



Independent Auditor's Report

**To the Members of
M/s Deva Singh Sham Singh Exports Pvt. Ltd.**

Report on the Standalone Financial Statements

1. We have audited the accompanying standalone financial statements of **M/s Deva Singh Sham Singh Exports Pvt. Ltd.** ("the Company"), which comprise the Balance Sheet as at 31st March 2019, the Statement of Profit and Loss (including other Comprehensive Income), the Cash Flow Statement and the Statement of Changes in Equity for the year then ended, and a summary of the significant accounting policies and other explanatory information.

Management's Responsibility for the Standalone Financial Statements

2. 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 standalone financial statements that give a true and fair view of the state of affairs (financial position), profit or loss (financial performance including other comprehensive income), cash flows and changes in equity of the Company in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards ("Ind AS") specified under Section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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 standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

3. Our responsibility is to express an opinion on these standalone financial statements based on our audit.
4. 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.
5. 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 these standalone financial statements are free from material misstatement.
6. 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 controls 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.

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

Opinion

8. In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone 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 including Ind AS specified under Section 133 of the Act, of the state of affairs (financial position) of the Company as at 31 March 2019, and its profits (financial performance including other comprehensive income), its cash flows and the changes in equity for the year ended on that date.

Other Matter

The Company had prepared separate sets of statutory financial statements for the year ended 31 March 2018 and 31 March 2017 in accordance with Accounting Standards prescribed under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014 (as amended) on which we issued auditor's reports to the shareholders of the Company dated 21 May 2018 and 08 May 2017 respectively. These financial statements have been adjusted for the differences in the accounting principles adopted by the Company on transition to Ind AS, which have also been audited by us. Our opinion is not modified in respect of this matter.

Report on Other Legal and Regulatory Requirements

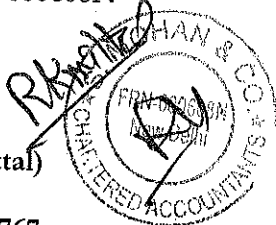
9. As required by the Companies (Auditor's Report) Order, 2016 ("the Order") issued by the Central Government of India in terms of Section 143(11) of the Act, we give in the Annexure A, a statement on the matters specified in paragraphs 3 and 4 of the Order.
10. Further to our comments in Annexure A, 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 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 it appears from our examination of those books;
 - c) the standalone financial statements dealt with by this report are in agreement with the books of account;
 - d) in our opinion, the aforesaid standalone financial statements comply with Ind AS specified under Section 133 of the Act;
 - e) on the basis of the written representations received from the directors and taken on record by the Board of Directors, none of the directors is disqualified as on 31 March 2019 from being appointed as a director in terms of Section 164(2) of the Act;



- f) we have also audited the internal financial controls over financial reporting (IFCoFR) of the Company as on 31 March 2019 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date and our report dated 08 May 2019 as per Annexure B expressed an unmodified opinion;
- 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 (as amended), 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 have 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 delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company;
 - iv. the disclosure requirements relating to holdings as well as dealings in specified bank notes were applicable for the period from 8 November 2016 to 30 December 2016 which are not relevant to these standalone financial statements. Hence, reporting under this clause is not applicable.

For S. Mohan & Co.
Chartered Accountants
FRN No. 000608N

(R. K. Mittal)
Partner
M.No.088767



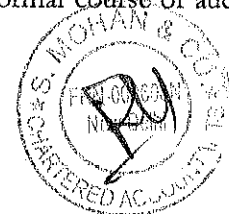
Date: 08th May 2019
Place: New Delhi

Annexure A to the Independent Auditor's Report of even date to the members of M/s. Deva Singh Sham Singh Exports Pvt. Ltd, on the standalone financial statements for the year ended 31 March 2019

1. In respect of its fixed assets:
 - (a) The Company has maintained proper records showing full particulars, including quantitative details and situation of fixed assets.
 - (b) As explained to us, the Company has a regular program of physical verification of its Fixed Assets at the year end. In our opinion, the frequency of verification is reasonable having regard to the size of the company and the nature of its assets. No material discrepancies between the book records and the physical inventory were noticed on such verification.
 - (c) The Company does not have any immovable Property.
2. In respect of inventories:
 - (a) As explained to us, inventories except goods-in-transit and stocks lying with third parties have been physically verified by the management at the year end. In our opinion, the frequency of such verification is reasonable.
 - (b) On the basis of our examination of records of inventories, we observed that the discrepancies noticed on physical verification between the physical inventories and book records were not material, having regard to the size of the operations of the Unit. However, the same has been properly dealt with in the Books of Account.
3. According to the information and explanations given to us and on the basis of our examination of records of the Company, 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 Companies Act, 2013. Accordingly, sub clause iii (a) to (c) of paragraph 3 of the Companies (Auditor's Report) Order, 2016 are not applicable.
4. According to the information and explanations given to us and on the basis of our examination of records, the Company has not granted any loans or made investments or provided guarantees, which are covered under section 185 and 186 of the Companies Act, 2013. Accordingly paragraph 3(iv) of the Order is not applicable to the Company.
5. According to the information and explanations given to us and on the basis of our examination of records, the Company has not accepted any deposits from the public during the year. Accordingly paragraph 3(v) of the Order is not applicable to the Company.
6. As informed to us, the maintenance of Cost Records has not been specified by the Central Government under sub-section (1) of Section 148 of the Act, in respect of the activities carried on by the Company.
7. In respect of Statutory dues:



- (a) According to information and explanations given to us and on the basis of our examination of the books of account, and records, the Company is generally regular in depositing with appropriate authorities, amounts deducted/accrued in the books of account in respect of undisputed statutory dues including Provident Fund, Employee's State Insurance, Income-Tax, Sales-Tax, Wealth Tax, Service Tax, Custom Duty, Excise Duty, Value added Tax, Cess and other material statutory dues applicable to it. In our opinion, no material undisputed amounts payable in respect of the above were in arrears as at 31st March 2019 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 are no dues of income tax, sale tax, service tax, duty of customs, duty of excise, value added tax outstanding on account of any dispute.
8. In our opinion and according to the information and explanations given to us and on the basis of our examination of the books of account and records, the Company has not defaulted in the repayment of dues to banks. The Company has not taken any loan either from financial institutions or from the government and has not issued any debentures.
9. In terms of the information and explanations sought by us and given by the management and the books and records examined by us in the normal course of audit and to the best of our knowledge and belief, the Company has not raised moneys by way of initial public offer or further public offer including debts instruments or any term loans during the year. Accordingly paragraph 3(ix) of the Order is not applicable to the Company.
10. In terms of the information and explanations sought by us and given by the management and the books and records examined by us in the normal course of audit and to the best of our knowledge and belief, no fraud by the Company or on the Company by its officers or employees has been noticed or reported during the year that causes the financial statements to be materially misstated.
11. In our opinion and according to information and explanations given to us, the Company has not paid any managerial remuneration during the period under audit, which is covered under section 197 read with Schedule V to the Companies Act, 2013. Accordingly the paragraph 3(xi) of the Order is not applicable to the Company.
12. According to the information and explanations given to us and on the basis of our examination of records, the Company is not a Nidhi Company. Accordingly paragraph 3(xii) of the Order is not applicable to the Company.
13. In terms of the information and explanations sought by us and given by the management and the books and records examined by us in the normal course of audit and to the best of our knowledge and belief, the Company has not entered any transactions with the related parties. Accordingly paragraph 3(xiii) of the Order is not applicable to the Unit.
14. In terms of the information and explanations sought by us and given by the management and the books and records examined by us in the normal course of audit



and to the best of our knowledge and belief, the Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year under audit. Accordingly paragraph 3(xiv) of the Order is not applicable to the Company.

15. In terms of the information and explanations sought by us and given by the management and the books and records examined by us in the normal course of audit and to the best of our knowledge and belief, the Company has not entered into any non-cash transactions with directors or persons connected with him. Accordingly paragraph 3(xv) of the Order is not applicable to the Company.
16. 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 paragraph 3(xvi) of the Order is not applicable to the Company .



Annexure B to the Independent Auditor's Report of even date to the members of M/s. Deva Singh Sham Singh Exports Pvt. Ltd on the standalone financial statements for the year ended March 31, 2019

Independent Auditor's report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

1. In conjunction with our audit of the standalone financial statements of LT Foods Limited ("the Company") as of and for the year ended March 31, 2019, we have audited the internal financial controls over financial reporting (IFCoFR) of the Company as of that date.

Management's Responsibility for Internal Financial Controls

2. The Company's Board of Directors is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the 'Guidance Note') issued by the Institute of Chartered Accountants of India (the 'ICAI'). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of the company's business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Act.

Auditors' Responsibility

3. Our responsibility is to express an opinion on the Company's IFCoFR based on our audit. We conducted our audit in accordance with the Standards on Auditing, issued by the ICAI and deemed to be prescribed under section 143(10) of the Act, to the extent applicable to an audit of IFCoFR and the Guidance Note issued by the ICAI. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate IFCoFR were established and maintained and if such controls operated effectively in all material respects.
4. Our audit involves performing procedures to obtain audit evidence about the adequacy of the IFCoFR and their operating effectiveness. Our audit of IFCoFR included obtaining an understanding of IFCoFR, assessing the risk that material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.
5. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's IFCoFR.

Meaning of Internal Financial Controls over Financial Reporting

6. A company's IFCoFR is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external



DEVA SINGH SHAM SINGH EXPORTS PRIVATE LIMITED

Balance Sheet as at March 31, 2019

(All amounts in ₹ in lacs unless otherwise stated)

	Note	As at March 31, 2019	As at March 31, 2018
ASSETS			
Non-Current Assets			
a) Deferred Tax Assets(Net)		2.53	-
		<u>2.53</u>	<u>-</u>
Current Assets			
Inventories	2	60.14	312.06
Financial assets			
Trade receivables	3	29.85	36.77
Cash and cash equivalents	4	0.46	0.44
Other current assets	5	8.42	16.84
Total current assets		<u>98.87</u>	<u>366.11</u>
Total assets		<u>101.40</u>	<u>366.11</u>
EQUITY AND LIABILITIES			
Equity			
Equity share capital	6	1.00	1.00
Other equity	7	(35.42)	(48.55)
Total equity		<u>(34.42)</u>	<u>(47.55)</u>
Current Liabilities			
Financial liabilities			
Trade Payables	8	115.23	397.99
Other financial liabilities	9	17.66	13.65
Other current liabilities	10	0.40	2.02
d) Income tax liabilities	11	2.53	-
Total current liabilities		<u>135.82</u>	<u>413.66</u>
Total equity and liabilities		<u>101.40</u>	<u>366.11</u>

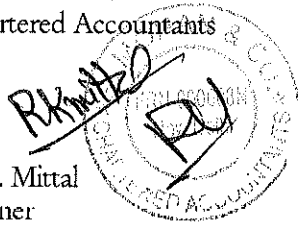
Statement of significant accounting policies

The accompanying summary of significant accounting policy and other explanatory notes are an integral part of the financial statements

This is the Balance sheet referred to in our report of even date

For S. Mohan & Co.
Chartered Accountants

R.K. Mittal
Partner
Membership No. 088767



For and on behalf of the Board of
Directors

Vijay Kumar Arora
Director
DIN-00012203

Ashwani Kumar Arora
Director
DIN-01574773

Place : Gurgaon
Date : May 08, 2019

DEVA SINGH SHAM SINGH EXPORTS PRIVATE LIMITED

Statement of Profit and Loss for the year ended March 31, 2019

(All amounts in ₹ in lacs unless otherwise stated)

	Note	For the year ended March 31, 2019	For the year ended March 31, 2018
Revenue			
Revenue from operations	12	926.51	1,697.50
Other income	13	6.98	3.56
Total income		933.49	1,701.06
Expenses			
Purchases of stock-in-trade	14	580.55	1,509.71
Changes in inventories of finished goods and stock in trade	15	251.92	97.07
Employee benefits expense	16	19.82	60.31
Finance costs	17	0.17	0.24
Other expenses	18	67.90	72.18
Total expenses		920.36	1,739.51
Profit/(loss) before exceptional items and tax		13.13	(38.45)
Exceptional items		-	-
Profit/(loss) before tax		13.13	(38.45)
Tax expense			
Current tax		2.53	
Deferred tax charge/(credit)			
Minimum alternate tax credit entitlement		(2.53)	
Tax pertaining to prior years		-	
Total tax expense		-	-
Profit/(loss) for the year		13.13	(38.45)
Other Comprehensive Income			
1) Items that will not be reclassified to Profit or Loss			
Remeasurements of net defined benefit plans		-	
Tax on above Items		-	
Other comprehensive income/ (loss) for the year		-	-
Total comprehensive income/ (loss) for the year		13.13	(38.45)
Earning/(Loss) per equity share (Refer no 19)			
--Basic (in ₹)		131.30	(384.50)
--Diluted (in ₹)		131.30	(384.50)

Statement of significant accounting policies

The accompanying summary of significant accounting policy and other explanatory notes are an integral part of the financial statements

For S. Mohan & Co,
Chartered Accountants

R.K. Mittal
Partner
Membership No. 088767



For and on behalf of the Board of Directors

Vijay Kumar Arora
Director
DIN-00012203

Ashwani Kumar Arora
Director
DIN-01574773

Place : Gurgaon

Date : May 08, 2019

DEVA SINGH SHAM SINGH EXPORTS PRIVATE LIMITED

Cash Flow Statement for the year ended March 31, 2019

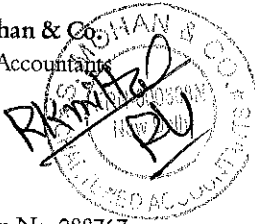
(All amounts in ₹ in lacs unless otherwise stated)

	For the year ended March 31, 2019	For the year ended March 31, 2018
Cash flow from operating activities:		
Profit before tax	13.13	(38.45)
Non-cash adjustment to reconcile profit before tax to net cash flows		
Interest expense	0.17	0.24
Operating profit before operating assets and liabilities	13.30	(38.21)
Changes in operating assets and liabilities		
Decrease in trade payables	(282.76)	(211.02)
Decrease in provisions and other liabilities	2.39	(400.43)
Increase in trade receivables	6.92	549.02
(Increase)/Decrease in inventories	251.92	97.07
Decrease in loans and advances and other current assets	8.25	(1.62)
Cash generated from operations	0.02	(5.19)
Income taxes paid (net of refunds)		
Net cash generated from operating activities	A 0.02	(5.19)
Cash flow from investing activities		
Net cash used in investing activities	B -	-
Cash flow from financing activities		
Net cash used in financing activities	C -	-
Net (decrease)/increase in cash and cash equivalents	A + B + C 0.02	(5.19)
Cash and cash equivalents at the beginning of the year	0.44	5.63
Cash and cash equivalents at the end of the year	0.46	0.44
Components of cash and cash equivalents (refer note 4)		
Cash on hand	0.41	0.41
Balances with banks		
- on current account	0.05	0.03
Total cash and cash equivalents	0.46	0.44


Summary of significant accounting policies and other explanatory information
This is the cash flow statement referred to in our report of even date.


For S. Mohan & Co.
Chartered Accountants

R.K. Mittal
Partner
Membership No. 088767



For and on behalf of the Board of Directors


Vijay Kumar Arora
Director
DIN-00012203


Ashwani Kumar Arora
Director
DIN-01574773

Place : Gurgaon
Date : May 8, 2019

DEVA SINGH SHAM SINGH EXPORTS PRIVATE LIMITED
Statement of Changes in Equity for the year ended 31 March 2019
(All amounts in ₹ in lacs unless otherwise stated)

A. Equity Share Capital

Balance as at March 31, 2018	1.00
Changes during the year	-
Balance as at March 31, 2019	1.00

B. Other Equity

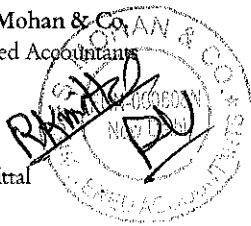
Particulars	Reserves & Surplus	Other Components of Equity	Total
	Retained Earnings	Remeasurement of Defined Benefit Obligation	
Balance as at April 1, 2018	(48.55)	-	(48.55)
Profit for the year	13.13	-	13.13
Other Comprehensive Income	-	-	-
Total Comprehensive Income for the year	13.13	-	13.13
Transaction with owners			
Transfer to general reserves	-	-	-
Balance as at March 31, 2019	(35.42)	-	(35.42)

Statement of significant accounting policies

The accompanying summary of significant accounting policy and other explanatory notes are an integral part of the financial statements

For S. Mohan & Co.
Chartered Accountants

R.K. Mittal
Partner
Membership No. 088767



For and on behalf of the Board of Directors

Vijay Kumar Arora
Director
DIN-00012203

Ashwani Kumar Arora
Director
DIN-01574773

Place : Gurgaon
Date : May 8, 2019

Deva Singh Sham Singh Export Private Limited
Summary of significant accounting policies and other explanatory information for the year ended 31 March 2019

1. i) Company Information

Deva Singh Sham Singh Export Private Limited is a wholly owned subsidiary of LT Foods Limited. The company is primarily engaged in trading of rice and other food items.

ii) Recent accounting pronouncements

Appendix B to Ind AS 21, Foreign currency transactions and advance consideration:

On March 28, 2018, Ministry of Corporate Affairs ("MCA") has notified the Companies (Indian Accounting Standards) Amendment Rules, 2018 containing Appendix B to Ind AS 21, Foreign currency transactions and advance consideration which clarifies the date of the transaction for the purpose of determining the exchange rate to use on initial recognition of the related asset, expense or income, when an entity has received or paid advance consideration in a foreign currency. The amendment will come into force from April 1, 2018. The Company has evaluated the effect of this on the financial statements and the impact is not material.

Ind AS 115- Revenue from Contract with Customers:

On March 28, 2018, Ministry of Corporate Affairs ("MCA") has notified the Ind AS 115, Revenue from Contract with Customers. The core principle of the new standard is that an entity should recognise revenue to depict the transfer of promised goods or services to customers in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods or services. Further, the new standard requires enhanced disclosures about the nature, amount, timing and uncertainty of revenue and cash flows arising from the entity's contracts with customers.

The standard permits two possible methods of transition:

Retrospective approach –

Under this approach the standard will be applied retrospectively to each prior reporting period presented in accordance with Ind AS 8- Accounting policies, changes in accounting estimates and errors;

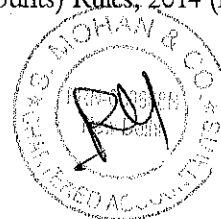
Retrospectively with cumulative effect of initially applying the standard recognized at the date of initial application (Cumulative catch - up approach) The effective date for adoption of Ind AS 115 is financial periods beginning on or after April 1, 2018.

The Company will adopt the standard on April 1, 2018 by using the cumulative catch-up transition method and accordingly comparatives for the year ending or ended March 31, 2019 will not be retrospectively adjusted. The effect on adoption of Ind AS 115 is expected to be insignificant.

iii) Basis of Preparation

The financial statements of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS) as notified by Ministry of Corporate Affairs pursuant to section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2016.

For all periods up to and including the year ended 31 March 2018, the Company prepared its financial statements in accordance with accounting standards notified under the section 133 of the Companies Act 2013, read together with paragraph 7 of the Companies (Accounts) Rules, 2014 (Indian GAAP)



Deva Singh Sham Singh Export Private Limited
Summary of significant accounting policies and other explanatory information for the year ended 31 March 2019

(hereinafter referred to as 'Previous GAAP') used for its statutory reporting requirement in India immediately before adopting Ind AS.

The financial statements have been prepared on a historical cost basis, except for the following assets and liabilities which have been measured at fair value or revalued amount:

- Certain financial assets and liabilities measured at fair value (refer accounting policy regarding financial instruments); and
- Defined benefit plans – plan assets measured at fair value.

iv) Use of estimates

The preparation of the financial statements in conformity with Ind AS requires management to make estimates, judgments and assumptions. These estimates, judgments and assumptions affect the application of accounting policies and the reported amounts of assets and liabilities, the disclosures of contingent assets and liabilities at the date of the financial statements and reported amounts of revenues and expenses during the period. Changes in estimates are reflected in the financial statements in the period in which changes are made and, if material, their effects are disclosed in the notes to the financial statements.

v) Significant Accounting Policies

a) Current versus non-current classification

The Company presents assets and liabilities in the balance sheet based on current or non-current classification. An asset is treated as current when it is:

- Held primarily for the purpose of trading
- Expected to be realised within twelve months after the reporting period, or
- Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period.

All other assets are classified as non-current.

A liability is current when:

- It is held primarily for the purpose of trading
- It is due to be settled within twelve months after the reporting period, or
- There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period

The Company classifies all other liabilities as non-current.

b) Property, Plant and Equipment

Recognition and initial measurement

Under the previous GAAP, property plant and equipment were carried in the balance sheet at their cost of purchase less accumulated depreciation and impairment losses (if any). Using the deemed cost exemption available as per Ind AS 101, the Company has elected to carry forward these carrying value of PPE under Indian GAAP as on 31 March 2017 as book value of such assets under Ind AS as at the transition date i.e. 1 April 2016.



Deva Singh Sham Singh Export Private Limited
Summary of significant accounting policies and other explanatory information for the year
ended 31 March 2019

Subsequent measurement (depreciation and useful lives)

Depreciation on property, plant and equipment is provided on the straight line method arrived on the basis of the useful life prescribed under Schedule II of the Companies Act, 2013. The following useful life of assets has been taken by the Company:

Tangible Assets	Useful Life
Buildings	60 years
Plant and machinery	15 years
Furniture and fittings	10 years
Vehicles	8 years
Office Equipment	5 years
Computers	3 years

De-recognition

An item of property, plant and equipment and any significant part initially recognized is de-recognized upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on de-recognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in the income statement when the asset is derecognized.

c) **Functional and presentation currency**

The financial statements are presented in Indian Rupees (INR), which is also the Company's functional currency.

d) **Fair Value Measurement**

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either:

- In the principal market for the asset or liability, or
- In the absence of a principal market, in the most advantageous market for the asset or liability

The principal or the most advantageous market must be accessible by the Company.

The fair value of an asset or a liability is measured using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their economic best interest.

A fair value measurement of a non-financial asset takes into account a market participant's ability to generate economic benefits by using the asset in its highest and best use or by selling it to another market participant that would use the asset in its highest and best use.

Company uses valuation techniques that are appropriate in the circumstances and for which sufficient data are available to measure fair value, maximizing the use of relevant observable inputs and minimizing the use of unobservable inputs.



Deva Singh Sham Singh Export Private Limited
Summary of significant accounting policies and other explanatory information for the year ended 31 March 2019

All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorized within the fair value hierarchy, described as follows, based on the lowest level input that is significant to the fair value measurement as a whole:

- Level 1 — Quoted (unadjusted) market prices in active markets for identical assets or liabilities
- Level 2 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable
- Level 3 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is Unobservable

For assets and liabilities that are recognized in the financial statements on a recurring basis, company determines whether transfers have occurred between levels in the hierarchy by re-assessing categorization (based on the lowest level input that is significant to the fair value measurement as a whole) at the end of each reporting period or each case.

e) Revenue Recognition

The Company applies the revenue recognition criteria to each separately identifiable component of the sales transaction as set out below:

Interest Income:

Interest income is recognized on time proportion basis taking into account the amount outstanding and rate applicable.

f) Financial Instruments

Financial instruments are recognised when the Company becomes a party to the contractual provisions of the instrument and are measured initially at fair value adjusted for transaction costs, except for those carried at fair value through profit or loss which are measured initially at fair value.

If the Company determines that the fair value at initial recognition differs from the transaction price, the Company accounts for that instrument at that date as follows:

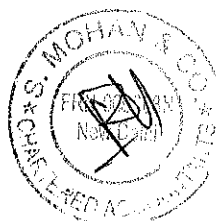
- at the measurement basis mentioned above if that fair value is evidenced by a quoted price in an active market for an identical asset or liability (i.e. a Level 1 input) or based on a valuation technique that uses only data from observable markets. The Company recognises the difference between the fair value at initial recognition and the transaction price as a gain or loss.
- in all other cases, at the measurement basis mentioned above, adjusted to defer the difference between the fair value at initial recognition and the transaction price. After initial recognition, the Company recognises that deferred difference as a gain or loss only to the extent that it arises from a change in a factor (including time) that market participants would take into account when pricing the asset or liability.

Subsequent measurement of financial assets and financial liabilities is described below.

Financial assets

Classification and subsequent measurement

For the purpose of subsequent measurement, financial assets are classified into the following categories upon initial recognition:



Deva Singh Sham Singh Export Private Limited
Summary of significant accounting policies and other explanatory information for the year ended 31 March 2019

- i. **Financial assets at amortised cost** – a financial instrument is measured at amortised cost if both the following conditions are met:
- The asset is held within a business model whose objective is to hold assets for collecting contractual cash flows, and
 - Contractual terms of the asset give rise on specified dates to cash flows that are solely payments of principal and interest (SPPI) on the principal amount outstanding.

After initial measurement, such financial assets are subsequently measured at amortised cost using the effective interest method.

ii. **Financial assets at fair value**

- **Investments in equity instruments other than above** – All equity investments in scope of Ind AS 109 are measured at fair value. Equity instruments which are held for trading are generally classified as at fair value through profit and loss (FVTPL). For all other equity instruments, the Company decides to classify the same either as at fair value through other comprehensive income (FVOCI) or fair value through profit and loss (FVTPL). The Company makes such election on an instrument by instrument basis. The classification is made on initial recognition and is irrevocable.

Equity instruments included within the FVTPL category are measured at fair value with all changes recognised in the P&L.

De-recognition of financial assets

A financial asset is primarily de-recognised when the rights to receive cash flows from the asset have expired or the Company has transferred its rights to receive cash flows from the asset.

Financial liabilities

Subsequent measurement

After initial recognition, the financial liabilities, other than derivative liabilities, are subsequently measured at amortised cost using the effective interest method.

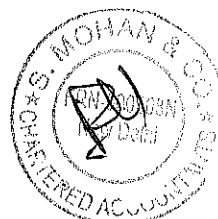
g) Earnings per share

Basic earnings per share is calculated by dividing the net profit or loss for the period attributable to equity shareholders (after deducting attributable taxes) by the weighted average number of equity shares outstanding during the period. The weighted average number of equity shares outstanding during the period is adjusted for events including a bonus issue.

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

Potential ordinary shares shall be treated as dilutive when, and only when, their conversion to ordinary shares would decrease earnings per share or increase loss per share from continuing operations.

h) Income tax



Deva Singh Sham Singh Export Private Limited
Summary of significant accounting policies and other explanatory information for the year ended 31 March 2019

Income tax comprises current tax. It is recognised in profit or loss except to the extent that it relates to an item recognised directly in equity or in other comprehensive income. Current tax comprises the expected tax payable or receivable on the taxable income or loss for the year and any adjustment to the tax payable or receivable in respect of previous years. It is measured using tax rates (and tax laws) enacted or substantively enacted by the reporting date.

i) Segment reporting

Operating segments are reported in a manner consistent with the internal reporting provided to the chief operating decision maker.

j) Cash and cash equivalents

Cash and cash equivalent in the balance sheet comprise cash at banks and on hand and short-term deposits with an original maturity of three months or less, which are subject to an insignificant risk of changes in value.

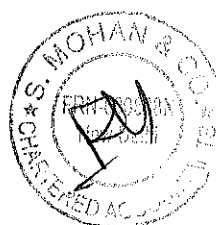
k) Contingent liabilities

A contingent liability is a possible obligation that arises from past events whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events beyond the control of the Company or a present obligation that is not recognized because it is not probable that an outflow of resources will be required to settle the obligation. A contingent liability also arises in extremely rare cases where there is a liability that cannot be recognized because it cannot be measured reliably. The Company does not recognize a contingent liability but discloses its existence in the financial statements.

l) Significant management judgement in applying accounting policies and estimation uncertainty

The following are the critical judgments and the key estimates concerning the future that management has made in the process of applying the Company's accounting policies and that may have the most significant effect on the amounts recognized in the financial Statements or that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

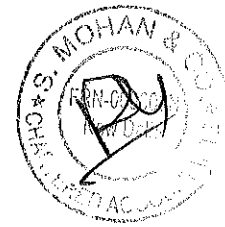
- a. **Allowance for doubtful debts** – At each balance sheet date basis the management judgment, changes in facts and legal aspects, the Company assesses the requirement of provisions against the outstanding warranties and guarantees. However, the actual future outcome may be different from this judgement.
- b. **Useful lives of depreciable/amortizable assets** – Management reviews its estimate of the useful lives of depreciable/amortizable assets at each reporting date, based on the expected utility of the assets. Uncertainties in these estimates relate to technical and economic obsolescence that may change the utility of certain software, IT equipment and other plant and equipment.



Deva Singh Sham Singh Export Private Limited
Summary of significant accounting policies and other explanatory information for the year
ended 31 March 2019

- c. **Evaluation of indicators for impairment of assets** -- The evaluation of applicability of indicators of impairment of assets requires assessment of several external and internal factors which could result in deterioration of recoverable amount of the assets.
- d. **Contingent liabilities** -- The Company is the subject of legal proceedings and tax issues covering a range of matters, which are pending in various jurisdictions. Due to the uncertainty inherent in such matters, it is difficult to predict the final outcome of such matters. The Company accrues a liability when it is determined that an adverse outcome is probable and the amount of the loss can be reasonably estimated.

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DEVA SINGH SHAM SINGH EXPORTS PRIVATE LIMITED
Notes to the financial statements for the year ended March 31, 2019
(All amounts in ₹ in lacs unless otherwise stated)

2 Inventories

Finished goods

As at March 31, 2019	As at March 31, 2018
60.14	312.06
60.14	312.06

3 Trade receivables

Unsecured

-Considered good

-Considered doubtful

Less: Provision for doubtful debts

As at March 31, 2019	As at March 31, 2018
29.85	36.77
29.85	36.77
-	-
29.85	36.77

(i) No trade or other receivables are due from director or other officers of the Company either severally or jointly with any other person. Further, no loans are due from firms or private companies respectively in which any director is partner, director or a member.

(ii) The carrying values of trade receivables are considered to be a reasonable approximation of fair value.

4 Cash and bank balances

Balances with banks in current accounts

Cash on hand

As at March 31, 2019	As at March 31, 2018
0.05	0.03
0.41	0.41
0.46	0.44

(i) There are no repatriation restrictions with respect to cash and bank balances as at the end of the reporting year and comparative years.

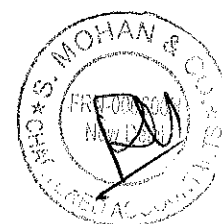
5 Other current assets

Balances with government authorities

Other Assets

Advance to suppliers

As at March 31, 2019	As at March 31, 2018
6.35	14.78
0.01	
2.06	2.06
8.42	16.84



DEVA SINGH SHAM SINGH EXPORTS PRIVATE LIMITED
 Notes to the financial statements for the year ended March 31, 2019
 (All amounts in ₹ in lacs unless otherwise stated)

6 Share capital

	As at March 31, 2019	As at March 31, 2018
Authorized		
1,00,000 equity shares of INR 10 each (March 31, 2018 : 1,00,000 equity shares of INR 10 each)	10.00	10.00
Issued, subscribed & paid up		
10,000 equity shares of INR 10 each (March 31, 2018 : 10,000 equity shares of INR 10 each)	1.00	1.00
	1.00	1.00

(a) Reconciliation of the shares outstanding at the beginning and at the end of the reporting year

Equity shares at the beginning of the year
 Changes during the year
 Equity shares at the end of the year

As at March 31, 2019		As at March 31, 2018	
No of shares	Amount	No of shares	Amount
10,000	1.00	10,000	1.00
-	-	-	-
10,000	1.00	10,000	1.00

There is no movement in equity share capital during the current year and previous year.

(c) Rights/preferences/restrictions attached to equity shares

All the equity shares carry equal rights and obligations including for dividend and with respect to voting.



DEVA SINGH SHAM SINGH EXPORTS PRIVATE LIMITED
 Notes to the financial statements for the year ended March 31, 2019
 (All amounts in ₹ in lacs unless otherwise stated)

7 Other equity

(i) Retained earnings

Opening balance
 Add: Net profit for the current year

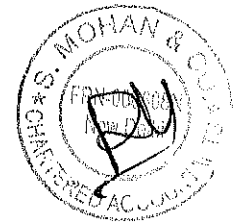
As at March 31, 2019	As at March 31, 2018
(48.55)	(10.10)
13.13	(38.45)
<u>(35.42)</u>	<u>(48.55)</u>

(vi) Other comprehensive income reserve

Remeasurements of the net defined benefit plans

Opening balance
 Change during the year
 Closing balance
 Total other equity

-	-
-	-
-	-
<u>(35.42)</u>	<u>(48.55)</u>



DEVA SINGH SHAM SINGH EXPORTS PRIVATE LIMITED
Notes to the financial statements for the year ended March 31, 2019
 (All amounts in ₹ in lacs unless otherwise stated)

8 Trade payables

Dues to
 Others
 Due to associates (LT Foods Limited)

As at March 31, 2019	As at March 31, 2018
6.18	8.86
109.05	389.13
115.23	397.99

The carrying values of above are considered to be a reasonable approximation of their fair value.

9 Other current financial liabilities

Expenses payable

As at March 31, 2019	As at March 31, 2018
17.66	13.65
17.66	13.65

10 Other current liabilities

Advances from customers
 Statutory liabilities

As at March 31, 2019	As at March 31, 2018
-	1.21
0.40	0.81
0.40	2.02

11 Income tax liabilities

Provision for tax

As at March 31, 2019	As at March 31, 2018
2.53	-
2.53	-



DEVA SINGH SHAM SINGH EXPORTS PRIVATE LIMITED
Notes to the financial statements for the year ended March 31, 2019
 (All amounts in ₹ in lacs unless otherwise stated)

	For the year ended March 31, 2019	For the year ended March 31, 2018
12 Revenue from operations		
Sale of traded products		
Rice		
Export	445.71	491.85
Domestic	480.62	1,201.12
Others		
Domestic	0.18	4.53
	<u>926.51</u>	<u>1,697.50</u>
13 Other income		
	For the year ended March 31, 2019	For the year ended March 31, 2018
Amount Written Off	1.34	
Miscellaneous receipts	0.63	3.56
Net gain on foreign currency transactions and translations	5.01	
	<u>6.98</u>	<u>3.56</u>
14 Purchases of stock-in-trade		
	For the year ended March 31, 2019	For the year ended March 31, 2018
Grains/ Rice	580.55	1,509.71
	<u>580.55</u>	<u>1,509.71</u>
15 Changes in inventories of finished goods and stock in trade		
	For the year ended March 31, 2019	For the year ended March 31, 2018
Opening Stock		
Finished goods	312.06	409.13
Closing stock		
Finished goods	60.14	312.06
	<u>251.92</u>	<u>97.07</u>
16 Employee benefit expense		
	For the year ended March 31, 2019	For the year ended March 31, 2018
Salaries, wages and bonus	19.82	60.31
	<u>19.82</u>	<u>60.31</u>
17 Finance cost		
	For the year ended March 31, 2019	For the year ended March 31, 2018
Other borrowing cost	0.17	0.24
	<u>0.17</u>	<u>0.24</u>



18 Other expenses

Advertisement
 Legal and professional charges
 Rates and taxes
 Auditors' remuneration (refer point B)
 Other administrative expenses
 Travelling and conveyance
 Commission to selling agents
 Clearing, forwarding and freight charges
 Loss on exchange fluctuation (net)
 Sales promotion expenses
 Freight outward
 Other selling expenses

	For the year ended March 31, 2019	For the year ended March 31, 2018
	-	0.15
	0.08	2.92
	0.19	0.87
	0.47	0.12
	0.21	3.98
	1.18	8.20
	17.36	15.92
	24.04	28.34
	-	0.64
	20.06	5.96
	4.31	1.76
	-	3.32
	<u>67.90</u>	<u>72.18</u>

B. Auditors' remuneration

Statutory audit (including fees for limited reviews)

	For the year ended March 31, 2019	For the year ended March 31, 2018
	0.47	0.12
	<u>0.47</u>	<u>0.12</u>



DEVA SINGH SHAM SINGH EXPORTS PRIVATE LIMITED
Notes to the financial statements for the year ended March 31, 2019
 (All amounts in ₹ in lacs unless otherwise stated)

19 Earnings per share

	March 31, 2019	March 31, 2018
Profit/(loss) attributable to equity shareholders	13.13	(38.45)
Numbers of weighted average equity share outstanding at the year end for Basic	10,000	10,000
Numbers of weighted average equity share outstanding at the year end for Diluted	10,000	10,000
Nominal value per share	10	10
Earnings per equity share in ₹		
Basic	131.30	(384.50)
Diluted	131.30	(384.50)

20 Income tax

	March 31, 2019	March 31, 2018
The income tax expense consists of the following :		
Current tax expense for the current year	2.53	-
Minimum alternate tax credit entitlement	(2.53)	-
Deferred tax expense/(benefit)	-	-
Total income tax	<u>-</u>	<u>-</u>

The reconciliation of the estimated tax expense at statutory income tax rate to income tax expense reported in the statement of profit and loss is as follows:

Profit before income taxes	13.13	(38.45)
At India's statutory income tax rate of 26% (March 31, 2018: 25.75%)	4.54	-
Adjustments in respect of current income tax		
Others	-	-
Total income tax expense	<u>4.54</u>	<u>-</u>

21 Contingencies and commitments

There are no contingent liabilities as on the balance sheet date.

22 Segment information

In accordance with Ind AS 108, the Board of directors being the Chief operating decision maker of the Company has determined its only one business.

Further, in terms of Paragraph 4 and 31 of Ind AS 108 'Operating Segments', entity wide disclosures have been presented in the consolidated financial statements.



23 Fair value disclosures

i) Fair values hierarchy

Financial assets and financial liabilities measured at fair value in the balance sheet are categorised into three levels of fair value hierarchy. The three levels are defined based on the observability of significant inputs to the measurement, as follows:

Level 1: quoted prices (unadjusted) in active markets for financial instruments.

Level 2: The fair value of financial instruments that are not traded in an active market is determined using valuation techniques which maximise the use of observable market data rely as little as possible on entity specific estimates.

Level 3: If one or more of the significant inputs is not based on observable market data, the instrument is included in level 3.

Fair value of instruments measured at amortized cost

Fair value of instruments measured at amortized cost for which fair value is disclosed is as follows, these fair values are calculated using Level 3 inputs:

(ii) Fair value of instruments measured at amortised cost

Fair value of instruments measured at amortised cost for which fair value is disclosed is as follows:

Particulars	Level	March 31, 2019		March 31, 2018	
		Carrying value	Fair value	Carrying value	Fair value
Financial assets					
Trade receivable	Level 3	29.85	29.85	36.77	36.77
Cash and cash equivalents	Level 3	0.46	0.46	0.44	0.44
Other financial assets		-	-	-	-
Total financial assets		30.31	30.31	37.21	37.21
Financial liabilities					
Trade payables	Level 3	115.23	115.23	397.99	397.99
Other financial liabilities	Level 3	17.66	17.66	13.65	13.65
Total financial liabilities		132.89	132.89	411.64	411.64

The management assessed that security deposits, loan to related party, other financial assets and other financial liabilities approximate their carrying amounts largely due to the short-term maturities of these instruments. The fair value of the financial assets and liabilities is included at the amount at which the instrument could be exchanged in a current transaction between willing parties, other than in a forced liquidation sale. The following methods and assumptions were used to estimate the fair values:

(i) Long-term fixed-rate and variable-rate receivables are evaluated by the Company based on parameters such as interest rates, individual creditworthiness of the customer and other market risk factors. Based on this evaluation, allowances are taken into account for the expected credit losses of these receivables.

(ii) The fair values of the Company's interest-bearing borrowings, loans and receivables are determined by applying discounted cash flows (DCF) method, using discount rate that reflects the issuer's borrowing rate as at the end of the reporting period.

24 Financial risk management

i) Financial instruments by category

Particulars	March 31, 2019			March 31, 2018		
	FVTPL	FVOCI	Amortised cost	FVTPL	FVOCI	Amortised cost
Financial assets						
Trade receivables	-	-	29.85	-	-	36.77
Cash and cash equivalents	-	-	0.46	-	-	0.44
Other financial assets	-	-	-	-	-	-
Total	-	-	30.31	-	-	37.21
Financial liabilities						
Trade payables	-	-	115.23	-	-	397.99
Other financial liabilities	-	-	17.66	-	-	13.65
Total	-	-	132.89	-	-	411.64

ii) Risk management framework

The Company's activities expose it to market risk, liquidity risk and credit risk. This note explains the sources of risk which the entity is exposed to and how the entity manages the risk and the related impact in the financial statements.

Risk	Exposure arising from	Measurement	Management
Credit risk	Cash and cash equivalents, trade receivables, financial assets measured at amortised cost	Aging analysis	Bank deposits, diversification of asset base, credit limits and collateral.
Liquidity risk	Borrowings and other liabilities	Rolling cash flow forecasts	Availability of committed credit lines and borrowing facilities
Market risk - foreign exchange	Recognised financial assets and liabilities not denominated in Indian rupee (INR)	Cash flow forecasting	Forward contract/hedging, if required
Market risk - interest rate	Long-term borrowings at variable rates	Sensitivity analysis	Negotiation of terms that reflect the market factors
Market risk - security price	Investments in equity securities	Sensitivity analysis	Company presently does not make any investments in equity shares, except for entities where it exercises control or joint control or significant influence.

The Company's risk management is carried out by a central treasury department (of the Company) under policies approved by the board of directors. The board of directors provides written principles for overall risk management, as well as policies covering specific areas, such as foreign exchange risk, interest rate risk, credit risk and investment of excess liquidity.

A) Credit risk

Credit risk is the risk of financial loss to the Company if a customer or counterparty to a financial instrument fails to meet its contractual obligations, and arises principally from the Company's receivables from customers and investments in debt securities. The carrying amount of financial assets represents the maximum credit exposure.

- cash and cash equivalents,
- trade receivables,
- loans & receivables carried at amortised cost, and
- deposits with banks



a) **Credit risk management**

The Company assesses and manages credit risk based on internal credit rating system, continuously monitoring defaults of customers and other counterparties, identified either individually or by the company, and incorporates this information into its credit risk controls. Internal credit rating is performed for each class of financial instruments with different characteristics. The Company assigns the following credit ratings to each class of financial assets based on the assumptions, inputs and factors specific to the class of financial assets.

- A: Low
- B: Medium
- C: High

Assets under credit risk –

Credit rating	Particulars	March 31, 2019	March 31, 2018
A: Low	Cash and cash equivalents		
	Other financial assets	0.46	0.44
B: Medium	Trade receivables	29.85	36.77

Cash & cash equivalents and bank deposits

Credit risk related to cash and cash equivalents and bank deposits is managed by only accepting highly rated banks and diversifying bank deposits and accounts in different banks.

Trade receivables

The Company closely monitors the credit-worthiness of the debtors through internal systems that are configured to define credit limits of customers, thereby, limiting the credit risk to pre-calculated amounts. The Company assesses increase in credit risk on an ongoing basis for amounts receivable that become past due and default is considered to have occurred when amounts receivable become past due one year.

B) **Liquidity risk**

Prudent liquidity risk management implies maintaining sufficient cash and marketable securities and the availability of funding through an adequate amount of committed credit facilities to meet obligations when

Maturities of financial liabilities

The tables below analyse the Company's financial liabilities into relevant maturity of Company based on their contractual maturities for all non-derivative financial liabilities.

The amounts disclosed in the table are the contractual undiscounted cash flows. Balances due within 12 months equal their carrying balances as the impact of discounting is not significant.

March 31, 2019	Less than 1 year	1-3 year	More than 3 years	Total
Trade payables	115.23	-	-	115.23
Other financial liabilities	17.66	-	-	17.66
Total	132.89	-	-	132.89

March 31, 2018	Less than 1 year	1-3 year	More than 3 years	Total
Trade payables	397.99	-	-	397.99
Other financial liabilities	13.65	-	-	13.65
Total	411.64	-	-	411.64

C) **Market risk**

Market risk is the risk that changes in market prices – such as foreign exchange rates, interest rates and equity prices – will affect the Company's income or the value of its holdings of financial instruments. The objective of market risk management is to manage and control market risk exposures within acceptable parameters, while optimising the return.

b) **Interest rate risk**

i) **Liabilities**

The Company's policy is to minimise interest rate cash flow risk exposures on long-term financing. At March 31, 2019, the Company is exposed to changes in market interest rates through bank borrowings at variable interest rates. The Company's investments in fixed deposits all pay fixed interest rates.

ii) **Assets**

The Company's fixed deposits are carried at amortised cost and are fixed rate deposits. They are therefore not subject to interest rate risk as defined in Ind AS 107, since neither the carrying amount nor the future cash flows will fluctuate because of a change in market interest rates.



DEVA SINGH SHAM SINGH EXPORTS PRIVATE LIMITED
Notes to the financial statements for the year ended March 31, 2019
(All amounts in ₹ in lacs unless otherwise stated)

25 Related party disclosure

The Company's related party transactions and outstanding balances are with its subsidiaries, associates and joint venture, key management and others as described below.

A. Relationships

Name	Designation
LT Foods Limited	Ultimate Holding Company
Raghunath Agro Industries Private Limited	Fellow subsidiaries
Daawat Foods Limited	Fellow subsidiaries

B. Key management personnel and Directors

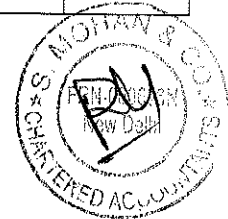
-Key Management Personnel

Name	Designation
Vijay Kumar Arora	Director
Ashwani Kumar Arora	Director

Transactions with Holding company, subsidiary companies, joint venture, associate companies and Entities of KMP

Particulars	March 31, 2019	March 31, 2018
Sales		
LT Foods Limited	164.18	-
Raghunath Agro Industries Private Limited	-	27.77
Purchases		
LT Foods Limited	571.38	1,479.26
Raghunath Agro Industries Private Limited	-	11.84

Particulars	March 31, 2019	March 31, 2018
Balances at the year-end {net receivable/(net payable)}		
LT Foods Limited	109.05	389.13
Raghunath Agro Industries Private Limited	-	-



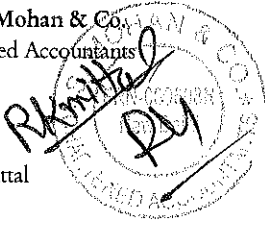
DEVA SINGH SHAM SINGH EXPORTS PRIVATE LIMITED
Notes to the financial statements for the year ended March 31, 2019
(All amounts in ₹ in lacs unless otherwise stated)

26 Previous year's figures

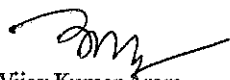
Previous year's figures have been regrouped/ reclassified whenever necessary, to confirm to current year's classification.

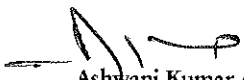
For S. Mohan & Co.
Chartered Accountants

R.K. Mittal
Partner
Membership No. 088767



For and on behalf of the Board of Directors


Vijay Kumar Arora
Director
DIN-00012203


Ashwani Kumar Arora
Director
DIN-01574773

Place : Gurgaon
Date : May 08, 2019