

KALAHRIDHAAN TRENDZ LIMITED

Reg. Office: 57, Ashra Industrial Estate, B/h Mahalaxmi Fabrics,

Near Narol Cross Road Ahmedabad (Guj.) 382405 IN

E-Mail: niranjanagarawal1989@gmail.com CIN: U17299GJ2016PLC092224 Tel.: 9879204911

Notice

NOTICE is hereby given that the 04th Annual General Meeting of Kalahridhaan Trendz Limited will be held at the Registered Office of the Company At 57, Ashra Industrial Estate, B/H Mahalaxmi Fabrics, Near Narol Cross Roads, Narol Ahmedabad (Guj.) 382405 on Wednesday, 30th December 2020 at 11:00 a.m. to transact the following business:

Ordinary Business:

Item No.1: Adoption of Financial Statements

To receive, consider and adopt the Audited Financial Statements of the Company for the financial year ended 31st March, 2020 and the reports of the Board of Directors and Auditors thereon

Item No.2: Appointment of Director

To appoint a Director in place of Mr. Niranjan Dwarkaprasad Agarwal (DIN: 00413530) who retires by rotation and being eligible, offers him-self for re- appointment.

Item No.3: Appointment of Statutory Auditors

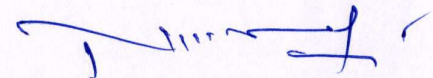
To consider and if thought fit, to pass with or without modification(s) the following resolution as an Ordinary Resolution:

"RESOLVED THAT pursuant to the provisions of section 139(9), 142(1) and other applicable provisions, if any, of the Companies Act, 2013, read with the Rules made thereunder, the appointment of M/s. Bharat H. Shah & Co., Chartered Accountants, Ahmedabad (Firm Registration No: 101217 W), be and are hereby appointed as the Statutory Auditors of the Company for the financial year 2020-21, to hold the office of the Auditors from the date of this Meeting until the conclusion of the forthcoming Annual General Meeting of the Company on such remuneration and out of pocket expenses as may be decided by the Board"

By order of the Board
For, Kalahridhaan Trendz Limited

Place: Ahmedabad

Date: 28.12.2020



Niranjan D. Agarwal

DIN: 07511112

Chairman & Managing Director

NOTES:

1. A MEMBER ENTITLED TO ATTEND AND VOTE AT THE ANNUAL GENERAL MEETING (THE "MEETING") IS ENTITLED TO APPOINT A PROXY TO ATTEND AND VOTE ON A POLL INSTEAD OF HIM-SELF/ HER-SELF AND THE PROXY NEED NOT BE A MEMBER OF THE COMPANY. THE INSTRUMENT APPOINTING THE PROXY SHOULD, HOWEVER, BE DEPOSITED AT THE REGISTERED OFFICE OF THE COMPANY NOT LESS THAN 48 HOURS BEFORE **THE COMMENCEMENT OF THE MEETING.**

A person can act as proxy on behalf of members not exceeding fifty (50) and holding in the aggregate not more than ten percent of the total share capital of the Company. A member holding more than ten percent of the total share capital of the Company carrying voting rights may appoint a single person as proxy and such person shall not act as a proxy for any other person or shareholder.

2. Members are requested to notify the Company of any change in their address (in full) with the postal area pin-code number, quoting their folio numbers.

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Directors' Report

Dear Members,
Kalahridhaan Trendz Limited

Your Directors are pleased to present the 04th Annual Report on business and operations of the Company together with the Audited Accounts and the Auditors' Report of your Company for the financial year ended 31st March, 2020.

FINANCIAL PERFORMANCE:

Key aspects of Company' financial performance for the financial year 2019-2020 is tabulated below:

Particulars	Amount (Rs.)	
	F.Y. 2019-2020	F.Y. 2018-2019
Total Revenue	1343628265	1250890504
Total Expenditure	1336201385	1242698635
Profit/(Loss) before Taxation	7426880	8191869
Provision for Income Tax	2539310	2220400
Deferred Tax	-53857	-105773
Net Profit/(Loss) after Tax for the year	4941427	6077242
EPS (Basic & Diluted) per share rupees	0.80	1.03

OPERATIONS REVIEW:

During the year under review, the Company's total income from operations including other income was at Rs. 1343628265/- as against Rs. 1250890504/- of the previous year. The net profit of the Company for the year under review was placed at Rs. 4941427/- as against Rs. 6077242/- of the previous year.

DIVIDEND:

No dividend has been recommended in respect of the financial year ended 31st March, 2020 and the entire surplus be ploughed back to the business to meet the needs for additional finance for capital expenditure.

SUBSIDIARY, JOINT VENTURE (JV) AND ASSOCIATE COMPANIES:

The Company does not have any Subsidiary, JV and Associate Company.

FIXED DEPOSIT:

Your Company has not accepted any fixed deposits from the public within the meaning of Section 73 of the Companies Act, 2013 and the Companies (Acceptance of Deposits) Rules, 2014.

DIRECTORS:

As per the provisions of Section 152 of the Companies Act, 2013 and Articles of Association of the Company, Mr. Niranjana Dwarkaprasad Agarwal shall retire at the ensuing Annual General Meeting and being eligible for re-appointment, offers herself for re-appointment.

DECLARATION BY INDEPENDENT DIRECTORS:-

All the Independent Directors have given declaration to the Company stating their independence pursuant to Section 149(6) of the Companies Act, 2013 and there has been no change in the circumstances which may affect their status as independent director during the year.

COMPLIANCE WITH SECRETARIAL STANDARD:-

The Company has devised proper systems to ensure compliance with the provisions of all applicable Secretarial Standards issued by the Institute of Company Secretaries of India and that such systems are adequate and operating effectively.

SHARE CAPITAL:

The Authorised capital of the company is Rs.5.25 Crores divided into 52,50,000 equity shares of Rs.10/- each.

The Paid up Share capital of the company is Rs.6,09,45,000 divided into 60,94,500 equity shares of Rs.10/- each.

EXTRACT OF ANNUAL RETURN:

The extract of Annual Return pursuant to the provisions of Section 92 read with Rule 12 of the Companies (Management and Administration) Rules, 2014 is furnished in Annexure-A, in Form MGT-9 and is attached to this Report.

PARTICULARS OF CONTRACTS OR ARRANGEMENTS MADE WITH RELATED PARTIES:

All related party transactions that were entered into during the financial year were on arm's length basis and were in the ordinary course of the business. There are no materially significant related party transactions made by the Company with the Promoters, Key Managerial Personnel or other designated persons which may have potential conflict with interest of the Company at large. Suitable disclosures as required under AS-18 have been made in the Notes to the financial statements.

PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS MADE UNDER SECTION 186 OF THE COMPANIES ACT, 2013:

Details of Loans, Guarantees and Investments, if any, covered under the provisions of section 186 of the Companies Act, 2013 are given in the notes to the financial statements.

INTERNAL FINANCIAL CONTROL SYSTEMS AND THEIR ADEQUACY:

Your Company has laid down the set of standards, processes and structure which enables to implement internal financial control across the Organization and ensure that the same are adequate and operating effectively.

The management of the Company monitors and evaluates the efficacy and adequacy of internal control system in the Company, its compliance with the operating systems, accounting procedures and policies of the Company. Based on the report of management, the process owners undertake the corrective action in their respective areas and thereby

strengthen the Control. Significant audit observation and corrective actions thereon are presented to the Board of Directors.

AUDITORS AND AUDITORS' REPORT:

M/s. Bharat H. Shah & Co., Chartered Accountants, Ahmedabad (Firm Registration No: 101217 W), be and are hereby appointed as the Statutory Auditors of the Company for the financial year 2020-21, to hold the office of the Auditors from the date of this Meeting until the conclusion of the forthcoming Annual General Meeting of the Company. The Company has received the consent from the Auditors and confirmation to the effect that they are not disqualified to be appointed as the Auditors of the Company in the terms of the provisions of the companies Act, 2013 and the rules made thereunder.

Maintenance of Cost Records has been specified by the central government under sub section (1) of section 148 of the Companies act, 2013 not applicable to the Company.

AUDITOR'S REPORT:

The Statutory Auditors' Report on the accounts of the Company for the accounting year ended 31st March, 2020 is self-explanatory and do not call for further explanations or comments that may be treated as adequate compliance of Section 134 of the Companies Act, 2013

SOCIAL OBLIGATION:

Your Company is fully aware of responsibility towards its own employees, their dependents and the local community within which the works are situated. Our driving objective has been to improve living and working condition of our large workforce and their dependents. There has been a constant endeavor to interact with the workers on a day to day basis and promptly resolve issues that surface.

LABOUR RELATIONS:

Overall relations with the labour during the year under review are cordial and harmonious. The directors are appreciating the labours and employees in gaining appreciable sales by their efficiency and hard workings.

CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNING AND OUTGO:

The information as required under the provisions contained in Section 134(3)(m) of the Companies Act, 2013, with respect to conservation of energy, technology absorption and foreign exchange earnings and outgo is as per Annexure-B, enclosed herewith which is forming part of this report.

NUMBER OF BOARD MEETINGS CONDUCTED DURING THE YEAR UNDER REVIEW

During the year under review 07 (Seven) Board Meetings were convened and held such as 15.05.2019, 26.07.2019, 20.08.2019, 31.08.2019, 10.09.2019, 01.12.2019, and 20.02.2020,. The

intervening gap between the two meetings was within the period prescribed under the Companies Act, 2013.

PARTICULARS OF REMUNERATION OF THE DIRECTORS / KEY MANAGERIAL PERSONNEL (KMP)/ EMPLOYEES:

The information required pursuant to Section 197 read with Rule 5 of The Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 and Companies (Particulars of Employees) Rules, 1975, in respect of employees of the Company and Directors is furnished in the notes of Financial Statements.

BUSINESS RISK MANAGEMENT:

At present the company has not identified any element of risk which may threaten the existence of the Company.

MATERIAL CHANGES AND COMMITMENTS AFFECTING THE FINANCIAL POSITION OF THE COMPANY

There were no such other material changes occurred subsequent to the close of the financial year of the Company to which the balance sheet relates and the date of the report which can affect the financial position of the Company.

DETAILS OF SIGNIFICANT AND MATERIAL ORDERS

No such material Orders have been passed by the Regulators/Court or Tribunals which can impact the going concern status and Company's operation in future.

PREVENTION OF SEXUAL HARASSMENT AT WORKPLACE

As per the requirement of The Sexual Harassment of Women at Workplace (Prevention, Prohibition & Redressal) Act, 2013 ('Act') and Rules made there under, an Internal Compliance Committee has been set up to redress complaints received regarding sexual harassment. All employees (permanent, contractual, temporary, trainees) are covered under this policy. During the year, no complaint with allegations of sexual harassment was filed with the Company.

DIRECTORS' RESPONSIBILITY STATEMENT:

Pursuant to the provisions of Section 134(5) of the Companies Act, 2013 and based on the representation received from the Management of the company the Directors hereby confirm that:

- i) in the preparation of the annual accounts, the applicable accounting standards have been followed along with proper explanation relating to material departures, if any;
- ii) the directors have selected such accounting policies and applied them consistently and made judgments and estimates that were reasonable and prudent so as to give a true and fair view of the state of affairs of the Company at the end of the year of the Company for that year;

- iii) the directors have taken proper and sufficient care to the best of their knowledge and ability for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;
- iv) the directors had prepared the annual accounts on a 'going concern' basis.
- v) The directors have laid down internal financial controls to be followed by the Company and that such internal financial controls are adequate and operating properly; and
- vi) The directors have devised proper systems to ensure compliance with the provision of all applicable laws and that such systems were adequate and operating effectively.

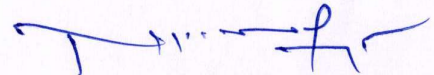
ACKNOWLEDGEMENTS:

The Directors wish to convey their appreciation to business associates for their support and contribution during the year. The Directors would also like to thank the employees, shareholders, customers, suppliers, alliance partners and bankers for the continued support, co-operation and assistance given by them to the Company and their confidence reposed in the management.

Place: Ahmedabad

Date: 28.12.2020

*For and on behalf of the Board
For, Kalahridhaan Trendz Limited*



*Niranjana D. Agarwal
DIN: 07511112
Chairman & Managing Director*

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ANNEXURE-B TO THE DIRECTORS' REPORT

A. CONSERVATION OF ENERGY:

Energy Conservation Measures Taken

Conservation of Energy has always been an area of priority in the Company's operations. The Company is in the process of installation of energy efficient machinery.

B. RESEARCH & DEVELOPMENT:

The Company has no specific Research & Development Department. However, the Company has Quality Control Department to check the quality of different product manufactured.

C. TECHNOLOGY ABSORPTION, ADAPTATION & INNOVATION:

The Company always keeps itself updated with all latest technological innovations by way of constant communications and consulting. Efforts are being made to reduce cost and to improve performance.

D. FOREIGN EXCHANGE EARNINGS AND OUTGO:

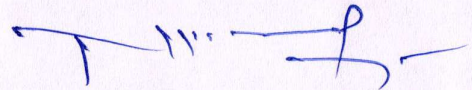
Foreign Exchange Earnings during the year : Rs. NIL

Foreign Exchange Outgo during the year : Rs. NIL

Place: Ahmedabad

Date: 28.12.2020

*For and on behalf of the Board
For, Kalahridhaan Trendz Limited*



Niranjana D. Agarwal

DIN: 07511112

Chairman & Managing Director

KALAHRIDHAAN TRENDZ LIMITED

Balance Sheet as at 31st March, 2020

Particulars		Note No.	Figures as at the end of 31-03-2020	Figures as at the end of 31-03-2019
A	EQUITY AND LIABILITIES			
1	Shareholders' funds			
	(a) Share capital	2	60945000	60945000
	(b) Reserves and surplus	3	28454885	23513458
	(c) Money received against share warrants			0
			89399885	84458458
2	Share application money pending allotment			
3	Non-current liabilities			
	(a) Long-term borrowings	4	237714273	20836713
	(b) Deferred tax liabilities (net)			
	(c) Other long-term liabilities			
	(d) Long-term provisions			
			237714273	20836713
4	Current liabilities			
	(a) Short-term borrowings	5		86338874
	(b) Trade payables	6	329712774	457802821
	(1) Total outstanding dues of micro enterprises and small enterprises; and (*)			
	(*)(As certified by the Management)			
	(2) Total outstanding dues of creditors other than micro enterprises and small enterprises; and (*) (*) (As certified by the Management)			457802821
	(c) Other current liabilities	7	13775381	4677750
	(d) Short-term provisions	8	6940403	858000
			350428558	549677445
	TOTAL		677542716	654972616
B	ASSETS			
1	Non-current assets			
	(a) Property, Plant and Equipment	9	10337248	16825952
	(i) Tangible assets			
	(ii) Intangible assets			
	(iii) Capital work-in-progress			
	(iv) Intangible assets under development			
	(v) Fixed assets held for sale			
			10337248	16825952
	(b) Non-current investments			
	(c) Deferred tax assets (net)		349241	295384
	(d) Long-term loans and advances			0
	(e) Other non-current assets	10	5277	5277
			354518	300661
2	Current assets			
	(a) Current investments			
	(b) Inventories	11	234947345	139226920
	(c) Trade receivables	12	416963200	482969058
	(d) Cash and cash equivalents	13	2068959	4502229
	(e) Short-term loans and advances	14	12784117	11048666
	(f) Other current assets	15	87330	99130
			666850950	637846003
	TOTAL		677542716	654972616

See accompanying notes forming part of the financial statements

For Bharat H Shah & Co
Chartered Accountants

Partner
CA Bhartbhaj H. Shah
Mem No. 39664

Firm Reg no:- 101217W
UDIN No.: 21039664AAAAH7851
Place : Ahmedabad
Date : 28/12/2020



For and on behalf of the Board of Directors

Director
Niranjan D Agarwal
413530

Director
Aditya N. Agarwal
7511136

Place :- Ahmedabad
Date :- 28/12/2020

BHARAT H. SHAH & CO.
CHARTERED ACCOUNTANTS

501, Aarya Epoch,
Opp. Passport Seva Kendra-II
Nr. Vijay Char Rasta,
Navrangpura,
Ahmedabad - 380009

KALAHRIDHAAN TRENDZ LIMITED

Statement of Profit and Loss for the year ended 31st March, 2020

	Particulars	Note No.	Figures as at the end of 31-03-2020 Amount(Rs)	Figures as at the end of 31-03-2019 Amount(Rs)
I	Revenue From Operations	16	1343628265	1250683954
II	Other Income	17	0	206550
III	Total Income (I+II)		1343628265	1250890504
IV	EXPENSES			
	Cost of materials consumed	18	1193582484	1100983534
	Changes in inventories of finished goods, Stock-in -Trade and work-in-progress	19	-94484096	-33408261
	Employee benefits expense	20	3959676	2360580
	Finance costs	21	18362187	10201412
	Depreciation and amortization expense		2305504	2773397
	Other expenses	22	212475630	159787973
	Total expenses (IV)		1336201385	1242698635
V	Profit/(loss) before exceptional items and tax (I- IV)		7426880	8191869
VI	Exceptional Items			
VII	Profit/(loss) before tax (V-VI)		7426880	8191869
VIII	Tax expense:			
	(1) Current tax		2539310	2220400
	(2) Deferred tax		-53857	-105773
IX	Profit (Loss) for the period from continuing operations (VII- VIII)		4941427	6077242
X	Profit/(loss) from discontinued operations			
XI	Tax expense of discontinued operations			
XII	Profit/(loss) from Discontinued operations (after tax) (X-XI)			
XIII	Profit/(loss) for the period (IX+XII)		4941427	6077242
	Earnings per equity share (for continuing operation):			
	(1) Basic		0.81	1.03
	(2) Diluted			

For Bharat H Shah & Co
Chartered Accountants

For and on behalf of the Board of Directors

Partner

CA Bharat H. Shah

Mem No. 39664

Firm Reg no:- 101217W

UDIN No.: 21039664AAAAAH7851

Place :- Ahmedabad

Date :- 28/12/2020

Director

Niranjan D Agarwal

413530

Director

Aditya N. Agarwal

7511136

Place :- Ahmedabad

Date :- 28/12/2020

KALAHRIDHAAN TRENDZ LIMITED

Balance Sheet as at 31st March, 2020

Particulars		Note No.	Figures as at the end of 31-03-2020	Figures as at the end of 31-03-2019
A	EQUITY AND LIABILITIES			
1	Shareholders' funds			
	(a) Share capital	2	60945000	60945000
	(b) Reserves and surplus	3	28454885	23513458
	(c) Money received against share warrants			0
			89399885	84458458
2	Share application money pending allotment			
3	Non-current liabilities			
	(a) Long-term borrowings	4	237714273	20836713
	(b) Deferred tax liabilities (net)			
	(c) Other long-term liabilities			
	(d) Long-term provisions			
			237714273	20836713
4	Current liabilities			
	(a) Short-term borrowings	5	0	86338874
	(b) Trade payables	6	329712774	457802821
	(1) Total outstanding dues of micro enterprises and small enterprises; and (*)			
	(*) (As certified by the Management)			
	(2) Total outstanding dues of creditors other than micro enterprises and small enterprises; and (*)			
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	(c) Other current liabilities	7	13775381	4677750
	(d) Short-term provisions	8	6940403	858000
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1	Non-current assets			
	(a) Property, Plant and Equipment			
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	(ii) Intangible assets			
	(iii) Capital work-in-progress			
	(iv) Intangible assets under development			
	(v) Fixed assets held for sale			
			10337248	16825952
	(b) Non-current investments			
	(c) Deferred tax assets (net)		349241	295384
	(d) Long-term loans and advances		0	0
	(e) Other non-current assets	10	5277	5277
			354518	300661
2	Current assets			
	(a) Current investments			
	(b) Inventories	11	234947345	139226920
	(c) Trade receivables	12	416963200	482969058
	(d) Cash and cash equivalents	13	2068959	4502229
	(e) Short-term loans and advances	14	12784117	11048666
	(f) Other current assets	15	87330	99130
			666850950	637846003
	TOTAL		677542716	654972616

See accompanying notes forming part of the financial statements

For Bharat H Shah & Co
Chartered Accountants

Partner
CA Bharatbhai H. Shah

Mem No. 39664

Firm Reg no:- 101217W

UDIN No.: 21039664AAAAAH7851

Place : Ahmedabad

Date : 28/12/2020



For and on behalf of the Board of Directors

Director

Niranjan D Agarwal

Din No:- 413530

Director

Aditya N. Agarwal

DIN No:-7511136

Place :- Ahmedabad

Date :- 28/12/2020

KALAHRIDHAAN TRENDZ LIMITED

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VIII	Tax expense:			
	(1) Current tax		2539310	2220400
	(2) Deferred tax		-53857	-105773
IX	Profit (Loss) for the period from continuing operations (VII-VIII)		4941427	6077242
X	Profit/(loss) from discontinued operations			
XI	Tax expense of discontinued operations			
XII	Profit/(loss) from Discontinued operations (after tax) (X-XI)			
XIII	Profit/(loss) for the period (IX+XII)		4941427	6077242
	Earnings per equity share (for continuing operation):			
	(1) Basic		0.81	1.03
	(2) Diluted			

For Bharat H Shah & Co
Chartered Accountants

Partner

CA Bharatbhai H. Shah

Mem No. 39664

Firm Reg no:- 101217W

UDIN No.: 21039664AAAAAH7851

Place :- Ahmedabad

Date :- 28/12/2020



For and on behalf of the Board of Directors

Director

Niranjan D Agarwal

Din No:- 413530

Director

Aditya N. Agarwal

DIN No:-7511136

Place :- Ahmedabad

Date :- 28/12/2020

NOTE 2			
Particulars	As at 31st March, 2020		As at 31st March, 2019
SHARE HOLDER'S FUND			
Authorised Share Capital		105000000	105000000
10500000 Equity Shares of Rs. 10/- each [Previous Year : 5250000 Equity Shares of Rs.10/- each]	105000000		105000000
Total		105000000	105000000
Issued, Subscribed and Paid up		60945000	60945000
6094500 Equity Shares of Rs.10/- each fully paid-up. [Previous Year: 2985000 Equity Shares of Rs.10/- each fully paid-up.]	60945000		60945000
		60945000	60945000

A reconciliation of number of shares outstanding at the beginning and at the end of reporting period				
Particulars				
- Reconciliation of Shares:	NO'S	Amount (Rs.)	NO'S	Amount (Rs.)
Opening Share Capital	6094500	60945000	2985000	29850000
Add: Shares issued during the year	0	0	600000	6000000
Add: Bonus share issued during the year	0	0	2509500	25095000
Less: Buy back of Shares / Reduction	0	0	0	0
Closing Share Capital	6094500	60945000	6094500	60945000

Terms/rights attached to equity share:

The Company has only one class of share capital, i.e., equity shares having face value of Rs. 10/- per share. Each holder of equity shares is entitled to one vote per share. The company declares and pays dividend in INR if any.

In the event of liquidation of the company, the holder 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 share holders.

The share holders have all other rights as available to equity shareholders as per the provision of the Companies Act, 2013 and 1956 read together with the MOA and AOA of the company, as applicable.

There is no holding company as no shares are held by any corporate at end of 31st March, 2020

Shares in Company held by shareholders holding more than 5% shares

Name Of Shareholders	In Nos	In %	In Nos	In %
i. Niranjan D Agarwal	3663449	60.11	3663449	60.11
ii. Sunitadevi N Agarwal	1207017	19.81	1207017	19.81
iii. Aditya N Agarwal	1223949	20.08	1223949	48.77
Total	6094415		6094415	

Note-3		
Particulars	Figures as at the end of 31-03-2020	Figures as at the end of 31-03-2019
Reserves & Surplus		
Security Premium		
Opening Balance	12455000	21250000
Add:		16300000
less: Utilised against Issue of Bonus Shares		25095000
Closing Balance	12455000	12455000
Profit & Loss		
Opening Balance	11058458	5150950
Add: Depreciation Adjustment A/c		-169734
Add/ Less: Profit(+)/ Loss (-) during the year as per profit & Loss A/c)	4941427	6077242
Closing Balance	15999885	11058458
Total	28454885	23513458



Note-4		
Particulars	Figures as at the end of 31-03-2020	Figures as at the end of 31-03-2019
Long Term Borrowings		
(A) Term Loan		
(a) From Banks	197801219	0
(b) From other parties		0
(B) Loans and Advances from Related parties		0
(C) Other Loans and Advances		
Total	197801219	0
Sub-classification of long term borrowings		
a) On basis of security		
1. Secured Loans		
From State Bank Of India(OD A/C)	197801219	0
Less:Current maturities of Long-term debt		0
(Secured by way of hypothecation of Stock and book debts and plant and Machinery and other movable assets and personal properties of directors and personal guarantee of directors)		
	197801219	0
Total(1)	197801219	0
2. Unsecured Loans		
From Banks & Financial Institution	1552575	0
From Related Parties	10021000	10021000
From Others	28339479	10815173
Total (2)	39913054	20836173
Total (1) + (2)	237714273	20836173

2) Unsecured Loan*

*The terms of repayment for unsecured loan were not stipulated. Further, the unsecured loan from

Note-5		
Particulars	Figures as at the end of 31-03-2020	Figures as at the end of 31-03-2019
Short Term borrowings		
1) Loans repayable on demand		
a) From Bank	0	86338874
2) Loans from other		
a) From others		
	0	86338874
Sub classification of Short Term Borrowings		
On the basis of security & director's personal guarantee		
Cash/ Credit Limits taken from the Canara bank against hypothecation of inventory & book debts		
Total	0	86338874



Note-6		
Particulars	Figures as at the end of 31-03-2020	Figures as at the end of 31-03-2019
Trade Payables		
(A) Sundry Creditors for Goods	329099329	457089239
(B) Sundry Creditors for Capital Goods		
(C) Sundry Creditors for Expense	613445	713582
	329712774	457802821
Subclassification of Trade Payables		
Secured		0
Unsecured		0
Unsecured, consider as good	329099329	457802821
a) Trade payables having schedules payment beyond 12 months after the report		0
b) Trade Payables outstanding beyond normal operating cycle		0
c) Others due within normal operating cycle		0
On the basis of Dues of Micro Enterprises & Small Enterprises		
(A) Total outstanding Dues of Micro Enterprise and Small Enterprise		0
(B) Total outstanding Dues of Creditors other than Micro Enterprise and Small Enterprise	0	0
Total	329712774	457802821

Note-7		
Particulars	Figures as at the end of 31-03-2020	Figures as at the end of 31-03-2019
Other Current Liabilities		
1) Current maturity of long term debts		0
2) current maturities of other long term obligations		0
3) Other Payables		0
4) Advance from Customers	11029559	1139096
5) Dividend Distribution Tax Payable		0
6) Statutory Dues	2745822	3538654
Total	13775381	4677750

Note-8		
Particulars	Figures as at the end of 31-03-2020	Figures as at the end of 31-03-2019
Short Term Provisions		
1) Provision for Employees Benefits	632033	600000
2) Provision for Income Tax (2019-20)	2539310	2220400
3) Provision for Income Tax (2018-19)	2220400	-
3) Others	1548660	258000
	6940403	3078400
Subclassification of the other provisions		
Provision for statutory dues	4759710	2220400
	6940403	3078400



FIXED ASSETS

Block of Assets / Asset Group	Rate	Gross Block				Depreciation				Net Block			
		01/04/2019		31/03/2020		01/04/2019		31/03/2020		31/03/2020			
		Rupees	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees		
NON-DEPRECIABLE ASSETS													
LAND	-	42,36,300.00	0.00	42,36,300.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	42,36,300.00
TANGIBLE ASSETS													
COMPUTERS AND DATA PROCESSING UNITS													
COMPUTER AND DATA PROCESSING UNITS	63.16%	58,604.00	0.00	58,604.00	20,334.12	24,171.14	0.00	0.00	44,505.26	0.00	0.00	14,098.74	38,269.88
PLANT AND MACHINERY													
PLANT & MACHINERY	18.10%	12,00,606.00	0.00	12,00,606.00	5,54,504.09	1,16,944.44	0.00	0.00	6,71,448.53	0.00	0.00	5,29,157.47	6,46,101.91
PLANT AND MACHINERY	18.10%	1,94,25,000.00	53,100.00	1,94,78,100.00	75,19,719.88	21,64,388.02	0.00	0.00	96,84,107.90	0.00	0.00	97,93,992.10	1,19,05,280.12
Total (Block)		2,06,25,606.00	53,100.00	2,06,78,706.00	80,74,223.97	22,81,332.46	0.00	0.00	1,03,55,556.43	0.00	0.00	1,03,23,149.57	1,25,51,382.03
Total (Tangible Assets)		2,06,84,210.00	53,100.00	2,07,37,310.00	80,94,558.09	23,05,503.60	0.00	0.00	1,04,00,061.69	0.00	0.00	1,03,37,248.31	1,25,89,651.91
Grand Total		2,49,20,510.00	53,100.00	2,07,37,310.00	80,94,558.09	23,05,503.60	0.00	0.00	1,04,00,061.69	0.00	0.00	1,03,37,248.31	1,68,25,951.91



NOTE 10		
Particulars	Figures as at the end of 31-03-2020	Figures as at the end of 31-03-2019
Other non-current assets		
Deposits		
Telephone Deposit	1777	1777
Water Machine Deposit	3500	3500
Total	5277	5277

NOTE 11		
Particulars	Figures as at the end of 31-03-2020	Figures as at the end of 31-03-2019
Inventories		
Raw material & Consumable	94961431	93725102
Semi Finished and Finished Goods	139985914	45501818
Total	234947345	139226920

Note-12		
Particulars	Figures as at the end of 31-03-2020	Figures as at the end of 31-03-2019
Trade Recievables		
A) More than 6 months	0	19578320
B) Outstanding for less than 6 months	416963200	463390738
	416963200	482969058
Sub classification of Trade recievables on the basis of security		
A) Secured, Considered Good	0	0
B) UnSecured, Considered Good	416963200	482969058
C) Doubtful		0
	416963200	482969058
On the basis of interest of the directors		
A) Debts due by directors or other officer of the company		0
B) Debts due by the firms or private companies in which the director or other officer is a partner or director		0
C) Others		0
	416963200	0

Note-13		
Particulars	Figures as at the end of 31-03-2020	Figures as at the end of 31-03-2019
Cash & Cash Equivalent		
Cash on hand	1554265	1214505
Balance with schedule banks	514694	3287724
Fixed Deposit (Matured within 3 months)	0	0
Total	2068959	4502229



Note-14		
Particulars	Figures as at the end of 31-03-2020	Figures as at the end of 31-03-2019
Short Term Loans and Advances		
Interest Free Advances		
To Related Party	1350000	0
To Others	3447990	0
Other Advances		
Security Deposits		
Balance with Revenue Authorities	7463404	3882407
Others*	522723	7166259
	12784117	11048666
*Other Advances includes prepaid expenses & Advance to suppliers		
Sub classification of other loans and advances:		
A) Secured, Considered Good		
B) unsecured, Considered Good		
C) Doubtful		0
Sub classification of Short Term Loans and Advances:		
a) Short Term Loans and Advances due from director of officer of company		
b) Short Term Loans and Advances due from firm in which director is partner		
c) Short Term Loans and Advances due from private company in which director is director or member		0

Note-15		
Particulars	Figures as at the end of 31-03-2020	Figures as at the end of 31-03-2019
Other Current Assets		
CDSL	46320	46320
Loan account	0	11800
NSDL	41010	41010
Total	87330	99130



Particulars	Figures as at the end of 31-03-2020	Figures as at the end of 31-03-2019
Note - 16		
Revenue from Operations		
(a) Sale of products		
(i) Sales	1361145165	1241754692
(ii) Other Sales		0
Less : Sales Return	-54884043	-19541673
	1306261122	1222213019
B) Sale of services		
(i) Job work	37367143	28470935
Revenue from Other Operating Activities		
Total	1343628265	1250683954

Particulars	Figures as at the end of 31-03-2020	Figures as at the end of 31-03-2019
Note - 17		
Revenue from Other Income		
Scrap Sale	0	199836
Bank Interest Income	0	6714
Revenue from Operations (Gross)	0	206550
Revenue from Operations (Net)	0	206550

Particulars	Figures as at the end of 31-03-2020	Figures as at the end of 31-03-2019
Note - 18		
Cost of Materials Consumed		
(a) Inventory at the beginning of the year	93725102	62184242
Add: Purchases	1194818813	1132524394
	1288543915	1194708636
Less: Inventory at the end of the year	94961431	93725102
Total	1193582484	1100983534

Particulars	Figures as at the end of 31-03-2020	Figures as at the end of 31-03-2019
Note - 19		
Changes in inventories of finished goods and work-in-progress		
(a) Inventories at the end of the year		
(i) Semi Finished and Finished Goods (At opening)	45501818	12093557
(ii) Semi Finished and Finished Goods (At the end of the year)	139985914	45501818
Total	-94484096	-33408261



Particulars	Figures as at the end of 31-03-2020	Figures as at the end of 31-03-2019
Note:20		
Employees Benefit Expense		
(i)Salaries, Wages, etc.	3481497	2060580
(ii)Director Remuneration	300000	300000
(iii)Contribution to provident fund and other funds	178179	0
(iv) Staff welfare expense		
Total	3959676	2360580

Particulars	Figures as at the end of 31-03-2020	Figures as at the end of 31-03-2019
Note - 21		
Finance Costs		
(A) Bank charges	70243	105110
(B) Bank processing charges	742850	0
(C) NBFC processing charges	49265	0
(D) Bank interest expenses	13880659	5539413
(E) NBFC interest expenses	290983	0
(F) Foreclosure Charges	3328187	0
(G) Interest (other)		4556889
Total	18362187	10201412



Particulars	Figures as at the end of 31-03-2020	Figures as at the end of 31-03-2019
Note - 22		
Other Expenses		
Manufacturing Expenses		
Freight & Cartage Charges	8821747	8446320
Job work Expenses	185290330	143812167
Electricity Expenses	1404150	933530
Folding Charges	4552498	2686580
Repairs and Maintenance	30877	42887
Packing Material	1641893	956640
	201741495	156878124
Selling and Administrative Expenses		
Audit Fees	75000	75000
Business & Development Expenses		50000
Commission Exp	622730	1004149
Consulting Fees	599080	56000
Conveyance Expenses	18850	57181
Freight Expenses	473888	0
General Expenses	38620	5747
GST Expense	1300	0
GST Late Filing Fees	21520	4453
Income Tax (Earlier Year)		111915
Insurance Expenses	266052	15975
Interest Expense	5737	0
Interest on GST	12228	0
Interest On Sarafi	3109621	0
Interest on TDS	75374	4663
Kasar & Vatav	1227495	22475
Legal and Professional fees	3600	25000
Loading Unloading Expenses	2135740	0
Office Expenses	81967	94057
Oil Exp	0	20607
Other Exp	0	117824
Penalty on TDS	21000	0
Petrol Expenses	33570	0
Postage and Courier Expenses	89868	0
Printing & Stationery	133484	39953
Prior Period Expense	149814	0
R.O.C. Expenses	0	643250
Rent Expenses	300000	300000
Round off	23191	0
Shortage Meter	241896	0
Stamping Charges	0	261600
Stamping Duty Expense	827795	0
Telephone Expenses	25232	0
Travelling Expense	119483	0
	10734135	2909849
Total	212475630	2909849



KALAHRIDHAAN TRENDZ LIMITED

Statement of Cash Flows for the year ended 31st March 2020

Particulars	2020	
	Amount (Rs)	Amount (Rs)
A Cash flows from operating activities		
Net Profit before tax		7426880
Adjustments for:		
Depreciation	2305504	
Adjustment in depreciation	0	
Deffered Tax asset	53857	
Current Year Tax	-2539310	
Interest Expense	18362187	
Interest Income	0	18182238
Operating profit before working capital changes		25609118
Adjustments for Increase/(Decrease) in Operating assets/liabilities		
(Increase)/ Decrease in Trade Receivables	66005858	
(Increase)/ Decrease in Inventories	-95720425	
(Increase)/ Decrease other current assets	11800	
(Increase)/ Decrease in short term Loans and Advanaces	-1735451	
Increase/ (Decrease) in Trade Payables	-128090047	
Increase/ (Decrease) in other current liabilities	9097631	
Increase/ (Decrease) in Short term borrowings	-86338874	
Increase/ (Decrease) in Short term provisions	6082403	
Cash generated from Operating Activities		-205077986
Income Tax Paid		
Net cash generated from Operating Activities - (A)		-205077986
B Cash flows from investing activities		
Purchase of property, plant and equipment	4183200	
Net cash used in Investing Activities - (B)		4183200
C Cash flows from financing activities		
Proceeds from issue of share capital	0	
Issue of Bonus shares	0	
Increase in long-term borrowings	216877560	
Increase in Non current Asset	0	
Increase in Deffered tax Asset	-53857	
Interest Income	0	
Payment of interest	-18362187	
Net cash used in Financing Activities - (C)		198461516
Net Increase/(Decrease) in cash and cash equivalents (A+B+C)		-2433270
Cash and cash equivalents at beginning of period		4502229
Cash and cash equivalents at end of period		2068959
For, Bharat H. Shah & Co. Chartered Accountant	For, KALAHRIDHAAN TRENDZ LIMITED	
Partner CA Bhartbhai H. Shah Mem No. 39664 Firm Reg no:- 101217W UDIN No.: 21039664AAAAAH7851 Place :- Ahmedabad Date :- 28/12/2020	Director Niranjan D Agarwal DIN No:- 413530	Director Aditya N. Agarwal DIN No:- 7511136 Place :- Ahmedabad Date :- 28/12/2020

