



To The Members of **RELIABLE ADVERTISING PRIVATE LIMITED**

**Report On the Standalone Ind AS Financial Statement**

We have audited the accompanying standalone Ind AS financial statements of M/S **RELIABLE ADVERTISING PRIVATE LIMITED** ("The Company") which comprise the Balance Sheet as at March 31, 2018, 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 financial statements, including a summary of significant accounting policies and other explanatory information.

**Management's Responsibility for the Standalone Financial Statements**

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these standalone Ind AS financial statements that give a true and fair view of the financial position, financial performance including other comprehensive income, cash flows and changes in equity of the Company in accordance with the Indian Accounting Standards (Ind AS) prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, and other accounting principles generally accepted in India.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone Ind AS financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

**Auditor's Responsibility**

Our responsibility is to express an opinion on these standalone Ind AS financial statements based on our audit. In conducting our audit, we have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made there under and the Order issued under section 143(11) of the Act.

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

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







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

### Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone Ind AS financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2018, and its profit, total comprehensive income, the changes in equity and its cash flows for the year ended on that date

### 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 Ind AS 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, 2018 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2018 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.






**SEN & RAY**  
CHARTERED ACCOUNTANTS

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- 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, 2018



## **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, 2018 in conjunction with our audit of the standalone Ind AS 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, 2018. 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, 2018**



**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, Service Tax, 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, 2018 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, 2018**

# RELIABLE ADVERTISING PRIVATE LIMITED

Balance Sheet as at 31st March, 2018

Particulars	Note No	Figures as at 31.03.2018	Figures as at 31.03.2017	Figures as at 01.04.2016
<b>I. ASSET</b>				
<b>(1) Non-Current Assets</b>				
(a) Property, Plant and Equipment		-	-	-
(b) Capital work-in-progress		-	-	-
(c) Other Intangible assets		-	-	-
(d) Financial Assets		-	-	-
(i) Investments	2	93,434,689	93,434,689	93,434,689
(ii) Trade receivables		-	-	-
(iii) Loans		-	-	-
(iv) Others Financial Assets		-	-	-
(e) Deferred tax assets (net)		-	-	-
(f) Other non-current assets		-	-	-
<b>(2) Current Assets</b>				
(a) Inventories		-	-	-
(b) Financial Assets		-	-	-
(i) Investments	2	-	-	-
(ii) Trade receivables		-	-	-
(iii) Cash and cash equivalents	3	145,692	152,347	134,832
(iv) Bank balances other than (iii) above		-	-	-
(v) Loans		-	-	-
(vi) Others Financial Assets		-	-	-
(c) Current Tax Assets (Net)		-	-	-
(d) Other current assets	4	22,028	21,763	18,451
<b>Total</b>		<b>93,602,409</b>	<b>93,608,799</b>	<b>93,587,972</b>
<b>II. EQUITY AND LIABILITIES</b>				
<b>(1) Equity</b>				
(a) Equity Share capital	5	5,622,500	5,622,500	5,622,500
(b) Other Equity		-	-	-
(i) Reserve & Surplus	6	50,626,317	50,633,976	50,602,539
<b>(2) Non-Current Liabilities</b>				
(a) Financial Liabilities		-	-	-
(i) Borrowings	7	37,300,000	37,300,000	37,300,000
(ii) Trade payables	8	-	-	-
(iii) Other financial liabilities	9	-	-	-
(b) Provisions		-	-	-
(c) Employees Benefit Obligations		-	-	-
(c) Deferred tax liabilities (Net)		-	-	-
(d) Other non-current liabilities		-	-	-
(f) Inter unit balances		-	-	-
<b>(3) Current Liabilities</b>				
(a) Financial Liabilities		-	-	-
(i) Borrowings	7	-	-	-
(ii) Trade payables	8	4,500	-	-
(iii) Other financial liabilities	9	35,394	34,500	58,500
(b) Other current liabilities		-	-	-
(c) Provisions		-	-	-
(d) Employees Benefit Obligations		-	-	-
(d) Current Tax Liabilities (Net)	10	13,698	17,823	4,433
<b>Total</b>		<b>93,602,409</b>	<b>93,608,799</b>	<b>93,587,972</b>

Significant Accounting Policies and Notes to Accounts 1

This is the Balance Sheet referred to in our report of even date.

The notes are an integral part of the financial statements.

For M/s SEN & RAY  
**CHARTERED ACCOUNTANTS**  
 Firm Registration No. 303047E

On behalf of Reliable Advertising Private Limited

Soumik Ray  
 Membership No. 122465  
 Partner  
 Place: Kolkata  
 Dated : 30th May, 2018



*Prabhat Kumar Halder*      *Rekha Halder*  
 Prabhat Kumar Halder      Rekha Halder  
 Director      Director  
 DIN-02009423      DIN-02240613



**RELIABLE ADVERTISING PRIVATE LIMITED**

**Statement of Profit and Loss for the year ended 31st March, 2018**

Particulars	Note No	For the year ended 31.03.2018	For the year ended 31.03.2017
<b>INCOME</b>			
I. Revenue from operations	11	1,237,344	2,200,850
II. Other Income		-	-
<b>III. Total Income (I +II)</b>		1,237,344	2,200,850
<b>IV. EXPENSES:</b>			
Purchases of Stock-in-Trade	12	1,141,183	2,094,587
Changes in inventories of finished goods, Stock-in -Trade and work-in-progress		-	-
Employee benefits expense		-	-
Other Manufacturing Expenses		-	-
Selling, Administration & other expenses		-	-
Finance costs	13	655	935
Depreciation and amortization expense		-	-
Other expenses	14	42,310	60,500
<b>Total Expenses</b>		1,184,148	2,156,022
V. Profit before exceptional and extraordinary items and tax	(III - IV)	53,196	44,828
VI. Exceptional Items		-	-
VII. Profit before tax	(V - VI)	53,196	44,828
VIII. Tax expense:			
(1) Current Tax		13,698	13,390
(2) Deffered Tax		-	-
(3) Mat Credit Entitlement		-	-
IX. Profit / (Loss) for the period from Continuing Operations	(VII-VIII)	39,498	31,438
X. Profit/(loss) from Discontinued Operations		-	-
XI. Tax expense of Discontinued Operations		-	-
XII. Profit/(loss) from Discontinued Operations (after tax)	(X-XI)	-	-
XIII. Profit/(loss) for the Period	(IX+XII)	39,498	31,438
<b>XIV. Other Comprehensive Income</b>			
A. (i) Items that will not be reclassified to profit or loss		-	-
(ii) Income tax relating to items that will not be reclassified to profit or loss		-	-
B. (i) Items that will be reclassified to profit or loss		-	-
(ii) Income tax on items that will be reclassified to profit		-	-
<b>Total other comprehensive income</b>		-	-
<b>XV. Total Comprehensive Income for the period</b>	(XIII+XIV)	39,498	31,438
XII. Earning per equity share:			
(1) Basic		0.07	0.06
(2) Diluted		0.07	0.06

Significant Accounting Policies and Notes to Accounts

1

This is the Profit & Loss Statement referred to in our report of even date.

The notes are an integral part of the financial statements.

For M/s SEN & RAY  
**CHARTERED ACCOUNTANTS**  
 Firm Registration No. 303047E


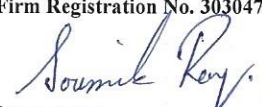


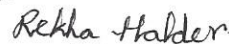
*Soumik Ray*  
 Soumik Ray  
 Membership No. 122465  
 Partner  
 Place: Kolkata  
 Dated : 30th May, 2018



On behalf of Reliable Advertising Private Limited

*Rekha Halder*  
 Prabhat Kumar Halder  
 Director  
 DIN-02009423

*Rekha Halder*  
 Rekha Halder  
 Director  
 DIN-02240613

<b>RELIABLE ADVERTISING PRIVATE LIMITED</b>		
<b>Statement of Cashflows</b>		
Particulars		
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>		
Profit before tax	53,196	44,828
<b>Adjustments for :</b>		
Preliminary Expenses Written Off		
<b>Working Capital Adjustments</b>		
Increase In Inventories		
Increase in Other Current Asset	(265)	
Increase in Other Financial Asset	-	
Increase/(Decrease) in Other Financial Liabilities	894	
Increase/(Decrease) in Trade Payables	4,500	(10,610)
	58,325	34,218
Income Tax Paid	(64,980)	(16,702)
<b>Net Cash Flow From/(Used in) Operating Activities</b>	<b>(6,655)</b>	<b>17,516</b>
<b>B. INVESTING ACTIVITIES</b>		
<b>Net Cash Flow From/(Used in) Investing Activities</b>	-	-
<b>C. FINANCING ACTIVITY</b>		
Loan Given	-	
Increase In Borrowing	-	
<b>Net Cash Flow From/(Used in) Financing Activities</b>	-	-
Net Increase / Decrease in Cash and Cash Equivalent	(6,655)	17,516
Cash and Cash Equivalent at the beginning of the year	152,348	134,832
Cash and Cash Equivalent at the end of the year	145,692	152,348
<b>Significant Accounting Polices and Notes to Accounts</b>		
This is the Statement of Cashflows referred to in our report of even date.		
		The notes are an integral part of the financial statements.
For M/s SEN & RAY CHARTERED ACCOUNTANTS Firm Registration No. 303047E		On behalf of Reliable Advertising Private Limited
 Soumik Ray Membership No. 122465 Partner Place: Kolkata Dated : 30th May, 2018		 Prabhat Kumar Halder Director DIN-02009423
		 Rekha Halder Director DIN-02240613



RELIABLE ADVERTISING PRIVATE LIMITED

A. Equity Share Capital

Authorised Capital  
5,70,000 Equity Shares of RS. 10 Each

Issued and subscribed capital  
5,62,250 Equity Shares of RS. 10 Each

B. Other Equity

Particular	Share application money pending allotment	Equity component of compound financial instruments	General Reserve	Reserves and Surplus			Total
				Securities Premium Reserve	Other Reserves (specify nature)	Retained Earnings	
Balance as at 01.04.2016	-	-	-	50,584,500.40	-	18,038	50,602,539
Profit for the year	-	-	-	-	-	31,438	31,438
Restated balance at the beginning of the reporting period	-	-	-	-	-	-	-
Total Comprehensive Income for the year	-	-	-	-	-	-	-
Proposed Dividends and Tax thereon	-	-	-	-	-	-	-
Transfer to reserves	-	-	-	-	-	-	-
Any other change (to be specified)	-	-	-	-	-	-	-
Balance as at 31.03.2017	-	-	-	50,584,500	-	49,476	50,633,976
				Reserves and Surplus			
Particular	Share application money pending allotment	Equity component of compound financial instruments	General Reserve	Securities Premium Reserve	Other Reserves (specify nature)	Retained Earnings	Total
Balance as at 01.04.2017	-	-	-	50,584,500	-	49,476	50,633,976
Profit for the year	-	-	-	-	-	39,498	39,498
Restated balance at the beginning of the reporting period	-	-	-	-	-	-	-
Total Comprehensive Income for the year	-	-	-	-	-	-	-
Proposed Dividends and Tax thereon	-	-	-	-	-	-	-
Transfer to reserves	-	-	-	-	-	-	-
Any other change (Income Tax of Earlier Period Paid)	-	-	-	-	-	(47,157)	(47,157)
Balance as at 31.03.2018	-	-	-	50,584,500	-	41,817	50,626,317

Reliable Advertising Pvt. Ltd.

*Sushas Kumar Halder*

Director

*Rekha Halder*  
Reliable Advertising Pvt. Ltd.

*Rekha Halder*

Director



**SCHEDULES & NOTES TO ACCOUNTS OF RELIABLE ADVERTISING PRIVATE LIMITED**

(Amount in Indian Rupees)

<b>Note-2: Investments</b>		<b>Figures as at 31.03.2018</b>	<b>Figures as at 31.03.2017</b>	<b>Figures as at 01.04.2016</b>
<b>NON - CURRENT</b>				
Trade Investments Unquoted Shares at cost (As certified by Management)				
<b>NON - CURRENT</b>				
Trade Investments Unquoted Shares at cost (As certified by Management)				
<b>A. Investment in Subsidiaries</b>				
<b>B. Investment in Associates</b>				
<b>C. Others</b>				
Investments in P.K. Agri Link Pvt. Ltd.		57,300,403	57,300,403	57,300,403
Investments in P.K. Cerials Pvt. Ltd.		11,000,000	11,000,000	11,000,000
Investments in Shri Jatadhari Rice Mill Pvt. Ltd.		24,844,286	24,844,286	24,844,286
Sun Suppliers Pvt. Ltd		290,000	290,000	290,000
		<b>93,434,689</b>	<b>93,434,689</b>	<b>93,434,689</b>
<b>CURRENT</b>				
		-	-	-

<b>Note-3: Cash and Bank Balances</b>		<b>Figures as at 31.03.2018</b>	<b>Figures as at 31.03.2017</b>	<b>Figures as at 01.04.2016</b>
a	Cash and cash equivalents			
	Cash Seized By IT Dept.			
i	Balance with banks			
	In current account (BOI - 401420110001096 ) (SBI - 34038939647)	133,629	140,283.00	28,791.00
ii	Cash in hand	12,064	12,064	98,477.00
b	Others (Specify)			7,564
		<b>145,692</b>	<b>152,347</b>	<b>134,832</b>

<b>Note-4: Other current assets</b>		<b>Figures as at 31.03.2018</b>	<b>Figures as at 31.03.2017</b>	<b>Figures as at 01.04.2016</b>
	Advance Income Tax Refund Receivable	22,028	21,763.00	18,451
		<b>22,028</b>	<b>21,763</b>	<b>18,451</b>

<b>Note-5: Equity Share capital</b>		<b>Figures as at 31.03.2018</b>	<b>Figures as at 31.03.2017</b>	<b>Figures as at 01.04.2016</b>
i	<b>Authorised Capital</b>			
	5,70,000 Equity Shares of RS. 10 Each	5,700,000	5,700,000	5,700,000
		<b>5,700,000</b>	<b>5,700,000</b>	<b>5,700,000</b>
	<b>Issued and subscribed capital</b>			
	5,62,250 Equity Shares of RS. 10 Each	5,622,500	5,622,500	5,622,500
		<b>5,622,500</b>	<b>5,622,500</b>	<b>5,622,500</b>
	<b>Paid up capital</b>			
	5,62,250 Equity Shares of RS. 10 Each	5,622,500	5,622,500	5,622,500
		<b>5,622,500</b>	<b>5,622,500</b>	<b>5,622,500</b>

<b>Note-6: Reserves and Surplus</b>		<b>Figures as at 31.03.2018</b>	<b>Figures as at 31.03.2017</b>	<b>Figures as at 01.04.2016</b>
i	<b>General Reserve (Including Central Subsidy Received)</b>			
	Opening balance			
	Add: Addition / (reduction)			
	Closing balance-I	-	-	-
ii	<b>Security premium A/c</b>			
	Opening balance	50,584,500	50,584,500	50,584,500
	Add: Addition / (reduction)			
	Closing balance-I	50,584,500	50,584,500	50,584,500
iii	<b>Surplus from Profit &amp; Loss account</b>			
	Opening balance	49,476	18,038	10,631
	Add: Current year surplus	39,498	31,438	7,407
	Less: Income tax of earlier years	47,157		
	Closing balance-II	41,817	49,476	18,038
	<b>Total (I +II)</b>	<b>50,626,317</b>	<b>50,633,976</b>	<b>50,602,539</b>

Reliable Advertising Pvt. Ltd.

*Prabhas Kumar Halder*

*Rekha Halder*  
Reliable Advertising Pvt. Ltd.

*Rekha Halder*





Note-7: Borrowings		Figures as at 31.03.2018	Figures as at 31.03.2017	Figures as at 01.04.2016
<b>NON-CURRENT</b>				
<b>(i) From Banks</b>				
Axis Bank Term Loan				
<b>(ii) From other Parties</b>				
Advance Received from related parties- Prakurti Commosales Pvt Ltd		37,300,000	37,300,000	37,300,000
		37,300,000.00	37,300,000	37,300,000
<b>CURRENT</b>				
		-	-	-

Note-8: Trade Payables		Figures as at 31.03.2018	Figures as at 31.03.2017	Figures as at 01.04.2016
<b>NON-CURRENT</b>				
<b>CURRENT</b>				
a Trade Payable				
Sundry Creditors Others		4,500	-	-
		4,500	-	-

Note-9: Other Financial Liabilities		Figures as at 31.03.2018	Figures as at 31.03.2017	Figures as at 01.04.2016
<b>NON-CURRENT</b>				
a				
<b>CURRENT</b>				
Liabilities for Expenses - Audit Fees		35,394	34,500	34,500.00
Liabilities for other expenses				24,000.00
		35,394	34,500	58,500

Note-10: Current Tax Liabilities		Figures as at 31.03.2018	Figures as at 31.03.2017	Figures as at 01.04.2016
a Provision for income tax		13,698	17,823	4,433
		13,698	17,823	4,433

Reliable Advertising Pvt. Ltd.  
*Prabhas Kumar Haldar*  
 Director

*Rekha Halder.*  
 Reliable Advertising Pvt. Ltd.  
*Rekha Halder*  
 Director



**SCHEDULES & NOTES TO ACCOUNTS OF RELIABLE ADVERTISING PRIVATE LIMITED**

(Amount in Indian Rupees)

<b>Note-11: Revenue from operations</b>		<b>For the year ended 31.03.2018</b>	<b>For the year ended 31.03.2017</b>
a	Sale of Products.		
	Sale of Paddy	1,237,344	2,200,850
	Husk Sale		
	Other Operating Revenue		
		<b>1,237,344</b>	<b>2,200,850</b>

<b>Note-12: Purchases of Stock-in-Trade</b>		<b>For the year ended 31.03.2018</b>	<b>For the year ended 31.03.2017</b>
	Purchases-Paddy	1,141,183	2,094,587
		<b>1,141,183</b>	<b>2,094,587</b>

<b>Note-13: Financial Expenses</b>		<b>For the year ended 31.03.2018</b>	<b>For the year ended 31.03.2017</b>
	Bank Charges	655	935
		<b>655</b>	<b>935</b>

<b>Note-14: Other expenses</b>		<b>For the year ended 31.03.2018</b>	<b>For the year ended 31.03.2017</b>
	Audit Fees	36,300	34,500
	Professional Fees		26,000
	Rates & Taxes A/C	4,500	
	Interest on Income Tax	1,510	
		<b>42,310</b>	<b>60,500</b>

Reliable Advertising Pvt. Ltd.  
*Pravash Kumar Halder*

Director

*Rekha Halder.*  
Reliable Advertising Pvt. Ltd.

*Rekha Halder*

Director





**RELIABLE ADVERTISING PRIVATE LIMITED**  
**Reconciliation of Equity as Reported under IGAAP to Ind AS 2015-16**

Particulars	Note No	IGAAP	Effect of transition to IND AS	IND AS
<b>I. ASSET</b>				
<b>(1) Non-Current Assets</b>				
(a) Property, Plant and Equipment			-	-
(b) Capital work-in-progress			-	-
(c) Other Intangible assets			-	-
(d) Financial Assets			-	-
(i) Investments	2	93,434,689	-	93,434,689
(ii) Trade receivables			-	-
(iii) Loans			-	-
(iv) Others			-	-
(e) Deferred tax assets (net)			-	-
(f) Other non-current assets			-	-
<b>(2) Current Assets</b>				
(a) Inventories			-	-
(b) Financial Assets			-	-
(i) Investments	2		-	-
(ii) Trade receivables			-	-
(iii) Cash and cash equivalents	3	134,832	-	134,832
(iv) Bank balances other than (iii) above			-	-
(v) Loans			-	-
(vi) Others			-	-
(c) Current Tax Assets (Net)			-	-
(d) Other current assets	4	18,451	-	18,451
<b>Total</b>		<b>93,587,972</b>	<b>-</b>	<b>93,587,972</b>
<b>II. EQUITY AND LIABILITIES</b>				
<b>(1) Equity</b>				
(a) Equity Share capital	5	5,622,500	-	5,622,500
(b) Other Equity			-	-
(i) Reserve & Surplus	6	50,602,539	-	50,602,539
<b>(2) Non-Current Liabilities</b>				
(a) Financial Liabilities			-	-
(i) Borrowings	7	37,300,000	-	37,300,000
(ii) Trade payables	8		-	-
(iii) Other financial liabilities	9		-	-
(b) Provisions			-	-
(c) Employees Benefit Obligations			-	-
(c) Deferred tax liabilities (Net)			-	-
(d) Other non-current liabilities			-	-
(f) Inter unit balances			-	-
<b>(3) Current Liabilities</b>				
(a) Financial Liabilities			-	-
(i) Borrowings	7		-	-
(ii) Trade payables	8		-	-
(iii) Other financial liabilities	9		58,500	58,500
(b) Other current liabilities		58,500	-	-
(c) Provisions		4,433	-	-
(d) Employees Benefit Obligations			4,433	-
(d) Current Tax Liabilities (Net)	10		4,433	4,433
<b>Total</b>		<b>93,587,972</b>	<b>-</b>	<b>93,587,972</b>

Reliable Advertising Pvt. Ltd.

Director

Rekha Halder  
Reliable Advertising Pvt. Ltd.

Director



**RELIABLE ADVERTISING PRIVATE LIMITED**  
**Reconciliation of Equity as Reported under IGAAP to Ind AS 2016-17**

Particulars	Note No	IGAAP	Effect of transition to IND AS	IND AS
<b>I. ASSET</b>				
<b>(1) Non-Current Assets</b>				
(a) Property, Plant and Equipment			-	-
(b) Capital work-in-progress			-	-
(c) Other Intangible assets			-	-
(d) Financial Assets			-	-
(i) Investments	2	93,434,689	-	93,434,689
(ii) Trade receivables			-	-
(iii) Loans			-	-
(iv) Others			-	-
(e) Deferred tax assets (net)			-	-
(f) Other non-current assets			-	-
<b>(2) Current Assets</b>				
(a) Inventories			-	-
(b) Financial Assets			-	-
(i) Investments	2		-	-
(ii) Trade receivables			-	-
(iii) Cash and cash equivalents	3	152,347	-	152,347
(iv) Bank balances other than (iii) above			-	-
(v) Loans			-	-
(vi) Others			-	-
(c) Current Tax Assets (Net)			-	-
(d) Other current assets	4	21,763	-	21,763
<b>Total</b>		<b>93,608,799</b>	<b>-</b>	<b>93,608,799</b>
<b>II. EQUITY AND LIABILITIES</b>				
<b>(1) Equity</b>				
(a) Equity Share capital	5	5,622,500	-	5,622,500
(b) Other Equity			-	-
(i) Reserve & Surplus	6	50,633,976	-	50,633,976
<b>(2) Non-Current Liabilities</b>				
(a) Financial Liabilities			-	-
(i) Borrowings	7	37,300,000	-	37,300,000
(ii) Trade payables	8		-	-
(iii) Other financial liabilities	9		-	-
(b) Provisions			-	-
(c) Employees Benefit Obligations			-	-
(c) Deferred tax liabilities (Net)			-	-
(d) Other non-current liabilities			-	-
(f) Inter unit balances			-	-
<b>(3) Current Liabilities</b>				
(a) Financial Liabilities			-	-
(i) Borrowings	7		-	-
(ii) Trade payables	8		-	-
(iii) Other financial liabilities	9		34,500	34,500
(b) Other current liabilities		34,500	(34,500)	-
(c) Provisions		17,823	(17,823)	-
(d) Employees Benefit Obligations			-	-
(d) Current Tax Liabilities (Net)	10		17,823	17,823
<b>Total</b>		<b>93,608,799</b>	<b>-</b>	<b>93,608,799</b>

Reliable Advertising Pvt. Ltd.

*Rekha Halder.*  
 Reliable Advertising Pvt. Ltd.



*Prabhat Kumar Halder*

*Rekha Halder*



## RELIABLE ADVERTISING PRIVATE LIMITED

Reconciliation of Statement of Profit & Loss as previously reported under IGAAP to IND 2016-17

Particulars	Note No	IGAAP	Effect of transition to IND AS	IND AS
<b>INCOME</b>				
I. Revenue from operations		2,200,850	-	2,200,850
II. Other Income			-	-
<b>III. Total Income (I +II)</b>		2,200,850		2,200,850
<b>IV. Expenses:</b>				
Purchases of Stock-in-Trade		2,094,587	-	2,094,587
Changes in inventories of finished goods, Stock-in -Trade and work-in-progress			-	-
Employee benefits expense			-	-
Other Manufacturing Expenses			-	-
Selling, Administration & other expenses			-	-
Finance costs			-	-
Depreciation and amortization expense		935	-	935
Other expenses		60,500	-	60,500
<b>Total Expenses</b>		2,156,022	-	2,156,022
V. Profit before exceptional and extraordinary items and tax	(III - IV)	44,828	-	44,828
VI. Exceptional Items		-	-	-
VII. Profit before tax	(V - VI)	44,828		44,828
VIII. Tax expense:				
(1) Current Tax		13,390	-	13,390
(2) Deffered Tax			-	-
IX. Profit / (Loss) for the period from Continuing Operations	(IX+X)	31,438		31,438
X. Profit/(loss) from Discontinued Operations		-	-	-
XI. Tax expense of Discontinued Operations		-	-	-
XII. Profit/(loss) from Discontinued Operations (after tax)	(X-XI)	-	-	-
XIII. Profit/(loss) for the Period		31,438	-	31,438
<b>XIV. Other Comprehensive Income</b>				
A. (i) Items that will not be reclassified to profit or loss		-	-	-
(ii) Income tax relating to items that will not be reclassified to profit or loss		-	-	-
B. (i) Items that will be reclassified to profit or loss		-	-	-
(ii) Income tax on items that will be reclassified to profit or loss		-	-	-
<b>Total other comprehensive income</b>		-	-	-
<b>XV. Total Comprehensive Income for the period</b>	<b>(XIII+XIV)</b>	<b>31,438</b>	<b>-</b>	<b>31,438</b>

Reliable Advertising Pvt. Ltd.

*Prabhash Kumar Halder*

Director

*Rekha Halder.*

Reliable Advertising Pvt. Ltd.

*Rekha Halder*

Director



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 Company's 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.

Reliable Advertising Pvt. Ltd.  
*Rosabhas Kemas Haldar*

Director

*Rekha Halder*  
Reliable Advertising Pvt. Ltd.  
*Rekha Halder*



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 prorata 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.

Reliable Advertising Pvt. Ltd.  
*Popabshas Kumar Halder*

Director

*Rekha Halder*  
Reliable Advertising Pvt. Ltd.  
*Rekha Halder*





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:

Reliable Advertising Pvt. Ltd.

Prabhas Kumar Halder

Director

Rekha Halder.  
Reliable Advertising Pvt. Ltd.

Rekha Halder



**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

Reliable Advertising Pvt. Ltd.  
Abhishek Kumar Halder

Director

Rekha Halder  
Reliable Advertising Pvt. Ltd.  
Rekha Halder





- 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. **FIRST TIME ADOPTION EXEMPTIONS AVAILED BY THE COMPANY AS PER IND AS 101**

Overall Principle: These standalone Financials Statements of "RELIABLE ADVERTISING PRIVATE LIMITED " for the year ended March 31, 2018 have been prepared in accordance with Ind AS. For the purpose of transition to Ind AS, the company has followed the guidance prescribed in Ind AS 101, First-Time Adoption of Indian Accounting Standard, with April 1, 2016 as the transition date and IGAAP as the previous GAAP.

Reliable Advertising Pvt. Ltd.

Roabhas Kumar Halder

Director

Rekha Halder

Reliable Advertising Pvt. Ltd.

Rekha Halder





# Note-1 : SCHEDULES & NOTES TO ACCOUNTS OF RELIABLE ADVERTISING PRIVATE LIMITED

The transition to Ind AS has resulted in changes in the presentation of the Financial Statements, disclosures in the notes thereto and accounting policies and principles. The accounting policies are set out in Note 1A have been applied in preparing the Standalone Financial Statements for the year ended March 31, 2018 and the comparative information. An explanation of how the transition from previous GAAP to the Ind AS has affected the Company's Balance Sheet and the Statement of Profit and Loss, is set out in Note no 1.(B).(ii) The Exemption on the first-time adoption of Ind AS 101 have been set out in Note 1.(B).(i)

## I. Exemptions availed on first-time adoption of Ind As-101

Ind As allows first-time adopters certain exemptions from the retrospective application of certain requirements under Ind AS. The Company has accordingly applied the following exemptions.

- i. **Investments** : Cost of Investment in un-quoted securities has been considered as the fair market value of such investments as on the Balance Sheet Date

## II. Reconciliation: The Following reconciliations provide the effects of transition to Ind AS from IGAAP in accordance with Ind AS 101

Equity as at April 1, 2016 and March 31, 2017

Net profit for the year ended March 31, 2017

A Statement of Changes in equity representing the details of equity share capital as well as other equity as on April 1, 2016, March 31, 2017 and March 2018 is also provided.

## C. NOTES TO ACCOUNT

- i. Previous year figures have been regrouped / rearranged where ever necessary
- ii. The liability recognized in the balance sheet in respect of gratuity plan is the present value of defined benefit obligations at the end of the reporting period. The gratuity benefit obligation is calculated annually by actuaries through actuarial valuation.

### 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.

Reliable Advertising Pvt. Ltd.

*Prabhas Kumar Halder*

*Rekha Halder*  
Reliable Advertising Pvt. Ltd.  
*Rekha Halder*



**Note-1 : SCHEDULES & NOTES TO ACCOUNTS OF RELIABLE ADVERTISING PRIVATE LIMITED**

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 31.03.2018	As on 31.03.2017
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

Reliable Advertising Pvt. Ltd.

*Prakash Kumar Halder*

*Rekha Halder.*  
Reliable Advertising Pvt. Ltd.

*Rekha Halder*



viii. Related Party Transaction As per Ind AS-24

Name of the Related Party	Nature of Relation	Amount Involved
P.K.Cereals Private Limited	Entity with Common Director	12,37,344/-

ix. Computation of Earnings /(Loss) per Equity Share

Particular	Year Ended	
	31-Mar-18	31-Mar-17
<b>(I) Basic</b>		
(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	10	10
(iv) Face Value of each Equity Share Re.	39498/-	31438/-
<b>Profit /(Loss) after tax attributable to Equity Shareholders</b>	0.07	0.06
Profit /(Loss) for the period		
Basic Earnings /(Loss) per Share - Rs.		
<b>(II) Diluted</b>		
Dilutive Potential Equity Shares	-	-
Diluted Earning /(Loss) per Share [ same as I (c) above ]	0.07	0.06

For SEN & RAY

Chartered Accountants

*Soumik Ray*  
Soumik Ray

(Partner)

M. No.-122465

Firm Regn. No.-303047E

PAN - AAMFS4186P

Date: May 30, 2018



*Rekha Kumar Halder*  
Reliable Advertising Pvt. Ltd.

Director

*Rekha Halder*  
Reliable Advertising Pvt. Ltd.

*Rekha Halder*

Director