

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 filed and verified electronically]

Assessment Year
2019-20

PERSONAL INFORMATION AND THE ACKNOWLEDGEMENT NUMBER	Name			PAN		
	RUDRAKSHYA INFRAPROJECTS PRIVATE LIMITED			AAFCR7388J		
	Flat/Door/Block No	Name Of Premises/Building/Village		Form Number.	ITR-6	
	PLOT NO 77	BUDHESWARI COLONY				
	Road/Street/Post Office	Area/Locality				
	BUDHESWARI	BHUBANESWAR		Status Pvt Company		
	Town/City/District	State	Pin/ZipCode	Filed u/s		
	KHURDHA	ORISSA	751006	139(1)-On or before due date		
	Assessing Officer Details (Ward/Circle)			ITO, WARD 1(2), BHUBANESW		
	e-filing Acknowledgement Number			266036101021219		
COMPUTATION OF INCOME AND TAX THEREON	1	Gross total income			1	0
	2	Total Deductions under Chapter-VI-A			2	0
	3	Total Income			3	0
	3a	Deemed Total Income under AMT/MAT			3a	0
	3b	Current Year loss, if any			3b	1044485
	4	Net tax payable			4	0
	5	Interest and Fee Payable			5	1000
	6	Total tax, interest and Fee payable			6	1000
	7	Taxes Paid	a	Advance Tax	7a	0
			b	TDS	7b	0
c			TCS	7c	0	
d			Self Assessment Tax	7d	1000	
e			Total Taxes Paid (7a+7b+7c +7d)	7e	1000	
8	Tax Payable (6-7e)			8	0	
9	Refund (7e-6)			9	0	
10	Exempt Income	Agriculture		10		
		Others				

Income Tax Return submitted electronically on 02-12-2019 15:00:25 from IP address 103.39.242.209 and verified by PRADIPTA KUMAR MOHANTY having PAN AGJPM1645A on 02-12-2019 15:00:25 from IP address 103.39.242.209 using Digital Signature Certificate (DSC)

DSC details: 2478910370002002359CN=SafeScrypt sub-CA for RCAI Class 2 2014,OU=Sub-CA,O=Sify Technologies Limited,C=IN

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

Rudrakshya Infra Projects Pvt Ltd.
Pradipta Kumar Mohanty
Managing Director



Independent Auditor's Report

To
The Members of
RUDRAKSHYA INFRAPROJECTS PRIVATE LIMITED

Report on the standalone Financial Statements

Opinion

We have audited the accompanying Standalone financial statements of RUDRAKSHYA INFRAPROJECTS PRIVATE LIMITED ("the Company") which comprises the Balance Sheet as at March 31, 2019, the Statement of Profit and Loss, for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the 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, 2019, and profit/loss, for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



Rudrakshya Infra Projects Pvt. Ltd.
Pradiptra Kumhar
Managing Director

Information other than the financial statements and auditors' report thereon

The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexure to Board's Report, Business Responsibility Report but does not include the financial statements and our auditor's report thereon.

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.

Responsibility of Management 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 financial statements that give a true and fair view of the financial position, financial performance, of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate implementation and maintenance of accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Rudrakshya Infra Projects P. L. D. O.

Pradip Kumar Mahapatra
Managing Director



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

Those Board of Directors are also responsible for overseeing the company's financial reporting process

Auditor's Responsibility for the Audit of the Financial Statements

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the Company's Internal Control System.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

Rudrakshya Infra Projects Pvt. Ltd.

Pandit K. K. Mahapatra
Managing Director



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

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

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

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, the said order is ~~not~~ applicable to this company. *genu*

Rudrakshya Infra Projects Pvt Ltd.

Rudrakshya Kaur Mahesh
Managing Director



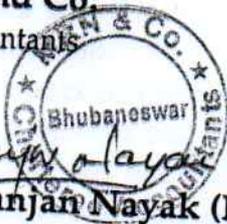
As required by Section 143(3) of the Act, we report that:

- a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
- c) The Balance Sheet, the Statement of Profit and Loss, dealt with by this Report are in agreement with the books of account.
- d) In our opinion, the aforesaid standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- e) On the basis of the written representations received from the directors as on 31st March, 2019 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2019 from being appointed as a director in terms of Section 164 (2) of the Act.

For M R N and Co.

Chartered Accountants

FRN 328828E



Manas Ranjan Nayak
CA Manas Ranjan Nayak (FCA)

Partner, M. No. 302183

Date: 23.06.2019

Place: Bhubaneswar

Rudrakshya Infra Projects Pvt. Ltd.

Pradip Kumar Mohapatra
Managing Director

**Annexure A to the Independent Auditors' Report 31ST March 2019:
(Referred to in our report of even date)**

The Annexure referred to in Independent Auditor's Report to the members of the Company on the financial statements for the year ended 31st March 2019, we report that:

- i) **In respect of its fixed assets:**
- The Company has maintained proper records showing full particulars including quantitative details and situation of fixed assets.
 - The fixed assets were physically verified during the year by the Management in accordance with a regular program of verification which, in our opinion, provides a physical verification of all the fixed assets at reasonable intervals. According to the information and explanations given to us no material discrepancies were noticed on verification.
 - According to the information and explanations given to us and on the basis of our examination of the records of the Company, the title deeds of immovable properties are held in the name of the company.
- ii) **In respect of its Inventory:**
The inventory, except goods-in-transit, has been physically verified by the management at reasonable intervals during the year. In our opinion, the frequency of such verification is reasonable. In respect of inventory lying with third parties, these have substantially been confirmed by them. The discrepancies noticed on verification between the physical stocks and the book records were not material.
- iii) **In respect of Loans taken or granted:**
In our opinion and according to information and explanation given to us, the Company has not granted any loans, secured or unsecured to companies, firms or other parties covered in the register maintained under section 189 of Companies Act, 2013. Accordingly, paragraph 3(iii) of the Order is not applicable to the Company.
- iv) **In respect of Loans to Directors and Investments by Company:**
The Company has not granted any loans or provided any guarantees or security to the parties covered under section 185 of the Act. The Company has complied with the provisions of Section 186 of the Act in respect of investments made or loans or guarantee or security provided to the parties covered under Section 186.
- v) **In respect of Deposits:**
According to the information and explanations given to us, the Company has not accepted any deposits during the year within the meaning of provisions of Sections 73 to 76 or any other relevant provisions of the Act and the rules framed thereunder. Therefore, the provisions of Clause (V) of paragraph 3 of the Order are not applicable to the Company. According to the information and explanation given to us, no Order has been passed by the Company Law Board, or the National Company Law Tribunal or the Reserve Bank of India or any Court or any other Tribunal on the Company.

Rudrakshya Infra Projects P.L.C.

Rudrakshya Kaur Mohanty
Managing Director



vi) In respect of Cost Records:

According to the information and explanations given to us, the Cost Audit is not applicable to the company. We have broadly reviewed the Cost Records maintained by the Company pursuant to the Companies (Cost Records & Audit) Rules, 2014, as amended and prescribed by the Central Government under sub section (1) of section 148 of the Companies Act, 2013, and are of the opinion that, prima facie, the prescribed Cost Records have been made and maintained. We have, however, not made a detailed examination of the Cost records with a view to determine whether they are accurate or complete.

vii) In respect of whether the Company is regular in depositing its Statutory dues:

According to the information and explanation given to us and on the basis of our examination of the records of the Company, amounts deducted/ accrued in the books of account in respect of undisputed statutory dues Provident Fund, Income Tax, Sales Tax, Employees State Insurance, Wealth Tax, Service Tax, Customs Duty, Excise Duty, Value Added Tax, Cess and other material statutory dues have been regularly deposited during the year by the company with the appropriate authorities. As explained to us, the Company did not have any dues on account of employees' state insurance and duty of excise.

According to the information and explanation given to us, no undisputed amounts payable in respect of provident fund, income tax, sales tax, value added tax, duty of customs, service tax, cess and other material statutory dues were in arrears as at 31st March, 2017 for a period of more than six months from the date they became payable.

viii) In respect of Loans from Bank/Financial Institution:

According to the information and explanation given to us, the Company has not defaulted in repayment of dues to any Financial Institution, Bank or to Debenture holders during the year.

ix) In respect of money raised by way of Initial Public Offer, Term Loans:

Based upon the audit procedure performed and the information and explanations given by the management, the company has not raised moneys 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) In respect of frauds on or by the Company:

To the best of our knowledge and according to the information and explanation given to us, no material fraud by the Company or on the Company by its officers or employees has been noticed or reported during the course of audit.

Rudrakshya Infra Projects Pvt Ltd.

Rudrakshya K. Mohanty
Managing Director



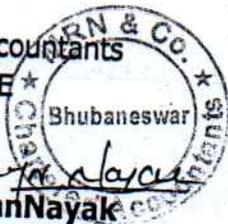
- xi) In respect of Managerial Remuneration as per section 197 (schedule V)**
According to the information and explanations given to us, managerial remuneration has been provided in accordance with the requisite approvals mandated by the provisions of Section 197 read with Schedule V to the Act.
- xii) In respect to Nidhi Company:**
In our opinion and according to the information and explanation given to us, the Company is not a Nidhi Company. Accordingly, paragraph 3(xii) of the Order is not applicable.
- xiii) In respect of Transaction with the Related Parties:**
According to the information and explanations given to us and based on our examination of the records of the Company, transactions with related parties are in compliance with Section 177 and 188 of the act where applicable and details of such transactions have been disclosed in the financial statements as required by the applicable accounting standards.
- xiv) In respect of preferential allotment or Private placement of shares:**
To the best of our knowledge and according to the information and explanation given to us, there was no preferential allotment or Private placement of shares or fully or partly convertible Debentures during the year under review.
- xv) In respect of Non-cash transaction with Directors or persons connected with him:**
To the best of our knowledge and according to the information and explanation given to us, there was no non-cash transaction with any Director or persons connected with him during the year. Accordingly, paragraph 3(xv) of the Order is not applicable.
- xvi) In respect of registration under section 45-IA of the Reserve Bank of India Act, 1934:**
The Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, the provisions of Clause 3(xvi) of the Order are not applicable to the Company.

For and behalf of

MRN & CO.

Chartered Accountants

FRN: 328828E*



Manas Ranjan Nayak
Manas Ranjan Nayak

Partner

Membership No. 302183

Place: Bhubaneswar

Dated:

Rudrakshya Infra Projects Pvt Ltd.

Pradip Kumar Mohanty
Managing Director

Annexure 'A'

To the Independent Auditors' Report on the Standalone Financial Statements of RUDRAKSHYA INFRAPROJECTS PRIVATE LIMITED (Referred to in paragraph 1(f) under 'Report on other Legal and Regulatory Requirements' our report of even date)

REPORT ON THE INTERNAL FINANCIAL CONTROLS OVER FINANCIAL REPORTING UNDER CLASE (I) OF SUB-SECTION 3 SECTION 143 OF THE COMPANIES ACT, 2013 ("THE ACT")

We have audited the internal financial controls over financial reporting of **RUDRAKSHYA INFRAPROJECTS PRIVATE LIMITED** ("the Company") as of March 31, 2019 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

MANAGEMENT'S RESPONSIBILITY FOR INTERNAL FINANCIAL CONTROLS

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") 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 and the Standards on Auditing prescribed under Section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls. 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 we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Rudrakshya Infra Projects Pvt Ltd.

P. Rudrakshya Kumar Mahapatra
Managing Director



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 payments of the company are being made only in accordance with authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use or disposition of the company's assets that could have a material effect on the financial statements.

INHERENT LIMITATIONS OF INTERNAL FINANCIAL CONTROLS OVER FINANCIAL REPORTING

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

OPINION

In our opinion, to the best of our information and according to the explanations given to us, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2019, 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.

For and behalf of

MRN & CO.

Chartered Accountants

Registration No.: FRN 328828E

Bhubaneswar

Manas Ranjan Nayak

Manas Ranjan Nayak

Partner

Membership No. 302183

Place: Bhubaneswar

Dated:

Rudrakshya Infra Projects Pvt Ltd.

Pradeep Kumar Mohanty
Managing Director

RUDRAKSHYA INFRAPROJECTS PRIVATE LIMITED

Balance Sheet as at 31st March, 2019

(Amounts in INR)

Particulars	Note No.	As at 31.03.2019		As at 31.03.2018	
I. EQUITY AND LIABILITIES					
(1) Shareholder's Funds					
(a) Share Capital	2	2,00,000		2,00,000	
(b) Reserves and Surplus	3	(10,57,798)	(8,57,798)	(27,41,766)	(25,41,766)
(2) Non-Current Liabilities					
(a) Long Term Borrowings	4	81,83,020		81,83,020	
(b) Deferred tax liabilities (Net)	5	44	81,83,064	-	81,83,020
(3) Current Liabilities					
(a) Trade payables	6	27,96,990		26,86,155	
(b) Other current liabilities	7	1,81,83,503		1,61,83,503	
(c) Short-term Borrowings	8	-		-	
(d) Short-term provisions	9	8,46,000	2,18,26,493	8,46,000	1,97,15,658
Total			2,91,51,760		2,53,56,912
II. ASSETS					
(1) Non-current assets					
(a) Fixed assets					
(i) Tangible assets	10	5,250		12,750	
(b) Deferred Tax Assets (Net)	4	5,813		18,688	
(c) Other non-current assets	11	-	11,063	-	31,438
(2) Current Assets					
(a) Inventories	12	2,31,71,564		2,27,56,790	
(b) Trade Receivables	13	58,82,673		14,87,240	
(c) Cash and cash equivalents	14	86,460		10,81,444	
(d) Other current assets	15	-	2,91,40,697	-	2,53,25,474
Total			2,91,51,760		2,53,56,912

The Significant Accounting Policies (NOTE-1) and Notes on Accounts (NOTES : 2-21) form an integral part of financial statements.

As per our Report of even date attached
For M R N & CO.

Chartered Accountants

Firm Registration No. 328828E Bhubaneswar

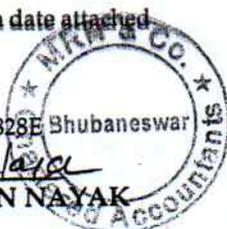
Manas Ranjan Nayak
CA MANAS RANJAN NAYAK

Partner

Membership No-302183

Place : Bhubaneswar

Date : 26/06/2019



For and on behalf of

RUDRAKSHYA INFRA PROJECTS Pvt. Ltd.,

Rudrakshya Infra Projects Pvt. Ltd.

Pradipta Kumar Mohanty
Pradipta Kumar Mohanty

Managing Director

Rudrakshya Infra Projects Pvt. Ltd.

Pradipta Kumar Mohanty

Managing Director

RUDRAKSHYA INFRA PROJECTS PRIVATE LIMITED

Statement of Profit and Loss for the year ended 31st March, 2019

(Amounts in INR)

Particulars	Note No.	As at 31.03.2019	As at 31.03.2018
I. Revenue from operations	16	-	71,87,904
II. Other Income	17	-	-
III. Total Revenue (I +II)		-	71,87,904
IV. Expenses:			
Purchase of Stock in Trade	18	4,14,774	64,74,520
Direct/Manufacturing Expenses	19	-	-
Change in Stock in Trade	20	-	-
Employee benefit expenses	21	2,72,000	4,17,500
Finance Cost	22	-	-
Depreciation and amortization expenses	23	7,500	8,280
Other expenses	24	3,57,711	8,10,551
Total Expenses		10,51,985	77,10,851
V. Profit before exceptional and extraordinary items and tax (III - IV)		(10,51,985)	(5,22,947)
VI. Exceptional Items		-	-
VII. Profit before extraordinary items and tax (V - VI)		(10,51,985)	(5,22,947)
VIII. Extraordinary Items		-	-
IX. Profit before tax (VII - VIII)		(10,51,985)	(5,22,947)
X. Tax expense:			
(1) Current tax		-	-
(2) Deferred tax charge		5,813	(44)
(3) MAT Credit		-	-
XI. Profit(Loss) from the period from continuing operations (VII-VIII)		(10,57,798)	(5,22,903)
XII. Profit/(Loss) from discontinuing operations		-	-
XIII. Tax expense of discounting operations		-	-
XIV. Profit/(Loss) from Discontinuing operations (XII - XIII)		-	-
XV. Profit/(Loss) for the period (XI + XIV)		(10,57,798)	(5,22,903)
XVI. Earning per equity share:			
(1) Basic		(52.89)	(26.15)
(2) Diluted		(52.89)	(26.15)

The Significant Accounting Policies (NOTE-1) and Notes on Accounts (NOTES : 2-21) form an integral part of financial statements.

As per our Report of even date attached
For M R N & CO.

Chartered Accountants

Firm Registration No. 328828E

Bhubaneswar
CA MANAS RANJAN NAYAK

Partner

Membership No-302183

Place : Bhubaneswar

Date : 26/06/2019

For and on behalf of
RUDRAKSHYA INFRA PROJECTS Pvt. Ltd,

Rudrakshya Infra Projects Pvt Ltd.

Pradiptya Kumar Mohanty
Pradiptya Kumar Mohanty
Managing Director

Rudrakshya Infra Projects Pvt Ltd.

Pradiptya Kumar Mohanty
Managing Director

RUDRAKSHYA INFRAPROJECTS PRIVATE LIMITED

NOTE 2 Share Capital

Particulars	As at 31.03.2019	As at 31.03.2018
Note No. 1		
Share Capital		
Authorized Share Capital		
1,00,000(1,00,000 PY) Equity shares of Rs.10/- each	1,00,000	1,00,000
Issued, subscribed and Paid-up Share Capital		
10,000(10,000 PY) Equity Shares of Rs.10/- each	2,00,000	2,00,000
	2,00,000	2,00,000

a) The details of shareholder holding more than 5% equity shares is set below;

Name of Shareholder	No.	% Holding	No.	% Holding
Pradiptya Kumar Mohanty		0.00	10,000	50%
Nirupama Mohanty		0.00	10,000	50%
b) Reconciliation of number of shares	No	Amount	No	Amount
Opening balance	1,00,000	10,00,000	20,000	2,00,000
Changes during the year	-	-	-	-
Closing balance	10,000	1,00,000	20,000	2,00,000

c) Rights, preferences and restrictions attached to the shares

Equity shares

The Company has one class of equity shares having a par value of ` 10 each. Each share holder is eligible for one vote per share held. In the event of liquidation, the equity share holders are eligible to receive the remaining assets of the Company after distribution of all preferential amounts, in proportion their share holding.

NOTE 3 Reserves & Surplus

Surplus in Statement of Profit & Loss		
Balance a per last financial statement	-	(22,18,863)
Profit/(Loss) for the year	-	(5,22,903)
Closing Balance	-	(27,41,766)

NOTE 4 Long Term Borrowings

Unsecured		
Loan From Directors	81,83,020	81,83,020
	81,83,020	81,83,020



Rudrakshya Infra Projects Pvt Ltd.

Pradiptya Kumar Mohanty
Managing Director

NOTE 5 Deferred Tax

Particulars	Timing difference (DTA/DTL)	
	Amount Rs.	Amount Rs.
WDV of assets as per books	5,250	1,23,252
Less: WDV as per I.T. Rules, 1962	18,125	73,230
Timing Differences	(12,875)	50,022
Deffered Tax Liability (Assets) @ 30.9%	(12,875)	(18,688)
Balance of Deffered Tax on Pvs.Year	(18,688)	(18,644)
Provided for the year	5,813	(44)
Amount transferred to P/L A/c (Expenses)/Income		

NOTE 6 Trade Payables

Sundry Creditor	27,96,990	26,86,155
	-	-
	27,96,990	26,86,155

NOTE 7 Other Current Liabilities

Advance From Customers	1,81,83,503	1,61,83,503
	-	-
	1,81,83,503	1,61,83,503

NOTE 8 Short-term Borrowings

Cash Credit Loan	-	-
	-	-

NOTE 9 Short Term Provisions

Audit fess Payable	17,700	17,700
Professional Charges Payable	12,500	12,500
Salary & Wages Payable	33,000	33,000
Directors Remuneration Payable	7,82,800	7,82,800
	8,46,000	8,46,000

NOTE 11 Other Non-Current Assets

Preliminary Expenses	-	-
Security Deposit	-	-
	-	-

NOTE 12 Inventories

Work in Progress- Site Expenses	2,31,71,564	2,27,56,790
	2,31,71,564	2,27,56,790

NOTE 13 Trade Receivable

Secured, considered good		
Advance to Contractor	58,82,673	14,87,240
Advance to Supplier	1,71,921	
	58,82,673	14,87,240



Rudrakshya Infra Projects Pvt Ltd.

Pandopu K. Mohit
Managing Director

NOTE 14 Cash & Cash Equivalents

Cash in hand		42,525	42,525
United Bank of India, Bhubaneswar		43,935	10,38,919
		-	-
		-	-
		86,460	10,81,444

NOTE 15 Other Current Assets

Deposit & Other Advance		-	-
GST Input Credit		-	-
TDS and TCS Receivable AY 2018-19		-	5,68,841
TDS and TCS Receivable AY 2019-20		-	-
		-	5,68,841

NOTE 16 Revenue from Operations

Receipt from sale of Flats		-	71,87,904
		-	-
		-	71,87,904

NOTE 17 Other Incomes

Interest on Deposit		-	-
Receipts from Schemes & Discount		-	-
		-	-

NOTE 18 Purchase of Stock in Trade

Project Expenses		4,14,774	64,74,520
		4,14,774	64,74,520

NOTE 19 Direct/Manufacturing Expenses

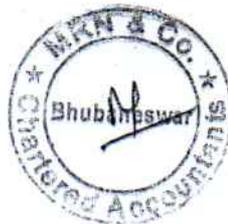
Consumables		-	-
		-	-

NOTE 20 Change in Inventory

Opening Stock		-	-
Finished Goods		-	-
Closing Stock		-	-
Finished Goods		-	-
		-	-

NOTE 21 Employee Benefit Expenses

Staff Salary		2,72,000	4,17,500
Director Remuneration		-	-
Staff Welfare		-	-
		2,72,000	4,17,500



Rudrakshya Infra Projects Pvt Ltd.

Managing Director

NOTE 22 Finance Cost

Interest on Working Capital Loan	-	-
Interest on Hand Loan	-	-
	-	-

NOTE 23 Depreciation and Amortization Expenses

Depreciation on Fixed Assets	7,500	8,280
Preliminary Expenses	-	-
	7,500	8,280

NOTE 24 Other Expenses

Audit Fees	-	17,700
Portage & Courier Expenses	-	645
Telephone Charges	1545	32,454
Bank Charges	53	3,230
Power and Fuel Expenses	-	66,337
Sales Promotion & Brokrag	-	1,50,000
Office Rent	-	24,000
Travelling & Conveyance	-	14,786
Printing and Stationery	-	4,325
Professional & Legal Fees	-	29,750
Repairs & Miantenance Expenses	2,74,500	8,462
GST Paid	-	3,89,954
Office Expenses	6,951	32,456
Site Expenses	-	36,452
Electricity	74,662	
	5,57,711	8,10,551

As per our Report of even date attached

For M R N & CO.

Chartered Accountants

Firm Registration No. 328828E

Manas Ranjan Nayak
 CA MANAS RANJAN NAYAK
 Bhubaneswar

Partner

Mmbership No-302183

Place : Bhubaneswar

Date : 26/06/2019



For and on behalf of

RUDRAKSHYA INFRA PROJECTS Pvt. Ltd,
 Rudrakshva Infra Projects Pvt Ltd.

Pradipta Kumar Mohanty
 Pradipta Kumar Mohanty
 Managing Director

Rudrakshya Infra Projects Pvt Ltd.

Pradipta Kumar Mohanty
 Managing Director

RUDRAKSHYA INFRAPROJECTS PRIVATE LIMITED

NOTE 9

Depreciation Schedule as on 31/03/2019

Tangible Assets	Gross Block					Accumulated depreciation and impairment				Net Block As at 31.03.2019	
	As at 01.04.2018	Additions	Disposals	Other Adjustments	As at 01.04.2019	As at 01/04/2018	Depreciation/a mortisation expend for the Year	Other Adjustments	As at 01.04.2019		As at 31.03.2019
Furniture and Fixture	75,014.00	-	-	-	75,014.00	64,339.00	7,000.00	-	71,339.00	3,675.00	68,675.00
Computer	53,488.00	-	-	-	53,488.00	51,413.00	500.00	-	51,913.00	1,575.00	50,348.00
Total	1,28,502.00	-	-	-	1,28,502.00	1,15,752.00	7,500.00	-	1,23,252.00	5,250.00	118,002.00
Previous year ended	1,28,502.00				1,28,502.00	1,07,472.00	8,280.00		1,15,752.00	12,750.00	103,002.00

For M R N & CO.

Chartered Accountants

Firm Registration No. 328828E

Mohan Rajin
CA MANAS RAJAN NAYAK
Partner

Place : Bhubaneswar

Membership No-302183

Date : 26/06/2019

For and on behalf of

RUDRAKSHYA INFRAPROJECTS PRIVATE LIMITED

Rudrakshya Infra Projects Pvt Ltd.

Pradiptya Kumar Mohanty
Pradiptya Kumar Mohanty
Managing Director



Rudrakshya Infra Projects Pvt Ltd.

Pradiptya Kumar Mohanty
Managing Director

RUDRAKSHYA INFRAPROJECTS PRIVATE LIMITED

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Cash Flow Statement as Per AS-3

Amount (Rs)

Particulars	Figures as at the end of Current Reporting Period	Figures as at the end of Previous Reporting Period
Cash Flow from Operating Activities		
Net Profit as per P&L A/C	(10,51,985)	(5,22,947)
Add: Non Operating Expenses		
Depreciation & Amortisation	7,500	8,280
Interest on Term Loan	-	-
Less: Income Tax Paid	-	-
Changes in Working Capital		
Change in Current Assets	(19,73,876)	(1,18,76,963)
Change in Current Liabilities	21,10,835	1,42,62,418
Sub-Total(A)	(9,07,526)	18,70,788
Cash Flow From Investing Activities		
Purchase of Fixed Assets	(87,458)	(86,101)
Payment of Security Deposites	-	-
Sub-Total(B)	(87,458)	(86,101)
Cash Flow from Financing Activities		
Issue of Share Capital	-	-
Sub-Total (C)	-	-
Net Cash Flow From The Above Activities (A+B+C)	(9,94,984)	17,84,687
Add: Opening Balance Cash & Bank Balance	10,81,444	8,26,951
Closing Balance Cash	86,460	26,11,638

N.B : Cash Flow in "()" Indicates Cash outflow

Rudrakshya Infra Projects Pvt Ltd.

P. Subodh Kumar Prasad
0
Managing Director



RUDRAKSHYA INFRAPROJECTS PRIVATE LIMITED

Note : 1 Significant Accounting Policies and Notes to Accounts

Nature of operation

RUDRAKSHYA INFRAPROJECTS PRIVATE LIMITED ('the Company') was incorporated on 26TH July, 2018. The Company is primarily engaged in ~~software~~ business.

1. Significant Accounting Policies

a) Accounting Convention

The accompanying financial statements have been prepared on accrual basis under the historical cost convention. The Financial Statements have been prepared to comply in all material respects with the mandatory Accounting Standards issued by the Institute of Chartered Accountants of India ('ICAI') and the relevant provisions of the Companies Act, 2013. The accounting policies have been consistently applied by the Company and are consistent with those used in the previous year.

b) Use of Estimates

The preparation of financial statements requires estimates and assumptions to be made that affect the reported amount of assets and liabilities on the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Difference between the actual results and estimates are recognized in the period in which the results are known/materialized.

c) Fixed Assets, including Intangible Assets

Fixed assets are stated at cost less accumulated depreciation. Cost comprises the purchase price and any attributable cost of bringing the asset to its working condition for its intended use.

d) Depreciation/Amortization

Depreciation is provided using the Written down Value Method taking into consideration the useful life of the assets as prescribed in the Companies Act, 2013,

Rudrakshya Infra Projects Pvt Ltd.

P. Mahapatra Kumar Mohapatra
Managing Director

