



To The Members of **Prakruti Commosale Private Limited.**

Report On the Standalone Financial Statement

We have audited the accompanying standalone financial statements of M/S **Prakruti Commosale Private Limited** which comprise the Balance Sheet as at March 31, 2017, the Statement of Profit and Loss and the Cash Flow Statement for the year then ended, and 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) 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, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatements, whether due to fraud or error.

Auditor's Responsibility

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

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

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

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the Company has in place an adequate internal financial controls system over financial reporting and the operating





effectiveness of such controls. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Company's Directors, as well as evaluating the overall presentation of the financial statements.

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

Opinion

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:

- i. In the case of the Balance Sheet, of the state of affairs of the Company as at March 31, 2017;
- ii. In the case of the Statement of Profit and Loss, of the profit of the Company for the year ended on that date;
- iii. Cash Flow Statement for the year ended on that date.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2016 ("the Order"), as amended, issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the "Annexure A" a statement on the matters specified in paragraphs 3 and 4 of the Order.

2. As required by section 143 (3) of the Act, we report that:

- a. we have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
- b. in our opinion proper books of accounts as required by law have been kept by the Company so far as it appears from our examination of those books;
- c. the Balance Sheet, the Statement of Profit and Loss and the Cash Flow Statement dealt with by this Report are in agreement with the books of accounts.
- 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 written representations received from the directors as on March 31, 2017 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2017 from being appointed as a director in terms of Section 164 (2) of the Act.

f. In our opinion and to the best of our information and according to the explanations given to us, we report as under with respect to other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014

- i. The Company does not have any pending litigations which would impact its financial position
- ii. The Company did not have any long-term contracts including derivatives contracts for which there were any material foreseeable losses
- iii. There were no amounts which required to be transferred by the Company to the Investor Education and Protection Fund.
- iv. The Company has provided requisite disclosures in its financial statements as to holdings as well as dealings in Specified Bank Notes during the period from 8 November, 2016 to 30 December, 2016 and these are in accordance with the books of accounts maintained by the company. Refer to Note No-8 to the financial statement.

g. With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure B".

For SEN & RAY
Chartered Accountants
(Firm's Registration No.303047E)


Soumik Ray

(Partner)

Membership No.122465

Date: June 21, 2017



ANNEXURE A - 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. The Company has maintained proper records showing full particulars including quantitative details and situation of fixed assets.
 - b. The Fixed Assets have been physically verified by the management on the last date of the financial year. Based on the Fixed Asset verification documents received from the entity, no material discrepancies
 - c. There is no immovable property held by the company therefore, the provisions of clause 3 (i)(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. In our opinion and according to the information and explanation given to us, in respect of loans, investments guarantees, and security the provisions of section 185 and 186 of the Companies Act, 2013 have been complied with.
- 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. As informed to us, the maintenance of Cost Records has not been specified by the Central Government under sub section (1) of section 148 of the Act, in respect of the activities carried out by the Company
- 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, 2017 for a period of more than 6 months from the date on when they become payable.

b) According to the information and explanation given to us, there are no dues of income tax, sales tax, service tax, duty of customs, duty of excise, value added tax outstanding on account of any dispute

- viii. According to the information and explanations given to us, the Company has not taken any loan either from financial institutions or from the government and has not issued any debentures.
- 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. Based upon the audit procedures performed and the information and explanations given by the management, no Managerial Remuneration has been paid or provided. Accordingly, the provisions of clause 3 (xi) of the Order are not applicable to the Company and hence not commented upon.
- 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
Soumik Ray
(Partner)
Membership No.122465

Place: Kolkata
Date: June 21, 2017



ANNEXURE-B

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 **Prakruti Commosale Private Limited** ("the Company") as of March 31, 2017 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India". These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

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

Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of



internal control based on the assessed risk. The procedures selected depend on the auditor's judgments, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

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

Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

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

Disclaimer of Opinion

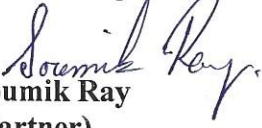
Framework for Internal Financial Control over financial reporting not established but does not impact the audit opinion on Financial Statement.

According to the information and explanation given to us, the Company has not established its internal financial control over financial reporting on criteria based on or considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Control over Financial Reporting issued by the Institute of Chartered Accountants of India.



Because of this reason, we are unable to obtain sufficient and appropriate audit evidence to provide a basis for our opinion whether the Company had adequate Internal Financial Control over financial reporting and whether such internal financial controls were operating effectively as at March 31, 2017. 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
Place-Kolkata
Date: June 21, 2017



PRAKRUTI COMMOALE PRIVATE LIMITED
Balance Sheet as at 31st March, 2017

Particulars	Note No	Figures as at the end of 31.03.2017	Figures as at the end of 31.03.2016
I. EQUITY AND LIABILITIES			
(1) Shareholder's Funds			
(a) Share Capital	2	2,41,800	2,41,800
(b) Reserves and Surplus	3	14,16,62,676	14,16,61,239
(2) Non-Current Liabilities			
(a) Long-term borrowings		-	-
(3) Current Liabilities			
(a) Short-term borrowings		-	-
(b) Trade payables		-	-
(c) Other current liabilities	4	28,750	28,750
(d) Short-term provisions	5	612	904
Total		14,19,33,839	14,19,32,693
II. Assets			
(1) Non-current assets			
(a) Fixed assets		-	-
(b) Non-current investments	6	10,44,00,000	10,44,00,000
(c) Other non-current assets		-	-
(2) Current assets			
(a) Inventories		-	-
(b) Trade receivables		-	-
(c) Cash and cash equivalents	7	2,32,300	2,32,692
(d) Short-term loans and advances	8	3,73,00,000	3,73,00,000
(e) Other current assets	9	1,538	-
Total		14,19,33,839	14,19,32,693

Notes 1 to 14 referred to above form an integral part of the Financial Statements.

As per our report of even date annexed

For M/s SEN & RAY

CHARTERED ACCOUNTANTS

Firm Registration No. 303047E

Soumik Ray
Soumik Ray

Membership No. 122465

Partner

Place: Kolkata

Dated: June 21, 2017



On behalf of Prakruti Commoale Private Limited

Prabhat K. Halder

Keshab K. Halder

Prabhat K. Halder
Director
DIN-02009423

Keshab K Halder
Director
DIN-00574080

PRAKRUTI COMMOSALE PRIVATE LIMITED			
Statement of Profit and Loss for the year ended 31st March, 2017			
Particulars	Note No	Figures for the year ended 31 March, 2017	Figures for the year ended 31 March, 2016
I. Revenue from operations	10	10,29,730	12,83,862
II. Other Income	11	45,353	9,850
III. Total Revenue (I + II)		10,75,083	12,93,712
IV. Expenses:			
Cost of materials consumed	12	10,09,713	12,41,820
Salaries & Wages		-	-
Financial Expenses	13	8,669	4,584
Other expenses	14	54,651	44,382
Total Expenses		10,73,033	12,90,786
V. Profit before exceptional and extraordinary items and tax	(III - IV)	2,050	2,926
VI. Exceptional Items		-	-
Preliminary Expenses written off		-	-
VII. Profit before extraordinary items and tax	(V - VI)	2,050	2,926
VIII. Extraordinary Items (prior period expenses)		-	-
IX. Profit before tax	(VII - VIII)	2,050	2,926
X. Tax expense:			
(1) Current tax		612	904
XI. Profit/(Loss) for the period	(IX+X)	1,438	2,022
XII. Earning per equity share:			
(1) Basic		0.06	0.08
(2) Diluted		0.06	0.08



Notes 1 to 14 referred to above form an integral part of the Financial Statements.

As per our report of even date annexed
For M/s SEN & RAY
CHARTERED ACCOUNTANTS
Firm Registration No. 303047E

Soumik Ray
Soumik Ray
Membership No. 122465
Partner
Place: Kolkata
Dated: June 21, 2017

Prabhat K. Halder
On behalf of Prakruti Comosale Private Limited
Keshab K. Halder
Prabhat K. Halder
Director
DIN-02009423

Keshab K. Halder
Keshab K Halder
Director
DIN-00574080

SCHEDULES & NOTES TO ACCOUNTS OF PRAKRUTI COMMSALE PRIVATE LIMITED

Note-1 A. Significant Accounting Policies:

- 1) **BASIS OF PREPARATION OF FINANCIAL STATEMENTS**
These Financial statements have been prepared to comply with Accounting Principles Generally Accepted in India (Indian GAAP), the accounting Standard notified under the Companies Act 2013 and with the mandatory Accounting Standards followed in India. Service tax refund will be recognised on receipt basis.
The Financial statements are prepared under historical cost convention.
- 2) **USE OF ESTIMATES**
The Preparation of financial statements in conformity with Indian GAAP requires judgement, estimate and assumption to be made that affect the reported amount of assets and liability and the reported amount of revenues and expenses during the reporting period. Difference between the actual result and the estimates are recognised in the period in which the result are known/materialised.
- 3) **REVENUE RECOGNITION**
All income and expenses to the extent receivable and payable respectively have been treated on accrual basis. These Financial Statements have complied with the Companies Act, 2013 and with the mandatory Accounting Standards followed in India. Service tax refund will be recognised on receipt basis.
- 4) **FIXED ASSETS**
Land
Value of land includes cost of acquisition, cash rehabilitation expenses, resettlement cost and compensation in lieu of employment incurred for concerned displaced
- 5) **DEPRECIATION, AMORTISATION AND DEPLETION**
Depreciation on Fixed Assets is provided to the extent of depreciable amount on the Written Down Value (WDV) Method. Depreciation is provided based on useful life of the assets as prescribed in Schedule II to the Companies Act, 2013.
- 6) **INVESTMENTS**
Current investments are carried at lower of cost and quoted/fair value, computed category-wise. Non Current investments are stated at cost. Provision for diminution in the value of Non Current investments is made only if such a decline is other than temporary
- 7) **EMPLOYEE BENEFITS**
The Provisions of the Gratuity 1972 are not yet applicable to the company since none of the employees had completed continuous 5 years of service
- 8) **INCOME TAXES**
Tax expense comprises of current tax and deferred tax. Current tax is measured at the amount expected to be paid to the tax authorities, using the applicable tax rates. The Company had booked deferred tax on the difference of closing WDV under companies act and closing WDV under income tax act.
- 9) **INVENTORIES**
Raw materials are valued at cost on FIFO basis and finished stocks are valued at cost of production.
- 10) **IMPARIEMENT OF ASSETS**
At each Balance Sheet date, the company assesses whether there is any indication that an asset may be impaired. If any such indication exist, the Company estimates the recoverable amount. If the carrying amount of the assets exceeds its recoverable amount a recoverable loss is recognised in Profit & Loss Statement to the extent the carrying amount exceeds recoverable amount
- 11) **MATERIAL EVENTS AFTER BALANCE SHEET DATE**
Events which are of material nature after the Balance Sheet date are accounted for in the Account
- 12) **PROVISION & CONTINGENCIES**
The Company creates a provision when there is a present obligation as a result of past event that probably requires an outflow of resources and a reliable estimate can be made of the amount of obligation. A disclosure of contingent liability is made when there is possible obligation or a present obligation that will probably not require outflow of resources or where reliable estimate of obligation cannot be made
- 13) **CASH FLOW STATEMENT**
Cash flows are reported using the indirect method, whereby profit before tax is adjusted for the effects of transactions of non-cash nature, any deferrals or accruals of past or future operating cash receipts or payments and items of income or expense associated with investing or financing cash flows. The cash flows from operating, investing and financing activities of the Company are segregated
- 14) **CASH AND CASH EQUIVALENT**
Cash and Cash Equivalent comprise cash and cash on deposit with banks and corporations. The Company consider all highly liquid investments with a remaining maturity at the date of purchase of three months or less and that are readily convertible to known amount of cash to be cash equivalent
- 15) **OPERATING CYCLE**
An operating cycle is the time between the acquisition of assets for processing and their realization in cash or cash equivalent. The company has ascertained the operating cycle as twelve month for the purpose of current or non current classification of asset and liabilities

B. Notes On Account

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

- 3) **Earning and Expenditure in foreign currency**
Total Earning in Foreign Currency- Nil
Total Expenditure in Foreign Currency- Nil

4) **Dues 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 from 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. This has been relied upon by the Auditors

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:



Prakruti Commsale Private Limited
Prakash Kumar Halder

Director

Prakruti Commsale Private Limited

Kedar K. Halder

Particular	As on 31.03.2017	As on 31.03.2016
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	-	-

- 5) Physical verification of cash was done by Management on which the Auditors has kept reliance
- 6) The entity has granted a interest free advance of 373,00,000, to group company "Reliable Advertising Private Limited".

7) **Related Party Transaction As per AS-18**

Name of the Related Party	Nature of Relation	Amount Involved
NIL	NA	-

8) **Computation of Earning/(Loss) per Equity Share**

Particular	Year Ended	
	31-Mar-17	31-Mar-16
(I) Basic		
(i) Number of Equity Shares at the beginning of the year		24,180
(ii) Number of Equity Shares issued during the year	24,180	-
(iii) Number of Equity Shares at the end of the year	24,180	24,180
(iii) Weighted average number of Equity Shares outstanding during the year		
(iv) Face Value of each Equity Share Re.	10	10
Profit/(Loss) after tax attributable to Equity Shareholders		
Profit/(Loss) for the period	1,438	2,022
Basic Earning/(Loss) per Share - Rs.	0.06	0.08
(II) Diluted		
Dilutive Potential Equity Shares	-	-
Diluted Earning/(Loss) per Share [same as I (c) above]	0.06	0.08

- 9) During the year, the Company had Specified Bank Notes (SBNs) or other denomination notes as defined in the MCA notification, G. S. R 308 (E), dated March 31, 2017. The details of SBNs held and transacted during the period from November 8, 2016 to Decmeber 30, 2016. The denomination - wise SBNs and other notes as per the notification are as follows:

Particular	SBN	Other Bank Notes	Total
Closing Cash in hand as on November 8, 2016			1,99,687
Add-Permitted Receipts (Only Bank Withdrawals)			50,000
Less-Permitted Payments		-	-
Less-Amount Deposited in Bank		-	-
Closing as on December 31, 2016			2,49,687

For the purpose of this clause, the term ' Specified Bank Notes' shall have the same meaning provided in the notification of the Government of India, in the Ministry of finance, Department of Economic Affairs number S.O 3407(E), dated November 8, 2016

For SEN & RAY
Chartered Accountants

Soumik Ray
Soumik Ray
(Partner)
M. No.-122465
Firm Regn. No.-303047E
PAN - AAMFS4186P
Date: June 21, 2017



Prakruti Commosalé Private Limited
Prabhat Kumar Halder
Director

Prakruti Commosalé Private Limited
Keesha K. Halder
Director

PRAKRUTI COMMOSE PRIVATE LIMITED		
CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2017		
Particulars	2016-17	2015-16
A CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit Before Tax	2,050	2,926
Adjustments for:		
Preliminary Expenses w/off	-	-
Operating Profit before Working Capital Changes	2,050	2,926
Adjustments for:		
Decrease/(Increase) in Receivables	-	-
Decrease/(Increase) in Inventories	-	-
Decrease/(Increase) in Other Current Assets	(1,538.40)	-
Increase/(Decrease) in Current Liabilities	-	660.00
Increase/(Decrease) in Payables	(1,538)	-
Cash generated from operations	512	3,586
Income Tax paid	(904)	(4,555)
Net Cash flow from Operating activities	(392)	(969)
B CASH FLOW FROM INVESTING ACTIVITIES		
Sale/(Purchase) of Fixed Assets	-	-
Sale/(Purchase) of Investments	-	-
Net Cash used in Investing activities	-	-
C CASH FLOW FROM FINANCING ACTIVITIES		
Increase/(Decrease) Share Capital	-	-
Increase/(Decrease) Long term Borrowings	-	-
Net Cash used in financing activities	-	-
Net increase in cash & Cash Equivalents	(392)	(969)
Opening Cash and Cash Equivalent	2,32,692	2,33,661
Closing Cash and Cash Equivalent	2,32,300	2,32,692

As per our report of even date annexed
For M/s SEN & RAY
CHARTERED ACCOUNTANTS
Firm Registration No. 303047E

Soumik Ray
Soumik Ray
Membership No. 122465
Partner
Place: Kolkata
Dated: June 21, 2017



On behalf of Prakruti Commosale Private Limited
Prabhat K. Halder

Prabhat K. Halder
Prabhat K. Halder
Director
DIN-02009423

Keshab K. Halder
Keshab K. Halder
Director
DIN-00574080

SCHEDULES & NOTES TO ACCOUNTS OF PRAKRUTI COMMOSE PRIVATE LIMITED

Note-2: Share Capital	For the year ended 31 March 2017	For the year ended 31 March 2016
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2 Share Capital

a Authorised Share Capital:

25000 number of Equity shares of Rs. 10 each	2,50,000	2,50,000
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b Issued, Subscribed and Fully Paid up Share Capital:

24180 number of Equity shares of Rs. 10 each	2,41,800	2,41,800
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c Par Value per Share

Rs.	10	10
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d Number of equity shares at the beginning of the year

	24,180	24,180
Add: Fresh Issue	-	-
Bonus issue	-	-
Less: Buy back	-	-
Number of equity shares at the end of the year	24180	24180

e Number of shares held by share holders more 5% of total shares

Name of the share holder	2016-17	2015-16
Halder Venture Limited	24080	24080
keshav Kumar Halder (As a Nominee of Halder Venture Limited)	100	100



Prakruti Commosale Private Limited
Prakash Kumar Halder
 Director

Prakruti Commosale Private Limited
Keshav Kumar Halder
 Director

SCHEDULES & NOTES TO ACCOUNTS OF PRAKRUTI COMMOSE PRIVATE LIMITED			
(Amount in Indian Rupees)			
Note-3: Reserves and Surplus		For the year ended 31 March 2017	For the year ended 31 March 2016
i	Security premium A/c		
	Opening balance	14,16,58,200	14,16,58,200
	Add: Addition / (reduction)		
	Closing balance-I	14,16,58,200	14,16,58,200
ii	Surplus from Profit & Loss account		
	Opening balance	3,039	1,017
	Add: Current year surplus	1,438	2,022
	Closing balance-II	4,476	3,039
	Total (I +II)	14,16,62,676	14,16,61,239

Note-4: Other Current Liabilities		For the year ended 31 March 2017	For the year ended 31 March 2016
a	Advance Received from Supplier	-	-
b	Sundry Creditors for Expenses	28,750	28,750
c	Trade Payable	-	-
		28,750	28,750

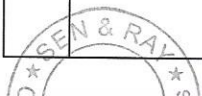
Note-5: Short Term provisions		For the year ended 31 March 2017	For the year ended 31 March 2016
	Provision for income tax	612	904
		-	-
		612	904

Note-6: Non-current investments		For the year ended 31 March 2017	For the year ended 31 March 2016
(i)	Trade Investments	-	-
(ii)	Unquoted Shares at cost (As certified by Management)	10,44,00,000	10,44,00,000
		10,44,00,000	10,44,00,000

Note-7: Cash and Bank Balances		For the year ended 31 March 2017	For the year ended 31 March 2016
i	Balance with banks		
	In current account (AXIS-913020051871070) (HDFC-00080340060005)	15,032 12,731	13,005
ii	Cash in hand	2,04,537	2,19,687
iii	Cheques, drafts in hand		
		2,32,300	2,32,692

Note-8: Short-term loans and advances		For the year ended 31 March 2017	For the year ended 31 March 2016
	Reliable Advertising Private Limited	3,73,00,000	3,73,00,000
		-	-
		3,73,00,000	3,73,00,000

Note-9: Other Current Asset		For the year ended 31 March 2017	For the year ended 31 March 2016
	TDS Reveivable	-	-
		1,538	-
		-	-
		1,538	-



SCHEDULES & NOTES TO ACCOUNTS OF PRAKRUTI COMMOSELE PRIVATE

(Amount in Indian Rupees)

Note-10: Revenue from operations		For the year ended 31 March 2017	For the year ended 31 March 2016
a	Sale of Products		
	Sale of Bran	10,29,730	12,83,862
		10,29,730	12,83,862

Note-11: Other Income		For the year ended 31 March 2017	For the year ended 31 March 2016
	Interest Income	15,384	-
	Short Term Capital Gain	25,119	
	Other Income	4,850	9,850
		45,353	9,850

Note-12: Cost of Materials consumed		For the year ended 31 March 2017	For the year ended 31 March 2016
	Opening Stock of Rice Bran	-	-
	Purchases-Rice Bran	10,09,713	12,41,820
		10,09,713	12,41,820
	Less: Closing stock of Rice Bran	-	-
		10,09,713	12,41,820

Note-13: Financial Expenses		For the year ended 31 March 2017	For the year ended 31 March 2016
	Bank Charges	8,669	4,584
		8,669	4,584

Note-14: Other Expenses		For the year ended 31 March 2017	For the year ended 31 March 2016
a	Audit Fees	28,750	28,750
b	Professional Fees	25,000	12,500
c	Rates & Taxes	900	3,132
d	Others	1	-
		54,651	44,382



Prakruti Commosalé Private Limited
Prakash Kumar Halder
 Director

Prakruti Commosalé Private Limited
Keeddu Halder
 Director