# INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR-4, ITR-5, ITR-6,ITR-7 transmitted electronically with digital signature]

Assessment Year 2018-19

|  | -      | Name                 |              |  | Notice of the last |                | PAN                 |                 |
|--|--------|----------------------|--------------|--|--|----------------|---------------------|-----------------|
| ω.   |        | RUDRAKSHYA II        | NFRÀPROJE    | CTS PRIVATE LIM  | ITED   |                | AAFCR7388J          |                 |
| TH   |        | Flat/Door/Block No   |              | Name Of P  | remises/D211   |                |                     |                 |
| PERSONAL INFORMATION AND THE  DATE OF ELECTRONIC |        | PLOT NO 77           |              | BUDHESW  | remises/Buildir<br>ARI COLONY  | ig/Village     | Form No. which      |                 |
| TRO  | NO     | Road/Street/Post Of  | fice         | Area/Localit   |  | -47            | electronically      | ITR-6           |
| RM   | IISSI  | BUDHESWARI           |              | BHUBANES   |  |                | transmitted         |                 |
| INFO<br>OF E                                     | ANSN — |                      |              | DIODANES   | WAR  |                | Status Pvt Con      | npany           |
| TE   | E      | Fown/City/District   |              | State  |  | Pin/ZipCode    | 1                   | 44 1980         |
| SON  | 1      | KHURDHA              | V Se t       | ORISSA   |  |                | Aadhaar Numbe       | er/Enrollment I |
| PEF  | -      |                      |              | - 1 N 1 N 1 N 1 N 1 N 1 N 1 N 1 N 1 N 1  |  | 751006         | Topics 1            |                 |
|  | D      | esignation of AO(    | Ward/Circle  | WARD-(1)/BBN   |  |                | Original Property   |                 |
|  | Е      | -filing Acknowledg   | gement Numl  | per 30621510125  | 0010   |                | Original or Revised | ORIGINAL        |
|  | 1      |                      |              | 20021310123  | 0918   | Date(D         | D/MM/YYYY)          | 25-09-2018      |
|  | 2      | Deductions under     | Chapter-VI-A |  |  |                | . 1                 | 0               |
|  | 3      |                      |              |  |  |                | 2                   | 0               |
| ME   | 3      | a Current Year loss, | if any       |  | Radi T   |                | 3                   | 0               |
| INC  | 4      |                      |              |  | THE STELLAR  | A              | 3a                  | 517573          |
| N OF INC   | 5      | Interest and Fee Pa  | avable       | The Control of the Co | A STATE OF S | \$ 7           | 4                   | 0               |
| Z E  | 6      | Total tax, interest  |              | AL STA   | X DEPART   | and the second | 5                   | 0               |
| AND TAX THEREON                                  | 7      | Taxes Paid           |              | ance Tax   | 7a   |                | 6                   | 0               |
| AND  | 253    | Taxes Faid           | b TDS        |  | 7b   | 0              | 16.35 16.35         | <b>13313</b>    |
| 4  |        | ·                    | c TCS        |  | 7c 7c  | 0              |                     |                 |
|  |        | _                    | d Self       | Assessment Tax   | 7d   | 0              |                     |                 |
| L  |        |                      | e Tota       | l Taxes Paid (7a+7b⊹7  |  | 0              |                     |                 |
| L  | 8 -    | Tax Payable (6-7     | (e)          |  | - /u)  |                | 7e                  | 0               |
|  | 9      | Refund (7e-6)        |              | 1  |  |                | 8                   | 0               |
|  | 10     | Exempt Income        |              | Agriculture  |  | 0.0            | 9 .                 | 0               |
|  | .0     | Zacinpt income       |              | Others   | -  |                | 10                  |                 |

| This return has been digitally signed by PRADIPTA KUMAR MCHANTY                            | in the capacity of       | MANAGING DIRECTOR |
|--|--------------------------|-------------------|
| having PAN AGJFM1645A from IP Address 157.41.135.59 on 25-09-2018 21: at                   |                          |                   |
| Dsc SI No & issuer 2478910370002002359CN=SafeScrypt sub-CA for RCAI Class 2 2014,OU=Sub-CA | ,O=Sify Technologies Lin | mited,C=IN        |

# DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

Rudrakshya Infra Projects Pvi Ltd.

Podepho Kain Mahaging Director



# MAHARANA & ASSOCIATES CHARTERED ACCOUNTANTS

#### Independent Auditor's Report

To the Member of RUDRAKSHYA INFRAPROJECTS PRIVATE LIMITED

#### Reports on the Standalone Ind AS Financial Statements

We have audited the accompanying Standalone Ind AS Financial Statements of "M/S RUDRAKSHYA INFRAPROJECTS PRIVATE LIMITED" (the "Company"), which comprise of the Balance Sheet as at 31st March, 2018, the Statement of Profit and Loss for the year ended and the statement of changes in equity for the year then ended, and a summary of significant accounting policies and other explanatory information which we have signed under reference to this report.

## Management's responsibility for the Standalone Ind AS 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 Accounting Principles generally accepted in India, including the Indian Accounting Standards (Ind AS) prescribed under section 133 of the Act, read with relevant rules issued there under. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act; for safeguarding the assets of the Company; 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.

#### Auditors Responsibility

Our responsibility is to express an opinion on these standalone Ind AS financial statements based on our audit.

We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made there under.

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

Rudrakshya Infra Projects Pvt L'1.

Plot No.: 3, Anee Enclave, Aiginia, Bhubaneswar- 751 019, Ph.: 0674 2470127 Mob.: 9668235290, 8763786390, 9583761404 | Email: prm66@rediffmail.com

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 controls 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.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on 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 said standalone Ind AS financial statements together with the notes thereon and attached thereto give, in the prescribed manner, the information required by the Act, and give a true and fair view in conformity with the accounting principles generally accepted in India:

- a) in the case of the Balance Sheet, of the state of affairs (financial position) of the Company as at 31st March, 2018
- b) in the case of the Statement of Profit and Loss, of the Loss (financial performance) for the year ended on that date.

# Report on Other legal and Regulatory Requirements

As required by the Companies (Auditor's Report) Order, 2016 ("The Order") issued by the Central Government of India in terms of sub-section (11) of Section 143 of the Companies Act, 2013, is not applicable to the company, therefore no comments has been given.

As required by Section 143(3) of the Companies Act, 2013 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 appears from our examination of those books;
- c) The Balance Sheet, the Statement of Profit and Loss dealt with by this report are in agreement with the books of account;
- d) In our opinion, the standalone Ind AS financial statements dealt with by this report comply with the applicable accounting standards referred to in Section 133 of the Companies Act, 2013, read with rule 7 of the Companies (Accounts) Rules, 2014.
- e) On the basis of written representations received from the directors, as on 31st March, 2018, and taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2018 from being appointed as a director in terms of sub-section (2) of Section 164 of the Companies Act, 2013;

Rudrakshya Infra Projects Pvt Ltd. Produpt when Mohny
Managing Director

- f) With respect to the other matters included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our knowledge and information and according to the explanation given to us:-
  - 1) The company does not have any pending litigation which would impact its financial position.
  - The company did not have any long term contracts including derivative contracts for which there were any material foreseeable losses.
  - There is no amount which is required to be transferred to the investor's education and protection fund by the company and hence the question of delay does not arise.

#### For Maharana & Associates

Chartered Accountants Firm Registration No. 329404E

(Prativa Ranjan Maharana)

Proprietor

Membership No.: 056944

Place: Bhubaneswar Date: 18<sup>th</sup> August, 2018

Rudrakshya Infra Projects Pvt Ltd.

Prudiptu Rom Mohr

# ODRAKSHYA INFRAPROJECTS PRIVATE LIMITED

# BALANCE SHEET AS ON 31ST MARCH, 2018

| Particulars   | Note<br>No. | As at<br>31.03.2018<br>Amount (₹) | As at<br>31.03.2017<br>Amount (₹) |
|---|-------------|-----------------------------------|-----------------------------------|
| EQUITY AND LIABILITIES                              |             |                                   |                                   |
| EQUITARE  | 4 24        |                                   |                                   |
| 1) Shareholders' Fund:                              | 2           | 200,000.00                        | 200,000.00                        |
| (a) Share Capital                                   | 3           | (2,741,766.00)                    | (2,218,863.00)                    |
| U. D and Surnits                                    |             |                                   | -                                 |
| (c) Money Received against share warrants           | -           |                                   |                                   |
| S I VIV IS  |             | 4                                 | ~                                 |
| 2) NON-CURRENT LIABILITIES                          | 4           | 8,183,020.00                      | 8,183,020.00                      |
| (a) Long Term Borrowings                            |             |                                   | -                                 |
| (h) Deferred Tax Liabilities (Net)                  | - 1         | 0-42                              |                                   |
| (c) Other Long Term Liabilities                     |             |                                   | -                                 |
| (d) Long Term Provisions                            |             |                                   | 194                               |
| (d) Long Term                                       | 1           |                                   | 2 2 4                             |
| 3) CURRENT LIABILITIES                              | 1           |                                   |                                   |
| (a) Short Term Borrowings                           |             | 2,686,155.00                      | 3,280,776.00                      |
| (b) Trade Payables                                  | 5           | 16,183,503.00                     | 6,897,607.00                      |
| (c) Other Current Liabilities                       | 7           | 846,000.00                        | 944,388.00                        |
| Drawinions  |             | 25,356,912.00                     | 17,286,928.00                     |
| (d) Short Term Provisions Total (1                  | +2+3)       | 25,555,                           |                                   |
| II. ASSETS  |             |                                   |                                   |
| 1) NON-CURRENT ASSETS                               |             | London .                          | 200 00                            |
| (a) Fixed Assets                                    | 8           | 12,750.00                         | 21,030.00                         |
| i) Tangible Assets                                  |             |                                   |                                   |
| ii) Intangible Assets                               |             | -                                 | 17                                |
| (b) Non-Current Investments                         | 9           | 18,688.00                         | 18,644.00                         |
| (a) Deferred Tax Assets (Net)                       | -           |                                   | -                                 |
| (d) Long -Term Loans & Advances                     |             | 134                               | -                                 |
| (e) Other Non-Current Assets                        |             | (2) a \$ . Wigh 型。                |                                   |
| 9 10  | . 1         |                                   |                                   |
| 2) CURRENT ASSETS                                   | 10          | 22,756,790.00                     | 14,258,989.0                      |
| (a) Inventories                                     | 1:          | 1,487,240.00                      | 1,187,043.0                       |
| (b) Trade Receivable                                | 13          |                                   | 1,801,222.0                       |
| (a) Cach & Cash Equivalents                         | -           |                                   | -                                 |
| (d) Short -Term Loans & Advances                    | - 1         | -                                 |                                   |
|   | al (1+2)    | 25,356,912.0                      | 17,286,928.0                      |
| Summary of significant accounting policies          | - 32        | 1                                 |                                   |
| The Notes referred to above form an integral part o | f           |                                   |                                   |
| the Balance Sheet.                                  | 1-          | 17                                |                                   |

As per our report of even date

For MAHARANA & ASSOCIATES

CHARTERED ACCOUNTANTS [Firm Registration No. 329404E]

CA PRATIVA RANJAN MAHARANA

Proprietor

Membership No- 056105

Place: Bhubaneswar Date: 17th August, 2018 For and on behalf of the Board of Directors

Rudrakshya Infra Projects Pvt Ltd.

**Managing Birector** 

Rudrakshya Infra Projects Pvt Ltd.

Prodopin kompt Managing Director

#### RUDRAKSHYA INFRAPROJECTS PRIVATE LIMITED

#### STATEMENTS OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH, 2018

| Particulars   | Note<br>No. | As at<br>31.03.2018<br>Amount (₹)     | As at<br>31.03.2017<br>Amount (₹) |
|---|-------------|---------------------------------------|-----------------------------------|
| I. Revenue  Revenue from operations (Net)   | 13          | 7,187,904.00                          | 3,850,921.00                      |
| Other Income  | 13          | 7,107,504.00                          | 7,999.00                          |
| Total Revenue   |             | 7,187,904.00                          | 3,858,920.00                      |
| II. Expenses  |             | entral to                             | <                                 |
| a) Cost of Materials Consumed   | 14          | 6,474,520.00                          | 3,162,105.00                      |
| b) Changes in inventories of finished goods,  |             |                                       |                                   |
| work-in-progress and Stock in Trade   |             |                                       |                                   |
| c) Employee Benefits Expenses   | 15          | 417,500.00                            | 697,000.00                        |
| d) Finance Costs  |             |                                       |                                   |
| e) Depreciation and Amortization Expense  | 8           | 8,280.00                              | 8,280.00                          |
| f) Other Expenses   | 16          | 810,551.00                            | 212,475.00                        |
| Total Expenses  |             | 7,710,851.00                          | 4,079,860.00                      |
| Profit/ (Loss) before exceptional and extraordinary items                                     |             |                                       |                                   |
| and tax (I-II)  |             | (522,947.00)                          | (220,940.00)                      |
| IV. Exceptional Items   | -           | 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 | -                                 |
| V. Profit/ (Loss) before extraordinary items and tax (III - IV)                               |             | (522,947.00)                          | (220,940.00)                      |
| VI. Extraordinary Items   |             |                                       |                                   |
| VII. Profit/ (Loss) before Tax (V - VI)   | 1           | (522,947.00)                          | (220,940.00)                      |
| VIII. Tax Expense:  |             |                                       |                                   |
| 1) Current Tax  |             | -                                     |                                   |
| 2) Income Tax for earlier year  |             |                                       |                                   |
| 3) Deferred Tax   |             | (44.00)                               | (899.00)                          |
| IX. Profit/ (Loss) for the period (VII - VIII)  |             | (522,903.00)                          | (220,041.00)                      |
| X. Earning per equity share:  | 17          |                                       |                                   |
| 1) Basic (Equity Share Face Value ₹ 10/- each)  |             | (26.15)                               | (11.00)                           |
| 2) Diluted (Equity Share Face Value ₹ 10/- each)  |             | (26.15)                               | (11.00)                           |
| Summary of significant accounting policies  | 1           |                                       |                                   |
| The Notes referred to above form an integral part of the Statements of Profit & Loss Account. |             |                                       |                                   |
| the statements of Profit & Loss Account.  | 1-17        |                                       |                                   |

As per our report of even date

For MAHARANA & ASSOCIATES

CHARTERED ACCOUNTANTS
[Firm Registration No. 329404E]

asure

CA PRATIVA RANJAN MAHARANA

Proprietor

Membership No- 056105

Place : Bhubaneswar Date : 17th August, 2018 For and on behalf of the Board of Directors

Rudrakshya Infra Projects Pvt Ltd.

Managing Director

Rudrakshya Infra Projects Pvt Ltd.

#### AKHYA INFRAPROJECTS PRIVATE LIMITED

#### OTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH. 2018

Note No - 1

#### SIGNIFICANT ACCOUNTING POLICIES

#### A. Basis of Preparation of Financial Statements:

- a. These financial statements of the Company have been prepared in accordance with generally accepted accounting principles in India (India GAAP) and comply in all material respects with the Accounting Standards notified under section 133 of the Companies Act, 2013 ('the 2013 Act'), read together with the paragraph 7 of the Companies (Accounts) Rules 2014 (as amended). The financial statements have been prepared on an accrual basis and under the historical cost convention. The accounting policies adopted in the preparation of the financial statements are consistent with those of previous year.
- The Company generally follows mercantile system of accounting and recognizes items of income and expenditure on accrual basis.

#### c. Fixed Assets

Tangible fixed assets are carried at cost net of recoverable taxes and less accumulated depreciation and accumulated impairment loses, if any. Cost comprise of the purchase price and directly attributable cost of bringing the asset to its working conditions for its intended use. Borrowing costs relating to acquisition of fixed assets, which take substantial period of time to get ready for their intended use, are also capitalized to the extent they relate to the period till such assets are ready to put to use.

#### d. Depreciation/Amortisation

Depreciation has been charged as per straight line method at the rate, in accordance with Schedule II to the Companies Act, 2013.

#### e. Deferred Tax Liabilities :

Tax expense comprises of current tax [(net of Minimum Alternate Tax (MAT) Credit entitlement)] and deferred tax.

Current tax is the amount of the tax payable on the taxable income for the year determined in accordance with the provisions of the Income Tax Act, 1961.

Deferred tax reflects the impact of timing differences between taxable income and accounting income for the current reporting year and reversal of timing differences of earlier years.

Deferred tax is measured based on the tax rates and tax laws enacted or substantively enacted at the Balance Sheet date. The effect on the deferred tax assets and liabilities of a change in tax rates is recognized in the period that includes the enactment/substantive enactment date.

Deferred tax asset and deferred tax liabilities are offset, if a legally enforceable right exists to set off current tax assets against current tax liabilities. The deferred tax assets and the deferred tax liabilities relate to the taxes on income levied by the same governing taxation laws. Deferred tax assets are recognized only to the extent that there is reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realized. In situations where the company has unabsorbed depreciation or carry forward tax losses, all deferred tax assets are recognized only if there is virtual certainty supported by convincing evidence that they can be realized against future taxable profits.

Rudrakshya Infra Projects Pvt Ltd.

Prodoptor Kongloby

Managing Director



Rudrakshya Infra Projects Pvt Ltd.

Powdopt And Mahaging Director

#### AKHYA INFRAPROJECTS PRIVATE LIMITED

# OTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2018

Recognition if Income & expenditure

All Income & Expenses are accounted for on accrual basis.

g. Other Accounting Policies:

There are consistent with generally accepted accounting principle

#### NOTES FORMING PART OF BALANCE SHEET AND PROFIT & LOSS ACCOUNT B.

Auditors Remuneration: 1.

Audit Fees:

Rs 17,700/- (last Year Rs 17,700/-)

- Previous year's figures have been regrouped / recast wherever considered necessary. 2.
- Due to Small Scale Industries 3.

Nil

Nil

Earning in Foreign Exchange 4.

Nil

Nil

Sundry Debtors & Creditors are subject to confirmation/Reconciliation. 5.

Bhubaneswa

- Gross Receipts from Sale under % of completion Method. 6.
- No Contingent liabilities at balance sheet date. 7.

As per our attached Report of even Date.

For MAHARANA & ASSOCIATES

Chartered Accountants

Firm Reg. No - 329404E

For & on behalf of

Rudrakshya Infraprojects Private Limited

(Prativa Ranjan Maharana)

Proprietor

Membership No. 056105

Bhubaneswar

Date: 17th August 2018

Rudrakshya Infra Projects Pvt Ltd.

Rudrakshya Infra Projects Pvt Ltd.

Produpter Kenn Mahr

#### AKSHYA INFRAPROJECTS PRIVATE LIMITED

#### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2018

#### Note - 2 : Share Capital

| Particulars   | As at 31.03.2018 | As at 31.03.2017 |
|---|------------------|------------------|
| Authorised  |                  |                  |
| 1,00,000(P.Y. 1,00,000) Equity Shares of ₹ 10/- each  | 1,000,000.00     | 1,000,000.00     |
|   | 1,000,000.00     | 1,000,000.00     |
| Issued, Subscribed & Paid-up 20,000(P.Y. 20,000) Equity Shares of ₹ 10/- each fully Paid-up | 200,000.00       | 200,000.00       |
|   | 200,000.00       | 200,000.00       |

#### i) Reconciliation of the shares outstanding at the beginning and at the end of the reporting period

| Equity Shares                        | No. of Shares | Amount (₹) | No. of Shares | Amount (₹) |
|--------------------------------------|---------------|------------|---------------|------------|
| At the beginning of the year         | 20,000.00     | 200,000.00 | 20,000.00     | 200,000.00 |
| Issued During the period             | 20,000,00     | 200.000.00 | 20,000.00     | 200,000,00 |
| Outstanding at the end of the period | 20,000.00     | 200,000.00 | 20,000.00     | 200,000.00 |

#### ii) Details of Shareholders holding more than 5% shares in the compnay

| Equity Shares of Rs. 10/- fully paid up | No. of Shares | % of Holding | No. of Shares | % of Holding |
|---|---------------|--------------|---------------|--------------|
| Pradiptya Kumar Mohanty                 | 10000         | 50.00        | 10000         | 50.00        |
| Nirupama Mohanty                        | 10000         | 50.00        | 10000         | 50.00        |

#### Note - 3 : Reserve & Surplus

| Particulars   | As at 31.03.2018 | As at 31.03.2017                    |
|---|------------------|-------------------------------------|
| Surplus/ (Deficit) in the statement of Profit and Loss    |                  | New rappers that produce the common |
| Balance as per last financial statement                   | (2,218,863.00)   |                                     |
| Profit/ (Loss) for the year                               | (522,903.00)     |                                     |
| Net Surplus/ (Deficit) in the satement of Profit and Loss | (2,741,766.00)   | (2,218,863.00)                      |
| Less: Tax expenses of earlier year                        |                  |                                     |
| Total Reserve & Surplus                                   | (2,741,766.00)   | (2,218,863.00)                      |

#### Note - 4: Long Term Borrowings

| Particulars          | As at 31.03.2018   | As at 31.03.2017 |
|----------------------|--|------------------|
| Term Loans:          | A COLOR OF THE STATE OF THE STA |                  |
| Unsecured            |  |                  |
| Loans From Directors | 8,183,020.00   | 8,183,020.00     |
| Total                | 8,183,020.00   | 8,183,020.00     |

#### Note - 5 : Trade Payable

| Particulars                    | As at 31.03.2018 | As at 31.03.2017 |
|--------------------------------|------------------|------------------|
| Sundry Creditors for Materials | 2,686,155.00     | 3,280,776.00     |
|                                |                  |                  |
| * N                            | 2,686,155.00     | 3,280,776.00     |

#### Note - 6: Other Current Liabilities

| Particulars            | As at 31.03.2018 | As at 31.03.2017 |
|------------------------|------------------|------------------|
| Advance From Customers | 16,183,503.00    | 6,897,607.00     |
|                        | 16,183,503.00    | 6,897,607.00     |

Pradiple Kunghah

Bhubaneswar 2

Rudrakshya Infra Projects Pvt Ltd.

# RUDRAKSHYA INFRAPROJECTS PRIVATE LIMITED

# NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2018

# Note - 8: Fixed Assets

|                     |                  |           | <b>Gross Block</b> |                      |                  | Acc                               | Accumulated deprecial                        | tion and impairm     | ment             | Net Block                         | lock             |
|---------------------|------------------|-----------|--------------------|----------------------|------------------|-----------------------------------|--|----------------------|------------------|-----------------------------------|------------------|
| Tangible Assets     | As at 01.04.2017 | Additions | Disposals          | Other<br>Adjustments | As at 01.04.2018 | As at 01.04.2018 As at 01.04.2017 | Depreciation/ · amortisation expense for the | Other<br>Adjustments | As at 01.04.2018 | As at 01.04.2018 As at 01.04.2030 | As at 01.04.2010 |
| Furniture & Fixture | 75,014.00        | r         | ,                  | Sec                  | 75,014.00        | 26,659.00                         | 7,680.00                                     | ·                    | 64,339.00        | 10,675.00                         | 18,355.00        |
|                     | 53,488.00        |           | 9                  | ā                    | 53,488.00        | 50,813.00                         | 00'009                                       | a d                  | 51,413.00        | 2,075.00                          | 2,675.000        |
|                     | 128,502.00       |           | 1                  | 5                    | 128,502.00       | 107,472.00                        | 8,280.00                                     | ,                    | 115,752.00       | 12,750.00                         | 21,030.00        |
| revious Year ended  | 128,502.00       |           |                    |                      | 128,502.00       | 99,192.00                         | 8,280.00                                     |                      | 107,472.00       | 21,030.00                         | 29,310,000       |



Pudrakshya Infra Projects Pvt Ltd.

Township In Action Marketor

Managing Director

Rudrakshya Infra Projects Fvt Ltd.

Proceeds In Managing Director

## RAKSHYA INFRAPROJECTS PRIVATE LIMITED

# NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2018

#### Note - 7 : Short Term Provisions

|                                |        | As at 31.03.2018 | As at 31.03.2017 |
|--------------------------------|--------|------------------|------------------|
| Particulars                    |        | 17,700.00        | 80,000.00        |
| Audit Fees Payable             |        | 12,500.00        | 7,500.00         |
| Professional Charges Payable   |        | 33,000.00        | 68,000.00        |
| Salary & Wages Payable         |        | 782,800.00       |                  |
| Directors Remuneration Payable |        |                  | 4,583.00         |
| Electricity Charges Payable    |        | 76               | 1,505.00         |
| Telephone Charges Payable      | e 2120 | 846,000.00       | 944,388.00       |

#### Note - 9 : Deferred Tax Assets

|   | As at 31.03.2018 | As at 31.03.2017 |
|---|------------------|------------------|
| Particulars                             | 12,750.00        | 21,030.00        |
| W.D.V. of assets as per books           | 73,230.00        | 81,367.00        |
| Less: W.D.V. as per I.T. Rules, 1962    | (60,480.00)      | (60,337.00)      |
| Timing Differences                      | (18,688.00)      | (18,644.00)      |
| Deferred Tax Liability (Assets) @ 30.9% | (18,644.00)      | (17,745.00)      |
| Balance of Deferred Tax as on Pvs. Year | (44.00)          | (899.00)         |
| Provided for the year                   |                  |                  |

#### Note - 10 : Inventories

|                                  | As at 31.03.2018 | As at 31.03.2017 |
|----------------------------------|------------------|------------------|
| Particulars Site Evponses        | 22,756,790.00    | 14,258,989.00    |
| Work in Progress - Site Expenses |                  | 14,258,989.00    |
|                                  | 22,756,790.00    | 14,230,303.00    |

#### Note - 11 : Trade Receivable

|                                  | As at 31.03.2018 | As at 31.03.2017 |
|----------------------------------|------------------|------------------|
| Particulars                      |                  |                  |
| Secured, considered good         | k s his          | 7.5              |
| Outstanding more than six months | 1,487,240.00     | 1,187,043.00     |
| Others                           | 1,487,240.00     |                  |

#### Note - 12 : Cash and Cash Equivalents

|   | As at 31.03.2018 | As at 31.03.2017 |
|---|------------------|------------------|
| Particulars United Bank of India, Bhubaneswar | 1,038,919.00     | 1,794,111.00     |
|   | 42,525.00        | 7,111.00         |
| Cash in hand (As certified by Management)     | 1,081,444.00     | 1,801,222.00     |

Rudrakshya Infra Projects Pvt Ltd.

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# RUDRAKSHYA INFRAPROJECTS PRIVATE LIMITED

# NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2018

#### Note - 13 : Revenue From Operations

| Particulars                | As at 31.03.2018 | As at 31.03.2017 |
|----------------------------|------------------|------------------|
| Sales                      | 7,187,904.00     | 3,850,921.00     |
| Receipt from Sale of Flats | 7,187,904.00     | 3,850,921.00     |

## Note - 14 : Cost of Materials Consumed

|                  | As at 31.03.2018 | As at 31.03.2017 |
|------------------|------------------|------------------|
| Particulars      | 6,474,520.00     | 3,162,105.00     |
| Project Expenses | 6,474,520.00     | 3,162,105.00     |

#### Note - 15 : Employee Benefits Expenses

| As at 31.03.2018 | As at 31.03.2017 |
|------------------|------------------|
|                  | 397,000.00       |
|                  | 300,000.00       |
| 417,500.00       | 697,000.00       |
|                  | 417,500.00       |

#### Note - 16 : Other Expenses

|  | As at 31.03.2018 | As at 31.03.2017 |
|--|------------------|------------------|
| Particulars  | 17,700.00        | 17,700.00        |
| Audit Fees   | 14,786.00        | 12,190.00        |
| Travelling Expenses  | 3,230.00         | 1,335.00         |
| Bank Charges   | 24,000.00        | 24,000.00        |
| Rent   | 66,337.00        | 62,418.00        |
| Power & Fuel Expenses  | 36,452.00        | 22,811.00        |
| Misc Expenses  | 4,325.00         | 7,890.00         |
| Printing & Stationery  | 8,462.00         | 7,250.00         |
| Repairs & Maintenance  | 32,456.00        | 19,454.00        |
| Office Expenses  | 645.00           | 930.00           |
| Postage & Courier Expenses   | 32,454.00        | 28,997.00        |
| Telephone Charges  | 389,954.00       |                  |
| GST Paid   | 150,000.00       | •                |
| Sales Promotion & Brokrage<br>Professional & Legal Fees  | 29,750.00        |                  |
| The state of the s | 810,551.00       | 212,475.00       |

#### Note - 17 : Earning Per Equity Share

|                                     | As at 31.03.2018   | As at 31.03.2017 |
|-------------------------------------|--|------------------|
| Particulars                         | (522,903.00)   | (220,041.00)     |
| a) Profit for the Period            | 20,000.00  | 20,000.00        |
| b) Number of Equity Shares          | (26.15)  | (11.00           |
| Basic EPS (a/b)                     | 20,000.00  | 20,000.00        |
| c) Weighted Number of Equity Shares | (26.15)  | (11.00           |
| Diluted EPS (a/c)                   | STATE OF THE STATE |                  |

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