

RABINDRA INFRASTRUCTURE DEVELOPMENT PRIVATE LIMITED
2A, GANESH CHANDRA AVENUE
7TH FLOOR, SUIT NO. 6
KOLKATA - 700013

COMPUTATION OF INCOME
ASSESSMENT YEAR 2019-2020

INCOME FROM BUSINESS:

Net Profit / (Loss) as per Profit and Loss Account		1402617	
Add : Depreciation as per Companies Act		277726	
		1680343	
Less : Depreciation as per Income Tax Act		212726	
		1467617	
Add : Addition as per Section 43CA		0	
Total Taxable Income		1467617	
Loss Brought Forward			
	A.Y. 2015-2016	123824	
	A.Y. 2016-2017	211666	
	A.Y. 2017-2018	129434	
Gross Total Income		464924	
Rounded Off To		1002693	
Tax Payable		1002690	
Add : Cess		250673	
		10027	
		260700	

Calculation of MAT

Book Profit		1402617	
Rounded Off To		1402620	
Add : Cess		259485	
		10379	
Less : TDS		269864	
		159684	
Add : Interest		110180	
Net Tax Payable		14367	
Rounded Off To		124547	
		124550	

DEPRECIATION AS PER INCOME TAX ACT, 1961

ITEM	WDV AS ON 01.04.2018	ADDITION	DEDUCTION	TOTAL	DEPRECIATION	WDV AS ON 31.03.2019
Block - I (10 %)						
Furniture	18673.00	0.00	0.00	18673.00	1867.00	16806.00
Total (A)	18673.00	0.00	0.00	18673.00	1867.00	16806.00
Block - II (15 %)						
Motor Car	545087.00	806278.00 (>180 Days)	0.00	1351365.00	202705.00	1148660.00
Mobile Phone	21888.27	4251.80 (>180 Days) 14283.92 (<180 Days)	0.00	40423.99	4991.99	35432.00
Total (B)	566975.27	824813.72	0.00	1391788.99	207696.99	1184092.00
Block - III (40 %)						
Computer	7906.00	0.00	0.00	7906.00	3162.00	4744.00
	7906.00	0.00	0.00	7906.00	3162.00	4744.00
Total (A+B)	593554.27	824813.72	0.00	1418367.99	212725.99	1205642.00



INDEPENDENT AUDITOR'S REPORT

To the Members of Rabindra Infrastructure Development Private Limited
Report on the Audit of the Financial Statements

Opinion

We have audited the standalone financial statements of Rabindra Infrastructure Development Private Limited ("the Company"), which comprise the balance sheet as at 31st March 2019, and 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 Companies Act, 2013 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 its profit, 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.

Information Other than the Financial Statements and Auditor's Report Thereon

The Company's Board of Directors is responsible for the other information. The other information comprises the information obtained at the date of this auditor's report is information included in Board 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 financial statements or our knowledge obtained in the 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.



Responsibilities of Management and Those Charged with Governance 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 and 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 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 misstatement, whether due to fraud or error.

In preparing the financial statements, the Board of Directors 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 the Board of Directors 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 Responsibilities 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 Standards, 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. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- 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.
- 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.

Report on Other Legal and Regulatory Requirements

1. This report does not include a statement on the matters specified in paragraph 3 of the Companies (Auditor's Report) Order 2016 ("the Order"), issued by the Central Government of India in terms of Section 143(11) of the Act, since in our opinion and according to the information and explanations given to us, the Order is not applicable.
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 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.
- (f) This report does not include Report on the internal financial controls under clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 (the 'Report on internal financial controls'), since in our opinion and according to the information and explanation given to us, the said report on internal financial controls is not applicable to the Company basis the exemption available to the Company under MCA notification no. G.S.R. 583(E) dated June 13, 2017, read with corrigendum dated July 13, 2017 on reporting on internal financial controls over financial reporting;
- (g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
- i. The Company does not have any pending litigations which would impact its financial position
 - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

Place : KOLKATA

Date : 25th June, 2019



For A.N. MEHTA & Co

Chartered Accountants

Firm's Registration No.:322884E

Amish Natvarlal Mehta

Amish Natvarlal Mehta

Partner

Membership No.: 057309

RABINDRA INFRASTRUCTURE DEVELOPMENT PRIVATE LIMITED
Balance Sheet as at 31st March, 2019

Particulars	Note No.	For the year ended 31st March, 2019	For the year ended 31st March, 2018
A EQUITY AND LIABILITIES			
1 Shareholders' funds			
a. Share capital	2	4,00,000.00	4,00,000.00
b. Reserves and surplus	3	3,40,382.27	(4,53,244.01)
		7,40,382.27	(53,244.01)
2. Non Current liabilities			
a. Long Term Borrowings	4	6,20,523.00	-
		6,20,523.00	-
3. Current liabilities			
a. Short Term Borrowings	5	1,30,75,977.00	1,63,80,664.00
b. Trade Payables	6	10,70,233.00	10,53,488.44
c. Other current liabilities	7	77,61,479.10	95,24,444.58
d. Short Term Provision - Income Tax *		6,25,728.00	
		2,25,33,417.10	2,69,58,597.02
TOTAL		2,38,94,322.37	2,69,05,353.01
B ASSETS			
1. Non Current assets			
a. Fixed Assets	8	8,63,407.00	3,16,319.00
b. Non-current investments	9	3,41,000.00	3,41,000.00
c. Deferred Tax Asset		88,125.00	71,388.00
		12,92,532.00	7,28,707.00
2. Current assets			
a. Inventories	10	92,54,805.65	96,30,626.38
b. Cash and bank balances	11	2,42,880.44	43,53,723.87
c. Short-term loans and advances	12	1,28,75,433.00	1,21,23,308.00
d. Other current assets	13	2,28,671.28	68,987.76
		2,26,01,790.37	2,61,76,646.01
TOTAL		2,38,94,322.37	2,69,05,353.01
See accompanying notes forming part of the financial statements	1 to 20		

In terms of our report attached.

For A.N.Mehta & Co.
Chartered Accountants

Amish Natvarlal Mehta

Amish Natvarlal Mehta
Partner

Membership No: 057309

Kolkata

June 25th, 2019



RABINDRA INFRASTRUCTURE DEVELOPMENT PVT. LTD

Rabinan Nath Tandon

Director

DIN: 00234472

RABINDRA INFRASTRUCTURE DEVELOPMENT PVT. LTD

Ajay Tandel

Director

DIN: 00234622

RABINDRA INFRASTRUCTURE DEVELOPMENT PRIVATE LIMITED
Statement of Profit and Loss for the year ended 31st March, 2019

Particulars	Note No.	For the year ended 31st March, 2019	For the year ended 31st March, 2018
Revenue from Operations		1,66,47,765.73	1,45,40,695.00
Other Income - Liability Written Off		14,22,160.00	28,116.00
1 Total Revenue		1,80,69,925.73	1,45,68,811.00
2 Expenses			
a. Construction material & labour		1,42,17,196.86	1,36,49,482.28
b. Changes in inventories of work-in-progress	14	3,75,820.73	19,10,190.72
c. Employee benefits expense	15	6,00,000.00	-
d. Finance Costs	16	9,40,966.00	10,97,148.46
e. Depreciation	17	2,77,725.72	1,40,322.27
f. Other expenses	18	2,55,599.14	2,47,064.06
Total expenses		1,66,67,308.45	1,70,44,207.79
3 Profit / (Loss) before tax	(1-2)	14,02,617.28	(24,75,396.79)
4 Tax Expense:			
a. Current tax expense for current year		6,25,728.00	-
b. Deferred Tax		(16,737.00)	424.00
5 Profit / (Loss) after tax		7,93,626.28	(24,75,820.79)
Earnings per share (of ₹ 10/- each): Basic	19	19.84	(61.90)
See accompanying notes forming part of the financial statements	1 to 20		

In terms of our report attached.

For A.N.Mehta & Co.
Chartered Accountants

Amish Natvarlal Mehta

Amish Natvarlal Mehta
Partner

Membership No: 057309

Kolkata

June 25th, 2019



RABINDRA INFRASTRUCTURE DEVELOPMENT PVT. LTD

Rabinadr Nath Tandon

Director

DIN: 00234472

RABINDRA INFRASTRUCTURE DEVELOPMENT PVT. LTD

Arijy Tandon

Director

DIN: 00234623

SIGNIFICANT ACCOUNTING POLICIES

Basis of Preparation of Financial Statements

The financial statements are prepared under the historical cost convention.

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 recognised in the period in which the results are known / materialised.

C. Own Fixed Assets

Fixed Assets are taxed at cost net of recoverable taxes, less accumulated depreciation .

D. Depreciation and Amortisation

Pursuant to the enactment of the Companies Act, 2013 the company has, effective from April 01, 2014, revised the estimated useful life of its fixed assets generally in accordance with Schedule - II to the Companies Act, 2013.

E. Investmens

Non-current investments are carried at cost.

F. Inventories

Work-in-progress is stated at cost consisting of Land Development right, construction, development, administration and finance expenses.

G. Revenue Recognition

The company follows Percentage of Completion method of accounting in respect of its construction activity .
The percentage of work completed is 93%.

H. Provision for Current and Deferred Tax

Provision for current tax is made after taking into consideration benefits admissible under the provisions of the Income-tax Act, 1961. Deferred tax resulting from "timing difference" between taxable and accounting income is accounted for using the tax rates and laws that are enacted or substantively enacted as on the balance sheet date.

I. Short Term Borrowings

The company has not made provisions for interest payable upon short term borrowings from Manikala Marketing Pvt Ltd.



RABINDRA INFRASTRUCTURE DEVELOPMENT PVT. LTD

Rabinan Nath Tendler

Director

RABINDRA INFRASTRUCTURE DEVELOPMENT PVT. LTD

Anju Tandel

Director

Note 2: SHARE CAPITAL

Particulars	As at 31 March 2019		As at 31 March 2018	
	Number of shares	Rs	Number of shares	Rs
(a) Authorised Equity shares of Rs. 10 each with voting rights	50000	5,00,000.00	50000	5,00,000.00
	50000	5,00,000.00	50000	5,00,000.00
(b) Issued, Subscribed & fully paid-up Equity shares of Rs. 10 each with voting rights	40000	4,00,000.00	40000	4,00,000.00
	40000	4,00,000.00	40000	4,00,000.00
Total	40000	4,00,000.00	40000	4,00,000.00

The reconciliation of the number of shares outstanding is set out below :

Particulars	As at 31st March, 2019 No. of shares	As at 31st March, 2018 No. of shares
Equity shares at the beginning of the year	40000	40000
Add: Shares issued during the year	NIL	NIL
Equity shares at the end of the year	40000	40000

The details of Shareholders holding more than 5% shares :

Name of the Shareholder	As at 31st March, 2019		As at 31st March, 2018	
	No. of Shares	% held	No. of Shares	% held
Anju Tandon	16000	40.00	16000	40.00
Rabindra Nath Tandon	24000	60.00	24000	60.00
	40000	100.00	40000	100.00

Note 3: RESERVES AND SURPLUS

Particulars	As at 31 March 2019		As at 31 March 2018	
	Rs.	Rs.	Rs.	Rs.
Securities Premium Reserve As per last balance sheet	27,00,000.00		27,00,000.00	
Add : On issue of shares		27,00,000.00		27,00,000.00
Profit and Loss Account As Per last Balance Sheet	(31,53,244.01)		(6,77,423.22)	
Add: Profit/(Loss) for the year	7,93,626.28		(24,75,820.79)	
		(23,59,617.73)		(31,53,244.01)
Total		3,40,382.27		(4,53,244.01)

RABINDRA INFRASTRUCTURE DEVELOPMENT PVT. LTD. RABINDRA INFRASTRUCTURE DEVELOPMENT PVT. LTD.

Rabindra Nath Tandon

Director

Anju Tandon

Director



ABINDRA INFRASTRUCTURE DEVELOPMENT PRIVATE LIMITED
Notes on Financial Statements for the year ended 31st March, 2019
Note 4: LONG TERM BORROWINGS

Particulars	For the year ended 31 March, 2019	For the year ended 31 March, 2018
HDFC Bank Car Loan	6,20,523.00	-
Total	6,20,523.00	-

Note 5: SHORT TERM BORROWINGS

Particulars	For the year ended 31 March, 2019	For the year ended 31 March, 2018
Brooklyn Infratech Pvt. Ltd.	9,94,000.00	14,94,000.00
Indian Infotech and Software Ltd.	67,73,364.00	64,49,364.00
Lancing Builders Private Limited	-	14,22,160.00
Manikala Marketing Private Limited	32,47,050.00	32,47,050.00
Jyoti Stationery Products P L	11,52,736.00	10,71,736.00
Rabindra Nath Tandon (HUF)	9,08,827.00	26,96,354.00
Total	1,30,75,977.00	1,63,80,664.00

Note 6: TRADE PAYABLES

Particulars	For the year ended 31 March, 2019	For the year ended 31 March, 2018
Trade Payables	10,70,233.00	10,53,488.44
Total	10,70,233.00	10,53,488.44

Note 7: OTHER CURRENT LIABILITIES

Particulars	For the year ended 31 March, 2019	For the year ended 31 March, 2018
A. N. Mehta & Co.	43,600.00	20,000.00
Advance for Flat	46,06,343.65	71,45,948.86
Shivom Investment and Consultancy Ltd.	3,24,000.00	3,24,000.00
ANM Consultants P.L.	12,000.00	-
Directors Salary Payable	4,30,000.00	6,00,000.00
Other Advance	-	1,00,000.00
Rent Payable	-	1,02,500.00
GST Payable	22,69,731.45	11,61,318.72
TDS Payable	75,804.00	70,677.00
Total	77,61,479.10	95,24,444.58

Note 9: NON CURRENT INVESTMENTS

Particulars	For the year ended 31 March, 2019	For the year ended 31 March, 2018
Shares (unquoted)	3,41,000.00	3,41,000.00
Total	3,41,000.00	3,41,000.00

RABINDRA INFRASTRUCTURE DEVELOPMENT PVT. LTD.

Rabindra Nath Tandon

Director

RABINDRA INFRASTRUCTURE DEVELOPMENT PVT. LTD.

Anuj Tandon

Director



RABINDRA INFRASTRUCTURE DEVELOPMENT PRIVATE LIMITED

8. FIXED ASSETS

DESCRIPTION	GROSS BLOCK				DEPRECIATION				NET BLOCK	
	AS AT 01.04.18	ADDITIONS	DEDUCTIONS	AS AT 31.03.19	AS AT 01.04.18	FOR THE YEAR	DEDUC- TIONS	UPTO 31.03.19	AS AT 31.03.19	AS AT 31.03.18
TANGIBLE ASSETS :										
MOTOR CAR	959550.00	806278.00	0.00	1765828.00	677400.00	261295.00	0.00	938695.00	827133.00	282150.00
MOBILE PHONE	31864.27	18535.72	21280.00	29119.99	23417.27	10570.72	21280.00	12707.99	16412.00	8447.00
FURNITURE	20801.00	0.00	0.00	20801.00	2243.00	1335.00	0.00	3578.00	17223.00	18558.00
COMPUTER	9883.00	0.00	0.00	9883.00	2719.00	4525.00	0.00	7244.00	2639.00	7164.00
TOTAL	1022098.27	824813.72	21280.00	1825631.99	705779.27	277725.72	21280.00	962224.99	863407.00	316319.00



RABINDRA INFRASTRUCTURE DEVELOPMENT PVT. LTD.

RABINDRA INFRASTRUCTURE DEVELOPMENT PVT. LTD.

Rabindra Kumar
N. Anil Kumar

Director

Anil Kumar

Director

RABINDRA INFRASTRUCTURE DEVELOPMENT PRIVATE LIMITED
Notes on Financial Statements for the year ended 31st March, 2019

Note 10: INVENTORIES

Particulars	For the year ended 31 March, 2019	For the year ended 31 March, 2018
Construction Work-in-Progress	92,54,805.65	96,30,626.38
Total	92,54,805.65	96,30,626.38

Note 11: CASH AND BANK BALANCES

Particulars	For the year ended 31 March, 2019	For the year ended 31 March, 2018
Cash in hand	1,54,799.00	5,44,468.50
Balance with Indian Overseas Bank	17,481.29	28,51,705.77
Balance with Kotak Mahindra Bank	70,600.15	9,57,549.60
Total	2,42,880.44	43,53,723.87

Note 12: SHORT TERM LOANS AND ADVANCES

Particulars	For the year ended 31 March, 2019	For the year ended 31 March, 2018
Advance for Land	1,27,75,433.00	1,18,75,433.00
Other Advances	1,00,000.00	2,47,875.00
Total	1,28,75,433.00	1,21,23,308.00

Note 13: OTHER CURRENT ASSETS

Particulars	For the year ended 31 March, 2019	For the year ended 31 March, 2018
TDS	1,59,683.52	-
RCM Input (Unavailable) - Service Tax	68,987.76	68,987.76
Total	2,28,671.28	68,987.76



RABINDRA INFRASTRUCTURE DEVELOPMENT PVT. LTD.

Rabindra Nath Pandey

Director

RABINDRA INFRASTRUCTURE DEVELOPMENT PVT. LTD.

Anju Tandon

Director

RABINDRA INFRASTRUCTURE DEVELOPMENT PRIVATE LIMITED
Notes on Financial Statements for the year ended 31st March, 2019
Note 14: CHANGE IN INVENTORIES

Particulars	For the year ended 31 March, 2019	For the year ended 31 March, 2018
Inventories - WIP (at close)	92,54,805.65	96,30,626.38
Less: Inventories - WIP (at commencement)	96,30,626.38	1,15,40,817.10
Total	(3,75,820.73)	(19,10,190.72)

Note 15: EMPLOYEE BENEFITS EXPENSE

Particulars	For the year ended 31 March, 2019	For the year ended 31 March, 2018
Salaries	6,00,000.00	-
Total	6,00,000.00	-

Note 16: FINANCE COSTS

Particulars	For the year ended 31 March, 2019	For the year ended 31 March, 2018
Interest on Borrowings	6,79,415.00	8,80,159.00
Interest on Service Tax	-	2,00,347.00
Interest on GST	2,24,308.00	-
Interest on TDS	-	8,204.00
Interest (Others)	1,000.00	-
Interest on Car Loan	36,243.00	8,438.46
Total	9,40,966.00	10,97,148.46

Note 17: DEPRECIATION

Particulars	For the year ended 31 March, 2019	For the year ended 31 March, 2018
Depreciation	2,77,725.72	1,40,322.27
Total	2,77,725.72	1,40,322.27

Note 18: OTHER EXPENSES

Particulars	For the year ended 31 March, 2019	For the year ended 31 March, 2018
Audit Fees	20,000.00	20,000.00
Bank Charges	4,239.77	4,851.59
Consultancy Charges	-	25,999.00
General Expenses	390.00	24,307.00
Late Fees on GST	26,850.00	-
Late Fees on TDS	-	11,800.00
Late Fees on Service Tax	-	41,000.00
Misc. Expenses	702.00	627.98
Motor Car Expenses	63,133.25	18,952.00
Pest Control Charges	-	33,900.00
Processing Charges	4,500.00	-
Professional Fees	27,300.00	35,400.00
Professional Tax	2,500.00	2,500.00
Repair & Maintenance	4,042.00	22,326.49
ROC Fees	23,100.00	-
Service Tax Expense	-	5,400.00
Sundry Balance Written Off	59,245.12	-
Trade Licence	2,250.00	-
Travelling & Conveyance Expenses	17,347.00	-
Total	2,55,599.14	2,47,064.06

RABINDRA INFRASTRUCTURE DEVELOPMENT PVT. LTD.

RABINDRA INFRASTRUCTURE DEVELOPMENT PVT. LTD.

Rabindra Nath Tandon

Director

Anuj Tandon

Director



RABINDRA INFRASTRUCTURE DEVELOPMENT PRIVATE LIMITED
 Notes on Financial Statements for the year ended 31st March, 2019
 Note 19: CALCULATION OF BASIC EPS

Particulars	For the year ended 31 March, 2019	For the year ended 31 March, 2018
Net Profit/(Loss) after tax	7,93,626.28	(24,75,820.79)
Weighted Average number of equity shares used as denominator for calculating EPS	40,000.00	40,000.00
Basic Earnings per share	19.84	(61.90)
Face Value per equity share	10.00	10.00

Note 20: RELATED PARTY DISCLOSURES

As per Accounting Standard 18, the disclosures of transactions with the related parties are given below:

(i) List of related parties where control exists and related parties with whom transactions have taken place and relationships:

Name of the Related Party	Relationship
Anju Tandon	Director
Rabindra Nath Tandon	Director
Binoy Kumar Burman	Director

(ii) Transactions during the year with related parties:

Nature of Transactions	Director	Relatives of Director
Director Salary	6,00,000.00	NIL



RABINDRA INFRASTRUCTURE DEVELOPMENT PVT. LTD.

Rabindra Nath Tandon

Director

RABINDRA INFRASTRUCTURE DEVELOPMENT PVT. LTD.

Anju Tandon

Director