subsidiaries, the inventories were physically verified during the year by the Management of the respective subsidiaries at reasonable intervals.
  - (b) In our opinion and according to the information and explanations given to us and based on the auditors' reports issued in accordance with the Order on the aforesaid subsidiaries, the procedures of physical verification of inventories followed by the respective Management were reasonable and adequate in relation to the size of the Company and its respective subsidiaries and the nature of their business.
  - (c) In our opinion and according to the information and explanations given to us and based on the auditors' reports issued in accordance with the Order on the aforesaid subsidiaries, the Company and its aforesaid subsidiaries have maintained proper records of its inventories and no material discrepancies were noticed on physical verification.
- iii. The Company and its aforesaid subsidiaries have not granted any secured/unsecured loans to parties covered in the Register maintained under section 189 of the Companies Act. Accordingly, this clause is not applicable.



- iv. In our opinion and according to the information and explanations given to us and based on the auditors' reports issued in accordance with the Order on the aforesaid subsidiaries, there is an adequate internal control system commensurate with the size of the Company and its aforesaid subsidiaries and the nature of its business with regard to purchase of inventory and fixed assets and the sale of goods and services.

Further on the basis of our examinations and based on auditors' reports issued in accordance with the Order on the aforesaid subsidiaries, we have neither come across nor have we been informed of any instance of major weakness in the aforesaid internal control systems.

- v. In our opinion and according to the information and explanations given to us and based on the auditors' reports issued in accordance with the Order on the aforesaid subsidiaries, the Company and its aforesaid subsidiaries have not accepted any deposits from the public. In our opinion and according to the information and explanations given to us and based on the auditors' reports issued in accordance with the Order on the aforesaid subsidiaries, the directives issued by the Reserve Bank of India and the provisions of sections 73 to 76 or any other relevant provisions of the companies Act and the rules framed there under, to the extent applicable have been complied with.
- vi. According to the information and explanations given to us and based on the auditors' reports issued in accordance with the Order on the aforesaid subsidiaries, the company and its aforesaid companies is not required for the maintenance of cost records which has been prescribed by the Central Government under sub-section (1) of Section 148 of the Companies Act, 2013. Hence this clause is not applicable to it.
- vii. a) According to the records examined by us and based on the auditors' reports issued in accordance with the Order on the aforesaid subsidiaries, the company and its aforesaid subsidiaries is regular in depositing undisputed statutory dues with appropriate authorities including Income Tax, Wealth Tax, Service Tax, Cess and any other statutory dues applicable to it.

As informed to us provisions relating to Provident Fund, Employees State Insurance, Sales Tax, Custom Duty, Value added Tax and Excise Duty are not applicable during the period of audit.

Further there were no outstanding dues at the year end for a period of more than Six Months from the date they became payable.



- b) According to the information and explanations given to us and based on the auditors' reports issued in accordance with the Order on the aforesaid subsidiaries, no disputed amount is pending before any forum of the above mentioned statutory dues.
- c) According to the information and explanations given to us and based on the auditors' reports issued in accordance with the Order on the aforesaid subsidiaries, the company and its aforesaid subsidiaries is not required to transfer any amount to the investor education and protection fund in accordance with the relevant provisions of Companies Act, and rules made thereunder.
- viii. The Group has accumulated losses which is not more than fifty percent of its networth. The Group has not incurred cash losses on a consolidated basis during the financial year covered by our audit and in the immediately preceding financial year.
- ix. Based on our audit procedures and as per the information and explanations given by the management and based on the auditors' reports issued in accordance with the Order on the aforesaid subsidiaries, the respective entities has not defaulted in repayment of dues to financial institutions or bank or debenture holders.
- x. According to the information and explanations given to us by the management and based on the auditors' reports issued in accordance with the Order on the aforesaid subsidiaries, the company and its aforesaid subsidiaries has not given any guarantee for loans taken by others from bank or financial institutions.
- xi. According to the information and explanations given to us and based on the auditors' reports issued in accordance with the Order on the aforesaid subsidiaries, the respective entities did not avail any term loan during the year.
- xii. To the best of our knowledge and belief and according to the information and explanations given to us and based on the auditors' reports issued in accordance with the Order on the aforesaid subsidiaries, no fraud by the Company and its aforesaid subsidiaries and no material fraud on the Company and its aforesaid subsidiaries has been noticed or reported during the year.



For **MAROTI & ASSOCIATES**  
Chartered Accountants

*Komala*  
**Komal Surana**  
(Partner)

(Membership No. 303583)  
(Firm Registration No. 322770E)

Place : **Kolkata**  
Date : **29<sup>th</sup> Day of May, 2015**

**SUJALA TRADING & HOLDINGS LIMITED**  
**CONSOLIDATED BALANCE SHEET AS AT 31ST MARCH, 2015**

	Note	31ST MARCH ,	31ST MARCH ,
		2015	2014
		Rs.	Rs.
<b>I. EQUITY AND LIABILITIES</b>			
<b>(1) Shareholder's Funds</b>			
(a) Share Capital	2	5,72,17,500	5,72,17,500
(b) Reserves and Surplus	3	9,71,63,000	9,64,81,215
<b>(2) Non Current Liabilities</b>			
Deferred Tax Liabilities	4	-	-
<b>(3) Current Liabilities</b>			
(a) Short Term borrowings	5	3,72,68,733	13,51,95,082
(b) Trade payables	6	32,55,000	11,200
(c) Other current liabilities	7	1,31,04,739	3,73,49,777
(d) Short-term provisions	8	13,48,017	9,78,817
		<b>20,93,56,989</b>	<b>32,72,33,591</b>
<b>II. Assets</b>			
<b>(1) Non Current Assets</b>			
(a) Fixed Assets			
- Tangible Assets	9	9	35,566
(b) Long Term Loans and Advances	10	-	70,00,000
(c) Deferred Tax Assets	11	10,883	2,165
<b>(2) Current assets</b>			
(a) Inventories	12	4,51,88,546	3,71,45,350
(b) Cash and cash equivalents	13	53,45,277	12,30,860
(c) Short-term loans and advances	14	15,36,74,097	26,76,12,611
(d) Other current assets	15	51,38,177	1,42,07,039
		<b>20,93,56,989</b>	<b>32,72,33,591</b>

SIGNIFICANT ACCOUNTING POLICIES 1  
 OTHER NOTES ON ACCOUNTS 25

For and behalf of the Board  
**For SUJALA TRADING & HOLDINGS LTD.**

*Sukhraj*

**Managing Director**  
**SUJALA TRADING & HOLDINGS LTD.**

*Gourav Goel*

**Director**  
**For SUJALA TRADING & HOLDINGS LTD.**

*Rohit*

Place : Kolkata **Company Secretary**  
 Date : 29th Day of May, 2015 **FOR SUJALA TRADING & HOLDINGS LTD.**

In terms of our report of even date  
**FOR MAROTI & ASSOCIATES**

( Chartered Accountants )



*Kumana*

**(KOMAL SURANA)**

(Partner)

M.No : 303583

Firm Reg No : 322770E

*ashok*  
**CHIEF FINANCIAL OFFICER**



**SUJALA TRADING & HOLDINGS LIMITED**  
**CONSOLIDATED STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED ON 31ST**  
**MARCH, 2015**

	PARTICULARS	Note	2014-2015	2013-2014
			Rs.	Rs.
	<b>INCOME</b>			
	Revenue from Operation	16	2,24,03,433	8,88,81,681
	Other income	17	-	48,285
	<b>TOTAL REVENUE</b>		<b>2,24,03,433</b>	<b>8,89,29,966</b>
	<b>EXPENSES</b>			
	Purchase of Stock in Trade	18	2,41,43,770	3,71,37,000
	Change in Inventories	19	(80,43,196)	4,47,06,630
	Employee Benefit Expenses	20	17,51,132	20,67,534
	Depreciation	21	-	19,467
	Finance Cost	22	19,46,370	34,44,538
	Other Expenses	23	9,65,734	8,63,892
	<b>TOTAL EXPENSES</b>		<b>2,07,63,810</b>	<b>8,82,39,061</b>
	<b>Profit Before Exceptional item and Tax</b>		<b>16,39,623</b>	<b>6,90,905</b>
	<b>Less : Exceptional item</b>		<b>5,61,800</b>	<b>-</b>
	<b>Profit Before Tax</b>		<b>10,77,823</b>	<b>6,90,905</b>
	<b>TAX EXPENSES</b>			
a	Current Tax		(3,69,200)	(2,39,232)
b	Deferred Tax		8,718	5,218
	<b>PROFIT / ( LOSS ) FOR THE YEAR</b>		<b>7,17,342</b>	<b>4,56,891</b>
	<b>Earning Per Equity Share</b>			
a	Basic	24	0.13	0.01
b	Diluted	24	0.13	0.01

SIGNIFICANT ACCOUNTING POLICIES 1  
 OTHER NOTES ON ACCOUNTS 25

For SUJALA TRADING & HOLDINGS LTD.  
*Sukhraj*  
 For and behalf of the Board  
**Managing Director**

SUJALA TRADING & HOLDINGS LTD.  
*Gourav Goel*  
**Director**

Place : Kolkata  
 Date : 29th Day of May, 2015

In terms of our report of even date  
**FOR MAROTI & ASSOCIATES**  
 (Chartered Accountants)

*Kurana*  
  
**KOMAL SURANA**  
 (Partner)

M.No : 303583  
 Firm Reg No : 322770E

For SUJALA TRADING & HOLDINGS LTD.  
*Rohit Koul*  
**Company Secretary**

FOR SUJALA TRADING & HOLDINGS LTD.  
*Ashok*  
**CHIEF FINANCIAL OFFICER**

## SUJALA TRADING & HOLDINGS LIMITED

### CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2015

	31.03.2015		31.03.2014	
<b>1. CASH FLOW FROM OPERATING ACTIVITIES</b>				
Net Profit/(Loss) before Tax (a)		10,77,823		6,90,905
Add:				
Depreciation	-		19,467	
Less: Interest on Income Tax Refund	-		(48,285)	
Sub Total - (b)				(28,818)
<b>Operating Profit before Working Capital Changes (a+b)</b>		10,77,823		6,62,087
Adjustments:				
(Decrease)/ Increase in Current Liabilities	(2,42,45,038)		(2,75,17,723)	
Decrease/ (Increase) in Inventories	(80,43,196)		4,47,06,630	
(Decrease)/ Increase in Trade Payable	32,43,800		-	
Decrease/ (Increase) in Other Current Assets	1,05,00,000		(17,50,000)	
(Decrease)/ Increase in IT & other Provisions	(14,31,138)		(6,65,704)	
Decrease/ (Increase) in Loans & advances	11,39,38,515		(15,58,94,340)	
Sub Total - (c)		9,39,62,943		(14,11,21,137)
<b>Cash Generated from Operating Activities (a+b+c)</b>		9,50,40,766		(14,04,59,050)
<b>A. Net cash from Operating Activities</b>		9,50,40,766		(14,04,59,050)
<b>2. CASH FLOW FROM INVESTING ACTIVITIES</b>				
Increase/ (Decrease) in investments	70,00,000		38,00,000	
<b>B. Net Cash from Investing Activities</b>		70,00,000		38,00,000
<b>3. CASH FLOW FROM FINANCING ACTIVITIES</b>				
(Decrease)/ Increase in Short Term Borrowings	(9,79,26,349)		13,51,95,082	
<b>C. Net Cash from Financing Activities</b>		(9,79,26,349)		13,51,95,082
Net Increase in Cash/Cash Equivalent (A+B+C)		41,14,417		(14,63,968)
Cash/Cash Equivalents (Opening)		12,30,860		26,94,828
Cash/Cash Equivalents (Closing)		53,45,277		12,30,860

**Notes**

1. Cash Flow Statement has been prepared under the Indirect method as out in Accounting Standard 3 issued by the Institute of Chartered Accountants of India

**2. Cash & Cash Equivalents Comprise:**

Cash on Hand  
Balance With Schedule Banks in current Account

	31.03.2015	31.03.2014
Cash on Hand	6,87,637	3,03,200
Balance With Schedule Banks in current Account	46,57,670	9,27,560
	53,45,277	12,30,860

For and behalf of the Board

**For SUJALA TRADING & HOLDINGS LTD.**

*Sukhvir*

**Managing Director**

SUJALA TRADING & HOLDINGS LTD.

*Gourav Goel*

Place : Kolkata

Date : 29th Day of May, 2015

**For SUJALA TRADING & HOLDINGS LTD.**

*Ravi K*

**Company Secretary**

**For SUJALA TRADING & HOLDINGS LTD.**

*Ashok*

**CHIEF FINANCIAL OFFICER**

In terms of our report of even date

**FOR MAROTI & ASSOCIATES**

(Chartered Accountants)



*Kurana*

**(KOMAL SURANA)**

(Partner)

M.No : 303583

Firm Reg No : 322770E

**Significant Accounting Policies :****01 BASIS OF ACCOUNTING**

The financial statements are prepared under historical cost convention, on an accrual basis and in accordance with relevant presentational requirements of the Companies Act, 2013 and the applicable mandatory Accounting Standards as prescribed under section 133 of Companies Act, 2013 read with rule 7 of the Companies (Accounts) Rules, 2014.

**02 PRINCIPLES OF CONSOLIDATION**

The Consolidated financial statements relate to Sujala Trading & Holdings Limited (the 'Company') and its wholly owned subsidiaries. The consolidated financial statements have been prepared on the following basis:

(a) The financial statements of The company and its subsidiaries have been combined on a line-by-line basis by adding together The book values of like items of assets, liabilities, income and expenses, after fully eliminating intra-group balances and intra-group transactions resulting in unrealised profits or losses in accordance with Accounting Standard (AS) 21- "Consolidated Financial Statements".

(b) The consolidated financial statements have been prepared using uniform accounting policies for like transactions and other events in similar circumstances and are presented to the extent possible, in the same manner as the Company's separate financial statements.

(c) The excess of cost to the Company of its investment in the subsidiaries, over the net assets at the time of acquisition of shares in the subsidiaries is recognised in the financial statements as goodwill/(Capital Reserve).

The subsidiaries considered in the consolidated financial statements is:

<u>Serial No.</u>	<u>Name of the company</u>	<u>Country of Incorporation</u>	<u>% voting power held as at 31st March, 2015</u>	<u>% voting power held as at 31st March, 2014</u>
1	FOREMOST BARTER LIMITED	India	100	100
2	FOREMOST DEALCOMM LIMITED	India	100	100
3	HULBERT TRADING LIMITED	India	100	100
4	HULBERT VINIMAY LIMITED	India	100	100
5	JAGMATA MERCANTILE LIMITED	India	100	100
6	JAGMATA VINTRADE LIMITED	India	100	100
7	KOTIRATAN COMMERCIAL LIMITED	India	100	100
8	KOTIRATAN MARKETING LIMITED	India	100	100
9	MANGALDHAM AGENTS LIMITED	India	100	100
10	MANGALDHAM SUPPLIERS LIMITED	India	100	100
11	MANGALSUDHA BARTER LIMITED	India	100	100
12	MANGALSUDHA COMMERCIAL LIMITED	India	100	100
13	NIRMALKUNJ AGENCY LIMITED	India	100	100
14	NIRMALKUNJ TRADECOM LIMITED	India	100	100
15	NITYADHARA BARTER LIMITED	India	100	100
16	NITYADHARA TRADERS LIMITED	India	100	100
17	OVERGROW BARTER LIMITED	India	100	100
18	OVERGROW TIE-UP LIMITED	India	100	100
19	SARVLOK COMMERCIAL LIMITED	India	100	100
20	SARVLOK DEALCOM LIMITED	India	100	100
21	SPEEDFAST MARKETING LIMITED	India	100	100
22	SPEEDFAST VINCOM LIMITED	India	100	100
23	VISHAWDHAM TRADELINK LIMITED	India	100	100
24	VISHAWDHAM MERCHANTS LIMITED	India	100	100

For SUJALA TRADING &amp; HOLDINGS LTD.

For SUJALA TRADING &amp; HOLDINGS LTD.

SUJALA TRADING &amp; HOLDINGS LTD.

Gourav Goel

Managing Director

Director

FOR SUJALA TRADING &amp; HOLDINGS LTD.

Company Secretary

Ashok.

CHIEF FINANCIAL OFFICER



03 **INVESTMENTS**

Investments that are readily realizable and intended to be held for not more than a year are classified as Current Investments. All other Investments are classified as Non Current Investments. Current Investments are stated at lower of cost and market rate on an individual investment basis. Non Current Investments are considered 'at cost' on individual investment basis, unless there is a decline other than temporary in the value, in which case adequate provision is made against such diminution in the value of investments.

04 **RECOGNITION OF INCOME & EXPENDITURE**

Income and expenditure are accounted for on accrual basis. Interest income is recognized on a time proportion basis taking into account the amount outstanding and the rate applicable. Dividend income is recognized when the shareholder's right to receive payment is established by the balance sheet date.

05 **FIXED ASSETS**

Fixed Assets are stated at cost less accumulated depreciation and impairment losses, if any. Cost comprises the purchase price and any attributable cost of bringing the asset to its working condition for its intended use.

06 **DEPRECIATION ON FIXED ASSETS**

Depreciation on Fixed Assets has been provided based on useful life assigned to each asset prescribed in accordance with Part - "C" of Schedule-II of the Companies Act, 2013.

07 **IMPAIRMENT OF ASSETS**

i. The carrying amounts of assets are reviewed at each balance sheet date if there is any indication of impairment based on internal/external factors. An impairment loss is recognized wherever the carrying amount of an asset exceeds its recoverable amount. The recoverable amount is the greater of the asset's net selling price and value in use. In assessing the value in use, the estimated future cash flows are discounted to their present value at the weighted average cost of capital.

ii. After impairment, depreciation is provided on the revised carrying amount of the assets over its remaining useful life.

08 **INVENTORIES**

Inventories of shares are valued at cost computed on FIFO Basis or fair value, whichever is lower.

09 **CONTINGENT LIABILITIES**

These are disclosed by way of notes on the Balance sheet. Provisions is made in the accounts in respect of those contingencies which are likely to materialize into liabilities after the year end, till the finalization of accounts and material effect on the position stated in the Balance Sheet.

10 **EARNING PER SHARE**

Earnings per share is calculated by dividing the net profit or loss for the year attributable to equity shareholders, by the weighted average number of equity shares outstanding during the year.

For the purpose of calculating diluted earnings per share, the net profit or loss for the year attributable to equity shareholders and weighted average number of shares outstanding during the year are adjusted for the effects of all dilutive potential equity shares.

11 **PROVISION AND DEFERRED TAX**

The Provision for current tax is made after taking into consideration benefits admissible under the provisions of the Income Tax Act, 1961.

Deferred Tax resulting from "timings difference" between book and taxable profit is accounted for using the tax rates and laws that have been enacted or substantially enacted as on the Balance Sheet date. The Deferred Tax Asset is recognized and carried forward only to the extent that there is a reasonable certainty that the assets will be realized in future.

12 **PROVISIONING FOR STANDARD ASSETS**

The Reserve Bank Of India vide Notification No DNBS 223/CGM (US) 2011 DATED 12 JANUARY, 2011 has issued direction to all NBFCs to make provision of 0.25% on STANDARD ASSETS with immediate effect. Accordingly the Company has made provision @ 0.25%.



**SUJALA TRADING & HOLDINGS LIMITED**  
**NOTE FORMING PART OF THE CONSOLIDATED BALANCE SHEET AS AT**  
**& CONSOLIDATED STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED 31ST MARCH, 2015**

	31ST MARCH	31ST MARCH
	, 2015	, 2014
	Rs.	Rs.
<b>NOTE - 2</b>		
<b>SHARE CAPITAL</b>		
<b>Authorised</b>		
58,00,000 Equity Shares of Rs.10/- each	<b>5,80,00,000</b>	<b>5,80,00,000</b>
<b>Issued, Subscribed &amp; Paid up</b>		
57,21,750 Equity Share of Rs.10/- each	5,72,17,500	5,72,17,500
	<b>5,72,17,500</b>	<b>5,72,17,500</b>

**A.**  
**Reconciliation of the number of shares outstanding at the beginning and at the end of the reporting period**

	31ST MARCH, 2015		31ST MARCH, 2014	
Shares outstanding at the beginning of the year	57,21,750	5,72,17,500	57,21,750	5,72,17,500
Shares issued during the year	-	-	-	-
Shares outstanding at the end of the year	57,21,750	5,72,17,500	57,21,750	5,72,17,500

**B**

**TERMS/ RIGHTS ATTACHED TO EQUITY SHARES**

The Company has only one class of equity share having par value of Rs 10 / per share . Each holder of Equity share is entitled to one vote per share

In the event of liquidation of the company , the holder of equity shares will be entitled to receive remaining assets of the Company after distribution of all preferential amounts.The Distribution will be in proportion to the number of equity share held by the shareholders

**C**

**Details of shareholders holding more than 5% shares of the Company**

NAME OF THE SHAREHOLDER (EQUITY SHARES OF RS 10 EACH FULLY PAID UP)	31ST MARCH , 2015		31ST MARCH , 2014	
	Nos	%	Nos	%
1. SQUARE TRADES AND HOLDINGS PVT LTD	891000	15.57	891000	15.57
2. MIDNIGHT AGENCIES PVT LTD	350474	6.13	350500	6.13
3. MADSAN AGENCIES PVT LTD	384994	6.73	385000	6.73
4. HOPEWEL MERCHANTS PVT LTD	292492	5.11	392500	6.86
5. SHREE SUDHARSHAN CASTING PVT LTD	301993	5.28	402000	7.03
6. MOTOREX FINANCE PVT LTD	-	-	420400	7.35
7. SHAH TELCOM LTD	426885	7.46	426900	7.46
8. GIRIRAJ TRADECOM PVT LTD	-	-	432500	7.56
9. PICADALLY TRADE AND HOLDINGS PVT LTD	434470	7.59	434500	7.59
10. LIMELIGHT TRACOM PVT LTD	-	-	454400	7.94
11. SANDEEP KUMAR SHAH	300000	5.24	-	-

As per the records of the Company , including its Register of Members and other declarations received from the shareholders regarding beneficial interest , the above shareholders represents legal ownership of shares

For SUJALA TRADING & HOLDINGS LTD.

*Sushruti*

Managing Director

SUJALA TRADING & HOLDINGS LTD.

*Gourav Goel*

Director

For SUJALA TRADING & HOLDINGS LTD.

*Rohit Goel*

Company Secretary

FOR SUJALA TRADING & HOLDINGS LTD.

*Ashek*

CHIEF FINANCIAL OFFICER



SUJALA TRADING & HOLDINGS LIMITED		
NOTE FORMING PART OF THE CONSOLIDATED BALANCE SHEET AS AT & CONSOLIDATED STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED 31ST MARCH, 2015		
	31ST MARCH , 2015	31ST MARCH , 2014
	Rs.	Rs.
<b>NOTE - 3</b>		
<b>RESERVES AND SURPLUS</b>		
<b>General Reserve</b>		
Opening Balance (generated on amalgamation)	9,88,34,306	9,88,34,306
<b>A</b>	<b>9,88,34,306</b>	<b>9,88,34,306</b>
<b>Special Reserve</b>		
Opening Balance	2,17,384	1,11,175
Add: Transferred during the year	1,65,979	1,06,209
<b>B</b>	<b>3,83,363</b>	<b>2,17,384</b>
<b>Profit &amp; Loss Account</b>		
Opening Balance	(25,70,475)	(24,47,390)
Add : Profit for the year	7,17,342	4,56,891
Add : Income Tax for earlier year	-	2,233
Add : Transfer to Special Reserve	(1,65,979)	(1,06,209)
Add : Contingency provision for standard Assets	-	(4,76,000)
Less: Adjustments for transitional provision for depreciation under Companies Act, 2013	(35,557)	-
<b>C</b>	<b>(20,54,669)</b>	<b>(25,70,475)</b>
<b>TOTAL (A+B+C)</b>	<b>9,71,63,000</b>	<b>9,64,81,215</b>
<b>NOTE - 4</b>		
<b>DEFERRED TAX LIABILITY</b>		
Opening Balance	-	3,053
Add: Generated during the year	-	-
Less: Reversed during the year	-	(3,053)
Closing Liability	-	-
<b>NOTE - 5</b>		
<b>SHORT TERM BORROWINGS</b>		
(Unsecured, Considered good)		
Loans	3,72,68,733	13,51,95,082
	<b>3,72,68,733</b>	<b>13,51,95,082</b>
<b>NOTE - 6</b>		
<b>TRADE PAYABLE</b>		
- others	32,55,000	11,200
	<b>32,55,000</b>	<b>11,200</b>
<b>NOTE - 7</b>		
<b>OTHER CURRENT LIABILITIES</b>		
Other Advances	1,29,85,000	3,63,30,000
Liabilities For Expenses	1,19,739	6,75,323
TDS Payable	-	3,44,454
	<b>1,31,04,739</b>	<b>3,73,49,777</b>

For SUJALA TRADING & HOLDINGS LTD.

*Sukvergi*

Managing Director

SUJALA TRADING & HOLDINGS LTD.

*Gourav Goel*

Director



For SUJALA TRADING & HOLDINGS LTD.

*Rohit Goel*

Company Secretary

FOR SUJALA TRADING & HOLDINGS LTD.

*Shankar*

CHIEF FINANCIAL OFFICER

**SUJALA TRADING & HOLDINGS LIMITED**

**NOTE FORMING PART OF THE CONSOLIDATED BALANCE SHEET AS AT  
& CONSOLIDATED STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED 31ST MARCH, 2015**

	31ST MARCH , 2015	31ST MARCH , 2014
	Rs.	Rs.
<b>NOTE - 8</b>		
<b><u>SHORT TERM PROVISION</u></b>		
Provision for Taxation	6,48,017	2,78,817
Contingency Provision for Standard Assets	7,00,000	7,00,000
	<b>13,48,017</b>	<b>9,78,817</b>
<b>NOTE -10</b>		
<b><u>LONG TERMS LOANS AND ADVANCES</u></b>		
( Unsecured , Considered good )		
Advances	-	70,00,000
	-	<b>70,00,000</b>
<b>NOTE -11</b>		
<b><u>DEFERRED TAX ASSET</u></b>		
Opening Balance	2,165	-
Add: Generated during the year	8,718	2,165
Less: Reversed during the year	-	-
Closing Liability	<b>10,883</b>	<b>2,165</b>
<b>NOTE - 12</b>		
<b><u>INVENTORIES</u></b>		
Stock of Shares	4,51,88,546	3,71,45,350
	<b>4,51,88,546</b>	<b>3,71,45,350</b>
<b>NOTE - 13</b>		
<b><u>CASH &amp; CASH EQUIVALENTS</u></b>		
Cash in hand (As certified)	6,87,607	3,03,200
Balances with Schedule Bank in Current Account	46,57,670	9,27,660
	<b>53,45,277</b>	<b>12,30,860</b>
<b>NOTE -14</b>		
<b><u>SHORT TERM LOANS &amp; ADVANCES</u></b>		
( Unsecured , Considered good )		
Loans	14,29,24,097	25,28,62,611
Advances	1,07,50,000	1,47,50,000
	<b>15,36,74,097</b>	<b>26,76,12,611</b>
<b>NOTE - 15</b>		
<b><u>OTHER CURRENT ASSETS</u></b>		
Security Deposit	1,00,000	1,00,000
Share Application Applied	15,00,000	1,20,00,000
T.D.S Receivable	35,38,177	21,07,039
	<b>51,38,177</b>	<b>1,42,07,039</b>

For SUJALA TRADING & HOLDINGS LTD.

*Sukhraj*

Managing Director

SUJALA TRADING & HOLDINGS LTD.

*Gourav Goel*

Director



For SUJALA TRADING & HOLDINGS LTD.

*Rohit Goel*

Company Secretary

FOR SUJALA TRADING & HOLDINGS LTD.

*Ashok*

CHIEF FINANCIAL OFFICER

**SUJALA TRADING & HOLDINGS LIMITED**  
**NOTE FORMING PART OF CONSOLIDATED BALANCE SHEET AS AT & CONSOLIDATED STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED 31ST MARCH, 2015**

**NOTE 9**  
**FIXED ASSETS**

Description	Gross Block			Depreciation			Net Block	
	As at	Addition	Deletion	As at	Upto	For the	Upto	As at
	01.04.2014			31.03.2015	31.03.2014	year	31.03.2015	31.03.2014
<b>Tangible Assets</b>								
Computer	1,06,655	-	-	1,06,655	97,781	8,873	97,781	1 8,874
Printer - T13 Epson	2,000	-	-	2,000	1,999	-	1,999	1 1
Typewriter	4,815	-	-	4,815	4,814	-	4,814	1 1
Inverter	13,000	-	-	13,000	6,278	6,721	6,278	1 6,722
Furniture	1,062	-	-	1,062	1,061	-	1,061	1 1
Plant & Machinery	6,000	-	-	6,000	1,628	4,371	1,628	1 4,372
Printer Hp2000	2,444	-	-	2,444	2,443	-	2,443	1 1
Scanner	3,328	-	-	3,328	3,327	-	3,327	1 1
Printer with Copier(Xerox Machine)	53,040	-	-	53,040	37,447	15,592	37,447	1 15,593
<b>Total</b>	<b>1,92,344</b>	<b>-</b>	<b>-</b>	<b>1,92,344</b>	<b>1,56,778</b>	<b>(*) 35,557</b>	<b>1,56,778</b>	<b>9 35,566</b>
Previous Year	1,92,344	-	-	1,92,344	1,37,310	19,467	1,56,778	35,566

(\*) Rs. 35,557 adjusted with retained earnings (Refer Note No. 3)  
**For SUJALA TRADING & HOLDINGS LTD.**

*Sujanya*  
**For SUJALA TRADING & HOLDINGS LTD.**

*Robit Goel*

**Company Secretary**

**Managing Director**

**SUJALA TRADING & HOLDINGS LTD.**

*Gourav Goel*

**FOR SUJALA TRADING & HOLDINGS LTD.**

*AShok*

**Director**

**CHIEF FINANCIAL OFFICER**





SUJALA TRADING & HOLDINGS LIMITED		
NOTE FORMING PART OF THE CONSOLIDATED BALANCE SHEET AS AT & CONSOLIDATED STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED 31ST MARCH, 2015		
	31ST MARCH, 2015	31ST MARCH, 2014
	Rs.	Rs.
<b>NOTE - 16</b>		
<b>REVENUE FROM OPERATIONS</b>		
Sale of shares	56,35,150	7,33,68,000
Interest received on Loan	1,67,68,283	1,55,13,681
	<b>2,24,03,433</b>	<b>8,88,81,681</b>
<b>NOTE - 17</b>		
<b>OTHER INCOME</b>		
Interest on IT Refund	-	48,285
	-	<b>48,285</b>
<b>NOTE - 18</b>		
<b>PURCHASES</b>		
Purchase of Shares	2,41,43,770	3,71,37,000
	<b>2,41,43,770</b>	<b>3,71,37,000</b>
<b>NOTE - 19</b>		
<b>CHANGE IN INVENTORIES</b>		
Opening Stock	3,71,45,350	8,18,51,980
Less: Closing Stock	(4,51,88,546)	3,71,45,350
	<b>(80,43,196)</b>	<b>4,47,06,630</b>
<b>NOTE - 20</b>		
<b>EMPLOYEE BENEFIT EXPENSES</b>		
Director Remuneration	35,000	-
Salary & Allowances	16,51,900	19,85,000
Staff Welfare	64,232	82,534
	<b>17,51,132</b>	<b>20,67,534</b>
<b>NOTE - 21</b>		
<b>DEPRECIATION &amp; AMORTISATION</b>		
Depreciation	-	19,467
	-	<b>19,467</b>
<b>NOTE - 22</b>		
<b>FINANCE COST</b>		
Interest paid	19,46,370	34,44,538
	<b>19,46,370</b>	<b>34,44,538</b>

For SUJALA TRADING & HOLDINGS LTD.

*Sukanya*

Managing Director

SUJALA TRADING & HOLDINGS LTD.

*Gourav Goel*

Director

For SUJALA TRADING & HOLDINGS LTD.

*Rohit Goel*

Company Secretary

FOR SUJALA TRADING & HOLDINGS LTD.

*Abhok*  
CHIEF FINANCIAL OFFICER



**SUJALA TRADING & HOLDINGS LIMITED**

**NOTE FORMING PART OF THE CONSOLIDATED BALANCE SHEET AS AT  
& CONSOLIDATED STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED 31ST MARCH, 2015**

	31ST MARCH, 2015	31ST MARCH, 2014
	Rs.	Rs.
<b>NOTE - 23</b>		
<b>OTHER EXPENSES</b>		
Accounting Charges	54,000	54,000
Statutory Audit Fees	46,472	46,472
Internal Audit Fees	6,000	-
Advertisement	8,829	26,960
Bank Charges	7,311	1,671
Complaints Maintenance Charges	6,740	6,740
Computer Expenses	22,420	21,318
Demat Charges	2,769	-
Depository Participant Charges	33,708	33,708
E - Voting Expense	32,584	-
Filing Fees	67,618	26,400
General Expenses	2,25,444	2,32,777
Folio Maintenance Charges	15,983	13,483
Interest on TDS	10,334	-
Listing Fees	30,163	19,663
Postage & Stamp	35,820	45,192
Professional Fees	33,454	29,154
Professional Tax	2,500	2,500
Printing & Stationary	69,750	85,984
Rent	1,20,000	1,20,000
Repairs & Maintenance Charges	3,500	6,250
Secreterial Audit Fees	10,000	-
Scrutinizer Fees	15,000	-
Tax Audit Fees	7,865	7,865
Telephone Charges	17,523	16,334
Travelling & Conveyance	64,947	64,287
Website Charge	15,000	3,134
	<b>9,65,734</b>	<b>8,63,892</b>
<b>NOTE - 24</b>		
<b>EARNING PER SHARE</b>		
Net Profit after tax as per Statement of Profit and Loss (A)	7,17,342	4,56,891
weighted Average number of equity shares outstanding (B)	57,21,750	5,72,17,500
Face value per equity share (')	10	10
Basic and Diluted Earnings per share (') [A/B]	0.125	0.008

For SUJALA TRADING & HOLDINGS LTD.

*Sukkurja*

SUJALA TRADING & HOLDINGS LTD. Director

*Gourav Goel*

For SUJALA TRADING & HOLDINGS LTD. Director

*Rohit Hood*

Company Secretary

For SUJALA TRADING & HOLDINGS LTD.

*Ashok*

CHIEF FINANCIAL OFFICER



**NOTE 25 OTHER NOTES ON ACCOUNTS**

- i Based on the information / documents available with the Company, no creditor is covered under Micro, Small and Medium Enterprise Development Act, 2006. As a result, no interest provision/payments have been made by the Company to such creditors for the year ended 31st March 2015.
- ii Loans & advances balances are subject to confirmation by the respective parties .
- iii The management has assessed that there is no impairment of Fixed Assets requiring provision in the Accounts. Accordingly, there is no debit to the Profit & Loss Account for the impairment of Assets.
- iv The Financial Statements and Notes on Account has been prepared as per the Companies Act, 2013 with their Schedule as the same is effective from 1st April, 2014
- v **Segment Report:**  
The Company is engaged in the business of Non-Banking Financial Services and there are no separate reportable segments as per Accounting Standard 17.

vi **Related Party Disclosure :**  
As per accounting standard 18 the information for related parties is given below:  
**Name of the related parties**

**ASSOCIATES** - None

**KEY MANAGEMENT PERSONNEL ( KMP )**

- 1. Subhadeep Mukherjee - Managing Director
- 2. Ashok Kumar Agarwal - Chief Financial Officer
- 3. Rohit Goel - Company Secretary

**RELATIVES OF KMP** - None

**ENTERPRISE IN WHICH KMP AND THEIR RELATIVES HAS SUBSTANTIAL INTEREST** - None

**RELATED PARTY TRANSACTION**

Sl. No.	Nature of Transaction	Relation	31/03/2015	31/03/2014
1	Directors' Remuneration paid Subhadeep Mukherjee	Managing Director	35,000	-
1	Salary paid Ashok Kumar Agarwal	Chief Financial Officer	56,000	-
2	Rohit Goel	Company Secretary	84,000	84,000

For SUJALA TRADING & HOLDINGS LTD.

*Subhadeep Mukherjee*

Managing Director

SUJALA TRADING & HOLDINGS LTD.

*Gourav Goel*

Director

For SUJALA TRADING & HOLDINGS LTD.

*Rohit Goel*

Company Secretary

FOR SUJALA TRADING & HOLDINGS LTD.

*Ashok Kumar Agarwal*

CHIEF FINANCIAL OFFICER



- vii The Company has Complied this information based on the current information in its possession. As at 31.03.2015, No supplier has intimated the Company about its status as a Micro or Small enterprise or its Registration with the appropriate authority under Micro, Small and Medium Enterprise Development Act, 2006.  
Amount due to Micro Small and Medium Enterises as on 31.03.2015 NIL. ( P.Y NIL )
- viii Effective from 1st April, 2014, the Company has charged depreciation based on the useful life of the assets as per the requirement of Schedule II of the Companies Act, 2013. It has recomputed the depreciation on various fixed assets in accordance with and in the manner prescribed with Part C of Schedule II of the Companies Act, 2013. The aggregate difference between the depreciation so computed as per the companies Act, 2013 till 31st March, 2014 and the depreciation charged in the accounts till 31st March, 2014 has been debited to the opening balance of profit & Loss Account.
- ix Provision for taxation on Income for the year has been made under the tax calculated on income under normal computation as per income tax act being higher than the tax computed under section 115JB of the income tax act.
- x **Deferred Taxation :**  
The company will recognoise the deferred tax liabilities/assets on the timing differences for the period in which there is virtual certainty of future income by way of prudence in accordance with AS-22 " Accounting For Taxes On Income " issued by the Institute of Chartered Accountants of India.
- xi Informations required to be furnished under paragraph 9BB of Non-Banking Financial Companies Prudential Norms (Reserve Bank) Directions, 1998 is given in separate Annexure.
- xii No provision has been made on account of leave salary as there are no leave to the credit of employees as at the end of the year.
- xiii No provision has been made on account of gratuity as there are no employees who have completed the required number of years as per the Payment of Gratuity Act, 1972.
- xiv Previous Year figures have been regrouped, rearranged or recasted wherever considered necessary.

For and on behalf of the Board  
For SUJALA TRADING & HOLDINGS LTD.

*Sukherje*  
Managing Director

Director                      Director  
Place : Kolkata  
Date : 29th Day of May, 2015

SUJALA TRADING & HOLDINGS LTD.  
*Gourav Goel*  
Director

Company Secretary  
For SUJALA TRADING & HOLDINGS LTD.  
*Rohit Goel*  
Company Secretary

In terms of our report of even date  
For MAROTI & ASSOCIATES  
(CHARTERED ACCOUNTANTS)

*Kusana*  
  
Komal Surana  
(Partner)  
M. No. 303583  
Firm Reg.No : 322770E

FOR SUJALA TRADING & HOLDINGS LTD.  
*Ashok*  
CHIEF FINANCIAL OFFICER



## SUJALA TRADING & HOLDINGS LTD.

Regd. Off. : 1A, GRANT LANE, 2ND FLOOR. ROOM NO-202, KOLKATA-700 012 (West Bengal)  
Phone: (91-033) 2236-4330, E-mail: sujala\_trading@yahoo.com/enquiry@sujalagroup.com,  
CIN-L51109WB1981PLC034381 Website-www.sujalagroup.com

### ATTENDANCE SLIP

<b>Regd. Folio / DP ID &amp; Client ID</b>
<b>Name and Address of the Shareholder</b>

1. I/we hereby record my/our presence at the **34<sup>th</sup> ANNUAL GENERAL MEETING** of the Company being held on **29<sup>th</sup> September, 2015** at **11.00 A.M.** at the Registered Office of the Company at **1A, Grant Lane, 1st Floor, Kolkata-700 012**

2. Signature of the Shareholder/Proxy Present

--

3. Shareholder / Proxy holder wishing to attend the meeting must bring the Attendance Slip to the meeting and handover the same at the entrance duly signed.
4. Shareholder / Proxy holder desiring to attend the meeting may bring his / her copy of the Annual Report for reference at the meeting.

**Note:** - PLEASE CUT HERE AND BRING THE ABOVE ATTENDANCE SLIP TO THE MEETING.

### ELECTRONIC VOTING PARTICULARS

(1) EVSN (E-Voting Sequence No.)	(2) USER ID.	(3) PAN or Relevant No.as under	(4) Bank Account No.
			(See Note No.1)

Notes:

- (1) Where Bank Account Number is not registered with the Depositories or Company please enter your User Id. as mentioned in column (2) above.
- (2) Please read the Instructions printed under the Note No. 7 to the Notice dated 29<sup>th</sup> May, 2015 of the **34<sup>th</sup> Annual General Meeting**. The e-Voting period starts from **9.00 A.M. on 26.09.2015 and ends at 5.00 P.M. on 28.09.2015**, the e-voting module shall be disabled by CDSL for voting thereafter



## SUJALA TRADING & HOLDINGS LTD.

Regd. Off. : 1A,GRANT LANE, 2ND FLOOR,ROOM NO-202, KOLKATA-700 012 (West Bengal)  
Phone: (91-033) 2236-4330, E-mail: sujala\_trading@yahoo.com/enquiry @sujalagroup.com,  
CIN-L51109WB1981PLC034381 Website-www.sujalagroup.com

### PROXY FORM

MGT-11

[Pursuant to section 105(6) of the Companies Act,2013 and rule 19(3) of the Companies (Management and Administration) Rules,2014]

Name of the member (s) :  
Registered Address:  
E.Mail Id :  
Folio No/ DP ID -Client ID No:

I/We, being the member(s) of.....shares of the above named Company, hereby appoint

1. Name -----

Address:-----

Email ID:-----Signature:----- or failing him:

2. Name :-----Address:-----

-----

E.mail ID.----- Signature:----- or failing him:

3. Name :-----Address:-----or failing him:

E.mail ID:-----Signature:-----as my/our

proxy to attend and vote(on a poll) for me/us and on my/our behalf at the 34<sup>TH</sup> Annual General Meeting of the Company, to be held on the 29<sup>th</sup>September,2015 at 11.00 A.M at **1A, Grant Lane, 1st Floor, Kolkata-700 012** and at any adjournment thereof in respect of such resolutions as are indicated below:

Resolution No	Resolutions	Optional *	
		For	Against
<b>Ordinary Business</b>			
1. Adoption of Financial Statements for the F.Y. Year ended 31 <sup>st</sup> March,2015			
2. Re-appointment of Mr Dhiraj Ram, who retires by rotation			
3. Re- Appointment of M/s Marot i& Associates, Chartered Accountants, as Auditor and fixing their remuneration.			

Signed this.....day of .....2015

Signature of shareholder

Affix Revenue Stamp

Signature of Proxy holder(s)

**Note:** This form duly filled up, stamped and signed by the appointer or his attorney duly authorized in writing or if the appointer is a Body Corporate, under the seal or signed by an attorney duly authorized by it shall be deposited at the Registered Office of the Company along with the power of Attorney, if any under which the Proxy Form is signed, not less than 48 hours before the time for holding the meeting



## SUJALA TRADING & HOLDINGS LTD.

Regd. Off. : 1A, GRANT LANE, 2ND FLOOR, ROOM NO-202, KOLKATA-700 012 (West Bengal)  
Phone: (91-033) 2236-4330, E-mail: [sujala\\_trading@yahoo.com](mailto:sujala_trading@yahoo.com)/enquiry @sujalagroup.com.  
CIN-L51109WB1981PLC034381 Website-[www.sujalagroup.com](http://www.sujalagroup.com)

Form No. MGT-12

### Polling Paper

[Pursuant to section 109(5) of the Companies Act, 2013 and rule 21(1)(c) of the Companies (Management and Administration) Rules, 2014]

Name of the Company : **SUJALA TRADING & HOLDINGS LIMITED**  
Registered office : 1A, Grant Lane, 2<sup>nd</sup> Floor, Room No. 202, Kolkata – 700 012

### BALLOT PAPER (34<sup>th</sup> AGM 2015)

S. No.	Particulars	Details
1.	Name of the First Named Shareholder (In block letters)	
2.	Postal address	
3.	Registered folio No. / *Client ID No. [*Applicable to investors holding shares in dematerialized form]	
4.	Class of Share	<b>Equity Share</b>

I hereby exercise my vote in respect of Ordinary/ Special resolution enumerated below by recording my assent or dissent to the said resolution in the following manner:

S. No.	Resolutions	No. of shares held by me	I assent to the resolution	I dissent from the resolution
1.	Adoption of financial statements for the year 2014-15.			
2.	Re-appointment of director Dhiraj Ram having DIN-06752534			
3.	Reappointment of Auditor M/s Maroti & Associates			
4.				
5.				

Place:

Date :

(Signature of the shareholder)



## SUJALA TRADING & HOLDINGS LTD

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