

Agrawal Sunil Kumar & Co.
CHARTERED ACCOUNTANTS

M-52, Near Masjid,
Rajeev Nagar, Raipur (CG)
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Independent Auditor's Report

To the Members of M/s.Reetech International Cargo & Courier Pvt. Ltd.

(Formerly known as M.R Agriculture Pvt. Ltd.)

Report on the Financial Statements

We have audited the accompanying financial statements of **M/s.Reetech International Cargo & Courier Pvt. Ltd.** which comprise the balance sheet as at 31 March 2021, the statement of profit and loss for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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

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

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

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Company's Directors, as well as evaluating the overall presentation of the financial statements.

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

Opinion

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



- (i) in the case of the balance sheet, of the state of affairs of the Company as at 31 March 2021;
- (ii) in the case of the statement of profit and loss, of the Profit for the year ended on that date;

Report on Other Legal and Regulatory Requirements

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 (11) of section 143 of the Act, we give in the "Annexure A" a statement on the matters specified in paragraphs 3 and 4 of the Order.
2. As required by section 143 (3) of the Act, we report that:
 - a. we have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;
 - b. in our opinion proper books of account as required by law have been kept by the Company so far as appears from our examination of those books;
 - c. the Balance Sheet, Statement of Profit and Loss dealt with by this Report are in agreement with the books of account;

- d. in our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014;
- e. on the basis of written representations received from the directors as on 31 March 2021, and taken on record by the Board of Directors, none of the directors is disqualified as on 31 March 2021, from being appointed as a director in terms 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; and
- 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 does not have any pending litigations which would impact its financial position.
 - (ii) The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - (iii) There has been no amount, required to be transferred, to the Investor Education and Protection Fund by the Company.

For, Agrawal Sunil Kumar & Co.
Chartered Accountants,
(Firm Registration No. 007023C)



Sunil Kumar Agrawal
Partner
Membership No. 075953
UDIN: 21075953AAAAAL1427
Raipur, 28th October, 2021

“Annexure A” to the Independent Auditors’ Report

Re: M/s.Reetech International Cargo & Courier Pvt. Ltd.

Referred to in paragraph 1 under the heading ‘Report on Other Legal & Regulatory Requirement’ of our report of even date to the financial statements of the Company for the year ended March 31, 2021:

- (i) (a) The Company does not possess any fixed assets.

- (ii) (a) As explained to us, the management has conducted the physical verification of inventory at reasonable intervals.

(b) On the basis of our examination of the inventory records of the company, we are of the opinion that, the company is maintaining proper records of inventory. The discrepancies noticed on verification between the physical stocks and the book records were not material and have been properly dealt with in the books of account.

- (iii) In our opinion and according to the information & explanations given to us, the Company has not granted any loans, secured or unsecured to companies, firms, Limited Liability partnerships or other parties covered in the Register maintained under section 189 of the Act. Accordingly, the provisions of clause 3 (iii) (a) to (c) of the Order are not applicable to the Company.

- (iv) In our opinion and according to the information and explanations given to us, the company has not given any loan / has not made investment. Accordingly, the provisions of clause 3 (vi) of the Order are not applicable to the Company.

- (v) In our opinion and according to the information and explanations given to us, The Company has not accepted any deposits from the public and hence the directives issued by the Reserve Bank of India and the provisions of Sections 73 to 76 or any other relevant provisions of the Act and the Companies (Acceptance of Deposit) Rules, 2015 with regard to the deposits accepted from the public are not applicable.

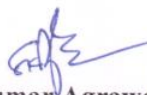
- (vi) According to the information and explanation given to us, the Central Government has not prescribed any cost records to be maintained pursuant to the rules made by the Central Government for the maintenance of cost records under section 148(1) of the Companies Act,2013, Therefore, the provisions of clause (vi) of the Companies (Auditor’s Report) Order, 2016 are not applicable to the company.

- (vii) (a) According to the information & explanations given to us, during the year the company is generally regular in depositing undisputed statutory dues including provident fund, employees' state insurance, income tax, sales tax, wealth tax, service tax, duty of customs, duty of excise, value added tax, cess and any other material statutory dues with the appropriate authorities. According to the information & explanations given to us, no undisputed amounts of statutory dues as stated above were in arrears as at 31st March 2021 for a period of more than six months from the date they became payable.
- (viii) In our opinion and according to the information and explanations given to us, the company has not defaulted in repayment of dues to the banks or financial institution. The Company has not taken any loan either from financial institutions or from the government and has not issued any debentures.
- (ix) In our opinion and according to the information and explanations given by the management, the company has not raised moneys by way of initial public offer or further public offer including debt instruments and term Loans. Accordingly, the provisions of clause 3 (ix) of the Order are not applicable to the Company.
- (x) In our opinion and according to the information and explanations given to us, no fraud on or by the company has been noticed or reported during the year. Therefore, the provisions of clause (xii) of the Companies (Auditor's Report) Order, 2016 are not applicable to the company.
- (xi) Since the company is private limited company and the provision of section 197 read with Schedule V to the Act is not applicable and Accordingly, the provisions of clause 3 (xi) of the Order are not applicable to the Company.
- (xii) In our opinion and according to the information and explanations given to us, the Company is not a nidhi company. Accordingly, paragraph 3(xii) of the Order is not applicable.
- (xiii) According to the information and explanations given to us and based on our examination of the records of the Company, transactions with the related parties are in compliance with sections 177 and 188 of the Act where applicable and details of such transactions have been disclosed in the financial statements as required by the applicable accounting standards.
- (xiv) According to the information and explanations give to us and based on our examination of the records of the Company, the Company has not made any preferential allotment or private placement of shares or fully or partly convertible

debentures during the year. Accordingly, the provisions of clause 3 (xiv) of the Order are not applicable to the Company.

- (xv) According to the information and explanations given by the management, the company has not entered into any non-cash transactions with directors or persons connected with him. Accordingly, the provisions of clause 3 (xv) of the Order are not applicable to the Company.
- (xvi) In our opinion, the company is not required to be registered under section 45 IA of the Reserve Bank of India Act, 1934 and accordingly, the provisions of clause 3 (xvi) of the Order are not applicable to the Company.

For, Agrawal Sunil Kumar & Co.
Chartered Accountants,
(Firm Registration No. 007023C)


Sunil Kumar Agrawal
Partner
Membership No. 075953
UDIN: 21075953AAAAAL1427
Raipur, 28th October 2021





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
M/s. Reetech International Cargo and Courier Pvt. Ltd. (Formerly known as M.R Agriculture Pvt. Ltd.)
Sai Kunj, Civil Lines, Raipur
PAN AAFCM8652E

was conducted by us M/s. Agrawal Sunil Kumar & Co in pursuance of the provisions of the Companies Act, 2013 Act, and we annex hereto a copy of our audit report dated 28-Oct-2021 along with a copy each of -

- (a) the audited Profit and Loss Account for the period beginning from 1-APR-2020 to ending on 31-Mar-2021
(b) the audited Balance Sheet as at 31-Mar-2021; and
(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 under section 44AB is annexed herewith in Form No. 3CD.
3. In our opinion and to the best of our information and according to examination of books of account including other relevant documents and explanations given to us, the particulars given in the said Form No. 3CD are true and correct subject to the following observations/qualifications, if any:

SN	Qualification Type	Observations/Qualifications
1	Records necessary to verify personal nature of expenses not maintained by the assessee.	Subject to the following observations, records necessary to verify the nature of expenses may include some element of personal nature which in the absence of records may not be quantified.
2	Others	Balance of sundry creditors and debtors as shown in the books of account are subject to confirmation from the concerned parties.

Place :Raipur
Date : 28/10/2021
UDIN : 21075953AAAAAL1427

For Agrawal Sunil Kumar & Co.
Chartered Accountants
(Firm Regn No.: 007023C)

(Sunil Kumar Agrawal)
Partner
Membership No: 075953



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	M/s. Reetech International Cargo and Courier Pvt. Ltd.			
02	Address	Sai Kunj, Civil Lines, Raipur			
03	Permanent Account Number (PAN)	AAFCM8652E			
04	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and service tax, customs duty, etc. if yes, please furnish the registration number or, GST number or any other identification number allotted for the same	Yes			
	Name of Act	State	Other	Registration No.	Description (optional)
	Goods and service tax	CHATTISHGARH		22AAFCM8652E2ZK	
05	Status	Company			
06	Previous year	from 1-APR-2020 to 31-Mar-2021			
07	Assessment year	2021-22			
08	Indicate the relevant clause of section 44AB under which the audit has been conducted	Relevant clause of section 44AB under which the audit has been conducted			
		Clause 44AB(a)- Total sales/turnover/gross receipts in business exceeding specified limits			
08a	Whether the assessee has opted for taxation under section 115BA/115BAA/115BAB/115BAC/115BAD ?	No			

Part B

09	a)	If firm or association of persons, indicate names of partners/members and their profit sharing ratios.	Name	Profit sharing ratio (%)			
			NA				
	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	No				
		Name of Partner/Member	Date of change	Type of change	Old profit sharing ratio	New profit Sharing Ratio	Remarks
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)					
		Sector	Sub Sector	Code	Remarks if any:		
		WHOLESALE AND RETAIL TRADE	Wholesale of agricultural raw material	09006	Coal Trading		
	b)	If there is any change in the nature of business or profession, the particulars of such change.	Yes				
		Business	Sector	Sub Sector	Code	Remarks if any:	
		Added	WHOLESALE AND RETAIL TRADE	Wholesale of other products n.e.c	09027	Coal Trading	
11	a)	Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed.	Cash Book, Bank Book, Sales Register, Journal, Purchases Register				
		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.)	Sai Kunj, Civil Lines, Raipur, Near Kali Mata Mandir, Civil Lines, CHATTISHGARH, 492001, INDIA		Cash Book, Bank Book, Sales Register, Journal (Computerized)		
		c)	List of books of account and nature of relevant documents examined.	Cash Book, Bank Book, Sales Register, Journal			

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
	Section	Amount	Remarks if any:		
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.				No
	c) If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.				
	Particulars	Increase in profit (Rs.)	Decrease in profit (Rs.)	Remarks if any:	
	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 under section 145(2)				No
	e) If answer to (d) above is in the affirmative, give details of such adjustments				
	Particulars	Increase in profit (Rs.)	Decrease in profit (Rs.)	Net Effect (Rs.)	Remarks if any:
	f) Disclosure as per ICDS				
	ICDS		Disclosure		
	ICDS I - Accounting Policies		The financial statements have been prepared on the historical cost conventions and on the basis of mercantile system of accounting. Accounting policies not specially referred to otherwise are in accordance with the Generally Accepted Accounting Principles as consistently adopted by the concern.		
	ICDS II - Valuation of Inventories		Valuation of Stock is made at 'Cost or Net Realisable Value' whichever is lower.		
	ICDS IV - Revenue Recognition		Sale of goods is recognised on transfer of significant risks and rewards of ownership which is generally on the despatch of goods and are recognised net of discounts & rebates.		
14	a) Method of valuation of closing stock employed in the previous year.				Finished Goods Cost or NRV Whichever is lower
	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
	Particulars	Increase in profit (Rs.)	Decrease in profit (Rs.)	Remarks if any:	
15	Give the following particulars of the capital asset converted into stock-in-trade:-				NA
	Description of Capital Assets	Date of Acquisition	Cost of Acquisition	Amount at which capital assets converted into stock	Remarks if any:
16	Amounts not credited to the profit and loss account, being, -				
	a) the items falling within the scope of section 28;				Nil
	Description	Amount	Remarks if any:		
	b) the proforma credits, drawbacks, refunds of duty of customs or excise or service tax or refunds of sales tax or value added tax or Goods & Service Tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned;				Nil
	Description	Amount	Remarks if any:		
	c) escalation claims accepted during the previous year;				Nil
	Description	Amount	Remarks if any:		
	d) any other item of income;				Nil
	Description	Amount	Remarks if any:		

e) capital receipt, if any.		Nil	
Description		Amount	Remarks if any:
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			
Details of property	Consideration received or accrued	Value adopted or assessed or assessable	Remarks if any:
Country	Address Line 1	Address Line 2	Pincode
City or Town or District	Locality or Area	Post Office	State
Apply 2nd proviso of 43CA(1) or 4th proviso to 56(2)(x)?			
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 :-			
a) Description of asset/block of assets.	NA		
b) Rate of depreciation.	NA		
c) Actual cost or written down value, as the case may be.	NA		
ca) Adjustment made to the written down value under section 115BAC/115BAD (for assessment year 2021-2022 only)	NA		
cb) Adjustment made to written down value of Intangible asset due to excluding value of goodwill of a business or profession	NA		
cc) Adjusted written down value	NA		
d) Additions/deductions during the year with dates; in the case of any addition of an asset, date put to use; including adjustment on account of :-	NA		
i) Central Value Added Tax credit claimed and allowed under the Central Excise Rules, 1944, in respect of assets acquired on or after 1st March, 1994.	NA		
ii) change in rate of exchange of currency, and	NA		
iii) Subsidy or grant or reimbursement, by whatever name called.	NA		
e) Depreciation allowable.	NA		
f) Written down value at the end of the year.	NA		
19 Amounts admissible under sections			
Section:	Amount debited to P&L	Amount admissible as per the provisions of the Income-tax Act, 1961	Remarks if any:
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)]			
Description		Amount	Remarks if any:
b) Details of contributions received from employees for various funds as referred to in section 36(1)(va):			
Name of Fund	Amount	Actual Date	Due Date
The actual amount paid			
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 expenditure of capital nature;		Nil	
Particulars	Amount in Rs.	Remarks if any:	
2 expenditure of personal nature;		Nil	
Particulars	Amount in Rs.	Remarks if any:	

iii as payment referred to in sub-clause (ib)																
A) Details of payment on which levy is not deducted:										Nil						
Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Remarks if any:		
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						
Date of payment	Amount of payment	Nature of payment	Name of the payer	PAN of the Payer	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Amount of tax deducted	Amount out of (VI) deposited, if any	Remarks if any:
iv Fringe benefit tax under sub-clause (ic)																
v Wealth tax under sub-clause (ia)																
vi Royalty, license fee, service fee etc. under sub-clause (iib)																
vii Salary payable outside India/to a non resident without TDS etc. under sub-clause (iii)										Nil						
Date of payment	Amount of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Remarks if any:			
vii Payment to PF/other fund etc. under sub-clause (iv)																
ix Tax paid by employer for perquisites under sub-clause (v)																
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;										NA						
Particulars		Section		Amount debited to P/L A/C		Description			Amount admissible		Amount inadmissible		Remarks			
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						
Date of payment	Nature of payment			Amount	Name of the payee		PAN of the payee	Aadhaar no	Remarks if any:							
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						
Date of payment	Nature of payment			Amount	Name of the payee		PAN of the payee	Aadhaar no	Remarks if any:							
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						
Nature of Liability					Amount					Remarks if any:						

	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		
		Particulars	Amount	Remarks if any:				
	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 payments made to persons specified under section 40A(2)(b).							
		Name of Related Party	Relation	Date	Payment made(Amount)	Nature of transaction	PAN of Related Party Aadhaar no	
		Mahendra Ahuja	Director		40000	Rent		
24	Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33ABA or 33AC.				Nil			
		Section	Description	Amount	Remarks if any:			
25	Any amount of profit chargeable to tax under section 41 and computation thereof.				Nil			
		Name of Party	Amount of Income	Section	Description of transaction	Computation if any	Remarks if any:	
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		
		Nature of Liability	Amount	Remarks if any:		Section		
		b) not paid during the previous year;				Nil		
		Nature of Liability	Amount	Remarks if any:		Section		
		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);						
		Nature of Liability	Amount	Remarks if any:		Section		
		TDS Payable	74760			Sec 43B(a) -tax , duty,cess,fee etc		
		TCS Payable	961475			Sec 43B(a) -tax , duty,cess,fee etc		
		Intt on late payment of TDS & TCS	1112			Sec 43B(a) -tax , duty,cess,fee etc		
		b) not paid on or before the aforesaid date.				Nil		
		Nature of Liability	Amount	Remarks if any:		Section		
	ii	State whether sales tax,goods & service Tax, customs duty, excise duty or any other indirect tax,levy,cess,impost etc.is passed through the profits and loss account.				Yes (GST late Payment)		
27	a)	Amount of Central Value Added Tax credits 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 in the accounts.				No		
	b)	Particulars of income or expenditure of prior period credited or debited to the profit and loss account.				NA		
		Type	Particulars	Amount	Prior period to which it relates(Year in yyyy-yy format)	Remarks if any:		
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			

	Name of the person from which shares received	PAN of the person	Aadhaar no	Name of the company whose shares are received	CIN of the company	No. of Shares Received	Amount of consideration paid	Fair Market value of the shares	Remarks if any:								
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)(viiB), if yes, please furnish the details of the same.				No												
	Name of the person from whom consideration received for issue of shares	PAN of the person	Aadhaar no	No. of Shares issued	Amount of consideration received	Fair Market value of the shares	Remarks if any:										
29	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				NA												
	Nature of Income			Amount		Remarks if any:											
29	B 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				NA												
	Nature of Income			Amount		Remarks if any:											
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												
	Name of the person from whom amount borrowed or repaid on hundi	Amount borrowed	Remarks if any:	PAN of the person	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Date of Borrowing	Amount due including interest	Amount repaid	Date of Repayment
30	A Whether primary adjustments to transfer price, as referred to in sub section (1) of section 92CE, has been made during the previous year?				NA												
	Clause under which of Sub section(1) of 92CE primary adjustments is made	Amount in Rs of primary adjustment	Whether the excess money available with associated enterprise is required to be repatriated to India as per the provision of sub section (2) of Section 92CE	Whether the Excess money has been repatriated within the prescribed time	Amount(Rs) of imputed interest income on such excess money which has not been repatriated within the prescribed time	Expected Date	Remarks if any:										
30	B 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				NA												

	Amount (in Rs) of interest or similar nature incurred	Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year (In Rs)	Amount (In Rs) of expenditure by way of interest of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above	Ass Year of interest expenditure brought forward as per sub section (4) of section 94B	Amount of interest expenditure brought forward as per sub section (4) of section 94B	Ass Year of interest expenditure carried forward as per sub section (4) of section 94-B	Amount of interest expenditure carried forward as per sub section (4) of section 94-B	Remarks if any:
30	C 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, 2022)				NA			
	Nature of the impermissible avoidance arrangement			Amount (in Rs) of tax benefit in the previous year arising, in aggregate, to all parties to the arrangement		Remarks if any:		
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			
	Name of the lender or depositor	Address of the lender or depositor	Aadhaar no	Amount of loan or deposit taken or accepted	Whether the loan/deposit was squared up during the Previous Year	Maximum amount outstanding in the account at any time during the Previous Year	whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account	in case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.
	Mahendra Ahuja	Raipur		26184919	No	11992769	Cheque	Account payee cheque
	b) Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :-				Nil			
	Name of the person from whom specified sum is received	Address of the person from whom specified sum is received	Name of the person from whom specified sum is received	PAN of the person from whom specified sum is received	Aadhaar no	Amount of specified sum taken or accepted	Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account	In case the specified sum was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft
	b 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			
	Name of the payer	Address of the payer		PAN of the payer	Aadhaar no	Nature of transaction	Amount of receipt	Date of receipt

b)	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 single transaction or in respect of transaction relating to one event or occasion from a person, received by cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year					Nil	
		Name of the payer	Address of the payer	PAN of the payer	Aadhaar no	Amount of receipt		
b)	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 relating to one event or occasion 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	
		Name of the Payee	Address of the Payee	PAN of the Payee	Aadhaar no	Nature of transaction	Amount of payment	Date of payment
b)	d)	Particulars of each payment in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of single transaction or in respect relating to one event or occasion to a person, made by a cheque or bank draft, not being the an account payee cheque or an account payee bank draft, during the previous year					Nil	
		Name of the Payee	Address of the Payee	PAN of the Payee	Aadhaar no	Amount of payment		
c)		Particulars of each repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T made during the previous year:						
		Name of the payee	Address of the payee	Aadhaar no	Amount of the repayment	Maximum amount outstanding in the account at any time during the Previous Year	Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account	In case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee cheque or an account payee bank draft
		Mahendra Ahuja	Raipur		27146258	11992769	Cheque	Account payee cheque
d)		Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year					Nil	
		Name of the payer	Address of the payer		PAN of the payer	Aadhaar no	Amount of repayment of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year	

	e) Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year					Nil			
	Name of the payer		Address of the payer			PAN of the payer	Aadhaar no	Amount of repayment of loan or deposit or any specified advance received by a cheque or a bank draft which is not an account payee cheque or account payee bank draft during the previous year	
32	a) Details of brought forward loss or depreciation allowance, in the following manner, to the extent available :								
	Serial No	Assessment Year	Nature of loss / Depreciation allowance	Amount as returned	All losses/allowances not allowed under section 115BAA/115BAC/115BAD	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAC/115BAD	Amount as assessed (give reference to relevant order)		Remarks
							Amount	Order U/S and date	
	1	2018-19	Loss from business other than loss from speculative business and specified business	26698			0	-	-
	2	2019-20	Loss from business other than loss from speculative business and specified business	11000			0	-	-
3	2020-21	Loss from business other than loss from speculative business and specified business	10285			0	-	-	

	b)	Whether a change in shareholding 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).						Nil				
	Section		Amount			Remarks if any:					
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:						Yes			
		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)
		1	2	3	4	5	6	7	8	9	10
		JBPM07050B	194H	Commission or brokerage	83401	83401	83401	3128	0		
		JBPM07050B	194C	Payments to contractors	4775469	4775469	4775469	71632	0		
		JBPM07050B	206C	Profits and gains from the business of trading in alcoholic liquor, forest produce, scrap, etc	128227809	128227809	128227809	961711	0		
	b)	Whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes please furnish the details						Yes			
		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/transactions which are not reported				
		JBPM07050B	26Q	31-Jul-2021	19-Jul-2021	Yes					
		JBPM07050B	27EQ	31-Jul-2021	12-Jun-2021	Yes					
	c)	whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish:						NA			
		Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount paid out of column (2)	date of payment.	Remarks if any:					

35	a)	In the case of a trading concern, give quantitative details of principal items of goods traded :										
		Item Name	Unit	opening stock	purchases during the previous year	sales during the previous year	closing stock	shortage / excess, if any				
		NA										
b)	In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products :											
	A	Raw Materials :										
		Item Name	Unit	opening stock	purchases during the previous year	consumption during the previous year	sales during the previous year	closing stock	* yield of finished products	*percentage of yield;	*shortage / excess, if any.	
		NA										
	B	Finished products :										
		Item Name	Unit	opening stock	purchases during the previous year	quantity manufactured during the previous year	sales during the previous year	closing stock	shortage / excess, if any.			
		NA										
	C	By products :										
		Item Name	Unit	opening stock	purchases during the previous year	consumption during the previous year	sales during the previous year	closing stock	shortage / excess, if any.			
		NA										
36	A	Whether the assessee has received any amount in the nature of dividends as referred to in sub-Clause (e) of clause(22) of section 2					NA					
		Amount Received(in Rs)	Date of receipt			Remarks if any:						
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.					No						
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.					No						
39	Whether any audit was conducted under section 72A of the Finance Act,1994 in relation to valuation of taxable services, 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:											
		Particulars	Previous Year			%	Preceding previous Year			%		
	Total turnover of the assessee		184228771				0					
	Gross profit/turnover	4429932	184228771		2.40		0		0			
	Net profit/turnover	4050807	184228771		2.20		-10285		0			
	Stock-in-trade/turnover	7901249	184228771		4.29		0		0			
	Material consumed/finished goods produced	0	0		0		0		0			
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 along with details of relevant proceedings.					Nil						
	Financial year to which demand/refund relates to	Name of other Tax law	State	Other	Type (Demand raised/Refund received)	Date of demand raised/refund received	Amount	Remarks				
42	a	Whether the assessee is required to furnish statement in Form No.61 or Form 61A or Form No 61B					NA					

Income tax Department Reporting Entity Identification Number	Type of Form	Due date of furnishing	Date of furnishing, if furnished	Whether the form contains information about all details/transactions which are required to be reported	if not, please furnish the list of details/transaction which are not reported	Remarks if any:

43	a	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			NA		
		Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity	Name of parent entity	Name of the Alternative reporting entity(if Applicable)	Date of Furnishing the Report	Expected Date	Remarks if any:
44		Break-up of total expenditure of entities registered or not registered under the GST (This Clause is kept in abeyance till 31st March,2022)			NA		
		Total Amount of expenditure incurred during the year	Expenditure in respect of entities registered under the GST			Expenditure relating to entities not registered under GST	
			Relating to the goods or services exempt from GST	Relating to the entities falling under composition scheme	Relating to the other registered entities		Total Payment to Registered entities

For Agrawal Sunil Kumar & Co.
Chartered Accountants
(Firm Regn No.: 007023C)

(Sunil Kumar Agrawal)
Partner
Membership No: 075953



Place :Raipur
Date : 28/10/2021
UDIN : 21075953AAA.AAL1427

Reetech International Cargo and Courier Pvt. Ltd. (Formerly Known as
M.R Agriculture Pvt. Ltd.)
Sai Kunj, Civil Lines, Raipur-492001
CIN : U15312CT2008PTC020983

(F.Y. 2020-2021)

Balance Sheet as at 31st March 2021

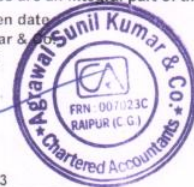
₹ in rupees

Particulars	Note No.	As at 31st March 2021	As at 31st March 2020
EQUITY AND LIABILITIES			
Shareholder's funds			
Share capital	1	51,85,000.00	51,85,000.00
Reserves and surplus	2	2,55,93,772.31	2,15,42,965.79
Money received against share warrants		0.00	0.00
		3,07,78,772.31	2,67,27,965.79
Share application money pending allotment		0.00	0.00
Non-current liabilities			
Long-term borrowings	3	45,60,644.00	84,20,983.00
Deferred tax liabilities (Net)		0.00	0.00
Other long term liabilities		0.00	0.00
Long-term provisions	4	0.00	0.00
		45,60,644.00	84,20,983.00
Current liabilities			
Short-term borrowings		0.00	0.00
Trade payables			
(A) Micro enterprises and small enterprises		0.00	0.00
(B) Others		62,50,632.02	0.00
Other current liabilities	5	4,12,68,651.00	0.00
Short-term provisions	4	10,37,347.00	98,090.00
		4,85,56,630.02	98,090.00
TOTAL		8,38,96,046.33	3,52,47,038.79
ASSETS			
Non-current assets			
Property, Plant and Equipment			
Tangible assets		0.00	0.00
Intangible assets		0.00	0.00
Capital work-in-Progress		0.00	0.00
Intangible assets under development		0.00	0.00
Non-current investments	6	3,37,00,000.00	3,37,00,000.00
Deferred tax assets (net)		0.00	0.00
Long-term loans and advances		0.00	0.00
Other non-current assets		0.00	0.00
		3,37,00,000.00	3,37,00,000.00
Current assets			
Current investments		0.00	0.00
Inventories		79,01,249.10	0.00
Trade receivables		1,48,64,000.00	0.00
Cash and cash equivalents	8	54,32,306.25	31,358.79
Short-term loans and advances		10,62,913.00	11,69,200.00
Other current assets		2,09,35,577.98	3,46,480.00
		5,01,96,046.33	15,47,038.79
TOTAL		8,38,96,046.33	3,52,47,038.79

The accompanying notes are an integral part of the financial statements.

As per our report of even date
For Agrawal Sunil Kumar & Co.
Chartered Accountants
(FRN: 007023C)

Sunil Kumar Agrawal
Partner
Membership No.: 075953
UDIN: 21075953AAAAAL1427
Place: Raipur
Date: 28/10/2021



For and on behalf of the Board of Directors

Mahendra Ahuja
DIN: 00247075

Roma Ahuja
DIN: 00247163

REETECH INTERNATIONAL
CARGO AND COURIER PVT. LTD.

REETECH INTERNATIONAL
CARGO AND COURIER PVT. LTD.

DIRECTOR

DIRECTOR

Statement of Profit and loss for the year ended 31st March 2021

₹ in rupees

Particulars	Note No.	31st March 2021	31st March 2020
Revenue			
Revenue from operations		18,42,41,413.82	0.00
Less: Excise duty		0.00	0.00
Net Sales		18,42,41,413.82	0.00
Other income		0.00	0.00
Total revenue		18,42,41,413.82	0.00
Expenses			
Cost of material Consumed		0.00	0.00
Purchase of stock-in-trade		18,28,90,878.00	0.00
Changes in inventories		(79,01,249.10)	0.00
Employee benefit expenses		0.00	0.00
Finance costs	9	0.00	0.00
Depreciation and amortization expenses		0.00	0.00
Other expenses	10	52,00,978.40	10,285.00
Total expenses		18,01,90,607.30	10,285.00
Profit before exceptional, extraordinary and prior period items and tax		40,50,806.52	(10,285.00)
Exceptional items		0.00	0.00
Profit before extraordinary and prior period items and tax		40,50,806.52	(10,285.00)
Extraordinary items		0.00	0.00
Prior period item		0.00	0.00
Profit before tax		40,50,806.52	(10,285.00)
Tax expenses			
Current tax		0.00	0.00
Deferred tax		0.00	0.00
Excess/short provision relating earlier year tax		0.00	0.00
Profit(Loss) for the period		40,50,806.52	(10,285.00)
Earning per share			
Basic			
Before extraordinary Items		0.00	0.00
After extraordinary Adjustment		0.00	0.00
Diluted			
Before extraordinary Items		0.00	0.00
After extraordinary Adjustment		0.00	0.00

The accompanying notes are an integral part of the financial statements.

As per our report of even date
For Agrawal Sunil Kumar & Co.
Chartered Accountants
(FRN: 007023C)

Sunil Kumar Agrawal
Partner
Membership No.: 075953
UDIN: 21075953AAAAAL1427
Place: Raipur
Date: 28/10/2021



For and on behalf of the Board of Directors

Mahendra Ahuja
DIN: 00247075

Roma Ahuja
DIN: 00247153

REETECH INTERNATIONAL
CARGO AND COURIER PVT. LTD.

REETECH INTERNATIONAL
CARGO AND COURIER PVT. LTD.

DIRECTOR

DIRECTOR

Reetech International Cargo and Courier Pvt. Ltd. (Formerly Known as
M.R Agriculture Pvt. Ltd.)
Sai Kunj, Civil Lines, Raipur-492001
CIN : U15312CT2008PTC020983

(F.Y. 2020-2021)

Notes to Financial statements for the year ended 31st March 2021

The previous year figures have been regrouped / reclassified, wherever necessary to conform to the current year presentation.

Note No. 1. Share Capital

₹ in rupees

Particulars	As at 31st March 2021	As at 31st March 2020
Authorised :		
1000000 (31/03/2020:1000000) Equity shares of Rs. 10.00/- par value	1,00,00,000.00	1,00,00,000.00
Issued :		
518500 (31/03/2020:518500) Equity shares of Rs. 10.00/- par value	51,85,000.00	51,85,000.00
Subscribed and paid-up :		
518500 (31/03/2020:518500) Equity shares of Rs. 10.00/- par value	51,85,000.00	51,85,000.00
Total	51,85,000.00	51,85,000.00

Reconciliation of the Shares outstanding at the beginning and at the end of the reporting period

Equity shares

₹ in rupees

	As at 31st March 2021		As at 31st March 2020	
	No. of Shares	Amount	No. of Shares	Amount
At the beginning of the period	5,18,500	51,85,000.00	5,18,500	51,85,000.00
Issued during the Period	0.00	0.00	0.00	0.00
Redeemed or bought back during the period	0.00	0.00	0.00	0.00
Outstanding at end of the period	5,18,500	51,85,000.00	5,18,500	51,85,000.00

Right, Preferences and Restriction attached to shares

Equity shares

The company has only one class of Equity having a par value Rs. 10.00 per share. Each shareholder is eligible for one vote per share held. The dividend proposed by the board of directors is subject to the approval of the shareholders in ensuing Annual General Meeting, except in case of interim dividend. In the event of liquidation, the Equity shareholders are eligible to receive the remaining assets of the company after distribution of all preferential amounts, in proportion to their shareholding.

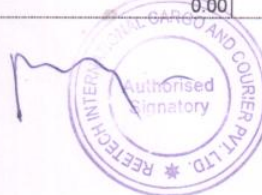
Details of shareholders holding more than 5% shares in the company

Type of Share	Name of Shareholders	As at 31st March 2021		As at 31st March 2020	
		No. of Shares	% of Holding	No. of Shares	% of Holding
Equity [NV: 10.00]	Mahendra Ahuja	2,20,500	42.53	2,20,500	42.53
Equity [NV: 10.00]	Roma Ahuja	45,000	8.68	45,000	8.68
Equity [NV: 10.00]	Jitendra Nebhani	1,26,500	24.40	1,26,500	24.40
Equity [NV: 10.00]	Vijay Kumar Khilnani	1,26,500	24.40	1,26,500	24.40
	Total :	5,18,500	100.01	5,18,500	100.01

Note No. 2 Reserves and surplus

₹ in rupees

Particulars	As at 31st March 2021	As at 31st March 2020
Surplus		
Opening Balance	(35,22,034.21)	(35,11,749.21)
Add: Profit for the year	40,50,806.52	0.00
Less: Loss for the year	0.00	(10,285.00)
Closing Balance	5,28,772.31	(35,22,034.21)
Securities premium		
Opening Balance	2,50,65,000.00	2,50,65,000.00
Add: Addition during the year	0.00	0.00
Less : Deletion during the year	0.00	0.00



Reetech International Cargo and Courier Pvt. Ltd. (Formerly Known as
M.R Agriculture Pvt. Ltd.)
Sai Kunj, Civil Lines, Raipur-492001
CIN : U15312CT2008PTC020983

(F.Y. 2020-2021)

Closing Balance	2,50,65,000.00	2,50,65,000.00
Balance carried to balance sheet	2,55,93,772.31	2,15,42,965.79

Note No. 3 Long-term borrowings

₹ in rupees

Particulars	As at 31st March 2021			As at 31st March 2020		
	Non-Curre nt	Current Maturities	Total	Non-Curre nt	Current Maturities	Total
Other Loans and advances						
M Ahuja Projects India Pvt. Ltd. unsecured	45,60,644.00	0.00	45,60,644.00	55,21,983.00	0.00	55,21,983.00
Blue Green Realities Pvt. Ltd. unsecured	0.00	0.00	0.00	18,99,000.00	0.00	18,99,000.00
Rise High Tracom Pvt. Ltd. unsecured	0.00	0.00	0.00	10,00,000.00	0.00	10,00,000.00
	45,60,644.00	0.00	45,60,644.00	84,20,983.00	0.00	84,20,983.00
The Above Amount Includes						
Unsecured Borrowings	45,60,644.00	0.00	45,60,644.00	84,20,983.00	0.00	84,20,983.00
Amount Disclosed Under the Head "Other Current Liabilities" (Note No. 5)		(0.00)	(0.00)		(0.00)	(0.00)
Net Amount	45,60,644.00	0	45,60,644.00	84,20,983.00	0	84,20,983.00

Note No. 4 Provisions

₹ in rupees

Particulars	As at 31st March 2021			As at 31st March 2020		
	Long-term	Short-term	Total	Long-term	Short-term	Total
Other provisions						
Legal and Audit Fee Payable	0.00	0.00	0.00	0.00	98,090.00	98,090.00
TDS Payable	0.00	74,760.00	74,760.00	0.00	0.00	0.00
TCS Payable	0.00	9,61,475.00	9,61,475.00	0.00	0.00	0.00
Intt on TDS/ TCS Payable	0.00	1,112.00	1,112.00	0.00	0.00	0.00
	0.00	10,37,347.00	10,37,347.00	0.00	98,090.00	98,090.00
Total	0.00	10,37,347.00	10,37,347.00	0.00	98,090.00	98,090.00

Trade payables

₹ in rupees

Particulars	As at 31st March 2021	As at 31st March 2020
(B) Others	62,50,632.02	0.00
Total	62,50,632.02	0.00

Note No. 5 Other current liabilities

₹ in rupees

Particulars	As at 31st March 2021	As at 31st March 2020
Others payables		
Audit fee payable	1,48,090.00	0.00
Blue Grean Realities Pvt Ltd	18,99,000.00	0.00
Rise High Tracom Pvt Ltd	10,00,000.00	0.00
Advance from customers	3,82,20,561.00	0.00
Mahendra Ahuja	1,000.00	0.00
	4,12,68,651.00	0.00
Total	4,12,68,651.00	0.00

Note No. 6 Non-current investments

₹ in rupees

Particulars	As at 31st March 2021	As at 31st March 2020
Investment Properties		
In Others		
Investment in equity shares M Ahuja project Pvt Ltd (2779000 shares of 10 each) (Lower of cost and Market value)	3,37,00,000.00	3,37,00,000.00



Reetech International Cargo and Courier Pvt. Ltd. (Formerly Known as
M.R Agriculture Pvt. Ltd.)
Sai Kunj, Civil Lines, Raipur-492001
CIN : U15312CT2008PTC020983

(F.Y. 2020-2021)

Non-Trade Investment (Valued at cost unless stated otherwise)		
Gross Investment	3,37,00,000.00	3,37,00,000.00
Net Investment	3,37,00,000.00	3,37,00,000.00
Aggregate amount of unquoted investments	3,37,00,000.00	3,37,00,000.00

Note No. Loans and advances

₹ in rupees

Particulars	As at 31st March 2021		As at 31st March 2020	
	Long-term	Short-term	Long-term	Short-term
Other loans and advances				
Yes Bank FD	0.00	6,00,000.00	0.00	0.00
Roma Ahuja	0.00	4,62,913.00	0.00	3,50,000.00
Mahendra Ahuja	0.00	0.00	0.00	8,19,200.00
	0.00	10,62,913.00	0.00	11,69,200.00
Total	0.00	10,62,913.00	0.00	11,69,200.00



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Note No. Inventories

₹ in rupees

Particulars (Valued at cost or NRV unless otherwise stated)	As at 31st March 2021	As at 31st March 2020
Coal	79,01,249.10	0.00
Total	79,01,249.10	0.00

Note No. Trade receivables

₹ in rupees

Particulars Less than six months	As at 31st March 2021	As at 31st March 2020
Unsecured, Considered Good	1,48,64,000.00	0.00
Total	1,48,64,000.00	0.00
Total	1,48,64,000.00	0.00

Note No. 8 Cash and cash equivalents

₹ in rupees

Particulars	As at 31st March 2021	As at 31st March 2020
Balance with banks		
Dena Bank	0.00	4,114.79
HDFC Bank	0.00	485.00
UBI	0.00	29.00
Yes Bank	53,88,696.25	0.00
Total	53,88,696.25	4,628.79
Cash in hand		
Cash in hand	43,610.00	26,730.00
Total	43,610.00	26,730.00
Total	54,32,306.25	31,358.79

Note No. Other current assets

₹ in rupees

Particulars	As at 31st March 2021	As at 31st March 2020
Other Assets		
Gst Receivable	14,77,468.00	0.00
TDS Receivable	15,49,116.98	0.00
TCS Receivable	15,211.00	0.00
Advance paid to suppliers	1,75,57,302.00	0.00
CTO Raipur	0.00	10,000.00
Shree Prahalad Ahuja Foundation	3,36,480.00	3,36,480.00
Total	2,09,35,577.98	3,46,480.00

Revenue from operations

₹ in rupees

Particulars	31st March 2021	31st March 2020
Sale of products		
Coal Sales Interstate	12,43,17,154.25	0.00
Coal Sales Intrastate	5,97,08,804.12	0.00
	18,40,25,958.37	0.00
Other operating revenues		
Interest on Delayed Payment	1,65,457.65	0.00
Plot Rent	37,355.00	0.00
Interest Received on FD	12,623.00	0.00
Round off	19.80	0.00
	2,15,455.45	0.00
Net revenue from operations	18,42,41,413.82	0.00



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Purchase of stock-in-trade ₹ in rupees

Particulars	31st March 2021	31st March 2020
Coal Purchase Interstate	14,37,08,763.00	0.00
Coal Purchase Intrastate	3,94,20,210.00	0.00
Debit Note Issued for Quality	(2,38,095.00)	0.00
Total	18,28,90,878.00	0.00

Note No. Changes in inventories ₹ in rupees

Particulars	31st March 2021	31st March 2020
Inventory at the end of the year		
Finished Goods	79,01,249.10	0.00
	79,01,249.10	0.00
(Increase)/decrease in inventories		
Finished Goods	(79,01,249.10)	0.00
	(79,01,249.10)	0.00

Note No. 10 Other expenses ₹ in rupees

Particulars	31st March 2021	31st March 2020
Audit fees and legal fee	50,000.00	10,000.00
Bank charges	0.00	285.00
Transportation Services	6,47,209.50	0.00
Plot Rent	33,741.00	0.00
Coal Handling and Distribution Services	41,28,260.00	0.00
Financing Charges	19,070.83	0.00
Gst Expenses	420.00	0.00
Interest and Penalties	62,006.23	0.00
Office Expenses	1,40,329.84	0.00
Tour and Travelling Expenses	2,440.00	0.00
Commission and Brokerage on Coal	98,401.00	0.00
ROC Fees Expenses	19,100.00	0.00
Total	52,00,978.40	10,285.00



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Note No. Loans and advances : Other loans and advances: Yes Bank FD ₹ in rupees

Particulars	As at 31st March 2021	
	Long-term	Short-term
Yes Bank FD	0.00	6,00,000.00
Total	0.00	6,00,000.00

Note No. Loans and advances : Other loans and advances: Roma Ahuja ₹ in rupees

Particulars	As at 31st March 2021	
	Long-term	Short-term
Roma Ahuja	0.00	4,62,913.00
Total	0.00	4,62,913.00

Note No. Changes in inventories:Finished Goods ₹ in rupees

Particulars	31st March 2021	
	Indonesion Coal	21,72,051.00
South African Coal	57,29,198.10	
Total	79,01,249.10	



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(F.Y. 2020-2021)

CASH FLOW STATEMENT FOR THE YEAR ENDED 31st March 2021

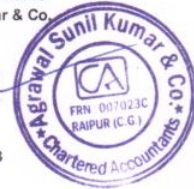
₹ in rupees

	PARTICULARS	31st March 2021	31st March 2020
A.	Cash Flow From Operating Activities		
	Net Profit before tax and extraordinary items(as per Statement of Profit and Loss)	40,50,806.52	(10,285.00)
	Adjustments for non Cash/ Non trade items:		
	Operating profits before Working Capital Changes	40,50,806.52	(10,285.00)
	Adjusted For:		
	(Increase) / Decrease in trade receivables	(1,48,64,000.00)	0.00
	Increase / (Decrease) in trade payables	62,50,632.02	0.00
	(Increase) / Decrease in inventories	(79,01,249.10)	0.00
	Increase / (Decrease) in other current liabilities	4,22,07,908.00	0.00
	(Increase) / Decrease in Short Term Loans & Advances	1,06,287.00	0.00
	(Increase) / Decrease in other current assets	(2,05,89,097.98)	0.00
	Cash generated from Operations	92,61,286.46	(10,285.00)
	Net Cash flow from Operating Activities(A)	92,61,286.46	(10,285.00)
B.	Cash Flow From Investing Activities		
C.	Cash Flow From Financing Activities		
	Increase in / (Repayment) of Long term borrowings	(38,60,339.00)	0.00
	Net Cash used in Financing Activities(C)	(38,60,339.00)	0.00
D.	Net Increase / (Decrease) in Cash & Cash Equivalents(A+B+C)	54,00,947.46	(10,285.00)
E.	Cash & Cash Equivalents at Beginning of period	31,358.79	0.00
F.	Cash & Cash Equivalents at End of period	54,32,306.25	31,358.79
G.	Net Increase / (Decrease) in Cash & Cash Equivalents(F-E)	54,00,947.46	31,358.79
H.	Difference (F-(D+E))	0.00	41,643.79

The accompanying notes are an integral part of the financial statements.

As per our report of even date
For Agrawal Sunil Kumar & Co.
Chartered Accountants
(FRN: 007023C)

Sunil Kumar Agrawal
Partner
Membership No.: 075953
Place: Raipur
Date: 28/10/2021



For and on behalf of the Board of Directors

Mahendra Ahuja
DIN: 00247075

Roma Ahuja
DIN: 00247153

REETECH INTERNATIONAL
CARGO AND COURIER PVT. LTD.

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Note:

1. The Cash Flow Statement has been prepared by Indirect Method as per AS-3 issued by ICAI.
2. Figures of previous year have been rearranged/regrouped wherever necessary
3. Figures in brackets are outflow/deductions

Roma Ahuja
DIRECTOR