

RIYANSH MULTI TRADE PRIVATE LIMITED

NOTES TO ACCOUNTS FORMING PART OF ACCOUNTS F. Y. 2024-25

1. COMPANY INFORMATION

RIYANSH MULTI TRADE PRIVATE LIMITED (the Company') is a private limited company domiciled in India and is incorporated under Companies Act, 2013 applicable in India. The registered office of the company 08/5/1, 5th Floor, Gala No. 501, Jijamata Pride, Near Jilha Va Atirikta Satra Nyayalay, Ghulewadi, Sangamner, (Maharashtra) The CIN of the Company is U51909PN2019PTC186466

The Company is engaged in Trading of all types of Amrut juice, Ayurvedic Products etc.

2. SIGNIFICANT ACCOUNTING POLICIES

a. Basis of Preparation of Financial Statements

The financial statements have been prepared under the historical cost convention on an accrual. The accounting policies have been applied are consistent with those used in the previous year.

These financial statements have been prepared in accordance with the Generally Accepted Accounting Principles in India ('Indian GAAP') to comply with the Accounting Standards specified under Section 133 of the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014 and the relevant provisions of the Companies Act, 2013. The financial statements have been prepared under the historical cost convention on accrual basis, except for certain financial instruments which are measured at fair value

b. Use of Estimate

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumption that affect the reported amounts of assets and liabilities and disclosure of contingent liabilities at the date of the financial statements and the results of operations during the reporting period end. Although these estimates are basis upon management's best knowledge of current events and actions, actual results could differ from these estimates.

c. Property, Plant and Equipment

- a. Property, Plant and Equipments are stated at cost of acquisition or construction less accumulated depreciation and amortization. The cost of acquisition includes its purchase price including other non-refundable taxes or levies and any directly attributable cost of bringing the asset to its working condition for its intended use. Subsequent expenditure related to an item of Property, Plant and Equipments are added to its book value only if they increase the future benefits from the existing asset beyond its previously assessed standard of performance.
- b. Property, Plant and Equipments under construction are disclosed as capital-work-progress.



- c. As now Schedule XIV has been replaced by Schedule II to the Companies Act, 2013. Accordingly, depreciation is provided on Written down value method based on useful life prescribed in Schedule II to the Companies Act, 2013 as given below.

Particulars	Useful Life
1. Computer Purchase	3 Years
2. Plant and Machinery	15 Years
3. Office Equipment	5 Years
4. Vehicles	10 Years
5. Computer Server	6 Years
6. Furniture	10 Years

d. Inventories

- a. Trading material are carried at the lower of cost or net realizable value. The comparison of cost and net realizable Value is made on 'item by item' basis. Damaged stocks are suitably valued. The valuation of Inventory is on Weighted Average basis.

e. Events occurring Subsequent to Balance sheet date

Events occurring after the Balance Sheet date, which have a material impact on the financial affairs of the Entity are taken into cognizance while presenting financial statements of the Entity.

f. Revenue Recognition

- a. Revenue from sale of goods is recognised on transfer of all significant risk and rewards of ownership of goods to buyer. The amount recognised as sale is exclusive of GST, Interest if any charged in invoice. Sales are stated at net of GST. Credit notes are accounted on accrual basis.
- b. Dividend Income is accounted when right to receive dividend is established.
- c. In case of interest, revenue is recognised on the time proportion basis taking in to amount outstanding amount and rate of interest applicable. Interest Received on Income tax refund is accounted on receipt basis.

g. Borrowing Cost

Borrowing costs include interest, Costs in connection with the borrowing of funds to the extent not directly related to the acquisition of qualifying assets are charged to the Statement of Profit and Loss over the tenure of the loan. Borrowing costs, allocated to and utilised for qualifying assets, pertaining to the period from commencement of activities relating to construction / development of the qualifying asset upto the date of its intended use of such asset is added to the cost of the assets.

h. Provision for taxation

- a. Tax expenses comprises of current tax (i.e. amount of tax for the period determined in accordance with applicable taxation laws), deferred tax charge or credit (reflecting the tax effects of timing differences between accounting income and taxable income for the period) computed in accordance with the relevant taxation laws.
- b. Deferred tax charge or credit are recognised for the future tax consequences attributable to timing difference that result between the profit offered for income taxes



and the profit as per the financial statements. The deferred tax charge or credit and the corresponding deferred tax liabilities or assets are recognised using the tax rates that have been enacted or subsequently enacted by the balance sheet date. Deferred tax assets are recognised only to the extent there is reasonable certainty that the assets can be realised in future; however, when there is a brought forward loss or unabsorbed depreciation under taxation laws, deferred tax assets are recognised only if there is virtual certainty of realisation of such assets. Deferred tax assets are reviewed as at each balance sheet date and written down or written up to reflect the amount that is reasonably/ virtually certain to be realised.

- c. Minimum Alternate Tax (MAT) credit entitlement available at the end of the year treated as an asset. The Company recognizes MAT credit available as an asset only to the extent there is convincing evidence that the company will pay normal income tax during the specified period, i.e., the period for which MAT Credit is allowed to be carried forward in accordance with the Guidance Note. The Company reviews the "MAT Credit Entitlement" asset at each reporting date and writes down the asset to the extent the Company does not have convincing evidence that it will pay normal tax during the sufficient period.

i. Cash and Cash Equivalent

- a. Cash comprises cash on hand and demand deposits with banks.

j. Intangibles Assets

- a. Intangible fixed assets are recognised when the asset is identifiable, it is within the control of the Company, it is probable that the future economic benefit that are attributable to the asset flow to the Company and the cost can be reliably measured.
- b. Intangible fixed assets which comprise of the development expenditure incurred on new product and expenditure incurred on acquisition of user licenses for computer software are recorded at its acquisition price and are amortised over its estimated useful life on a straight line basis, commencing from the date the asset is available for its use. The management has estimated the useful life for software and licenses as four years.

k. Impairment

An asset is treated as impaired when the carrying cost of asset exceeds its recoverable value. An impairment loss is charged to the Profit and Loss Statement in the year in which an asset is identified as impaired. The impairment loss recognised in prior accounting period is reversed if there has been a change in the estimate of recoverable amount.

l. Earnings per share

Basic earnings per share is computed by dividing the profit / (loss) after tax (including the post-tax effect of extraordinary items, if any) by the weighted average number of equity shares outstanding during the year

m. Provisions, Contingent Liabilities & Contingent Assets

Provisions: Provisions, involving substantial degree of estimation in measurement, are recognised if :



- a) the company has a present obligation as a result of a past event and
- b) it is probable that there will be an outflow of resources and
- c) the amount of the obligation can be reliably estimated Provisions are not discounted to its present value and are determined based on best Management estimate required to settle the obligation at the Balance Sheet date. These are reviewed at each Balance Sheet date and adjusted to reflect the current best estimates.

Contingent liabilities:

Contingent liabilities are disclosed in case of -

- a) a present obligation arising from past events, when it is not probable that an outflow of resources will be required to settle the obligation,
- b) a present obligation when no reliable estimate is possible; and
- c) a possible obligation arising from past events where the probability of outflow of resources is not recognised

Contingent Liabilities are reviewed at each Balance sheet date.

Contingent assets are neither recognised nor disclosed in the financial statements.

For **M/s Sanjay S Rathi & Co;**
Chartered Accountants

FRN - 109182W



CA Aditya S Rathi
Partner
M. No – 150097



For **RIYANSH MULTI TRADE PRIVATE LIMITED**


Madhukar Jadhav
Director


Pooja Jadhav
Director

Place of Signature: Sangamner

Date: 15/09/2025

RIYANSH MULTI TRADE PRIVATE LIMITED

(CIN: U51909PN2019PTC186466)

(Address: 08/5/1, 5TH FLOOR, GALA NO. 501, JIJAMATA PRIDE, NEAR JILHA VA ATIRIKTA SATRA NYAYALAY, GHULEWADI, SANGAMNER,

Balance Sheet as at 31-March-2025

Particulars	Note	(Rs in lakhs)	
		31-March-2025	31-March-2024
I. EQUITY AND LIABILITIES			
(1) Shareholders' Funds			
(a) Share Capital	2	1.00	1.00
(b) Reserves and Surplus	3	383.04	35.07
(c) Money Received against Share Warrants		-	-
Total		384.04	36.07
(2) Share application money pending allotment			
		-	-
(3) Non-current liabilities			
(a) Long-term Borrowings	4	420.67	-
(b) Deferred Tax Liabilities (Net)	5	1.82	-
(c) Other Long term Liabilities		-	-
(d) Long-term Provisions		-	-
Total		422.49	-
(4) Current liabilities			
(a) Short-term Borrowings		-	-
(b) Trade Payables	6	-	-
- Due to Micro and Small Enterprises		1.20	0.29
- Due to Others		337.99	136.26
(c) Other Current Liabilities	7	173.86	181.64
(d) Short-term Provisions	8	130.08	12.08
Total		643.13	330.27
Total Equity and Liabilities		1,449.66	366.34
II. ASSETS			
(1) Non-current assets			
(a) Property, Plant and Equipment and Intangible Assets			
(i) Property, Plant and Equipment	9	125.14	3.51
(ii) Intangible Assets	9	2.45	-
(iii) Capital Work-in-progress	9	51.21	-
(iv) Intangible Assets under Development		-	-
(b) Non-current Investments	10	200.00	-
(c) Deferred Tax Assets (net)	11	-	0.16
(d) Long-term Loans and Advances	12	21.50	15.91
(e) Other Non-current Assets	13	7.24	5.50
Total		407.54	25.08
(2) Current assets			
(a) Current investments		-	-
(b) Inventories	14	307.74	55.87
(c) Trade Receivables	15	3.80	10.12
(d) Cash and cash equivalents	16	550.52	213.79
(e) Short-term Loans and Advances	17	41.48	15.97
(f) Other Current Assets	18	138.58	45.51
Total		1,042.12	341.26
Total Assets		1,449.66	366.34

See accompanying notes to the financial statements

As per our report of even date

For M/s Sanjay S Rathi & Co

Chartered Accountants

Firm's Registration No. 109182W

CA Aditya S Rathi

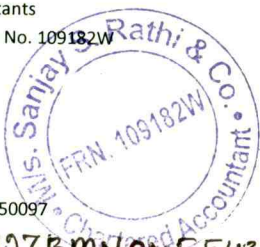
Partner

Membership No. 150097

UDIN: 25150097BMNGX E5432

Place: Sangamner

Date: 15-September-2025



Madhukar Jadhav

Director

08554060

For and on behalf of the Board of
RIYANSH MULTI TRADE PRIVATE LIMITED

Pooja Jadhav

Director

08554061

Place: Sangamner

Date: 15-September-2025

RIYANSH MULTI TRADE PRIVATE LIMITED

(CIN: U51909PN2019PTC186466)

Notes forming part of the Financial Statements

2 Share Capital

(Rs in lakhs)

Particulars	31-March-2025	31-March-2024
Authorised Share Capital		
Equity Shares, of Rs. 10 each, 10000 (Previous Year -10000) Equity Shares	1.00	1.00
Issued, Subscribed and Fully Paid up Share Capital		
Equity Shares, of Rs. 10 each, 10000 (Previous Year -10000) Equity Shares paid up	1.00	1.00
Total	1.00	1.00

(i) Reconciliation of number of shares

Particulars	31-March-2025		31-March-2024	
	No. of shares	(Rs in lakhs)	No. of shares	(Rs in lakhs)
Equity Shares				
Opening Balance	10,000	1.00	10,000	1.00
Issued during the year	-	-	-	-
Deletion	-	-	-	-
Closing balance	10,000	1.00	10,000	1.00

(ii) Rights, preferences and restrictions attached to shares

Equity Shares: The Company has one class of equity shares. Each shareholder is eligible for one vote per share held. The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting, except in case of interim dividend. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the Company after distribution of all preferential amounts, in proportion to their shareholding.

(iii) Details of Shares held by shareholders holding more than 5% of the aggregate shares in the company

Equity Shares Name of Shareholder	31-March-2025		31-March-2024	
	No. of shares	In %	No. of shares	In %
Madhukar Vasant Jadhav	5,000	50.00%	5,000	50.00%
Pooja Madhukar Jadhav	5,000	50.00%	5,000	50.00%

(iv) Shares held by Promoters at the end of the year 31-March-2025

Name of Promoter	Class of Shares	No. of Shares	% of total shares	% Change during the year
Madhukar Vasant Jadhav	Equity shares	5,000	50.00%	0.00%
Pooja Madhukar Jadhav	Equity shares	5,000	50.00%	0.00%

Shares held by Promoters at the end of the year 31-March-2024

Name of Promoter	Class of Shares	No. of Shares	% of total shares	% Change during the year
Madhukar Vasant Jadhav	Equity shares	5,000	50.00%	0.00%
Pooja Madhukar Jadhav	Equity shares	5,000	50.00%	0.00%

3 Reserves and Surplus

(Rs in lakhs)

Particulars	31-March-2025	31-March-2024
Statement of Profit and loss		
Balance at the beginning of the year	35.07	12.43
Add: Profit/(loss) during the year	347.97	22.64
Balance at the end of the year	383.04	35.07
Total	383.04	35.07



4 Long term borrowings			(Rs in lakhs)
Particulars	31-March-2025	31-March-2024	
Unsecured Deposits	420.67	-	
Total	420.67	-	

5 Deferred tax liabilities Net			(Rs in lakhs)
Particulars	31-March-2025	31-March-2024	
Deferred Tax Liability	1.82	-	
Total	1.82	-	

6 Trade payables			(Rs in lakhs)
Particulars	31-March-2025	31-March-2024	
Due to Micro and Small Enterprises	1.20	0.29	
Due to others	337.99	136.26	
Total	339.19	136.55	

6.1 Trade Payable ageing schedule as at 31-March-2025						(Rs in lakhs)
Particulars	Outstanding for following periods from due date of payment				Total	
	Less than 1 year	1-2 years	2-3 years	More than 3 years		
MSME	-				-	
Others	337.99				337.99	
Disputed dues- MSME					-	
Disputed dues- Others					-	
Sub total					337.99	
MSME - Undue					1.20	
Others - Undue						
Total					339.19	

6.2 Trade Payable ageing schedule as at 31-March-2024						(Rs in lakhs)
Particulars	Outstanding for following periods from due date of payment				Total	
	Less than 1 year	1-2 years	2-3 years	More than 3 years		
MSME	-				-	
Others	136.26				136.26	
Disputed dues- MSME					-	
Disputed dues- Others					-	
Sub total					136.26	
MSME - Undue					0.30	
Others - Undue						
Total					136.55	

The Company has not maintained records to identify suppliers registered under the Micro, Small and Medium Enterprises Development Act, 2006 (MSMED Act). Accordingly, the disclosures required under Section 22 of the said Act have not been made.

The Balances of trade creditors are subject to confirmation and reconciliation. The consequential adjustments, if any, on account of such reconciliation are not presently ascertainable.

6.3 Micro and Small Enterprise					(Rs in lakhs)
Particulars	31-March-2025		31-March-2024		
	Principal	Interest	Principal	Interest	
Amount Due to Supplier	-	-	-	-	
Principal amount paid beyond appointed date	-	-	-	-	
Interest due and payable for the year	-	-	-	-	
Interest accrued and remaining unpaid	-	-	-	-	
Interest paid other than under Section 16 of MSMED Act to suppliers registered under the MSMED Act, beyond the appointed day during the year.	-	-	-	-	
Interest paid under Section 16 of MSMED Act to suppliers registered under the MSMED Act beyond the appointed day during the year.	-	-	-	-	
Further interest remaining due and payable for earlier years.	-	-	-	-	



7 Other current liabilities

(Rs in lakhs)

Particulars	31-March-2025	31-March-2024
Salaries and wages payable	(1.22)	47.78
GST Input Receivable	-	0.53
GST Payable	128.58	35.11
Maintenance Payable	-	0.01
Other Current Liabilities	2.40	-
Other Payables	-	66.58
TCS Payable	0.06	-
TDS Payable	44.04	31.63
Total	173.86	181.64

8 Short term provisions

(Rs in lakhs)

Particulars	31-March-2025	31-March-2024
Provision for income tax	130.08	12.08
Total	130.08	12.08



RIYANSH MULTI TRADE PRIVATE LIMITED

(CIN: U51909PN2019PTC186466)

Notes forming part of the Financial Statements

Property, Plant and Equipment	(Rs in lakhs)										
	Gross Block			Depreciation and Amortization				Net Block		Net Block	
	Name of Assets	As on 01-Apr-24	Addition	Deduction	As on 31-Mar-25	As on 01-Apr-24	for the year	Deduction	As on 31-Mar-25	As on 31-Mar-25	As on 31-Mar-24
(i) Property, Plant and Equipment											
Plant and Equipment	0.18	-	-	0.18	0.05	0.02	-	0.07	0.11	0.13	
Furniture and Fixtures	0.24	0.98	-	1.22	0.17	0.12	-	0.29	0.93	0.07	
Vehicles	0.79	118.70	-	119.49	0.00	0.50	-	0.50	118.99	0.78	
Office equipment	2.85	3.69	-	6.54	0.99	1.56	-	2.54	4.00	1.86	
Computers	1.04	0.89	-	1.93	0.39	0.42	-	0.80	1.13	0.65	
Total	5.10	124.26	-	129.35	1.59	2.62	-	4.21	125.14	3.51	
Previous Year	1.08	4.01	-	5.10	0.28	1.31	-	1.59	3.51	0.80	

(ii) Intangible Assets										
Computer software	-	2.57	-	2.57	-	0.12	-	0.12	2.45	-
Total	-	2.57	-	2.57	-	0.12	-	0.12	2.45	-
Previous Year	-	-	-	-	-	-	-	-	-	-

(iii) Capital Work-in-progress										
Total	-	-	-	-	-	-	-	-	51.21	-

Particulars	(Rs in lakhs)			
	31-March-2025		31-March-2024	
	Opening Balance	Add: Addition during the year	Less: Capitalised during the year	Closing Balance
Opening Balance	-	-	-	-
Add: Addition during the year	-	51.21	-	51.21
Less: Capitalised during the year	-	-	-	-
Closing Balance	-	-	-	51.21

Capital Work-in-Progress Ageing Schedule	(Rs in lakhs)					
	Amount in CWIP for a period of			Amount in CWIP for a period of		
	Less than 1 year	1-2 Years	2-3 Years	More than 3 Years	Less than 1 year	1-2 Years
Capital Work-in-Progress						
Projects in progress	51.21	-	-	-	-	-
Projects temporarily suspended	-	-	-	-	-	-
Total	51.21	-	-	-	51.21	-



RIYANSH MULTI TRADE PRIVATE LIMITED
(CIN: U51909PN2019PTC186466)
Notes forming part of the Financial Statements

10 Non current investments		(Rs in lakhs)	
Particulars	31-March-2025	31-March-2024	
Quoted Other Investments in Mutual Funds	200.00	-	
Total	200.00	-	

10.1 Details of Investments		(Rs in lakhs)	
Name of Entity	No of Shares	31-March-2025	No of Shares
HDFC Balanced Advantage Fund Regular-Growth	4,091	20.00	
HDFC Flexi Cap Fund Regular-Growth	1,363	25.00	
HDFC Short Term Debt Fund-Growth	48,608	15.00	
ICICI Prudential Multi Asset Fund-Growth	2,805	20.00	
Invesco India Arbitrage Fund; Growth	80,435	25.00	
Kotak Arbitrage Fund Regular-Growth	68,507	25.00	
Kotak Equity Savings Fund Regular-Growth	99,664	25.00	
Kotak Multicap Fund Regular - Growth	83,264	15.00	
Nippon India Large Cap Fund-Growth	23,662	20.00	
UTI Low Duration Fund Regular Plan-Growth	291	10.00	

10.2 Details of Investments		(Rs in lakhs)	
Particulars	31-March-2025	31-March-2024	
Aggregate amount of quoted investments	200.00	-	
Market Value value of quoted investments	200.13	-	

11 Deferred tax assets net		(Rs in lakhs)	
Particulars	31-March-2025	31-March-2024	
Deferred Tax Asset	-	0.16	
Total	-	0.16	

11.1 Significant Components of Deferred Tax		(Rs in lakhs)	
Particulars	31-March-2025	31-March-2024	
Deferred Tax Asset			
Difference between book depreciation and tax depreciation		0.16	
Gross Deferred Tax Asset (A)	-	0.16	
Deferred Tax Liability			
Difference between book depreciation and tax depreciation	1.82	-	
Gross Deferred Tax Liability (B)	1.82	-	
Net Deferred Tax Asset (A)-(B)	(1.82)	0.16	

11.2 Significant components of Deferred Tax charged during the year		(Rs in lakhs)	
Particulars	31-March-2025	31-March-2024	
Difference between book depreciation and tax depreciation		(0.16)	
Difference between book depreciation and tax depreciation	1.98		
Total	1.98	(0.16)	

12 Long term loans and advances		(Rs in lakhs)	
Particulars	31-March-2025	31-March-2024	
Others			
-Advance for Property Purchase	11.00	11.00	
-Loans and Advances	10.50	4.91	
Total	21.50	15.91	

13 Other non current assets		(Rs in lakhs)	
Particulars	31-March-2025	31-March-2024	
Security Deposits	7.24	5.50	
Total	7.24	5.50	



14 Inventories			(Rs in lakhs)	
Particulars	31-March-2025	31-March-2024		
Stock-in-trade	307.74	55.87		
Total	307.74	55.87		

15 Trade receivables			(Rs in lakhs)	
Particulars	31-March-2025	31-March-2024		
Unsecured considered good	3.80	10.12		
Total	3.80	10.12		

15.1 Trade Receivables ageing schedule as at 31-March-2025						(Rs in lakhs)
Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months- 1 year	1-2 years	2-3 years	More than 3 years	
Undisputed Trade receivables- considered good	3.80					3.80
Undisputed Trade Receivables- considered doubtful						-
Disputed Trade Receivables considered good						-
Disputed Trade Receivables considered doubtful						-
Sub total						3.80
Undue - considered good						
Total						3.80

15.2 Trade Receivables ageing schedule as at 31-March-2024						(Rs in lakhs)
Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months- 1 year	1-2 years	2-3 years	More than 3 years	
Undisputed Trade receivables- considered good	10.12					10.12
Undisputed Trade Receivables- considered doubtful						-
Disputed Trade Receivables considered good						-
Disputed Trade Receivables considered doubtful						-
Sub total						10.12
Undue - considered good						
Total						10.12

16 Cash and cash equivalents			(Rs in lakhs)	
Particulars	31-March-2025	31-March-2024		
Cash on hand	24.99	12.35		
Balances with banks in current accounts	525.53	201.44		
Total	550.52	213.79		

17 Short term loans and advances			(Rs in lakhs)	
Particulars	31-March-2025	31-March-2024		
Advances to suppliers	41.48	15.97		
Total	41.48	15.97		

18 Other current assets			(Rs in lakhs)	
Particulars	31-March-2025	31-March-2024		
GST Cash Ledger	0.38	-		
GST Input Receivable	115.00	27.37		
Prepaid Expenses and Warranty	7.89	-		
Prepaid Insurance	2.21	0.30		
TDS Receivable for In Operative PAN	13.10	17.84		
Total	138.58	45.51		

