



To The Members of **Reliable Advertising Private Limited.**

### **Report On the Standalone Financial Statement**

We have audited the accompanying standalone financial statements of M/S **Reliable Advertising 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- 9 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*

**Soumik Ray**  
**(Partner)**  
**Membership No.122465**  
**Date: June 21, 2017**



# RELIABLE ADVERTISING PRIVATE LIMITED

1, SHAKESPEAR SARNI, 6<sup>TH</sup> FLOOR, BLOCK -F, KOLKATA-700 071  
CIN : U22130WB1997PTC086067, EMAIL ID : haldermills@yahoo.com

## DIRECTORS' REPORT

To The Members,

Your Directors have pleasure in presenting their Annual Report on the business and operations of the Company and the accounts for the Financial Year ended March 31, 2017.

### FINANCIAL RESULTS AND APPROPRIATIONS

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

( Figures in Lakh )

<u>Particulars</u>	<u>2016-17</u>	<u>2015-16</u>
Turnover	22.01	25.44
Profit before Depreciation	0.45	0.10
Depreciation	NIL	NIL
Profit before tax	0.45	0.10
Provision for taxes	0.13	0.03
Profit after tax	0.32	0.07

### DIVIDEND

During the Financial Year 2016-17, your Directors did not recommend payment of any dividend.

### DIRECTORS

As per the provisions of Section 152(6) of the Companies Act, 2013 not less than two-third of Directors other than Independent Directors are liable to retire by rotation. But as per Articles of Association of the company, none of the Director retires by rotation.

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

Director

Director

# RELIABLE ADVERTISING PRIVATE LIMITED

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## OPERATIONS AND FUTURE PROSPECTS

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

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

## BUSINESS REVIEW

The year in review shows a moderate performance by the company with respect to sluggish demand in the agricultural industry. The present order position is healthy and we are expecting the markets to improve both in terms of liquidity and also demand in 2017-18.

## INDUSTRIAL RELATIONS

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

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

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

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

**a) EXTRACT OF THE ANNUAL RETURN**

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

**b) MEETINGS AND ATTENDENCE OF BOARD**

Five Board Meetings were held during the year 2016-17 and the gap between the two meetings did not exceed one hundred and twenty days in accordance with provisions under section 134(3)(b), of Companies Act,2013.

Reliable Advertising Pvt. Ltd.  Reliable Advertising Pvt. Ltd.  
Rekha Halder. Prakash Kumar Halder

Director

Director



# RELIABLE ADVERTISING PRIVATE LIMITED

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Number of Board Meetings attended by each Director during the Financial Year 2016-17 are as follows:-

NAME OF DIRECTORS	STATUS	NUMBER OF MEETINGS ATTENDED
Mr. Prabhat Kr. Halder	Director	5
Mrs. Rekha Halder	Director	5

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

SL. No.	Date of the Meeting
1.	25 <sup>th</sup> June, 2016
2.	5 <sup>th</sup> September, 2016
3.	18 <sup>th</sup> November, 2016
4.	3 <sup>rd</sup> February, 2017
5.	25 <sup>th</sup> March, 2017

## c) DIRECTORS' RESPONSIBILITY STATEMENT

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

- In the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures;
- The directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit and loss of the company for that period;
- The directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;
- The directors had prepared the annual accounts on a going concern basis; and

Reliable Advertising Pvt. Ltd.

Rekha Halder

Director

Reliable Advertising Pvt. Ltd.

Prabhat Kumar Halder

Director

# RELIABLE ADVERTISING PRIVATE LIMITED

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- (e) The directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.
- (f) The Directors had laid down internal financial controls to be followed by the company; however such internal financial controls are not adequate and will be improved from next financial year.

## d) QUALIFICATION OR RESERVATION IN THE AUDIT REPORT

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

## e) LOANS, GUARANTEES & INVESTMENTS UNDER SECTION 186

	INVESTMENTS	Amount	Amount
A	Investment in P.K.Agri Link Pvt Ltd	5,73,00,403	3,00,00,750
B	Investment in P.K.Cereals Pvt Ltd	1,10,00,000	1,10,00,000
C	Investment in Shri Jatadhari Rice Mill Pvt ltd.	2,48,44,286	1,14,50,750

## f) CHANGE IN THE NATURE OF BUSINESS

During the Financial year 2016-17, no significant change has taken place which could have an impact over the financial position of the Company.

## g) RISK MANAGEMENT POLICY

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

## h) CORPORATE SOCIAL RESPONSIBILITY (CSR)

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

## i) DEPOSIT

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

Reliable Advertising Pvt. Ltd.

Rekha Halder

Director

Reliable Advertising Pvt. Ltd.

Prakash Kumar Halder

Director



# RELIABLE ADVERTISING PRIVATE LIMITED

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## j) SIGNIFICANT & MATERIAL ORDERS PASSED BY THE REGULATORS

Pursuant to Section 134(3)(q) of the Companies Act, 2013 read with Companies (Acceptance of Deposits) Rules, 2014, no material orders have been passed by any regulator, court or tribunal impacting the Company's operations and its going concern status during the Financial Year 2016-17.

## k) RELATED PARTY TRANSACTIONS

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

No Material Related Party Transactions, i.e. transactions exceeding ten percent of the annual consolidated turnover as per the last audited financial statements were entered during the year by your Company. Disclosure of Related Party Transactions as required under Section 134(3) (h) of the Companies Act, 2013 in Form AOC 2 is attached in annexure-2.

## l) TRANSFER TO RESERVES

No Amount has been transferred to Reserve during the year.

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

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

### STATUTORY AUDITORS

At the annual general meeting held on 30.9.2014 Sen & Ray Chartered Accountants, were appointed as the statutory auditors of the company to hold office till the conclusion of the annual general meeting to be held in the calendar year 2019. In terms of the first proviso to Section 139 of the Companies Act 2013, the appointment of the auditors shall be placed for ratification at every Annual General Meeting. Accordingly the appointment of Sen & Ray Chartered Accountants, as statutory auditors of the, is placed for ratification by the shareholders. In this regard, the company has received a certificate from the auditors to the effect that if they are reappointed it will be in accordance with the provisions of Section 141 of the Companies Act 2013.

Reliable Advertising Pvt. Ltd.

*Rekha Halder.*

Director

Reliable Advertising Pvt. Ltd.

*Prabhat Kumar Halder*

Director



# RELIABLE ADVERTISING PRIVATE LIMITED

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## HOLDING AND SUBSIDIARIES

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

## INTERNAL FINANCIAL CONTROLS

The internal financial controls with reference to the financial statements are not in commensurate with the size and nature of the business of the company

## ACKNOWLEDGEMENT

Your Directors place on record their appreciation for employees at all levels, who have contributed to the growth and performance of your Company.  
Your directors also thank the clients, vendors, bankers, shareholders and advisers of the Company for their continued support.

For and on behalf of the Board of Directors

Place: Ahmadpur

Date : 21<sup>st</sup> June, 2017

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

**RELIABLE ADVERTISING 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
<b>I. EQUITY AND LIABILITIES</b>			
<b>(1) Shareholder's Funds</b>			
(a) Share Capital	2	56,22,500	56,22,500
(b) Reserves and Surplus	3	5,06,33,976	5,06,02,539
<b>(2) Non-Current Liabilities</b>			
(a) Long-term borrowings		-	-
<b>(3) Current Liabilities</b>			
(a) Short-term borrowings	4	3,73,00,000	3,73,00,000
(b) Trade payables		-	-
(c) Other current liabilities	5	34,500	58,500
(d) Short-term provisions	6	17,823	4,433
<b>Total</b>		9,36,08,799	9,35,87,972
<b>II. Assets</b>			
<b>(1) Non-current assets</b>			
(a) Fixed assets		-	-
(b) Non-current investments	7	9,34,34,689	9,34,34,689
(c) Other non-current assets		-	-
<b>(2) Current assets</b>			
(a) Inventories		-	-
(b) Trade receivables		-	-
(c) Cash and cash equivalents	8	1,52,347	1,34,832
(d) Short-term loans and advances		-	-
(e) Other current assets	9	21,763	18,451
<b>Total</b>		9,36,08,799	9,35,87,972

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 Reliable Advertising Private Limited**

*Prabhat Kumar Halder*      *Rekha Halder*

Prabhat K. Halder

**Director**

DIN-02009423

Rekha Halder

**Director**

DIN-02240613





<b>RELIABLE ADVERTISING PRIVATE LIMITED</b>			
<b>Statement of Profit and Loss for the year ended 31st March, 2017</b>			
Particulars	Note No	Figures for the year ended 31 March, 2017	Figures for the year ended 31 March, 2016
I. Revenue from operations	10	22,00,850	25,44,789
II. Other Income		-	-
<b>III. Total Revenue (I + II)</b>		<b>22,00,850</b>	<b>25,44,789</b>
<b>IV. Expenses:</b>			
Cost of materials consumed	11	20,94,587	24,22,734
Salaries & Wages	12	-	24,000
Financial Expenses	13	935	644
Other expenses	14	60,500	58,000
<b>Total Expenses</b>		<b>21,56,022</b>	<b>25,05,378</b>
V. Profit before exceptional and extraordinary items and tax	(III - IV)	44,828	39,411
VI. Exceptional Items		-	28,691
Preliminary Expenses written off			
VII. Profit before extraordinary items and tax	(V - VI)	44,828	10,720
VIII. Extraordinary Items (prior period expenses)		-	-
IX. Profit before tax	(VII - VIII)	44,828	10,720
X. Tax expense:			
(1) Current tax		13,390	3,312
XI. Profit/(Loss) for the period	(IX+X)	31,438	7,407
XII. Earning per equity share:			
(1) Basic		0.06	0.01
(2) Diluted		0.06	0.01

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

On behalf of Reliable Advertising Private Limited

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

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

*Rekha Halder*  
Rekha Halder  
Director  
DIN-02240613

RELIABLE ADVERTISING PRIVATE LIMITED		
CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2017		
Particulars	2016-17	2015-16
<b>A CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net Profit Before Tax	44,828	10,720
Adjustments for:		
Preliminary Expenses w/off	-	28,691.00
		28,691
<b>Operating Profit before Working Capital Changes</b>	<b>44,828</b>	<b>39,411</b>
Adjustments for:		
Decrease/(Increase) in Receivables	-	-
Decrease/(Increase) in Inventories	-	-
Decrease/(Increase) in Other Current Assets	-	(1,870.00)
Increase/(Decrease) in Current Liabilities	(24,000.00)	41,400.00
Increase/(Decrease) in Short Term provisions	13,390	(10,610)
<b>Cash generated from operations</b>	<b>34,218</b>	<b>78,941</b>
Income Tax paid	(16,702)	-
<b>Net Cash flow from Operating activities</b>	<b>17,515</b>	<b>78,941</b>
<b>B CASH FLOW FROM INVESTING ACTIVITIES</b>		
Sale/(Purchase) of Fixed Assets	-	-
Sale/(Purchase) of Investments	-	-
<b>Net Cash used in Investing activities</b>	<b>-</b>	<b>-</b>
<b>C CASH FLOW FROM FINANCING ACTIVITIES</b>		
Increase/(Decrease) Share Capital	-	-
Increase/(Decrease) Long term Borrowings	-	-
<b>Net Cash used in financing activities</b>	<b>-</b>	<b>-</b>
Net increase in cash & Cash Equivalents	17,515	78,941
Opening Cash and Cash Equivalent	1,34,832	55,891
Closing Cash and Cash Equivalent	1,52,347	1,34,832

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

On behalf of Reliable Advertising Private Limited

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



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

*Rekha Halder*  
Rekha Halder  
Director  
DIN-02240613





**SCHEDULES & NOTES TO ACCOUNTS OF RELIABLE ADVERTISING 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 of 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:



Reliable Advertising Pvt. Ltd.  
Rekha Halder.

Director

Reliable Advertising Pvt. Ltd.  
Parashar Kumar Halder

Director

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

Name of the Related Party	Nature of Relation	Amount Involved
P.K.Cereals Pvt. Ltd. (Sale of Paddy)	Common Director	14,62,009
Shri Jatadhari Rice Mill Pvt Ltd ((Sale of Paddy)	Common Director	7,38,841

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

Particular	Year Ended	
	31-Mar-17	31-Mar-16
<b>(I) Basic</b>		
(i) Number of Equity Shares at the beginning of the year	5,62,250	5,62,250
(ii) Number of Equity Shares issued during the year	-	-
(ii) Number of Equity Shares at the end of the year	5,62,250	5,62,250
(iii) Weighted average number of Equity Shares outstanding during the year		
(iv) Face Value of each Equity Share Re.	10	10
<b>Profit/(Loss) after tax attributable to Equity Shareholders</b>		
Profit/(Loss) for the period	31,438	7,407
Basic Earning/(Loss) per Share - Rs.	0.06	0.01
<b>(II) Diluted</b>		
Dilutive Potential Equity Shares	-	-
Diluted Earning/(Loss) per Share [ same as I (c) above ]	0.06	0.01

8) **Associates of The Company**

Name	% Of Holding
P.K.Cereals Pvt. Ltd.	
Shri Jatadhari Rice Mill Pvt Ltd	
PK Agrilink Private Limited	

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 December 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			12,064
Add-Permitted Receipts (Only Bank Withdrawals)			-
Less-Permitted Payments		-	-
Less-Amount Deposited in Bank		-	-
Closing as on December 31, 2016			12,064

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



Reliable Advertising Pvt. Ltd.  
*Rekha Halder*

Director

Reliable Advertising Pvt. Ltd.  
*Prakash Kumar Halder*

Director



SCHEDULES & NOTES TO ACCOUNTS OF RELIABLE ADVERTISING PRIVATE LIMITED		
Note-2: Reserves and Surplus	For the year ended 31 March 2017	For the year ended 31 March 2016
a <b>Authorised Share Capital:</b> 570000 number of Equity shares of Rs. 10 each	57,00,000	57,00,000
b <b>Issued, Subscribed and Fully Paid up Share Capital:</b> 562250 number of Equity shares of Rs. 10 each	56,22,500	56,22,500
c <b>Par Value per Share</b> Rs.	10	10
d Number of equity shares at the beginning of the year	5,62,250	5,62,250
Add: Fresh Issue	-	-
Bonus issue	-	-
Less: Buy back	-	-
Number of equity shares at the end of the year	562250	562250
e <b>Number of shares held by share holders more 5% of total shares</b>		
Name of the share holder	2016-17	2015-16
Intellect Buildcon Pvt. Ltd.	310550	310550
Halder Venture Limited	251700	251700



Reliable Advertising Pvt. Ltd.

Rekha Halder

Director

Reliable Advertising Pvt. Ltd.

Prakash Kumar Halder

Director

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

		(Amount in Indian Rupees)	
<b>Note-3: Reserves and Surplus</b>		For the year ended 31 March 2017	For the year ended 31 March 2016
i	Security premium A/c		
	Opening balance	5,05,84,500	5,05,84,500
	Add: Addition / (reduction)		
	Closing balance-I	5,05,84,500	5,05,84,500
ii	Surplus from Profit & Loss account		
	Opening balance	18,038	10,631
	Add: Current year surplus	31,438	7,407
	Closing balance-II	49,476	18,038
	<b>Total (I+II)</b>	<b>5,06,33,976</b>	<b>5,06,02,539</b>

<b>Note-4: Short term borrowings</b>		For the year ended 31 March 2017	For the year ended 31 March 2016
	Advance Received from related parties- Prakurti Commosales Pvt Ltd	3,73,00,000	3,73,00,000
		-	-
		<b>3,73,00,000</b>	<b>3,73,00,000</b>

<b>Note-5: Other Current Liabilities</b>		For the year ended 31 March 2017	For the year ended 31 March 2016
a	Liabilities for Expenses - Audit Fees	34,500	34,500
b	Liabilities for other expenses		24,000.00
c	Trade Payable		
		<b>34,500.00</b>	<b>58,500.00</b>

<b>Note-6: Short Term provisions</b>		For the year ended 31 March 2017	For the year ended 31 March 2016
	Provision for income tax	17,823	4,433
		-	-
		<b>17,823</b>	<b>4,433</b>

<b>Note-7: Non-current investments</b>		For the year ended 31 March 2017	For the year ended 31 March 2016
	<b>Investments in Associates</b>	-	-
i	Investments in P.K. Agri Link Pvt. Ltd.	5,73,00,403	5,73,00,403
ii	Investments in P.K. Cerials Pvt. Ltd.	1,10,00,000	1,10,00,000
iii	Investments in Shri Jatadhari Rice Mill Pvt. Ltd.	2,48,44,286	2,48,44,286
iv	Sun Suppliers Pvt. Ltd	2,90,000	2,90,000
		-	-
		<b>9,34,34,689</b>	<b>9,34,34,689</b>

<b>Note-8: Cash and Cash Equivalent</b>		For the year ended 31 March 2017	For the year ended 31 March 2016
	Cash and cash equivalents	-	-
	<b>Balance with banks</b>		
	In current account		
	(BOI -401420110001096 )	-	28,791
	(SBI - 34038939647)	1,40,283	98,477
	<b>Cash in hand</b>	12,064	7,564
	<b>Cheques, drafts in hand</b>	-	-
		<b>1,52,347</b>	<b>1,34,832</b>

<b>Note-9: Other current assets</b>		For the year ended 31 March 2017	For the year ended 31 March 2016
	Advance Income Tax	21,763	18,451
	TDS		
		<b>21,763</b>	<b>18,451</b>





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

**(Amount in Indian Rupees)**

<b>Note-10: Revenue from operations</b>		<b>For the year ended 31 March 2017</b>	<b>For the year ended 31 March 2016</b>
a	Sale of Products		
	Sale of Paddy	22,00,850	25,44,789
		<b>22,00,850</b>	<b>25,44,789</b>

<b>Note-11: Cost of Materials consumed</b>		<b>For the year ended 31 March 2017</b>	<b>For the year ended 31 March 2016</b>
	Opening Stock of Raw Materials	-	-
	Purchases of Paddy	20,94,587	24,22,734
		20,94,587	24,22,734
	Less: Closing stock of Raw Materials	-	-
		<b>20,94,587</b>	<b>24,22,734</b>

<b>Note-12: Salaries &amp; Wages</b>		<b>For the year ended 31 March 2017</b>	<b>For the year ended 31 March 2016</b>
	Salaries & Wages	-	24,000
		-	<b>24,000</b>

<b>Note-13: Financial Expenses</b>		<b>For the year ended 31 March 2017</b>	<b>For the year ended 31 March 2016</b>
	Bank Charges	935	644
		<b>935</b>	<b>644</b>

<b>Note-14: Other expenses</b>		<b>For the year ended 31 March 2017</b>	<b>For the year ended 31 March 2016</b>
a	Audit Fees	34,500	34,500
b	Professional Fees	26,000	23,500
		<b>60,500</b>	<b>58,000</b>

Reliable Advertising Pvt. Ltd.

Rekha Halder,

Director

Reliable Advertising Pvt. Ltd.

Parashat Kumar Halder

Director

