

**TRADEDEAL FINANCIAL SERVICES PRIVATE
LIMITED**

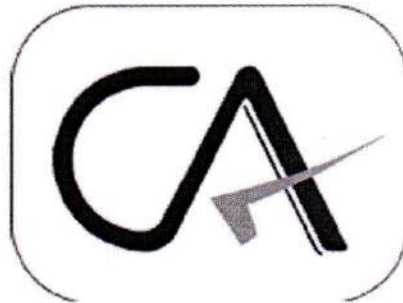
*A-1210, 12TH FLOOR,
TITANIUM CITY CENTRE, NR.SACHIN TOWER
100FT ANANDNAGAR ROAD
SATELITE
AHMEDABAD : 380015*

PAN : AAJCA5184F

-: Tax Audit Report :-

F.Y. 2019-20

A.Y. 2020-21



Auditors :-

AMIT K BHATT & CO.

Chartered Accountants

302, "SHARANAM" NEAR SBI

GHOGHA CIRCLE SIR PATTANI ROAD

BHAVNAGAR : 364001

Phone: 0278-2206301, Email: akbca302@gmail.com

PAN : ABWPB2672E

AMIT K BHATT & CO.

Chartered Accountants

302, "SHARANAM" NEAR SBI GHOGHA CIRCLE SIR PATTANI ROAD BHAVNAGAR : 364001

Phone: 0278-2206301, Email: akbca302@gmail.com

FORM NO. 3CA

[See rule 6G(1)(a)]

Audit report under section 44AB of the Income-tax Act, 1961, in a case where the accounts of the business or profession of a person have been audited under any other law

1. We report that the statutory audit of
TRADEDEAL FINANCIAL SERVICES PRIVATE LIMITED
A-1210, 12TH FLOOR, TITANIUM CITY CENTRE, NR.SACHIN TOWER 100FT ANANDNAGAR ROAD SATELITE AHMEDABAD : 380015
PAN **AAJCA5184F** was conducted by Me **AMIT K BHATT & COMPANY**
in pursuance of the provisions of the Income-Tax Act, and We annex hereto a copy of Our audit report dated 28/08/2020 along with a copy each of-
 - (a) the audited Profit and loss account for the period beginning from 01/04/2019 to ending on 31/03/2020
 - (b) the audited balance sheet as at 31st March, 2020
 - (c) documents declared by the said Act to be part of, or annexed to, the Profit and loss account and balance sheet
2. The statement of particulars required to be furnished u/s.44AB is annexed herewith in Form No.3CD
3. In Our opinion and to the best of Our information and according to explanations given to Us, the particulars given in the said Form No.3CD and the annexure thereto are true and correct

SN	Qualification Type	Observations/Qualifications
1	Creditors under Micro, Small and Medium Enterprises Development Act, 2006 are not ascertainable	The required details has not been kept by the assessee for the year under review

Place **BHAVNAGAR**

Date **28/08/2020**

AMIT K BHATT & CO.

Chartered Accountants



AMIT K BHATT

Proprietor

Mem.No.: **049340**

UDIN : **20049340AAAAFW4952**

FRN No.: **115363W**

AMIT K BHATT & CO.

Chartered Accountants

302, "SHARANAM" NEAR SBI GHOGHA CIRCLE SIR PATTANI ROAD BHAVNAGAR : 364001

Phone: 0278-2206301, Email: akbca302@gmail.com

FORM NO. 3CD

[See rule 6G(2)]

Statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961

PART-A

01	Name of the assessee	TRADEDEAL FINANCIAL SERVICES PRIVATE LIMITED
02	Address	A-1210, 12TH FLOOR, TITANIUM CITY CENTRE, NR.SACHIN TOWER 100FT ANANDNAGAR ROAD SATELITE AHMEDABAD : 380015
03	Permanent Account Number	AAJCA5184F
04	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and services tax, customs duty, etc. If yes, please furnish the registration number or any other identification number allotted for the same.	As Per Annexure-A
05	Status	Private Company
06	Previous Year From	01/04/2019 to 31/03/2020
07	Assessment Year	2020-21
08	Indicate the relevant clause of section 44AB under which the audit has been conducted	Clause 44AB(a)- Total sales/turnover/gross receipts in business exceeding Rs. 1 crore

PART-B

09	a)	In firm or association of persons, indicate names of partners/members and their profit sharing ratios In case of AOP, whether shares of members are indeterminate or unknown ?	Not Applicable		
	b)	If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such change	Not Applicable		
10	a)	Nature of business or profession (If more than one business or profession is carried on during the previous year, nature of every business or profession)	Code	Sub-sector	Sector
			13015	Stock brokers, sub-brokers and related activities	FINANCIAL INTERMEDIATION SERVICES
	b)	If there is any change in the nature of business or profession, the particulars of such change	No Change		
11	a)	Whether books of account are prescribed u/s.44AA ? If yes, list of books so prescribed	No		
	b)	List of books of account maintained and the address at which the books of accounts are kept. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.)	Cash Book, Bank Book, Ledger, Journal Register, Saudabook, margin register Address: office no.104, plot no.189 shukan complex, rupani to atabhai road bhavnagar 364001		



	c) List of books of account and nature of relevant documents examined	Cash Book, Bank Book, general Ledger, Journal Register, sauda book, margin register, supplymentary voucher (All books are computerised)
12	Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section.)	No
13	a) Method of accounting employed in the previous year	Mercantile system
	b) Whether there had been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year ?	There is no change in the method of accounting during the year
	c) If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss	Not Applicable
	d) Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified u/s.145(2)	No
	e) If answer to (d) above is in the affirmative, give the details of such adjustments	No
f) Disclosure as per ICDS	As Per Annexure-B	
14	a) Method of valuation of closing stock employed in the previous year	Not Applicable
	b) In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish	No
15	Give the following particulars of the capital asset converted into stock-in-trade:-	Not Applicable as no capital assets are converted into stock in trade during the year
16	Amount not credited to the profit and loss account, being	
	a) The items falling within the scope of section 28	Nil
	b) The performa credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax or Goods & Services Tax, were such credits, drawbacks or refunds are admitted as due by the authorities concerned	Nil
	c) Escalation claims accepted during the previous year	Nil
	d) Any other item of income	Nil
	e) Capital receipt, if any	Nil
17	Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish	No
18	Particulars of depreciation allowable as per the Income Tax Act,1961 in respect of each asset or block of assets, as the case may be, in the following form	Rs.455120 As Per Annexure-C



19	Amount admissible under section : (32AC, 32AD, 33AB, 33ABA, 35(1)(i), 35(1)(ii), 35(1)(ia), 35(1)(iii), 35(1)(iv), 35(2AA), 35(2AB), 35ABA, 35ABB, 35AC, 35AD, 35CCA, 35CCB, 35CCC, 35CCD, 35D, 35DD, 35DDA, 35E)	Nil
20	a) Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend [Section 36(1)(ii)]	Nil
	b) Details of contributions received from employees for various funds as referred to in section 36(1)(va)	Nil
21	a) Please furnish the details of amounts debited to the profit and loss account, being in the nature of capital, personal, advertisement expenditure etc	
	1 Capital expenditure	Nil
	2 Personal expenditure	Nil
	3 Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party	Nil
	4 Expenditure incurred at clubs being entrance fees and subscriptions	Nil
	5 Expenditure incurred at clubs being cost for club services and facilities used	Nil
	6 Expenditure by way of penalty or fine for violation of any law for the time being force	Nil
	7 Expenditure by way of any other penalty or fine not covered above	Nil
	8 Expenditure incurred for any purpose which is an offence or which is prohibited by law	Nil
	b) Amounts inadmissible under section 40(a)	
	i as payment to non-resident referred to in sub-clause (i)	
	A Details of payment on which tax is not deducted	Nil
	B Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed u/s.200(1)	Nil
	ii as payment referred to in sub-clause (ia)	
	A Details of payment on which tax is not deducted	Nil
	B Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139	Nil
	iii as payment referred to in sub-clause (ib)	
	A Details of payment on which levy is not deducted	Nil
	B Details of payment on which levy has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139	Nil



	iv	fringe benefit tax under sub-clause (ic)	Nil
	v	wealth tax under sub-clause (iia)	Nil
	vi	royalty, license fee, service fee etc. under sub-clause (iib)	Nil
	vi	salary payable outside India/to a non resident without TDS etc. under sub-clause (iii)	Nil
	viii	payment to PF / other fund etc. under sub-clause (iv)	Nil
	ix	tax paid by employer for perquisites under sub-clause (v)	Nil
c)		Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof	Nil
d)		Disallowance/deemed income under section 40A(3)	
	A	On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details	Yes
	B	On the basis of the examination of books of account and other relevant documents/evidence, whether the payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A)	Yes
e)		Provision for payment of gratuity not allowable under section 40A(7)	Nil
f)		Any sum paid by the assessee as an employer not allowable under section 40A(9)	Nil
g)		Particulars of any liability of a contingent nature	Nil
h)		Amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income	Nil
i)		Amount inadmissible under the proviso to section 36(1)(iii)	Nil
22		Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006	Nil
23		Particulars of any payment made to persons specified under section 40A(2)(b)	As Per Annexure-D
24		Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33AC or 33ABA	Nil
25		Any amount of profit chargeable to tax under section 41 and computation thereof	Nil



26	i	In respect of any sum referred to in clause (a),(b),(c),(d),(e) (f) or (g) of section 43B, the liability for which	
	A	pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was	
	a)	paid during the previous year	Nil
	b)	not paid during the previous year	Nil
	B	was incurred in the previous year and was	
	a)	paid on or before the due date for furnishing the return of income of the previous year under section 139(1)	As Per Annexure-E
	b)	not paid on or before the aforesaid date	Nil
	c)	State whether sales tax, goods & services tax, customs duty, excise duty or any other indirect tax, levy, cess, impost, etc., is passed through the profit and loss account	Yes, passed through pnl
27	a)	Amount of Central Value Added Tax credits / Input tax credit (ITC) availed of or utilised during the previous year and its treatment in the profit and loss account and treatment of outstanding Central Value Added Tax credits/ Input tax credit (ITC) in accounts	No
	b)	Particulars of income or expenditure of prior period credited or debited to the profit and loss account	Nil
28		Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(viiia) if yes, please furnish the details of the same	No
29		Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viiib) if yes, please furnish the details of the same	No
	29A(a)	Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (ix) of sub-section (2) of section 56? If yes, please furnish the following details:	No
	29B(a)	Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (x) of sub-section (2) of section 56? If yes, please furnish the following details:	No
30		Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque. (Section 69D)	No



	30A(a) Whether primary adjustment to transfer price, as referred to in sub-section 1) of section 92Ce, has been made during the previous year? <u>If yes, please furnish the following details:</u>	No
	30B(a) Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B? <u>If yes, please furnish the following details:</u>	No
	30C(a) Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year? (this clause is kept in abeyance till 31st March, 2020) <u>If yes, please furnish the following details:</u>	No
31	a) Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year	Nil
	b) Particulars of each specified sum in the amount exceeding the limit specified in section 269SS taken or accepted during the previous year <i>(Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year)</i>	Nil
	(a) Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, during the previous year, where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account	Nil
	(b) Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasions from a person, received by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year	Nil
	(c) Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasions to a person, otherwise than by a cheque or bank draft, or use of electronic clearing system through a bank account, during the previous year	Nil



	(d) Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasions to a person, made by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year <i>(Particulars at (ba), (bb), (bc) and (bd) need not be given in the case of receipt by or payment to a Government company, a banking company, a post office saving bank, a co-operative bank or in the case of transaction referred to in section 269SS or in the case of persons referred to in Notification No. S.O.2065(E) dated 3rd July 2017)</i>	Nil
	c) Particulars of each repayment of loan or deposit or any specified advance in the amount exceeding the limit specified in section 269T made during the previous year	Nil
	d) Particulars of repayment of loan or deposit or any specified advance in the amount exceeding the limit specified in section 269T received otherwise than by a cheque of bank draft or use of electronic clearing system through a bank account during the previous year	Nil
	e) Particulars of repayment of loan or deposit or any specified advance in the amount exceeding the limit specified in section 269T received by a cheque of bank draft which is not an account payee cheque or account payee bank draft during the previous year <i>(Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or deposit or any specified advance taken or accepted from the Government, Government company, banking company or a corporation established by the Central, State or Provincial Act)</i>	Nil
32	a) Details of brought forward loss or depreciation allowance, in the following manner, to the extent available	As Per Annexure-F
	b) Whether a change in share holding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79	No
	c) Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year If yes, please furnish the details of the same	No
	d) Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year If yes, please furnish details of the same	No



	e) In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73. If yes, please furnish the details of speculation loss if any incurred during the previous year	No
33	Section-wise details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA)	No
34	a) Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish	As Per Annexure-G
	b) Whether the assessee is required to furnish the statement of tax deducted or tax collected If yes please furnish the details	As Per Annexure-H
	c) Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7) If yes, please furnish	No
35	a) In the case of a trading concern, give quantitative details of principal items of goods traded	Nil
	b) In the case of manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products	
	A Raw materials	Nil
	B Finished products	Nil
	C By-products	Nil
36	In the case of Domestic Company, details of tax on distributed profits under section 115-O in the following forms	No
	A(a) Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause(e) of clause (22) of section 2?	No
37	Whether any cost audit was carried out ? If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor	Not Applicable
38	Whether any audit was conducted under the Central Excise Act, 1944 ? If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor	Not Applicable
39	Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services as may be reported/identified by the auditor. ? If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor	No
40	Details regarding turnover, gross profit, etc., for the previous year and preceding previous year	As Per Annexure-I



41	Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth tax Act, 1957 alongwith details of relevant proceedings	Nil
42	Whether the assessee is required to furnish statement in Form No.61 or Form No.61A or Form 61B?	No
43	Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286? If not due, please enter expected date of furnishing the report	No
44	Break-up of total expenditure of entities registered or not registered under the GST (this clause is kept in abeyance till 31st March, 2021)	No

For TRADEDEAL FINANCIAL SERVICES PRIVATE LIMITED

Handwritten signature of Alpesh H Vora

ALPESH H VORA

Director

Place BHAVNAGAR

Date 28/08/2020



AMIT K BHATT & CO.

Chartered Accountants



Handwritten signature of Amit K Bhatt
AMIT K BHATT

Proprietor

Mem.No.: 049340

UDIN : 20049340AAAFAW4952

FRN No.: 115363W

Annexure-A

(4) Registration number or any other identification number, Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, customs duty, etc

Type	State	Registration/Identification Number
Goods and Services Tax	GUJARAT	24AAJCA5184F1ZQ

Annexure-B

(13f) Disclosure as per ICDS

ICDS	Disclosure
ICDS I = Accounting Policies	as per notes on accounts in financial accounts
ICDS IV = Revenue Recognition	as per notes on accounts in financial accounts
ICDS V = Tangible Fixed Assets	as per notes on accounts in financial accounts

Annexure-C

(18) Particulars of the depreciation allowable as per the Income-tax Act, 1961

Block of Asset	Rate of Depr.	Opening W.D.V.	ADDITIONS							DEDUCTIONS		Depreciation Allowable (D)	WDV at end of the year (A+B-C-D)
			Date of Purchase	Date put to use	Amount	Modvat	Exchange Rate Change	Subsidy/Grant	Total Amount	Date of Sale	Amount		
FURNITURE FIXTURES	10	430213	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	43021	387192
P&M, VEHICLES, OFFICE EQUIPMENTS ETC	15	416425	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	62464	353961
COMPUTERS PRINTERS ETC	40	688778	02-04-19	02-04-19	5000	Nil	Nil	Nil	5000	Nil	Nil	349635	682473
			25-04-19	25-04-19	19067	Nil	Nil	Nil	19067				
			18-06-19	18-06-19	3220	Nil	Nil	Nil	3220				
			17-10-19	17-10-19	24195	Nil	Nil	Nil	24195				
			25-12-19	25-12-19	140762	Nil	Nil	Nil	140762				
			17-02-20	17-02-20	151086	Nil	Nil	Nil	151086				
* TOTAL *		1535416			343330	0	0	0	343330		0	455120	1423626

Annexure-D

(23) Particulars of any payment made to persons specified under section 40A(2)(b)

Name of related Person	PAN of related	Relation	Nature of Transaction	Payment Made
ALPESH VORA	ABTPV3192Q	DIRECTOR	DIRECTOR REMUNERATION	300000
NIMESH BHAI VORA		DIRECTOR	DIRECTOR REMUNERATION	1540000
KAMLESH BHAI JOSHI		DIRECTOR	DIRECTOR REMUNERATION	360000
HARSHAD BHAI MEHTA		DIRECTOR	DIRECTOR REMUNERATION	480000
MANISHABEN VORA		RELATIVE OF DIRECTOR	RENT	360000
CHANDRAKANT JOSHI		RELATIVE OF DIRECTOR	repairs and maintenance	360000
HELIX INFOTECH		RELATIVE OF DIRECTOR	COMPUTER PRINTER AND MISC EXP	78750

Annexure-E

(26i)(B)(a) In respect of any sum referred to in clause (a),(b),(c),(d),(e) or (f) of section 43B, the liability for which paid on or before the due date for furnishing

Section	Nature of liability	Amount
Sec 43B(b)	P.F.PAYABLE PAID ON 30/04/2020	990
Sec 43B(b)	ESI PAYABLE PAID ON 27/04/2020	8804
Sec 43B(a)	TDS PAYALBE paid on 07/04/2020 & 15/05/2020	196068
Sec 43B(a)	PROFESSIONAL TAX PAYABLE PAID ON 17/04/2020	4100
Sec 43B(a)	SEBI FEES PAYABLE PAID ON 07/04/2020	13201
Sec 43B(a)	GST PAYABLE PAID ON 04/05/2020	270221

Annexure-F

(32a) Details of brought forward loss or depreciation allowance, in the following manner, to the extent available

Assessment Year	Nature of loss/allowance	Amount as returned	Assessed Amount	Order No.& Date	Remarks
2014-15	LTCG	142	142	ABC 31/03/2015	ABC
2019-20	Business	162458	162458	ABC 31/03/2020	ABC
2019-20	Depreciation	514295	514295	ABC 31/03/2020	ABC



Annexure-G

(34a) Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish

Tax deduction and collection Account Number (TAN)	Section	Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8)
AHMA10970B	194H	Commission or brokerage	160065	160065	160065	8019	0	0	0
AHMA10970B	194J	Fees for professional or technical services	9243401	9243401	9243401	912623	0	0	0
AHMA10970B	194C	Payments to contractors	1308642	1308642	1308642	21666	0	0	0
AHMA10970B	194C	Payments to contractors	67128	67128	67128	672	0	0	0
AHMA10970B	192	Salary	2680000	2680000	2680000	339600	0	0	0
AHMA10970B	194-I	Rent	360000	360000	360000	36000	0	0	0

Annexure-H

(34b) Whether the assessee has furnished the statement of tax deducted or tax collected within the prescribed time If yes, please furnish the details

Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all transactions which are required to be reported	If not, please furnish list of details/transaction which are not reported
AHMA10970B	Form 24Q	31/07/2019	19/07/2019	Yes	
AHMA10970B	Form 26Q	31/07/2019	19/07/2019	Yes	
AHMA10970B	Form 24Q	31/10/2019	14/10/2019	Yes	
AHMA10970B	Form 26Q	31/10/2019	14/10/2019	Yes	
AHMA10970B	Form 24Q	31/01/2020	18/01/2020	Yes	
AHMA10970B	Form 26Q	31/01/2020	18/01/2020	Yes	
AHMA10970B	Form 24Q	31/07/2020	19/05/2020	Yes	
AHMA10970B	Form 26Q	31/07/2020	19/05/2020	Yes	

Annexure-I

(40) Details regarding turnover, gross profit, etc., for the previous year and preceding previous year

	Previous Year			Preceding previous Year		
(a) Total turnover of the assessee		19167628			17844292	
(b) Gross profit / Turnover	0	19167628	0.00 %	0	17844292	0.00 %
(c) Net profit / Turnover	318317	19167628	1.66 %	-524700	17844292	-2.94 %
(d) Stock-in-Trade / Turnover	0	19167628	0.00 %	0	17844292	0.00 %
(e) Material consumed/Finished goods produced	0	0	0.00 %	0	0	0.00 %

AMIT K BHATT & CO.

Chartered Accountants

AMIT K BHATT
Proprietor

Mem.No.: 049340

UDIN : 20049340AAA AFW4952

FRN No.: 115363W

Place BHAVNAGAR

Date 28/08/2020

Notes Forming Part Of Form-3CD for the financial year 2019-20

(1) Method of Accounting ICDS

The accounts has been prepared on the basis of Mercantile system of accounting, The accompanying financial statements are prepared on historical cost concept basis & they confirm to the statutory provisions prevailing in the Country & practices prevailing in the area & Trade & on accounting principles of going concern, accrual and consistency The accounting policies not specifically referred to otherwise are consistent & in accordance with generally accepted accounting principles.

(2) Revenue recognition ICDS

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the assessee and the revenue can be reliably measured

(3) Fixed Assets ICDS

The Fixed Assets Block at the opening WDV or Cost along with rates of depreciation , additions or Deductions (if any), depreciation allowable during the year and WDV at the end of the year has been stated separately in the financial statements attached herewith.

(4) Depreciation

Depreciation has been provided in the books of accounts on written down value method at the rates, prescribed in the income tax rules, 1962

(5) Other current assets & liabilities

AS explained to us Current assets and Current Liabilities are stated at the realisable value in the normal course of business.

(6) Bank Balances

Bank balances are subject to reconciliation

For TRADEDEAL FINANCIAL SERVICES PRIVATE LIMITED

ehy

ALPESH H VORA

Director

Place BHAVNAGAR

Date 28/08/2020



AMIT K BHATT & CO.
Chartered Accountants



[Signature]
AMIT K BHATT
Proprietor

Mem.No.: 049340

UDIN : 20049340AAAAFW4952

FRN No.: 115363W

AMIT K. BHATT
B.Com.,LL.B., F.C.A., D.I.S.A.(I.C.A.I)



AMIT K.BHATT & CO.,
Chartered Accountants

302,Third Floor, Sharanam, Near SBI
Sir Pattani Road Ghogha Circle
Bhavnagar – 364001
Ph: 0278 – 2206301, 3007153

Independent Auditor's Report

To the Members of

TRADEDEAL FINANCIAL SERVICES PRIVATE LIMITED

1. REPORT ON THE FINANCIAL STATEMENTS:

We have audited the accompanying financial statements of **TRADEDEAL FINANCIAL SERVICES PRIVATE LIMITED** ("the Company"), which comprise the Balance Sheet as at March 31, 2020, the Statement of Profit and Loss for the year then ended, Cash Flow statement and a summary of significant accounting policies and other explanatory information.

2. MANAGEMENT RESPONSIBILITY FOR THE FINANCIAL STATEMENTS :

Management is responsible for 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 For the matters stated in Section 134(5) of the Companies Act,2013 ("the Act") 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 control that were effectively operating 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.

The Company's Board of Directors is responsible for the other information. The other information comprises the [information included in the report, but does not include the financial statements and our auditor's report thereon.]

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

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

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



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

3. BASIS FOR OPINION:

We conducted our audit in accordance with the Standards on Auditing specified under the Section 143(10) of the Act 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

4. AUDITOR'S RESPONSIBILITY:

Our responsibility is to express an opinion on these financial statements based on our audit. We have taken in to account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the rules made there under. We conducted our audit in accordance with the Standards on Auditing specified under the 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.

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.



- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

5. OPINION:

An audit involves performing procedures to obtain audit evidence about the amounts and 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 control relevant to the Company's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.



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

In our opinion and to the best of our information and according to the explanations given to us, the 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 and the cash flow statement as at March 31, 2020;
- b) in the case of the Profit and Loss Account, of the **profit/ loss** for the year ended on that date;

Place :- Bhavnagar

Date :- 28-08-2020

For, Amit.K.Bhatt & Co.
Chartered Accountants.



(Amit Bhatt)
Proprietor.

M.No.49340

FRN :115363W

UDIN : 20049340AAAAFV4270



TD Bal 31-3-20.xls

AMIT K. BHATT
B.Com.,LL.B., F.C.A., D.I.S.A.(I.C.A.I)



AMIT K.BHATT & CO.,
Chartered Accountants

302,Third Floor, Sharanam, Near SBI
Sir Pattani Road Ghogha Circle
Bhavnagar – 364001
Ph: 0278 – 2206301, 3007153053

ANNEXURE TO AUDITOR'S REPORT:

1. As required by the Companies (Auditor's Report) Order, 2016 ("the Order") issued by the Central Government of India in terms of sub-section 143(11) of the Act, we give in the Annexure a statement on the matters specified in paragraphs 3 and 4 of the Order.
2. As required by section 143(3) of the Act, we report that:
 - a) we have Sought & obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
 - b) in our opinion proper books of account as required by law have been kept by the Company so far as appears from our examination of those books
 - c) the Balance Sheet and Statement of Profit and Loss and Cash flow statement dealt with by this Report are in agreement with the books of accounts.
 - d) in our opinion, the aforesaid financial statements comply with the Accounting Standards referred to in Section 133 of the Act, read with Rule 7 of Companies (Accounts) rules 2014.
 - e) on the basis of written representations received from the directors as on March 31, 2020, and taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2020, from being appointed as a director in terms of Section 164(2) of the Act
 - f) Since the Company's turnover as per last audited financial statements is less than Rs.50 Crores and its borrowings from banks and financial institutions at any time during the year is less than Rs.25 Crores, the Company is exempted from getting an audit opinion with respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls vide notification dated June 13, 2017;
 - g) With respect to the other matters to be included in the Auditor's report in accordance with rule 11 of the companies (Audit and Auditors) Rules 2014, in our opinion and to the best of our information and according to the explanations given to us:
 - i) The company has disclosed the impact of all pending litigations (if any) on its financial position in its financial statements in accordance with the generally accepted accounting practice.
 - ii) The company did not have any long term contracts including derivative contracts for which there were any material foreseeable losses.
 - iii) There has been no delay in transferring amounts required to be transferred (if any) to the investor Education and protection fund by the company.

Place :- Bhavnagar

Date :- 28-08-2020

For, Amit.K.Bhatt & Co.
Chartered Accountants.


(Amit Bhatt)
Proprietor.
M.No.049340
FRN :115363W



UDIN : 20049340AAAAFV4270

AMIT K. BHATT
B.Com.,LL.B., F.C.A., D.I.S.A.(I.C.A.I)



AMIT K. BHATT & CO.,
Chartered Accountants

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Bhavnagar – 364001
Ph: 0278 – 2206301, 3007153053

The Annexure referred to in paragraph 1 of the Our Report of even date to the members of TRADEDEAL FINANCIAL SERVICES PRIVATE LIMITED on the accounts of the company for the year ended 31st March, 2020.

On the basis of such checks as we considered appropriate and according to the information and explanation given to us during the course of our audit, we report that:

1. In respect of Its fixed Assets :

(a) The company has maintained proper records showing full particulars including quantitative details and situation of its fixed assets.

(b) As explained to us, fixed assets have been physically verified by the management at reasonable intervals; no material discrepancies were noticed on such verification.

(c) There are No immovable properties of the company as on the date of Balancesheet hence not applicable.

2. In respect of Its inventories :

Company is engaged in service sector hence does not hold any inventory.

3. According to the information and explanations given to us and on the basis of our examination of the books of account, the Company **has Not granted** any loans, secured or unsecured, to companies, firms, limited liability partnerships or other parties listed in the register maintained under Section 189 of the Companies Act, 2013. in respect of such loans:

(a) The terms and conditions of grant of such loans are not prejudicial to the company's interest

(b) The schedule of repayment of principal and payment of interest has been stipulated and the repayments or receipts are regular.

(c) There is no overdue amount for more than 90 days and reasonable steps have been taken by the company for recovery of the principal and interest;

4. In our opinion and according to the information and explanations given to us, in respect of loans, investments, guarantees, and security provisions of section 185 and 186 of the Companies Act, 2013 have been complied with.



5. The Company has not accepted any deposits from the public during the year. In respect of unclaimed deposits, the Company has complied with section 73 to 76 of the Companies Act, 2013.
6. Pursuant to the Companies (Cost records and audit) rules 2014 read with Companies (Cost records and Audit) Amendment Rules 2014 prescribed by the Central Govt. Under Section 148 of the companies Act 2013 The maintenance of cost records are not applicable to the company as per the notification dated 31st December 2014.
7. (a) According to the records of the company, undisputed statutory dues including Provident Fund, Employees' State Insurance, Income-tax, Service Tax, Custom Duty, Excise Duty, VAT & cess to the extent applicable, and any other statutory dues have generally been regularly deposited with the appropriate authorities during the year. According to the information and explanations given to us there were no outstanding statutory dues as on **31st of March, 2020** for a period of more than six months from the date they became payable.

(b) According to the information and explanations given to us, there is no amounts payable in respect of income tax, service tax, customs duty and excise duty & VAT which have not been deposited on account of any disputes.
8. Based on our audit procedures and on the information and explanations given by the management, we are of the opinion that, the Company has not defaulted in repayment of loans or borrowing, dues to a financial institution, bank. Government or dues to debenture holders.
9. As the company is a private limited company, moneys raised through public offer is not applicable to the company. In our opinion and according to the information and explanations given to us, moneys raised by the company by way of term loans has been applied for the purpose for which it was raised by the company.
10. Based on the audit procedures performed and the information and explanations given to us, we report that no fraud on by the Company or any fraud on the company by its officers and employees has been noticed or reported during the year, nor have we been informed of such case by the management.
11. The company **being private limited company**, the Limit of paying managerial remuneration in accordance with the requisite approvals mandated by the provisions of section 197 read with Schedule V to the Companies Act **is not applicable**
12. The company is Not a Nidhi Company
13. Based on the audit procedures performed and the information and explanations given to us, all transactions with the related parties are in compliance with section 177 and 188 of Companies Act, 2013 where applicable and the details have been disclosed in the Financial Statements etc., as required by the applicable accounting standards;



14. **The company has not made** any private placement of shares during the year under review
15. The company **has not** entered into any non-cash transactions with directors or persons connected with him and if so, This clause is not applicable.
- 16 The company is engaged in Manufacturing & Trading Activity, hence it **does not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934**

Place :- Bhavnagar

Date :- 28-08-2020

For, Amit.K.Bhatt & Co.
Chartered Accountants.



CA Amit Bhatt)
Proprietor.
M.No.49340
FRN:115363W

UDIN : 20049340AAAAFV4270

TRADEDEAL FINANCIAL SERVICES PRIVATE LIMITED:

Note 33 : Notes On Accounts For The Year 31.03.2020

1) Accounting Method :

(a) The Accounts have been Prepared as per historical cost convention on accrual basis.

(b) Fixed assets and Depreciation :

Fixed assets are recorded in the books at historical cost plus attributable expenses. Depreciation is charged at SLM method As per revised Sch. II of the companies Act 2013.

(c) Revenue Recognition :

Revenue is recognized in the statement of profit & loss only when the rendering of services under a contract is completed or substantially completed.

2) Estimated amounts of contracts remained to be executed on capital account not Provided for : NIL.

3) No provision for gratuity has been made as no employee has put in the qualifying period of service for applicability of the Act.

4) Depreciation has been provided on SLM basis.

5) Information required under para 3 & 4 of Part IT Of Schedule VI of the Companies Act, 2013

(a) None of the employee were in receipt of remuneration aggregating Rs.12,00,000/- p.a. or Rs. 1,00,000/- p.m. if employed for a part of the year

(b) Value of imports on C.I.F Basis : **Rs. NIL**

(c) Expenditure in Foreign Currency Nil
(Previous Year : NIL)

6) Previous year figures have been regrouped / rearranged wherever necessary so as to make them comparable with those of current year.

7) Balances of Bank, Debtors, creditors, loans & advances are Subject to confirmation and reconciliation.



- 8) In the cases where external vouchers are not available, reliance has been placed on internally prepared vouchers.
- 9) In Preparation and presentation of financial statements, the assessee has not considered the requirements of accounting standards made mandatory by the ICAI, accordingly deviation if any, is not quantifiable.

10) AMALGAMATION DISCLOSURES :

Pursuant to the Scheme of Amalgamation u/s. 230 to 232 of the Companies Act, 2013 ("Scheme") for amalgamation of Tradedeal Commodities Services Private Limited (TDCSPL) (CIN:U67110GJ2013PTC073453) with Tradedeal Financial Services Private limited ('the Company') as sanctioned by the National Company Law Tribunal Ahmedabad Bench Ahmedabad vide their order no. CP(CAA) NO.77/2019 in CA(CAA) NO.73/NCLT/AHM/2019 on July 18, 2019 (effective date), all the assets and liabilities of TDCSPL were transferred to and vested in the Company with effect from April 1st 2019 , (the appointed date). The certified copy of order was filed with Registrar of Companies (ROC) at Ahmedabad in due course. The Scheme has accordingly been given effect in financial statements of previous reporting period.

As per the Scheme and upon the Scheme being effective, the Authorised equity share capital of the Company had increased without any further act, instrument, deed or without passing any resolution. Hence during the year under review, the authorised share capital of the company has increased by Rs. 10000000/- divided in to 1000000 shares of Rs. 10 each which was the authorised capital of the Amalgamating Company TDCSPL.

according to the Scheme, 0.810587 equity share of Rs. 10 Each fully paid up of the transferor company (TDFSP) is payable to the shareholders of the Transferee company (TDCSPL) for Every 1 equity shares of Rs. 10/- each fully paid held by them in the above company.

The Capital Reserve arise out of Purchase in the nature of merger Rs. 1261366 has been credited to Reserves and surplus out of the above transactions

The same had been accounted for under the "Purchase Method" as prescribed under Accounting Standard 14 - "Accounting for Amalgamations" (AS 14) issued by the Institute of Chartered Accountants of India and as notified under section 133 of the Companies Act, 2013 read with Rule 7 of the Companies Accounts Rules, 2014.



11) Related Party disclosures as required under AS -18 issued by the institute of Chartered Accountants of India are as given below:

a) Name of the related party and nature of related party relationship where control exists:

(1) Subsidiaries : NIL

b) Name of the related party and nature of related party relationship other than those referred to in (a) above in transaction with the company.

(I)

	Key Management Personal	Relation of Key management Personal
1	ALPESHBHAI VORA	Director
2	KAMLESHBHAI JOSHI	Director
3	HARSHADBHAI MEHTA	Director
4	KOMALBEN VORA	Director
5	NIMESHBHAI VORA	Director

	Associate Entities over which the key management personnel are able to exercise Significant influence
1	NIL

(II)

(III) Transaction with Related parties for the period **01-04-19 to 31-03-2020**

Transaction	Subsidiaries	Associates and Joint Ventures	Key Management Personnel	Relative of Key Management Personnel	Promotor	Total
Loans Received	-					
Repayment of Loans	-					
Interest paid on loans received	-	-		-		
Remuneration /Commission /Bonus paid etc.	--	--		--	2680000	2680000
Loans paid						
Repayment received of loans paid						
Interest Rcd. On loans given						
Purchases of Goods or Services		-		798750		798750
Others				-		



Contingent Liabilities as at the end of the year is as below:

Rs. In lacs

SR	Particulars of Gaurantee given To parties	AS at 31 St March 2020	As at 31 St march 2019
1	Indian Clearing corporation Ltd.	0	75.00
2	MSEL Ltd.	0	13.00
3	National Securities Clearing corpo. Ltd.	350.00	25.00
4	IL& FS securities services ltd.	0	245.00
5	National Stock Exchange of India	8.00	8.00
6	BSE Ltd.	0	8.75
7			
	TOTAL	358.00	374.75

As Per Our Report of even date.

For TRADEDEAL FINANCIAL SERVICES PVT. LTD.

1.



(ALPESH VORA)



2.



(KAMLESH JOSHI)



Place : Bhavnagar

Date : 28-08-2020

For, Amit.K.Bhatt & Co.
Chartered Accountants.



(CA Amit Bhatt)
Proprietor.

M.No.49340
FRN : 115363W

UDIN : 20049340AAAAFV4270

TRADEDEAL FINANCIAL SERVICES PRIVATE LIMITED

CIN : U67120GJ2011PTC065689

BALANCE SHEET AS AT 31/03/2020

In Rs.

Particulars	Note	31-03-2020	31-03-2019
EQUITY AND LIABILITIES			
Shareholders' funds			
Share capital	1	43105870	35000000
Reserves and surplus	2	6187582	4646235
Money received against share warrants			
		49293452	39646235
Share application money pending allotment			
Non-current liabilities			
Long-term borrowings			
Deferred tax liabilities (Net)			
Other Long term liabilities			
Long-term provisions			
		0	0
Current liabilities			
Short-term borrowings	3	15726492	11304299
Trade payables	4	138021292	74228950
Other current liabilities	5	1352208	725790
Short-term provisions	6	53500	0
		155153492	86259039
TOTAL		204446944	125905274
ASSETS			
Non-current assets			
Fixed assets			
Tangible assets	7		
Tangible assets		1278983	1237675
Intangible assets		327491	338497
Capital work-in-progress			
Intangible assets under development			
		1606474	1576172
Non-current investments			
Deferred tax assets (net)	8	432873	366650
Long-term loans and advances	9	9652236	2137495
Other non-current assets			
		11691583	4080317
Current assets			
Current investments	9A	0	
Inventories			
Trade receivables	10	9446579	9047904
Cash and cash equivalents	11	181794285	111143086
Short-term loans and advances	12	0	0
Other current assets	13	1514497	1633967
		192755361	121824957
TOTAL		204446944	125905274

For AMIT K BHATT & CO.

Chartered Accountants

AMIT BHATT

PROPRIETOR

M.No:049340

FRN 115363W

UDIN : 20049340AAAAFV4270

FOR TRADEDEAL FINANCIAL SERVICES PVT. LTD.

(ALPESH VORA)

Director

(DIN : 03525865)

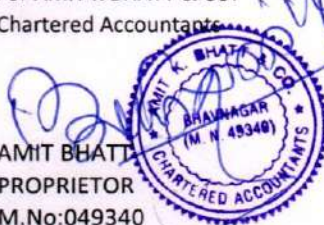
Place: BHAVNAGAR

Date: 28-08-2020

(KAMLESH JOSHI)

Director

(DIN : 03525880)



TRADEDEAL FINANCIAL SERVICES PRIVATE LIMITED
CIN : U67120GJ2011PTC065689
STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31-03-20

In Rs.

Particulars	Note	31-03-2020	31-03-2019
Revenue from operations	14	11910489	11259562
Other income	15	7257139	6584730
Total Revenue		19167628	17844292
Expenses			
Exchange Related Expenses	16	1007753	1158123
Employee benefit expense	17	8934702	8351220
Financial costs	18	683413	767247
Depreciation and amortization expense	19	558626	506054
Other expenses	20	7664517	7586348
Total expenses		18849011	18368992
Profit before exceptional, extraordinary and prior period items and tax		318617	-524700
Exceptional items			
Profit before extraordinary and prior period items and tax		318617	-524700
Extraordinary Items			
Profit before prior period items and tax		318617	-524700
Prior Period Items			
Profit before tax		318617	-524700
Tax expense:	21		
Current tax		53500	-38380
Deferred tax		-26912	2143
Tax Adj.of Earlier Years		12590	0
Profit/(loss) for the period from continuing operations		279439	-488463
Profit/(loss) from discontinuing operations			
Tax expense of discontinuing operations			
Profit/(loss) from Discontinuing operations (after tax)			
Profit/(loss) for the period		279439	-488463
Earnings per equity share:			
Basic		0.06	-0.14
Diluted		0.06	-0.14

For AMIT K BHATT & CO.
Chartered Accountants

AMIT BHATT
PROPRIETOR
M.No:049340
FRN 115363W
UDIN : 20049340AAAAFV4270



FOR TRADEDEAL FINANCIAL SERVICES PVT. LTD.

Place: BHAVNAGAR
Date: 28-08-2020

(Signature)
(ALPESH VORA) (KAMLESH JOSHI)

Director Director
(DIN : 03525865) (DIN : 03525880)



TRADEDEAL FINANCIAL SERVICES PRIVATE LIMITED

Notes to account for the year ending on 31/03/2020

1 Share Capital

In Rs.

Particulars	31-03-2020	31-03-2019
Authorised		
60,00,000(previous year 50,00,000) Equity Shares of Rs. 10/- Par Value	60000000	50000000
(The authorised share capital of TCSPL of Rs.10000000 divided in to 1000000 shares of Rs.10 each fully paid had been merged with the authorised capital of TDFSPL from the appointed date without any further act, instrument deed or without passing any resolution)	60000000	50000000
Issued, Subscribed and Paid up		
43,10,587 Equity Shares of Rs. 10/- Par Value	43105870	35000000
	43105870	35000000

Reconciliation of number of equity shares outstanding as at March 31, 2020 and March 31, 2019 is as under:

Particulars	As at March 31, 2020	As at March 31, 2019
Number of Shares at the beginning of the year	3500000	3500000
Add: Shares issued during the year In pursuance of Scheme of Merger with TDCSPL vide NCLT Order dated 18/07/2019 *	810587	0
Add: Shares Issued as Bonus Shares during the year	0	0
Number of Equity shares at the end of the year	4310587	3500000

1 Rights, preferences and restrictions attached to Equity Shares:

- (a) The Company has only one class of shares referred to as equity shares having a par value of ` 10/- per share.
- (b) Each holder of equity shares is entitled to one vote per share.
- (c) As per the Companies Act, 1956, the holders of equity shares will be entitled to receive remaining assets of the Company, after distribution of all preferential amounts in the event of liquidation of the Company. However no such preferential amounts exist



(d)

Pursuant to the Scheme of Amalgamation u/s. 230 to 232 of the Companies Act, 2013 ("Scheme") for amalgamation of Tradedeal Commodities Services Private Limited (TDCSPL) with Tradedeal Financial Services Private limited ('the Company') as sanctioned by the National Company Law Tribunal Ahmedabad Bench Ahmedabad vide their order no. CP(CAA) NO.77/2019 in CA(CAA) NO.73/NCLT/AHM/2019 on July 18, 2019 (effective date), all the assets and liabilities of TDCSPL were transferred to and vested in the Company with effect from April 1st 2019, (the appointed date). The certified copy of order was filed with Registrar of Companies (ROC) at Ahmedabad in due course. The Scheme has accordingly been given effect in financial statements of previous reporting period.

according to the Scheme, 0.810587 equity share of Rs. 10 Each fully paid up of the transferor company (TDFSP) is payable to the shareholders of the Transferee company (TDCSPL) for Every 1 equity shares of Rs. 10/- each fully paid held by them in the above company.

The Capital Reserve arise out of Purchase in the nature of merger has been credited to Reserves and surplus out of the above transactions

The same had been accounted for under the "Purchase Method" as prescribed under Accounting Standard 14 - "Accounting for Amalgamations" (AS 14) issued by the Institute of Chartered Accountants of India and as notified under section 133 of the Companies Act, 2013 read with Rule 7 of the Companies Accounts Rules, 2014.

2 The details of shareholders holding more than 5 % of issued equity share capital of the Company as on Mar 31, 2020 is set out below:

Holding More Than 5%

Particulars	31-03-2020		31-03-2019	
	Number of Share	% Held	Number of Share	% Held
Alpeshbhai H Vora	950000	22.04	950000	27.14
Harshadbhai N Mehta	331059	7.68	250000	7.14
Komalben N Vora	867411	20.12	300000	8.57
Nimeshbhai H Vora	740529	17.18	700000	20.00
Harishkumar A. Vora	240529	5.58	200000	5.71
Indiraben H Vora	431059	10.00	350000	10.00
Manishben A Vora	400000	9.28	400000	11.43

2 Reserve and Surplus

Particulars	In Rs.	
	31-03-2020	31-03-2019
Opening Balance Profit / (Loss)	4646235	5134698
Capital Reserve on Merger*	1261366	
Addition During the Year (prev.yr. Adj)	542	0
Add : Profit for the year	279439	-488463
Share Premium Account	0	0
Less: Fixed Asset adjustments	0	0
	6187582	4646235



3 Short-term borrowings

In Rs.

Particulars	31-03-2020	31-03-2019
SHORT TERM BORROWINGS		
(i) loans repayable on demand from banks : Secured :		
HDFC Bank FDOD Limit (Secured by hypothecation of Company's MARGIN Fixed Deposits as primary security & further secured by personal assets of directors & guarantors)	15726492	10336680
HDFC Bank Loan against Property : (Secured by Morgtage of Directors Personal Property as primary security & further secured by personal assets of directors and guarantors)	0	967619
Unsecured: (ii) loan repayable on demand from others :		
Secured :		
Unsecured:		
	15726492	11304299

4 Trade payables

In Rs.

Particulars	31-03-2020	31-03-2019
Creditors for business activity	138021292	74228950
	138021292	74228950.36



5 Other current liabilities

In Rs.

Particulars	31-03-2020	31-03-2019
OTHER CURRENT LIABILITIES		
(i) Current maturities of long term debts	0	0
Secured :		
Unsecured:		
(ii) interest Accrued But not Due on borrowings	0	0
(iii) interest Accrued and Due on borrowings	0	0
(iv) Income Received in advance		
(a) advance received from Debtors	0	0
(b)Others	0	0
(v) Other payables		
(a) Statutory liability	1165679	609923
(b) Creditors For Exp. & Others	186529	115364
(c) Others	0	503
(d) Share application money pending allotment	0	0
	1352208	725790

6 Short-term provisions

In Rs.

Particulars	31-03-2020	31-03-2019
Tax provision	53500	0
Other Provision	0	0
	53500	0

8 Deferred Tax Asset(Net)

In Rs.

Particulars	31-03-2020	31-03-2019
Opening Balance	366650	368793
opening tdcmm	39311	
Deferred tax liabilities		0
Deferred tax asset	26912	-2143
	432873	366650



9 Long-term loans and advances

In Rs.

Particulars	31-03-2020	31-03-2019
Security Deposits	9652236	2137495
Loans and advances to related parties		
Loans and advances to others		
Other long term loans and advances		
	9652236	2137495

9A Current investments

In Rs.

Particulars	31-03-2020	31-03-2019
HDFC mutual fund	0	
Reliance mutual fund	0	
	0	0

10 Trade receivables

In Rs.

Particulars	31-03-2020	31-03-2019
Due outstanding for period exceeding Six Months		
(i) Secured, considered good		
(ii) Unsecured considered good	1741945	0
(iii) Doubtfull (Provided for)		
Within Six Months		
(i) Secured, considered good		
(ii) Unsecured considered good	77,04,634	90,47,904
(iii) Doubtfull		
	9446579	9047904

11 Cash and cash equivalent

In Rs.

Particulars	31-03-2020	31-03-2019
Cash on Hand	1566728	1153617
Balances With Banks :		
In Current Account	10873254	966843
In Fixed Deposit Accounts (Incl. Margin Money)	169354303	109022626
	181794285	111143086



12 Short-term loans and advances

In Rs.

Particulars	31-03-2020	31-03-2019
Security Deposits		
(i) Loans and Advances to related parties	0	0
(ii) Advances to Staff	0	0
(iii) to Others	0	0
Unsecured, considered good		
	0	0

13 Other current assets

In Rs.

Particulars	31-03-2020	31-03-2019
Balance with revenue authorities	1307113	1453967
Prepaid Exps	120000	180000
Other Current asset	87384	0
	1514497	1633967

			(Amount in Rs)		
A	Expenditure in Foreign Currency	For the year ended March 31, 2020	For the year ended March 31, 2019		
	Fees & Services	Nil	Nil	Nil	Nil
	Usance Interest	Nil	Nil	Nil	Nil
	Total	-	-	-	-
			(Amount in Rs)		
B	Earnings in Foreign Currency	For the year ended March 31, 2020	For the year ended March 31, 2019		
	FOB Value of Exports	-	-	-	-
	Total	-	-	-	-



C Earning Per Share (EPS)

Earning per share is calculated by dividing the net profit attributable to the equity shareholders by the

(Amount in Rs)

Particulars	Unit	31-03-2020	31-03-2019
Net Profit as per Statement of Profit & Loss		2 79 439	(4 88 463)
Weighted average of number of equity shares outstanding during the year	in Nos.	43 10 587	35 00 000
Basic & Diluted Earnings per share of face value of ₹10 each			
Before Exceptional Items		0.06	(0.14)
After Exceptional Items		0.06	(0.14)



TRADEDEAL FINANCIAL SERVICES PRIVATE LIMITED
Groupings forming part of Balance Sheet as on 31-03-2020

1 Share Capital

Particular		
<u>Authorised</u> 60,00,000 Equity shares Of Rs.10 each		60000000
<u>Issued, subscribed & Paid up</u> 4310587 Equity Shares of Rs.10 Each Fully Paid up		43105870
Alpeshbhai H Vora		9500000
Harshadbhai N Mehta		3310590
Komalben N Vora		8674110
Nimeshbhai H Vora		7405290
Harishkumar A. Vora		2405290
Indiraben H Vora		4310590
Manishaben A Vora		4000000
Kamleshbhai A Joshi		1000000
Chandulal Patel		750000
Chandreshbhai H Joshi		1000000
Rajeshkumar P Rabad		750000
Total Rs.		43105870

3 Short-term borrowings

Particular	31-03-2020	31-03-2019
(i) Loans from banks :		
Secured :		
H.D.F.C. Bank FD-OD A/c. 01370340000501	15726492	10336680
HDFC BANK LTD LOAN AC 01370340000840		967619
H.D.F.C. Bank FD-OD A/c. 01370340000737		
Unsecured:	0	0
(ii) Loans from others :		
Secured :		
Unsecured:		
<u>From Directors</u>		
<u>From Members</u>		
<u>From Others</u>		
Total Rs.	15726492	11304299



4 Trade payables

Particulars	In Rs.	
	31-03-2020	31-03-2019
For Business Activity		
BSE Dues		
BSE Cash Segment CM A/c		
ECSL dues		
NSE F&O Segment CM A/c		822072.27
NSE Cash Segment CM A/c		0
NSE CD Segment CM A/c	0	132598.92
MCX SX CD Segment CM A/c		0
NCDEX		
NCL Credit clearing member	7901438	
Client account balance	129934696	73207120.17
Client account balance-DP	64951	61495
Inward Shortage charges payable		
Margin short penalty payable	104483	5058
Auction charges payable	336	0
TOC bse payable		
KRA charges payable		
Pledge transaction charges payable		
IPF Payable	3628	1465
Salary payable	11760	
NSE Dues Payable		-859
	138021292	74228950

5 Other current liabilities

Particulars	In Rs.	
	31-03-2020	31-03-2019
Current maturity of long term debt (Repayable over next 12 months)	0	0
Interest accrued but not due	0	0
Interest accrued and due	0	0
income received in advance :		
Advance received from debtors	0	0
Others	0	0
Other payables		
(a) Statutory Liability		
Employees provident fund payable	990	25628
Employees State Insurance Payable	8804	12890
Professional Tax	4100	4100
SEBI Turnover Fees		10825
SEBI Fees Payable	13201	0
Stamp Duty Payable	276207	162844
Turnover Charges payable	385266	275334
TDS Payable 18-19		67496
TDS payable 19-20	196068	



Clearing charges payable	10822	42
GST PAYABLE	270221	50764
CGST Payalbe		
SGST Payable		
IGST Payable		
Income tax payable		
SUB TOTAL (a)	1165679	609923
(b)Sundry creditors for Exp.s & Others		
Anjani courier services		2308
Amit K Bhatt & Co.		25000
Bharad enterprise		183
Atom Technologies ltd		886
3N wealth creator LLP	13978	
CDSL Venture Ltd.	2678	2457
CDSL(India) Ltd		
CDSL Billing Ltd. -DP	31976	22060
CENTRAL DEPOSITORY SERVICES (INDIA) LIMITED		807
Central bazzar varacha credit co op society		4000
BSE Cash Transaction Charges Payable		
DP 11597667	295	-80
DP 11626309		-89
DP 11647313		-90
DP 11647573	295	70
Depository fund		
F&R india products and services p.ltd	30496	
Gulamabbs r Bhambhera	10958	
Globe Dues	999	
Helix infotech	0	
Kamlesh k patel		
Ketan trivedi	0	2360
Mitesh c pandya	1274	195
Raj enterprise		14070
Raj Natural food pvt ltd		736
S A Enterpries		301
Priya Amitkumar Jayswal(Authorised Person)		
Dividend income payable	1187	
Shipra Mahajan-Rent payable of Ahmedabah office		
Siddhivinayak co. rent botad		
Sanchar tele network limited	10983	5491
Shyam enterprise		354
THOMSON REUTERS INTERNATIONAL SERVICES PVT LTD		32903
Vodaphone	1410	1442
Sundry party account payable	80000	
Interest Payable(ILFS)		
ASHTAVINAYAK STOCK BROKING P. LTD.-DP DEPART.		
SUB TOTAL (b)	186529	115364



(c) Other liabilities		
Margin	0	0
Other payables	0	503
SUB TOTAL (c)	0	503
Grand Total	1352208	725790

6 Short-term provisions

Other Provisions		In Rs.	
Particulars	31-03-2020	31-03-2019	
Provision for income tax (Gross)	53500	0	
Less: Advance Tax & TDS	0	0	
	53500	0	
Unpaid exp provision		0	
	53500	0	

9 Long-term loans and advances

Security Deposits		In Rs.	
Particulars	31-03-2020	31-03-2019	
BSE Base Minimum Capital	125000	125000	
BSE Initial Deposit	1000000	1000000	
CDSL Security Deposit	500000	500000	
MSEI Security Deposite			
MCX Base min cap	750000		
MCX-SX Security Deposit	200000	200000	
NCDEX base mini capital	250000		
NCDEX interest free security deposit	1000000		
NSE-CD Security Deposit	200000	200000	
NSEFO TM SCM Security Deposit	2500000		
NSEFO SCM Margin Deposit Cash	3000000		
IL & FS TMDR Deposit(MSEI)			
Deposit BSNL	12236	12495	
Deposit Account HCL Refundable	95000	100000	
Security deposit CST refundable	10000		
Security deposit VAT refundable	10000		
Deposit marwadi shares			
GSM Additional Surveillance deposit			
	9652236	2137495	



10 Trade receivables

Unsecured considered good		In Rs.	
Particulars	31-03-2020	31-03-2019	
For more than six months			
Client account balance	950701	3520222	
Client Account balance-DP	791244	282543	
Within six month			
BSE CASH Segment CM A/c		1623624	
MCX Segment CM A/c	73,332		
NSE CD Segment CM A/c	3096882		
NSE CASH Segment CM A/c		2420055	
NSE FNO Segment CM A/c	415036		
Client Account balance	4119384	1015788	
Client Account balance-DP		185672	
NCL			
	9446579	9047903.93	

11 Cash and cash equivalents

Cash on Hand		In Rs.	
Particulars	31-03-2020	31-03-2019	
Cash balance	1563828	1130517	
Cash Balance-DP	2900	23100	
	1566728	1153617	

Balances With Banks		In Rs.	
Particulars	31-03-2020	31-03-2019	
Current Account:			
SBI A/C NO. 32582179269	23970	21614	
SBI NSE Client A/c - 35802389697	290316	431226	
SBI MCX client A/c 33148974562	124565		
HDFC NSE Cash Settlemtn 000990610014582	12367	38189	
HDFC NSE FO Client A/c 01370340000624	22000		
HDFC NSE CD Client A/c 01370340000614			
HDFC NSE CASH Client A/c -01370340000631	10392961	114155	
HDFC NSE CM EXch. DUES A/C 00990650010889	7075	236785	
HDFC BSE CM Client A/c 01370340000538		82500	
HDFC BSE CM Settlement A/c 0990620010482		15500	
HDFC CD MCX SX Client A/c			
HDFC Corporate Account 01370340000501			
HDFC NSE FNO SETTLEMENT AC		25000	
HDFC DP A/c -01370340000830		1874	
TOTAL BANK BALANCE	10873254	966843	



Banks & others FDR		
HDFC Bank FDR	71196684	95820611
HDFC Bank FDR Accrued interest	0	0
Cash Security Deposit of NSE on Capital Market and Future and Option Segment	11000000	11000000
Cash Security Deposit of NSCCL on Capital Market	1500000	1500000
BMC FD BSE ltd	375129	
BMC FD NCDEX	757439	
BMC FD MCX	757439	
BMC FD MSE	1306042	
ILFS TMDR CD		100000
ILFS TMDR CD NSE		100000
ILFS NSE FO CASH TMDR	161815	400000
Globe MCX Cash collateral	15000000	
Globe PCM Mcx-MCXCL deposit	500000	
Globe CDNSE - cash collateral	42000000	
NSE Cash TMDR	24500000	
TMDR / FDR INTEREST RECEVABLE A/C	291359	2015
EDEL TMDR interest receivable a/c	8396	
BSE FNO TMDR	0	100000
TOTAL FDRS	169354303	109022626
	180227557	109989469

12 Short-term loans and advances

In Rs.

Particulars	31-03-2020	31-03-2019
(i) Loans and Advances to related parties		
ASHTAVINAYAK Future commodities pvt. Ltd		0
ASHTAVINAYAK STOCK BROKING PVT. LTD.(TRADING DEPARTMENT)		
(ii) Advances to Directors	0	0
(iii) Advances to Staff	0	0
(iv) Advances to Others		
Advances Recoverable in cash or in kind or for value to be received		
BSE_CASH TRANSECTION CHARGES	0	0
Bharti Ashokbhai Sadhwani		
DP ILFS 11626294		
DP ILFS 1601480000434817(DP ILFS 434817)		
Excess Receipt from NSE	0	0
NSE_Advance Minimum Transaction Charges	0	0
Ashish ship breaker p.ltd.		
Khushboo ispat p.ltd.		
Rushil globel trade ltd.		
membership fees		
	0	0



13 Other current assets

Balance with revenue authorities		In Rs.	
Particulars	31-03-2020	31-03-2019	
TDS BSE CASH Receivable	3286	3317	
TDS ILFS Receivable	191310	186827	
TDS ISSL receivable	266		
TDS Globe receivable	3897		
TDS MCX SX Receivable	20504		
TDS NSCCL receivable	7		
TDS NSE Cash Receivable	183508	72998	
TDS MSEI Receivable	429	28378	
TDS NCEDX receivable	1120		
Advance tax 2017-18		253090	
Advance tax 2018 -19	0	100000	
Advance VAT tax	25000		
Mat Credit-FY-13-14	0		
Mat Credit-FY-15-16	38788	38788	
TDS Receivable (F.Y. 2017-18)	114951	2	
TDS Receivable (F.Y. 2018-19)		700273	
TDS receivable (F.y. 2019-20)	722399		
TDSR Sify technologies limited	1500		
GST balance (DP)	148	0	
SGST balance		70294	
IGST balance			
Others	0	0	
	1307113	1453967	



Prepaid Exps		In Rs.	
Particulars	31-03-2020	31-03-2019	
PGVCL	0	0	
Pre-paid software and licence exps	0	0	
Sebi Fees Prepaid	120000	180000	
other prepaid exps		0	
	120000	180000	
Other Current Assets			
Particulars	31-03-2020	31-03-2019	
Dotex			
BSNL	5784	0	
Modh vanik gyanti yuvak mandal			
pruthvirajbhai b dhandhal			
You broadband india limited			
alpesh vora			
harshad mehta	0	0	
kamlesh joshi	0	0	
nimesh vora	81600		
Dividend charges payable client			
Rent Advance	0		
Others		0	
	87384	0	



14 Revenue from operations

Particular	31-03-2020	31-03-2019
Brokerage	9506311	8135184
	9506311	8135184

14 A

OTHER CHARGES INCOME

Other Charges	31-03-2020	31-03-2019
Turnover Charge		527328
Late payment charges collected		
DAILY BEN CL	5957	6000
Ben To Market	176	2560
RA Fees		
Daily interest on late payment from clients		
Trading Account opening charges	83300	140630
AMC of demat account	1250616	1639333
Margin short penalty		
Adhoc duplicate contract note charges	245	
Modification / Addition charges	1250	700
V-Sat support charges	86000	
Software usage charges	76325	
Document courier charges		0
Auction charges	0	
KRA charges recovered	8895	49360
Online Payment Charges	-1631	-2907
Commission on Sovereign Gold Bond		
Rebate income		0
Rebate on transaction charges	278510	150000
Corp AMC		5500
POA Agreement charges	196200	137400
CDSL billing		
Demat charges	2120	5755
Demat reject charges	700	1400
DP-Fees	450	2245
DP-Intdepo	567	3016
Offmarket demat transfer charges	21808	18172
Onmarket demat transfer charges	369893	423225
DP-Other charges		
DP-Scheme Change Charges		
DP-Slip book charges	225	825
SETL fees	-1000	
Dp- BOM Charges	23100	12700
Pledge Transaction charges	32	776
Unpledge transaction charges	440	360
Total	2404178	3124378

15 Other income

Other income

	31-03-2020	31-03-2019
Interest on Bank FDR	6278740	5598443
Interest income others	25260	126885
Interest On HDFC Liquid Fund Account	10204	156901
Interest On TMDR	966487	554021
Interest on Income Tax Refund	45326	
Cheque return charges collected	1300	800
Other income		
profit on sale of asset		143812
Kasar	-70178	3868
	7257139	6584730



16 Exchange Related Expenses

Particular	In Rs.	
	31-03-2020	31-03-2019
Annual Subscription	144291	-1908
Authorised Per. Reg. Charges	-2000	2000
Auto Do Exchange Charges		
Connectivity Charges	410409	708858
CDSL Application Fees		
CAS charges	4114	4498
Depository Charges	22025	20946
Daily BENINWARD	7270	2550
Daily benmkt		
DP Charges		
DP Other charges (OTC)	42568	
DP Transaction Charges		
Exchange Other Charges	39273	26087
Registration Charges	5000	
IPF Contribution Charges		
KRA Service Charges		40495
Membership Admission Expense	7500	9500
NOW Usage Charges	3000	
Processing charges-BSE	50000	
Brokerage Paid	154292	238479
Transaction Cum Holding Statement Charges	10011	15118
SEBI fees	110000	40000
VSAT Charges		51500
	1007753	1158123

17 Employee benefit expense

Particular	In Rs.	
	31-03-2020	31-03-2019
Staff Salary Expenses	5455402	5171870
Bonus	799300	359350
Directors Salary / remuneration exp	2680000	2820000
	8934702	8351220

18 Financial costs

Particular	In Rs.	
	31-03-2020	31-03-2019
Interest on Bank F.D.O.D.	235648	91602
Interest on Bank S.T.L.		
Interest on Car Loan		
Bank Guarantee Charges	426989	667635
Interest Exp.	1181	4046
Bank Charges	19595	3964
	683413	767247

19 Depreciation and amortization expense

Particular	In Rs.	
	31-03-2020	31-03-2019
Depreciation on Tangible assets	541565	474119
Amortisation on Intangible assets	17061	31935
	558626	506054



20 Other expenses

In Rs.

Particulars	31-03-2020	31-03-2019
Application Fees	35000	
Advertisement Exp	593456	1484524
Audit Fees		25000
Courier Expense	86287	94658
Clearing Charges		
Demat account charges	6823	
Demat reject charges		
Electric Expense	595270	484215
Exam Fees		
Franking & Stamping Charges	238820	130900
GST Late fees	23300	3850
GST Tax exp	66134	
User id charges	59300	
Insurance	19607	13482
Miscellaneous Expenses	121596	118767
Other Exps	806	880
Petrol and diesel exps	25912	8150
Professional Fees	1137650	771760
Professional Tax		
RA Fees refund		560000
Refreshment & Office Expenses	107167	120304
Referrel marketing exp	353889	52039
Rent Exp.	710673	632068
Repairs & Maintenance	478841	555826
ROC Stamp Duty Exp.	8400	1800
Software & Licence Exp.	2804993	2327819
Stationery & Printing Exp	36104	36018
Swachh Bharat Cess Expense		
Telephone Exp	138791	127508
Travelling exp	698	2780
Installation Charges	15000	34000
	7664517	7586348

21 Tax Expense

In Rs.

Particular	31-03-2020	31-03-2019
Current Tax	53500	-38380
Deferred Tax	-26912	2143
Previous Year adjustments Mat & others	12590	
	39178	-36237



TRADEDEAL FINANCIAL SERVICES PRIVATE LIMITED
Cash Flow Statement for the Period ended on March 31st 2020

(Amount in Rs`)

Sr No.	Particulars	For the year ended on March 31, 2020	For the year ended on March 31, 2019
A Cash flow from Operating Activities			
	Net Profit / (Loss) before Tax and extra ordinary items	3 18 617	(5 24 700)
	Adjustments for		
	Depreciation	5 58 626	5 06 054
	Loss on sale of Assets	-	-
	Excess provision W.Back / Sundry Balance Written off	-	-
	Provisions (Net)	-	-
	Foreign Exchange Variation (Unadjusted at year-end)	-	-
	Interest Received	(73 26 017)	(64 36 250)
	Finance Charges Paid	2 36 829	95 648
	Dividend Income	-	-
	Operating Profit/(Loss) before Working Capital Changes	<u>(62 11 945)</u>	<u>(63 59 248)</u>
	Movements in Working Capital		
	(Increase)/ Decrease in Inventories		
	(Increase)/ Decrease in Work-in-progress	-	
	(Increase)/ Decrease in Trade Receivables	(2 97 529)	4 39 22 215
	(Increase)/ Decrease in other current assets	4 25 420	(5 616)
	(Increase)/ Decrease in Long term Loans & Advances	(40 89 741)	15 611
	(Increase)/ Decrease in Short term Loans & Advances	7 500	-
	Increase/(Decrease) in Trade payables	6 28 93 883	(4 07 48 366)
	Increase/(Decrease) in other current liabilities	6 99 406	(1 81 671)
	Increase/(Decrease) in other long term liabilities	-	-
	Increase/(Decrease) in Short Term borrowings	96 74 490	79 52 596
	Increase/(Decrease) in Liabilities & Provisions	-	(8 87 500)
	Cash generated from Operations	<u>6 93 13 429</u>	<u>1 00 67 269</u>
	Direct Taxes (paid) / Refund recd	8 03 858	(10 83 598)
	Net Cash from Operating Activities - A	<u>6 39 05 342</u>	<u>26 24 423</u>
B Cash Flow from Investing Activities			
	Purchase of Fixed Assets	(3 43 330)	6 57 976
	Redemption or sale of investments	-	-
	Proceeds from sale of Fixed Assets	-	-
	Interest Received	73 26 017	64 36 250
	Net Cash from Investing Activities - B	<u>69 82 687</u>	<u>70 94 226</u>



C Cash Flow from Financing Activities

Proceeds from issuance of share capital	-	-
Proceeds from Loan Funds	-	-
Re-payment of Long Term Borrowings	-	-
Finance Charges Paid	(2 36 829)	(95 648)
Net Cash from Financing Activities - C	(2 36 829)	(95 648)
Net Increase in Cash & Cash Equivalent (A + B + C)	7 06 51 200	96 23 001
Cash & Cash Equivalents at beginning	11 11 43 085	10 15 20 084
Cash & Cash Equivalents as at end	18 17 94 285	11 11 43 085

Note:

- 1 The above Cash Flow Statement has been prepared under the 'Indirect Method' as set out in Accounting Standard - 3 on 'Cash Flow Statements' issued by the Institute of Chartered Accountants of India.

For AMIT K BHATT & CO.
Chartered Accountants


AMIT BHATT
PROPRIETOR
M.No:049340
FRN 115363W
UDIN : 20049340AAAAFV4270



FOR TRADEDEAL FINANCIAL SERVICES PVT. LTD.


(ALPESH VORA) Director
(DIN : 03525865)


(KAMLESH VORA) Director
(DIN : 03525880)

Place: AHMEDABAD
Date: 28-08-2020



7 Fixed Assets

Tangible assets

Particular	Gross				Depreciation					Net	
	Opening	Addition	Deduction	Closing	Opening	During Period	Deduction	Other Adj.	Closing	Closing	Opening
	0	0		0	0	0	0		0	0	0
Telephone Instrument	92358			92358	57673	7996			65669	26689	34685
Electric Equipment	850531			850531	299991	74215			374206	476325	550540
Computers & Printers	2695811	343330		3039141	2033688	423054			2456742	582399	662123
Furniture & Fixtures	235046			235046	108254	17625			125879	109167	126792
Air Conditioner	34743			34743	18520	2899			21419	13324	16223
Generator	182495			182495	97286	15225			112511	69984	85209
Office equipment	5185			5185	4926	0			4926	259	259
Wireless network system	5711			5711	4324	551			4875	836	1387
SUB TOTAL A	4101880	343330	0	4445210	2624662	541565	0	0	3166227	1278983	1477218

Intangible Assets

Particular	Gross				Amortisation					Net	
	Opening	Addition	Deduction	Closing	Opening	During Period	Deduction	Other Adj.	Closing	Closing	Opening
Computer software and licences	1789031			1789031	1444479	17061			1461540	327491	344552
SUB TOTAL B	1789031	0	0	1789031	1444479	17061	0	0	1461540	327491	344552

GRAND TOTAL(A+B) 5890911 343330 0 6234241 4069141 558626 0 0 4627767 1606474 1821770



TRADEDEAL FINANCIAL SERVICES PRIVATE LIMITED DEPRECIATION CALCULATION FOR 31-03-2020

7. FIXED ASSET SCHEDULE :

SR	NAME OF ASSET	OPENING GROSS BLOCK	ADDITION FOR THE YEAR	TOTAL GROSS BLOCK	OPENING DEPRECIATION	DEPRECIATION FOR THE YEAR	CLOSING DEPRECIATION	NET BLOCK AS ON 31-3-20	NET BLOCK AS ON 31-3-19
1	TELEPHONE INSTRUMENTS	92358	0	92358	57673	7996	65669	26689	34685
2	ELECTRIC EQUIPMENTS	850531	0	850531	299991	74215	374206	476325	550540
3	COMPUTER & PRINTER	2695811	343330	3039141	2033688	423054	2456743	582398	662123
4	COMPUTER SOFTWARE & LICENSES	1789031	0	1789031	1444480	17061	1461540	327491	344551
5	FURNITURE & FIXTURES	235046	0	235046	108254	17625	125880	109166	126792
6	AIR CONDITIONER	34743	0	34743	18520	2899	21419	13324	16223
	GENERATOR	182495	0	182495	97286	15225	112511	69984	85209
	OFFICE EQUIPMENT	5185	0	5185	4926	0	4926	259	259
	WIRELESS NETWORK SYSTEM	5711	0	5711	4324	551	4875	836	1387
		5890911	343330	6234241	4069143	558625	4627768	1606473	1821768



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TRADEDEAL FINANCIAL SERVICES PRIVATE LIMITED

Notes forming part of Financial Statements:

22 Statement of Significant Accounting Policies :

22.1 Basis of preparation of Financial Statements :

- (i) The financial statements have been prepared in accordance with Generally Accepted Accounting Principles ("GAAP") in India; the Accounting Standards prescribed under the Companies (Accounting Standards) Rules, 2006 and the relevant provisions of the Companies Act, 1956.
- (ii) Based on the nature of product and the time between acquisition of assets for processing and their realisation in cash and cash equivalents the Company has ascertained its operating cycle as 12 months (1 year) for the purpose of current/ non-current class

22.2 Use of Estimates:

The preparation of financial statement in conformity with GAAP requires the management to make estimates and assumptions that affect the reported amounts of assets and liabilities, disclosures of contingent assets and liabilities at the date of financial

22.3 Tangible fixed assets and Depreciation:

- (i) Fixed assets are stated at cost less depreciation. Cost is inclusive of freight, duties, levies and other directly attributable cost for bringing the assets to their working condition for intended use.
- (ii) Depreciation is provided for on WDV method in accordance with section 205 (2)(b) of the Companies Act, 1956 at the rates specified in schedule XIV of the Companies Act, 1956.

22.4 Impairment of Assets:

- (i) Consideration is given at each balance sheet date to determine whether there is any indication of impairment of the carrying amount of the Company's fixed assets. If any indication exists, an asset's recoverable amount is estimated. An impairment loss is recognized if the carrying amount of the asset exceeds its recoverable amount.
- (ii) Reversal of impairment losses recognized in prior years is recorded when there is an indication that the impairment losses recognized for the asset no longer exists or has decreased.

22.5 Inventories:

- (i) Stock of raw materials and stores is valued at cost. Finished goods are valued at cost or net realisable value whichever is less

22.6 Revenue Recognition :

- (i) Revenue is recognized in accounts for sales on dispech of goods by the company
- (iv) Other income and expenses are accounted for on accrual basis.

22.7 Foreign Currency Transactions:

Foreign currency transactions are recorded at the rates prevailing at the time of transaction. The exchange rate difference arising at the time of actual payment or receipt are recognized as income or expense and transferred to exchange rate difference account

22.8 Borrowing Costs:

Borrowing Cost attributable to acquisition and construction of qualifying Assets, which takes substantial period of time to get ready for its intended use, are capitalized as part of the cost of respective assets up to the date when such asset is ready fo



TRADEDEAL FINANCIAL SERVICES PRIVATE LIMITED

Notes forming part of Financial Statements:

22.9 Provisions, Contingent Liabilities and Contingent Assets:

- (i) Provisions are recognized for liabilities that can be measured only by using a substantial degree of estimation, if
 - (a) the Company has a present obligation as a result of a past event.
 - (b) a probable outflow of resources is expected to settle the obligation and
 - (c) the amount of obligation can be reliably estimated
- (ii) Contingent liability is stated in the case of:
 - (a) a present obligation arising from a past event, when it is not probable that an outflow of resources will be required to settle the obligation.
 - (b) a possible obligation, unless the probability of outflow of resources is remote.
- (iii) Provisions, Contingent Liabilities and Contingent Assets are reviewed at each Balance Sheet date in accordance with the Accounting Standard AS-29 on "Provisions, Contingent Liabilities and Contingent Assets" notified under Companies Accounting Standard Ru

23.0 Taxes on Income:

(i) Current Tax

Provision for current income tax is made in accordance with provision of Income Tax Act 1961.

(ii) Deferred Tax

Provision for deferred tax is being calculated at the current rate of Income Tax rates enacted or substantially enacted as at the balance sheet date and is recognized on timing difference, being the difference between taxable income and accounting income that origin in one period and are capable of reversal in one or more subsequent period. Deferred tax asset, subject to the consideration of prudence is recognized and carried forward only to the extent that there is reasonable certainty that sufficient future income will be available against which such deferred tax asset can be set off.

23.1 General

Accounting policies not specifically referred to are consistent with generally accepted accounting practice.



TRADEDEAL FINANCIAL SERVICES PRIVATE LIMITED
COMPUTATION OF INCOME

ASST - YEAR : 2019-2020

A/C YEAR : 2018-2019

Particulars	Amount Rs	Amount Rs
Net Profit after Taxation as per P & L A/c		2,79,439
Add: Disallowances:		
Depreciation	5,58,626	
Taxation Provisions	39,178	
Excess Provision For IT		
Donation	0	
penalty	0	
Other Provisions disallowed u/s. 40 (a)(ia)	0	
Interest on TDS/Income Tax etc	0	
Income Treated under 2(24)	0	
Expenses disallowed U/s 43 B	0	
Expenses disallowed U/s 40a(3)	0	
Prior period expenses	0	
Sub-total	5,97,804	
Less: Allowables		
Depreciation as per WDV statement	4,55,120	
Unabsorbed depreciation set off	2,59,665	
Brought forward business loss set off	1,62,458	
Sum allowable u/s. 40(a) (ia) for TDS paid during year	0	
Sum allowable u/s. 43 B on payment basis this year	0	
<u>Sum disallowed last year w.back not taxable:</u>		
Vat interest and CST interst excess w.back not taxable	0	
	8,77,243	
Total of Adjustments		-2,79,439
Gross Total income		0
COMPUTATION OF TAX LIABILITY		
Income-tax on the same		
Income tax @ 25 %		0
Sur-charge @ 7 %		0
Eductaion Cess @ 2 %		0
Secondary & H.Cess @ 1 %		0
Total Tax Payable		0
Less: Advance Taxes Paid		0
Tax Deducted at Source		0
Net Tax Payable		0
Interest Calculation (234 C)		
First Instalment	0	
Second Instalment	0	
Third Instalment	0	
Fourth Instalment	0	
Sub-total 234 C	0	
Interest Calculation (234 B)		
For Six months period	0	
Sub-total 234 B	0	



Total Interest Payable			0
Total Taxes & Interest Payable			0
Provision to be made in the accounts (tax & int 234B &c)			0
Provision As per Section 115 JB (MAT) income as per P &L Account	3,18,617		
MAT Tax on Above	49,704	49,704	
Less: Advance Taxes Paid Tax Deducted at Source			0 0
Interest Calculation (234 C)			49,704
First Instalment	224		
Second Instalment	671		
Third Instalment	1,118		
Fourth Instalment	497		
Sub-total 234 C	2,510		
Interest Calculation (234 B)			
For Six months period	3,479		
Sub-total 234 B	3,479		
Total Interest Payable			5,989
Total Taxes & Interest Payable			55,694
PROVISION OF INCOME TAX			0



TRADEDEAL FINANCIAL SERVICES PRIVATE LIMITED
Annexure forming part of 3cd report for the assessment year 2020-21
Annexure - 1 of allowable depreciation

SR. NO.	BLOCK OF ASSET	OPENING W.D.V. 01/04/2019	ADDITION DURING THE YEAR		DEDUCTION DURING THE YEAR	SUB-TOTAL	DEPRECIATION %	DEPRECIATION AMOUNT RS.	CLOSING W.D.V. 31/03/2020
			BEFORE 3-10	AFTER 3-10					
1	<u>BLOCK OF 10 %</u> Furniture & Fixture	430213	0	0	0	430213	10.00%	43021	387192
2	<u>BLOCK OF 15 %</u> P&M, Vehicles, Office equipments Etc	416425	0	0	0	416425	15.00%	62464	353961
3	<u>BLOCK OF 40%</u> Computer & Printer	688778	27287	316043	0	1032108	40.00%	349635	682473
		1535416	27287	316043	0	1878746		455120	1423626

NOTE : Date of the assets put to use is based on the certificate given by the Assessee.

Table showing dates of the assets Put to use

Sr. ASSET NO.	Amount Rs.	Purchase Date	DATE OF ASSET PUT TO USE	AMT. OF SALE RS.	DATE OF SALE
1	Electric Equipments				
2	Computer & Printers				
	5000	02-04-2019			
	19067	25-04-2019			
	3220	18-06-2019			
	24195	17-10-2019			
	140762	25-12-2019			
	151086	17-02-2020			
343330				0	0



TRADEDEAL FINANCIAL SERVICES PRIVATE LIMITED
STATEMENT OF DEFERRED TAX LIABILITY

ASST - YEAR : 2019-2020
A/C YEAR : 2018-2019

	Particulars	Amount Rs
	WORKINGS	
1	Depreciation Difference	
	As per IT	4,55,120
	As per Accounts	5,58,626
	Net Amount	1,03,506
	Tax Effect Thereon will increase asset to that extent	26,912
2	expenses disallowed u/s. 40 (a)(ia)	0
	expenses disallowed u/s. 43 B	0
	Tax Effect Thereon (will increase the Asset) to that extent	0
3	Expenses Disallowed P.y. Allowable This year	0
	Tax Effect Thereon will decrease asset to that extent	0
1	Deferred Tax Assets:	
	Opening Balance	4,05,961
	add: increased during year (As per working 1 above)	26,912
	add: increased during year (As per working 2 above)	0
	Less : Decreased during the year(As per Working 3 above)	0
	Net Assets	4,32,873
2	Deferred Tax Liability:	
	Opening Balance	0
	less: Reduced during year (As per working 1 above)	0
	Net Liability	0
3	Net Deferred Tax Liability	-4,32,873
	Provided in the accounts as at 31-03-2019	-4,05,961
	Net Difference accounting entry to be passed	-26,912



TRADEDEAL FINANCIAL SERVICES PRIVATE LIMITED
AS - 18 Details for Notes on Accounts of the year 2019-2020

Sr	Names	Transactions							
		Loan recd.	Loans Given /Repaid	interest paid	interest recd.	Salary/ Remuneratio n/Commissi on /Bonus paid	purchase of Goods and services	Others	Total
1	Alpesh Vora director			0	0	300000	0	0	300000
2	Nimesh vora director					1540000	0	0	1540000
3	Kamlesh Joshi director					360000	0	0	360000
4	Harshadbhai Mehta director					480000	0	0	480000
5	Manishaben vora Key person share holder						360000	0	360000
6	Chandrakant joshi Relative of director						360000	0	360000
7	Helix infotech Relative of director						78750		78750
	TOTAL RS.	0	0	0	0	2680000	798750	0	



TRADEDEAL FINANCIAL SERVICES PRIVATE LIMITED**Annexure forming part of 3cd report for the assessment year 2019-2020**

Annexure -2 of all payments made to persons specified in section 40 A(2)(b).

SR. NO.	NAME OF THE PERSON	NATURE OF PAYMENT	AMOUNT RS.
1	Alpesh vora	Director Remuneration	3,00,000
2	Nimeshbhai vora	Director Remuneration	15,40,000
3	Kamlesh bhai	Director Remuneration	3,60,000
4	Harshadbhai	Director Remuneration	4,80,000
5	Chandresh joshi	Repairs and maintainance	3,60,000
6	Manishaben vora	Office Rent	3,60,000
7	Helix infotech	computer printer and misc exp	78,750



TRADEDEAL FINANCIAL SERVICES PRIVATE LIMITED
Annexure forming part of 3cd report for the assessment year 2019-2020
ANNEXURE - 3 OF OUTSTANDING STATUTORY LIABILITIES U/S 43B
REFER PARA 21 (i) B

Sr. NO.	PARTICULARS	AMOUNT PAYABLE	Date of Payment	Paid before Due Date	AMOUNT PAID
1	TDS payable	1,96,068	07-04-2020 15-05-2020	yes yes	1,14,468 81,600
2	Provident Fund payable	990	30-04-2020	yes	990
3	ESI Payable	8,804	27-04-2020	yes	8,804
4	PROFESSIONAL TAX	4,100	17-04-2020	yes	4,100
5	SEBI FEES	13,201	07-04-2020	yes	13,201
4	GST PAYABLE	2,70,221	04-05-2020	yes	2,70,221

