

RELIABLE ADVERTISING PRIVATE LIMITED
Standalone Financial Statements for period 01/04/2018 to 31/03/2019

[700300] Disclosure of general information about company

Unless otherwise specified, all monetary values are in INR

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Name of company	RELIABLE ADVERTISING PRIVATE LIMITED	
Corporate identity number	U22130WB1997PTC086067	
Permanent account number of entity	AABCR2979K	
Address of registered office of company	DIAMOND HERITAGE, 16 STRAND ROAD , 10TH FLOOR , ROOM NO- 1012 KOLKATA KOLKATA , WEST BENGAL , INDIA - 700001	
Type of industry	Commercial and Industrial	
Whether company is listed company	No	
Date of board meeting when final accounts were approved	30/05/2019	
Date of start of reporting period	01/04/2018	01/04/2017
Date of end of reporting period	31/03/2019	31/03/2018
Nature of report standalone consolidated	Standalone	
Content of report	Financial Statements	
Description of presentation currency	INR	
Level of rounding used in financial statements	Actual	
Type of cash flow statement	Indirect Method	
Whether company is maintaining books of account and other relevant books and papers in electronic form	No	

Disclosure of principal product or services [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Types of principal product or services [Axis]	1
	01/04/2018 to 31/03/2019
Disclosure of general information about company [Abstract]	
Disclosure of principal product or services [Abstract]	
Disclosure of principal product or services [LineItems]	
Product or service category (ITC 4 digit) code	1006
Description of product or service category	RICE
Turnover of product or service category	9,36,000
Highest turnover contributing product or service (ITC 8 digit) code	10061010
Description of product or service	RICE IN HUSK OF SEED QLTY
Turnover of highest contributing product or service	9,36,000

[700600] Disclosures - Directors report

Details of principal business activities contributing 10% or more of total turnover of company [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Principal business activities of company [Axis]	Product/service 1 [Member]
	01/04/2018 to 31/03/2019
Details of principal business activities contributing 10% or more of total turnover of company [Abstract]	
Details of principal business activities contributing 10% or more of total turnover of company [LineItems]	
Name of main product/service	Retail Trade
Description of main product/service	Activities of commission agents, brokers dealing in wholesale trade of agricultural raw material, live animals, food, beverages, intoxicants and textiles
NIC code of product/service	46101
Percentage to total turnover of company	100.00%

Details of shareholding pattern [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Shareholding pattern [Axis]	Promoters [Member]		Indian [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2018 to 31/03/2019	31/03/2018
Details of shareholding pattern [Abstract]				
Details of shareholding pattern [LineItems]				
Number of physical shares held end of period	[shares] 5,62,250	[shares] 5,62,250	[shares] 5,62,250	[shares] 5,62,250
Total number of shares held at end of period	[shares] 5,62,250	[shares] 5,62,250	[shares] 5,62,250	[shares] 5,62,250
Percentage of total shares held at end of period	100.00%	100.00%	100.00%	100.00%
Percentage of change in shares held during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 5,62,250	[shares] 5,62,250	[shares] 5,62,250	[shares] 5,62,250
Percentage of total shares held at end of period	100.00%	100.00%	100.00%	100.00%
Percentage of change in shares held during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 5,62,250	[shares] 5,62,250	[shares] 5,62,250	[shares] 5,62,250
Percentage of total shares held at end of period	100.00%	100.00%	100.00%	100.00%
Total number of shares held at end of period	[shares] 5,62,250	[shares] 5,62,250	[shares] 5,62,250	[shares] 5,62,250
Percentage of total shares held at end of period	100.00%	100.00%	100.00%	100.00%
Total number of shares held at end of period	[shares] 5,62,250	[shares] 5,62,250	[shares] 5,62,250	[shares] 5,62,250
Percentage of total shares held at end of period	100.00%	100.00%	100.00%	100.00%

Details of shareholding pattern [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Shareholding pattern [Axis]	Corporate bodies [Member]	
	01/04/2018 to 31/03/2019	31/03/2018
Details of shareholding pattern [Abstract]		
Details of shareholding pattern [LineItems]		
Number of physical shares held end of period	[shares] 5,62,250	[shares] 5,62,250
Total number of shares held at end of period	[shares] 5,62,250	[shares] 5,62,250
Percentage of total shares held at end of period	100.00%	100.00%
Percentage of change in shares held during year	0.00%	
Total number of shares held at end of period	[shares] 5,62,250	[shares] 5,62,250
Percentage of total shares held at end of period	100.00%	100.00%
Percentage of change in shares held during year	0.00%	
Total number of shares held at end of period	[shares] 5,62,250	[shares] 5,62,250
Percentage of total shares held at end of period	100.00%	100.00%
Total number of shares held at end of period	[shares] 5,62,250	[shares] 5,62,250
Percentage of total shares held at end of period	100.00%	100.00%
Total number of shares held at end of period	[shares] 5,62,250	[shares] 5,62,250
Percentage of total shares held at end of period	100.00%	100.00%
Total number of shares held at end of period	[shares] 5,62,250	[shares] 5,62,250
Percentage of total shares held at end of period	100.00%	100.00%

Particulars of holding, subsidiary and associate companies [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Particulars of companies [Axis]	1	2	3	4
	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019
Particulars of holding, subsidiary and associate companies [Abstract]				
Particulars of holding, subsidiary and associate companies [LineItems]				
Name of company	SHRI JATADHARI RICE MILL PRIVATE LIMITED	P. K. CEREALS PRIVATE LIMITED	P. K. AGRI LINK PRIVATE LIMITED	INTELLECT BUILDCON PRIVATE LIMITED
Country of incorporation of company	INDIA	INDIA	INDIA	INDIA
CIN of company	U15312WB2009PTC135394	U15312WB1989PTC047131	U15312WB2008PTC126633	U45400WB2009PTC133975
Type of company	Associate	Associate	Associate	Holding
Percentage of shares held	45.81%	30.56%	34.14%	55.23%
Applicable section	2(6)	2(6)	2(6)	2(46)

Details of change in promoters' shareholding [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Promoters [Axis]	1			
	Shareholding [Member]		Shareholding at beginning of year [Member]	
Change in shareholding [Axis]	31/03/2019	31/03/2018	01/04/2018 to 31/03/2019	31/03/2018
Total number of shares held at end of period	[shares] 2,51,700	[shares] 2,51,700	[shares] 2,51,700	[shares] 2,51,700
Percentage of total shares held at end of period	44.77%	44.77%	44.77%	44.77%
Total number of shares held at end of period	[shares] 2,51,700	[shares] 2,51,700	[shares] 2,51,700	[shares] 2,51,700
Percentage of total shares held at end of period	44.77%	44.77%	44.77%	44.77%
Details of change in promoters' shareholding [Abstract]				
Details of change in promoters' shareholding [LineItems]				
Name of promoter			HALDER VENTURE LIMITED	
Increase decrease in shareholding during year			[shares] 0	
Percentage increase decrease in shareholding during year			0.00%	
Total number of shares held at end of period	[shares] 2,51,700	[shares] 2,51,700	[shares] 2,51,700	[shares] 2,51,700
Percentage of total shares held at end of period	44.77%	44.77%	44.77%	44.77%
Details of increase (decrease) in promoters shareholding during year [TextBlock]			0	
Increase decrease in shareholding during year			[shares] 0	
Percentage increase decrease in shareholding during year			0.00%	
Total number of shares held at end of period	[shares] 2,51,700	[shares] 2,51,700	[shares] 2,51,700	[shares] 2,51,700
Percentage of total shares held at end of period	44.77%	44.77%	44.77%	44.77%
Increase decrease in shareholding during year			[shares] 0	
Percentage increase decrease in shareholding during year			0.00%	
Total number of shares held at end of period	[shares] 2,51,700	[shares] 2,51,700	[shares] 2,51,700	[shares] 2,51,700
Percentage of total shares held at end of period	44.77%	44.77%	44.77%	44.77%

Details of change in promoters' shareholding [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Promoters [Axis]	1		2	
	Cumulative shareholding during year [Member]		Shareholding [Member]	
Change in shareholding [Axis]	01/04/2018 to 31/03/2019	31/03/2018	31/03/2019	31/03/2018
Total number of shares held at end of period	[shares] 2,51,700	[shares] 2,51,700	[shares] 3,10,550	[shares] 3,10,550
Percentage of total shares held at end of period	44.77%	44.77%	55.23%	55.23%
Total number of shares held at end of period	[shares] 2,51,700	[shares] 2,51,700	[shares] 3,10,550	[shares] 3,10,550
Percentage of total shares held at end of period	44.77%	44.77%	55.23%	55.23%
Details of change in promoters' shareholding [Abstract]				
Details of change in promoters' shareholding [LineItems]				
Increase decrease in shareholding during year	[shares] 0			
Percentage increase decrease in shareholding during year	0.00%			
Total number of shares held at end of period	[shares] 2,51,700	[shares] 2,51,700	[shares] 3,10,550	[shares] 3,10,550
Percentage of total shares held at end of period	44.77%	44.77%	55.23%	55.23%
Details of increase (decrease) in promoters shareholding during year [TextBlock]	0			
Increase decrease in shareholding during year	[shares] 0			
Percentage increase decrease in shareholding during year	0.00%			
Total number of shares held at end of period	[shares] 2,51,700	[shares] 2,51,700	[shares] 3,10,550	[shares] 3,10,550
Percentage of total shares held at end of period	44.77%	44.77%	55.23%	55.23%
Increase decrease in shareholding during year	[shares] 0			
Percentage increase decrease in shareholding during year	0.00%			
Total number of shares held at end of period	[shares] 2,51,700	[shares] 2,51,700	[shares] 3,10,550	[shares] 3,10,550
Percentage of total shares held at end of period	44.77%	44.77%	55.23%	55.23%

Details of change in promoters' shareholding [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Promoters [Axis]	2			
	Shareholding at beginning of year [Member]		Cumulative shareholding during year [Member]	
Change in shareholding [Axis]	01/04/2018 to 31/03/2019	31/03/2018	01/04/2018 to 31/03/2019	31/03/2018
Total number of shares held at end of period	[shares] 3,10,550	[shares] 3,10,550	[shares] 3,10,550	[shares] 3,10,550
Percentage of total shares held at end of period	55.23%	55.23%	55.23%	55.23%
Total number of shares held at end of period	[shares] 3,10,550	[shares] 3,10,550	[shares] 3,10,550	[shares] 3,10,550
Percentage of total shares held at end of period	55.23%	55.23%	55.23%	55.23%
Details of change in promoters' shareholding [Abstract]				
Details of change in promoters' shareholding [LineItems]				
Name of promoter	Intellect Buildcon Private Limited			
Increase decrease in shareholding during year	[shares] 0		[shares] 0	
Percentage increase decrease in shareholding during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 3,10,550	[shares] 3,10,550	[shares] 3,10,550	[shares] 3,10,550
Percentage of total shares held at end of period	55.23%	55.23%	55.23%	55.23%
Details of increase (decrease) in promoters shareholding during year [TextBlock]	0		0	
Increase decrease in shareholding during year	[shares] 0		[shares] 0	
Percentage increase decrease in shareholding during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 3,10,550	[shares] 3,10,550	[shares] 3,10,550	[shares] 3,10,550
Percentage of total shares held at end of period	55.23%	55.23%	55.23%	55.23%
Increase decrease in shareholding during year	[shares] 0		[shares] 0	
Percentage increase decrease in shareholding during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 3,10,550	[shares] 3,10,550	[shares] 3,10,550	[shares] 3,10,550
Percentage of total shares held at end of period	55.23%	55.23%	55.23%	55.23%

Details of shareholding of promoters [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Promoters [Axis]	1		2	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2018 to 31/03/2019	31/03/2018
Total number of shares held at end of period	[shares] 2,51,700	[shares] 2,51,700	[shares] 3,10,550	[shares] 3,10,550
Percentage of total shares held at end of period	44.77%	44.77%	55.23%	55.23%
Percentage of change in shares held during year	0.00%		0.00%	
Details of shareholding of promoters [Abstract]				
Details of shareholding of promoters [LineItems]				
Shareholder's name	Halder Venture Limited		Intellect Buildcon Private Limited	
Total number of shares held at end of period	[shares] 2,51,700	[shares] 2,51,700	[shares] 3,10,550	[shares] 3,10,550
Percentage of total shares held at end of period	44.77%	44.77%	55.23%	55.23%
Percentage of shares pledged/encumbered to total shares at end of period	0.00%	0.00%	0.00%	0.00%
Percentage of change in shares held during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 2,51,700	[shares] 2,51,700	[shares] 3,10,550	[shares] 3,10,550
Percentage of total shares held at end of period	44.77%	44.77%	55.23%	55.23%
Total number of shares held at end of period	[shares] 2,51,700	[shares] 2,51,700	[shares] 3,10,550	[shares] 3,10,550
Percentage of total shares held at end of period	44.77%	44.77%	55.23%	55.23%
Total number of shares held at end of period	[shares] 2,51,700	[shares] 2,51,700	[shares] 3,10,550	[shares] 3,10,550
Percentage of total shares held at end of period	44.77%	44.77%	55.23%	55.23%

Details of directors signing board report [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Directors signing board report [Axis]	1
	01/04/2018 to 31/03/2019
Details of signatories of board report [Abstract]	
Details of directors signing board report [LineItems]	
Name of director signing board report [Abstract]	
First name of director	PRABHAT
Middle name of director	KUMAR
Last name of director	HALDAR
Designation of director	Director
Director identification number of director	02009423
Date of signing board report	30/05/2019

Unless otherwise specified, all monetary values are in INR

	01/04/2018 to 31/03/2019
Disclosure in board of directors report explanatory [TextBlock]	Textual information (1) [See below]
Description of state of companies affair	Textual information (2) [See below]
Disclosure relating to amounts if any which is proposed to carry to any reserves	a) TRANSFER TO RESERVES No Amount has been transferred to Reserve during the year.
Disclosures relating to amount recommended to be paid as dividend	DIVIDEND During the Financial Year 2018-19, your Directors did not recommend payment of any dividend.
Details regarding energy conservation	Textual information (3) [See below]
Details regarding technology absorption	Textual information (4) [See below]
Details regarding foreign exchange earnings and outgo	Textual information (5) [See below]
Disclosures in director's responsibility statement	Textual information (6) [See below]
Details of material changes and commitment occurred during period affecting financial position of company	NA
Particulars of loans guarantee investment under section 186 [TextBlock]	Textual information (7) [See below]
Particulars of contracts/arrangements with related parties under section 188(1) [TextBlock]	Textual information (8) [See below]
Details of contracts/arrangements/transactions not at arm's length basis [Abstract]	
Whether there are contracts/arrangements/transactions not at arm's length basis	No
Details of material contracts/arrangements/transactions at arm's length basis [Abstract]	
Whether there are material contracts/arrangements/transactions at arm's length basis	No
Disclosure of extract of annual return as provided under section 92(3) [TextBlock]	Textual information (9) [See below]
Details of principal business activities contributing 10% or more of total turnover of company [Abstract]	
Particulars of holding, subsidiary and associate companies [Abstract]	
Details of shareholding pattern [Abstract]	
Details of shareholding of promoters [Abstract]	
Details of change in promoters shareholding [TextBlock]	
Details of change in promoters' shareholding [Abstract]	
Details of increase (decrease) in promoters shareholding during year [TextBlock]	
Details of shareholding pattern of top 10 shareholders [Abstract]	
Details of shareholding pattern of directors and key managerial personnel [TextBlock]	
Details of shareholding pattern of directors and key managerial personnel [Abstract]	
Disclosure of statement on declaration given by independent directors under section 149(6) [TextBlock]	NA
Disclosure for companies covered under section 178(1) on directors appointment and remuneration including other matters provided under section 178(3) [TextBlock]	NA
Disclosure of statement on development and implementation of risk management policy [TextBlock]	Textual information (10) [See below]
Details on policy development and implementation by company on corporate social responsibility initiatives taken during year [TextBlock]	Textual information (11) [See below]

Disclosure as per rule 8(5) of companies accounts rules 2014 [TextBlock]	Textual information (12) [See below]
Disclosure of financial summary or highlights [TextBlock]	Textual information (13) [See below]
Disclosure of change in nature of business [TextBlock]	Textual information (14) [See below]
Details of directors or key managerial personnels who were appointed or have resigned during year [TextBlock]	NA
Disclosure of companies which have become or ceased to be its subsidiaries, joint ventures or associate companies during year [TextBlock]	Textual information (15) [See below]
Details relating to deposits covered under chapter v of companies act [TextBlock]	a) DEPOSIT D u r i n g the year under review, your Company did not accept any deposits from the public.
Details of deposits which are not in compliance with requirements of chapter v of act [TextBlock]	a) DEPOSIT D u r i n g the year under review, your Company did not accept any deposits from the public.
Details of significant and material orders passed by regulators or courts or tribunals impacting going concern status and company's operations in future [TextBlock]	Textual information (16) [See below]
Details regarding adequacy of internal financial controls with reference to financial statements [TextBlock]	Textual information (17) [See below]
Disclosure of appointment and remuneration of director or managerial personnel if any, in the financial year [TextBlock]	NA
Details of remuneration of director or managerial personnel [Abstract]	
Disclosure of voting rights not exercised directly by employees [TextBlock]	
Whether votes were cast in favour of resolution	No
Number of meetings of board	[pure] 6
Details of signatories of board report [Abstract]	
Name of director signing board report [Abstract]	

Textual information (1)

Disclosure in board of directors report explanatory [Text Block]

DIRECTORS REPORT

To The Members,

Your Directors have pleasure in presenting their Annual Report on the business and operations of the Company and the accounts for the Financial Year ended March 31, 2019.

FINANCIAL RESULTS AND APPROPRIATIONS

1. The summarized result of your Company is given in the table below:

Particulars	2018-19	2017-18
Turnover	936,000	1,237,344
Profit before Depreciation	11,339	53,196
Depreciation	NIL	NIL
Profit before tax	11,339	53,196
Provision for taxes	2,949	13,698
Profit after tax	8,390	39,498

DIVIDEND

During the Financial Year 2018-19, your Directors did not recommend payment of any dividend.

DIRECTORS

There was no change in the composition of Directors during the year.

OPERATIONS AND FUTURE PROSPECTS

Your Company is expected to continue to be a dominant player in the agricultural sector with increasing demand for processed food in recent years with the growth of population, rapid urbanization and changing life styles.

Agro-processing industries thus offer enormous potential to boost an economy.

BUSINESS REVIEW

The year in review shows a moderate performance by the Company with respect to sluggish demand in the agricultural industry. The present order position is healthy and we are expecting the markets to improve both in terms of liquidity and also demand in 2018-19.

INDUSTRIAL RELATIONS

Your company continues to enjoy a very healthy management and worker relationships and we pledge to strengthen these ties to improve quality of work culture and productivity.

Your company also enjoys a very good reputation for quality products and sustained quality maintenance with all the major builders and dealers. We are known for creating dependable supply levels and maintaining cordial relationships with all dealers and customers.

INFORMATION PURSUANT TO SECTION 134(3) OF THE COMPANIES ACT, 2013 (the Act)

As per the Companies Act, 2013, the information as per the relevant clauses is as below:

a) EXTRACT OF THE ANNUAL RETURN

The extract of annual return as provided under Sub-section (3) of section 92 is attached in ANNEXURE 1 of this Report.

b) MEETINGS AND ATTENDANCE OF BOARD

Six Board Meetings were held during the year 2018-19 and the gap between the two meetings did not exceed one hundred and twenty days in accordance with provisions under section 134(3)(b), of Companies Act,2013.

NAME OF DIRECTORS	STATUS	NUMBER OF MEETINGS ATTENDED
Mr. Prabhat Kr. Halder	Director	6
Mrs. RekhaHalder	Director	6

Number of Board Meetings attended by each Director during the Financial Year 2018-19 are as follows:-

The dates on which Board Meetings were held are as follows:-

SL. No.	Date of the Meeting
1.	30th May, 2018
2.	12th June, 2018
3.	21st September, 2018
4.	5th November, 2018
5.	17th January, 2019
6.	27th March, 2019

c) DIRECTORS RESPONSIBILITY STATEMENT

The Directors Responsibility Statement referred to in clause (c) of sub-section (3) of Section 134 of the Companies Act, 2013, shall state that

(a) In the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures;

(b) The directors had selected such accounting policies and applied them consistently and made judgments and estimates that are 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 financial year and of the profit and loss of the company for that period;

(c) The directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;

(d) The directors had prepared the annual accounts on a going concern basis; and

(e) The directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

(f) The Directors had laid down internal financial controls to be followed by the company; however such internal financial controls are not adequate and will be improved from next financial year.

d) QUALIFICATION OR RESERVATION IN THE AUDIT REPORT

Your Board has the pleasure in confirming that the auditor had given an unqualified report without any adverse comments.

e) LOANS, GUARANTEES & INVESTMENTS UNDER SECTION 186

INVESTMENTS	Amount
A Investment in P.K.Agri Link Pvt Ltd	5,73,00,403
B Investment in P.K.Cereals Pvt Ltd	1,10,00,000
C Investment in Shri Jatadhari Rice Mill Pvt ltd.	2,48,44,286

f) CHANGE IN THE NATURE OF BUSINESS

During the Financial year 2018-19, no significant change has taken place which could have an impact over the financial position of the Company.

g) RISK MANAGEMENT POLICY

The Board reviews the business plan at regular intervals and develops the Risk Management Policy which lays down guiding principles on proactive planning for identifying, analyzing and mitigating all the material risks, both external and internal. Your Company has sought to classify the types of risks as external business and operational.

h) CORPORATE SOCIAL RESPONSIBILITY (CSR)

The Company does not fall within the category as prescribed in sub section (1) of Section 135 of the Companies Act, 2013, hence no Corporate Social Responsibility Committee has been formed nor any CSR initiatives has been undertaken during the year under review.

i) DEPOSIT

During the year under review, your Company did not accept any deposits from the public.

j) SIGNIFICANT & MATERIAL ORDERS PASSED BY THE REGULATORS

Pursuant to Section 134(3)(q) of the Companies Act, 2013 read with Companies (Acceptance of Deposits) Rules, 2014, no material orders have been passed by any regulator, court or tribunal impacting the Company's operations and its going concern status during the Financial Year 2018-19.

k) RELATED PARTY TRANSACTIONS

Endeavour is consistently made to have only arm's length transactions with all parties including Related Parties.

No Material Related Party Transactions, i.e. transactions exceeding ten percent of the annual consolidated turnover as per the last audited financial statements were entered during the year by your Company. Hence disclosure of Related Party Transactions is not required under Section 134(3) (h) of the Companies Act, 2013 in Form AOC 2 .

l) TRANSFER TO RESERVES

No Amount has been transferred to Reserve during the year.

m) CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS AND OUTGO

There is nothing to comment upon the conservation of energy, technology & absorption, foreign exchange earnings and outgo.

STATUTORY AUDITORS

At the annual general meeting held on 30.9.2014 Sen & Ray Chartered Accountants, were appointed as the statutory auditors of the company to hold office till the conclusion of the annual general meeting to be held in the calendar year 2019. The retiring auditors since eligible, members are requested to consider their appointment to act as the statutory auditors for a period of 5 years and authorize the Board of Directors to decide their remuneration.

HOLDING AND SUBSIDIARIES

RELIABLE ADVERTISING PRIVATE LIMITED continues to be the Subsidiary of INTELLECT BUILDCON PRIVATE LIMITED which is a wholly owned subsidiary of HALDER VENTURE LIMITED. Further there are no subsidiaries of the Company.

INTERNAL FINANCIAL CONTROLS

The internal financial controls with reference to the financial statements are in commensurate with the size and nature of the business of the company

ACKNOWLEDGEMENT

Your Directors place on record their appreciation for employees at all levels, who have contributed to the growth and performance of your Company.

Your directors also thank the clients, vendors, bankers, shareholders and advisers of the Company for their continued support.

For and on behalf of the Board of Directors

Prabhat Kumar Haldar

DIN: 02009423

Place:Kolkata

Date :30-05-2019

ANNEXURE A

Form No. MGT-9

EXTRACT OF ANNUAL RETURN

as on the financial year ended on 31st March, 2019

[Pursuant to section 92(3) of the Companies Act, 2013 and rule12(1) of the Companies (Management and Administration) Rules,2014]

I. REGISTRATION AND OTHER DETAILS:

i) CIN:	U22130WB1997PTC086067
ii) Registration Date:	10/12/1997
iii) Name of the Company:	Reliable Advertising Private Limited
iv) Category / Sub-Category of the Company:	Company limited by Shares/ Indian Non Government Company
v) Address of the Registered office and contact details :	Diamond Heritage, 16 Strand Road, 10th Floor, Room No- 1012 Kolkata West Bengal 700001
vi) Whether listed company :	No
vii) Name, Address and Contact details of Registrar and Transfer Agent, if any:	Nil

II. PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY

All the business activities contributing 10% or more of the total turnover of the company shall be stated:-

Sl. No.	Name and Description of main products / services	NIC Code of the Product/ service	% to total turnover of the company
1.	Activities of commission agents, brokers dealing in wholesale trade of agricultural raw material, live animals, food, beverages, intoxicants and textiles	46101	100

III. PARTICULARS OF HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES

Sl. No.	Name and address of the Company	CIN/GLN	Holding/ Subsidiary/Associate	% of Shares Held	Applicable Section
1	Intellect Buildcon Private Limited	U45400WB2009PTC133975	Holding	55.23	2(46)
2	P. K. Cereals Private Limited	U15312WB1989PTC047131	Associate	30.56	2(6)
3	P. K. Agri Link Private Limited	U15312WB2008PTC126633	Associate	34.15	2(6)
4	Shri Jatadhari Rice Mill Private Limited	U15312WB2009PTC135394	Associate	45.81	2(6)

IV. SHAREHOLDING PATTERN (Equity Share Capital Break up as percentage of Total Equity)

i) Category-wise Share Holding

Category of Shareholders	No. of Shares held at the beginning of the year			No. of Shares held at the end of the year			% Change during the year
	Physical	Total	% of Total Shares	Demat	Physical	Total	
A. Promoters							
(1) Indian							
a) Individual/ HUF	-	-	-	-	-	-	-
b) Central Govt.	-	-	-	-	-	-	-

c) State Govt(s)	-	-	-	-	-	-	-	-	-
d) Bodies Corp.	-	562,250	562,250	100%	-	562,250	562,250	100%	-
e) Banks / FI	-	-	-	-	-	-	-	-	-
f) Any Other	-	-	-	-	-	-	-	-	-
Sub-total (A) (1):-	-	562,250	562,250	100%	-	562,250	562,250	100%	-
(2) Foreign									
a) NRIs - Individuals	-	-	-	-	-	-	-	-	-
b) Other Individuals	-	-	-	-	-	-	-	-	-
c) Bodies Corp.									
d) Banks / FI									
e) Any Other.									
Sub-total (A) (2):-		0	0	0		0	0	0	
Total shareholding of Promoter (A) = (A)(1)+(A)(2)		562,250	562,250	100%	-	562,250	562,250	100%	

B. Public Shareholding

1. Institutions

a) Mutual Funds	-	-	-	-	-	-	-	-	-
b) Banks / FI	-	-	-	-	-	-	-	-	-
c) Central Govt.	-	-	-	-	-	-	-	-	-
d) State Govt(s)	-	-	-	-	-	-	-	-	-
e) Venture Capital Funds	-	-	-	-	-	-	-	-	-
f) Insurance Companies	-	-	-	-	-	-	-	-	-

g) FIIs	-	-	-	-	-	-	-	-	-
h) Foreign Venture Capital Funds	-	-	-	-	-	-	-	-	-
i) Others (Specify)	-	-	-	-	-	-	-	-	-
Sub-total (B)(1):-	-	0	0	0	-	0	0	0	-
2. Non- Institutions	-	-	-	-	-	-	-	-	-
a) Bodies Corp.	-	-	-	-	-	-	-	-	-
i) Indian	-	-	-	-	-	-	-	-	-
ii) Overseas	-	-	-	-	-	-	-	-	-
b) Individuals	-	-	-	-	-	-	-	-	-
i) Individual shareholders holding nominal share capital upto Rs. 1 lakh	-	-	-	-	-	-	-	-	-
ii) Individual shareholders holding nominal share capital in excess of Rs 1 lakh	-	-	-	-	-	-	-	-	-
c) Others (Specify)	-	-	-	-	-	-	-	-	-
Sub-total (B)(2):-	-	0	0	0	-	0	0	0	-
Total Public Shareholding (B)=(B)(1)+(B)(2)	-	0	0	0	-	0	0	0	-
C. Shares held by Custodian for GDRs & ADRs	-	0	0	0	-	0	0	0	-
Grand Total (A+B+C)	-	562,250	562,250	100%	-	562,250	562,250	100%	-

(ii) Shareholding of Promoters

Sl No.	Shareholders Name	Shareholding at the beginning of the year	Shareholding at the end of the year
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	No. of Shares	% of total Shares of the company	% of Shares Pledged/ encumbered to total shares	No. of Shares	% of total Shares of the company	% of Shares Pledged/ encumbered to total shares	% change in shareholding during the year
1 Halder Venture Limited	251700	44.77 %	0	251700	44.77 %	0	0
2 Intellect Buildcon Private Limited	310550	55.23%	0	310550	55.23%	0	0

(iii) Change in Promoters Shareholding (please specify, if there is no change)

Sl. No.	Shareholding at the beginning of the year		Cumulative Shareholding during the year	
	No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
	At the beginning of the year	562,250	100	562,250 100
	Date wise Increase/ Decrease in Promoters Share holding during the year specifying the reasons for increase/decrease (e.g. allotment/ transfer/ bonus/ sweat equity, etc):	No Changes		
	At the End of the year	562,250	100	562,250 100

(iv) Shareholding Pattern of top ten Shareholders (other than Directors, Promoters and Holders of GDRs and ADRs):

Name of the Shareholder: NIL

Sl. No.	Shareholding at the beginning of the year	Cumulative Shareholding during the year	
		No. of shares	% of total shares of the company
For Each of the Top 10 Shareholders			
At the beginning of the year	NIL		
Date wise Increase/ Decrease in Shareholding during the year specifying the reasons for increase/decrease (e.g. allotment/ transfer/ bonus/sweat equity, etc):	-	-	-
At the End of the year (or on the date of separation, if separated during the year)	NIL		

(v) Shareholding of Directors and Key Managerial Personnel:

Sl. No.	Shareholding at the beginning of the year	Cumulative Shareholding during the year	
		No. of shares	% of total shares of the company
For Each of the Directors and KMP			
1. REKHA HALDAR			
At the beginning of the year	0	-	-
Date wise Increase/ Decrease in Shareholding during the year specifying the reasons for increase/decrease (e.g. allotment/ transfer/ bonus/ sweat equity, etc):	NIL	NIL	NIL
At the End of the year	0	-	-
2. PRABHAT KUMAR HALDAR			
At the beginning of the year	0	-	-
Date wise Increase/ Decrease in Share holding during the year specifying the reasons for increase/decrease (e.g. allotment/ transfer/ bonus/ sweatequity, etc):	NIL	NIL	NIL

At the End of the year 0 - 0 -

V. INDEBTEDNESS

Indebtedness of the Company including interest outstanding/accrued but not due for payment

	Secured Loans excluding deposits	Unsecured Loans	Deposits	Total Indebtedness
Indebtedness at the beginning of the financial year:				
i)Principal Amount		37300000		37300000
ii)Interest due but not paid				
iii)Interest accrued but not due				
Total(i+ ii+ iii)		37300000		37300000
Change in Indebtedness during the financial year:				
Addition				
Reduction				
Net Change				
Indebtedness at the end of the financial year:				
i)Principal Amount		37300000		37300000
ii) Interest due but not paid				

iii) Interest accrued but not due

Total(i+ii+iii)	37300000	37300000
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VI. REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL

Remuneration to Managing Director, Whole-time Directors and/or Manager:

Sl. no.	Particulars of Remuneration	Name of MD/WTD/ Manager	Total Amount (Rs.)
	Remuneration paid to Directors		- - -
1.	Gross salary (Rs):		
	(a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961		
	(b) Value of perquisites u/s 17(2) Income-tax Act, 1961		
	(c) Profits in lieu of salary under section 17(3) of Income tax Act, 1961		
2.	Stock Option		
3.	Sweat Equity		
4.	Commission:		
	- as % of profit		
	- others, specify		
5.	Others (LTA and Retirement benefits)		
	Total (A)		
	Ceiling as per the Act(5% of PBT)		

B. Remuneration to other directors

Sl. no.	Particulars of Remuneration	Name of Directors	Total Amount
	Remuneration paid to Directors		
	1. Independent Directors		
	Fee for attending board committee meetings		-
	Commission		-
	Others, please specify		-
	Total (1)		-
	2. Other Non-Executive Directors		
	Fee for attending board committee meetings		-
	Commission		-
	Others, please specify		-
	Total (2)		-
	Total (B)=(1+2)		- - - -
	Total Managerial Remuneration	-	-
	Overall Ceiling as per the Act (1% of PBT)		

C. REMUNERATION TO KEY MANAGERIAL PERSONNEL OTHER THAN MD/MANAGER/WTD

Sl. no.	Particulars of Remuneration	(Key Managerial Personnel)
CEO	Company Secretary & CFO	Total

	Name	NIL	NIL
1	Gross salary		
(a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961	-		
(b) Value of perquisites u/s17(2) Income-tax Act, 1961	-		
(c) Profits in lieu of salary under section 17(3) Income-tax Act, 1961	-		
2	Stock Option	-	
3	Sweat Equity	-	
4	Commission:	-	
- as % of profit	-		
- others, specify	-		
5	Others, please specify	-	
	Total	-	

VII. PENALTIES/ PUNISHMENT/ COMPOUNDING OF OFFENCES:

Type	Section of the Companies Act	Brief Description	Details of Penalty / Punishment/ Compounding fees imposed	Authority [RD / NCLT / COURT]	Appeal made, if any, (give details)
A.COMPANY					
Penalty	-	-	-	-	-
Punishment	-	-	-	-	-
Compounding	-	-	-	-	-

B. DIRECTORS

Penalty	-	-	-	-	-
Punishment	-	-	-	-	-
Compounding	-	-	-	-	-

**C. OTHER OFFICERS
IN DEFAULT**

Penalty	-	-	-	-	-
Punishment	-	-	-	-	-
Compounding	-	-	-	-	-

Place: Kolkata

For and on behalf of the Board of Directors

Date: 30TH May, 2019

PRABHAT KUMAR HALDAR

Director

(DIN: 02009423)

ANNEXURE-IV

FORM AOC-1

[Pursuant to first proviso to sub-section (3) of section 129 read with rule 5 of Companies (Accounts) Rules, 2014]

Statement containing salient features of the financial statement of Subsidiaries/ Associate Companies/ Joint Ventures

Part A: SUBSIDIARIES

(Information in respect of each subsidiary is presented with amounts in Rs.)

1 SL No.	1	2	3	4	5
2 Name of Subsidiary	-	-	-	-	-
3 Reporting period for the subsidiary concerned, if different from the holding companys reporting period	-	-	-	-	-
4 Reporting currency and Exchange rate as on the last date of the relevant financial year in the case of foreign subsidiaries	-	-	-	-	-
5 Share capital:	-	-	-	-	-
6 Reserves and surplus	-	-	-	-	-
7 Total assets	-	-	-	-	-
8 Total Liabilities	-	-	-	-	-
9 Investments	-	-	-	-	-
10 Turnover	-	-	-	-	-
11 Profit before taxation	-	-	-	-	-
12 Provision for taxation	-	-	-	-	-
13 Profit after taxation-	-	-	-	-	-
14 Proposed Dividend	-	-	-	-	-
15 % of shareholding	-	-	-	-	-

Names of subsidiaries which are yet to commence operations-NIL

Names of subsidiaries which have been liquidated or sold during the year-NIL

Part B: ASSOCIATES AND JOINT VENTURES

Statement pursuant to Section 129(3) of the Companies Act, 2013 related to Associate Companies and Joint Ventures

Name of Associates/ Joint Ventures	P. K. Cereals Private Limited	P. K. Agri Link Private Limited	Shri Jatadhari Rice Mill Private Limited
1. Latest audited Balance Sheet Date	31.03.2019	31.03.2019	31.03.2019
Extent of Holding %	30.56	34.15	45.81
3.Description of how there is significant influence	By way of investment in more than 20% of the equity shares (section 2(6) of the Companies Act, 2013		
4.Reason why the associate/joint venture is not consolidated	N.A.		
5.Net worth attributable to shareholding as per latest audited Balance Sheet	Rs. 1,59,10,868.72	Rs. 9,10,44,712.09	Rs. 4,66,35,484.29
6. Profit or Loss for the year			
i. Considered in Consolidation			
ii. Not Considered in Consolidation	Rs. 34,58,391	Rs. 2,03,56,028	Rs. 93,08,553

1. Names of associates or joint ventures which are yet to commence operations- NIL

2. Names of associates or joint ventures which have been liquidated or sold during the year- NIL

For and on behalf of the Board of Directors

Prabhat Kumar Haldar

DIN: 02009423

Place: Kolkata

Date :30-05-2019

Textual information (2)

Description of state of companies affair

FINANCIAL RESULTS AND APPROPRIATIONS 1. The summarized result of your Company is given in the table below: Particulars
2018-19 2017-18 Turnover 936,000 1,237,344 Profit before Depreciation 11,339 53,196 Depreciation NIL NIL Profit before tax 11,339
53,196 Provision for taxes 2,949 13,698 Profit after tax 8,390 39,498

Textual information (3)

Details regarding energy conservation

a) CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS AND OUTGO There is nothing to comment upon the conservation of energy, technology & absorption, foreign exchange earnings and outgo.

Textual information (4)

Details regarding technology absorption

a) CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS AND OUTGO There is nothing to comment upon the conservation of energy, technology & absorption, foreign exchange earnings and outgo.

Textual information (5)

Details regarding foreign exchange earnings and outgo

- a) CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS AND OUTGO There is nothing to comment upon the conservation of energy, technology & absorption, foreign exchange earnings and outgo.

Textual information (6)

Disclosures in director's responsibility statement

- a) DIRECTORS' RESPONSIBILITY STATEMENT The Directors' Responsibility Statement referred to in clause (c) of sub-section (3) of Section 134 of the Companies Act, 2013, shall state that— (a) In the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures; (b) The directors had selected such accounting policies and applied them consistently and made judgments and estimates that are 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 financial year and of the profit and loss of the company for that period; (c) The directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities; (d) The directors had prepared the annual accounts on a going concern basis; and (e) The directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively. (f) The Directors had laid down internal financial controls to be followed by the company; however such internal financial controls are not adequate and will be improved from next financial year.

Textual information (7)

Particulars of loans guarantee investment under section 186 [Text Block]

- a) LOANS, GUARANTEES & INVESTMENTS UNDER SECTION 186

INVESTMENTS	Amount
A Investment in P.K.Agri Link Pvt Ltd	5,73,00,403
B Investment in P.K.Cereals Pvt Ltd	1,10,00,000
C Investment in Shri Jatadhari Rice Mill Pvt ltd.	2,48,44,286

Textual information (8)

Particulars of contracts/arrangements with related parties under section 188(1) [Text Block]

- a) RELATED PARTY TRANSACTIONS

Endeavour is consistently made to have only arm's length transactions with all parties including Related Parties.

No Material Related Party Transactions, i.e. transactions exceeding ten percent of the annual consolidated turnover as per the last audited financial statements were entered during the year by your Company. Hence disclosure of Related Party Transactions is not required under Section 134(3) (h) of the Companies Act, 2013 in Form AOC 2 .

Textual information (9)

Disclosure of extract of annual return as provided under section 92(3) [Text Block]

'ANNEXURE A'

Form No. MGT-9

EXTRACT OF ANNUAL RETURN

as on the financial year ended on 31st March, 2019

[Pursuant to section 92(3) of the Companies Act, 2013 and rule12(1) of the Companies (Management and Administration) Rules,2014]

I. REGISTRATION AND OTHER DETAILS:

i) CIN:	U22130WB1997PTC086067
ii) Registration Date:	10/12/1997
iii) Name of the Company:	Reliable Advertising Private Limited
iv) Category / Sub-Category of the Company:	Company limited by Shares/ Indian Non Government Company
v) Address of the Registered office and contact details :	Diamond Heritage, 16 Strand Road, 10th Floor, Room No- 1012 Kolkata West Bengal 700001
vi) Whether listed company :	No
vii) Name, Address and Contact details of Registrar and Transfer Agent, if any:	Nil

II. PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY

All the business activities contributing 10% or more of the total turnover of the company shall be stated:-

Sl. No.	Name and Description of main products / services	NIC Code of the Product/ service	% to total turnover of the company
1.	Activities of commission agents, brokers dealing in wholesale trade of agricultural raw material, live animals, food, beverages, intoxicants and textiles	46101	100

III. PARTICULARS OF HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES

Sl. No.	Name and address of the Company	CIN/GLN	Holding/ Subsidiary/Associate	% of Shares Held	Applicable Section
1	Intellect Buildcon Private Limited	U45400WB2009PTC133975	Holding	55.23	2(46)
2	P. K. Cereals Private Limited	U15312WB1989PTC047131	Associate	30.56	2(6)
3	P. K. Agri Link Private Limited	U15312WB2008PTC126633	Associate	34.15	2(6)
4	Shri Jatadhari Rice Mill Private Limited	U15312WB2009PTC135394	Associate	45.81	2(6)

IV. SHAREHOLDING PATTERN (Equity Share Capital Break up as percentage of Total Equity)

i) Category-wise Share Holding

Category of Shareholders	No. of Shares held at the beginning of the year	No. of Shares held at the end of the year	% Change during the year
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Demat	Physical	Total	% of Total Shares	Demat	Physical	Total	% of Total Shares
A. Promoters							
(1) Indian							
a) Individual/ HUF	-	-	-	-	-	-	-
b) Central Govt.	-	-	-	-	-	-	-
c) State Govt(s)	-	-	-	-	-	-	-
d) Bodies Corp.	-	562,250	562,250	100%	-	562,250	562,250 100%
e) Banks / FI	-	-	-	-	-	-	-
f) Any Other	-	-	-	-	-	-	-
Sub-total (A) (1):-	-	562,250	562,250	100%	-	562,250	562,250 100%
(2) Foreign							
a) NRIs - Individuals	-	-	-	-	-	-	-
b) Other – Individuals	-	-	-	-	-	-	-
c) Bodies Corp.							
d) Banks / FI							
e) Any Other....							
Sub-total (A) (2):-		0	0	0		0	0 0
Total shareholding of Promoter (A) = (A)(1)+(A)(2)		562,250	562,250	100%	-	562,250	562,250 100%
B. Public Shareholding							
1. Institutions							
a) Mutual Funds	-	-	-	-	-	-	-

b) Banks / FI	-	-	-	-	-	-	-	-	-
c) Central Govt.	-	-	-	-	-	-	-	-	-
d) State Govt(s)	-	-	-	-	-	-	-	-	-
e) Venture Capital Funds	-	-	-	-	-	-	-	-	-
f) Insurance Companies	-	-	-	-	-	-	-	-	-
g) FIIs	-	-	-	-	-	-	-	-	-
h) Foreign Venture Capital Funds	-	-	-	-	-	-	-	-	-
i) Others (Specify)	-	-	-	-	-	-	-	-	-
Sub-total (B)(1):-	-	0	0	0		0	0	0	-
2. Non- Institutions	-	-	-	-	-	-	-	-	-
a) Bodies Corp.	-								-
i) Indian	-	-	-	-	-	-	-	-	-
ii) Overseas	-	-	-	-	-	-	-	-	-
b) Individuals	-	-	-	-	-	-	-	-	-
i) Individual shareholders holding nominal share capital upto Rs. 1 lakh									
ii) Individual shareholders holding nominal share capital in excess of Rs 1 lakh	-								-
c) Others (Specify)	-	-	-	-	-	-	-	-	-
Sub-total (B)(2):-		0	0	0		0	0	0	
Total Public Shareholding (B)=(B)(1)+(B)(2)		0	0	0	-	0	0	0	
C. Shares held by Custodian for GDRs & ADRs	-	0	0	0	-	0	0	0	-

Grand Total (A+B+C) 562,250 562,250 100% - 562,250 562,250 100%

(ii) Shareholding of Promoters

Sl No.	Shareholder's Name	Shareholding at the beginning of the year			Shareholding at the end of the year			% change in shareholding during the year
		No. of Shares	% of total Shares of the company	% of Shares Pledged/ encumbered to total shares	No. of Shares	% of total Shares of the company	% of Shares Pledged/ encumbered to total shares	
1	Halder Venture Limited	251700	44.77 %	0	251700	44.77 %	0	0
2	Intellect Buildcon Private Limited	310550	55.23%	0	310550	55.23%	0	0

(iii) Change in Promoters' Shareholding (please specify, if there is no change)

Sl. No.	Shareholding at the beginning of the year	Cumulative Shareholding during the year	
		No. of shares	% of total shares of the company
	At the beginning of the year	562,250	100
		562,250	100

Date wise Increase/ Decrease in Promoters Share holding during the year specifying the reasons for increase/decrease (e.g. allotment/ transfer/ bonus/ sweat equity, etc): No Changes

At the End of the year 562,250 100 562,250 100

(iv) Shareholding Pattern of top ten Shareholders (other than Directors, Promoters and Holders of GDRs and ADRs):

Name of the Shareholder: NIL

Sl. No.	Shareholding at the beginning of the year		Cumulative Shareholding during the year	
	No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
For Each of the Top 10 Shareholders				
At the beginning of the year	NIL			
Date wise Increase/ Decrease in Shareholding during the year specifying the reasons for increase/decrease (e.g. allotment/ transfer/ bonus/sweat equity, etc):	-	-	-	-
At the End of the year (or on the date of separation, if separated during the year)	NIL			

(v) Shareholding of Directors and Key Managerial Personnel:

Sl. No.	Shareholding at the beginning of the year		Cumulative Shareholding during the year	
	No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
For Each of the Directors and KMP				
1. REKHA HALDAR				
At the beginning of the year	0	-	0	-
Date wise Increase/ Decrease in Shareholding during the year specifying the reasons for increase/decrease (e.g. allotment/ transfer/ bonus/ sweat equity, etc):	NIL	NIL	NIL	NIL

At the End of the year	0	-	0	-
2. PRABHAT KUMAR HALDAR				
At the beginning of the year	0	-	0	-
Date wise Increase/ Decrease in Share holding during the year specifying the reasons for increase/decrease(e.g. allotment/ transfer/ bonus/ sweatequity, etc):	NIL	NIL	NIL	NIL
At the End of the year	0	-	0	-

V. INDEBTEDNESS

Indebtedness of the Company including interest outstanding/accrued but not due for payment

	Secured Loans excluding deposits	Unsecured Loans	Deposits	Total Indebtedness
Indebtedness at the beginning of the financial year:				
i)Principal Amount		37300000		37300000
ii)Interest due but not paid				
iii)Interest accrued but not due				
Total(i+ ii+ iii)		37300000		37300000

Change in Indebtedness during the financial year:

· Addition

· Reduction

Net Change

Indebtedness at the end of the financial year:

i)Principal Amount	37300000	37300000
ii) Interest due but not paid		
iii) Interest accrued but not due		
Total(i+ii+iii)	37300000	37300000

VI. REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL

Remuneration to Managing Director, Whole-time Directors and/or Manager:

Sl. no.	Particulars of Remuneration	Name of MD/WTD/ Manager	Total Amount (Rs.)
	Remuneration paid to Directors		- - -
1.	Gross salary (Rs):		
	(a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961		
	(b) Value of perquisites u/s 17(2) Income-tax Act, 1961		
	(c) Profits in lieu of salary under section 17(3) of Income tax Act, 1961		
2	Stock Option		
3	Sweat Equity		
4	Commission:		

- as % of profit

- others, specify

5 Others (LTA and Retirement benefits)

Total (A)

Ceiling as per the Act(5% of PBT)

B. Remuneration to other directors

Sl. no.	Particulars of Remuneration	Name of Directors	Total Amount
	Remuneration paid to Directors		
	1. Independent Directors		
	· Fee for attending board committee meetings		-
	· Commission		-
	· Others, please specify		-
	Total (1)		-
	2. Other Non-Executive Directors		-
	· Fee for attending board committee meetings		-
	· Commission		-
	· Others, please specify		-
	Total (2)		-
	Total (B)=(1+2)		- - - -
	Total Managerial Remuneration	-	-
	Overall Ceiling as per the Act (1% of PBT)		

C.REMUNERATION TO KEY MANAGERIAL PERSONNEL OTHER THAN MD/MANAGER/WTD

Sl. no.	Particulars of Remuneration	(Key Managerial Personnel)	
CEO	Company Secretary & CFO	Total	
	Name	NIL	NIL
1	Gross salary		
	(a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961	-	
	(b) Value of perquisites u/s17(2) Income-tax Act, 1961	-	
	(c) Profits in lieu of salary under section 17(3) Income-tax Act, 1961	-	
2	Stock Option	-	
3	Sweat Equity	-	
4	Commission:	-	
	- as % of profit	-	
	- others, specify...	-	
5	Others, please specify	-	
	Total	-	

VII. PENALTIES/ PUNISHMENT/ COMPOUNDING OF OFFENCES:

Section of the	Brief	Details of Penalty / Punishment/	Authority [RD /	Appeal made, if any,
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Type	Companies Act	Description	Compounding fees imposed	NCLT / COURT]	(give details)
A.COMPANY					
Penalty	-	-	-	-	-
Punishment	-	-	-	-	-
Compounding	-	-	-	-	-
B. DIRECTORS					
Penalty	-	-	-	-	-
Punishment	-	-	-	-	-
Compounding	-	-	-	-	-
C. OTHER OFFICERS IN DEFAULT					
Penalty	-	-	-	-	-
Punishment	-	-	-	-	-
Compounding	-	-	-	-	-

Place: Kolkata

For and on behalf of the Board of Directors

Date: 30TH May, 2019

PRABHAT KUMAR HALDAR

Director

(DIN: 02009423)

Textual information (10)

Disclosure of statement on development and implementation of risk management policy [Text Block]

a) RISK MANAGEMENT POLICY

The Board reviews the business plan at regular intervals and develops the Risk Management Policy which lays down guiding principles on proactive planning for identifying, analyzing and mitigating all the material risks, both external and internal. Your Company has sought to classify the types of risks as external business and operational.

Textual information (11)

Details on policy development and implementation by company on corporate social responsibility initiatives taken during year [Text Block]

a) CORPORATE SOCIAL RESPONSIBILITY (CSR)

The Company does not fall within the category as prescribed in sub section (1) of Section 135 of the Companies Act, 2013, hence no Corporate Social Responsibility Committee has been formed nor any CSR initiatives has been undertaken during the year under review.

Textual information (12)

Disclosure as per rule 8(5) of companies accounts rules 2014 [Text Block]

DIRECTORS REPORT

To The Members,

Your Directors have pleasure in presenting their Annual Report on the business and operations of the Company and the accounts for the Financial Year ended March 31, 2019.

FINANCIAL RESULTS AND APPROPRIATIONS

1. The summarized result of your Company is given in the table below:

Particulars	2018-19	2017-18
Turnover	936,000	1,237,344
Profit before Depreciation	11,339	53,196
Depreciation	NIL	NIL
Profit before tax	11,339	53,196
Provision for taxes	2,949	13,698
Profit after tax	8,390	39,498

DIVIDEND

During the Financial Year 2018-19, your Directors did not recommend payment of any dividend.

DIRECTORS

There was no change in the composition of Directors during the year.

OPERATIONS AND FUTURE PROSPECTS

Your Company is expected to continue to be a dominant player in the agricultural sector with increasing demand for processed food in recent years with the growth of population, rapid urbanization and changing life styles.

Agro-processing industries thus offer enormous potential to boost an economy.

BUSINESS REVIEW

The year in review shows a moderate performance by the Company with respect to sluggish demand in the agricultural industry. The present order position is healthy and we are expecting the markets to improve both in terms of liquidity and also demand in 2018-19.

INDUSTRIAL RELATIONS

Your company continues to enjoy a very healthy management and worker relationships and we pledge to strengthen these ties to improve quality of work culture and productivity.

Your company also enjoys a very good reputation for quality products and sustained quality maintenance with all the major builders and dealers. We are known for creating dependable supply levels and maintaining cordial relationships with all dealers and customers.

INFORMATION PURSUANT TO SECTION 134(3) OF THE COMPANIES ACT, 2013 (the Act)

As per the Companies Act, 2013, the information as per the relevant clauses is as below:

a) EXTRACT OF THE ANNUAL RETURN

The extract of annual return as provided under Sub-section (3) of section 92 is attached in ANNEXURE 1 of this Report.

b) MEETINGS AND ATTENDANCE OF BOARD

Six Board Meetings were held during the year 2018-19 and the gap between the two meetings did not exceed one hundred and twenty days in accordance with provisions under section 134(3)(b), of Companies Act,2013.

NAME OF DIRECTORS	STATUS	NUMBER OF MEETINGS ATTENDED
Mr. Prabhat Kr. Halder	Director	6
Mrs. RekhaHalder	Director	6

Number of Board Meetings attended by each Director during the Financial Year 2018-19 are as follows:-

The dates on which Board Meetings were held are as follows:-

SL. No.	Date of the Meeting
1.	30th May, 2018
2.	12th June, 2018
3.	21st September, 2018
4.	5th November, 2018
5.	17th January, 2019
6.	27th March, 2019

c) DIRECTORS RESPONSIBILITY STATEMENT

The Directors Responsibility Statement referred to in clause (c) of sub-section (3) of Section 134 of the Companies Act, 2013, shall state that

(a) In the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures;

(b) The directors had selected such accounting policies and applied them consistently and made judgments and estimates that are 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 financial year and of the profit and loss of the company for that period;

(c) The directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;

(d) The directors had prepared the annual accounts on a going concern basis; and

(e) The directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

(f) The Directors had laid down internal financial controls to be followed by the company; however such internal financial controls are not adequate and will be improved from next financial year.

d) QUALIFICATION OR RESERVATION IN THE AUDIT REPORT

Your Board has the pleasure in confirming that the auditor had given an unqualified report without any adverse comments.

e) LOANS, GUARANTEES & INVESTMENTS UNDER SECTION 186

INVESTMENTS	Amount
A Investment in P.K.Agri Link Pvt Ltd	5,73,00,403
B Investment in P.K.Cereals Pvt Ltd	1,10,00,000
C Investment in Shri Jatadhari Rice Mill Pvt ltd.	2,48,44,286

f) CHANGE IN THE NATURE OF BUSINESS

During the Financial year 2018-19, no significant change has taken place which could have an impact over the financial position of the Company.

g) RISK MANAGEMENT POLICY

The Board reviews the business plan at regular intervals and develops the Risk Management Policy which lays down guiding principles on proactive planning for identifying, analyzing and mitigating all the material risks, both external and internal. Your Company has sought to classify the types of risks as external business and operational.

h) CORPORATE SOCIAL RESPONSIBILITY (CSR)

The Company does not fall within the category as prescribed in sub section (1) of Section 135 of the Companies Act, 2013, hence no Corporate Social Responsibility Committee has been formed nor any CSR initiatives has been undertaken during the year under review.

i) DEPOSIT

During the year under review, your Company did not accept any deposits from the public.

j) SIGNIFICANT & MATERIAL ORDERS PASSED BY THE REGULATORS

Pursuant to Section 134(3)(q) of the Companies Act, 2013 read with Companies (Acceptance of Deposits) Rules, 2014, no material orders have been passed by any regulator, court or tribunal impacting the Company's operations and its going concern status during the Financial Year 2018-19.

k) RELATED PARTY TRANSACTIONS

Endeavour is consistently made to have only arm's length transactions with all parties including Related Parties.

No Material Related Party Transactions, i.e. transactions exceeding ten percent of the annual consolidated turnover as per the last audited financial statements were entered during the year by your Company. Hence disclosure of Related Party Transactions is not required under Section 134(3) (h) of the Companies Act, 2013 in Form AOC 2 .

l) TRANSFER TO RESERVES

No Amount has been transferred to Reserve during the year.

m) CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS AND OUTGO

There is nothing to comment upon the conservation of energy, technology & absorption, foreign exchange earnings and outgo.

STATUTORY AUDITORS

At the annual general meeting held on 30.9.2014 Sen & Ray Chartered Accountants, were appointed as the statutory auditors of the company to hold office till the conclusion of the annual general meeting to be held in the calendar year 2019. The retiring auditors since eligible, members are requested to consider their appointment to act as the statutory auditors for a period of 5 years and authorize the Board of Directors to decide their remuneration.

HOLDING AND SUBSIDIARIES

RELIABLE ADVERTISING PRIVATE LIMITED continues to be the Subsidiary of INTELLECT BUILDCON PRIVATE LIMITED which is a wholly owned subsidiary of HALDER VENTURE LIMITED. Further there are no subsidiaries of the Company.

INTERNAL FINANCIAL CONTROLS

The internal financial controls with reference to the financial statements are in commensurate with the size and nature of the business of the company

ACKNOWLEDGEMENT

Your Directors place on record their appreciation for employees at all levels, who have contributed to the growth and performance of your Company.

Your directors also thank the clients, vendors, bankers, shareholders and advisers of the Company for their continued support.

For and on behalf of the Board of Directors

Prabhat Kumar Haldar

DIN: 02009423

Place:Kolkata

Date :30-05-2019

Textual information (13)

Disclosure of financial summary or highlights [Text Block]

FINANCIAL RESULTS AND APPROPRIATIONS

1. The summarized result of your Company is given in the table below:

Particulars	2018-19	2017-18
Turnover	936,000	1,237,344
Profit before Depreciation	11,339	53,196
Depreciation	NIL	NIL
Profit before tax	11,339	53,196
Provision for taxes	2,949	13,698
Profit after tax	8,390	39,498

Textual information (14)

Disclosure of change in nature of business [Text Block]

- a) CHANGE IN THE NATURE OF BUSINESS

During the Financial year 2018-19, no significant change has taken place which could have an impact over the financial position of the Company.

Textual information (15)

Disclosure of companies which have become or ceased to be its subsidiaries, joint ventures or associate companies during year [Text Block]

HOLDING AND SUBSIDIARIES

RELIABLE ADVERTISING PRIVATE LIMITED continues to be the Subsidiary of INTELLECT BUILDCON PRIVATE LIMITED which is a wholly owned subsidiary of HALDER VENTURE LIMITED. Further there are no subsidiaries of the Company.

Textual information (16)

Details of significant and material orders passed by regulators or courts or tribunals impacting going concern status and company's operations in future [Text Block]

a) SIGNIFICANT & MATERIAL ORDERS PASSED BY THE REGULATORS

Pursuant to Section 134(3)(q) of the Companies Act, 2013 read with Companies (Acceptance of Deposits) Rules, 2014, no material orders have been passed by any regulator, court or tribunal impacting the Company's operations and its going concern status during the Financial Year 2018-19.

Textual information (17)

Details regarding adequacy of internal financial controls with reference to financial statements [Text Block]

INTERNAL FINANCIAL CONTROLS

The internal financial controls with reference to the financial statements are in commensurate with the size and nature of the business of the company

[700500] Disclosures - Signatories of financial statements

Details of directors signing financial statements [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Directors signing financial statements [Axis]	1	2
	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019
Details of signatories of financial statements [Abstract]		
Details of directors signing financial statements [Abstract]		
Details of directors signing financial statements [LineItems]		
Name of director signing financial statements [Abstract]		
First name of director	PRABHAT	REKHA
Middle name of director	KUMAR	
Last name of director	HALDAR	HALDAR
Designation of director	Director	Director
Director identification number of director	02009423	02240613
Date of signing of financial statements by director	30/05/2019	30/05/2019

[700400] Disclosures - Auditors report**Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Axis]	Auditor's favourable remark [Member]	Clause not applicable [Member]
	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019
Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Abstract]		
Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [LineItems]		
Disclosure in auditors report relating to fixed assets		Textual information (18) [See below]
Disclosure in auditors report relating to inventories	Textual information (19) [See below]	
Disclosure in auditors report relating to loans		Textual information (20) [See below]
Disclosure in auditors report relating to compliance with Section 185 and 186 of Companies Act, 2013		iv. The company has not given any loans, investments guarantees, and security. Accordingly, the provisions of clause 3 (iv) of the Order are not applicable to the Company and hence not commented upon.
Disclosure in auditors report relating to deposits accepted		Textual information (21) [See below]
Disclosure in auditors report relating to maintenance of cost records		vi. It has been explained to us that the maintenance of cost records has not been prescribed under section 148(1) of the Act.
Disclosure in auditors report relating to statutory dues [TextBlock]	Textual information (22) [See below]	
Disclosure in auditors report relating to default in repayment of financial dues	viii. In our opinion and according to the information and explanations given to us, the Company has not defaulted in the repayment of dues to banks.	
Disclosure in auditors report relating to public offer and term loans used for purpose for which those were raised		Textual information (23) [See below]
Disclosure in auditors report relating to fraud by the company or on the company by its officers or its employees reported during period	Textual information (24) [See below]	
Disclosure in auditors report relating to managerial remuneration	Textual information (25) [See below]	
Disclosure in auditors report relating to Nidhi Company		xii. In our opinion, the Company is not a Nidhi Company. Therefore, the provisions of clause 3 (xii) of the Order are not applicable to the Company.
Disclosure in auditors report relating to transactions with related parties	Textual information (26) [See below]	
Disclosure in auditors report relating to preferential allotment or private placement of shares or convertible debentures		Textual information (27) [See below]
Disclosure in auditors report relating to non-cash transactions with directors or persons connected with him		Textual information (28) [See below]

Disclosure in auditors report relating to registration under section 45-IA of Reserve Bank of India Act, 1934		Textual information (29) [See below]
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Details regarding auditors [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Auditors [Axis]	1
	01/04/2018 to 31/03/2019
Details regarding auditors [Abstract]	
Details regarding auditors [LineItems]	
Category of auditor	Auditors firm
Name of audit firm	SEN & RAY
Name of auditor signing report	SOUMIK RAY
Firms registration number of audit firm	303047E
Membership number of auditor	122465
Address of auditors	1st FLOOR, B B L O C K LALBAZAR, KOLKATA-700001
Permanent account number of auditor or auditor's firm	AAMFS4186P
SRN of form ADT-1	S38723136
Date of signing audit report by auditors	30/05/2019
Date of signing of balance sheet by auditors	30/05/2019

Unless otherwise specified, all monetary values are in INR

	01/04/2018 to 31/03/2019
Disclosure in auditor's report explanatory [TextBlock]	Textual information (30) [See below]
Whether companies auditors report order is applicable on company	Yes
Whether auditors' report has been qualified or has any reservations or contains adverse remarks	No
Auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report	NA

Textual information (18)**Disclosure in auditors report relating to fixed assets**

i. In respect of its Fixed Assets, a. According to information and explanations given to us, The Company Does not have any Fixed Assets therefore, the provisions of clause 3 (i)(a,b & c) of the Order are not applicable to the Company

Textual information (19)**Disclosure in auditors report relating to inventories**

ii. In respect of the Inventories, a. The management has conducted physical verification of inventory as on the last date of the financial year. b. The discrepancies noticed on physical verification of the inventory as compared to books records which has been properly dealt with in the books of account were not material

Textual information (20)**Disclosure in auditors report relating to loans**

iii. The Company has not granted any loans, secured or unsecured to companies, firms, Limited Liability partnerships or other parties covered in the Register maintained under section 189 of the Act. Accordingly, the provisions of clause 3 (iii) (a) to (c) of the Order are not applicable to the Company and hence not commented upon.

Textual information (21)

Disclosure in auditors report relating to deposits accepted

v. The Company has not accepted any deposits from the public and 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 Act and the Companies (Acceptance of Deposit) Rules, 2015 with regard to the deposits accepted from the public are not applicable.

Textual information (22)

Disclosure in auditors report relating to statutory dues [Text Block]

vii. a.) According to information and explanations given to us and on the basis of our examination of the books of account, and records, the Company has been generally regular in depositing undisputed statutory dues including Provident Fund, Employees State Insurance, Income-Tax, Sales tax, GST, Duty of Customs, Duty of Excise, Value added Tax, Cess and any other statutory dues with the appropriate authorities. According to the information and explanations given to us, no undisputed amounts payable in respect of the above were in arrears as at March 31, 2019 for a period of more than 6 months from the date on when they become payable. (b) According to the information and explanations given to us, there are no dues of sales tax, income tax, custom duty, wealth tax, excise duty and Cess which have not been deposited on account of any dispute.

Textual information (23)

Disclosure in auditors report relating to public offer and term loans used for purpose for which those were raised

ix. Based upon the audit procedures performed and the information and explanations given by the management, the company has not raised money by way of initial public offer or further public offer including debt instruments and term Loans. Accordingly, the provisions of clause 3 (ix) of the Order are not applicable to the Company and hence not commented upon.

Textual information (24)

Disclosure in auditors report relating to fraud by the company or on the company by its officers or its employees reported during period

x. Based upon the representation letter received and explanations given by the management, we report that no fraud by the Company or on the company by its officers or employees has been noticed or reported during the year.

Textual information (25)

Disclosure in auditors report relating to managerial remuneration

xi. According to the information and explanations given to us and on our examination of the records of the Company, the Company has paid/provided for managerial remuneration in accordance with the requisite approvals mandated by the provisions of section 197 read with Schedule V to the Companies Act.

Textual information (26)

Disclosure in auditors report relating to transactions with related parties

xiii. Based upon the audit procedures performed and according to the information and explanations given to us, All transactions with related parties are in compliance with sections 177 and 188 of Companies Act, 2013 where applicable and the details have been disclosed in the Financial statements etc. as required by the applicable accounting standards.

Textual information (27)

Disclosure in auditors report relating to preferential allotment or private placement of shares or convertible debentures

xiv. Based upon the audit procedures performed and the information and explanations given by the management, the company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year under review. Accordingly, the provisions of clause 3 (xiv) of the Order are not applicable to the Company and hence not commented upon.

Textual information (28)

Disclosure in auditors report relating to non-cash transactions with directors or persons connected with him

xv. Based upon the audit procedures performed and the information and explanations given by the management, the company has not entered into any non-cash transactions with directors or persons connected with him. Accordingly, the provisions of clause 3 (xv) of the Order are not applicable to the Company and hence not commented upon.

Textual information (29)

Disclosure in auditors report relating to registration under section 45-IA of Reserve Bank of India Act, 1934

xvi. In our opinion, the company is not required to be registered under section 45 IA of the Reserve Bank of India Act, 1934 and accordingly, the provisions of clause 3 (xvi) of the Order are not applicable to the Company and hence not commented upon.

Textual information (30)

Disclosure in auditor's report explanatory [Text Block]

To The Members of RELIABLE ADVERTISING PRIVATE LIMITED

Report On the Standalone Financial Statement

Opinion

We have audited the standalone financial statements of RELIABLE ADVERTISING PRIVATE LIMITED ("the Company"), which comprise the Balance Sheet as at 31 March 2019, and the Statement of Profit and Loss (including other comprehensive income), Statement of Changes in Equity and Statement of Cash Flows for the year then ended, and notes to the standalone financial statements, including a summary of significant accounting policies and other explanatory information (hereinafter referred to as "the standalone financial statements"). In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Companies Act, 2013 ("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 2019, and profit (including other comprehensive income), changes in equity and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Act. Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the standalone financial statements under the provisions of the Act and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

We have determined that there are no other key audit matters to communicate in our report

Other Information

The Company's management and Board of Directors are responsible for the other information. The other information comprises the information included in the Company's annual report, but does not include the standalone financial statements and our auditors' report thereon.

Our opinion on the standalone financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the standalone financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard

Management's Responsibility for the Standalone Financial Statements

The Company's management and Board of Directors are responsible for the matters stated in Section 134(5) of the Act with respect to the preparation of these standalone financial statements that give a true and fair view of the state of affairs, profit / loss (including other comprehensive income), changes in equity and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards (Ind AS) specified under Section 133 of the Act. 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 standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial statements, management and Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Board of Directors is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibility

Our objectives are to obtain reasonable assurance about whether the standalone financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act¹⁶, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial statements, including the disclosures, and whether the standalone financial statements represent the underlying transactions and events in a manner that achieves fair presentation

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the standalone financial statements for the financial year ended March 31, 2019 and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication

Report on Other Legal and Regulatory Requirements

1. As required by section 143 (3) of the Act, based on our audit 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 including Other Comprehensive Income, Statement of Changes in Equity and the Statement of Cash Flow 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 Indian Accounting Standards prescribed under section 133 of the Act
 - e. on the basis of the written representations received from the directors of the Company as on March 31, 2019 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2019 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 A". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting.
 - 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 has made provision, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long-term contracts including derivative contracts.

iii. There were no amounts which required to be transferred by the Company to the Investor Education and Protection Fund.

2. As required by the Companies (Auditor's Report) Order, 2016 ("the Order") issued by the

Central Government in terms of Section 143(11) of the Act, we give in "Annexure B" a statement on the matters specified in paragraphs 3 and 4 of the Order

For SEN & RAY

Chartered Accountants

(Firm's Registration No.303047E)

Soumik Ray

(Partner)

Membership No.122465

Kolkata May 30, 2019

ANNEXURE-A

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of

Section 143 of the Companies' Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of RELIABLE ADVERTISING PRIVATE LIMITED ("the Company") as of March 31, 2019 in conjunction with our audit of the standalone 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 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 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 Companies Act, 2013.

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 Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, 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 judgments, 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 I/we have obtained is sufficient and appropriate to provide a basis for my /our audit opinion on the Company's 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 authorizations 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.

Disclaimer of Opinion

Framework for Internal Financial Control over financial reporting not established but does not impact the audit opinion on Financial Statement.

According to the information and explanation given to us, the Company has not established its internal financial control over financial reporting on criteria based on or considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Control over Financial Reporting issued by the Institute of Chartered Accountants of India. Because of this reason, we are unable to obtain sufficient and appropriate audit evidence to provide a basis for our opinion whether the Company had adequate Internal Financial Control over financial reporting and whether such internal financial controls were operating effectively as at March 31, 2019. We have considered the disclaimer reported above in determining the nature, timing, and extent of audit test applied in our audit of the financial statement of the Company, and the disclaimer does not affect our opinion on the financial statement of the Company.

For SEN & RAY

Chartered Accountants

(Firm's Registration No.303047E)

Soumik Ray

(Partner)

Membership No.122465

Kolkata May 30, 2019

ANNEXURE B - Report under the Companies (AuditorS' Report) Order, 2016.

Referred to in of our report of even date.

In terms of the information and explanations sought by us and given by the company and the books and records examined by us in the normal course of audit and to the best of our knowledge and belief, we state that: -

- i. In respect of its Fixed Assets,
 - a. According to information and explanations given to us, The Company Does not have any Fixed Assets therefore, the provisions of clause 3 (i)(a,b & c) of the Order are not applicable to the Company

- ii. In respect of the Inventories,
 - a. The management has conducted physical verification of inventory as on the last date of the financial year.
 - b. The discrepancies noticed on physical verification of the inventory as compared to books records which has been properly dealt with in the books of account were not material
 - iii. The Company has not granted any loans, secured or unsecured to companies, firms, Limited Liability partnerships or other parties covered in the Register maintained under section 189 of the Act. Accordingly, the provisions of clause 3 (iii) (a) to (c) of the Order are not applicable to the Company and hence not commented upon.
 - iv. The company has not given any loans, investments guarantees, and security. Accordingly, the provisions of clause 3 (iv) of the Order are not applicable to the Company and hence not commented upon.
 - v. The Company has not accepted any deposits from the public and 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 Act and the Companies (Acceptance of Deposit) Rules, 2015 with regard to the deposits accepted from the public are not applicable.
 - vi. It has been explained to us that the maintenance of cost records has not been prescribed under section 148(1) of the Act.
 - vii. a.) According to information and explanations given to us and on the basis of our examination of the books of account, and records, the Company has been generally regular in depositing undisputed statutory dues including Provident Fund, Employees State Insurance, Income-Tax, Sales tax, GST, Duty of Customs, Duty of Excise, Value added Tax, Cess and any other statutory dues with the appropriate authorities. According to the information and explanations given to us, no undisputed amounts payable in respect of the above were in arrears as at March 31, 2019 for a period of more than 6 months from the date on when they become payable.

(b) According to the information and explanations given to us, there are no dues of sales tax, income tax, custom duty, wealth tax, excise duty and Cess which have not been deposited on account of any dispute.
 - viii. In our opinion and according to the information and explanations given to us, the Company has not defaulted in the repayment of dues to banks.
 - ix. Based upon the audit procedures performed and the information and explanations given by the management, the company has not

raised money by way of initial public offer or further public offer including debt instruments and term Loans. Accordingly, the provisions of clause 3 (ix) of the Order are not applicable to the Company and hence not commented upon.

x. Based upon the representation letter received and explanations given by the management, we report that no fraud by the Company or on the company by its officers or employees has been noticed or reported during the year.

xi. According to the information and explanations given to us and based on our examination of the records of the Company, the Company has paid/provided for managerial remuneration in accordance with the requisite approvals mandated by the provisions of section 197 read with Schedule V to the Companies Act.

xii. In our opinion, the Company is not a Nidhi Company. Therefore, the provisions of clause 3 (xii) of the Order are not applicable to the Company.

xiii. Based upon the audit procedures performed and according to the information and explanations given to us, All transactions with related parties are in compliance with sections 177 and 188 of Companies Act, 2013 where applicable and the details have been disclosed in the Financial statements etc. as required by the applicable accounting standards.

xiv. Based upon the audit procedures performed and the information and explanations given by the management, the company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year under review. Accordingly, the provisions of clause 3 (xiv) of the Order are not applicable to the Company and hence not commented upon.

xv. Based upon the audit procedures performed and the information and explanations given by the management, the company has not entered into any non-cash transactions with directors or persons connected with him. Accordingly, the provisions of clause 3 (xv) of the Order are not applicable to the Company and hence not commented upon.

xvi. In our opinion, the company is not required to be registered under section 45 IA of the Reserve Bank of India Act, 1934 and accordingly, the provisions of clause 3 (xvi) of the Order are not applicable to the Company and hence not commented upon.

For SEN & RAY

Chartered Accountants

(Firm's Registration No.303047E)

Soumik Ray

(Partner)

Membership No.122465

Kolkata May 30, 2019

[700700] Disclosures - Secretarial audit report

Unless otherwise specified, all monetary values are in INR

	01/04/2018 to 31/03/2019
Disclosure in secretarial audit report explanatory [TextBlock]	
Whether secretarial audit report is applicable on company	No

[110000] Balance sheet

Unless otherwise specified, all monetary values are in INR

	31/03/2019	31/03/2018	31/03/2017
Balance sheet [Abstract]			
Assets [Abstract]			
Non-current assets [Abstract]			
Property, plant and equipment	0	0	
Other intangible assets	0	0	
Non-current financial assets [Abstract]			
Non-current investments	9,34,34,689	9,34,34,689	
Loans, non-current	0	0	
Total non-current financial assets	9,34,34,689	9,34,34,689	
Total non-current assets	9,34,34,689	9,34,34,689	
Current assets [Abstract]			
Inventories	0	0	
Current financial assets [Abstract]			
Current investments	0	0	
Trade receivables, current	9,36,000	0	
Cash and cash equivalents	85,137	1,45,692	
Loans, current	0	0	
Total current financial assets	10,21,137	1,45,692	
Other current assets	37,228	22,028	
Total current assets	10,58,365	1,67,720	
Total assets	9,44,93,054	9,36,02,409	
Equity and liabilities [Abstract]			
Equity [Abstract]			
Equity attributable to owners of parent [Abstract]			
Equity share capital	56,22,500	56,22,500	56,22,500
Other equity	5,06,34,707	5,06,26,317	
Total equity attributable to owners of parent	5,62,57,207	5,62,48,817	
Non controlling interest	0	0	
Total equity	5,62,57,207	5,62,48,817	
Liabilities [Abstract]			
Non-current liabilities [Abstract]			
Non-current financial liabilities [Abstract]			
Borrowings, non-current	3,73,00,000	3,73,00,000	
Total non-current financial liabilities	3,73,00,000	3,73,00,000	
Provisions, non-current	0	0	
Total non-current liabilities	3,73,00,000	3,73,00,000	
Current liabilities [Abstract]			
Current financial liabilities [Abstract]			
Borrowings, current	0	0	
Trade payables, current	8,89,200	4,500	
Other current financial liabilities	30,000	35,394	
Total current financial liabilities	9,19,200	39,894	
Provisions, current	0	0	
Current tax liabilities	16,647	13,698	
Total current liabilities	9,35,847	53,592	
Total liabilities	3,82,35,847	3,73,53,592	
Total equity and liabilities	9,44,93,054	9,36,02,409	

[210000] Statement of profit and loss

Earnings per share [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of equity share capital [Axis]	Equity shares 1 [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Statement of profit and loss [Abstract]		
Earnings per share [Abstract]		
Earnings per share [Line items]		
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] 0.01	[INR/shares] 0.07
Total basic earnings (loss) per share	[INR/shares] 0.01	[INR/shares] 0.07
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] 0.01	[INR/shares] 0.07
Total diluted earnings (loss) per share	[INR/shares] 0.01	[INR/shares] 0.07

Unless otherwise specified, all monetary values are in INR

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Statement of profit and loss [Abstract]		
Income [Abstract]		
Revenue from operations	9,36,000	12,37,344
Other income	0	0
Total income	9,36,000	12,37,344
Expenses [Abstract]		
Cost of materials consumed	0	0
Purchases of stock-in-trade	8,89,200	11,41,183
Changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0
Employee benefit expense	0	0
Finance costs	651	655
Depreciation, depletion and amortisation expense	0	0
Other expenses	34,810	42,310
Total expenses	9,24,661	11,84,148
Profit before exceptional items and tax	11,339	53,196
Total profit before tax	11,339	53,196
Tax expense [Abstract]		
Current tax	2,949	13,698
Total tax expense	2,949	13,698
Total profit (loss) for period from continuing operations	8,390	39,498
Total profit (loss) for period	8,390	39,498
Comprehensive income OCI components presented net of tax [Abstract]		
Whether company has other comprehensive income OCI components presented net of tax	No	No
Other comprehensive income net of tax [Abstract]		
Other comprehensive income that will not be reclassified to profit or loss, net of tax, others	0	0
Total other comprehensive income that will not be reclassified to profit or loss, net of tax	0	0
Total other comprehensive income	0	0
Total comprehensive income	8,390	39,498
Comprehensive income OCI components presented before tax [Abstract]		
Whether company has comprehensive income OCI components presented before tax	No	No
Other comprehensive income before tax [Abstract]		
Total other comprehensive income	0	0
Total comprehensive income	8,390	39,498
Earnings per share explanatory [TextBlock]		
Earnings per share [Abstract]		
Basic earnings per share [Abstract]		
Diluted earnings per share [Abstract]		

[210000a] Statement of profit and loss

Other comprehensive income that will not be reclassified to profit or loss, net of tax, others [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Other comprehensive income that will not be reclassified to profit or loss, net of tax, others [Axis]	1	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Other comprehensive income that will not be reclassified to profit or loss, net of tax, others [Abstract]		
Other comprehensive income that will not be reclassified to profit or loss, net of tax, others [Line items]		
Description of other comprehensive income that will not be reclassified to profit or loss, net of tax, others	Other Comprehensive Income	Other Comprehensive Income
Other comprehensive income that will not be reclassified to profit or loss, net of tax, others	0	0

[400200] Statement of changes in equity
Statement of changes in equity [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Components of equity [Axis]	Equity [Member]			Equity attributable to the equity holders of the parent [Member]
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	8,390	39,498		8,390
Total comprehensive income	8,390	39,498		8,390
Other changes in equity [Abstract]				
Deductions to reserves [Abstract]				
Other deductions to reserves	0	47,157		0
Total deductions to reserves	0	47,157		0
Other changes in equity, others	0	0		0
Total other changes in equity	0	-47,157		0
Total increase (decrease) in equity	8,390	-7,659		8,390
Other equity at end of period	5,06,34,707	5,06,26,317	5,06,33,976	5,06,34,707

Statement of changes in equity [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Components of equity [Axis]	Equity attributable to the equity holders of the parent [Member]		Reserves [Member]	
	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	39,498		8,390	39,498
Total comprehensive income	39,498		8,390	39,498
Other changes in equity [Abstract]				
Deductions to reserves [Abstract]				
Other deductions to reserves	47,157		0	47,157
Total deductions to reserves	47,157		0	47,157
Other changes in equity, others	0		0	0
Total other changes in equity	-47,157		0	-47,157
Total increase (decrease) in equity	-7,659		8,390	-7,659
Other equity at end of period	5,06,26,317	5,06,33,976	5,06,34,707	5,06,26,317

Statement of changes in equity [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Components of equity [Axis]	Reserves [Member]	Securities premium reserve [Member]		
	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period		0	0	
Total comprehensive income		0	0	
Other changes in equity [Abstract]				
Deductions to reserves [Abstract]				
Other deductions to reserves		0	0	
Total deductions to reserves		0	0	
Other changes in equity, others		0	0	
Total other changes in equity		0	0	
Total increase (decrease) in equity		0	0	
Other equity at end of period	5,06,33,976	5,05,84,500	5,05,84,500	5,05,84,500

Statement of changes in equity [Table]

..(4)

Unless otherwise specified, all monetary values are in INR

Components of equity [Axis]	Retained earnings [Member]			Other retained earning [Member]
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	8,390	39,498		8,390
Total comprehensive income	8,390	39,498		8,390
Other changes in equity [Abstract]				
Deductions to reserves [Abstract]				
Other deductions to reserves	0	47,157		0
Total deductions to reserves	0	47,157		0
Other changes in equity, others	0	0		0
Total other changes in equity	0	-47,157		0
Total increase (decrease) in equity	8,390	-7,659		8,390
Other equity at end of period	50,207	41,817	49,476	50,207

Statement of changes in equity [Table]

..(5)

Unless otherwise specified, all monetary values are in INR

Components of equity [Axis]	Other retained earning [Member]	
	01/04/2017 to 31/03/2018	31/03/2017
Other equity [Abstract]		
Statement of changes in equity [Line items]		
Equity [Abstract]		
Changes in equity [Abstract]		
Comprehensive income [Abstract]		
Profit (loss) for period	39,498	
Total comprehensive income	39,498	
Other changes in equity [Abstract]		
Deductions to reserves [Abstract]		
Other deductions to reserves	47,157	
Total deductions to reserves	47,157	
Other changes in equity, others	0	
Total other changes in equity	-47,157	
Total increase (decrease) in equity	-7,659	
Other equity at end of period	41,817	49,476

[320000] Cash flow statement, indirect

Unless otherwise specified, all monetary values are in INR

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
Statement of cash flows [Abstract]			
Whether cash flow statement is applicable on company	Yes	Yes	
Cash flows from used in operating activities [Abstract]			
Profit before tax	11,339	53,196	
Adjustments for reconcile profit (loss) [Abstract]			
Adjustments for decrease (increase) in trade receivables, current	-9,36,000	0	
Adjustments for decrease (increase) in other current assets	-15,200	-265	
Adjustments for increase (decrease) in trade payables, current	8,84,700	4,500	
Adjustments for other financial liabilities, current	-5,394	893	
Total adjustments for reconcile profit (loss)	-71,894	5,128	
Net cash flows from (used in) operations	-60,555	58,324	
Income taxes paid (refund)	0	64,980	
Net cash flows from (used in) operating activities	-60,555	-6,656	
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-60,555	-6,656	
Net increase (decrease) in cash and cash equivalents	-60,555	-6,656	
Cash and cash equivalents cash flow statement at end of period	85,137	1,45,692	1,52,348

[610100] Notes - List of accounting policies

Unless otherwise specified, all monetary values are in INR

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of significant accounting policies [TextBlock]	Textual information (31) [See below]	Textual information (32) [See below]
Description of accounting policy for foreign currency translation [TextBlock]	Textual information (33) [See below]	

Textual information (31)

Disclosure of significant accounting policies [Text Block]

A. SIGNIFICANT ACCOUNTING POLICIES

Corporate Information: RELIABLE ADVERTISING PRIVATE LIMITED (the 'Company') is a Private limited company domiciled in India, incorporated under the provisions of the Companies Act, 1956. The Company is engaged in trading activity.

I. Statement of Compliance: The financial statements of the Company have been prepared in accordance with and in compliance, in all material aspects with Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 and relevant amendment rules issued there under. These financial statements for the year ended 31st March, 2019 are the Ind AS compliant financial of the Company. The Company has adopted Ind-AS for preparation of financial statements for the year started from 1st April 2016 and onwards.

II. Basis of Preparation and Presentation: The financial statements of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015. (as amended) The financial statements have been prepared in accordance with the accounting policies, set out below and were consistently applied to all years presented unless otherwise stated.

For all periods, up to and including the year ended 31st March 2017, the Company prepared its financial statements in accordance with accounting standard notified under section 133 of Companies Act 2013 read with paragraph 7 of the Companies (Accounts) Rules 2014. Accordingly, financial statement for the year ended 31st March 2017 and opening Balance Sheet as at 1st April 2016 (Transition Date) had been restated in accordance with Ind-AS for comparative information purpose in preparation and of the Company's first Ind-AS compliant financial statements.

III. Basis of Measurement: These financial statements have been prepared on a historical cost basis, Historical cost is generally based on the fair value of the consideration given in exchange for the goods and services

IV. Use of Estimates and Judgment: The preparation of financial statements in conformity with Ind AS requires Management to make judgments, estimates and assumptions, that affect the application of accounting policies and the reported amounts of assets, liabilities, income, expenses and disclosures of contingent assets and liabilities at the date of these financial statements and the reported amounts of revenues and expenses for the years presented. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Future and actual results could differ due to changes in these estimates. Appropriate revision is made in these estimates considering the change in the surrounding circumstances known to management. Any revision to accounting estimates is recognized in the period in which revision takes places.

All financial information are presented in Indian rupees (?)

V. Revenue Recognition: Revenue is measured at the fair value of the consideration received or receivable. Revenue is reduced for trade discounts, rebates and other similar allowances Revenue exclude sales tax, value added tax, any other indirect taxes or amounts collected on behalf of third parties.

Revenue is recognized when the amount of revenue can be reliably measured; it is probable that the future economic benefits will flow to the Company

Revenue from sale of goods:

Revenue from sale of goods is recognized when the Company transfers all significant risks and rewards of ownership to the buyer while the Company retains neither continuing managerial involvement nor effective control over the goods sold.

Interest income:

Interest income is included in the other income in the statement of Profit and Loss. Interest income is recognized on a time proportion basis taking into account the amount outstanding and the applicable interest rate when there is a reasonable certainty as to realization.

VI. Plant Property and Equipment: Property, plant and equipment are stated at historical cost less depreciation and impairment losses, if any. Freehold land is not depreciated.

Historical Cost includes the acquisition cost or the cost of construction, including duties and taxes (other than those refundable), expenses directly related to the acquisition of assets and making them operational for their intended use.

Depreciation is provided prorate basis on straight line method at the rates determined based on estimated useful lives of tangible assets where applicable, specified in Schedule II to the Act. Intangible Assets are depreciated over the useful life of the asset without any residual value.

VII. Intangible Asset: Intangible assets purchased are measured at cost as of the date of acquisition less accumulated amortization and accumulated impairment, if any. Amortization is recognized on a straight-line basis over their estimated useful lives. The estimated useful life and amortization method are reviewed at the end of each reporting period, with the effect of any changes in estimate being accounted for on a prospective basis.

VIII. Foreign Currency Transactions and Translations:

Functional Currency: The functional currency of the Company is Indian Rupee (₹). These financial statements are presented in Indian Rupee (₹).

Transactions and translations: Foreign-Currency-denominated monetary assets and liabilities are translated into relevant functional currency at exchange rates in effect at the Balance Sheet Date. The gains or losses resulting from such translations are included in net profit in the Statement of Profit and Loss.

Transaction gains or losses realized upon settlement of foreign currency transaction are included in determining net profit for the period in which the transaction is settled. Revenue, expenses and cash-flow statement items denominated in foreign currency are translated into the relevant functional currencies using the exchange rate in effect on the date of the transaction.

IX. Inventories: Inventories are valued at cost or net realizable value, whichever is lower, cost being worked out on weighted average basis. Cost includes all charges for bringing the goods to their present location and condition, including octroi and other levies, transit insurance and receiving charges. Net realizable value represents the estimated selling price for inventories less all estimated costs of completion and costs necessary to make the sale.

X. Taxes on Income:

Current Income Tax: Current Income tax is measured at the amount expected to be paid to the tax authorities in accordance with Income Tax Act, 1961.

Deferred Tax: Deferred Tax is provided using the Balance Sheet approach on temporary differences between the tax bases of assets and liabilities and their carrying amounts for financial reporting purposes at the reporting date. Deferred tax assets are recognized to the extent that it is probable that taxable profit will be available against which the deductible temporary differences, and the carry forward of unused tax credits and unused tax losses can be utilized. The tax rates and tax laws used to compute the tax are those that are enacted or substantively enacted at the reporting date. Current income tax/deferred tax relating to items recognized directly in equity is recognized in equity and not in the Statement of Profit and Loss.

XI. Provision and Contingencies:

Provision: Provisions are recognized when there is a present obligation (legal or constructive) as a result of past event, where it is probable that there will be outflow of resources to settle the obligation and when a reliable estimate of the amount of the obligation can be made.

Contingencies: Contingent liabilities exist when there is a possible obligation arising from past events, the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Company, or a present obligation that arises from past events where it is either not probable that an outflow of resources will be required or the amount cannot be reliably estimated. Contingent liabilities are appropriately disclosed unless the possibility of an outflow of resources embodying economic benefits is remote.

XII. Financial Instruments: Financial assets and financial liabilities are recognized when the Company becomes a party to the contractual provisions of the instruments. Financial assets and financial liabilities are initially measured at fair value. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities (other than financial assets and financial liabilities at fair value through profit or loss) are added to or deducted from the fair value of the financial assets or financial liabilities, as appropriate, on initial recognition. Transaction costs directly attributable to the acquisition of financial assets or financial liabilities at fair value through profit or loss are recognized immediately in profit or loss.

Non-derivative financial instruments:

i. Cash and cash equivalents: The Company considers all highly liquid financial instruments, which are readily convertible into known amounts of cash that are subject to an insignificant risk of change in value and having original maturities of three months or less from the date of purchase, to be cash equivalents. Cash and cash equivalents consist of balances with banks which are unrestricted for withdrawal and usage.

ii. Financial assets carried at amortized cost: Financial assets are measured at amortized cost if these are held within a business model whose objective is to hold the asset in order to collect contractual cash flows and the contractual terms of the financial assets give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

iii. Financial assets at fair value through other comprehensive income: Financial assets are measured at fair value through other comprehensive income (OCI) if it is held within a business model whose objective is achieved by both collecting contractual cash flows and by selling financial assets and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding

iv. Financial assets at fair value through profit or loss: Financial assets are measured at fair value through profit or loss unless it is measured at amortized cost or at the fair value through other comprehensive income. Transaction costs directly attributable to the acquisition of financial assets or financial liabilities at fair value through profit or loss are recognized immediately in profit or loss.

v. Investments in subsidiaries, joint ventures and associates: Investment in subsidiaries, joint ventures and associates are carried at cost in the financial statements.

vi. Financial liabilities: Financial liabilities are subsequently carried at amortized cost using the effective interest method. For trade and other payables maturing within one year from the Balance Sheet date, the carrying amounts approximate fair value due to the short maturity of these instruments.

vii. Equity instrument: An equity instrument is a contract that evidences residual interest in the assets of the Company after deducting all of its liabilities. Equity instruments recognized by the Company are recognized at the proceeds received net off direct issue cost.

XIII. Impairment:

Non-financial assets: Property, plant and equipment and intangible assets Property, plant and equipment and intangible assets with finite life are evaluated for recoverability whenever there is any indication that their carrying amounts may not be recoverable. If any such indication exists, the recoverable amount (i.e. higher of the fair value less cost to sell and the value-in-use) is determined on an individual asset basis unless the asset does not generate cash flows that are largely independent of those from other assets. In such cases, the recoverable amount is determined for the cash generating unit (CGU) to which the asset belongs. If the recoverable amount of an asset (or CGU) is estimated to be less than its carrying amount, the carrying amount of the asset (or CGU) is reduced to its recoverable amount. An impairment loss is recognized in the Statement of Profit and Loss

XIV. Operating Cycle: A portion of the Company's activities (primarily long-term project activities) has an operating cycle that exceeds one year. Accordingly, assets and liabilities related to these long-term contracts, which will not be realized / paid within one year, have been classified as current. For all other activities, the operating cycle is twelve months.

B. NOTES TO ACCOUNT

- i. Previous year figures have been regrouped / rearranged where ever necessary
- ii. Payment of Gratuity Act, 1972 is not applicable to the Company.

iii. Earning and Expenditure in foreign currency

Total Earning in Foreign Currency- NIL

Total expenditure in foreign Currency-` NIL

iv. Due to small scale industrial undertaking

There are no Micro, Small and Medium Enterprise, to whom the company owes dues, which are outstanding for more than 45 days on the Balance Sheet Date, computed on Unit wise basis. The above information regarding Micro, Small and Medium Enterprise has been determined to the extent such parties have been identified on the basis of information available with the Company.

The details of Amount outstanding to Micro, Small and Medium Enterprise Development Act, 2006 (MSMED), based on the information with the company is as under: Note-1

Particular	As on 31.03.2019	As on 31.03.2018
The principal amount and interest due thereon remaining unpaid to any supplier registered under MSMED Act as at the end of the year	-	-
The amount of interest paid by the buyer in terms of Section 16 to the MSMED Act along with the amounts of the payment made to the supplier beyond the appointed day during the year.	-	-
The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the MSMED Act	-	-

Note-1 - The above particulars, as applicable, have been given in respect of MSEs to the extent they could be identified on the basis of information available with the Company.

v. Physical verification of cash was done by Management.

vi. The Balance of Sundry Creditors, Sundry Debtors, Advances and lenders are subject to Confirmation/ reconciliation and adjustment if any

vii. Contingent Liabilities & Commitments (To the extent not Provided for)

Contingent Liabilities

a. Claims against the Company not acknowledged as debt	Nil
b. Guarantee Nil	
c. Other Money for which the company is contingently liable	Nil

Commitments

a. Estimated amount of contracts remaining to be executed on

Capital account and not provided for Nil

b. Uncalled liability on shares & Other investments which are

Partly paid Nil

c. Other Commitments Nil

Particular	Year Ended	
31-Mar-19	31-Mar-18	
(I) Basic		
(i) Number of Equity Shares at the beginning of the year	562250	562250
(ii) Number of Equity Shares issued during the year	-	-
(ii) Number of Equity Shares at the end of the year	562250	562250

(iii) Weighted average number of Equity Shares outstanding during the year

(iv) Face Value of each Equity Share Re.	10	10
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Profit /(Loss) after tax attributable to Equity Shareholders

Profit /(Loss) for the period	8,390/-	39498/-
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Basic Earnings /(Loss) per Share - Rs.	0.01	0.07
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(II) Diluted

Dilutive Potential Equity Shares	-	-
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Diluted Earning /(Loss) per Share [same as I (c) above]	0.01	0.07
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viii. Computation of Earnings /(Loss) per Equity Share

For SEN & RAY

Chartered Accountants

Soumik Ray

(Partner)

M. No.-122465

Firm Regn. No.-303047E

PAN - AAMFS4186P

Date: May 30, 2019

Textual information (32)

Disclosure of significant accounting policies [Text Block]

A. SIGNIFICANT ACCOUNTING POLICIES

Corporate Information: RELIABLE ADVERTISING PRIVATE LIMITED (the 'Company') is a Private limited company domiciled in India, incorporated under the provisions of the Companies Act, 1956. The Company is engaged in trading activity.

I. Statement of Compliance: The financial statements of the Company have been prepared in accordance with and in compliance, in all material aspects with Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 (as amended) with effect from 1st April, 2016. Previous periods have been restated to Ind AS. Upto the year ended 31st March, 2017, the Company prepared its financial statements in accordance with Indian GAAP, which includes accounting standards notified under the Companies (Accounting Standards) Rules, 2006 (as amended). These financial statements for the year ended 31st March, 2018 are the first financial statements under Ind AS as prepared by the Company. The date of transition to Ind AS is 1st April, 2016. Refer Note 1-B for the details of first-time adoption exemptions availed by the Company.

II. Basis of Preparation and Presentation: The financial statements of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015. (as amended) The financial statements have been prepared in accordance with the accounting policies, set out below and were consistently applied to all years presented unless otherwise stated.

The Company has adopted all issued Ind AS standards and the adoption was carried out in accordance with Ind AS 101. The transition was carried out from Indian GAAP which is previous GAAP, as defined in Ind AS 101

An explanation of how the transition to Ind AS has affected the Companys Balance Sheet, financial performance and Cash flows is provided in Note 1B

III. Basis of Measurement: These financial statements have been prepared on a historical cost basis, Historical cost is generally based on the fair value of the consideration given in exchange for the goods and services

IV. Use of Estimates and Judgment: The preparation of financial statements in conformity with Ind AS requires Management to make judgments, estimates and assumptions, that affect the application of accounting policies and the reported amounts of assets, liabilities, income, expenses and disclosures of contingent assets and liabilities at the date of these financial statements and the reported amounts of revenues and expenses for the years presented. Actual results may differ from these estimates. Estimates and underlying assumptions are reviewed on an ongoing basis.

In particular, information about significant areas of estimation uncertainty and critical judgments in applying accounting policies that have the most significant effect on the amounts recognized in the financial statements are disclosed in Note 1B.

V. Revenue Recognition: Revenue is measured at the fair value of the consideration received or receivable. Revenue is reduced for trade discounts, rebates and other similar allowances Revenue exclude sales tax, value added tax, any other indirect taxes or amounts collected on behalf of third parties.

Revenue is recognized when the amount of revenue can be reliably measured; it is probable that the future economic benefits will flow to the Company

Revenue from sale of goods:

Revenue from sale of goods is recognized when the Company transfers all significant risks and rewards of ownership to the buyer while the Company retains neither continuing managerial involvement nor effective control over the goods sold.

Interest income:

Interest income is included in the other income in the statement of Profit and Loss. Interest income is recognized on a time proportion basis taking into account the amount outstanding and the applicable interest rate when there is a reasonable certainty as to realization.

VI. Plant Property and Equipment: Property, plant and equipment are stated at historical cost less depreciation and impairment losses, if any. Freehold land is not depreciated.

Historical Cost includes the acquisition cost or the cost of construction, including duties and taxes (other than those refundable), expenses directly related to the acquisition of assets and making them operational for their intended use.

Depreciation is provided prorate basis on straight line method at the rates determined based on estimated useful lives of tangible assets where applicable, specified in Schedule II to the Act. Intangible Assets are depreciated over the useful life of the asset without any residual value.

VII. Intangible Asset: Intangible assets purchased are measured at cost as of the date of acquisition less accumulated amortization and accumulated impairment, if any. Amortization is recognized on a straight-line basis over their estimated useful lives. The estimated useful life and amortization method are reviewed at the end of each reporting period, with the effect of any changes in estimate being accounted for on a prospective basis.

VIII. Foreign Currency Transactions and Translations:

Functional Currency: The functional currency of the Company is Indian Rupee (₹). These financial statements are presented in Indian Rupee (₹).

Transactions and translations: Foreign-Currency-denominated monetary assets and liabilities are translated into relevant functional currency at exchange rates in effect at the Balance Sheet Date. The gains or losses resulting from such translations are included in net profit in the Statement of Profit and Loss.

Transaction gains or losses realized upon settlement of foreign currency transaction are included in determining net profit for the period in which the transaction is settled. Revenue, expenses and cash-flow statement items denominated in foreign currency are translated into the relevant functional currencies using the exchange rate in effect on the date of the transaction.

IX. Inventories: Inventories are valued at cost or net realizable value, whichever is lower, cost being worked out on weighted average basis. Cost includes all charges for bringing the goods to their present location and condition, including octroi and other levies, transit insurance and receiving charges. Net realizable value represents the estimated selling price for inventories less all estimated costs of completion and costs necessary to make the sale.

X. Taxes on Income:

Current Income Tax: Current Income tax is measured at the amount expected to be paid to the tax authorities in accordance with Income Tax Act, 1961.

Deferred Tax: Deferred Tax is provided using the Balance Sheet approach on temporary differences between the tax bases of assets and liabilities and their carrying amounts for financial reporting purposes at the reporting date. Deferred tax assets are recognized to the extent that it is probable that taxable profit will be available against which the deductible temporary differences, and the carry forward of unused tax credits and unused tax losses can be utilized. The tax rates and tax laws used to compute the tax are those that are enacted or substantively enacted at the reporting date. Current income tax/deferred tax relating to items recognized directly in equity is recognized in equity and not in the Statement of Profit and Loss.

XI. Provision and Contingencies:

Provision: Provisions are recognized when there is a present obligation (legal or constructive) as a result of past event, where it is probable that there will be outflow of resources to settle the obligation and when a reliable estimate of the amount of the obligation can be made.

Contingencies: Contingent liabilities exist when there is a possible obligation arising from past events, the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Company, or a present obligation that arises from past events where it is either not probable that an outflow of resources will be required or the amount cannot be reliably estimated. Contingent liabilities are appropriately disclosed unless the possibility of an outflow of resources embodying economic benefits is remote.

XII. Financial Instruments: Financial assets and financial liabilities are recognized when the Company becomes a party to the contractual provisions of the instruments. Financial assets and financial liabilities are initially measured at fair value. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities (other than financial assets and financial liabilities at fair value through profit or loss) are added to or deducted from the fair value of the financial assets or financial liabilities, as appropriate, on initial recognition. Transaction costs directly attributable to the acquisition of financial assets or financial liabilities at fair value through profit or loss are recognized immediately in profit or loss.

Non-derivative financial instruments:

i. Cash and cash equivalents: The Company considers all highly liquid financial instruments, which are readily convertible into known amounts of cash that are subject to an insignificant risk of change in value and having original maturities of three months or less from the date of purchase, to be cash equivalents. Cash and cash equivalents consist of balances with banks which are unrestricted for withdrawal and usage.

ii. Financial assets carried at amortized cost: Financial assets are measured at amortized cost if these are held within a business model whose objective is to hold the asset in order to collect contractual cash flows and the contractual terms of the financial assets give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

iii. Financial assets at fair value through other comprehensive income: Financial assets are measured at fair value through other comprehensive income (OCI) if it is held within a business model whose objective is achieved by both collecting contractual cash flows and by selling financial assets and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding

iv. Financial assets at fair value through profit or loss: Financial assets are measured at fair value through profit or loss unless it is measured at amortized cost or at the fair value through other comprehensive income. Transaction costs directly attributable to the acquisition of financial assets or financial liabilities at fair value through profit or loss are recognized immediately in profit or loss.

v. Investments in subsidiaries, joint ventures and associates: Investment in subsidiaries, joint ventures and associates are carried at cost in the financial statements.

vi. Financial liabilities: Financial liabilities are subsequently carried at amortized cost using the effective interest method. For trade and other payables maturing within one year from the Balance Sheet date, the carrying amounts approximate fair value due to the short maturity of these instruments.

vii. Equity instrument: An equity instrument is a contract that evidences residual interest in the assets of the Company after deducting all of its liabilities. Equity instruments recognized by the Company are recognized at the proceeds received net off direct issue cost.

XIII. Impairment:

Non-financial assets: Property, plant and equipment and intangible assets Property, plant and equipment and intangible assets with finite life are evaluated for recoverability whenever there is any indication that their carrying amounts may not be recoverable. If any such indication exists, the recoverable amount (i.e. higher of the fair value less cost to sell and the value-in-use) is determined on an individual asset basis unless the asset does not generate cash flows that are largely independent of those from other assets. In such cases, the recoverable amount is determined for the cash generating unit (CGU) to which the asset belongs. If the recoverable amount of an asset (or CGU) is estimated to be less than its carrying amount, the carrying amount of the asset (or CGU) is reduced to its recoverable amount. An impairment loss is recognized in the Statement of Profit and Loss

XIV. Operating Cycle: A portion of the Companys activities (primarily long-term project activities) has an operating cycle that exceeds one year. Accordingly, assets and liabilities related to these long-term contracts, which will not be realized / paid within one year, have been classified as current. For all other activities, the operating cycle is twelve months.

Textual information (33)

Description of accounting policy for foreign currency translation [Text Block]

I. Foreign Currency Transactions and Translations:

Functional Currency: The functional currency of the Company is Indian Rupee (₹). These financial statements are presented in Indian Rupee (₹).

Transactions and translations: Foreign-Currency-denominated monetary assets and liabilities are translated into relevant functional currency at exchange rates in effect at the Balance Sheet Date. The gains or losses resulting from such translations are included in net profit in the Statement of Profit and Loss.

Transaction gains or losses realized upon settlement of foreign currency transaction are included in determining net profit for the period in which the transaction is settled. Revenue, expenses and cash-flow statement items denominated in foreign currency are translated into the relevant functional currencies using the exchange rate in effect on the date of the transaction.

[610200] Notes - Corporate information and statement of IndAs compliance

Unless otherwise specified, all monetary values are in INR

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of corporate information notes and other explanatory information [TextBlock]	Textual information (34) [See below]	
Statement of Ind AS compliance [TextBlock]	Textual information (35) [See below]	Textual information (36) [See below]
Whether there is any departure from Ind AS	No	No
Whether there are reclassifications to comparative amounts	No	No
Description of reason why reclassification of comparative amounts is impracticable	NA	NA
Description of nature of necessary adjustments to provide comparative information	NA	NA
Disclosure of significant accounting policies [TextBlock]	Textual information (37) [See below]	Textual information (38) [See below]

Textual information (34)

Disclosure of corporate information notes and other explanatory information [Text Block]

Corporate Information: RELIABLE ADVERTISING PRIVATE LIMITED (the 'Company') is a Private limited company domiciled in India, incorporated under the provisions of the Companies Act, 1956. The Company is engaged in trading activity.

Textual information (35)

Statement of Ind AS compliance [Text Block]

I. Statement of Compliance: The financial statements of the Company have been prepared in accordance with and in compliance, in all material aspects with Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 and relevant amendment rules issued there under. These financial statements for the year ended 31st March, 2019 are the Ind AS compliant financial of the Company. The Company has adopted Ind-AS for preparation of financial statements for the year started from 1st April 2016 and onwards.

Textual information (36)

Statement of Ind AS compliance [Text Block]

I. Statement of Compliance: The financial statements of the Company have been prepared in accordance with and in compliance, in all material aspects with Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 (as amended) with effect from 1st April, 2016. Previous periods have been restated to Ind AS. Upto the year ended 31st March, 2017, the Company prepared its financial statements in accordance with Indian GAAP, which includes accounting standards notified under the Companies (Accounting Standards) Rules, 2006 (as amended). These financial statements for the year ended 31st March, 2018 are the first financial statements under Ind AS as prepared by the Company. The date of transition to Ind AS is 1st April, 2016. Refer Note 1-B for the details of first-time adoption exemptions availed by the Company.

Textual information (37)

Disclosure of significant accounting policies [Text Block]

A. SIGNIFICANT ACCOUNTING POLICIES

Corporate Information: RELIABLE ADVERTISING PRIVATE LIMITED (the 'Company') is a Private limited company domiciled in India, incorporated under the provisions of the Companies Act, 1956. The Company is engaged in trading activity.

I. Statement of Compliance: The financial statements of the Company have been prepared in accordance with and in compliance, in all material aspects with Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 and relevant amendment rules issued there under. These financial statements for the year ended 31st March, 2019 are the Ind AS compliant financial of the Company. The Company has adopted Ind-AS for preparation of financial statements for the year started from 1st April 2016 and onwards.

II. Basis of Preparation and Presentation: The financial statements of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015. (as amended) The financial statements have been prepared in accordance with the accounting policies, set out below and were consistently applied to all years presented unless otherwise stated.

For all periods, up to and including the year ended 31st March 2017, the Company prepared its financial statements in accordance with accounting standard notified under section 133 of Companies Act 2013 read with paragraph 7 of the Companies (Accounts) Rules 2014. Accordingly, financial statement for the year ended 31st March 2017 and opening Balance Sheet as at 1st April 2016 (Transition Date) had been restated in accordance with Ind-AS for comparative information purpose in preparation and of the Company's first Ind-AS compliant financial statements.

III. Basis of Measurement: These financial statements have been prepared on a historical cost basis, Historical cost is generally based on the fair value of the consideration given in exchange for the goods and services

IV. Use of Estimates and Judgment: The preparation of financial statements in conformity with Ind AS requires Management to make judgments, estimates and assumptions, that affect the application of accounting policies and the reported amounts of assets, liabilities, income, expenses and disclosures of contingent assets and liabilities at the date of these financial statements and the reported amounts of revenues and expenses for the years presented. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Future and actual results could differ due to changes in these estimates. Appropriate revision is made in these estimates considering the change in the surrounding circumstances known to management. Any revision to accounting estimates is recognized in the period in which revision takes places.

All financial information are presented in Indian rupees (?)

V. Revenue Recognition: Revenue is measured at the fair value of the consideration received or receivable. Revenue is reduced for trade discounts, rebates and other similar allowances Revenue exclude sales tax, value added tax, any other indirect taxes or amounts collected on behalf of third parties.

Revenue is recognized when the amount of revenue can be reliably measured; it is probable that the future economic benefits will flow to the Company

Revenue from sale of goods:

Revenue from sale of goods is recognized when the Company transfers all significant risks and rewards of ownership to the buyer while the Company retains neither continuing managerial involvement nor effective control over the goods sold.

Interest income:

Interest income is included in the other income in the statement of Profit and Loss. Interest income is recognized on a time proportion basis taking into account the amount outstanding and the applicable interest rate when there is a reasonable certainty as to realization.

VI. Plant Property and Equipment: Property, plant and equipment are stated at historical cost less depreciation and impairment losses, if any. Freehold land is not depreciated.

Historical Cost includes the acquisition cost or the cost of construction, including duties and taxes (other than those refundable), expenses directly related to the acquisition of assets and making them operational for their intended use.

Depreciation is provided prorate basis on straight line method at the rates determined based on estimated useful lives of tangible assets where applicable, specified in Schedule II to the Act. Intangible Assets are depreciated over the useful life of the asset without any residual value.

VII. Intangible Asset: Intangible assets purchased are measured at cost as of the date of acquisition less accumulated amortization and accumulated impairment, if any. Amortization is recognized on a straight-line basis over their estimated useful lives. The estimated useful life and amortization method are reviewed at the end of each reporting period, with the effect of any changes in estimate being accounted for on a prospective basis.

VIII. Foreign Currency Transactions and Translations:

Functional Currency: The functional currency of the Company is Indian Rupee (₹). These financial statements are presented in Indian Rupee (₹).

Transactions and translations: Foreign-Currency-denominated monetary assets and liabilities are translated into relevant functional currency at exchange rates in effect at the Balance Sheet Date. The gains or losses resulting from such translations are included in net profit in the Statement of Profit and Loss.

Transaction gains or losses realized upon settlement of foreign currency transaction are included in determining net profit for the period in which the transaction is settled. Revenue, expenses and cash-flow statement items denominated in foreign currency are translated into the relevant functional currencies using the exchange rate in effect on the date of the transaction.

IX. Inventories: Inventories are valued at cost or net realizable value, whichever is lower, cost being worked out on weighted average basis. Cost includes all charges for bringing the goods to their present location and condition, including octroi and other levies, transit insurance and receiving charges. Net realizable value represents the estimated selling price for inventories less all estimated costs of completion and costs necessary to make the sale.

X. Taxes on Income:

Current Income Tax: Current Income tax is measured at the amount expected to be paid to the tax authorities in accordance with Income Tax Act, 1961.

Deferred Tax: Deferred Tax is provided using the Balance Sheet approach on temporary differences between the tax bases of assets and liabilities and their carrying amounts for financial reporting purposes at the reporting date. Deferred tax assets are recognized to the extent that it is probable that taxable profit will be available against which the deductible temporary differences, and the carry forward of unused tax credits and unused tax losses can be utilized. The tax rates and tax laws used to compute the tax are those that are enacted or substantively enacted at the reporting date. Current income tax/deferred tax relating to items recognized directly in equity is recognized in equity and not in the Statement of Profit and Loss.

XI. Provision and Contingencies:

Provision: Provisions are recognized when there is a present obligation (legal or constructive) as a result of past event, where it is probable that there will be outflow of resources to settle the obligation and when a reliable estimate of the amount of the obligation can be made.

Contingencies: Contingent liabilities exist when there is a possible obligation arising from past events, the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Company, or a present obligation that arises from past events where it is either not probable that an outflow of resources will be required or the amount cannot be reliably estimated. Contingent liabilities are appropriately disclosed unless the possibility of an outflow of resources embodying economic benefits is remote.

XII. Financial Instruments: Financial assets and financial liabilities are recognized when the Company becomes a party to the contractual provisions of the instruments. Financial assets and financial liabilities are initially measured at fair value. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities (other than financial assets and financial liabilities at fair value through profit or loss) are added to or deducted from the fair value of the financial assets or financial liabilities, as appropriate, on initial recognition. Transaction costs directly attributable to the acquisition of financial assets or financial liabilities at fair value through profit or loss are recognized immediately in profit or loss.

Non-derivative financial instruments:

i. Cash and cash equivalents: The Company considers all highly liquid financial instruments, which are readily convertible into known amounts of cash that are subject to an insignificant risk of change in value and having original maturities of three months or less from the date of purchase, to be cash equivalents. Cash and cash equivalents consist of balances with banks which are unrestricted for withdrawal and usage.

ii. Financial assets carried at amortized cost: Financial assets are measured at amortized cost if these are held within a business model whose objective is to hold the asset in order to collect contractual cash flows and the contractual terms of the financial assets give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

iii. Financial assets at fair value through other comprehensive income: Financial assets are measured at fair value through other comprehensive income (OCI) if it is held within a business model whose objective is achieved by both collecting contractual cash flows and by selling financial assets and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding

iv. Financial assets at fair value through profit or loss: Financial assets are measured at fair value through profit or loss unless it is measured at amortized cost or at the fair value through other comprehensive income. Transaction costs directly attributable to the acquisition of financial assets or financial liabilities at fair value through profit or loss are recognized immediately in profit or loss.

v. Investments in subsidiaries, joint ventures and associates: Investment in subsidiaries, joint ventures and associates are carried at cost in the financial statements.

vi. Financial liabilities: Financial liabilities are subsequently carried at amortized cost using the effective interest method. For trade and other payables maturing within one year from the Balance Sheet date, the carrying amounts approximate fair value due to the short maturity of these instruments.

vii. Equity instrument: An equity instrument is a contract that evidences residual interest in the assets of the Company after deducting all of its liabilities. Equity instruments recognized by the Company are recognized at the proceeds received net off direct issue cost.

XIII. Impairment:

Non-financial assets: Property, plant and equipment and intangible assets Property, plant and equipment and intangible assets with finite life are evaluated for recoverability whenever there is any indication that their carrying amounts may not be recoverable. If any such indication exists, the recoverable amount (i.e. higher of the fair value less cost to sell and the value-in-use) is determined on an individual asset basis unless the asset does not generate cash flows that are largely independent of those from other assets. In such cases, the recoverable amount is determined for the cash generating unit (CGU) to which the asset belongs. If the recoverable amount of an asset (or CGU) is estimated to be less than its carrying amount, the carrying amount of the asset (or CGU) is reduced to its recoverable amount. An impairment loss is recognized in the Statement of Profit and Loss

XIV. Operating Cycle: A portion of the Company's activities (primarily long-term project activities) has an operating cycle that exceeds one year. Accordingly, assets and liabilities related to these long-term contracts, which will not be realized / paid within one year, have been classified as current. For all other activities, the operating cycle is twelve months.

B. NOTES TO ACCOUNT

- i. Previous year figures have been regrouped / rearranged where ever necessary
- ii. Payment of Gratuity Act, 1972 is not applicable to the Company.

iii. Earning and Expenditure in foreign currency

Total Earning in Foreign Currency- NIL

Total expenditure in foreign Currency-` NIL

iv. Due to small scale industrial undertaking

There are no Micro, Small and Medium Enterprise, to whom the company owes dues, which are outstanding for more than 45 days on the Balance Sheet Date, computed on Unit wise basis. The above information regarding Micro, Small and Medium Enterprise has been determined to the extent such parties have been identified on the basis of information available with the Company.

The details of Amount outstanding to Micro, Small and Medium Enterprise Development Act, 2006 (MSMED), based on the information with the company is as under: Note-1

Particular	As on 31.03.2019	As on 31.03.2018
The principal amount and interest due thereon remaining unpaid to any supplier registered under MSMED Act as at the end of the year	-	-
The amount of interest paid by the buyer in terms of Section 16 to the MSMED Act along with the amounts of the payment made to the supplier beyond the appointed day during the year.	-	-
The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the MSMED Act	-	-

Note-1 - The above particulars, as applicable, have been given in respect of MSEs to the extent they could be identified on the basis of information available with the Company.

v. Physical verification of cash was done by Management.

vi. The Balance of Sundry Creditors, Sundry Debtors, Advances and lenders are subject to Confirmation/ reconciliation and adjustment if any

vii. Contingent Liabilities & Commitments (To the extent not Provided for)

Contingent Liabilities

a. Claims against the Company not acknowledged as debt	Nil
b. Guarantee Nil	
c. Other Money for which the company is contingently liable	Nil

Commitments

a. Estimated amount of contracts remaining to be executed on

Capital account and not provided for Nil

b. Uncalled liability on shares & Other investments which are

Partly paid Nil

c. Other Commitments Nil

Particular	Year Ended	
31-Mar-19	31-Mar-18	
(I) Basic		
(i) Number of Equity Shares at the beginning of the year	562250	562250
(ii) Number of Equity Shares issued during the year	-	-
(ii) Number of Equity Shares at the end of the year	562250	562250

(iii) Weighted average number of Equity Shares outstanding during the year

(iv) Face Value of each Equity Share Re.	10	10
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Profit /(Loss) after tax attributable to Equity Shareholders

Profit /(Loss) for the period	8,390/-	39498/-
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Basic Earnings /(Loss) per Share - Rs.	0.01	0.07
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(II) Diluted

Dilutive Potential Equity Shares	-	-
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Diluted Earning /(Loss) per Share [same as I (c) above]	0.01	0.07
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viii. Computation of Earnings /(Loss) per Equity Share

For SEN & RAY

Chartered Accountants

Soumik Ray

(Partner)

M. No.-122465

Firm Regn. No.-303047E

PAN - AAMFS4186P

Date: May 30, 2019

Textual information (38)

Disclosure of significant accounting policies [Text Block]

A. SIGNIFICANT ACCOUNTING POLICIES

Corporate Information: RELIABLE ADVERTISING PRIVATE LIMITED (the 'Company') is a Private limited company domiciled in India, incorporated under the provisions of the Companies Act, 1956. The Company is engaged in trading activity.

I. Statement of Compliance: The financial statements of the Company have been prepared in accordance with and in compliance, in all material aspects with Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 (as amended) with effect from 1st April, 2016. Previous periods have been restated to Ind AS. Upto the year ended 31st March, 2017, the Company prepared its financial statements in accordance with Indian GAAP, which includes accounting standards notified under the Companies (Accounting Standards) Rules, 2006 (as amended). These financial statements for the year ended 31st March, 2018 are the first financial statements under Ind AS as prepared by the Company. The date of transition to Ind AS is 1st April, 2016. Refer Note 1-B for the details of first-time adoption exemptions availed by the Company.

II. Basis of Preparation and Presentation: The financial statements of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015. (as amended) The financial statements have been prepared in accordance with the accounting policies, set out below and were consistently applied to all years presented unless otherwise stated.

The Company has adopted all issued Ind AS standards and the adoption was carried out in accordance with Ind AS 101. The transition was carried out from Indian GAAP which is previous GAAP, as defined in Ind AS 101

An explanation of how the transition to Ind AS has affected the Companys Balance Sheet, financial performance and Cash flows is provided in Note 1B

III. Basis of Measurement: These financial statements have been prepared on a historical cost basis, Historical cost is generally based on the fair value of the consideration given in exchange for the goods and services

IV. Use of Estimates and Judgment: The preparation of financial statements in conformity with Ind AS requires Management to make judgments, estimates and assumptions, that affect the application of accounting policies and the reported amounts of assets, liabilities, income, expenses and disclosures of contingent assets and liabilities at the date of these financial statements and the reported amounts of revenues and expenses for the years presented. Actual results may differ from these estimates. Estimates and underlying assumptions are reviewed on an ongoing basis.

In particular, information about significant areas of estimation uncertainty and critical judgments in applying accounting policies that have the most significant effect on the amounts recognized in the financial statements are disclosed in Note 1B.

V. Revenue Recognition: Revenue is measured at the fair value of the consideration received or receivable. Revenue is reduced for trade discounts, rebates and other similar allowances Revenue exclude sales tax, value added tax, any other indirect taxes or amounts collected on behalf of third parties.

Revenue is recognized when the amount of revenue can be reliably measured; it is probable that the future economic benefits will flow to the Company

Revenue from sale of goods:

Revenue from sale of goods is recognized when the Company transfers all significant risks and rewards of ownership to the buyer while the Company retains neither continuing managerial involvement nor effective control over the goods sold.

Interest income:

Interest income is included in the other income in the statement of Profit and Loss. Interest income is recognized on a time proportion basis taking into account the amount outstanding and the applicable interest rate when there is a reasonable certainty as to realization.

VI. Plant Property and Equipment: Property, plant and equipment are stated at historical cost less depreciation and impairment losses, if any. Freehold land is not depreciated.

Historical Cost includes the acquisition cost or the cost of construction, including duties and taxes (other than those refundable), expenses directly related to the acquisition of assets and making them operational for their intended use.

Depreciation is provided prorate basis on straight line method at the rates determined based on estimated useful lives of tangible assets where applicable, specified in Schedule II to the Act. Intangible Assets are depreciated over the useful life of the asset without any residual value.

VII. Intangible Asset: Intangible assets purchased are measured at cost as of the date of acquisition less accumulated amortization and accumulated impairment, if any. Amortization is recognized on a straight-line basis over their estimated useful lives. The estimated useful life and amortization method are reviewed at the end of each reporting period, with the effect of any changes in estimate being accounted for on a prospective basis.

VIII. Foreign Currency Transactions and Translations:

Functional Currency: The functional currency of the Company is Indian Rupee (₹). These financial statements are presented in Indian Rupee (₹).

Transactions and translations: Foreign-Currency-denominated monetary assets and liabilities are translated into relevant functional currency at exchange rates in effect at the Balance Sheet Date. The gains or losses resulting from such translations are included in net profit in the Statement of Profit and Loss.

Transaction gains or losses realized upon settlement of foreign currency transaction are included in determining net profit for the period in which the transaction is settled. Revenue, expenses and cash-flow statement items denominated in foreign currency are translated into the relevant functional currencies using the exchange rate in effect on the date of the transaction.

IX. Inventories: Inventories are valued at cost or net realizable value, whichever is lower, cost being worked out on weighted average basis. Cost includes all charges for bringing the goods to their present location and condition, including octroi and other levies, transit insurance and receiving charges. Net realizable value represents the estimated selling price for inventories less all estimated costs of completion and costs necessary to make the sale.

X. Taxes on Income:

Current Income Tax: Current Income tax is measured at the amount expected to be paid to the tax authorities in accordance with Income Tax Act, 1961.

Deferred Tax: Deferred Tax is provided using the Balance Sheet approach on temporary differences between the tax bases of assets and liabilities and their carrying amounts for financial reporting purposes at the reporting date. Deferred tax assets are recognized to the extent that it is probable that taxable profit will be available against which the deductible temporary differences, and the carry forward of unused tax credits and unused tax losses can be utilized. The tax rates and tax laws used to compute the tax are those that are enacted or substantively enacted at the reporting date. Current income tax/deferred tax relating to items recognized directly in equity is recognized in equity and not in the Statement of Profit and Loss.

XI. Provision and Contingencies:

Provision: Provisions are recognized when there is a present obligation (legal or constructive) as a result of past event, where it is probable that there will be outflow of resources to settle the obligation and when a reliable estimate of the amount of the obligation can be made.

Contingencies: Contingent liabilities exist when there is a possible obligation arising from past events, the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Company, or a present obligation that arises from past events where it is either not probable that an outflow of resources will be required or the amount cannot be reliably estimated. Contingent liabilities are appropriately disclosed unless the possibility of an outflow of resources embodying economic benefits is remote.

XII. Financial Instruments: Financial assets and financial liabilities are recognized when the Company becomes a party to the contractual provisions of the instruments. Financial assets and financial liabilities are initially measured at fair value. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities (other than financial assets and financial liabilities at fair value through profit or loss) are added to or deducted from the fair value of the financial assets or financial liabilities, as appropriate, on initial recognition. Transaction costs directly attributable to the acquisition of financial assets or financial liabilities at fair value through profit or loss are recognized immediately in profit or loss.

Non-derivative financial instruments:

i. Cash and cash equivalents: The Company considers all highly liquid financial instruments, which are readily convertible into known amounts of cash that are subject to an insignificant risk of change in value and having original maturities of three months or less from the date of purchase, to be cash equivalents. Cash and cash equivalents consist of balances with banks which are unrestricted for withdrawal and usage.

ii. Financial assets carried at amortized cost: Financial assets are measured at amortized cost if these are held within a business model whose objective is to hold the asset in order to collect contractual cash flows and the contractual terms of the financial assets give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

iii. Financial assets at fair value through other comprehensive income: Financial assets are measured at fair value through other comprehensive income (OCI) if it is held within a business model whose objective is achieved by both collecting contractual cash flows and by selling financial assets and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding

iv. Financial assets at fair value through profit or loss: Financial assets are measured at fair value through profit or loss unless it is measured at amortized cost or at the fair value through other comprehensive income. Transaction costs directly attributable to the acquisition of financial assets or financial liabilities at fair value through profit or loss are recognized immediately in profit or loss.

v. Investments in subsidiaries, joint ventures and associates: Investment in subsidiaries, joint ventures and associates are carried at cost in the financial statements.

vi. Financial liabilities: Financial liabilities are subsequently carried at amortized cost using the effective interest method. For trade and other payables maturing within one year from the Balance Sheet date, the carrying amounts approximate fair value due to the short maturity of these instruments.

vii. Equity instrument: An equity instrument is a contract that evidences residual interest in the assets of the Company after deducting all of its liabilities. Equity instruments recognized by the Company are recognized at the proceeds received net off direct issue cost.

XIII. Impairment:

Non-financial assets: Property, plant and equipment and intangible assets Property, plant and equipment and intangible assets with finite life are evaluated for recoverability whenever there is any indication that their carrying amounts may not be recoverable. If any such indication exists, the recoverable amount (i.e. higher of the fair value less cost to sell and the value-in-use) is determined on an individual asset basis unless the asset does not generate cash flows that are largely independent of those from other assets. In such cases, the recoverable amount is determined for the cash generating unit (CGU) to which the asset belongs. If the recoverable amount of an asset (or CGU) is estimated to be less than its carrying amount, the carrying amount of the asset (or CGU) is reduced to its recoverable amount. An impairment loss is recognized in the Statement of Profit and Loss

XIV. Operating Cycle: A portion of the Companys activities (primarily long-term project activities) has an operating cycle that exceeds one year. Accordingly, assets and liabilities related to these long-term contracts, which will not be realized / paid within one year, have been classified as current. For all other activities, the operating cycle is twelve months.

[610300] Notes - Accounting policies, changes in accounting estimates and errors

Unless otherwise specified, all monetary values are in INR

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of changes in accounting policies, accounting estimates and errors [TextBlock]	Textual information (39) [See below]	
Disclosure of initial application of standards or interpretations [TextBlock]		
Whether initial application of an Ind AS has an effect on the current period or any prior period	No	No
Disclosure of voluntary change in accounting policy [TextBlock]		
Whether there is any voluntary change in accounting policy	No	No
Disclosure of changes in accounting estimates [TextBlock]		
Whether there are changes in accounting estimates during the year	No	No

Textual information (39)

Disclosure of changes in accounting policies, accounting estimates and errors [Text Block]

A. SIGNIFICANT ACCOUNTING POLICIES

Corporate Information: RELIABLE ADVERTISING PRIVATE LIMITED (the 'Company') is a Private limited company domiciled in India, incorporated under the provisions of the Companies Act, 1956. The Company is engaged in trading activity.

I. Statement of Compliance: The financial statements of the Company have been prepared in accordance with and in compliance, in all material aspects with Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 and relevant amendment rules issued there under. These financial statements for the year ended 31st March, 2019 are the Ind AS compliant financial of the Company. The Company has adopted Ind-AS for preparation of financial statements for the year started from 1st April 2016 and onwards.

II. Basis of Preparation and Presentation: The financial statements of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015. (as amended) The financial statements have been prepared in accordance with the accounting policies, set out below and were consistently applied to all years presented unless otherwise stated.

For all periods, up to and including the year ended 31st March 2017, the Company prepared its financial statements in accordance with accounting standard notified under section 133 of Companies Act 2013 read with paragraph 7 of the Companies (Accounts) Rules 2014. Accordingly, financial statement for the year ended 31st March 2017 and opening Balance Sheet as at 1st April 2016 (Transition Date) had been restated in accordance with Ind-AS for comparative information purpose in preparation and of the Company's first Ind-AS compliant financial statements.

III. Basis of Measurement: These financial statements have been prepared on a historical cost basis, Historical cost is generally based on the fair value of the consideration given in exchange for the goods and services

IV. Use of Estimates and Judgment: The preparation of financial statements in conformity with Ind AS requires Management to make judgments, estimates and assumptions, that affect the application of accounting policies and the reported amounts of assets, liabilities, income, expenses and disclosures of contingent assets and liabilities at the date of these financial statements and the reported amounts of revenues and expenses for the years presented. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Future and actual results could differ due to changes in these estimates. Appropriate revision is made in these estimates considering the change in the surrounding circumstances known to management. Any revision to accounting estimates is recognized in the period in which revision takes places.

All financial information are presented in Indian rupees (?)

V. Revenue Recognition: Revenue is measured at the fair value of the consideration received or receivable. Revenue is reduced for trade discounts, rebates and other similar allowances Revenue exclude sales tax, value added tax, any other indirect taxes or amounts collected on behalf of third parties.

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VI. Plant Property and Equipment: Property, plant and equipment are stated at historical cost less depreciation and impairment losses, if any. Freehold land is not depreciated.

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XIV. Operating Cycle: A portion of the Company's activities (primarily long-term project activities) has an operating cycle that exceeds one year. Accordingly, assets and liabilities related to these long-term contracts, which will not be realized / paid within one year, have been classified as current. For all other activities, the operating cycle is twelve months.

B. NOTES TO ACCOUNT

- i. Previous year figures have been regrouped / rearranged where ever necessary
- ii. Payment of Gratuity Act, 1972 is not applicable to the Company.

iii. Earning and Expenditure in foreign currency

Total Earning in Foreign Currency- NIL

Total expenditure in foreign Currency-` NIL

iv. Due to small scale industrial undertaking

There are no Micro, Small and Medium Enterprise, to whom the company owes dues, which are outstanding for more than 45 days on the Balance Sheet Date, computed on Unit wise basis. The above information regarding Micro, Small and Medium Enterprise has been determined to the extent such parties have been identified on the basis of information available with the Company.

The details of Amount outstanding to Micro, Small and Medium Enterprise Development Act, 2006 (MSMED), based on the information with the company is as under: Note-1

Particular	As on 31.03.2019	As on 31.03.2018
The principal amount and interest due thereon remaining unpaid to any supplier registered under MSMED Act as at the end of the year	-	-
The amount of interest paid by the buyer in terms of Section 16 to the MSMED Act along with the amounts of the payment made to the supplier beyond the appointed day during the year.	-	-
The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the MSMED Act	-	-

Note-1 - The above particulars, as applicable, have been given in respect of MSEs to the extent they could be identified on the basis of information available with the Company.

v. Physical verification of cash was done by Management.

vi. The Balance of Sundry Creditors, Sundry Debtors, Advances and lenders are subject to Confirmation/ reconciliation and adjustment if any

vii. Contingent Liabilities & Commitments (To the extent not Provided for)

Contingent Liabilities

a. Claims against the Company not acknowledged as debt	Nil
b. Guarantee Nil	
c. Other Money for which the company is contingently liable	Nil

Commitments

a. Estimated amount of contracts remaining to be executed on

Capital account and not provided for Nil

b. Uncalled liability on shares & Other investments which are

Partly paid Nil

c. Other Commitments Nil

Particular	Year Ended	
31-Mar-19	31-Mar-18	
(I) Basic		
(i) Number of Equity Shares at the beginning of the year	562250	562250
(ii) Number of Equity Shares issued during the year	-	-
(ii) Number of Equity Shares at the end of the year	562250	562250

(iii) Weighted average number of Equity Shares outstanding during the year

(iv) Face Value of each Equity Share Re.	10	10
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Profit /(Loss) after tax attributable to Equity Shareholders

Profit /(Loss) for the period	8,390/-	39498/-
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Basic Earnings /(Loss) per Share - Rs.	0.01	0.07
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(II) Diluted

Dilutive Potential Equity Shares	-	-
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Diluted Earning /(Loss) per Share [same as I (c) above]	0.01	0.07
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viii. Computation of Earnings /(Loss) per Equity Share

For SEN & RAY

Chartered Accountants

Soumik Ray

(Partner)

M. No.-122465

Firm Regn. No.-303047E

PAN - AAMFS4186P

Date: May 30, 2019

[400600] Notes - Property, plant and equipment

Disclosure of detailed information about property, plant and equipment [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]	
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	
	31/03/2019	31/03/2018
Disclosure of detailed information about property, plant and equipment [Abstract]		
Disclosure of detailed information about property, plant and equipment [Line items]		
Reconciliation of changes in property, plant and equipment [Abstract]		
Property, plant and equipment at end of period	0	0

Unless otherwise specified, all monetary values are in INR

	01/04/2018 to 31/03/2019
Disclosure of property, plant and equipment [TextBlock]	Textual information (40) [See below]
Disclosure of detailed information about property, plant and equipment [TextBlock]	

Textual information (40)

Disclosure of property, plant and equipment [Text Block]

I. Plant Property and Equipment: Property, plant and equipment are stated at historical cost less depreciation and impairment losses, if any. Freehold land is not depreciated.

Historical Cost includes the acquisition cost or the cost of construction, including duties and taxes (other than those refundable), expenses directly related to the acquisition of assets and making them operational for their intended use.

Depreciation is provided prorate basis on straight line method at the rates determined based on estimated useful lives of tangible assets where applicable, specified in Schedule II to the Act. Intangible Assets are depreciated over the useful life of the asset without any residual value.

[612100] Notes - Impairment of assets

Unless otherwise specified, all monetary values are in INR

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of impairment of assets [TextBlock]	Textual information (41) [See below]	
Disclosure of impairment loss and reversal of impairment loss [TextBlock]		
Whether there is any impairment loss or reversal of impairment loss during the year	No	No
Disclosure of information for impairment loss recognised or reversed for individual Assets or cash-generating unit [TextBlock]		
Whether impairment loss recognised or reversed for individual Assets or cash-generating unit	No	No

Textual information (41)

Disclosure of impairment of assets [Text Block]

I. Impairment:

Non-financial assets: Property, plant and equipment and intangible assets Property, plant and equipment and intangible assets with finite life are evaluated for recoverability whenever there is any indication that their carrying amounts may not be recoverable. If any such indication exists, the recoverable amount (i.e. higher of the fair value less cost to sell and the value-in-use) is determined on an individual asset basis unless the asset does not generate cash flows that are largely independent of those from other assets. In such cases, the recoverable amount is determined for the cash generating unit (CGU) to which the asset belongs. If the recoverable amount of an asset (or CGU) is estimated to be less than its carrying amount, the carrying amount of the asset (or CGU) is reduced to its recoverable amount. An impairment loss is recognized in the Statement of Profit and Loss

[400700] Notes - Investment property

Unless otherwise specified, all monetary values are in INR

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of investment property [TextBlock]		
Depreciation method, investment property, cost model	NA	NA
Useful lives or depreciation rates, investment property, cost model	NA	NA

[400900] Notes - Other intangible assets

Disclosure of detailed information about other intangible assets [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of other intangible assets [Axis]	Company other intangible assets [Member]	
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]	
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]	
	31/03/2019	31/03/2018
Disclosure of detailed information about other intangible assets [Abstract]		
Disclosure of detailed information about other intangible assets [Line items]		
Reconciliation of changes in other intangible assets [Abstract]		
Other intangible assets at end of period	0	0

Unless otherwise specified, all monetary values are in INR

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of other intangible assets [TextBlock]	Textual information (42) [See below]	
Disclosure of detailed information about other intangible assets [TextBlock]		
Disclosure of intangible assets with indefinite useful life [TextBlock]		
Whether there are intangible assets with indefinite useful life	No	No

Textual information (42)

Disclosure of other intangible assets [Text Block]

I. Intangible Asset: Intangible assets purchased are measured at cost as of the date of acquisition less accumulated amortization and accumulated impairment, if any Amortization is recognized on a straight-line basis over their estimated useful lives. The estimated useful life and amortization method are reviewed at the end of each reporting period, with the effect of any changes in estimate being accounted for on a prospective basis.

[401000] Notes - Biological assets other than bearer plants

Unless otherwise specified, all monetary values are in INR

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of biological assets, agriculture produce at point of harvest and government grants related to biological assets [TextBlock]		
Depreciation method, biological assets other than bearer plants, at cost	NA	NA
Useful lives or depreciation rates, biological assets other than bearer plants, at cost	NA	NA

[611100] Notes - Financial instruments

Disclosure of financial liabilities [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of financial liabilities [Axis]	Financial liabilities at amortised cost, class [Member]			
	Financial liabilities, category [Member]		Financial liabilities at amortised cost, category [Member]	
Categories of financial liabilities [Axis]	31/03/2019	31/03/2018	31/03/2019	31/03/2018
Disclosure of financial liabilities [Abstract]				
Disclosure of financial liabilities [Line items]				
Financial liabilities	3,82,19,200	3,73,39,894	(A) 3,82,19,200	3,73,39,894
Financial liabilities, at fair value	0	0	0	0

Footnotes

(A) Borrowings - From other Parties -Advance Received from related parties- Prakurti Commosales Pvt Ltd) - Rs 37300000 Sundry Creditors Others - Rs 889200 Liabilities for Expenses - Audit Fees- Rs 30000

Disclosure of financial assets [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of financial assets [Axis]	Financial assets at amortised cost, class [Member]		Trade receivables [Member]	
	Financial assets, category [Member]		Financial assets, category [Member]	
Categories of financial assets [Axis]	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	31/03/2018
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	9,44,55,826	9,35,80,381	9,36,000	0
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	Refer to child member	Refer to child member	Refer to child member	
Description of other financial assets at fair value class	Refer to child member	Refer to child member	Refer to child member	

Disclosure of financial assets [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of financial assets [Axis]	Trade receivables [Member]		Other financial assets at amortised cost class [Member]	
	Financial assets at amortised cost, category [Member]		Financial assets, category [Member]	
Categories of financial assets [Axis]	01/04/2018 to 31/03/2019	31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	9,36,000	0	9,35,19,826	9,35,80,381
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	Trade receivables - Rs 936000		Refer to child member	Refer to child member
Description of other financial assets at fair value class	NA		Refer to child member	Refer to child member

Disclosure of financial assets [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Classes of financial assets [Axis]	Other financial assets at amortised cost class 1 [Member]			
	Financial assets, category [Member]		Financial assets at amortised cost, category [Member]	
Categories of financial assets [Axis]	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	9,35,19,826	9,35,80,381	(A) 9,35,19,826	(B) 9,35,80,381
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	Refer to child member	Refer to child member	Textual information (43) [See below]	Textual information (44) [See below]
Description of other financial assets at fair value class	Refer to child member	Refer to child member	NA	NA

Footnotes

(A) Investments in P.K.Agri Link Pvt. Ltd. - Rs 57300403, Investments in P.K.Cerials Pvt. Ltd. - Rs 11000000, Investments in Shri Jatadhari Rice Mill Pvt. Ltd. - Rs 24844286, Sun Suppliers Pvt. Ltd - Rs 290000, (SBI - 34038939647) - Rs 73073, Cash in hand - Rs 12064

(B) Investments in P.K.Agri Link Pvt. Ltd. - Rs 57300403, Investments in P.K.Cerials Pvt. Ltd. - Rs 11000000, Investments in Shri Jatadhari Rice Mill Pvt. Ltd. - Rs 24844286, Sun Suppliers Pvt. Ltd - Rs 290000, (SBI - 34038939647) - Rs 133629, Cash in hand - Rs 12064

Unless otherwise specified, all monetary values are in INR

	01/04/2018 to 31/03/2019
Disclosure of financial instruments [TextBlock]	Textual information (45) [See below]
Disclosure of financial assets [TextBlock]	
Disclosure of financial assets [Abstract]	
Disclosure of financial liabilities [TextBlock]	
Disclosure of financial liabilities [Abstract]	
Disclosure of credit risk [TextBlock]	
Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [TextBlock]	
Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [Abstract]	
Disclosure of credit risk exposure [TextBlock]	
Disclosure of credit risk exposure [Abstract]	
Disclosure of provision matrix [TextBlock]	
Disclosure of provision matrix [Abstract]	
Disclosure of financial instruments by type of interest rate [TextBlock]	
Disclosure of financial instruments by type of interest rate [Abstract]	

Textual information (43)

Description of other financial assets at amortised cost class

Investments in P.K.Agri Link Pvt. Ltd. - Rs 57300403, Investments in P.K.Cerials Pvt. Ltd. - Rs 11000000, Investments in Shri Jatadhari Rice Mill Pvt. Ltd. - Rs 24844286, Sun Suppliers Pvt. Ltd - Rs 290000, (SBI - 34038939647) - Rs 73073, Cash in hand - Rs 12064

Textual information (44)

Description of other financial assets at amortised cost class

Investments in P.K.Agri Link Pvt. Ltd. - Rs 57300403, Investments in P.K.Cerials Pvt. Ltd. - Rs 11000000, Investments in Shri Jatadhari Rice Mill Pvt. Ltd. - Rs 24844286, Sun Suppliers Pvt. Ltd - Rs 290000, (SBI - 34038939647) - Rs 133629, Cash in hand - Rs 12064

Textual information (45)

Disclosure of financial instruments [Text Block]

I. Financial Instruments: Financial assets and financial liabilities are recognized when the Company becomes a party to the contractual provisions of the instruments. Financial assets and financial liabilities are initially measured at fair value. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities (other than financial assets and financial liabilities at fair value through profit or loss) are added to or deducted from the fair value of the financial assets or financial liabilities, as appropriate, on initial recognition. Transaction costs directly attributable to the acquisition of financial assets or financial liabilities at fair value through profit or loss are recognized immediately in profit or loss.

Non-derivative financial instruments:

i. Cash and cash equivalents: The Company considers all highly liquid financial instruments, which are readily convertible into known amounts of cash that are subject to an insignificant risk of change in value and having original maturities of three months or less from the date of purchase, to be cash equivalents. Cash and cash equivalents consist of balances with banks which are unrestricted for withdrawal and usage.

ii. Financial assets carried at amortized cost: Financial assets are measured at amortized cost if these are held within a business model whose objective is to hold the asset in order to collect contractual cash flows and the contractual terms of the financial assets give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

iii. Financial assets at fair value through other comprehensive income: Financial assets are measured at fair value through other comprehensive income (OCI) if it is held within a business model whose objective is achieved by both collecting contractual cash flows and by selling financial assets and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding

iv. Financial assets at fair value through profit or loss: Financial assets are measured at fair value through profit or loss unless it is measured at amortized cost or at the fair value through other comprehensive income. Transaction costs directly attributable to the acquisition of financial assets or financial liabilities at fair value through profit or loss are recognized immediately in profit or loss.

v. Investments in subsidiaries, joint ventures and associates: Investment in subsidiaries, joint ventures and associates are carried at cost in the financial statements.

vi. Financial liabilities: Financial liabilities are subsequently carried at amortized cost using the effective interest method. For trade and other payables maturing within one year from the Balance Sheet date, the carrying amounts approximate fair value due to the short maturity of these instruments.

vii. Equity instrument: An equity instrument is a contract that evidences residual interest in the assets of the Company after deducting all of its liabilities. Equity instruments recognized by the Company are recognized at the proceeds received net off direct issue cost.

[400400] Notes - Non-current investments
Details of non-current investments [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classification of non-current investments [Axis]	1		2	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Non-current investments [Abstract]				
Disclosure of details of non-current investments [Abstract]				
Details of non-current investments [Line items]				
Type of non-current investments	Other non-current investments	Other non-current investments	Other non-current investments	Other non-current investments
Class of non-current investments	Other investments	Other investments	Other investments	Other investments
Non-current investments	5,73,00,403	5,73,00,403	1,10,00,000	1,10,00,000
Name of body corporate in whom investment has been made	P.K.Agri Link Pvt. Ltd.	P.K.Agri Link Pvt. Ltd.	P.K.Cereals Pvt. Ltd.	P.K.Cereals Pvt. Ltd.
Number of shares of non-current investment made in body corporate	[shares] 8,13,940	[shares] 8,13,940	[shares] 1,10,000	[shares] 1,10,000

Details of non-current investments [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classification of non-current investments [Axis]	3		4	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Non-current investments [Abstract]				
Disclosure of details of non-current investments [Abstract]				
Details of non-current investments [Line items]				
Type of non-current investments	Other non-current investments	Other non-current investments	Other non-current investments	Other non-current investments
Class of non-current investments	Other investments	Other investments	Other investments	Other investments
Non-current investments	2,48,44,286	2,48,44,286	2,90,000	2,90,000
Name of body corporate in whom investment has been made	Shri Jatadhari Rice Mill Pvt. Ltd.	Shri Jatadhari Rice Mill Pvt. Ltd.	Sun Suppliers Pvt. Ltd.	Sun Suppliers Pvt. Ltd.
Number of shares of non-current investment made in body corporate	[shares] 10,81,873	[shares] 10,81,873	[shares] 0	[shares] 0

Unless otherwise specified, all monetary values are in INR

	31/03/2019	31/03/2018
Disclosure of notes on non-current investments explanatory [TextBlock]		
Aggregate amount of quoted non-current investments	0	0
Market value of quoted non-current investments	0	0
Aggregate amount of unquoted non-current investments	9,34,34,689	9,34,34,689
Aggregate provision for diminution in value of non-current investments	0	0

[611600] Notes - Non-current asset held for sale and discontinued operations

Unless otherwise specified, all monetary values are in INR

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of non-current assets held for sale and discontinued operations [TextBlock]		
Net cash flows from (used in) operating activities, continuing operations	-60,555	-6,656
Net cash flows from (used in) operating activities	-60,555	-6,656

[400100] Notes - Equity share capital
Disclosure of classes of equity share capital [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of equity share capital [Axis]	Equity shares [Member]			Equity shares 1 [Member]
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019
Disclosure of classes of equity share capital [Abstract]				
Disclosure of classes of equity share capital [Line items]				
Type of share				EQUITY
Number of shares authorised	[shares] 5,70,000	[shares] 5,70,000		[shares] 5,70,000
Value of shares authorised	57,00,000	57,00,000		57,00,000
Number of shares issued	[shares] 5,62,250	[shares] 5,62,250		[shares] 5,62,250
Value of shares issued	56,22,500	56,22,500		56,22,500
Number of shares subscribed and fully paid	[shares] 5,62,250	[shares] 5,62,250		[shares] 5,62,250
Value of shares subscribed and fully paid	56,22,500	56,22,500		56,22,500
Number of shares subscribed but not fully paid	[shares] 0	[shares] 0		[shares] 0
Value of shares subscribed but not fully paid	0	0		0
Total number of shares subscribed	[shares] 5,62,250	[shares] 5,62,250		[shares] 5,62,250
Total value of shares subscribed	56,22,500	56,22,500		56,22,500
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 5,62,250	[shares] 5,62,250		[shares] 5,62,250
Value of shares called	56,22,500	56,22,500		56,22,500
Value of shares paid-up	56,22,500	56,22,500		56,22,500
Par value per share				[INR/shares] 10
Amount per share called in case shares not fully called				[INR/shares] 0
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Total increase (decrease) in number of shares outstanding	[shares] 0	[shares] 0		[shares] 0
Number of shares outstanding at end of period	[shares] 5,62,250	[shares] 5,62,250	[shares] 5,62,250	[shares] 5,62,250
Reconciliation of value of shares outstanding [Abstract]				
Changes in equity share capital [Abstract]				
Total increase (decrease) in share capital	0	0		0
Equity share capital at end of period	56,22,500	56,22,500	56,22,500	56,22,500
Shares in company held by holding company or ultimate holding company or by its subsidiaries or associates [Abstract]				
Shares in company held by holding company	[shares] 3,10,550	[shares] 3,10,550		[shares] 3,10,550
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 3,10,550	[shares] 3,10,550		[shares] 3,10,550
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0		0
Type of share				EQUITY

Disclosure of classes of equity share capital [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of equity share capital [Axis]	Equity shares 1 [Member]	
	01/04/2017 to 31/03/2018	31/03/2017
Disclosure of classes of equity share capital [Abstract]		
Disclosure of classes of equity share capital [Line items]		
Type of share	EQUITY	
Number of shares authorised	[shares] 5,70,000	
Value of shares authorised	57,00,000	
Number of shares issued	[shares] 5,62,250	
Value of shares issued	56,22,500	
Number of shares subscribed and fully paid	[shares] 5,62,250	
Value of shares subscribed and fully paid	56,22,500	
Number of shares subscribed but not fully paid	[shares] 0	
Value of shares subscribed but not fully paid	0	
Total number of shares subscribed	[shares] 5,62,250	
Total value of shares subscribed	56,22,500	
Value of shares paid-up [Abstract]		
Number of shares paid-up	[shares] 5,62,250	
Value of shares called	56,22,500	
Value of shares paid-up	56,22,500	
Par value per share	[INR/shares] 10	
Amount per share called in case shares not fully called	[INR/shares] 0	
Reconciliation of number of shares outstanding [Abstract]		
Changes in number of shares outstanding [Abstract]		
Total increase (decrease) in number of shares outstanding	[shares] 0	
Number of shares outstanding at end of period	[shares] 5,62,250	[shares] 5,62,250
Reconciliation of value of shares outstanding [Abstract]		
Changes in equity share capital [Abstract]		
Total increase (decrease) in share capital	0	
Equity share capital at end of period	56,22,500	56,22,500
Shares in company held by holding company or ultimate holding company or by its subsidiaries or associates [Abstract]		
Shares in company held by holding company	[shares] 3,10,550	
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 3,10,550	
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]		
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]		
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	
Type of share	EQUITY	

Disclosure of shareholding more than five per cent in company [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of equity share capital [Axis]	Equity shares 1 [Member]			
	Name of shareholder [Axis]		Shareholder 1 [Member]	
	Name of shareholder [Member]		Shareholder 1 [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Type of share	EQUITY	EQUITY	EQUITY	EQUITY
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	EQUITY	EQUITY	EQUITY	EQUITY
Name of shareholder	Refer to child member	Refer to child member	HALDER VENTURE LIMITED	HALDER VENTURE LIMITED
CIN of shareholder			L74210WB1982PLC035117	L74210WB1982PLC035117
Country of incorporation or residence of shareholder			INDIA	INDIA
Number of shares held in company	[shares] 5,62,250	[shares] 5,62,250	[shares] 2,51,700	[shares] 2,51,700
Percentage of shareholding in company	100.00%	100.00%	44.77%	44.77%

Disclosure of shareholding more than five per cent in company [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of equity share capital [Axis]	Equity shares 1 [Member]	
	Shareholder 2 [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Type of share	EQUITY	EQUITY
Disclosure of shareholding more than five per cent in company [Abstract]		
Disclosure of shareholding more than five per cent in company [LineItems]		
Type of share	EQUITY	EQUITY
Name of shareholder	INTELLECT BUILDCON PRIVATE LIMITED	INTELLECT BUILDCON PRIVATE LIMITED
CIN of shareholder	U45400WB2009PTC133975	U45400WB2009PTC133975
Country of incorporation or residence of shareholder	INDIA	INDIA
Number of shares held in company	[shares] 3,10,550	[shares] 3,10,550
Percentage of shareholding in company	55.23%	55.23%

Unless otherwise specified, all monetary values are in INR

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of notes on equity share capital explanatory [TextBlock]		
Whether there are any shareholders holding more than five per cent shares in company	Yes	Yes
Whether reduction in capital done during year	No	No
Whether money raised from public offering during year	No	No

[400300] Notes - Borrowings
Classification of borrowings [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Non-current [Member]			
	Borrowings [Member]			
Classification of borrowings [Axis]	Secured/Unsecured borrowings [Member]		Unsecured borrowings [Member]	
	31/03/2019	31/03/2018	31/03/2019	31/03/2018
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	3,73,00,000	3,73,00,000	3,73,00,000	3,73,00,000

Classification of borrowings [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Non-current [Member]			
	Term loans [Member]		Term loans from others [Member]	
Classification of borrowings [Axis]	Unsecured borrowings [Member]		Unsecured borrowings [Member]	
Subclassification of borrowings [Axis]	31/03/2019	31/03/2018	31/03/2019	31/03/2018
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	3,73,00,000	3,73,00,000	3,73,00,000	3,73,00,000

Classification of borrowings [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Non-current [Member]	
	Rupee term loans from others [Member]	
Classification of borrowings [Axis]	Unsecured borrowings [Member]	
Subclassification of borrowings [Axis]	31/03/2019	31/03/2018
Borrowings notes [Abstract]		
Details of borrowings [Abstract]		
Details of borrowings [Line items]		
Borrowings	(A) 3,73,00,000	(B) 3,73,00,000

Footnotes

(A) Advance Received from related parties- Prakurti Commosales Pvt Ltd - Rs 37300000

(B) Advance Received from related parties- Prakurti Commosales Pvt Ltd - Rs 37300000

[612700] Notes - Income taxes

Unless otherwise specified, all monetary values are in INR

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of income tax [TextBlock]	Textual information (46) [See below]	
Major components of tax expense (income) [Abstract]		
Current tax expense (income) and adjustments for current tax of prior periods [Abstract]		
Current tax expense (income)	2,949	13,698
Total current tax expense (income) and adjustments for current tax of prior periods	2,949	13,698
Total tax expense (income)	2,949	13,698
Reconciliation of accounting profit multiplied by applicable tax rates [Abstract]		
Other tax effects for reconciliation between accounting profit and tax expense (income)	2,949	13,698
Total tax expense (income)	2,949	13,698

Textual information (46)

Disclosure of income tax [Text Block]

I. Taxes on Income:

Current Income Tax: Current Income tax is measured at the amount expected to be paid to the tax authorities in accordance with Income Tax Act, 1961.

Deferred Tax: Deferred Tax is provided using the Balance Sheet approach on temporary differences between the tax bases of assets and liabilities and their carrying amounts for financial reporting purposes at the reporting date. Deferred tax assets are recognized to the extent that it is probable that taxable profit will be available against which the deductible temporary differences, and the carry forward of unused tax credits and unused tax losses can be utilized. The tax rates and tax laws used to compute the tax are those that are enacted or substantively enacted at the reporting date. Current income tax/deferred tax relating to items recognized directly in equity is recognized in equity and not in the Statement of Profit and Loss.

[611000] Notes - Exploration for and evaluation of mineral resources

Unless otherwise specified, all monetary values are in INR

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of exploration and evaluation assets [TextBlock]		
Whether there are any exploration and evaluation activities	No	No

[611900] Notes - Accounting for government grants and disclosure of government assistance

Unless otherwise specified, all monetary values are in INR

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of accounting for government grants and disclosure of government assistance [TextBlock]		
Whether company has received any government grant or government assistance	No	No

[401100] Notes - Subclassification and notes on liabilities and assets

Classification of inventories [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classification of inventories [Axis]	Company inventories [Member]	
	31/03/2019	31/03/2018
Subclassification and notes on liabilities and assets [Abstract]		
Inventories notes [Abstract]		
Classification of inventories [Abstract]		
Classification of inventories [Line items]		
Inventories	0	0

Subclassification of trade receivables [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Current [Member]			
	Classification of assets based on security [Member]		Unsecured considered good [Member]	
Classification of assets based on security [Axis]	31/03/2019	31/03/2018	31/03/2019	31/03/2018
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on trade receivables [Abstract]				
Subclassification of trade receivables [Abstract]				
Subclassification of trade receivables [Line items]				
Breakup of trade receivables [Abstract]				
Trade receivables, gross	9,36,000	0	9,36,000	0
Allowance for bad and doubtful debts	0	0	0	0
Total trade receivables	9,36,000	0	9,36,000	0
Details of trade receivables due by directors, other officers or others [Abstract]				
Trade receivables due by directors			0	0
Trade receivables due by other officers			0	0
Total trade receivables due by directors, other officers or others			0	0
Details of trade receivables due by firms or companies in which any director is partner or director [Abstract]				
Trade receivables due by firms in which any director is partner			0	0
Trade receivables due by private companies in which any director is director			0	0
Trade receivables due by private companies in which any director is member			0	0
Total trade receivables due by firms or companies in which any director is partner or director			0	0

Other current assets others [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Other current assets others [Axis]	1		2	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Subclassification and notes on liabilities and assets [Abstract]				
Other current assets notes [Abstract]				
Other current assets [Abstract]				
Other current assets, others	22,028	22,028	15,200	0
Other current assets others [Abstract]				
Other current assets others [Line items]				
Description of other current assets others	Refund Receivable	Refund Receivable	Self Assessment Tax	Self Assessment Tax
Other current assets, others	22,028	22,028	15,200	0

Other current financial liabilities, others [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Other current financial liabilities, others [Axis]	1	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Subclassification and notes on liabilities and assets [Abstract]		
Disclosure of other current financial liabilities notes [Abstract]		
Other current financial liabilities [Abstract]		
Other current financial liabilities, others	30,000	35,394
Other current financial liabilities, others [Abstract]		
Other current financial liabilities, others [Line items]		
Description of other current financial liabilities, others	Liabilities for Expenses - Audit Fees	Liabilities for Expenses - Audit Fees
Other current financial liabilities, others	30,000	35,394

Unless otherwise specified, all monetary values are in INR

	01/04/2018 to 31/03/2019	31/03/2018
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]		
Advances, non-current	0	0
Disclosure of inventories Explanatory [TextBlock]	Textual information (47) [See below]	
Disclosure of notes on cash and bank balances explanatory [TextBlock]		
Fixed deposits with banks	0	0
Other balances with banks	(A) 73,073	(B) 1,33,629
Total balance with banks	73,073	1,33,629
Cash on hand	12,064	12,063
Total cash and cash equivalents	85,137	1,45,692
Total cash and bank balances	85,137	1,45,692
Total balances held with banks to extent held as margin money or security against borrowings, guarantees or other commitments	0	0
Bank deposits with more than 12 months maturity	0	0
Total other current assets	37,228	22,028
Interest accrued on borrowings	0	0
Interest accrued on public deposits	0	0
Interest accrued others	0	0
Unpaid dividends	0	0
Unpaid matured deposits and interest accrued thereon	0	0
Unpaid matured debentures and interest accrued thereon	0	0
Debentures claimed but not paid	0	0
Public deposit payable, current	0	0
Total other current financial liabilities	30,000	35,394
Current liabilities portion of share application money pending allotment	0	0

Footnotes

(A) In current account (SBI - 34038939647) - Rs 73073

(B) In current account (SBI - 34038939647) - Rs 133629

Textual information (47)

Disclosure of inventories Explanatory [Text Block]

I. Inventories: Inventories are valued at cost or net realizable value, whichever is lower, cost being worked out on weighted average basis. Cost includes all charges for bringing the goods to their present location and condition, including octroi and other levies, transit insurance and receiving charges. Net realizable value represents the estimated selling price for inventories less all estimated costs of completion and costs necessary to make the sale.

[401200] Notes - Additional disclosures on balance sheet

Unless otherwise specified, all monetary values are in INR

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of additional balance sheet notes explanatory [TextBlock]		
Additional balance sheet notes [Abstract]		
Contingent liabilities and commitments [Abstract]		
Classification of contingent liabilities [Abstract]		
Total contingent liabilities	0	0
Total contingent liabilities and commitments	0	0
Details regarding dividends [Abstract]		
Amount of dividends proposed to be distributed to equity shareholders	0	0
Amount of per share dividend proposed to be distributed to equity shareholders	[INR/shares] 0	[INR/shares] 0
Details of deposits [Abstract]		
Deposits accepted or renewed during period	0	0
Deposits matured and claimed but not paid during period	0	0
Deposits matured and claimed but not paid	0	0
Deposits matured but not claimed	0	0
Interest on deposits accrued and due but not paid	0	0
Details of share application money received and paid [Abstract]		
Share application money received during year	0	0
Share application money paid during year	0	0
Amount of share application money received back during year	0	0
Amount of share application money repaid returned back during year	0	0
Number of person share application money paid during year	[pure] 0	[pure] 0
Number of person share application money received during year	[pure] 0	[pure] 0
Number of person share application money paid as at end of year	[pure] 0	[pure] 0
Number of person share application money received as at end of year	[pure] 0	[pure] 0
Share application money received and due for refund	0	0
Details regarding cost records and cost audit[Abstract]		
Details regarding cost records [Abstract]		
Whether maintenance of cost records by company has been mandated under Companies (Cost Records and Audit) Rules, 2014	No	No
Details regarding cost audit [Abstract]		
Whether audit of cost records of company has been mandated under Rules specified in SN 1	No	No
Net worth of company	0	0
Details of unclaimed liabilities [Abstract]		
Unclaimed share application refund money	0	0
Unclaimed matured debentures	0	0
Unclaimed matured deposits	0	0
Interest unclaimed amount	0	0
Financial parameters balance sheet items [Abstract]		
Investment in subsidiary companies	0	0
Investment in government companies	0	0
Amount due for transfer to investor education and protection fund (IEPF)	0	0
Gross value of transactions with related parties	0	0
Number of warrants converted into equity shares during period	[pure] 0	[pure] 0
Number of warrants converted into preference shares during period	[pure] 0	[pure] 0
Number of warrants converted into debentures during period	[pure] 0	[pure] 0
Number of warrants issued during period (in foreign currency)	[pure] 0	[pure] 0
Number of warrants issued during period (INR)	[pure] 0	[pure] 0

[611800] Notes - Revenue

Unless otherwise specified, all monetary values are in INR

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of revenue [TextBlock]	Textual information (48) [See below]	Textual information (49) [See below]

Textual information (48)

Disclosure of revenue [Text Block]

I. Revenue Recognition: Revenue is measured at the fair value of the consideration received or receivable. Revenue is reduced for trade discounts, rebates and other similar allowances Revenue exclude sales tax, value added tax, any other indirect taxes or amounts collected on behalf of third parties.

Revenue is recognized when the amount of revenue can be reliably measured; it is probable that the future economic benefits will flow to the Company

Revenue from sale of goods:

Revenue from sale of goods is recognized when the Company transfers all significant risks and rewards of ownership to the buyer while the Company retains neither continuing managerial involvement nor effective control over the goods sold.

Interest income:

Interest income is included in the other income in the statement of Profit and Loss. Interest income is recognized on a time proportion basis taking into account the amount outstanding and the applicable interest rate when there is a reasonable certainty as to realization.

Textual information (49)

Disclosure of revenue [Text Block]

I. Revenue Recognition: Revenue is measured at the fair value of the consideration received or receivable. Revenue is reduced for trade discounts, rebates and other similar allowances Revenue exclude sales tax, value added tax, any other indirect taxes or amounts collected on behalf of third parties.

Revenue is recognized when the amount of revenue can be reliably measured; it is probable that the future economic benefits will flow to the Company

Revenue from sale of goods:

Revenue from sale of goods is recognized when the Company transfers all significant risks and rewards of ownership to the buyer while the Company retains neither continuing managerial involvement nor effective control over the goods sold.

Interest income:

Interest income is included in the other income in the statement of Profit and Loss. Interest income is recognized on a time proportion basis taking into account the amount outstanding and the applicable interest rate when there is a reasonable certainty as to realization.

[612400] Notes - Service concession arrangements

Unless otherwise specified, all monetary values are in INR

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of service concession arrangements [TextBlock]		
Whether there are any service concession arrangements	No	No

[612000] Notes - Construction contracts

Unless otherwise specified, all monetary values are in INR

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of notes on construction contracts [TextBlock]		
Whether there are any construction contracts	No	No

[612600] Notes - Employee benefits

Unless otherwise specified, all monetary values are in INR

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of employee benefits [TextBlock]	NA	NA
Disclosure of defined benefit plans [TextBlock]		
Whether there are any defined benefit plans	No	No

[612800] Notes - Borrowing costs

Unless otherwise specified, all monetary values are in INR

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of borrowing costs [TextBlock]		
Whether any borrowing costs has been capitalised during the year	No	No

[700100] Notes - Key managerial personnels and directors remuneration and other information

Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Table] ..(1)

Unless otherwise specified, all monetary values are in INR

Key managerial personnels and directors [Axis]	1	2
	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Abstract]		
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [LineItems]		
Name of key managerial personnel or director	PRABHAT KUMAR HALDAR	REKHA HALDAR
Director identification number of key managerial personnel or director	02009423	02240613
Permanent account number of key managerial personnel or director	AAQPH4586G	AANPH6426Q
Date of birth of key managerial personnel or director	01/08/1940	04/07/1956
Designation of key managerial personnel or director	Director	Director
Qualification of key managerial personnel or director	Graduate	Graduate
Shares held by key managerial personnel or director	[shares] 0	[shares] 0
Key managerial personnel or director remuneration [Abstract]		
Gross salary to key managerial personnel or director [Abstract]		
Salary key managerial personnel or director	0	0
Perquisites key managerial personnel or director	0	0
Profits in lieu of salary key managerial personnel or director	0	0
Gross salary to key managerial personnel or director	0	0
Sitting fees key managerial personnel or director	0	0
Stock option key managerial personnel or director	0	0
Sweat equity key managerial personnel or director	0	0
Commission as percentage of profit key managerial personnel or director	0	0
Other commission key managerial personnel or director	0	0
Other compensation key managerial personnel or director	0	0
Total key managerial personnel or director remuneration	0	0

[612200] Notes - Leases

Unless otherwise specified, all monetary values are in INR

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of leases [TextBlock]		
Whether company has entered into any lease agreement	No	No
Whether any operating lease has been converted to financial lease or vice-versa	No	No

[612300] Notes - Transactions involving legal form of lease

Unless otherwise specified, all monetary values are in INR

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of arrangements involving legal form of lease [TextBlock]		
Whether there are any arrangements involving legal form of lease	No	No

[612900] Notes - Insurance contracts

Unless otherwise specified, all monetary values are in INR

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of insurance contracts [TextBlock]		
Whether there are any insurance contracts as per Ind AS 104	No	No

[613100] Notes - Effects of changes in foreign exchange rates

Unless otherwise specified, all monetary values are in INR

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of effect of changes in foreign exchange rates [TextBlock]		
Whether there is any change in functional currency during the year	No	No
Description of presentation currency	INR	

[500100] Notes - Subclassification and notes on income and expenses

Unless otherwise specified, all monetary values are in INR

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Subclassification and notes on income and expense explanatory [TextBlock]		
Disclosure of revenue from operations [Abstract]		
Disclosure of revenue from operations for other than finance company [Abstract]		
Revenue from sale of products	(A) 9,36,000	(B) 12,37,344
Revenue from sale of services	0	0
Total revenue from operations other than finance company	9,36,000	12,37,344
Total revenue from operations	9,36,000	12,37,344
Disclosure of other income [Abstract]		
Interest income [Abstract]		
Total interest income	0	0
Dividend income [Abstract]		
Total dividend income	0	0
Total other income	0	0
Disclosure of finance cost [Abstract]		
Interest expense [Abstract]		
Other interest charges	(C) 651	(D) 655
Total interest expense	651	655
Total finance costs	651	655
Employee benefit expense [Abstract]		
Salaries and wages	0	0
Managerial remuneration [Abstract]		
Remuneration to directors [Abstract]		
Total remuneration to directors	0	0
Total managerial remuneration	0	0
Total employee benefit expense	0	0
Depreciation, depletion and amortisation expense [Abstract]		
Total depreciation, depletion and amortisation expense	0	0
Breakup of other expenses [Abstract]		
Consumption of stores and spare parts	0	0
Power and fuel	0	0
Rent	0	0
Repairs to building	0	0
Repairs to machinery	0	0
Insurance	0	0
Rates and taxes excluding taxes on income [Abstract]		
Other cess taxes	1,000	4,500
Total rates and taxes excluding taxes on income	1,000	4,500
Directors sitting fees	0	0
Loss on disposal of intangible Assets	0	0
Loss on disposal, discard, demolition and destruction of depreciable property plant and equipment	0	0
Payments to auditor [Abstract]		
Payment for audit services	30,000	36,300
Total payments to auditor	30,000	36,300
CSR expenditure	0	0
Miscellaneous expenses	(E) 3,810	(F) 1,510
Total other expenses	34,810	42,310
Current tax [Abstract]		
Current tax pertaining to current year	2,949	13,698
Total current tax	2,949	13,698

Footnotes

- (A) Sale of Rice - Rs 936000
- (B) Sale of Paddy - Rs 1237344
- (C) Bank Charges - Rs 651
- (D) Bank Charges - Rs 655
- (E) Other expenses - Rs 3810
- (F) Other expenses - Rs 1510

[613200] Notes - Cash flow statement

Unless otherwise specified, all monetary values are in INR

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
Disclosure of cash flow statement [TextBlock]			
Cash and cash equivalents cash flow statement	85,137	1,45,692	1,52,348
Cash and cash equivalents	85,137	1,45,692	
Income taxes paid (refund), classified as operating activities	0	64,980	
Total income taxes paid (refund)	0	64,980	

[500200] Notes - Additional information statement of profit and loss

Unless otherwise specified, all monetary values are in INR

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Additional information on profit and loss account explanatory [TextBlock]		
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0
Domestic sale traded goods	9,36,000	12,37,344
Total domestic turnover goods, gross	9,36,000	12,37,344
Total revenue from sale of products	(A) 9,36,000	(B) 12,37,344
Total revenue from sale of services	0	0
Gross value of transaction with related parties	0	0
Bad debts of related parties	0	0

Footnotes

- (A) Sale of Rice - Rs 936000
- (B) Sale of Paddy - Rs 1237344

[611200] Notes - Fair value measurement

Unless otherwise specified, all monetary values are in INR

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of fair value measurement [TextBlock]		
Disclosure of fair value measurement of assets [TextBlock]		
Whether assets have been measured at fair value	No	No
Disclosure of fair value measurement of liabilities [TextBlock]		
Whether liabilities have been measured at fair value	No	No
Disclosure of fair value measurement of equity [TextBlock]		
Whether equity have been measured at fair value	No	No

[613300] Notes - Operating segments

Unless otherwise specified, all monetary values are in INR

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of entity's operating segments [TextBlock]		
Disclosure of reportable segments [TextBlock]		
Whether there are any reportable segments	No	No
Disclosure of major customers [TextBlock]		
Whether there are any major customers	No	No

[610700] Notes - Business combinations

Unless otherwise specified, all monetary values are in INR

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of business combinations [TextBlock]		
Whether there is any business combination	No	No
Disclosure of reconciliation of changes in goodwill [TextBlock]		
Whether there is any goodwill arising out of business combination	No	No
Disclosure of acquired receivables [TextBlock]		
Whether there are any acquired receivables from business combination	No	No
Disclosure of contingent liabilities in business combination [TextBlock]		
Whether there are any contingent liabilities in business combination	No	No

[611500] Notes - Interests in other entities

Disclosure of associates [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Associates [Axis]	1		2	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of associates [Abstract]				
Disclosure of associates [Line items]				
Name of associate entity	P. K. Cereals Private Limited	P. K. Cereals Private Limited	P. K. Agri Link Private Limited	P. K. Agri Link Private Limited
Country of incorporation of associate	INDIA	INDIA	INDIA	INDIA
CIN of associate entity	U15312WB1989PTC047131	U15312WB1989PTC047131	U15312WB2008PTC126633	U15312WB2008PTC126633
Proportion of ownership interest in associate	30.56%	30.56%	34.14%	34.14%
Proportion of voting rights held in associate	30.56%	30.56%	34.14%	34.14%

Disclosure of associates [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Associates [Axis]	3	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of associates [Abstract]		
Disclosure of associates [Line items]		
Name of associate entity	Shri Jatadhari Rice Mill Private Limited	Shri Jatadhari Rice Mill Private Limited
Country of incorporation of associate	INDIA	INDIA
CIN of associate entity	U15312WB2009PTC135394	U15312WB2009PTC135394
Proportion of ownership interest in associate	45.81%	45.81%
Proportion of voting rights held in associate	45.81%	45.81%

Unless otherwise specified, all monetary values are in INR

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of interests in other entities [TextBlock]		
Disclosure of interests in subsidiaries [TextBlock]		
Disclosure of subsidiaries [TextBlock]		
Whether company has subsidiary companies	No	No
Whether company has subsidiary companies which are yet to commence operations	No	No
Whether company has subsidiary companies liquidated or sold during year	No	No
Disclosure of interests in associates [TextBlock]		
Disclosure of associates [TextBlock]		
Whether company has invested in associates	Yes	Yes
Whether company has associates which are yet to commence operations	No	No
Whether company has associates liquidated or sold during year	No	No
Disclosure of interests in joint arrangements [TextBlock]		
Disclosure of joint ventures [TextBlock]		
Whether company has invested in joint ventures	No	No
Whether company has joint ventures which are yet to commence operations	No	No
Whether company has joint ventures liquidated or sold during year	No	No
Disclosure of interests in unconsolidated structured entities [TextBlock]		
Disclosure of unconsolidated structured entities [TextBlock]		
Whether there are unconsolidated structured entities	No	No
Disclosure of investment entities [TextBlock]		
Disclosure of information about unconsolidated subsidiaries [TextBlock]		
Whether there are unconsolidated subsidiaries	No	No
Disclosure of information about unconsolidated structured entities controlled by investment entity [TextBlock]		
Whether there are unconsolidated structured entities controlled by investment entity	No	No

[611400] Notes - Separate financial statements

Disclosure of associates [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Associates [Axis]	1		2	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of associates [Abstract]				
Disclosure of associates [Line items]				
Name of associate entity	P. K. Cereals Private Limited	P. K. Cereals Private Limited	P. K. Agri Link Private Limited	P. K. Agri Link Private Limited
CIN of associate entity	U15312WB1989PTC047131	U15312WB1989PTC047131	U15312WB2008PTC126633	U15312WB2008PTC126633
Country of incorporation of associate	INDIA	INDIA	INDIA	INDIA
Proportion of ownership interest in associate	30.56%	30.56%	34.14%	34.14%
Proportion of voting rights held in associate	30.56%	30.56%	34.14%	34.14%

Disclosure of associates [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Associates [Axis]	3	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of associates [Abstract]		
Disclosure of associates [Line items]		
Name of associate entity	Shri Jatadhari Rice Mill Private Limited	Shri Jatadhari Rice Mill Private Limited
CIN of associate entity	U15312WB2009PTC135394	U15312WB2009PTC135394
Country of incorporation of associate	INDIA	INDIA
Proportion of ownership interest in associate	45.81%	45.81%
Proportion of voting rights held in associate	45.81%	45.81%

Unless otherwise specified, all monetary values are in INR

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of separate financial statements [TextBlock]		
Disclosure of associates [TextBlock]		
Method used to account for investments in associates	Textual information (50) [See below]	Textual information (51) [See below]

Textual information (50)

Method used to account for investments in associates

i. Investments in subsidiaries, joint ventures and associates: Investment in subsidiaries, joint ventures and associates are carried at cost in the financial statements.

Textual information (51)

Method used to account for investments in associates

i. Investments in subsidiaries, joint ventures and associates: Investment in subsidiaries, joint ventures and associates are carried at cost in the financial statements.

[610800] Notes - Related party
Disclosure of transactions between related parties [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Categories of related parties [Axis]	Parent [Member]			
	1	2		3
Related party [Axis]	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	HALDER VENTURE LIMITED	INTELLECT BUILDCON PRIVATE LIMITED	HALDER VENTURE LIMITED	INTELLECT BUILDCON PRIVATE LIMITED
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
CIN of related party	L74210WB1982PLC035117	U45400WB2009PTC133975	L74210WB1982PLC035117	U45400WB2009PTC133975
Description of nature of transactions with related party	NIL	NIL	NIL	NIL
Description of nature of related party relationship	Ultimate Holding company	Holding company	Ultimate Holding company	Holding company
Related party transactions [Abstract]				
Revenue from sale of goods related party transactions	0	0	0	0
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0	0	0
Amounts receivable related party transactions	0	0	0	0
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

Disclosure of transactions between related parties [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Categories of related parties [Axis]	Entities with joint control or significant influence over entity [Member]	
	1	4
Related party [Axis]	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018
Disclosure of transactions between related parties [Abstract]		
Disclosure of transactions between related parties [Line items]		
Name of related party	P. K. CEREALS PRIVATE LIMITED	SHRI JATADHARI RICE MILL PRIVATE LIMITED
Country of incorporation or residence of related party	INDIA	INDIA
CIN of related party	U15312WB1989PTC047131	U15312WB2009PTC135394
Description of nature of transactions with related party	Sale of Paddy	Sale of Paddy
Description of nature of related party relationship	Common Director	Common Director
Related party transactions [Abstract]		
Revenue from sale of goods related party transactions	12,37,344	0
Other related party transactions contribution received	0	0
Outstanding balances for related party transactions [Abstract]		
Amounts payable related party transactions	0	0
Amounts receivable related party transactions	0	0
Outstanding commitments made by entity, related party transactions	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0

Unless otherwise specified, all monetary values are in INR

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of related party [TextBlock]		
Whether there are any related party transactions during year	Yes	Yes
Disclosure of transactions between related parties [TextBlock]		
Whether entity applies exemption in Ind AS 24.25	No	No
Whether company is subsidiary company	Yes	Yes
Section under which company is subsidiary	Section 2(87)(ii)	Section 2(87)(ii)

[611700] Notes - Other provisions, contingent liabilities and contingent assets

Unless otherwise specified, all monetary values are in INR

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of other provisions, contingent liabilities and contingent assets [TextBlock]	Textual information (52) [See below]	
Disclosure of contingent liabilities [TextBlock]		
Whether there are any contingent liabilities	No	No

Textual information (52)

Disclosure of other provisions, contingent liabilities and contingent assets [Text Block]

I. Provision and Contingencies:

Provision: Provisions are recognized when there is a present obligation (legal or constructive) as a result of past event, where it is probable that there will be outflow of resources to settle the obligation and when a reliable estimate of the amount of the obligation can be made.

Contingencies: Contingent liabilities exist when there is a possible obligation arising from past events, the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Company, or a present obligation that arises from past events where it is either not probable that an outflow of resources will be required or the amount cannot be reliably estimated. Contingent liabilities are appropriately disclosed unless the possibility of an outflow of resources embodying economic benefits is remote.

i. Contingent Liabilities & Commitments (To the extent not Provided for)

Contingent Liabilities

a. Claims against the Company not acknowledged as debt	Nil
b. Guarantee Nil	
c. Other Money for which the company is contingently liable	Nil

Commitments

a. Estimated amount of contracts remaining to be executed on Capital account and not provided for	Nil
b. Uncalled liability on shares & Other investments which are Partly paid	Nil
c. Other Commitments	Nil

[700200] Notes - Corporate social responsibility

Unless otherwise specified, all monetary values are in INR

	01/04/2018 to 31/03/2019
Disclosure of corporate social responsibility explanatory [TextBlock]	
Whether provisions of corporate social responsibility are applicable on company	No
Whether company has written CSR policy	No

[610500] Notes - Events after reporting period

Unless otherwise specified, all monetary values are in INR

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of events after reporting period [TextBlock]		
Disclosure of non-adjusting events after reporting period [TextBlock]		
Whether there are non adjusting events after reporting period	No	No

[612500] Notes - Share-based payment arrangements

Unless otherwise specified, all monetary values are in INR

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of share-based payment arrangements [TextBlock]		
Whether there are any share based payment arrangement	No	No

[613000] Notes - Earnings per share

Unless otherwise specified, all monetary values are in INR

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of earnings per share [TextBlock]	Textual information (53) [See below]	
Basic earnings per share [Abstract]		
Diluted earnings per share [Abstract]		
Profit (loss), attributable to ordinary equity holders of parent entity [Abstract]		
Profit (loss), attributable to ordinary equity holders of parent entity	0	0
Profit (loss), attributable to ordinary equity holders of parent entity including dilutive effects	0	0
Weighted average shares and adjusted weighted average shares [Abstract]		
Weighted average number of ordinary shares outstanding	[shares] 0	[shares] 0

Textual information (53)

Disclosure of earnings per share [Text Block]

Particular	Year Ended	
	31-Mar-19	31-Mar-18
(I) Basic		
(i) Number of Equity Shares at the beginning of the year	562250	562250
(ii) Number of Equity Shares issued during the year	-	-
(ii) Number of Equity Shares at the end of the year	562250	562250
(iii) Weighted average number of Equity Shares outstanding during the year		
(iv) Face Value of each Equity Share Re.	10	10
Profit /(Loss) after tax attributable to Equity Shareholders		
Profit /(Loss) for the period	8,390/-	39498/-
Basic Earnings /(Loss) per Share - Rs.	0.01	0.07
(II) Diluted		
Dilutive Potential Equity Shares	-	-
Diluted Earning /(Loss) per Share [same as I (c) above]	0.01	0.07

[610900] Notes - First time adoption

Unless otherwise specified, all monetary values are in INR

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of first-time adoption [TextBlock]		
Whether company has adopted Ind AS first time	No	Yes
Disclosure of reconciliation of equity from previous GAAP to Ind AS [TextBlock]		
Equity as per Indian GAAP	0	5,62,56,476
Equity as per Ind AS	0	5,62,56,476
Disclosure of reconciliation of comprehensive income from previous GAAP to Ind AS [TextBlock]		
Comprehensive income as per Indian GAAP	0	0
Comprehensive income as per Ind AS	0	0
Disclosure of reconciliation of profit (loss) for the period from previous GAAP to Ind AS [TextBlock]		
Profit (loss) for the period as per Indian GAAP	0	31,438
Profit (loss) for the period as per Ind AS	0	31,438