

S.L.KUKRA & CO.

Chartered Accountant

508-B, Veena Sarang, Sai baba Nagar,
Borivali(West), Mumbai-400092 .

Mob.No.9820024644

INDEPENDENT AUDITOR'S REPORT

**TO THE MEMBERS OF
RETOLD FARMING PRIVATE LIMITED**

Report on the Financial Statements

We have audited the accompanying standalone financial statements of **RETOLD FARMING PRIVATE LIMITED**, which comprise the Balance Sheet as at 31st March 2017, 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

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these standalone financial statements that give a true and fair view of the 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. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made thereunder.

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

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial



statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Company's Directors, as well as evaluating the overall presentation of the financial statements.

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

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March 2017, and its loss and its cash flows for the year ended on that date.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2016 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the Annexure 'A', statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.
2. As required by Section 143(3) of the Act, we report that:
 - (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
 - (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
 - (c) The Balance Sheet, the Statement of Profit and Loss, and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.
 - (d) In our opinion, the aforesaid standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
 - (e) On the basis of the written representations received from the directors as on 31st March 2017 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March 2017 from being appointed as a director in terms of Section 164 (2) of the Act.
 - (f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in 'Annexure B'.
 - (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, 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.
- iv. The Company has provided requisite disclosures in the financial statements as to holdings as well as dealings in Specified Bank Notes during the period from 8th November 2016 to 30th December 2016. Based on audit procedures and relying on the management representation, we report that the disclosures are in accordance with books of account maintained by the Company and as produced to us by the Management – Refer Note (11.B.vi).

For SL Kukra & Co.
Chartered Accountants
Firm Registration No. 116255W



Sampatlal B Jain
Proprietor
Membership No. 100282

Place: Mumbai
Date: 26th April 2017



ANNEXURE 'A' TO THE INDEPENDENT AUDITORS' REPORT

Statement referred to in paragraph 1 of our Report on Other Legal & Regulatory Requirements of our Report of even date on the accounts of RETOLD FARMING PRIVATE LIMITED for the year ended 31st March 2017.

- i.
 - a) The company is maintaining proper records showing full particulars including quantitative details and situation of fixed asset.
 - b) The fixed assets were physically verified during the year by the Management in accordance with a regular programme of verification which, in our opinion, provides for physical verification of fixed assets at reasonable intervals. According to the information and explanation given to us, no material discrepancies were noticed on such verification.
 - c) The title deeds of immovable properties are held in the name of the Company.
- ii. There is no inventory; hence this clause of physical verification is not applicable.
- iii. The Company has not granted any loans, secured or unsecured, to or from companies, firms or other parties covered in the register maintained under section 189 of the Companies Act, 2013, hence this clause is not applicable.
- iv. The Company has not entered into any transaction related to loans, investments, guarantees, or security under provisions of sections 185 and 186 of the Companies Act, 2013, and hence this clause is not applicable.
- v. The Company has not accepted any deposits, hence the directives issued by the Reserve Bank of India and the provisions of sections 73 to 76 or any other relevant provisions of the Companies Act, 2013 and the rules framed thereunder are not applicable.
- vi. Maintenance of cost records is not applicable to the Company.
- vii.
 - a) The Company is generally regular in depositing undisputed statutory dues as are applicable to the Company such as Income Tax and other statutory dues with the appropriate authorities.
 - b) There are no disputes pending regarding any statutory dues with any forum and hence this clause of depositing dues is not applicable.
- viii. The Company has not taken any loan or borrowing from any financial institution, bank, Government or debenture holders, hence the clause of default in repayment of dues to the said parties is not applicable.



- ix. The Company has not raised any moneys by way of initial public offer or further public offer (including debt instruments) and term loans during the period. Hence the clause about the application of the moneys is not applicable.
- x. Based on the audit procedure performed and information and explanation given to us by the management, no fraud by or on the Company by its officers or employees has been noticed or reported during the year.
- xi. Payment of managerial remuneration under the provisions of section 197 read with Schedule V to the Companies Act, 2013 is not applicable to this Company, and hence this clause is not applicable.
- xii. The Company is not a Nidhi Company and accordingly this clause is not applicable to the Company.
- xiii. Based on the audit procedure performed and information and explanation given to us by the management, all transactions with the related parties are in compliance with sections 177 and 188 of the Companies Act, 2013, where applicable and the details have been disclosed in the Financial Statements etc., as required by the applicable accounting standards.
- xiv. The Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year and hence the requirement of section 42 of the Companies Act, 2013 is not applicable.
- xv. According to the information and explanations given to us, the Company has not entered into any non-cash transactions with directors or persons connected with him under the provisions of section 192 of the Companies Act, 2013.
- xvi. According to the information and explanations given to us, the Company is not required to registered under Section 45-IA of the Reserve Bank of India Act, 1934 and accordingly this clause is not applicable.

Fqr SL Kukra & Co.
Chartered Accountants
Firm Registration No. 116255W

Sampatlal B Jain
Proprietor
Membership No. 100282



Place: Mumbai
Date: 26th April 2017

ANNEXURE 'B' TO THE INDEPENDENT AUDITOR'S REPORT

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act") referred to in paragraph 2(f) of Report on Other Legal & Regulatory Requirements of our Report of even date on the financial statements of RETOLD FARMING PRIVATE LIMITED for the year ended 31st March 2017.

We have audited the internal financial controls over financial reporting of **RETOLD FARMING PRIVATE LIMITED** as of 31st March 2017 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for laying down 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 issued by the Institute of Chartered Accountants of India. 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 its 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

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Standards on Auditing, to the extent applicable to an audit of internal financial controls and the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the "Guidance Note"), both issued by the Institute of Chartered Accountants of India. 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 internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, 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.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the internal financial controls system over financial reporting.



Meaning of Internal Financial Controls Over Financial Reporting

A company's internal financial control over financial reporting 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 internal financial control over financial reporting 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 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 unauthorized 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

Because of the inherent limitations of internal financial controls over financial reporting, 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 internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting commensurate with the size and nature of the business of the company and such internal financial controls over financial reporting were operating effectively as at 31st March 2017, 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 issued by the Institute of Chartered Accountants of India.

For SL Kukra & Co.
Chartered Accountants
Firm Registration No. 116255W



Sampatlal B Jain
Proprietor
Membership No. 100282



Place: Mumbai
Date: 26th April 2017

RETOLD FARMING PRIVATE LIMITED

Cash flow statement for the year ended 31st march 2017

		Year Ended 31.03.17		Year Ended 31.03.16	
A	Cash flow from operating activities				
	Net profit before tax & before exceptional items		(14,821)		(16,467)
	Add:- preliminary expenses				2,415
	Operating profit before working capital		(14,821)		(14,052)
	Changes				
	Adjustment for :-				
	(decrease) / increase in other current liability	(4,382)	(4,382)		(24,943)
	Net cash from operating activities		(19,203)		(38,995)
B	Cash flow from investing activities				
	Net cash from investing activities				
C	Cash flow from financing activities				
	Increase/(decrease) in unsecured laon	12,500		30,000	
	Net cash from financing activities		12,500		30,000
	Net change in cash and cash equivalents (a+b+c)		(6,703)		(8,995)
	Cash and cash equivalents - opening balance		17,152		26,147
	Cash and cash equivalents - closing balance		10,449		17,152

FOR S.L. KUKRA & CO
CHARTERED ACCOUNTANTS
FIRM REGISTRATION NO 116255W



SAMPAT LAL B. JAIN
Proprietor
Membership No. 100282
PLACE : MUMBAI
DATED : 26th April, 2017



FOR RETOLD FARMING PRIVATE LIMITED



[Ashish Ranka]
Director
DIN : 07728260



[Arun Pawar]
Director
DIN : 03131321



RETOLD FARMING PRIVATE LIMITED

Balance Sheet as at 31st March 2017

Particulars		Note No.	As at 31st March,2017	As at 31st March,2016
I.	Equity and liabilities			
1	Shareholders' funds			
	(a) Share capital	1	330000	330000
	(b) Reserves and surplus	2	4264616	4279437
2	Current Liabilities			
	(a) Short term borrowing	3	62500	50000
	(b) Other current liabilities	4	5170	9552
	TOTAL		46,62,286	46,68,989
II.	Assets			
1	Non-current assets			
	(a) Fixed assets	5	267995	267995
	(i) Tangible assets			
	(b) Long term loan & advances	6	4383842	4383842
2	Current assets			
	(a) Cash and cash equivalents	7	10449	17152
	(b) Other current assets	8	-	-
	TOTAL		46,62,286	46,68,989
	SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS	11		

FOR S.L. KUKRA & CO
 CHARTERED ACCOUNTANTS
 FIRM REGISTRATION NO 116255W


FOR AND ON BEHALF OF THE
 BOARD OF DIRECTORS



SAMPAT LAL B. JAIN
 Proprietor
 Membership No. 100282
 PLACE : MUMBAI
 DATED : 26th April, 2017




[Ashish Ranka]
 Director
 DIN : 07728260



[Arun Pawar]
 Director
 DIN : 03131321



RETOLD FARMING PRIVATE LIMITED

Profit and Loss Statement for the year ended 31st March 2017

Particulars		Note No.	For the Year Ended 31st March,2017	For the Year Ended 31st March,2016
I.	Revenue from operations		-	-
II.	Expenses:			
	Finance costs	9	5,703	4,972
	Other expenses	10	9,118	11,495
	Total expenses		14,821	16,467
III.	Profit (loss) before tax (I - II)		(14,821)	(16,467)
IV.	Tax expense:		-	-
V.	Profit (loss) for the period (III - IV)		(14,821)	(16,467)
VI.	Earnings per equity share			
	Before exceptional items			
	(1) Basic		(0.45)	(0.50)
	(2) Diluted		(0.45)	(0.50)
	After exceptional items			
	(1) Basic		(0.45)	(0.50)
	(2) Diluted		(0.45)	(0.50)
	SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS	11		

FOR S.L. KUKRA & CO
CHARTERED ACCOUNTANTS
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SAMPAT LAL B. JAIN
Proprietor
Membership No. 100282
PLACE : MUMBAI
DATED : 26th April, 2017



FOR AND ON BEHALF OF THE
BOARD OF DIRECTORS



[Ashish Ranka]
Director
DIN : 07728260



[Arun Pawar]
Director
DIN : 03131321



RETOLD FARMING PRIVATE LIMITED

NOTES TO FINANCIAL STATEMENTS

1 Shareholder's Funds - Share Capital

Particulars	As at 31 March 2017		As at 31 March 2016	
	Number	Rs.	Number	Rs.
Authorised				
Equity Shares of Rs. 10 each	50000	500000	50000	500000
Issued,Subscribed & Paid up				
Equity Shares of Rs. 10 each	33000	330000	33000	330000
Total	33000	330000	33000	330000

Rights of Equity Shareholders

The Company has only one class of Equity Shares having par value of Rs.10. Each holder of equity shares is entitled to one vote per share. In the event of liquidation of the Company, the holder of equity shares will be entitled to receive any of the remaining assets of the company, after distribution of all preferential amount.

Disclosure for each class of Shares

Particulars	As at 31 March 2017		As at 31 March 2016	
	Equity Shares		Equity Shares	
	Number	Rs.	Number	Rs.
Shares outstanding at the beginning of the year	33000	330000	33000	330000
Shares issued during the year	-	-	-	-
Shares bought back during the year	-	-	-	-
Shares outstanding at the end of the year	33000	330000	33000	330000

100% equity shares are held by the holding company GCIL Finance Ltd.

More than 5% Shareholding

Name of Shareholder	As at 31 March 2017		As at 31 March 2016	
	No. of Shares held	% of Holding	No. of Shares held	% of Holding
GCIL Finance Limited	32999	100.00%	32999	100.00%

2 Shareholder's Funds - Reserves & Surplus

Particulars	As at 31 March 2017	As at 31 March 2016
	Rs.	Rs.
Securities Premium Account		
Opening Balance	4370000	4370000
Closing Balance	4370000	4370000
Surplus		
Opening balance	-90563	-74096
(+) Net Profit/(Net Loss) For the current year	-14821	-16467
Closing Balance	-105384	-90563
Total	4264616	4279437



3 Short Term Borrowings

Particulars	As at 31 March 2017	As at 31 March 2016
	Rs.	Rs.
Loan & Advances From Related Party Unsecured GCIL Finance Limited (100% Holding Company) (No loan has been guaranteed by directors & Others)	62500	50000
Total	62500	50000

4 Other Current Liabilities

Particulars	As at 31 March 2017	As at 31 March 2016
	Rs.	Rs.
Interest Accrued & Due on Borrowings	-	4972
Audit Fees Payable	4600	4580
Duties & Taxes	570	-
Total	5170	9552

5 Fixed Assets(Refer 5)

6 Current Assets - Long Term Loans & Advances

Particulars	As at 31 March 2017	As at 31 March 2016
	Rs.	Rs.
Capital Advances	4383842	4383842
Total	4383842	4383842

7 Current Assets - Cash and Cash Equivalents

Particulars	As at 31 March 2017		As at 31 March 2016	
	Rs.	Rs.	Rs.	Rs.
(I) Cash and Cash Equivalents				
a. Balances with banks in Current Account	9980		13483	
b. Cash in hand	469	10449	3669	17152
Total		10449		17152

8 Current Assets - Other Current Assets

Particulars	As at 31 March 2017	As at 31 March 2016
	Rs.	Rs.
Preliminary Expenses	-	2415
Less: Written off	-	2415
	-	-
Total	-	-



RETOLD FARMING PRIVATE LIMITED.

5 Non Current Assets - Fixed Assets

	Gross Block			Accumulated Depreciation				Net Block		
	Balance as at 1 April 2016	Additions/ (Disposals)	Acquired through business combinations	Revaluations/ (Impairments)	Balance as at 31 March 2017	Depreciation charge for the year	Adjustment due to revaluations	On disposals	Balance as at 1 April 2016	Balance as at 31 March 2017
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
a Tangible Assets										
Land	267995	-	-	-	267995	-	-	-	267995	267995
Total	267995	-	-	-	267995	-	-	-	267995	267995
Previous Year	267995	-	-	-	267995	-	-	-	267995	267995



9 Finance Cost

<u>Particulars</u>	For the Period Ended 31st March 2017	For the Period Ended 31st March 2016
	Rs.	Rs.
Interest Paid	5703	4972
Total	5703	4972

10 Other Expenses

<u>Particulars</u>	For the Period Ended 31st March 2017	For the Period Ended 31st March 2016
	Rs.	Rs.
Audit fees*	4600	4580
Filing Fees	2018	2000
Professional Tax	2500	2500
Preliminary Expenses	-	2415
Total	9118	11495

*Audit Fees

<u>Particulars</u>	For the Period Ended 31st March 2017	For the Period Ended 31st March 2016
	Rs.	Rs.
Statutory Audit Fees	4600	4580
Total	4600	4580



RETOLD FARMING PRIVATE LIMITED

11 Significant Accounting Policies and Notes to Accounts

A Significant Accounting Policies

i) Basis of Accounting

Financial Statements are prepared under historical cost convention on accrual basis in accordance with the requirement of the Companies Act, 2013.

ii) Miscellaneous Expenditure

Miscellaneous Expenditure is written off over a period of five years.

iii) Fixed Assets

Fixed Assets are stated at their original cost of acquisition / installation and included preoperational expenses including borrowing cost.

iv) Taxation

i) Current tax is determined on the amount of tax payable to the taxation authorities in respect of taxable income for the period.

ii) Deferred tax is recognised, subject to the consideration of prudence in respect of deferred tax assets, on timing differences, being the difference between taxable income and accounting income that originate in one year and are capable of reversal in one or more subsequent years.

v) Going Concern

The Company has been incurring losses since incorporation, due to which the Reserves & Surplus have become negative, although the net Shareholders' funds is still positive. In future, if required, the Company's promoters will infuse further capital into the Company. Hence, going concern nature of the Company is not affected.



RETOLD FARMING PRIVATE LIMITED

B NOTES FORMING PART OF THE ACCOUNTS

i) In the opinion of the management current assets, loans and advances have a value on realisation in the ordinary course of business atleast equal to the amount at which they are stated and provision for depreciation and all known and determined liabilities are adequate and not in excess of the amount reasonable stated.

ii) Expenditure in Foreign Currency on account of Rs. Nil

iii) Earnings in Foreign Currency of Rs. Nil

	<u>Amount in Rs.</u> <u>2016-17</u>	<u>Amount in Rs.</u> <u>2015-16</u>
iv) Earning per share:		
(i) Net Profit after tax available for equity shareholders (Rs.)	(14,821)	(16,467)
(ii) Weighted average of number of equity shares outstanding during the year	33,000	33,000
(iii) Basic and Diluted Earnings per equity shares of Rs. 10/- each (Rs.)	(0.45)	(0.50)

v) **Related Parties & their relationship**

I) **Ultimate Holding Company**

Geecee Ventures Limited

II) **Holding Company**

GCIL Finance Limited

III) **Fellow Subsidiaries**

Oldview Agriculture Private Limited

Neptune Farming Private Limited

IV) **Key Managerial Personnel**

Gaurav Shayamsukha

Ashish Ranka

A K Pawar

Transactions with related parties

Transacting Related Party	Relationship between the Parties	Nature of Transactions	For the Year Ended 31st March,2017	For the Year Ended 31st March,2016
GCIL Finance Limited	Holding Company	Unsecured Borrowings	12500	30000
GCIL Finance Limited	Holding Company	Reimbursement	0	2500
GCIL Finance Limited	Holding Company	Interest Paid	5703	4972
Geecee Ventures Limited	Ultimate Holding Company	Reimbursement	818	0



- vi) Disclosure of Specified Bank Notes (SBN) held and transacted during the period from 8th November 2016 to 30th December 2016 pursuant to MCA Notification No. G.S.R. 308 (E) dated 30th March 2017 :

	SBNs	Other Denomination Notes	Total
Closing cash in hand as on 08.11.2016	3,000	269	3,269
(+) Permitted Receipts	-	2,500	2,500
(-) Permitted Payments	-	2,300	2,300
(-) Amount deposited in Banks	3,000	-	3,000
Closing cash in hand as on 30.12.2016	-	469	469

- vii) Previous Year figures have been regrouped or re-arranged wherever deemed necessary.

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