
**INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF MRIG TRADING PRIVATE LIMITED**

Report on the Financial Statements

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

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

Auditor's Responsibility

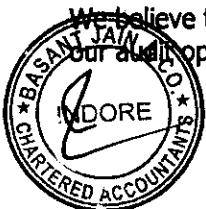
Our responsibility is to express an opinion on these financial statements based on our audit.

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

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

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

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



Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March, 2015, and its loss year ended 31st March 2015.

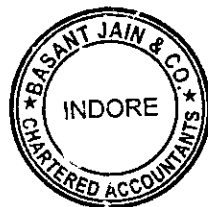
Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2015 ("the Order") issued by the Central Government of India in terms of section 143(11) of the Act, we give in the Annexure a statement on the matters specified in the paragraph 3 and 4 of the Order, to the extent applicable.
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 it appears from our examination of those books.
 - (c) The Balance Sheet, and the 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 the written representations received from the directors as on 31st March, 2015 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2015 from being appointed as a director in terms of Section 164 (2) of the Act.
 - (f) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the information and explanations given to us:
 - i. The Company has no pending litigations impacting its financial position in its financial statements.
 - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - iii. There are no dues which are required to be transferred to the Investor Education and Protection Fund by the Company.

For **Basant Jain Co.**
Chartered Accountants
Firm's Reg. No. 005128C

Basant Jain

CA BASANT JAIN
Partner
Membership No. 073966



Place : Indore (M.P.)
Date: 27/04/2015

Annexure to Independent Auditors' Report

Referred to in Report on Other Legal and Regulatory Requirements of even date to the members of **MRIG TRADING PRIVATE LIMITED** on the financial statements for the period ended March 31, 2015.

- i. The Company does not have fixed assets. Accordingly, clause (i) of the Order is not applicable for the period under audit.
- ii. The Company is an investment company and does not have inventory. Accordingly, clause (ii) of the Order is not applicable for the period under audit.
- iii. The Company has not granted any loans, secured or unsecured to companies, firms or other parties covered in the register maintained under section 189 of the Companies Act. Accordingly, clause (iii) of the Order is not applicable for the period under audit.
- iv. In our opinion and according to the information and explanations given to us, the Company has an adequate internal control system commensurate with the size of the Company and the nature of its business. There is no purchase of inventory and fixed assets or sale of goods and services during the period under audit. We have not observed any major weaknesses in the internal control system during the course of our audit.
- v. The Company has not accepted any deposits from the public. Accordingly, clause (v) of the Order is not applicable for the period under audit.
- vi. Considering the activities undertaken by the Company, maintenance of cost records required to be maintained as specified by the Central Government under sub-section (1) of section 148 of the Companies Act is not applicable to the Company. Accordingly, clause (vi) of the Order is not applicable for the period under audit.
- vii. (a) According to the information and explanations given to us and the records of the Company examined by us, in our opinion, for the period under audit, the Company is not liable to pay any statutory dues including provident fund, employee's state insurance, income-tax, sales-tax, wealth tax, service tax, duty of customs, duty of excise, value added tax cess and any other statutory dues. Accordingly, clauses (vii)(a) and (vii)(b) of the Order are not applicable for the period under audit.

(b) There are no dues which are required to be transferred to the Investor Education and Protection Fund by the Company.
- viii. The Company has not taken any loans from bank or financial institution or debenture holders. Accordingly, clause (viii) of the Order is not applicable for the period under audit.
- ix. The Company has not given any guarantee for loans taken by others from bank or financial institutions. Accordingly, clause (ix) of the Order is not applicable for the period under audit.
- x. The Company has not taken any term loans. Accordingly, clause (x) of the Order is not applicable for the period under audit.
- xi. During the course of our examination of the books and records of the Company, carried out in accordance with the generally accepted auditing practices in India, and according to the information and explanations given to us, no fraud on or by the Company has been noticed or reported during the course of audit.

For **Basant Jain Co.**
Chartered Accountants
Firm's Reg. No. 005128C

Basant Jain

CA BASANT JAIN
Partner
Membership No. 073966
Place : Indore (M.P.)
Date: 27/04/2015



MRIG TRADING PRIVATE LIMITED
BALANCE SHEET AS AT March 31, 2015

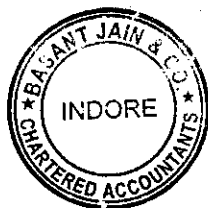
(Figure in ₹)

	Particulars	Note No.	As at	
			March 31, 2015	March 31, 2014
I.	EQUITY AND LIABILITIES			
(1)	Shareholders' funds			
	(a) Share capital	3	100,000	100,000
	(b) Reserves and surplus	4	(124,674)	-
			(24,674)	100,000
(2)	Share application money pending allotment		-	-
(3)	Non-current liabilities			
	(a) Long-term borrowings	5	-	-
	(b) Deferred tax liabilities (Net)	6	-	-
	(c) Other Long term liabilities	7	-	-
	(d) Long-term provisions	8	-	-
(4)	Current liabilities			
	(a) Short-term borrowings	9	-	-
	(b) Trade payables	10	43,600	43,600
	(c) Other current liabilities	11	-	-
	(d) Short-term provisions	12	-	-
			43,600	43,600
	TOTAL		18,927	143,600
II.	ASSETS			
(1)	Non-current assets			
	(a) Fixed assets	13	-	-
	(b) Non-current investments	14	-	-
	(c) Deferred tax assets (net)		-	-
	(d) Long-term loans and advances	15	-	-
	(e) Other non-current assets	16	-	108,165
			-	108,165
(2)	Current assets			
	(a) Current investments	17	-	-
	(b) Inventories	18	-	-
	(c) Trade receivables	19	-	-
	(d) Cash and cash equivalents	20	18,927	35,436
	(e) Short-term loans and advances	21	-	-
	(f) Other current assets	22	-	-
			18,927	35,436
	TOTAL		18,927	143,600
	Notes Forming Integral Part of Financial Statements	1 to 35	-	-

As per our report of even date attached

For and on behalf of

BASANT JAIN & CO.
Chartered Accountants



Basant Jain

(CA BASANT JAIN)
Partner
Membership no. 073966
FRN 005128C

Place: INDORE
Date: 27/04/2015

For and on behalf of the Board of Director

Narendra Shah

Narendra Shah
Director

V K Jain

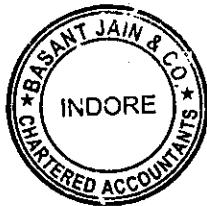
V K Jain
Director

MRIG TRADING PRIVATE LIMITED
STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31st MARCH, 2015

(Figure in ₹)

	Particulars	Note No.	For the year ended on 31st March	
			2015	2014
I	REVENUE			
a	Revenue from operations (Gross)	23	-	-
b	Other income	24	-	-
	Total Revenue (I)			
II	EXPENSES			
	Cost of materials consumed	25	-	-
	Purchases of Stock-in-Trade	26	-	-
	Changes in inventories of finished goods work-in-progress and stock in trade	27	-	-
	Employee benefits expense	28	-	-
	Finance costs	29	718	-
	Other expenses	30	123,956	-
	Total expenses (II)		124,674	-
III	Profit before exceptional and extraordinary items and tax		(124,674)	-
IV	Exceptional / Extraordinary items		-	-
V	Profit before tax (III - IV)		(124,674)	-
VI	Tax expense:			
	(1) Current tax		-	-
	(2) Deferred tax		-	-
	(3) Tax for earlier years		-	-
	Total of Tax Expense		(124,674)	-
VII	Profit (Loss) for the Year (V-VI)		(124,674)	-
VIII	Earning per Equity share: (Face Value Rs. 10/-)			
	Basic & Diluted		(12.47)	-
	Notes Forming Integral Part of Financial Statements	1 to 35		

As per our report of even date attached
 For and on behalf of
BASANT JAIN & CO.
 Chartered Accountants



Basant Jain
(CA BASANT JAIN)
 Partner
 Membership no. 073966
 FRN 005128C

Place: INDORE
 Date: 27/04/2015

For and on behalf of the Board of Director

Narendra Shah
Narendra Shah
 Director

V K Jain
V K Jain
 Director

MRIG TRADING PRIVATE LIMITED

As at
March 31, 2015 **March 31, 2014**
 (Figures in ₹) (Figures in ₹)

Note-3

Share Capital

A Authorised

i) Equity Shares 10,000 (Previous year 10,000) face value of ₹ 10/- each	100,000	100,000
	100,000	100,000

B Issued,Subscribed and paid-up

i) Equity Shares 10,000 (Previous year 10,000) face value of ₹ 10/- each fully paid-up	100,000	100,000
	100,000	100,000

(a) **Reconciliation of numbers of shares**

Equity Shares:	As at March 31, 2015		As at March 31, 2014	
	Shares	Amount	Number of Shares	Amount
Balance as at the beginning of the year amalgamation as under;	10,000	100,000	10,000	100,000
Balance as at the end of the year	10,000	100,000	10,000	100,000

(b) Details of shares held by shareholder's holding more than 5% of the aggregate shares in the Company.

	As at			
	March 31, 2015	%	March 31, 2014	%
EQUITY SHARES				
Ruchi Soya Industries Limited	9,999	99.99%	9,999	99.99%
Saurabh Lohani	1	0.01%	1	0.01%
TOTAL EQUITY SHARES	10,000	100%	10,000	100%

As at
March 31, 2015 **March 31, 2014**
 (Figures in ₹) (Figures in ₹)

Note-4

Reserves and Surplus

Surplus

Profit and Loss Account

Balance as at the beginning of the year	-	-
Add: Transfer from Profit and Loss account	(124,674)	-
Balance as at the end of the year	(124,674)	-



MRIG TRADING PRIVATE LIMITED

Notes to the financials statements for the year ended March 31, 2015

1 GENERAL

The Company [Registration Number (CIN) U51909MH2003PTC138972] is a Private Limited Company.

2 SIGNIFICANT ACCOUNTING POLICIES

2.1 SYSTEM OF ACCOUNTING :

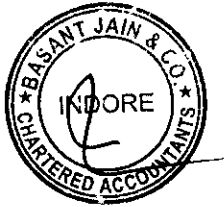
The Company adopts the accrual concept in preparation of the accounts.

2.2 GENERAL :

Accounting Policies are not specifically referred to, are consistent With the generally accepted accounting Policies.

2.3 TREATMENT OF CONTINGENT LIABILITIES :

No provision has been made for contingent liabilities.



MRIG TRADING PRIVATE LIMITED

As at
March 31, 2015 **March 31, 2014**
 (Figures in ₹) (Figures in ₹)

Note-5
Long -Term Borrowings

- -

Note-6
Deferred Tax Liabilities (Net)

- -

Note-7
Other Long-term liabilities

- -

Note-8
Long Term Provisions

- -

Note-9
Short Term Borrowings

A Loans repayable on demand
 i) Secured
 ii) Unsecured
 From Others parties (Director)
B Loans and advances from related parties
C Deposits
D other loans and advances
E Deffered payment liabilities

- -
 - -
 - -
 - -
 - -
 - -
 - -

Note-10
Trade payables
 Sundry Creditors
 -Due to others

43,600 43,600
43,600 43,600

Note-11
Other current liabilities
A Current maturities of long-term debt
B Current maturities of finance lease obligatons
C Interest accrued but not due on borrowings

- -
 - -
 - -

Note-12
Short Term Provisions
A Provision for employee benefits
B Others

- -
 - -
 - -



MRIG TRADING PRIVATE LIMITED

Note-13
Fixed Assets

(Figures in ₹)

PARTICULARS	GROSS BLOCK					DEPRECIATION					NET BLOCK		
	As on 01.04.2014	Assets Vested on amalgamation/ additions on account of revaluation (Refer Note 5)	Additions	Disposal/ adjustment	As on 31.03.2015	Upto 31.3.2014	Vested on amalgamation (Refer Note 5)	for the year	Disposal/ adjustment	Provision for Impairment	Upto 31.03.2015	As on 31.03.2015	As on 31.03.2014
(I) TANGIBLE ASSETS													
Own Assets:													
Assets given on Operating Lease:													
Total	-	-	-	-	-	-	-	-	-	-	-	-	-
(II) INTANGIBLE ASSETS													
Own Assets:													
Total	-	-	-	-	-	-	-	-	-	-	-	-	-
(III) Capital work-in-progress													
Total	-	-	-	-	-	-	-	-	-	-	-	-	-



MRIG TRADING PRIVATE LIMITED

As at
March 31, 2015 **March 31, 2014**
 (Figures in ₹) (Figures in ₹)

Note-14
Non-current investments

	-	-
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Note-15
Long-term loans & advances

	-	-
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Note-16
Other non-current assets
a) Long term trade receivables
b) Others

Unamortised Expenses:

Foreign Currency Monetary Item Translation Difference Account .
 Preliminary Expenses
 Pre-operative Expenses
 Share Issue Expenses
 Add :- Additions during the year
 Less: Adjusted/Written off

	-	-
	-	4,800
	-	97,608
	-	-
	-	5,757
	-	-
	-	108,165

Note-17
Current investments (At cost or market value, whichever is less)
MUTUAL FUNDS(Quoted)

	-	-
--	---	---

Note-18
Inventories

	-	-
--	---	---

Note-19
Trade Receivables

	-	-
--	---	---

Note-20
Cash and Bank Balances (Including cash & cash equivalents)

A Cash and cash equivalents

a Cash on hand
b Balances with Bank
 In Current Accounts
c Cheques, drafts on hand
d Others

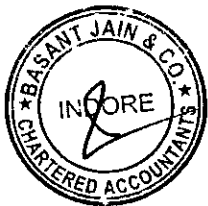
	3,345	3,345
	15,582	32,091
	-	-
	-	-
	18,927	35,436

Note-21
Short-term loans and advances
 Loans and advances to related parties
 Others

	-	-
	-	-
	-	-

Note-22
Other current assets

	-	-
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MRIG TRADING PRIVATE LIMITED

For the year ended on 31st March

2015

2014

In ₹

In ₹

Note-23

Revenue from operations

-	-
---	---

Note-24

Other Income

-	-
---	---

Note-25

Cost of Material Consumed

-	-
---	---

Note-26

Purchases of Stock-in-Trade

-	-
---	---

Note-27

Changes in inventories of Finished goods and Work-in-progress

-	-
---	---

Note-28

Employee benefits expense

-	-
---	---

Note-29

Finance costs

Bank Commission Charges

718

-

718

-

Note-30

Other Expenses

Filing Fees

2,491

-

Preliminary & Pre-operative Exp.

108,165

-

Legal & Professional Exp.

12,300

-

Audit Fees

1,000

-

123,956

-



MRIG TRADING PRIVATE LIMITED

ADDITIONAL INFORMATIONS

Note-31

The Company does not have the practice to obtain balance confirmation for the amounts at the year end therefore. The balance under the head of loans and advances, sundry debtors & creditors and bank balance.

Note-32

In the opinion of the Board, current assets, loans & advances have a value on realisation at least equal to the amount at which they are stated in the ordinary course of business and there are no contingent liabilities.

Note-33

Directors have not claimed fees for meeting(s) attended by them, being not payable hence not been adjusted for the year ended 31, March 2015.

Note-34

In the opinion of the Directors, the provisions of payment under Gratuity Act are not presently applicable on the Company.

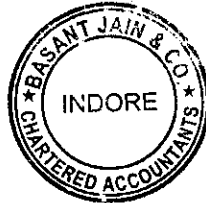
Note-35

Previous years figures have been re-grouped, re-arranged wherever necessary.

As per our report of even date attached
For and on behalf of
Basant Jain & Co.
Chartered Accountants

Basant Jain

CA Basant Jain
Partner
Membership no. 073966
FRN 005128C



Place: INDORE
Date: 27/04/2015

For and on behalf of the Board of Director

Narendra Shah

Narendra Shah
Director

V K Jain

V K Jain
Director