

Walker Chandiook & Co LLP

Walker Chandiook & Co LLP
16th Floor, Tower II
Indiabulls Finance Centre
S B Marg, Elphinstone (W)
Mumbai 400013
India

T +91 22 6626 2600
F +91 22 6626 2601

Independent Auditor's Report

**To the Members of Dealmoney Commodities Private Limited
(Formerly Destimoney Commodities Private Limited)**

Report on the Financial Statements

1. We have audited the accompanying financial statements of Dealmoney Commodities Private Limited (Formerly Destimoney Commodities Private Limited) (the "Company"), which comprise the Balance Sheet as at 31 March 2018, the Statement of Profit and Loss, the Cash Flow Statement for the year then ended, and a summary of the significant accounting policies and other explanatory information.

Management's Responsibility for the 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 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 (as amended). 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

3. Our responsibility is to express an opinion on these 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.



Dealmoney Commodities Private Limited (Formerly Destimoney Commodities Private Limited) Independent Auditor's Report on the Financial Statements

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 the 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 the financial statements.

Opinion

8. 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 31 March 2018, and its profit and its cash flows for the year ended on that date.

Other Matter

9. The financial statements of the Company for the year ended 31 March 2017 were audited by predecessor auditor of the Company, whose report dated 25 May 2017, expressed an unmodified opinion on those statements.

Report on Other Legal and Regulatory Requirements

10. 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 Annexure A, a statement on the matters specified in paragraphs 3 and 4 of the Order.
11. 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 financial statements 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 (as amended);



**Dealmoney Commodities Private Limited (Formerly Destimoney Commodities Private Limited)
Independent Auditor's Report on the Financial Statements**

- 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 at 31 March 2018 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 of 31 March 2018 in conjunction with our audit of the financial statements of the Company for the year ended on that date and our report dated 17 April 2018 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 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 were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company; and
 - 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 financial statements. Hence, reporting under this clause is not applicable.

Walker Chandiook & Co. LLP

For **Walker Chandiook & Co LLP**
Chartered Accountants
Firm Registration No: 001076N/N500013



per **Manish Gujral**
Partner
Membership No.: 105117

Place: Mumbai
Date: 17 April 2018

**Dealmoney Commodities Private Limited (Formerly Destimoney Commodities Private Limited)
Independent Auditor's Report on the Financial Statements**

Annexure to the Independent Auditor's Report of even date to the members of Dealmoney Commodities Private Limited (Formerly Destimoney Commodities Private Limited), on the financial statements for the year ended 31 March 2018

Annexure A

Based on the audit procedures performed for the purpose of reporting a true and fair view on the financial statements of the Company and taking into consideration the information and explanations given to us and the books of account and other records examined by us in the normal course of audit, and to the best of our knowledge and belief, we report that:

- (i) (a) The Company has maintained proper records showing full particulars, including quantitative details and situation of fixed assets.
 - (b) The fixed assets have been physically verified by the management during the year and no material discrepancies were noticed on such verification. In our opinion, the frequency of verification of the fixed assets is reasonable having regard to the size of the Company and the nature of its assets.
 - (c) The Company does not hold any immovable property (in the nature of 'property, plant and equipment'). Accordingly, the provisions of clause 3(i)(c) of the Order are not applicable.
- (ii) The Company does not have any inventory. Accordingly, the provisions of clause 3(ii) of the Order are not applicable.
- (iii) The Company has not granted any loan, secured or unsecured to companies, firms, Limited Liability Partnerships (LLPs) or other parties covered in the register maintained under Section 189 of the Act. Accordingly, the provisions of clauses 3(iii)(a), 3(iii)(b) and 3(iii)(c) of the Order are not applicable.
- (iv) In our opinion, the Company has not entered into any transaction covered under Sections 185 and 186 of the Act. Accordingly, the provisions of clause 3(iv) of the Order are not applicable.
- (v) In our opinion, the Company has not accepted any deposits within the meaning of Sections 73 to 76 of the Act and the Companies (Acceptance of Deposits) Rules, 2014 (as amended). Accordingly, the provisions of clause 3(v) of the Order are not applicable.
- (vi) The Central Government has not specified maintenance of cost records under sub-section (1) of Section 148 of the Act, in respect of Company's services. Accordingly, the provisions of clause 3(vi) of the Order are not applicable.
- (vii)(a) Undisputed statutory dues including provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess, goods and service tax and other material statutory dues, as applicable, have generally been regularly deposited to the appropriate authorities, though there has been a slight delay in a few cases. Further, no undisputed amounts payable in respect thereof were outstanding at the year-end for a period of more than six months from the date they became payable.
- (b) There are no dues in respect of income-tax, sales-tax, service tax, goods and service tax, duty of customs, duty of excise and value added tax that have not been deposited with the appropriate authorities on account of any dispute.



Dealmoney Commodities Private Limited (Formerly Destimoney Commodities Private Limited)
Independent Auditor's Report on the Financial Statements

Annexure A (Contd)

- (viii) The Company has no loans or borrowings payable to a financial institution or a bank or government and no dues payable to debenture-holders during the year. Accordingly, the provisions of clause 3(viii) of the Order are not applicable.
- (ix) The Company did not raise moneys by way of initial public offer or further public offer (including debt instruments) and did not have any term loans outstanding during the year. Accordingly, the provisions of clause 3(ix) of the Order are not applicable.
- (x) No fraud by the Company or on the Company by its officers or employees has been noticed or reported during the period covered by our audit.
- (xi) The Company has not paid or provided for any managerial remuneration. Accordingly, the provisions of Clause 3(xi) of the Order are not applicable.
- (xii) In our opinion, the Company is not a Nidhi Company. Accordingly, provisions of clause 3(xii) of the Order are not applicable.
- (xiii) In our opinion, all transactions with the related parties are in compliance with Sections 177 and 188 of the Act, where applicable, and the requisite details have been disclosed in the financial statements, as required by the applicable accounting standards.
- (xiv) During the year, the Company has not made any preferential allotment or private placement of shares or fully or partly paid convertible debentures.
- (xv) In our opinion, the Company has not entered into any non-cash transactions with the directors or persons connected with them covered under Section 192 of the Act.
- (xvi) The Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934.

Walker Chandiook & Co. LLP

For **Walker Chandiook & Co LLP**
Chartered Accountants
Firm Registration No.: 001076N/N500013



per **Manish Gujral**
Partner
Membership No.: 105117

Place: Mumbai
Date: 17 April 2018

**Dealmoney Commodities Private Limited (Formerly Destimoney Commodities Private Limited)
Independent Auditor's Report on the Financial Statements**

Annexure to the Independent Auditor's Report of even date to the members of Dealmoney Commodities Private Limited (Formerly Destimoney Commodities Private Limited), on the financial statements for the year ended 31 March 2018

Annexure B

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 financial statements of Dealmoney Commodities Private Limited (Formerly Destimoney Commodities Private Limited) (the "Company") as of and for the year ended 31 March 2018, 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 (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 a 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 purposes in accordance with generally accepted accounting principles. A company's IFCoFR includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance



**Dealmoney Commodities Private Limited (Formerly Destimoney Commodities Private Limited)
Independent Auditor's Report on the Financial Statements**

Annexure B (Contd)

that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

7. Because of the inherent limitations of IFCoFR, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the IFCoFR to future periods are subject to the risk that IFCoFR may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

8. In our opinion, the Company has, in all material respects, adequate internal financial controls over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31 March 2018, 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 issued by the ICAI.

Walker Chandiook & Co LLP

For **Walker Chandiook & Co LLP**
Chartered Accountants
Firm Registration No.: 001076N/N500013



per **Manish Gujral**
Partner
Membership No.: 105117

Place: Mumbai
Date: 17 April 2018

Dealmoney Commodities Private Limited
(Formerly Destimoney Commodities Private Limited)
Balance Sheet

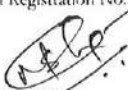
Particulars	Note No.	As at 31 March 2018 Amount (in ₹)	As at 31 March 2017 Amount (in ₹)
I. EQUITY AND LIABILITIES			
(1) Shareholder's funds			
(a) Share capital	3	1,10,00,000	1,10,00,000
(b) Reserves and surplus	4	29,73,660	27,89,092
		<u>1,39,73,660</u>	<u>1,37,89,092</u>
(2) Non-current liabilities			
Long-term provisions	5	3,67,033	6,46,061
		<u>3,67,033</u>	<u>6,46,061</u>
(3) Current liabilities			
(a) Trade payables	6		
- Total outstanding dues of micro and small enterprises			
- Total outstanding dues of creditors other than micro and small enterprises		6,10,56,248	2,68,34,352
(b) Other current liabilities	7	1,97,98,758	1,20,48,547
(c) Short-term provisions	8	2,73,661	38,765
		<u>8,11,28,667</u>	<u>3,89,21,664</u>
		<u>9,54,69,360</u>	<u>5,33,56,817</u>
II. ASSETS			
(1) Non-current assets			
(a) Property, plant and equipment	9	2,09,680	67,868
(b) Intangible assets	9		
(c) Deferred tax assets (net)	10	4,24,361	2,14,038
(d) Long-term loans and advances	11	43,98,317	41,85,348
		<u>50,32,358</u>	<u>44,67,254</u>
(2) Current assets			
(a) Trade receivables	12	6,37,974	6,57,290
(b) Cash and bank balances	13	1,75,67,635	99,64,060
(c) Short-term loans and advances	14	7,06,03,488	3,69,25,031
(d) Other current assets	15	16,27,905	13,43,182
		<u>9,04,37,002</u>	<u>4,88,89,563</u>
		<u>9,54,69,360</u>	<u>5,33,56,817</u>

Summary of significant accounting policies and other explanatory information

1 to 28

As per our attached report of even date

For Walker Chandiook & Co LLP
Chartered Accountants
Firm Registration No.: 001076N/N500013


Manish Guffal
Partner
Membership No.: 105117

Place: Mumbai
Date: 17 April 2018



For and on behalf of Board of Directors of
Dealmoney Commodities Private Limited
(Formerly Destimoney Commodities Private Limited)


Rajnish Kumar Pandey
Director
DIN: 01096119


Michael D'souza
Director
DIN: 01690296

Place: Thane
Date: 17 April 2018

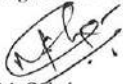
Place: Thane
Date: 17 April 2018



Dealmoney Commodities Private Limited
(Formerly Destimoney Commodities Private Limited)
Statement of Profit and Loss

Particulars	Note No.	Year ended 31 March 2018 Amount (in ₹)	Year ended 31 March 2017 Amount (in ₹)
Revenue			
Revenue from operations	16	3,44,62,726	3,68,66,918
Other income	17	5,25,805	2,59,236
Total revenue		3,49,88,531	3,71,26,154
Expenses:			
Employee benefit expenses	18	70,39,858	1,06,95,263
Finance expenses	19	22,168	3,16,853
Depreciation and amortisation expense	9	39,214	4,204
Other expenses	20	2,75,73,226	2,57,66,047
Total expenses		3,46,74,466	3,67,82,367
Profit before tax		3,14,065	3,43,787
Tax expense:			
(a) Current tax		3,39,820	1,97,222
(b) Taxes of earlier years		-	52,474
(c) Deferred tax credit		(2,10,323)	(91,951)
		1,29,497	1,57,745
Profit after tax		1,84,568	1,86,042
Earning per equity share:			
Basic and diluted earnings per share (Nominal value of Rs 10 each)	24	0.17	0.17
Summary of significant accounting policies and other explanatory information	1 to 28		
As per our attached report of even date			

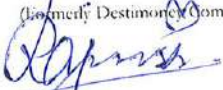
For Walker Chandio & Co LLP
Chartered Accountants
Firm Registration No.: 001076N/N500013


Manish Gijral
Partner
Membership No.: 105117

Place: Mumbai
Date: 17 April 2018



For and on behalf of Board of Directors of
Dealmoney Commodities Private Limited
(Formerly Destimoney Commodities Private Limited)


Rajnish Kumar Pandey
Director
DIN: 01096119

Place: Thane
Date: 17 April 2018


Michael D'souza
Director
DIN: 01690296

Place: Thane
Date: 17 April 2018



Dealmoney Commodities Private Limited
(Formerly Destimoney Commodities Private Limited)
Cash Flow Statement


Particulars	Year ended	Year ended
	31 March 2018	31 March 2017
	Amount (in ₹)	Amount (in ₹)
A. Cash flow from operating activities		
Profit before taxation	3,14,065	3,43,787
Adjustments for:		
Depreciation / amortisation	39,214	4,204
Bad debts	1,72,152	-
Provision for doubtful debts	6,00,386	-
Provision no longer required written back	(1,86,663)	-
Interest income	(30,57,482)	(33,62,545)
Interest expense	22,028	3,15,315
Operating loss	(20,96,300)	(26,99,239)
Adjustment for working capital changes:		
(Increase)/decrease in trade receivables	(7,53,222)	(5,09,326)
(Increase)/decrease in long term loans and advances	(56,128)	17,53,252
(Increase)/decrease in short-term loans and advances	(3,36,78,457)	(1,51,486)
Increase/(decrease) in trade payables	3,44,08,559	6,17,003
Increase / (decrease) in other current liabilities	77,50,211	(29,39,366)
Increase / (decrease) in long-term provisions	(52,094)	3,47,887
Increase / (decrease) in short-term provisions	7,962	(58,165)
Cash generated from operations	55,30,531	(36,39,440)
Taxes paid	(4,96,661)	(1,41,903)
Net cash generated from/(used in) operating activities	50,33,870	(37,81,343)
B. Cash flow from investing activities		
Interest received	27,72,759	27,38,492
Purchase of fixed assets	(1,81,026)	(61,650)
Maturity of bank deposit having original maturity more than 3 months	-	1,00,00,000
Net cash flow generated from/(used in) investing activities	25,91,733	1,26,76,842
C. Cash flow from financing activities		
Short term borrowings (net)	-	(95,00,000)
Interest paid	(22,028)	(3,15,315)
Net cash flow generated from/(used in) financing activities	(22,028)	(98,15,315)
Net increase / (decrease) in cash and cash equivalents during the year (A+B+C)	76,03,575	(9,19,816)
Opening balance of cash and cash equivalents (Refer Note 13)		
Cash in hand	2,565	1,020
in current accounts	57,11,495	66,32,856
Cash and cash equivalents as at beginning of the year	57,14,060	66,33,876
Closing balance of cash and cash equivalents		
Cash in hand	2,255	2,565
in current accounts	1,33,15,380	57,11,495
Cash and cash equivalents as at end of the year	1,33,17,635	57,14,060

Note:

1) The above Cash Flow Statement has been prepared under the 'Indirect Method' as set out in the Accounting Standard -3 on cash flow statement as specified under section 133 of the Companies Act, 2013

As per our attached report of even date

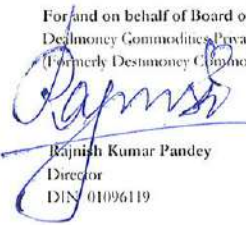
For Walker ChandioK & Co LLP
Chartered Accountants
Firm Registration No: 001076N/N500013


Manish Gujral
Partner
Membership No.: 105117

Place: Mumbai
Date: 17 April 2018



For and on behalf of Board of Directors of
Dealmoney Commodities Private Limited
(Formerly Destimoney Commodities Private Limited)


Rajnish Kumar Pandey
Director
DIN: 01096119

Place: Thane
Date: 17 April 2018


Michael D'souza
Director
DIN: 01690296

Place: Thane
Date: 17 April 2018



Dealmoney Commodities Private Limited
(Formerly Destimoney Commodities Private Limited)
Summary of significant accounting policies and other explanatory information

1. Company Information

Dealmoney Commodities Private Limited (Formerly Destimoney Commodities Private Limited) ("DCPL" or the "Company") was incorporated on 29 June 2010. Its primary business is to carry on business as commodity broker and other related ancillary services.

The Company is registered with Securities and Exchange Board of India ("SEBI") under The Stock Brokers and Sub Brokers Regulations, 1992 and is a member of Multi Commodity Exchange (MCX) and National Commodity and Derivatives Exchange (NCDEX).

Basis of preparation of financial statements

The financial statements of the Company have been prepared and presented under the historical cost convention on the accrual basis of accounting and comply in all material respects with the Accounting Standards specified under Section 133 of the Companies Act, 2013 ("the Act"), read with Rule 7 of the Companies (Accounts) Rules, 2014 (as amended) and other accounting principles generally accepted in India to the extent applicable.

All assets and liabilities have been classified as current or non-current as per the Company's normal operating cycle and other criteria set out in the Schedule III to the Act. Based on the nature of business the Company has ascertained its operating cycle as twelve months for the purpose of current and non-current classification of assets and liabilities.

2. Significant accounting policies

(a) Use of estimates

The preparation of the financial statements in conformity with the generally accepted accounting principles requires the management to make estimates and assumptions that affect the reported amount of assets, liabilities, revenues and expenses and disclosure of contingent liabilities on the date of the financial statements. The estimates and assumptions used in the accompanying financial statements are based upon management's evaluation of the relevant facts and circumstances as of the date of the financial statements. Actual results may differ from the estimates and assumptions used in preparing the accompanying financial statements. Any revisions to accounting estimates are recognised prospectively in the current and future periods.

(b) Property, Plant and Equipment (PPE)

Property, plant and equipment are carried at cost of acquisition or construction less accumulated depreciation. The cost of property, plant and equipment includes purchase cost, non-refundable taxes, duties, freight and other incidental expenses related to the acquisition and installation of the respective assets. Borrowing cost attributable to acquisition or construction of property, plant and equipment which takes substantial period of time to get ready for their intended use is capitalized.

Subsequent expenditure related to an item of fixed asset is added to its book value only if it increases the future benefits from the existing asset beyond its previously assessed standard of performance. All other expenses on existing property, plant and equipment, including day-to-day repair and maintenance expenditure and cost of replacing parts, are charged to the statement of profit and loss for the period during which such expenses are incurred.

Gains or losses arising from derecognition of property, plant and equipment are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognized in the statement of profit and loss when the asset is derecognized.



Dealmoney Commodities Private Limited
(Formerly Destimoney Commodities Private Limited)
Summary of significant accounting policies and other explanatory information

Depreciation

Depreciation on property, plant and equipment is calculated from the date the assets are ready to use on a straight line method basis as per the useful life of the assets as prescribed in part 'C' of Schedule II of the Companies Act, 2013.

Depreciation on addition/ improvement of property, plant and equipment is on pro-rata basis from the date of acquisition / installation.

Depreciation on sale / deduction from property, plant and equipment is provided for up to the date of sale / deduction, as the case may be.

(c) Intangible assets and amortisation

Intangible assets are recognized at cost less accumulated amortization and impairment losses, if any. Intangible assets are amortised on a straight line basis over a period of five years.

Expenses incurred on computer software having enduring benefits are capitalized and amortised on straight line method over remaining useful life of the asset.

(d) Impairment of assets

The Company assesses at each Balance Sheet date whether there is any indication that an asset may be impaired. If any such indication exists, the Company estimates the recoverable amount of the assets. If such recoverable amount of the assets is less than its carrying amount, the carrying amount is reduced to its recoverable amount. The reduction is treated as an impairment loss and is recognized in the Statement of Profit and Loss. If at the Balance Sheet date there is an indication that if a previously assessed impairment loss no longer exists, the recoverable amount is reassessed and the asset is reflected at the recoverable amount subject to a maximum of depreciated historical cost.

(e) Cash and cash equivalents

Cash and cash equivalents for the purpose of cash flow statement comprise of cash at bank, cash/cheques in hand, bank deposits having a maturity of less than three months.

(f) Revenue recognition

Revenue is recognized to the extent that it is not uncertain that the economic benefits will flow to the Company and the revenue can be reliably measured.

- (i) Brokerage income in relation to commodity broking activity is recognized (net of service tax/GST and CTT (wherever applicable)) on the date of trade by the client.
- (ii) In respect of other operating income, the Company recognizes the same on accrual basis (net of service tax/GST).
- (iii) Interest income is recognised on a time proportionate basis taking into account the current outstanding and the rates applicable.



Dealmoney Commodities Private Limited
(Formerly Destimoney Commodities Private Limited)
Summary of significant accounting policies and other explanatory information

(g) Employee benefits

Short-term employee benefits

Short-term employee benefits are recognized as an expense at the undiscounted amount in the statement of profit and loss for the year in which the related services are rendered.

Post - employment benefits

Defined contribution plan:

The Company contributes to statutory provident fund which is a defined contribution scheme for all its eligible employees. Provident fund dues are recognized when the liability to contribute to the provident fund arises under the Provident Fund Act, 1952.

Defined benefit plan:

Gratuity is a post employment benefit and is in the nature of defined benefit plan. The liability is recognized in the balance sheet is the present value of the defined benefit obligation at the balance sheet date together with the adjustment for unrecognized actuarial gain or loss and past service costs. The defined benefit obligation is calculated at balance sheet date by independent actuary using the Projected Unit Credit Method.

The discount rates used for determining the present value of the obligation under defined benefit plans are based on the market yields of the Government Bonds at balance sheet date.

Compensated absences:

The Company provides for its compensated absences, which is a defined benefit scheme, based on actuarial valuation at the balance sheet date carried out by an independent actuary using the Projected Unit Credit Method..

Actuarial gains/losses are taken to statement of profit and loss.

(h) Taxation

Tax expense comprises of current tax (i.e. amount of tax for the period determined in accordance with the applicable provisions of the Income Tax Act, 1961), and deferred tax charge or credit (reflecting the tax effect of timing differences between accounting income and taxable income for the period).

Current tax

Provision for current tax is made on the basis of taxable income of the accounting year in accordance with the Income Tax Act,1961. In case of matters under appeal due to disallowance or otherwise, full provision is made when the said liabilities are accepted by the Company.



Dealmoney Commodities Private Limited
(Formerly Destimoney Commodities Private Limited)
Summary of significant accounting policies and other explanatory information

Minimum Alternate Tax

Minimum Alternate Tax (MAT) paid in a year is charged to the Statement of Profit and Loss as current tax. The Company recognizes MAT credit available as an asset only to the extent that there is convincing evidence that the Company will pay normal income tax during the specified period, i.e., the period for which MAT credit is allowed to be carried forward. In the year in which the Company recognizes MAT credit as an asset in accordance with the Guidance Note on Accounting for Credit Available in respect of Minimum Alternative Tax under the Income-tax Act, 1961, the said asset is created by way of credit to the Statement of Profit and Loss and shown as "MAT Credit Entitlement." The Company reviews the "MAT credit entitlement" asset at each reporting date and writes down the asset to the extent the Company does not have convincing evidence that it will pay normal tax during the specified period.

Deferred tax

The deferred tax charge or credit and the corresponding deferred tax liabilities and assets are recognized using the tax rates that have been enacted or substantively enacted by the Balance Sheet date. Deferred tax assets are recognised only to the extent there is reasonable certainty that the asset can be realised in future; however, where there is unabsorbed depreciation or carried forward loss under taxation laws, deferred tax assets are recognised only if there is a virtual certainty of realization of the assets. Deferred tax assets are reviewed as at each Balance Sheet date and written down or written- upto reflect the amount that is reasonably / virtually certain (as the case may be) to be realized. The carrying amounts of deferred tax asset are review at each reporting date. The Company writes down the carrying amount of deferred tax asset to the extent that it is no longer reasonably certain, as the case may be, that sufficient future taxable income will be available against which deferred tax asset can be realized. Any such write-down is reversed to the extent that it becomes reasonably certain or virtually certain, as the case may be, that sufficient future taxable income will be available.

(i) **Leases**

Leases where the lessor effectively retains substantially all the risks and benefits of ownership over the lease term are classified as operating leases. Lease payments for Assets taken on Lease are recognized in the statement of profit and loss on accrual basis on straight line basis.

(j) **Provisions, Contingent liabilities and contingent Assets**

The Company creates a provision when there is present obligation as a result of a past event that probably requires an outflow of resources and a reliable estimate can be made of the amount of the obligation. A disclosure for a contingent liability is made when there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources. When there is a possible obligation or a present obligation in respect of which the likelihood of outflow of resources is remote, no provision or disclosure is made. Provisions are reviewed at each Balance Sheet date and adjusted to reflect the current best estimate. If it is no longer probable that the outflow of resources would be required to settle the obligation, the provision is reversed. Contingent assets are not recognized in the financial statements.



Dealmoney Commodities Private Limited
(Formerly Dealmoney Commodities Private Limited)
Summary of significant accounting policies and other explanatory information

Note 3 : Share capital	As at 31 March 2018 Amount (in ₹)	As at 31 March 2017 Amount (in ₹)
Authorised		
2,000,000 (Previous year: 2,000,000) Equity Shares of Rs 10 each	2,00,00,000	2,00,00,000
	<u>2,00,00,000</u>	<u>2,00,00,000</u>
Issued, Subscribed and fully Paid Up		
1,100,000 (Previous year: 1,100,000) Equity Shares of Rs 10 each	1,10,00,000	1,10,00,000
	<u>1,10,00,000</u>	<u>1,10,00,000</u>

3.1 Rights, preferences and restrictions attached to shares

The Company has only one class of equity shares having a par value of Rs 10 per share. Each holder of equity shares entitled to one vote per share. In the event of liquidation of the Company, the holders of equity shares will be entitled to receive remaining assets of the Company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

3.2 Reconciliation of number of shares outstanding

	As at 31 March 2018 Number of shares	As at 31 March 2017 Number of shares
At beginning of the year	11,00,000	11,00,000
Additions during the year	-	-
At the end of the year	<u>11,00,000</u>	<u>11,00,000</u>

3.3 Shares holder having more than 5% equity holding in the Company

Name of shareholder	As at 31 March 2018		As at 31 March 2017	
	No. of shares	% of holding	No. of shares held	% of holding
Purple India Holdings Limited	10,99,990	99.99	10,99,990	99.99

3.4 Shares held by holding company

Name of Shareholder	As at 31 March 2018		As at 31 March 2017	
	No. of Shares	% holding	No. of Shares	% holding
Purple India Holdings Limited	10,99,990	99.99	10,99,990	99.99

3.5 Aggregate number of bonus shares issued, share issued for consideration other than cash and shares bought back during the period of five years immediately

The Company has not issued any bonus shares, shares for consideration other than cash and bought back shares during last five years.

Note 4 : Reserves and surplus

	As at 31 March 2018 Amount (in ₹)	As at 31 March 2017 Amount (in ₹)
(a) Securities premium account		
Balance at the beginning of the year	15,00,000	15,00,000
Addition during the year	-	-
Balance at the end of year	<u>15,00,000</u>	<u>15,00,000</u>
(b) Surplus in the Statement of Profit and Loss		
Balance at the beginning of the year	12,89,092	11,03,050
Add: Transfer from Statement of profit and loss	1,84,568	1,86,042
Balance at the end of year	<u>14,73,660</u>	<u>12,89,092</u>
	<u>29,73,660</u>	<u>27,89,092</u>



Dealmoney Commodities Private Limited
(Formerly Destimoney Commodities Private Limited)
Summary of significant accounting policies and other explanatory information

Note 5 : Long term provisions	As at 31 March 2018 Amount (in ₹)	As at 31 March 2017 Amount (in ₹)
Provision for gratuity (Refer note 22)	3,67,033	4,47,234
	<u>3,67,033</u>	<u>4,47,234</u>

Note 6 : Trade payables	As at 31 March 2018 Amount (in ₹)	As at 31 March 2017 Amount (in ₹)
Due to:		
Micro, small and medium enterprises (refer note 21)	6,10,56,248	2,68,34,352
Others	<u>6,10,56,248</u>	<u>2,68,34,352</u>

Note 7 : Other current liabilities	As at 31 March 2018 Amount (in ₹)	As at 31 March 2017 Amount (in ₹)
Payable to others	43,02,934	2,65,505
Provision for expenses	2,80,000	1,90,000
Salary payable	3,36,127	5,09,016
Statutory Dues		
TDS Payable	2,95,564	67,999
GST/Service tax payable	25,11,240	-
Provident fund payable	39,509	46,216
Profession tax payable	1,57,756	1,58,356
Stamp charges payable	4,31,192	5,28,482
Labour welfare fund payable	5,115	5,123
Deposit - payable	1,13,88,714	1,02,27,015
Turnover fees payable	50,607	50,835
	<u>1,97,98,758</u>	<u>1,20,48,547</u>

Note 8 : Short term provisions	As at 31 March 2018 Amount (in ₹)	As at 31 March 2017 Amount (in ₹)
Provision for compensated absences (Refer note 22)	2,64,738	2,30,210
Provision for gratuity (Refer note 22)	8,923	7,382
	<u>2,73,661</u>	<u>2,37,592</u>



Dealmoney Commodities Private Limited
 (Formerly, Dealmoney Commodities Private Limited)
 Summary of significant accounting policies and other explanatory information

Note 9: Property, plant and equipment and intangible assets

Particulars	Gross Block			Accumulated depreciation / amortisation			Net block	
	Balance as at 01 April 2017	Additions	Disposals	Balance as at 01 April 2017	Additions	Disposals	Balance as at 31 March 2018	Balance as at 31 March 2017
Property, plant and equipment								
Computers	11,60,911	1,48,143	-	11,50,489	22,426	-	1,36,139	10,422
Office equipment	71,050	32,883	-	13,614	16,788	-	73,541	57,446
Total (A)	12,31,961	1,81,026	-	11,64,093	39,214	-	2,09,680	67,868
Intangible assets								
Computer software	2,16,000	-	-	2,16,000	-	-	-	-
Total (B)	2,16,000	-	-	2,16,000	-	-	2,16,000	-
Total (A+B)	14,47,961	1,81,026	-	13,80,093	39,214	-	2,09,680	67,868



Dealmoney Commodities Private Limited
(Formerly Destimoney Commodities Private Limited)
Summary of significant accounting policies and other explanatory information

Note 10 : Deferred tax assets (net)	As at 31 March 2018 Amount (in ₹)	As at 31 March 2017 Amount (in ₹)
Deferred tax liabilities		
Due to difference in WDV of assets	12,328	-
	<u>12,328</u>	<u>-</u>
Deferred tax assets		
Due to difference in WDV of assets	-	2,427
Provision for employees benefits	1,97,974	2,11,611
Provision for debts	2,38,715	-
	<u>4,36,689</u>	<u>2,14,038</u>
	<u>4,24,361</u>	<u>2,14,038</u>
Note 11 : Long-term loans and advances	As at 31 March 2018 Amount (in ₹)	As at 31 March 2017 Amount (in ₹)
Unsecured, considered good		
Deposit with exchanges and clearing members	33,39,908	33,39,908
Others	3,97,128	3,41,000
TDS receivable	6,61,281	5,01,440
	<u>43,98,317</u>	<u>41,85,348</u>
Note 12 : Trade receivables	As at 31 March 2018 Amount (in ₹)	As at 31 March 2017 Amount (in ₹)
Outstanding for a period exceeding six months from the date they are due for payment		
Unsecured, considered good		
Unsecured, considered doubtful	92,49,603	86,49,217
Less : Provision for doubtful debts	(92,49,603)	(86,49,217)
	<u>-</u>	<u>-</u>
Other debts		
Unsecured, considered good	6,37,974	6,57,290
	<u>6,37,974</u>	<u>6,57,290</u>
Note 13 : Cash and bank balances	As at 31 March 2018 Amount (in ₹)	As at 31 March 2017 Amount (in ₹)
Cash and cash equivalents		
Cash in hand	2,255	2,565
Balance with banks		
In current accounts	1,33,15,380	57,11,495
	<u>1,33,17,635</u>	<u>57,14,060</u>
Other bank balances		
FD lien marked to Bank for overdraft facility	10,00,000	10,00,000
FD lien marked to exchange	32,50,000	32,50,000
	<u>1,75,67,635</u>	<u>99,64,060</u>
Note 14 : Short term loans and advances	As at 31 March 2018 Amount (in ₹)	As at 31 March 2017 Amount (in ₹)
Loans and advances to related parties (Unsecured and considered good)		
Advance to related parties	-	7,59,270
Others (Unsecured, considered good)		
Deposit with exchanges and clearing member	6,82,50,000	3,50,00,000
Convrat credit	-	2,59,022
Prepaid expenses	781	55,167
Advances recoverable in cash or kind	23,52,707	8,51,372
	<u>7,06,03,488</u>	<u>3,69,25,031</u>
Note 15 : Other current assets	As at 31 March 2018 Amount (in ₹)	As at 31 March 2017 Amount (in ₹)
Interest accrued but not due on fixed deposits	16,27,905	13,43,182
	<u>16,27,905</u>	<u>13,43,182</u>



Dealmoney Commodities Private Limited

(Formerly Destimoney Commodities Private Limited)

Summary of significant accounting policies and other explanatory information

Note 16 : Revenue from operations (net of taxes)	Year ended	Year ended
	31 March 18	31 March 17
	Amount (in ₹)	Amount (in ₹)
Brokerage income	3,00,44,682	3,08,97,576
Account opening fees	28,532	1,13,558
Other operating income	43,89,512	58,55,784
	3,44,62,726	3,68,66,918

Note 17 : Other income	Year ended	Year ended
	31 March 18	31 March 17
	Amount (in ₹)	Amount (in ₹)
Interest Income on		
Fixed deposit	3,39,142	2,59,236
Provision no longer required written back	1,86,663	-
	5,25,805	2,59,236

Note 18 : Employee benefits expense	Year ended	Year ended
	31 March 18	31 March 17
	Amount (in ₹)	Amount (in ₹)
Salaries	60,33,689	93,96,144
Contribution to provident and other funds(Refer note 22)	2,89,615	4,32,834
Staff welfare expenses	6,66,453	5,76,563
Gratuity (Refer note 22)	15,573	1,29,286
Compensated absences	34,528	1,60,436
	70,39,858	1,06,95,263

Note 19 : Finance expenses	Year ended	Year ended
	31 March 18	31 March 17
	Amount (in ₹)	Amount (in ₹)
Interest on loan	22,028	3,15,315
Interest others	140	1,538
	22,168	3,16,853

Note 20 : Other expenses	Year ended	Year ended
	31 March 18	31 March 17
	Amount (in ₹)	Amount (in ₹)
Legal and professional charges	2,30,658	2,90,883
Travelling and conveyance	3,480	1,30,223
Printing and stationery	67,723	2,17,409
Communication expenses	27,32,063	28,22,735
Rates and taxes	34,618	24,950
Rent (Refer note 27)	67,09,696	54,55,528
Electricity charges	20,18,891	14,17,034
Housekeeping charges	3,28,123	1,53,956
Clearing, settlement and other charges	8,54,190	9,21,165
Repairs and maintenance	3,40,001	55,899
<u>Remuneration to auditor</u>		
Statutory audit	2,50,000	1,50,000
Tax audit	50,000	50,000
Brokerage sharing with intermediaries	1,13,52,991	1,17,28,012
Sales promotion and marketing expenses	9,47,505	8,02,499
Admission fees	34,500	1,00,000
Provision for bad debts	6,00,386	7,01,679
Bad debts written off	1,72,152	-
Bank charges	7,191	6,102
Miscellaneous expenses	8,39,058	7,37,973
	2,75,73,226	2,57,66,047



Dealmoney Commodities Private Limited

(Formerly Destimoney Commodities Private Limited)

Summary of significant accounting policies and other explanatory information**21. Due to Micro, Small and Medium Enterprises**

Based on the information available with the Company, There are no dues outstanding in respect of Micro, Small and Medium Enterprises at the Balance sheet date. Further, no interest during the year has been paid or payable in respect thereof. This disclosure has been determined to the extent such parties have been identified on the basis of the information available with the Company.

22. Disclosures under employee benefits**a) Defined contribution plans****(i) Provident fund:**

The Company has recognized the following amounts in the Statement of Profit and Loss for the year:

Contribution to Provident Fund (Employer's Contribution) ₹288,787 (Previous year ₹431,862)

Contribution to Employees' Maharashtra Labour Welfare Fund ₹828 (Previous year ₹972)

b) Defined benefit plans

This plan is unfunded and the gratuity benefits are subject to a maximum limit of Rs.-20,00,000

The details of the Company's post - retirement benefit plans for gratuity and compensated absence for its employees are given below which is certified by the actuary and relied upon by the auditors.

(i) Disclosure of Gratuity and Compensated absences liability

Particulars	Gratuity (Unfunded)	
	Year ended 31 March 2018	Year ended 31 March 2017
<u>Actuarial assumptions</u>		
Mortality	IALM (2006-08) Ultimate	IALM (2006-08) Ultimate
Discount Rate (per annum)	7.78%	7.29%
Rate of escalation in salary (per annum)	7.00%	7.00%
Expected rate of return on plan assets (per annum)	Not applicable	Not applicable
Employee Attrition Rate (Past Service)	For services 4 years and below - 20% p.a. For services 5 years and above 2.00% p.a.	For services 4 years and below - 20% p.a. For services 5 years and above- 2.00% p.a.
Retirement Age	58 years	58 years



Dealmoney Commodities Private Limited
(Formerly Destimoney Commodities Private Limited)

Summary of significant accounting policies and other explanatory information

Change in defined benefit obligation:

Particulars	Amount (in ₹)	
	As at 31 March 2018	As at 31 March 2017
	Gratuity (Unfunded)	Gratuity (Unfunded)
Present value of obligation as at the beginning of the year	454,616	325,330
Current service cost	82,124	55,743
Interest cost	33,142	24,562
Actuarial losses / (Gain)	(99,693)	48,981
Past service cost	-	-
Benefits paid	(94,233)	-
Present value of obligation as at the end of the year	375,956	454,616

Expense recognized in the Statement of Profit and Loss:

Particulars	Amount (in ₹)	
	For the year ended 31 March 2018 (Unfunded)	For the year ended 31 March 2017 (Unfunded)
	Gratuity	Gratuity
Current service cost	82,124	55,743
Interest on Defined benefit obligation	33,142	24,562
Net Actuarial losses / (gains) Recognized in year	(99,693)	48,981
Past service cost	-	-
Employee benefit expenses	15,573	129,286

Reconciliation of benefit obligations and planned assets for the year:

Particulars	Amount (in ₹)	
	As at 31 March 2018	As at 31 March 2017
	Gratuity (Unfunded)	Gratuity (Unfunded)
Present value of obligation as at the end of the year	375,956	454,616
Closing Fair Value of Plan Assets	-	-
Net liability recognized in Balance Sheet	375,956	454,616

Experience adjustments

Particulars	Amount (in ₹)				
	As at				
	31 March 2018	31 March 2017	31 March 2016	31 March 2015	31 March 2014
Defined Benefit Obligation	(73,795)	31,588	325,330	536,985	829,402
Plan Assets	-	-	-	-	-
Surplus/ (Deficit)	73,795	(31,588)	(325,330)	(536,985)	(829,402)
Experience Adjustments on Plan Liabilities	-	-	(145,859)	(698,520)	409,543
Experience Adjustments on Plan Assets	-	-	-	-	-

Amount recognized in balance sheet:

Particulars	Amount (in ₹)	
	As at 31 March 2018	As at 31 March 2017
	Gratuity (Unfunded)	Gratuity(Unfunded)
Present value of unfunded obligations	375,956	454,616
Unrecognized past service cost	-	-
Net Liability	375,956	454,616
Revised schedule III		
Current liability (Unfunded)	8,923	7,382
Non-current liability(Unfunded)	367,033	447,234



Dealmoney Commodities Private Limited

(Formerly Destimoney Commodities Private Limited)

Summary of significant accounting policies and other explanatory information

23. Related party disclosures:

As per Accounting Standard 18 – Related Party Disclosures, specified under section 133 of the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules 2014 (as amended), the name of related party where control exists / able to exercise significant influence along with the transactions and year end balances with them as identified and certified by the management are as follows:

a) Related parties:

Holding Company	Purple India Holding Limited
Fellow Subsidiary Company	Destimoney Distribution and Advisory Services Private Limited
Key Management Personnel	Michael D 'Souza Manoj Chaudhary
Enterprises over which KMP is able to exercise significant influence	Dealmoney Securities Private Limited Sarsan Securities Private Limited



Dealmoney Commodities Private Limited

(Formerly Destimoney Commodities Private Limited)

Summary of significant accounting policies and other explanatory information**b) Significant transactions with related parties are:**

(Figures in bracket) – indicate previous years' figures

Amount (in ₹)

Nature of Transaction	Holding Company	Fellow Subsidiary Company	Enterprises Over which KMP is able to exercise significant influence	Total
<u>Loans repaid</u>				
Sarsan Securities Private Limited	-	-	(9,500,000)	(9,500,000)
<u>Interest paid</u>				
Sarsan Securities Private Limited	-	-	265,505 (295,005)	265,505 (295,005)
<u>Interest expenses</u>				
Sarsan Securities Private Limited	-	-	(265,505)	(265,505)
<u>Reimbursement for expenses payable</u>				
Dealmoney Securities Private Limited	-	-	4,848,167 (9,005,888)	4,848,167 (9,005,888)

c) Balances with related parties as at 31 March 2018:

Amount (in ₹)

Nature of Transaction	Holding Company	Fellow Subsidiary Company	Enterprises Over which KMP is able to exercise significant influence	Total
<u>Payable:</u>				
Sarsan Securities Private Limited	-	-	(265,505)	(265,005)
Dealmoney Securities Private Limited	-	-	4,088,897	4,088,897
<u>Receivable:</u>				
Sarsan Securities Private Limited	-	-	(759,270)	(759,270)



Dealmoney Commodities Private Limited
(Formerly Destimoney Commodities Private Limited)
Summary of significant accounting policies and other explanatory information

24. Basic and diluted earnings per share

Particulars	Year ended 31 March 2018	Year ended 31 March 2017
Net profit after tax (₹)	184,568	186,042
Net profit available for distribution to equity shareholders (₹)	184,568	186,042
Weighted average number of equity shares (Nos.)	1,100,000	1,100,000
Face value per share (₹)	10	10
Basic/diluted earnings per share (₹)	0.17	0.17

25. Contingent Liabilities

There are no contingent liabilities as at the balance sheet date. (Previous year Rs. Nil)

26. Segment reporting: The Company does not have operations outside India and hence, there are no reporting geographical segments. The Company has a single reportable business segment.

27. Operating lease commitments

The Company has entered into non cancellable leasing arrangement for the premises on mutually agreeable terms. The total lease term period is 5 years. Lease rental is recognized in the statement of profit and loss under the head "Rent" ₹ 6,709,696 [Previous year ₹ 5,455,528].

The lease terms do not contain any exceptional/restrictive covenants nor are there any options given to the Company to renew the lease or purchase the asset.

The details of future rent payables in respect of non-cancellable operating leases are given below:

Particulars	Amount (in ₹)	
	As at 31 March 2018	As at 31 March 2017
Not later than one year	767,000	-
Later than one year and not later than five years	-	-
Later than five years	-	-

28. Previous year figures have been regrouped, rearranged, reclassified to conform with current presentation

For **Walker ChandioK & Co LLP**
Chartered Accountants
Firm Registration No.: 001076N/N500013

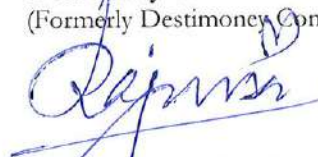


Manish Gujral
Partner
Membership No.: 105117

Place: Mumbai
Date: 17 April 2018



For and on behalf of
Dealmoney Commodities Private Limited
(Formerly Destimoney Commodities Private Limited)



Rajnish Kumar Pandey
Director
DIN: 01096119



Michael D'Souza
Director
DIN: 01690296

Place: Thane
Date: 17 April 2018

