

SATTVA HOLDING AND TRADING PRIVATE LIMITED

NOTES TO THE STANDALONE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2020

(Currency: INR in Lakhs)

17 Disclosure required as per Reserve Bank of India Master Direction - Core Investment Companies (Reserve Bank) Directions, 2016

The Company is Core Investment Company- Non Deposit taking -Systemically Important (CIC-ND-SI) Company having Certificate of Registration (CoR) bearing registration no. N-13.02355 since 21st June 2019 and hence, it is exempted from adherence to the following:

- 1) Submission of a Certificate from the Statutory Auditor's that it is engaged in business of non-banking financial institution and has an eligibility to hold CoR under Section 45-IA of the RBI Act, 1934.
- 2) The capital adequacy requirement (CRAR).
- 3) Concentration of Credit/ Investment.

The other disclosures which are required as per Master Direction- Core Investment Companies (Reserve Bank) Directions, 2016 are as follows:

Sr. No.	Particulars	Amount Outstanding	Amount Overdue	Amount Outstanding	Amount Overdue
		As at 31st March, 2020		As at 31st March, 2019	
LIABILITIES:					
1	Loans and Advances availed by the CIC Inclusive of Interest accrued thereon but not paid:-				
(a)	Debentures:				
	Secured	20,032.11	-	-	-
	Unsecured	200.00	-	200.00	-
	(Other than falling within the meaning of public deposits)				
(b)	Deferred Credits	-	-	-	-
(c)	Term Loans Secured	94,432.28	-	53,884.77	-
(d)	Inter-corporate loans and borrowing	-	-	-	-
(e)	Commercial Paper	-	-	-	-
(f)	Other Loans (Overdraft Facility - secured)	31.16	-	2.79	-

Sr. No.	Particulars	Amount Outstanding	Amount Outstanding
		As at 31st March, 2020	As at 31st March, 2019
ASSETS SIDE:			
2	Break-up of Loans and Advances including bills receivable (other than those included in (4) below):		
(a)	Secured	-	-
(b)	Unsecured	-	2.72
	- Loan given	-	-
3	Break-up of Leased Assets and stock on hire and other assets counting towards asset financing activities		
(i)	Lease assets including lease rentals under sundry debtors:		
	(a) Financial Lease	-	-
	(b) Operating Lease	-	-
(ii)	Stock on hire including hire charges under sundry debtors:		
	(a) Assets on hire	-	-
	(b) Repossessed Assets	-	-
(iii)	Other loans counting towards asset financing activities		
	(a) Loans where assets have been repossessed	-	-
	(b) Loans other than (a) above	-	-
4	Break-up of Investments:		
	Current Investments:		
1	Quoted:		
	(i) Shares: (a) Equity	-	-
	(b) Preference	-	-
	(ii) Debentures and Bonds	-	-
	(iii) Units of mutual funds	-	-
	(iv) Government Securities	-	-
	(v) Others (Please specify)	-	-
2	Unquoted:		
	(i) Shares: (a) Equity	-	-
	(b) Preference	-	-
	(ii) Debentures and Bonds	-	1,263.42
	(iii) Units of mutual funds	-	-
	(iv) Government Securities	-	-
	(v) Others (Please specify)	-	-
	Long Term Investments:		
1	Quoted:		
	(i) Shares: (a) Equity		
	Asian Paints Limitec	105,614.53	44,296.31
	(b) Preference	-	-
	(ii) Debentures and Bonds	-	-
	(iii) Units of mutual funds	-	-
	(iv) Government Securities	-	-
	(v) Others (Please specify)	-	-
2	Unquoted:		
	(i) Shares: (a) Equity		
	Canes Venatici		
	Trading Private	1.00	1.00
	(b) Preference	-	-
	(ii) Debentures and Bonds	-	-
	(iii) Units of mutual funds	-	-
	(iv) Government Securities	-	-
	(v) Others (Please specify)	-	-



SATTVA HOLDING AND TRADING PRIVATE LIMITED

NOTES TO THE STANDALONE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2020

(Currency: INR in Lakhs)

5 Borrower group-wise classification of assets financed as in (2) and (3) above:

Sr. No.	Category	As at 31st March, 2020		
		Amount net of Provisions		
		Secured	Unsecured	Total
1	Related Parties	-	-	-
	(a) Subsidiaries	-	-	-
	(b) Companies in the same group	-	-	-
	(c) Other related parties	-	-	-
2	Other than related parties	-	-	-
	Total	-	-	-

Sr. No.	Category	As at 31st March, 2019		
		Amount net of Provisions		
		Secured	Unsecured	Total
1	Related Parties	-	2.72	2.72
	(a) Subsidiaries	-	-	-
	(b) Companies in the same group	-	-	-
	(c) Other related parties	-	-	-
2	Other than related parties	-	-	-
	Total	-	2.72	2.72

6 Investor group-wise classification of all investments (current and non-current) in shares and securities (both quoted and unquoted):

Sr. No.	Category	Market Value / Break up or fair value or NAV	Book Value (Net of Provision)	Market Value / Break up or fair value or NAV	Book Value (Net of Provision)
		As at 31st March, 2020		As at 31st March, 2019	
		1	Related Parties	1.00	1.00
	(a) Subsidiaries	939,717.39	105,614.53	788,978.19	44,295.31
	(b) Companies in the same group	-	-	-	-
	(c) Other related parties	-	-	1,299.07	1,268.42
2	Other than related parties	-	-	-	-
	Total	939,718.39	105,615.53	790,278.26	45,563.73

7 Other information

Sr. No.	Particulars	Amount Outstanding	
		As at 31st March, 2020	
		As at 31st March, 2020	As at 31st March, 2019
(i)	Gross Non-Performing Assets	-	-
	(a) Related Parties	-	-
	(a) Other than related parties	-	-
(ii)	Net Non-Performing Assets	-	-
	(a) Related Parties	-	-
	(a) Other than related parties	-	-
(iii)	Assets acquired in satisfaction of debt	-	-



SATTVA HOLDING AND TRADING PRIVATE LIMITED

NOTES TO THE STANDALONE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2020

(Currency: INR in Lakhs)

8 Asset Liability Management

Maturity pattern of certain items of assets and liabilities as at 31st March, 2020

Particulars	1 day to 7 days	8 days to 14 days	15 days to 30 days	Over 1 month and upto 2 months	Over 2 months and upto 3 months	Over 3 months and upto 6 months	Over 6 months and upto 1 year	Over 1 year and upto 3 years	Over 3 and upto 5 years	Over 5 years	Total
Liabilities (L)	0.09	-	238.57	24,232.78	120.44	24,504.70	65,607.88	46.73	205.91	829,449.46	944,066.76
Capital Funds (Equity and Reserves)	-	-	-	-	-	-	-	-	-	797,919.56	797,919.56
Debt Securities	-	-	-	-	-	-	20,032.11	-	200.00	-	20,232.11
Borrowings (Other than Debt Securities)	-	-	60.42	24,232.77	113.43	24,500.00	45,536.82	-	-	-	94,463.44
Trade Payables	-	-	-	0.01	6.33	4.70	-	-	-	-	11.04
Financial & Non-Financial Liabilities	0.09	-	178.15	-	0.88	-	18.69	42.80	5.91	31,529.90	31,776.42
Provisions	-	-	-	-	-	-	0.26	3.93	-	-	4.19
Assets (A)	124.99	-	-	24,798.26	470.33	27,477.90	65,036.14	61.08	18.85	826,419.23	944,066.76
Cash and cash equivalents	124.99	-	-	798.26	470.33	-	-	-	-	-	1,393.58
Bank Balance other than cash and cash equivalents	-	-	-	-	-	2,435.60	215.61	-	-	-	2,651.21
Investments	-	-	-	24,000.00	-	24,500.00	64,800.00	-	-	826,418.39	939,718.39
Other Financial & Non financial assets	-	-	-	-	-	542.30	-	20.03	13.70	-	776.03
Property, Plant and Equipment	-	-	-	-	-	-	-	-	-	0.33	0.33
Right of use assets	-	-	-	-	-	-	20.53	41.05	5.13	-	66.71
Other Intangible assets	-	-	-	-	-	-	-	-	-	0.51	0.51



SATVA HOLDING AND TRADING PRIVATE LIMITED

NOTES TO THE STANDALONE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2020

(Currency: INR in Lakhs)

Maturity pattern of certain Assets and Liabilities as on March 31, 2019

Particulars	1 day to 7 days	8 days to 14 days	15 days to 30/31 days	Over 1 month and upto 2 months	Over 2 months and upto 3 months	Over 3 months and upto 6 months	Over 6 months and upto 1 year	Over 1 year and upto 3 years	Over 3 and upto 5 years	Over 5 years	Total
Liabilities (L)	0.12	-	149.69	24,217.89	62.26	4,500.00	25,070.66	39.13	228.27	736,650.04	790,918.07
Capital Funds (Equity and Reserves)	-	-	-	-	-	-	-	-	-	716,117.88	716,117.88
Debt Securities	-	-	-	-	-	-	-	-	200.00	-	200.00
Borrowings (Other than Debt Securities)	-	-	57.61	24,217.89	62.26	4,500.00	25,049.79	-	-	-	53,887.56
Trade Payables	0.12	-	-	-	-	-	-	3.79	-	-	3.91
Financial & Non-Financial Liabilities	-	-	92.08	-	-	-	17.08	39.13	28.27	20,532.16	20,708.72
Provisions	-	-	-	-	-	-	-	-	-	-	-
Assets (A)	1.96	-	185.22	24,461.65	254.30	5,424.21	24,520.53	51.09	38.23	735,980.07	790,918.07
Cash and cash equivalents	1.96	-	-	-	-	-	-	-	-	-	1.96
Bank Balance other than cash and cash equivalents	-	-	-	-	-	-	-	-	-	-	-
Loan given	-	-	-	-	-	-	-	2.72	-	-	2.72
Investments	-	-	185.22	24,461.65	254.30	4,897.90	24,500.00	-	-	735,979.19	790,278.26
Other Financial & Non financial assets	-	-	-	-	-	526.31	-	7.32	12.58	-	546.21
Property, Plant and Equipment	-	-	-	-	-	-	-	-	-	1.18	1.18
Right of use assets	-	-	-	-	-	-	20.53	41.05	25.66	-	87.24
Other intangible assets	-	-	-	-	-	-	-	-	-	0.50	0.50

Note:

- Debt Securities and other borrowings have been classified as per the residual period for the earliest exercise date of the Put/Call option.
- Investments provided as security to the extent of borrowings/debt securities have been classified in the same maturity bucket as the respective borrowings.
- Exposure to real estate sector, both direct and indirect:
The Company has no exposure to real estate sector and capital market directly or indirectly in the current and previous year.
- Registration obtained from other financial sector regulators:
The Company is registered with following other financial sector regulators (Financial regulators as described by Ministry of Finance).
1. Ministry of Corporate affairs.
- Disclosure of penalties imposed by RBI and other regulators:
No penalties were imposed by RBI and other regulators during the current and previous year.
- Ratings assigned by credit rating agencies
As on 31st March 2020

Deposit Instruments	Name of the rating agency	Rating assigned	Valid upto	Borrowing limit or conditions imposed by rating agency
Non-convertible debentures (NCD)	CRISIL	AA+/Stable	23-Jan-23	INR 50,000 lakhs

As on 31st March 2019
Not Applicable

