



**RUDRABHISHEK ENTERPRISES PRIVATE LIMITED**

**CIN: U74899DL1992PTC050142**

**Registered Office: 820, Antariksh Bhawan, 22, K.G. Marg, New Delhi-110001**

Notice is hereby given that the Twenty-Second Annual General Meeting will be held on **Monday, 29<sup>th</sup> day of September, 2014 at the Registered Office of the Company at 10:00 A.M.** to transact the following businesses:-

**ORDINARY BUSINESS**

1. To receive, consider and adopt the audited Balance Sheet as at March 31, 2014 and Profit & Loss Account for the financial year ended on that date along with the Directors' and Auditors' Report thereon.
2. To declare dividend on Equity Shares for the financial year ended March 31, 2014.
3. To Consider and appoint M/s. Sanjeev Neeru & Associates, Chartered Account, (Firm Regn. No. 013350N) as Statutory Auditors of the Company, to hold office from the conclusion of this Annual General Meeting, until the conclusion of Sixth Annual General Meeting to be held after this meeting, subject to ratification at every Annual General Meeting and to fix their remuneration for the financial year ending 31<sup>st</sup> March, 2015.

**By order of the Board**

**For Rudrabhishek Enterprises Private Limited**

For RUDRABHISHEK ENTERPRISES PVT. LTD.

VIKAS GUPTA

**(COMPANY SECRETARY)**

**Date: 1<sup>st</sup> September, 2014**

**Place: New Delhi**

**PAN: AEUPV1261J**

**ADDRESS: C-298/1, STREET NO. 11, OPP. JAIN DHARMSHALA, THANA ROAD, BHAJAN PURA, DELHI, 110053, Delhi, INDIA**

**NOTES:**

1. A MEMBER ENTITLED TO ATTEND AND VOTE AT THE MEETING IS ENTITLED TO APPOINT A PROXY TO ATTEND AND VOTE INSTEAD OF HIMSELF AND THE PROXY NEED NOT BE A MEMBER OF THE COMPANY.
2. THE PROXY FORM DULY COMPLETED AND SIGNED SHOULD REACH THE COMPANY'S REGISTERED OFFICE NOT LATER THAN 48 HOURS BEFORE THE COMMENCEMENT OF THE MEETING.

Rudrabhishek Enterprises Pvt. Ltd.  
CIN : U74899DL1992PTC050142  
820 Antriksh Bhawan, 22 K.G. Marg  
New Delhi-110001  
Phone : 011-41069500, 43509305, 43513857  
Fax No. : 011-23738974  
Email : info@replurbanplanners.com  
Website : www.replurbanplanners.com

## DIRECTORS REPORT

Dear Shareholders,

Your Directors take pleasure in bringing you the Annual Report of your Company along with the Audited Accounts for the Financial Year from April 01, 2013 to March 31, 2014. The summarized financial results for the year ended 31<sup>st</sup> March, 2014 as under:

### FINANCIAL HIGHLIGHTS

Particulars	For the Year Ended 31.03.2014 (in lacs)	For the Year Ended 31.03.2013 (in lacs)
Total Income	3,212.65	2,190.06
Total Expenses	2329.23	1606.88
Profit for the Year	883.42	583.18
Less: Provision for Income tax	304.10	188.46
Add: Profit of slump sale	180.80	NIL
Add: Income Tax Adjustments	(0.12)	NIL
Less: Provision for Wealth Tax	NIL	NIL
(Less)/Add: Deferred Tax (Liability/Assets)	(0.80)	2.88
Profit after Tax	759.20	397.60
Add: Profit brought forward from Last Year	784.87	492.60
Amount Available for appropriations	1544.10	890.20
Less: Transfer to General Reserve	75.92	39.76
Less: Proposed Dividend	56.05	56.05
Less: Dividend Tax	9.53	9.53
<b>Balance carried to Balance Sheet</b>	<b>1402.57</b>	<b>784.86</b>

*Samuel H. Ansari*

*Richa Rana*

Rudrabhishek Enterprises Pvt. Ltd.  
CIN : U74899DL1992PTC050142  
820 Antriksh Bhawan, 22 K G Marg  
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Website : www.replurbanplanners.com

## **OPERATIONS**

During the year under review, the Company earned Rs.3212.65 (In Lacs) and incurred a total expenditure of Rs. 2329.23 (In Lacs). The net profit for the year under review has been Rs 759.20 (In Lacs) as against Rs 397.60 (In Lacs) during the previous Financial Year. Your Directors are continuously looking for avenues for future growth of the Company.

## **DIVIDEND**

Your Director's are pleased to recommend a Dividend of Rs. 10/- per Share on 5,60,500 Equity Shares of Rs. 10/- each of the Company for the Financial year 2013-14 for approval of Members. The Dividend, if declared as above, would involve an outflow of Rs. 56.05 Lacs towards Dividend and Rs. 9.525 Lacs towards dividend tax, resulting in a total outflow of Rs. 65.575 Lacs.

## **TRANSFER TO RESERVES**

The Company has transferred 10% (Ten Percent) of Profit to General Reserve aggregating to Rs. 75,92,000 (Rupees Seventy five Lacs Ninety Two Thousand Only).

## **SHARE CAPITAL**

The Authorised Share capital of the Company is Rs. 1,00,00,000 (Rupees One Crore Only) divided into 10,00,000 (Ten Lacs) Equity Shares of Rs. 10/- (Ten) each. The paid up Share capital of the Company is Rs. 56,05,000/- (Rupees Fifty Six Lacs Five Thousand Only) divided into 5,60,500 (Five Lacs Sixty Thousand Five hundred Only) Equity Shares of Rs. 10/- (Ten) each.

## **SUBSIDIARY COMPANY**

Your Company incorporated a Subsidiary at Singapore with a view to have an international presence. Your Company chose Singapore as the location for incorporating its Subsidiary since Singapore is regarded as one of the best commercial hubs of Asia. Moreover, Singapore has also gained the reputation as a leading international business

  
for Endrabhishek Enterprises Pvt. Ltd.  
Director

  
for Endrabhishek Enterprises Pvt. Ltd.  
Director

center. The government of Singapore has introduced various systems to set up a Company in Singapore and prosper simultaneously. They can thus meet the diverse requirements of customers both, within and outside the Country.

Your Company now gains a permanent existence and can also survive its original owners. Further, your Company being a newly incorporated Company at Singapore, it is entitled for tax incentives and tax exemptions. Finally, since it is a professional entity; the credibility of the corporation increases in the business world.

In accordance with the provisions of Section 212 of the Companies Act, 1956, the Accounts and other information of the Subsidiaries has been annexed to the Accounts of the Company.

### **DIRECTORS**

The Board of Directors is duly constituted and comprises of the following Directors:-

1. Richa Misra
2. Pradeep Misra
3. Jamal Husain Ansari

### **AUDITORS**

M/s Sanjeev Neeru & Associates, Chartered Accountants, New Delhi, Statutory Auditors of the Company, retire at the conclusion of the ensuing Annual General Meeting and have confirmed their eligibility and willingness to accept office, if re-appointed. The Company has received a Certificate from them to the effect that their appointment, if made, would be within the limits as specified under section 139 of the Companies Act, 2013.

### **AUDITOR'S REPORT**

The Notes on Accounts and observations of the Auditors in their report on the Accounts of the Company are self-explanatory.

for Rudrabhishek Enterprises Pvt. Ltd.



for Rudrabhishek Enterprises Pvt. Ltd.





**CONSERVATION OF ENERGY. TECHNOLOGY ABSORPTION. FOREIGN EXCHANGE EARNINGS AND OUTGO**

The particulars pursuant to Companies (Disclosure of Particulars in the Report of Board of Directors) Rules, 1988:

- A. Conservation of Energy:** The operations of your Company are not energy intensive. Adequate measures have, however, been taken to reduce energy consumption, wherever possible. As energy costs form a very small part of the cost, the impact on cost is not material. Your Company is primarily involved in providing services which do not result in significant consumption of power and energy; hence energy conservation measures are not very relevant as the Company is in Service Industry.

Also, the consultancy services are not covered under the schedule prescribing the list of industries that are required to furnish information in Form A.

**B. Research and Development**

Expenditure on R& D for the year ended March 31, 2014 was nil (previous year nil).

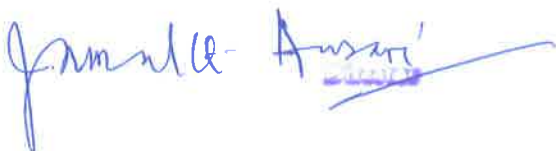
**C. Technology Absorption**

Your Company's main line of activity is providing Consultancy Services. There is no usage of any particular technology or process. Hence the question of technology absorption does not arise. The Company has not imported any technology for its development work.

**D. Foreign exchange earnings and outgo:**

		Amount (Rs.)	
Sr. No.	Particulars	Year Ended March 31, 2014	Year Ended March 31, 2013
1.	Expenditure in foreign Currency	NIL	NIL
2.	Earning in Foreign Currency	50,053	3,25,467.00

or Rudrabhishek Enterprises Pvt. Ltd.



or Rudrabhishek Enterprises Pvt. Ltd.



## **EXPANSION OF BUSINESS**

## **INTERNAL CONTROL SYSTEMS**

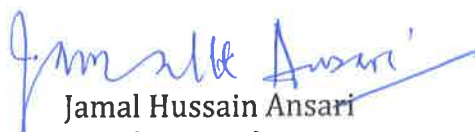
The Company has taken certain internal control measures wherein Internal Audit has been introduced within the organization to ensure good governance and strict adherence to Company's policies and procedures. Periodic Audits conducted by Internal Auditors and Statutory Auditors provide means whereby any weakness, whether financial or otherwise, is identified and rectified within time

## **ACKNOWLEDGEMENTS**

The Board places on record its sincere appreciation for impressive growth achieved through the competence, enthusiastic cooperation, assistance, hard work, solidarity and dedication of all Employees of the Company. The Directors take this opportunity to thank the Company's Clients, Shareholders, Vendors, Banks, Central and State Government Authorities and Other Business Associates who have extended their valuable and sustained support with encouragement during the year under review.

The relationship with the employees remained cordial during the year. Your Directors are thankful to the Shareholders and customers for their continued patronage.

For and on behalf of the Board  
For **Rudrabhishek Enterprises Private Limited**

  
Jamal Hussain Ansari  
(Director)

  
Richa Misra  
(Director)

**Place:** New Delhi

**Dated:**

**Registered Office:**

820,  
Antariksh Bhawan, 22, K.G. Marg  
New Delhi-110001

## **INDEPENDENT AUDITOR'S REPORT**

To  
The Members of  
M/s Rudrabhishek Enterprises Private Limited

### **REPORT ON THE FINANCIAL STATEMENTS**

We have audited the accompanying financial statements of M/s Rudrabhishek Enterprises Private Limited (the Company), which comprise the Balance sheet as at March 31, 2014, and the Statement of Profit & Loss for the year then ended, and a summary of significant accounting policies and other explanatory information.

### **MANAGEMENT RESPONSIBILITY FOR THE FINANCIAL STATEMENTS**

The Company's Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance of the Company in accordance with the Accounting Standards notified under the Companies Act, 1956 (the Act) read with the General Circular 15/2013 dated 13th September, 2013 of the Ministry of Corporate Affairs in respect of Section 133 of the Companies Act, 2013 and in accordance with the accounting principles generally accepted in India. This responsibility includes the design, implementation and maintenance of internal control 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.

### **AUDITOR'S RESPONSIBILITY**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountant of India. 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 misstatement.

An audit involves performing procedures to obtain audit evidence about the amount and 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 control relevant to the Company's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, 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.

#### OPINION

In our opinion and to the best of our information and according to the explanations given to us, the 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:

- (a) in the case of the Balance Sheet, of the state of affairs of the entity as at March 31, 2014;
- (b) in the case of the Statement of Profit and Loss, of the profit for the year ended on that date;

And

#### REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

1. As required by the Companies (Auditor's Report) Order, 2003 (the Order) issued by the Central Government of India in terms of Section 227(4A) of the Act, we give in the annexure a statement on the matters specified in paragraphs 4 and 5 of the Order.
2. As required by section 227(3) of the Companies Act, 1956, we report that:
  - a. we have 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 account as required by law have been kept by the Company so far as appears from our examination of those books;
  - c. the Balance Sheet and Statement of Profit and Loss dealt with by this Report are in agreement with the books of account;
  - d. In our opinion, the Balance Sheet and the Statement of Profit and Loss, comply with Accounting Standards notified under the Act read with the General Circular 15/2013 dated 13th September, 2013 of the Ministry of Corporate Affairs in respect of Section 133 of the Companies Act, 2013;
  - e. On the basis of the written representations received from the Directors as on 31st March, 2014 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2014 from being appointed as a director in terms of clause (g) of sub-section (1) of section 274 of the Act.

For SANJEEV NEERU & ASSOCIATES  
Chartered Accountants  
F. R. No: 013350N

Sanjeev Gupta  
(Proprietor)  
M. No: 090188  
Place: New Delhi  
Date: 1<sup>st</sup> September, 2014





**ANNEXURE TO INDEPENDENT AUDITOR'S REPORT**

**Referred to in Paragraph 1 under the heading of "Report on other legal and regulatory requirements" of our report of even date**

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1. In respect of its fixed assets:
  - (i) The Company has maintained proper records of Fixed Assets showing full particulars including quantitative details and situations thereof.
  - (ii) The fixed Assets have been physically verified by the management according to a regular programme of periodical verification which in our opinion is reasonable having regard to the size of the Company and nature of fixed Assets. The discrepancies observed on such verification were not material. The assets that had become obsolete/damaged have been sold/discharged.
  - (iii) During the year under report, no substantial part of the fixed assets has been disposed off.
2. The Company does not have any inventory, therefore the provision of para 4(ii) of Companies Auditor Report Order 2003 are not applicable to the Company.
3. In respect of loans, secured or unsecured, granted or taken by the Company to/from Companies, firms or other parties covered in the Register maintained under Section 301 of the Companies Act, 1956:
  - (i) In our opinion, the Company has granted unsecured loan of Rs 42.78 Lacs during the year to four parties listed in the register maintained under section 301 of the Companies Act, 1956. The maximum amount involved during the year was Rs 180.95 Lacs and the yearend balance of loan granted to such party was Rs. 138.80 Lacs.
  - (ii) In our opinion and according to the information and explanations given to us, the rate of interest and other terms & conditions for such loan are not prima facie prejudicial to the interest of the Company.
  - (iii) In our opinion and according to the information and explanations given to us in respect of loans given, the repayment of principal amount is as per stipulated terms & conditions.
  - (iv) There are no overdue amounts of more than Rs. 1.00 Lacs in respect of the loans granted to the parties listed in the register maintained under section 301 of the Act.
  - (v) In our opinion and according to the information and explanation provided to us, the Company has taken unsecured loan of Rs. 42.63 Lacs during the year from one party listed in the register maintained under section 301 of the Companies Act 1956.
  - (vi) In our opinion and according to the information and explanations given to us in respect of loans taken, the repayment of principal amount is as per stipulated terms & conditions.
  - (g) There are no overdue amounts of more than Rs. 1.00 Lacs in respect of the loans taken to the party listed in the register maintained under section 301 of the Act.
4. In our opinion and according to the information and explanation provided to us, it appears that there are adequate internal control procedures commensurate with the size and nature of business for the





purchase of fixed assets and sales of service. The activities of the company do not involve purchase of inventory and the sale of goods. During the course of our audit, we have not observed any continuing failure to correct major weaknesses in internal control system.

5. In respect of the Contracts or arrangements referred to in section 301 of the Companies Act, 1956:
  - (i) According to information and explanation given to us, the transaction of purchase and sale of goods, material and services made in pursuance of contracts or agreements have been entered in the register(s) maintained under section 301 of the Companies Act, 1956.
  - (ii) According to information and explanation given to us, the transactions entered in the register maintained u/s 301 of the Companies Act 1956 have been made at prices which are reasonable having regard to the prevailing market prices at the relevant time.
6. In our opinion and according to the information and explanation provided to us, the Company has not accepted any deposits to which provision of section 58A and 58AA of the Companies Act, 1956 and rules framed there under are applicable.
7. In our opinion and according to the information and explanation provided to us, the Company has an internal audit system commensurate with the size & nature of its business.
8. In our opinion and as per information given to us, maintenance of cost records under section 209(1)(d) of the Companies Act, 1956 has not been prescribed by the Central Government for the Company.
9. In respect of statutory dues:
  - (i) According to information and explanation given to us and as per records of the Company, the Company is generally regular in depositing the undisputed statutory dues with appropriate authorities like Provident Fund, Income Tax, and Service tax etc with the appropriate authorities and there were no arrears of such dues at the yearend which have remained outstanding for a period of six months from the date they became payable.
  - (ii) According to information and explanation given to us and as per records of the Company, there are no undisputed Income Tax, Sales Tax, Wealth Tax and Service Tax outstanding as at 31/03/2014.
10. There are no accumulated losses of the company at the end of the financial year. The Company has not incurred any cash loss during the year or in the financial year immediately proceeding the year under report.
11. There are no due or loan pending at the end of financial year from banks and financial institutions therefore point (xi) of Companies Auditor Report Order is not applicable on company during the year.
12. According to the information given to us, the Company has not granted any loans and advances on the basis of security by way of pledge of shares, debentures and other securities.



13. In our opinion, the Company is not a chit fund or a Nidhi/Mutual benefit fund/society. Hence, clause (xiii) of Para 4 of The Order is not applicable.
14. In our opinion, the Company is not dealing in or trading in shares, debentures or other investments. Accordingly, clause (xiv) of Para 4 of The Order is not applicable.
15. The Company has not given any guarantee for loans taken by others from Banks or Financial Institutions; hence clause (xv) of Para 4 of The Order is not applicable.
16. According to the information and explanations given to us and on the basis of an overall examination of the books and records of the Company, in our opinion, no term loans have been received by the company during the year.
17. According to the information and explanations given to us and on the basis of an overall examination of the books and records of the Company, in our opinion, there are no funds raised on a short-term basis, which have been used for long-term investments and vice-versa.
18. The Company during the year has not made any preferential allotment of equity shares to parties and companies covered in the register maintained under section 301 of the Act.
19. The Company during the year has not issued any debentures, therefore, clause 4 (xix) of the order regarding creation of any security is not applicable to the Company.
20. The Company has not raised any money by way of public issues during the year.
21. In our opinion and according to the information and explanations given to us, no material fraud on or by the Company has been noticed or reported during the year.

For Sanjeev Neeru & Associates  
Chartered Accountants  
Firm Registration Number: 013350N

SANJEEV GUPTA  
(Proprietor)  
Membership Number: 090188  
Place: New Delhi  
Date: 01<sup>st</sup> September, 2014



# RUDRABHISHEK ENTERPRISES PRIVATE LIMITED

Balance Sheet as at March 31, 2014



	Notes	As at 31-03-2014	As at 31-03-2013
<b>EQUITY AND LIABILITIES</b>			
<b>Shareholder's Funds</b>			
Share Capital	1	56,05,000	56,05,000
Reserves and Surplus	2	15,97,90,549	9,04,28,198
<b>Non-Current Liabilities</b>			
Other Long-Term Liabilities	3.1	1,00,000	1,00,000
Long Term Provisions	3.2	36,74,833	33,57,823
Deferred Tax Liability		7,874	-
<b>Current Liabilities</b>			
Short Term Borrowings	4.1	42,63,088	63,50,000
Trade Payables	4.2	3,04,28,319	1,28,49,501
Other Current Liabilities	4.3	4,31,21,632	1,38,21,732
Short-Term Provisions	4.4	3,83,73,059	2,65,22,178
<b>TOTAL</b>		<b>28,53,64,354</b>	<b>15,90,34,432</b>
<b>ASSETS</b>			
<b>Non-Current Assets</b>			
Fixed Assets	5		
Tangible Assets		3,34,12,266	3,17,78,375
Intangible Assets		27,21,634	33,16,549
Non-Current Investments	6	4,79,27,767	6,90,000
Long Term Loans and Advances	7	1,15,95,540	93,25,263
Deferred Tax Assets		-	72,039
<b>Current Assets</b>			
Current Investments	8.1	50,69,520	1,31,518
Trade Receivables	8.2	9,55,75,141	6,09,17,524
Cash and Cash Equivalents	8.3	2,39,28,146	1,33,23,189
Short Term Loans and Advances	8.4	2,72,95,366	1,45,56,254
Other Current Assets	8.5	3,78,38,975	2,49,23,721
<b>TOTAL</b>		<b>28,53,64,354</b>	<b>15,90,34,432</b>
Significant Accounting Policies	14		
Notes on Financial Statements	14		

As per our report of even date

For Sanjeev Neeru & Associates

Firm Registration Number: 013350N

Chartered Accountants



Sanjeev Gupta  
Proprietor

Memb. No.: 090188

Place: New Delhi

Date: 1st September 2014

Pradeep Misra  
(Director)

[DIN: 01386739]

R/o: Sadhika Farm, Mall Road,  
Behind Second D-III, Park Lane,  
Vasant Kunj, Delhi-70

For and on behalf of the Board

For Rudrabhishek Enterprises Pvt. Ltd.

*[Signature]*  
Richa Misra  
(Director)

[DIN: 00405282]

R/o: Sadhika Farm, Mall Road,  
Behind Second D-III, Park Lane,  
Vasant Kunj, Delhi-70

For RUDRABHISHEK ENTERPRISES PVT. LTD.

*[Signature]*  
Vikas Gupta  
Company Secretary

[Memb. No.: A23543]

R/o: C-298/1, Street No. 11,  
Opp. Jain Dharmshala, Thana Road,  
Bhajan Pura, New Delhi-110053]



# RUDRABHISHEK ENTERPRISES PRIVATE LIMITED

Statement of Profit and Loss for the year ended March 31, 2014



	Notes	For the year ended on 31-03-2014	For the year ended on 31-03-2013
<b>Revenue</b>			
Revenue From Operations	9	31,70,64,295	21,38,32,683
Other Income	10	42,01,623	51,72,963
<b>Total Revenue</b>		<b>32,12,65,918</b>	<b>21,90,05,646</b>
<b>Expenses</b>			
Employee Benefits Expense	11	10,19,24,798	7,36,31,227
Finance Costs	12	14,73,594	1,21,372
Depreciation & Amortisation Expense		77,28,657	53,32,017
Other Expenses	13	12,17,96,405	8,16,03,150
<b>Total Expenses</b>		<b>23,29,23,454</b>	<b>16,06,87,766</b>
<b>Profit before Exceptional, Extraordinary Items &amp; Taxation</b>		<b>8,83,42,464</b>	<b>5,83,17,880</b>
Add/(Less): Extraordinary Items (Profit of slump sale Refer Note 14(1)(5))		<b>1,80,80,217</b>	-
Income Tax Adjustment for Earlier Years		12,310	-
<b>Profit Before Taxation</b>		<b>10,64,10,371</b>	<b>5,83,17,880</b>
<b>Tax Expense:</b>			
Current Tax including wealth Tax		3,04,10,540	1,88,45,650
Deferred Tax		79,910	(2,87,720)
<b>Profit for the Year</b>		<b>7,59,19,921</b>	<b>3,97,59,950</b>
<b>Earnings Per Share (Face value of Rs.10 each)</b>			
Basic / Diluted (excluding Extra ordinary items)(in Rs.)	14	103.19	70.94
Basic / Diluted (inclusive of Extra ordinary items)(in Rs.)		135.45	70.94
<b>Significant Accounting Policies</b>	14		
<b>Notes on Financial Statements</b>	14		

As per our report of even date

**For Sanjeev Neeru & Associates**

Firm Registration Number: 013350N

**For Rudrabhishek Enterprises Pvt. Ltd.**  
Chartered Accountants



Sanjeev Gupta  
Proprietor

Memb. No.: 090  
Place: New Delhi

Date: 1st September 2014

Pradeep Misra  
(Director)

[DIN: 01386739]

R/o: Sadhika Farm, Mall Road,  
Behind Second D-III, Park Lane,  
Vasant Kunj, Delhi-70

**For and on behalf of the Board**

**For Rudrabhishek Enterprises Pvt. Ltd.**

*Richa Misra*  
**Director**

Richa Misra  
(Director)

[DIN: 00405282]

R/o: Sadhika Farm, Mall Road,  
Behind Second D-III, Park Lane,  
Vasant Kunj, Delhi-70

**For RUDRABHISHEK ENTERPRISES PVT. LTD.**

*Vikas Gupta*  
**Company Secretary**

Vikas Gupta  
Company Secretary

[Memb. No.: A23543]

R/o: C-298/1, Street No. 11,  
Opp. Jain Dharmshala, Thana Road,  
Bhajan Pura, New Delhi-110053]

# RUDRABHISHEK ENTERPRISES PRIVATE LIMITED

## Notes to the Financial Statements

For the year ended March 31, 2014



(Figures in `)

### 1 Share Capital

#### Authorised

10,00,000 Equity Shares of Rs.10/- each

1,00,00,000

1,00,00,000

1,00,00,000

1,00,00,000

#### Issued, Subscribed and Paid-up

5,60,500 ( Previous Year 5,60,500) Equity Shares of Rs.10/- each fully paid up

56,05,000

56,05,000

56,05,000

56,05,000

### a. Reconciliation of the number of shares outstanding

Equity Shares	No. of Shares	As at 31-03-2014	No. of Shares	As at 31-03-2013
Number of Equity Shares at the beginning of the year	5,60,500	56,05,000	5,60,500	56,05,000
Equity Shares issued during the year	-	-	-	-
	5,60,500	56,05,000	5,60,500	56,05,000
Less: Shares bought back during the year	-	-	-	-
Number of Equity Shares at the end of the year	5,60,500	56,05,000	5,60,500	56,05,000

### b. Terms and rights attached to Equity Shares

The Company has only one class of Equity Shares having a face value of Rs10 per share. Each holder of the Equity Shares is entitled to one vote per share

### c. Aggregate number of Equity Shares issued for consideration other than cash during the period of five years immediately preceding the reporting date

- - - -

### d. Aggregate number of Bonus Shares issued during the period of five years immediately preceding the reporting date

- - - -

### e. Details of Shareholders holding more than 5% Shares in the Company

Name of Share Holder	As at 31-03-2014		As at 31-03-2013	
	No. of Share Holding	Holding %	No. of Share Holding	Holding %
<u>Equity Shares with Voting Rights</u>				
Pradeep Misra	4,60,000	82.07	4,60,000	82.07
Richa Misra	30,500	5.44	30,500	5.44
Kathura Milk & Agro Products Pvt Ltd	60,000	10.70	60,000	10.70
Others	10,000	1.78	10,000	1.78
<b>Total</b>	<b>5,60,500</b>	<b>100.00</b>	<b>5,60,500</b>	<b>100.00</b>



For Rudrabhishek Enterprises Pvt. Ltd.

*[Signature]*  
Director

For Rudrabhishek Enterprises Pvt. Ltd.

*[Signature]*  
Director

Director

*[Signature]*  
Company Secretary

Company Secretary



# RUDRABHISHEK ENTERPRISES PRIVATE LIMITED

## Notes to the Financial Statements

For the year ended March 31, 2014



{ Figures in ` }

	As at 31-03-2014	As at 31-03-2013
<b>2. Reserves and Surplus</b>		
<b>General Reserve</b>		
As per last Balance Sheet	1,19,41,448	79,65,448
Add: Transferred from surplus in Statement of Profit and Loss	75,92,000	39,76,000
	<u>1,95,33,448</u>	<u>1,19,41,448</u>
<b>Surplus / (Deficit) in Statement of Profit and Loss</b>		
As per last Balance Sheet	7,84,86,750	4,92,60,371
Add: Profit for the Year	7,59,19,921	3,97,59,950
	<u>15,44,06,671</u>	<u>8,90,20,320</u>
Less: Appropriations:		
Dividend Proposed to be Distributed to Equity Shareholders (10 per share)	56,05,000	56,05,000
Tax on Dividend	9,52,570	9,52,570
Transfer to General Reserve	75,92,000	39,76,000
	<u>14,02,57,101</u>	<u>7,84,86,750</u>
Closing Balance Carried Forward to Balance Sheet	<u>15,97,90,549</u>	<u>9,04,28,198</u>



For Rudrabhishek Enterprises Pvt. Ltd.

*[Signature]*  
Director

For Rudrabhishek Enterprises Pvt. Ltd.

*[Signature]*  
Director

For RUDRABHISHEK ENTERPRISES PVT. LTD.

*[Signature]*  
Company Secretary

# RUDRABHISHEK ENTERPRISES PRIVATE LIMITED

## Notes to the Financial Statements

For the year ended March 31, 2014



(Figures in `)

### 3. Non-Current Liabilities

#### 3.1. Other Long term Liabilities

Security Deposits Received

As at 31-03-2014	As at 31-03-2013
1,00,000	1,00,000
1,00,000	1,00,000

#### 3.2 Long term Provisions

Provision for Employee Benefits:

Provision for Gratuity

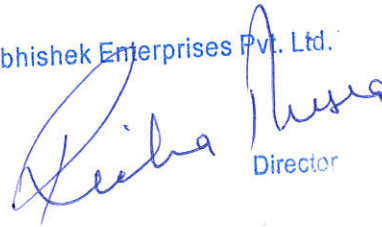
36,74,833	33,57,823
36,74,833	33,57,823

For Rudrabhishek Enterprises Pvt. Ltd.



Director

For Rudrabhishek Enterprises Pvt. Ltd.



Director

For RUDRABHISHEK ENTERPRISES PVT. LTD.



Company Secretary



# RUDRABHISHEK ENTERPRISES PRIVATE LIMITED

## Notes to the Financial Statements

For the year ended March 31, 2014



(Figures in `)

	As at 31-03-2014	As at 31-03-2013
<b>4. Current Liabilities</b>		
<b>4.1. Short Term Borrowings</b>		
Loan from related party	42,63,088	63,50,000
	<u>42,63,088</u>	<u>63,50,000</u>
<b>4.2. Trade Payables</b>		
Other than Acceptances	3,04,28,319	1,28,49,501
	<u>3,04,28,319</u>	<u>1,28,49,501</u>
<b>Due to related party (Refer Note No.)</b>	<b>62,91,078</b>	<b>48,99,351</b>
<b>4.3. Other Current Liabilities</b>		
Advance received from Customers (Refer Note No. 14(2)(3))	2,57,83,558	23,27,503
<u>Other Payables:</u>		
Salaries Payable	93,84,069	52,80,497
Provident Fund Payable	5,15,858	2,10,724
ESI Payable	23,306	22,508
TDS Payable	58,89,484	12,19,056
Employees Imprest A/c	15,25,357	6,66,170
Creditors for fixed Assets	-	25,98,639
Other Payables	-	14,96,635
	<u>4,31,21,632</u>	<u>1,38,21,732</u>
<b>4.4. Short-term Provisions</b>		
(a) <u>Provision for Employee Benefits:</u>		
Provision for Leave Entitlements	9,75,546	6,65,928
Provision for Gratuity	4,21,403	4,53,030
<b>Total (a)</b>	<u>13,96,949</u>	<u>11,18,958</u>
(b) <u>Provision - Others:</u>		
Provision For Taxation	3,04,18,540	1,88,45,650
Provision for Proposed Equity Dividend	56,05,000	56,05,000
Provision for Tax on Proposed Dividend	9,52,570	9,52,570
<b>Total (b)</b>	<u>3,69,76,110</u>	<u>2,54,03,220</u>
<b>Total (a+b)</b>	<u>3,83,73,059</u>	<u>2,65,22,178</u>

Rudrabhishek Enterprises Pvt. Ltd.

Director

For Rudrabhishek Enterprises Pvt. Ltd.

Director

For RUDRABHISHEK ENTERPRISES PVT. LTD.

Company Secretary



# **RUDRABHISHEK ENTERPRISES PRIVATE LIMITED**

## **Notes to the Financial Statements**

For the year ended March 31, 2014

### **5. Fixed Asset**

Particulars	Gross Block			Depreciation / Ammortisation			Net Block	
	As at 1 April 2013	Additions During the Year	Deductions/ Adjustments	As at 31 March 2014	For the year	Deductions/ Adjustments During the Year	As at 31 March 2014	As at 31 March 2013
<b>A. Tangible Fixed Assets</b>								
Improvement to Lease-hold Building	1,03,52,752	34,14,706	-	1,37,67,458	6,05,604	-	13,62,859	95,95,497
Furniture & Fixtures	60,96,989	8,11,101	-	69,08,090	7,55,962	-	30,68,061	37,84,890
Vehicles	72,83,179	-	7,53,161	65,30,018	14,71,725	3,73,887	26,96,485	38,40,029
Office Equipments	1,01,74,313	4,28,086	-	1,06,02,399	11,17,103	-	35,40,817	56,84,532
Computer Hardware	96,82,595	37,79,752	90,642	1,33,71,705	24,29,882	50,438	70,61,582	77,50,599
<b>Total (A)</b>	<b>4,35,89,827</b>	<b>84,33,645</b>	<b>8,43,803</b>	<b>5,11,79,669</b>	<b>63,80,277</b>	<b>4,24,325</b>	<b>3,34,12,266</b>	<b>3,17,78,375</b>
<b>B. Intangible Fixed Assets</b>								
Computer Software	59,00,162	7,53,465	-	66,53,627	13,48,381	-	39,31,993	33,16,549
<b>Total (B)</b>	<b>59,00,162</b>	<b>7,53,465</b>	<b>-</b>	<b>66,53,627</b>	<b>13,48,381</b>	<b>-</b>	<b>27,21,634</b>	<b>33,16,549</b>
<b>TOTAL (A+B)</b>	<b>4,94,89,989</b>	<b>91,87,110</b>	<b>8,43,803</b>	<b>5,78,33,296</b>	<b>77,28,657</b>	<b>4,24,325</b>	<b>3,61,33,900</b>	<b>3,50,94,925</b>
Previous Year	2,77,34,542	2,18,29,682	74,235	4,94,89,989	53,32,017	28,952	3,50,94,925	1,86,42,543



For Rudrabhishek Enterprises Pvt. Ltd.

*[Signature]*  
Director

For Rudrabhishek Enterprises Pvt. Ltd.

*[Signature]*  
Director

For RUDRABHISHEK ENTERPRISES PVT. LTD.

*[Signature]*  
Company Secretary





# RUDRABHISHEK ENTERPRISES PRIVATE LIMITED

## Notes to the Financial Statements

For the year ended March 31, 2014



(Figures in `)

As at 31-03-2014	As at 31-03-2013
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### 6. Non-Current Investments

#### Investment- At Cost

##### Unquoted Non-Trade Investment in Fully Paid-Up Equity Instruments of:

###### a. Subsidiaries

19,000 (Previous Year: 19000) Equity Share of ` 10 each of Rudrabhishek Architects & Designer Pvt Ltd	1,90,000	1,90,000
2,65,000 (Previous Year: 9000) Equity Share of ` 10 each of Rudrabhishek Infosystems Pvt. Ltd.	2,01,69,000	90,000
18,000 (Previous Year: Nil) Equity Share of ` 10 each of Rudrabhishek Financial Advisors Pvt. Ltd.	-	1,80,000
18,000 (Previous Year: Nil) Equity Share of ` 10 each of Rudrabhishek Trustee Company Pvt. Ltd.	1,80,000	1,80,000
45,000 (Previous Year: Nil) Equity Share of SGD 1 each of Rudrabhishek Signapore Pte Ltd.	23,38,767	-

###### b. Other Entity

5,000 (Previous Year: 5000) Equity Share of ` 10 each of Damini Marketing Pvt. Ltd.	50,000	50,000
2,500 (Previous Year : Nil) units in "Rudrabhishek Infrastructure Trust" (Refer Note No. 14(2)(2))	2,50,00,000	-

Aggregate amount of Unquoted Investments

4,79,27,767 6,90,000

### 7. Long Term Loans and Advances

(Unsecured, considered good unless stated otherwise)

Capital Advances	-	15,06,356
Security Deposits		
- Considered Good	42,35,584	12,30,318
- Considered Doubtful*	6,00,000	6,00,000
Interest Accrued on Deposits	17,82,466	10,18,297
Tendor Money Recoverable	49,77,490	40,81,292
Share Application Money	-	8,89,000
	1,15,95,540	93,25,263

\* Security deposit with Agra Nagar Nigam for recovery of which Legal case has been filed by the company.

For Rudrabhishek Enterprises Pvt. Ltd.

Director

For Rudrabhishek Enterprises Pvt. Ltd.

Director

For RUDRABHISHEK ENTERPRISES PVT. LTD.

Company Secretary





# RUDRABHISHEK ENTERPRISES PRIVATE LIMITED

## Notes to the Financial Statements

For the year ended March 31, 2014



(Figures in `)

	As at 31-03-2014	As at 31-03-2013
<b>8. Current Assets</b>		
<b>8.1 Current Investments- At Market Value</b>		
Quoted Investments in Mutual Funds (121979.166 (Previous Year: 13022.220) units of DWS Credit Opportunities Fund)	12,32,770	1,31,518
Investment Property (held for sale)	38,36,750	-
	<b>50,69,520</b>	<b>1,31,518</b>
<b>8.2. Trade Receivables</b> (Unsecured, considered good unless stated otherwise) Trade receivable outstanding for a period exceeding six months from the date they were due for payment		
- Considered Good	3,05,64,114	2,08,80,665
- Considered Doubtful	-	-
Others	6,50,11,026	4,00,36,859
	<b>9,55,75,141</b>	<b>6,09,17,524</b>
<i>Due from Related Parties</i>	<b>41,80,399</b>	<b>14,88,471</b>
<b>8.3. Cash and Cash Equivalents</b>		
Balances with Banks:		
-In Current Accounts	90,07,222	59,41,279
-In Deposit Accounts	1,03,19,000	66,77,200
Cash on Hand	46,01,924	7,04,710
	<b>2,39,28,146</b>	<b>1,33,23,189</b>
<b>8.4. Short Term Loans and Advances</b> (Unsecured, considered good unless stated otherwise)		
Advances to Employees	82,667	1,50,243
Prepaid Expenses	4,74,432	3,87,412
Tender Money Recoverable		
Loan to subsidiaries	1,38,80,432	1,38,17,183
Advance to Suppliers (Refer Note No. 14(2)(3))	1,19,68,835	2,01,416
Share Application Money (Recoverable)	8,89,000	-
	<b>2,72,95,366</b>	<b>1,45,56,254</b>
<b>8.5 Other Current Assets</b>		
Income Tax Refundable	51,62,494	37,94,977
TDS Receivable	2,93,35,166	1,99,88,907
Service Tax Receivable	18,09,065	10,30,355
Other Receivables	15,32,251	1,09,483
	<b>3,78,38,975</b>	<b>2,49,23,721</b>

Rudrabhishek Enterprises Pvt. Ltd.

Rudrabhishek Enterprises Pvt. Ltd.



*[Signature]*  
Director

*[Signature]*  
Director

For RUDRABHISHEK ENTERPRISES PVT. LTD.

*[Signature]*  
Company Secretary

# RUDRABHISHEK ENTERPRISES PRIVATE LIMITED



## Notes to the Financial Statements

For the year ended March 31, 2014

(Figures in `)

### 9. Revenue from Operations

	For the year ended on 31-03-2014	For the year ended on 31-03-2013
Sale of Services (Gross)	35,62,53,442	24,02,62,402
Less: Service Tax	3,91,89,147	2,64,29,720
	31,70,64,295	21,38,32,683

### 10. Other Income

#### Interest Income

a) Interest from Banks on FDR's	8,94,396	5,77,167
b) Interest Income from Advances to Subsidiary	14,45,226	12,48,242

#### Other Non Operating Income:

Liabilities no longer required Written Back	17,98,924	33,11,273
Dividend Income	26,615	8,781
Miscellaneous Income	36,461	27,500

42,01,623	51,72,963
-----------	-----------

Rudrabhishek Enterprises Pvt. Ltd.

  
Director

Rudrabhishek Enterprises Pvt. Ltd.

  
Director



For RUDRABHISHEK ENTERPRISES PVT. LTD.

  
Company Secretary

# RUDRABHISHEK ENTERPRISES PRIVATE LIMITED

## Notes to the Financial Statements

For the year ended March 31, 2014



(Figures in `)

### 11. Employee Benefits Expenses

	For the year ended on 31-03-2014	For the year ended on 31-03-2013
Salaries and Wages	9,31,47,237	6,56,16,886
Contribution to Provident and Other Funds	16,95,966	14,76,911
Staff Welfare Expenses	11,52,653	9,10,616
Contribution to Gratuity	6,14,931	19,10,770
Bonus to Employees	53,14,011	37,16,044
	10,19,24,798	7,36,31,227

### 12. Finance Cost

Interest	12,95,342	12,227
Bank Charges (Includes Guarantee Commission)	1,74,367	98,864
Interest on Late Payment TDS	3,885	10,281
	14,73,594	1,21,372

### 13. Other Expenses

Printing & Stationery	42,05,447	24,14,447
Rent	1,34,51,727	69,85,338
<u>Repairs and Maintenance:</u>		
Computers	2,24,346	7,39,337
Others	27,60,618	18,62,963
Office Supplies	15,62,139	9,96,007
Postage & Courier Expenses	2,08,427	1,43,296
Filing Fees	1,500	12,500
Travelling and Conveyance Expenses	1,31,18,357	95,70,900
Telephone Expenses	22,80,886	21,02,010
Legal and Professional Charges	5,86,95,372	3,27,91,191
<u>Auditors' Remuneration:</u>		
Audit Fees	60,000	40,000
Taxation Matters	12,500	10,000
Other Services	93,882	30,000
Bad Debts Written Off	1,00,55,421	1,36,11,503
Electricity & Water Expenses	32,93,763	22,65,293
Books & Periodicals	22,622	27,105
Insurance Expenses	54,506	35,096
Security Charges	4,34,596	4,02,192
Software Expenses	1,07,629	34,54,284
Subscription Expenses	3,78,098	4,99,642
Tender Application Fees	5,25,325	5,54,787
Equipment Hiring Charges	15,488	36,600
Advertisement Expenses	42,60,764	21,14,446
Business Promotion Expenses	10,81,243	6,99,258
Sundry balances written off	43,536	1,04,176
Miscellaneous Expenses (Refer Note: 14(2)(5) )	2,94,247	79,432
Donation	11,99,567	15,000
Loss on sale of Assets	1,77,064	1,259
Foreign Exchange Fluctuations	1,37,335	-
Royalty	30,00,000	-
Prior Period Expenses	40,000	4,749
	12,17,96,405	8,16,03,150

For Rudrabhishek Enterprises Pvt. Ltd.

Rudrabhishek Enterprises Pvt. Ltd.



*[Signature]*  
Director

For RUDRABHISHEK ENTERPRISES PVT. LTD.  
*[Signature]*  
Company Secretary



NOTE NO.: 14 SIGNIFICANT ACCOUNTING POLICIES & NOTES TO THE FINANCIAL STATEMENTS

1. SIGNIFICANT ACCOUNTING POLICIES

a) Basis of Accounting:

The financial statements have been prepared under the historical cost convention, in accordance with generally accepted accounting principles, mandatory accounting standards referred to in the Companies (Accounting Standards) Rule, 2006 issued by the Central Government in exercise of the power conferred under sub-section (1) (a) of section 642 and the relevant provisions of the Companies Act, 1956, read with the General Circular 15/2013 dated September 13, 2013 of the Ministry of Corporate Affairs in respect of Section 133 of the Companies Act, 2013.

The Accounting policies have been consistently applied by the Company.

b) Use of estimates

The preparation of financial statements in conformity with the generally accepted accounting principles in India (GAAP) requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent liabilities on the date of the financial statements and the result of operations during the year. Difference between the actual cost and estimates are recognized in the year in which the results are known or materialized examples of such estimates are estimated useful life of assets, classification of assets/liabilities as current or non-current in certain circumstances, provision for doubtful receivables, retirement benefits and provision for schemes for enhancement of sales, etc. Actual results could differ from those estimates. Any revision to accounting estimates is recognized prospectively in current and future periods.

c) Current/ non current classification

All assets and liabilities are classified into current and non-current

Assets

An asset is classified as current when it satisfies any of the following criteria:

- (a) It is expected to be realized in, or is intended for sale or consumption in, the Company's normal operating cycles;
- (b) It is held primarily for the purpose of being traded;
- (c) It is held expected to be realized within 12 months after the reporting date; or
- (d) It is cash or cash equivalent unless it is restricted from being exchanged or used to settle a liability for at least 12 months after the reporting date.

Current assets include the current portion for non-current financial assets.

All other assets are classified as non-current.

Liabilities

A Liability is classified as current when it satisfies any of the following criteria;

- (a) it is expected to be settled in the Company's normal operating cycle;
- (b) it is held primarily for the purpose of being traded;
- (c) it is due to be settled within 12 months after the reporting date; or
- (d) the Company does not have an unconditional right to defer settlement of the liability for at least 12 months after the reporting date. Terms of a liability that could, at the option, of the counter party, results in its settlement by the issue of equity instruments do not affect its classification.

Current liabilities include current portion of non-current financial liabilities

All other liabilities are classified as non-current.



Rudrabhishek Enterprises Pvt. Ltd.

*[Signature]*  
Director

For Rudrabhishek Enterprises Pvt. Ltd.

*[Signature]*  
Director

For RUDRABHISHEK ENTERPRISES PVT. LTD.

*[Signature]*  
Company Secretary

#### Operating Cycle

Operating cycle is the time between the acquisition of assets for processing and their realization in cash or cash equivalents. The Company's normal operating cycle is 12 months.

#### d) Fixed assets

Fixed assets are stated at cost of acquisition or construction/installation and also the preoperative expenses/ other attributable expenses incurred upto the date of start of commercial production/ on asset being ready to use less accumulated depreciation.

#### e) Depreciation/amortization

##### *Tangible*

Depreciation on fixed assets is being provided using the written down value method as per schedule XIV of the companies act 1956 or during its useful lives of the assets as estimated by the management. Depreciation for assets purchased /sold during a period is proportionately charged.

However, individual assets costing Rs. 5000/- or less are depreciated at the rate of 100%.

##### *Intangibles*

Intangible assets (Software) are being depreciated over a period of five years.

#### f) Impairment of Assets

The carrying amount of assets, other than inventories is reviewed at each balance sheet date to determine whether there is any indication of impairment. If any such indication exists, the recoverable amount of the asset is estimated. An impairment loss is recognized whenever the carrying amount of an asset or its cash generating units exceeds its recoverable amount. The recoverable amount is the greater of the asset's net selling price and the value in use which is determined based on the estimated future cash flow discounted to their present values. All impairment losses are recognized in compliance with AS-28.

An impairment loss is reversed if there has been a change in the estimates used to determine the recoverable amount and recognized in compliance with AS-28.

#### g) Borrowing Cost

Borrowing cost attributable to acquisition, construction or production of qualifying assets (assets which requires substantial period) are capitalized to the cost of respective assets up to the date of capitalization. All other borrowing costs are charged to statement of profit & loss.

#### h) Revenue Recognition:


##### *(a) Architectural & Consultancy Services*

Revenue has been recognized as per the terms of the agreement.

##### *(b) Interest Income*

Interest income is recognized using the time proportion method, taking in to account the amount outstanding and the rates applicable.

Rudrabhishek Enterprises Pvt. Ltd.

  
Director

Rudrabhishek Enterprises Pvt. Ltd.

  
Director

For RUDRABHISHEK ENTERPRISES PVT. LTD.

  
Company Secretary





*(c) Dividend Income*

Dividend Income is recognized on actual receipt of dividend income.

All expenses & revenue are accounted for on accrual basis. Leave travel assistant to employees are accounted for on payment basis.

**i) Employees Retirement/ other Benefits**

Contributions made towards Provident Fund (under the Employees Provident Fund and Miscellaneous Provisions Act, 1952) are charged to the Profit and Loss Account.

Provision of Gratuity is made during the period and accordingly charged to profit & loss account on the basis of actuarial valuation, in accordance with AS 15 (Revised), under "Employee Benefit Expenses", for the employees enrolled at the plant. The entity makes annual contributions to the LIC for the Gratuity plan in respect of employees in the Marketing Division which is charged to profit & loss account under "Employee Benefit Expenses".

Provision is made in the Books of Accounts for value of unutilized leaves due to employees at the end of each period. Leave entitlement can be availed while in service or encashed at the time of retirement/termination of employment, subject to a restriction on the maximum number of accumulation. The entity determines and provide for the liability for such accumulated leave entitlements on the basis of actuarial valuation carried out by an independent actuary at the year end.

All employee benefits payable within twelve months of rendering the services are classified as short term employee benefit and balance as long term employee benefit.

**j) Provision**

A provision is recognized when the entity has a present obligation as a result of past event and it is probable that an outflow of resources will be required to settle the obligation, in respect of which a reliable estimate can be made. Provisions are not discounted to its present value and are determined based on best estimate required to settle the obligation at the balance sheet date. These are reviewed at each balance sheet date and adjusted to reflect the current best estimates.

**k) Taxation**

The provision for income tax is made as per provisions of Income Tax Act, 1961.

In accordance with the provisions of Accounting Standard 22 - 'Accounting for Taxes on Income,' issued by the Institute of Chartered Accountants of India, the deferred tax for timing differences between the books and tax profits for the period is accounted for using the tax rates and the law that have been enacted or substantively enacted on the balance sheet date.

Deferred tax assets arising from the timing differences shall be accounted for only in the case there is virtual certainty that the asset can be realized in future.

Net outstanding balance in deferred tax account is recognized as deferred tax asset/liabilities. The deferred tax account is used solely for reversing timing difference as and when crystallized.

For Rudrabhishek Enterprises Pvt. Ltd.



  
Director

Rudrabhishek Enterprises Pvt. Ltd.

  
Director

For RUDRABHISHEK ENTERPRISES PVT. LTD.

  
Company Secretary

## l) Foreign Currency Transactions

- Transactions denominated in the foreign currencies are recorded at the exchange rate prevailing on the date of transaction or that approximates the actual rate at the date of transaction.
- Any income or expenses on account of exchange differences either on settlement or on translation is recognized in the Profit & Loss account except in the case of long term liabilities, where they relate to acquisition of fixed assets, in which case they are adjusted to the carrying amount of such asset.

## m) Investments

Current Investments are valued at lower of cost and fair market value. Long term investments are valued at cost except in the case of a permanent diminution in the value of investment is made, wherever applicable.

## 2. NOTES TO THE FINANCIAL STATEMENTS

### 1. Contingent Liabilities not provided for:

(Amount Rs. in Lacs)

A	Contingent Liability	31-Mar-14	31-Mar-13
	Claims against company not acknowledged as debts	-	-
	Tax and other demands	-	-
	Bank Guarantee Given	63.75	44.95
		-	-

### 2. Estimated capital commitments outstanding (net of advances) and not provided for:(Amount in Lacs)

B	Commitments	31-Mar-14	31-Mar-13
	Estimated amount of contracts remains to be executed on capital account and not provided for	-	39.74
	Uncalled liability on shares and other investments partly paid-up	-	-
	Other Commitment (Investment in RIT)*	250.00	-
		250.00	39.74

\* During the period Company has entered into an agreement with Rudrabhishek Investment Trust for investment in the fund of Rs. 5.00 Crore out of which company has paid Rs. 2.50 Crore and shown under the head "Non current investment".

- Pursuant to The Micro, Small & Medium Enterprises Development Act, 2006, (MSMED Act 2006) the name(s) of the supplier(s) to whom the Company owe a sum exceeding Rs. 1.00 Lac which is outstanding beyond the specified period as on 31-03-2014 have not been furnished in view of insufficient information from the suppliers regarding their status as MSME unit hence amount overdue to such enterprises as on 31-03-2014 cannot be ascertained. However, no specific claims have been received for interest from suppliers.
- During the period company has hived off one of its unit pertaining to "GIS business" by way of slump sale for a consideration of Rs. 2.00 Crore to "M/s Rudrabhishek Infosystems Private Limited", a wholly owned subsidiary of the Company. The consideration was received by the company in form of 2,55,000 fully paid Equity Shares of the face value of Rs.10/- each. All the



Rudrabhishek Enterprises Pvt. Ltd.

Director

Director  
For RUDRABHISHEK ENTERPRISES PVT. LTD.  
  
Company Secretary



assets & liabilities pertaining to the units are transferred in the said arrangement. The profit on the transaction has been reflected under the head Extraordinary Items. The profit accruing to the company has been treated as exempt by virtue of Section 47A which exempt the sale of capital assets to the wholly owned subsidiary.

5. During the period company has set up a subsidiary in United States by the name of "Rudrabhishek US LLC". In the process of set up the company has remitted Rs. 2.43 lacs the same has charged to profit & loss account under the head "Miscellaneous Expenses".
6. Disclosure as per Accounting Standard- 20 on " Earning Per Share"

The elements considered for the calculation of Earning Per Share (Basic & Diluted) are as under:

Particular	2013-14	2012-13
Net Profit after tax	7,59,19,921	3,97,59,950
Weighted Average Number of Shares	5,60,500	5,60,500
Basic Earning Per Share	135.45	70.94

## 7. Employee Benefits

- i) Defined contribution Plans: The company has recognized Rs. 16.96 Lacs (Previous Year Rs. 14.76 Lacs) related to employer's contribution to Provident Fund & other funds in Statement of Profit & Loss.
- ii) Post employment benefit plan in the form of gratuity:
  - a) The detail of retirement benefits with regard to provision/charge for the year on account of gratuity, which is in the nature of defined benefit, are as under:

(in Lacs)

	31/03/2014	31/03/2013
Changes in the Present value of the defined benefit obligation are as follows:		
Obligation at the beginning of the year	38.11	19.79
Interest cost	3.43	1.58
Current service cost	10.39	10.00
Benefits paid	(2.66)	(0.78)
Actuarial (gain)/loss on obligation	(7.66)	7.52
Obligation at the end of the year	41.61	38.11

Net employee benefit expense recognized in the employee cost		
Gratuity cost for the year		
Interest cost	3.43	1.58
Current service cost	10.39	10.00
Actuarial (gain)/loss on obligation	(7.66)	7.52
Net Expense to be recognized	6.16	19.10

	31/03/2014	31/03/2013
Assumption used in accounting for gratuity plan		
Discount rate	9.00%	8.00%
Expected rate of salary increase	5.50%	5.50%



Rudrabhishek Enterprises Pvt. Ltd.

*[Signature]*  
Director

Rudrabhishek Enterprises Pvt. Ltd.

*[Signature]*  
Director

For RUDRABHISHEK ENTERPRISES PVT. LTD.

*[Signature]*  
Company Secretary



Normal retirement age	60 years	60 years
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The estimate of future salary increase, considered in actuarial valuation, take into account inflation, seniority, promotions and other relevant factors.

8. In compliance with the accounting standard -22 relating to "Accounting for Taxes on Income" the deferred tax liability has been provided as per details below:

(Amount in Rs.)

Particulars	2013-14	2012-13
Deferred Tax Liability		
Timing difference on account of Depreciations under company's laws and income tax laws	41,66,506	35,88,821
Less: Deferred Tax Assets	41,43,339	38,10,853
Net Difference	23,167	(2,22,032)
Deferred Tax liability/(Asset)	7,874	(72038)
Net Expenses booked in Profit & Loss account	79,910	(2,87,720)

9. As required by Accounting Standard - AS 18 "Related party disclosures" issued by the Institute of Chartered Accountants, following are the names and nature of related parties (As identified by the Management):

**A. Key Management Personnel and their relatives:**

**Key Management Personnel**

1. Mr. Pardeep Misra (Director)
2. Mrs. Richa Misra (Director)
3. Late Mr. J. P. Bhargava (Director upto 10/06/2013)
4. Mr. Jamal Hussain Ansari (appointed on 25/07/2013) (Director)

**Relatives of Director with whom transactions have been entered into: N.A**

**B. Subsidiary Company (Indian)**

1. M/s Rudrabhishek Architects & Designers Private Limited
2. M/s Rudrabhishek Trustees Company Private Limited
3. M/s Rudrabhishek Infosystems Private Limited

**C. Subsidiary Company (Foreign)**

1. M/s Rudrabhishek Singapore Pte Limited, Singapore

**D. Associate Concern**

1. M/s Rudrabhishek Financial Advisors Private Limited
2. M/s Samad Trade Links Pvt.Ltd.
3. M/s Pushp Products Pvt. Ltd
4. M/s Wisdom Planners & Developers Private Limited
5. M/s Pradeep Richa Educare Foundation
6. M/s Paarth Infrabuild Private Limited
7. M/s New Modern Buildwell Private Limited

For Rudrabhishek Enterprises Pvt. Ltd.



*Richa Misra*  
Director

Rudrabhishek Enterprises Pvt. Ltd.

*Richa Misra*  
Director

For RUDRABHISHEK ENTERPRISES PVT. LTD.

*Chh*  
Company Secretary

The following transactions were carried out with related parties in the ordinary course of business:

Nature of Transaction	Name of Party	2013-14 (In Rs.)	2012-13 (In Rs.)
Director's Remuneration	Mr. Pradeep Misra	89,29,000	38,40,000
	Ms. Richa Misra	21,60,000	19,20,000
Professional Charges	Mr. J. P. Bhargava	Nil	6,00,000
Sitting Fees	Mr. Pradeep Misra	5,000	Nil
	Ms. Richa Misra	5,000	Nil
	Mr. Jamal Hussai Ansari	5,000	Nil
Rent Paid*	M/s Pushp Products Pvt. Ltd	90,51,721	24,80,909
	Gyanwati Misra	1,20,000	Nil
	M/s Samad Trade Links Pvt.Ltd.	10,24,184	10,24,184
Professional Charges paid	M/s Pushp Products Pvt. Ltd	8,50,000	9,00,000
	M/s Rudrabhishek Architects & Designers Private Limited	95,01,532*	94,68,596*
	M/s Rudrabhishek Infosystems Private Limited	51,38,591*	Nil
Advances Recovered	M/s Rudrabhishek Infosystems Private Limited	1,02,000	Nil
	M/s Rudrabhishek Financial Advisors Private Limited	45,67,053	Nil
	M/s Rudrabhishek Architects & Designers Private Limited	25,00,000	12,56,800
Loan Granted	M/s Rudrabhishek Architects & Designers Private Limited	9,00,000	27,00,000
	M/s Rudrabhishek Financial Advisors Private Limited	8,00,000	34,20,000
	M/s Rudrabhishek Infosystems Private Limited	1,00,000	7,10,000
	M/s Rudrabhishek Singapore Pte Limited	24,78,559	Nil
Advances	M/s Wisdom Planners & Developers Private Limited	2,50,00,000	Nil
Loan Taken	Pradeep Misra	22,54,088	63,50,000
Loan Repaid	Pradeep Misra	43,41,000	Nil
Interest Received	M/s Rudrabhishek Architects & Designers Private Limited	10,43,147	10,98,668
	M/s Rudrabhishek Financial Advisors Private Limited	2,69,760	1,15,856
	M/s Rudrabhishek	91,140	6,953



Rudrabhishek Enterprises Pvt. Ltd.

*[Signature]*  
Director

Rudrabhishek Enterprises Pvt. Ltd.

*[Signature]*  
Director

For RUDRABHISHEK ENTERPRISES PVT. LTD.

*[Signature]*

Company Secretary



	Infosystems Private Limited		
	M/s Rudrabhishek Singapore Pte Limited	50,053	Nil
Interest Paid	M/s Wisdom Planners & Developers Private Limited	12,95,342	Nil
Royalty Received	M/s Rudrabhishek Architects & Designers Private Limited	4,06,362*	4,39,622*
	M/s Rudrabhishek Financial Advisors Private Limited	2,45,196*	Nil
	M/s Rudrabhishek Infosystems Private Limited	1,12,494*	Nil
Royalty Paid	Pradeep Misra	30,00,000	Nil
Slump Sale (Transfer of business)	M/s Rudrabhishek Infosystems Private Limited (Wholly owned Suisidiary)	2,00,00,000	Nil
Investments	M/s Rudrabhishek Infrastructure Trust	2,50,00,000	Nil
Security Deposits Paid	Gyanwati Misra	90,000	Nil
	M/s Pushp Products Pvt. Ltd	27,20,266	Nil
Professional charges Received*	M/s Paarth Infrabuild Private Limited	6,63,59,338	1,68,75,574
	M/s New Modern Buildwell Private Limited	14,04,500	Nil
Sale of Fixed Assets	M/s Paarth Infrabuild Private Limited	3,78,750	Nil

\* Inclusive of Service Tax

Note: The above transactions are excluding reimbursements.

Balance at the year-end:

Balance at the end of the year	Name of Party	2013-14 (In Rs.)	2012-13 (In Rs.)
Salary Payable	Mr. Pradeep Misra	21,06,339	2,20,720
	Ms. Richa Misra	17,660	1,45,455
Trade Payable	Mr. J.P. Bhargava	Nil	90,000
Imprest A/c	Mr. Pradeep Misra	1,50,888	7779
Sundry Creditors (Net)	M/s Rudrabhishek Architects & Designers Private Limited	41,07,389	48,99,351
	M/s Rudrabhishek Financial Advisors Private Limited	6,37,819	-
	M/s Pushp Products Pvt. Ltd	15,45,870	-
	M/s Rudrabhishek Infosystems Private Limited	29,24,814	-



Rudrabhishek Enterprises Pvt. Ltd.

*[Signature]*  
Director

Rudrabhishek Enterprises Pvt. Ltd.

*[Signature]*  
Director

For RUDRABHISHEK ENTERPRISES PVT. LTD.

*[Signature]*

Company Secretary



Sundry Debtors	M/s Rudrabhishek Financial Advisors Private Limited	6,29,735	93,381
	M/s Rudrabhishek Architects & Designers Private Limited	29,80,780	13,44,393
	M/s Paarth Infrabuild Private limited	(3,66,990)	-
	M/s Rudrabhishek Infosystems Private Limited	8,97,885	50,697
	M/s Rudrabhishek Infrastructure Trust	38,989	-
Loan and Advances Granted	M/s Rudrabhishek Architects & Designers Private Limited	89,18,033	88,92,530
	M/s Rudrabhishek Financial Advisors Private Limited	Nil	34,20,000
	M/s Rudrabhishek Infosystem Private Limited	7,96,283	7,10,000
	M/s Rudrabhishek Singapore Pte Limited, Singapore (Loan)	24,78,559	Nil
	M/s Rudrabhishek Singapore Pte Limited	16,87,556	Nil
Loan Taken	Pradeep Misra	42,63,088	63,50,000
Advance for sale of FSI	M/s Wisdom Planners & Developers Private Limited	2,50,00,000	Nil
Other payables**	M/s Rudrabhishek Infosystems Private Limited	Nil	14,96,635
Security deposits Paid	Gyanwati Misra	90,000	Nil
	M/s Pushp Products Pvt. Ltd	27,20,266	Nil

Note: Balances also includes year-end outstanding on account of reimbursement.

10. Information regarding Import and Other Matters:

A.	Value of import calculated at C.I.F basis	31-Mar-14	31-Mar-13
	Raw material	-	-
	Components and spare parts	-	-
	Capital goods	-	-
		-	-
B	Expenditure in foreign currency (accrual basis)	31-Mar-14	31-Mar-13
	Professional & Other Charges	2,43,398	-
	Royalty	-	-
	Travelling Expenses	-	-
		-	-

Rudrabhishek Enterprises Pvt. Ltd.

*[Signature]*  
Director

Rudrabhishek Enterprises Pvt. Ltd.

*[Signature]*  
Director

For RUDRABHISHEK ENTERPRISES PVT. LTD.

Company Secretary



C	Earning in foreign currency	31-Mar-14	31-Mar-13
	Interest Received from Subsidiary	50053	-
	Other (specify nature)	-	-
		-	-

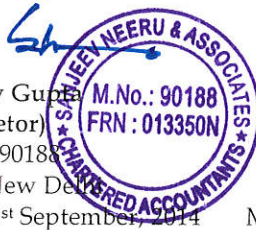
**D. Imported and indigenous raw material, components and spare parts consumed:**

	CIF Value(in Lacs)	31-Mar-14		31-Mar-13	
		% of total consumption	Value	% of total consumption	Value
Raw material					
Imported		-	-	-	-
Indigenous		-	-	-	-
		-	-	-	-
Components					
Imported		-	-	-	-
Indigenous		-	-	-	-
		-	-	-	-
Spare parts					
Imported		-	-	-	-
Indigenous		-	-	-	-
		-	-	-	-

11. Previous year's figures have been regrouped or rearranged wherever required.

As per our report attached  
For Sanjeev Neeru & Associate.  
Chartered Accountants  
Firm Registration No.:

Sanjeev Gupta  
(Proprietor)  
M. No.-90188  
Place: New Delhi  
Date: 01<sup>st</sup> September, 2014



Pradeep Misra  
(Managing Director)  
[DIN: 01386739]  
R/o: Sadhika Farm  
Mall Road, Mall Road,  
Behind Second-D-III,  
Park Lane, Vasant Kunj]

Richa Misra  
(Director)  
[DIN: 00405282]  
R/o: Sadhika Farm  
Behind Sec-D-III,  
Park Lane, Vasant Kunj,  
New Delhi-70]

Vikas Gupta  
(Company Secretary)  
[Memb. No.:]  
R/o: C-298/1,  
Street No. 11,  
Opp. Jain Dharamshala  
Thana Road, Bhajanpura  
New Delhi-110053]

Company Secretary

**INDEPENDENT AUDITOR'S REPORT ON CONSOLIDATED FINANCIAL STATEMENTS**

To

The Members of

M/s Rudrabhishek Enterprises Private Limited

**REPORT ON THE FINANCIAL STATEMENTS**

We have audited the accompanying the consolidated financial statements of M/s Rudrabhishek Enterprises Private Limited (the Company), which comprise the Consolidated Balance sheet as at March 31, 2014, and the Consolidated Statement of Profit & Loss for the year then ended, and a summary of significant accounting policies and other explanatory information.

**MANAGEMENT RESPONSIBILITY FOR THE FINANCIAL STATEMENTS**

The Company's Management is responsible for the preparation of these Consolidated financial statements that give a true and fair view of the Consolidated financial position, Consolidated financial performance of the Company in accordance with the Accounting Standards notified under the Companies Act, 1956 (the Act) read with the General Circular 15/2013 dated 13th September, 2013 of the Ministry of Corporate Affairs in respect of Section 133 of the Companies Act, 2013 and in accordance with the accounting principles generally accepted in India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the Consolidated financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

**AUDITOR'S RESPONSIBILITY**

Our responsibility is to express an opinion on these Consolidated financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountant of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amount and disclosures in the Consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Consolidated financial statements, whether due to fraud or error. In making those risk assessments; the auditor considers internal control relevant to the Company's preparation and fair presentation of the Consolidated financial statements in





order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the Consolidated financial statements.

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

#### OPINION

In our opinion and to the best of our information and according to the explanations given to us, the Consolidated 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:

- a) in the case of the Consolidated Balance Sheet, of the state of affairs of the company as at March 31, 2014;
- b) in the case of the Consolidated Statement of Profit and Loss, of the profit for the year ended on that date.

For SANJEEV NEERU & ASSOCIATES

Chartered Accountants

F. R. No: 013350N

Sanjeev Gupta  
(Proprietor)

M. No: 090188

Place: New Delhi


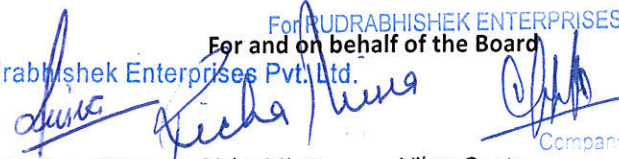
Date: 6<sup>th</sup> October 2014



**RUDRABHISHEK ENTERPRISES PRIVATE LIMITED**  
**Consolidated Balance Sheet as at March 31, 2014**



(Figures in Rs.)

	Notes	As at 31-03-2014	As at 31-03-2013
<b>EQUITY AND LIABILITIES</b>			
<b>Shareholder's Funds</b>			
Share Capital	1	5,605,000	5,605,000
Reserves and Surplus	2	183,863,671	87,613,376
Minority Interest		88,652	119,487
<b>Non-Current Liabilities</b>			
Other Long-Term Liabilities	3.1	100,000	100,000
Long Term Provisions	3.2	4,070,529	3,614,423
<b>Current Liabilities</b>			
Short Term Borrowings	4.1	4,388,088	8,130,000
Trade Payables	4.2	27,035,634	9,841,639
Other Current Liabilities	4.3	47,221,643	15,546,532
Short-Term Provisions	4.4	39,113,901	26,847,959
<b>TOTAL</b>		<b>311,487,117</b>	<b>157,418,417</b>
<b>ASSETS</b>			
<b>Non-Current Assets</b>			
<u>Fixed Assets</u>	5		
Tangible Assets		34,010,099	34,025,645
Intangible Assets		3,260,276	4,028,022
Non-Current Investments	6	71,256,754	50,000
Long Term Loans and Advances	7	11,595,540	9,325,263
Deferred Tax Assets (Net)		58,364	117,656
<b>Current Assets</b>			
Current Investments	8.1	5,069,520	131,518
Trade Receivables	8.2	96,930,418	64,522,628
Cash and Cash Equivalents	8.3	26,423,060	14,295,850
Short Term Loans and Advances	8.4	13,456,730	882,594
Other Current Assets	8.5	49,426,357	30,039,241
<b>TOTAL</b>		<b>311,487,117</b>	<b>157,418,417</b>
<b>Significant Accounting Policies</b>	14		
<b>Notes on Financial Statements</b>	15 to 23		
As per our report of even date			
<b>For Sanjeev Neeru &amp; Associates</b> Firm Registration Number: 013350N Chartered Accountants  Proprietor Membership Number: 090188 Place: New Delhi Date: 6th October, 2014		<b>For and on behalf of the Board</b> <b>For Rudrabhishek Enterprises Pvt. Ltd.</b>  Pradeep Misra      Richa Misra      Vikas Gupta Director              Director              Company Secretary	

# RUDRABHISHEK ENTERPRISES PRIVATE LIMITED



## Consolidated Statement of Profit and Loss for the year ended March 31, 2014

(Figures in Rs.)

	Notes	For the year ended on 31-03-2014	For the year ended on 31-03-2013
<b>Revenue</b>			
Revenue from Operations	9	331,287,823	229,798,875
Other Income	10	3,003,300	4,391,682
<b>Total Revenue</b>		<b>334,291,122</b>	<b>234,190,557</b>
<b>Expenses</b>			
Employee Benefits Expense	11	120,617,699	89,211,455
Finance Costs	12	1,481,848	135,873
Change in Inventories		(1,997,800)	-
Depreciation & Amortisation Expense		8,257,548	6,181,197
Other Expenses	13	121,395,775	82,259,146
<b>Total Expenses</b>		<b>249,755,070</b>	<b>177,787,671</b>
<b>Profit before Exceptional, Extraordinary Items &amp; Taxation</b>		<b>84,536,052</b>	<b>56,402,886</b>
Less: Income Tax Adjustments		11,604	-
<b>Profit Before Taxation</b>		<b>84,524,448</b>	<b>56,402,886</b>
Tax Expense:			
Current Tax		31,158,487	19,170,420
Deferred Tax		40,956	(159,687)
Add: MAT Credit		122,947	34,770
<b>Profit After Tax (before adjustment of Minority Interest)</b>		<b>53,447,952</b>	<b>37,426,924</b>
Add Share of Loss Transferred to Minority Interest		-	24,374
Less: Share of Profit of Minority Transfer to Minority Interest		48,652	-
<b>Profit After Tax (after adjustment of Minority Interest)</b>		<b>53,399,300</b>	<b>37,451,298</b>
<b>Earnings Per Share (Face value of Rs.10 each)</b>			
Basic / Diluted (in Rs.)	20	95.27	66.77
<b>Significant Accounting Policies</b>	14		
<b>Notes on Financial Statements</b>	15 to 23		

As per our report of even date

**For Sanjeev Neeru & Associates**

Firm Registration Number: 013350N

Chartered Accountants

Proprietor

Membership Number: 090188

Place: New Delhi

Date: 6th October, 2014



For and on behalf of the Board

Pradeep Misra  
Director

Richa Misra  
Director

Vikas Gupta  
Company Secretary

Company Secretary



# RUDRABHISHEK ENTERPRISES PRIVATE LIMITED

## Notes to the Financial Statements

For the year ended March 31, 2014



(Figures in Rs.)

### 1 Share Capital

#### Authorised

10,00,000 Equity Shares of Rs.10/- each

As at 31-03-2014	As at 31-03-2013
---------------------	---------------------

10,00,000	10,00,000
-----------	-----------

10,00,000	10,00,000
-----------	-----------

#### Issued, Subscribed and Paid-up

5,60,500 ( Previous Year 5,60,500) Equity Shares of Rs.10/- each fully paid up

5,605,000	5,605,000
-----------	-----------

5,605,000	5,605,000
-----------	-----------

### a. Reconciliation of the number of shares outstanding

Equity Shares	No. of Shares	As at 31-03-2014	No. of Shares	As at 31-03-2013
Number of Equity Shares at the beginning of the year	560,500	5,605,000	560,500	5,605,000
Equity Shares issued during the year	-	-	-	-
	560,500	5,605,000	560,500	5,605,000
Less: Shares bought back during the year	-	-	-	-
Number of Equity Shares at the end of the year	560,500	5,605,000	560,500	5,605,000

### b. Terms and rights attached to Equity Shares

The Company has only one class of Equity Shares having a face value of Rs10 per share. Each holder of the Equity Shares is entitled to one vote per share

### c. Aggregate number of Equity Shares issued for consideration other than cash during the period of five years immediately preceding the reporting date

- - - -

### d. Aggregate number of Bonus Shares issued during the period of five years immediately preceding the reporting date

- - - -

### e. Details of Shareholders holding more than 5% Shares in the Company

Name of Share Holder	As at 31-03-2014		As at 31-03-2013	
	No. of Share Holding	Holding %	No. of Share Holding	Holding %
<b>Equity Shares with Voting Rights</b>				
Pradeep Misra	460,000	82.07	460,000	82.07
Richa Misra	30,500	5.44	30,500	5.44
Kathura Milk & Agro Products Pvt Ltd	60,000	10.70	60,000	10.70
Others	10,000	1.78	10,000	1.78
<b>Total</b>	<b>560,500</b>	<b>100.00</b>	<b>560,500</b>	<b>100.00</b>

Rudrabhishek Enterprises Pvt. Ltd.

Director

For Rudrabhishek Enterprises Pvt. Ltd.

Director



For RUDRABHISHEK ENTERPRISES PVT. LTD.

Company Secretary

# RUDRABHISHEK ENTERPRISES PRIVATE LIMITED

## Notes to the Financial Statements

For the year ended March 31, 2014



(Figures in Rs.)

	As at 31-03-2014	As at 31-03-2013
<b>2. Reserves and Surplus</b>		
<b>Capital Reserve</b>		
Add: Addition during the year	1,500,000	
Addition during the year	44,500,000	
<b>General Reserve</b>		
As per last Balance Sheet	11,941,448	7,965,448
Add: Transferred from surplus in Statement of Profit and Loss	7,592,000	3,976,000
	19,533,448	11,941,448
<b>Surplus / (Deficit) in Statement of Profit and Loss</b>		
As per last Balance Sheet	75,671,928	48,840,559
Add: Profit for the Year	53,399,300	37,451,298
Add: RIPL Merger	(33,935)	-
	129,037,293	86,291,857
<b>Less: Appropriations:</b>		
Dividend Proposed to be Distributed to Equity Shareholders (₹10 per share)	5,605,000	5,605,000
Tax on Dividend	952,570	952,570
Transfer to General Reserve	7,592,000	3,976,000
Reversal of Loss	(3,442,500)	86,359
	118,330,223	75,671,928
<b>Closing Balance Carried Forward to Balance Sheet</b>	<b>183,863,671</b>	<b>87,613,376</b>



For Rudrabhishek Enterprises Pvt. Ltd.

*[Signature]*  
Director

For Rudrabhishek Enterprises Pvt. Ltd.

*[Signature]*  
Director

For RUDRABHISHEK ENTERPRISES PVT. LTD.

*[Signature]*  
Company Secretary

# RUDRABHISHEK ENTERPRISES PRIVATE LIMITED

## Notes to the Financial Statements

For the year ended March 31, 2014



(Figures in Rs.)

### 3. Non-Current Liabilities

#### 3.1. Other Long term Liabilities

Security Deposits Received

As at 31-03-2014	As at 31-03-2013
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100,000	100,000
---------	---------

100,000	100,000
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#### 3.2 Long term Provisions

Provision for Employee Benefits:

Provision for Gratuity

4,070,529	3,614,423
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4,070,529	3,614,423
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Rudrabhishek Enterprises Pvt. Ltd.

Director

For Rudrabhishek Enterprises Pvt. Ltd.

Director

For RUDRABHISHEK ENTERPRISES PVT. LTD.

Company Secretary





**RUDRABHISHEK ENTERPRISES PRIVATE LIMITED****Notes to the Financial Statements**

For the year ended March 31, 2014



(Figures in Rs.)

	For the year ended on 31-03-2014	For the year ended on 31-03-2013
<b>4. Current Liabilities</b>		
<b>4.1. Short Term Borrowings</b>		
Loan From Related Party	4,388,088	8,130,000
	<b>4,388,088</b>	<b>8,130,000</b>
<b>4.2. Trade Payables</b>		
Other than Acceptances	27,035,634	9,841,639
	<b>27,035,634</b>	<b>9,841,639</b>
<b>4.3. Other Current Liabilities</b>		
Advance received from Customers	26,013,124	2,999,151
Share Application Money Refundable	1,000,000	-
<u>Other Payables:</u>		
Salaries Payable	10,548,277	6,570,308
Provident Fund Payable	515,858	210,724
ESI Payable	23,306	22,508
TDS Payable	6,537,697	1,762,553
Employees Imprest A/c	1,563,670	835,886
Creditors for Fixed Assets	-	2,598,639
Other Expenses Payables	1,019,711	538,984
<u>Due to Directors:</u>		
In Imprest A/c	-	7,779
	<b>47,221,643</b>	<b>15,546,532</b>
<b>4.4. Short-term Provisions</b>		
(a) <u>Provision for Employee Benefits:</u>		
Provision for Leave Entitlements	975,546	665,928
Provision for Gratuity	423,059	454,041
<b>Total (a)</b>	<b>1,398,605</b>	<b>1,119,969</b>
(b) <u>Provision - Others:</u>		
Provision For Taxation	31,157,726	19,170,420
Provision for Proposed Equity Dividend	5,605,000	5,605,000
Provision for Tax on Proposed Dividend	952,570	952,570
<b>Total (b)</b>	<b>37,715,296</b>	<b>25,727,990</b>
<b>Total (a+b)</b>	<b>39,113,901</b>	<b>26,847,959</b>

For Rudrabhishek Enterprises Pvt. Ltd.

Director

For Rudrabhishek Enterprises Pvt. Ltd.

Director



For RUDRABHISHEK ENTERPRISES PVT. LTD.

Company Secretary

# **RUDRABHISHEK ENTERPRISES PRIVATE LIMITED**

## **Notes to the Financial Statements**

For the year ended March 31, 2014

### **5. Fixed Asset**



(Figures in Rs.)

Particulars	Gross Block			Depreciation / Ammortisation			Net Block	
	As at 1 April 2013	Additions During the Year	Deductions/ Adjustments	As at 31 March 2014	For the year 1 April 2013	Deductions/ Adjustments During the Year	As at 31 March 2014	As at 31 March 2013
<b>A. Tangible Fixed Assets</b>								
Building- Lease-hold	10,352,752	3,414,706	-	13,767,458	757,255	-	1,362,859	9,595,497
Furniture & Fixtures	6,096,989	811,101	-	6,908,090	2,312,099	-	3,068,061	3,784,890
Vehicles	7,283,179	-	753,161	6,530,018	1,471,725	373,887	2,696,485	7,196,540
Office Equipments	10,174,313	532,473	-	10,706,786	1,133,335	-	3,557,049	7,750,599
Computer Hardware	11,042,985	3,900,564	90,642	14,852,907	2,423,714	50,438	8,070,704	5,698,120
<b>Total (A)</b>	<b>44,950,217</b>	<b>8,658,844</b>	<b>843,803</b>	<b>52,765,258</b>	<b>12,506,361</b>	<b>424,325</b>	<b>18,755,159</b>	<b>34,025,646</b>
<b>B. Intangible Fixed Assets</b>								
Goodwill (Consolidation)	-	63,214	-	63,214	-	-	-	-
Computer Software	6,761,084	753,465	-	7,514,549	2,733,062	-	4,317,487	4,028,022
<b>Total (B)</b>	<b>6,761,084</b>	<b>816,679</b>	<b>-</b>	<b>7,577,763</b>	<b>2,733,062</b>	<b>-</b>	<b>4,317,487</b>	<b>4,028,022</b>
<b>TOTAL (A+B)</b>	<b>51,711,301</b>	<b>9,475,523</b>	<b>843,803</b>	<b>60,343,021</b>	<b>15,239,423</b>	<b>424,325</b>	<b>23,072,646</b>	<b>38,053,667</b>
<b>Previous Year</b>	<b>28,998,957</b>	<b>24,756,804</b>	<b>140,385</b>	<b>53,615,376</b>	<b>9,417,798</b>	<b>37,285</b>	<b>15,561,710</b>	<b>19,581,159</b>

For Rudrabhishek Enterprises Pvt. Ltd.

Director

For Rudrabhishek Enterprises Pvt. Ltd.

Company Secretary



# RUDRABHISHEK ENTERPRISES PRIVATE LIMITED

## Notes to the Financial Statements

For the year ended March 31, 2014



(Figures in Rs.)

For the year ended on 31-03-2014	For the year ended on 31-03-2013
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### 6. Non-Current Investments

#### Investment- At Cost

#### Unquoted Non-Trade Investment in Fully Paid-Up Equity Instruments of:

##### Other Entity

5,000 (Previous Year: 5000) Equity Share of ₹ 10 each of Damini Marketing Pvt. Ltd.	50,000	50,000
2,500 (Previous Year : Nil) units in "Rudrabhishek Infrastructure Trust"	25,000,000	-
Investment in Fully Paid Equity Shares	46,206,754	-
Aggregate amount of Unquoted Investments	71,256,754	50,000

### 7. Long Term Loans and Advances

(Unsecured, considered good unless stated otherwise)

Capital Advances	-	1,506,356
Security Deposits		
- Considered Good	4,235,584	1,230,318
- Considered Doubtful	600,000	600,000
Interest Accrued on Deposits	1,782,466	1,018,297
Tendor Money Recoverable	4,977,490	4,081,292
Share Application Money	-	889,000
	11,595,540	9,325,263

Rudrabhishek Enterprises Pvt. Ltd.

Director

For Rudrabhishek Enterprises Pvt. Ltd.

Director

For RUDRABHISHEK ENTERPRISES PVT. LTD.

Company Secretary





**RUDRABHISHEK ENTERPRISES PRIVATE LIMITED****Notes to the Financial Statements**

For the year ended March 31, 2014

(Figures in Rs.)

**8. Current Assets****8.1 Current Investments- At Cost**

Quoted Investments in Mutual Funds  
(121979.166 (Previous Year: 13022.220) units of DWS Credit Opportunities Fund)  
Investment Property (held for sale)

For the year ended on 31-03-2014	For the year ended on 31-03-2013
1,232,770	131,518
3,836,750	
5,069,520	131,518

**8.2. Trade Receivables**

(Unsecured, considered good unless stated otherwise)

Trade receivable outstanding for a period exceeding six months from the date they were due for payment

- Considered Good	35,764,562	20,726,449
- Considered Doubtful	-	-
Others	61,165,855	43,796,179
	96,930,418	64,522,628

**8.3. Cash and Cash Equivalents**

Balances with Banks:

-In Current Accounts  
-In Deposit Accounts

Cash on Hand

10,904,567	6,550,029
10,319,000	6,677,200
5,199,493	1,068,621
-	-
26,423,060	14,295,850

**8.4. Short Term Loans and Advances**

(Unsecured, considered good unless stated otherwise)

Advances to Employees	102,667	150,243
Prepaid Expenses	476,472	430,935
Share Application Money (Recoverable)	889,000	-
Advance to Suppliers	11,988,591	301,416

13,456,730	882,594
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**8.5 Other Current Assets**

Income Tax Refundable  
TDS Receivable  
Service Tax Receivable  
Others  
Work in Progress  
MAT Credit Entitlement

7,314,903	3,794,977
34,176,244	24,562,530
2,441,692	1,030,355
3,338,001	616,609
1,997,800	-
157,717	34,770
49,426,357	30,039,241

For Rudrabhishek Enterprises Pvt. Ltd.

Director

For Rudrabhishek Enterprises Pvt. Ltd.

Director

For RUDRABHISHEK ENTERPRISES PVT. LTD.

Company Secretary



# RUDRABHISHEK ENTERPRISES PRIVATE LIMITED

## Notes to the Financial Statements

For the year ended March 31, 2014



(Figures in ')

### 9. Revenue from Operations

	For the year ended on 31-03-2014	For the year ended on 31-03-2013
Sale of Services (Gross)	372,223,874	257,459,294
Less: Service Tax	40,936,051	27,660,419
	331,287,823	229,798,875

### 10. Other Income

#### Interest Income

a) Interest from Banks on FDR's	894,396	577,167
b) Interest Income from Long Term Advances to Subsidiary	246,903	26,765

#### Other Non Operating Income:

Liabilities no longer required Written Back	1,798,924	3,311,273
Dividend Income	26,615	8,781
Miscellaneous Income	36,461	467,696

3,003,300	4,391,682
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For Rudrabhishek Enterprises Pvt. Ltd.

Director

For Rudrabhishek Enterprises Pvt. Ltd.

Director

For RUDRABHISHEK ENTERPRISES PVT. LTD.

Company Secretary



# RUDRABHISHEK ENTERPRISES PRIVATE LIMITED

## Notes to the Financial Statements

For the year ended March 31, 2014



(Figures in Rs.)

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Dividend Income	26,615	8,781
Miscellaneous Income	36,461	467,696

3,003,300	4,391,682
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for Rudrabhishek Enterprises Pvt. Ltd.

Director

for Rudrabhishek Enterprises Pvt. Ltd.

Director

For RUDRABHISHEK ENTERPRISES PVT. LTD.

Company Secretary





# RUDRABHISHEK ENTERPRISES PRIVATE LIMITED

## Notes to the Financial Statements

For the year ended March 31, 2014



(Figures in Rs.)

### 11. Employee Benefits Expenses

	For the year ended on 31-03-2014	For the year ended on 31-03-2013
Salaries and Wages	111,445,657	80,280,507
Contribution to Provident and Other Funds	1,695,966	1,476,911
Staff Welfare Expenses	1,117,615	1,374,882
Contribution to Gratuity	691,458	2,168,381
Bonus to Employees	5,667,003	3,910,774
	120,617,699	89,211,455

### 12. Finance Cost

Interest	1,295,342	15,624
Bank Charges (Includes Guarantee Commission)	182,382	105,250
Interest on Late Payment TDS	4,125	14,999
	1,481,848	135,873

### 13. Other Expenses

Printing & Stationery	4,363,002	2,702,347
Rent	15,319,352	6,996,280
<u>Repairs and Maintenance:</u>		
Computers	224,346	739,337
Others	3,165,822	1,888,779
Office Supplies	1,656,783	985,486
Postage & Courier Expenses	232,754	170,704
Filing Fees	453,500	12,500
Travelling and Conveyance Expenses	14,299,985	10,991,974
Telephone Expenses	2,292,556	2,265,379
Legal and Professional Charges	52,800,445	31,246,583
<u>Auditors' Remuneration:</u>		
Audit Fees	138,840	138,840
Taxation Matters	20,750	18,250
Other Services	93,882	30,000
Bad Debts Written Off	10,055,421	13,611,503
Electricity & Water Expenses	3,297,837	2,233,482
Books & Periodicals	22,622	27,105
Insurance Expenses	54,506	35,096
Security Charges	390,355	453,504
Software Expenses	107,629	3,493,637
Royalty	3,000,000	-
Subscription Expenses	378,098	499,642
Tender Application Fees	525,325	554,787
Equipment Hiring Charges	450,188	460,358
Advertisement Expenses	4,448,923	2,114,446
Charity & Donation	1,230,017	25,000
Business Promotion Expenses	1,383,584	286,220
Sundry balances written off	43,536	104,176
Miscellaneous Expenses	355,922	116,419
Loss on sale of Assets	176,691	1,484
Foreign Exchange fluctuation	225,928	-
Prior Period Expenses	40,000	4,749
Diminution in value of Investment	373	339
Other Expenses	146,803	50,740
	121,395,775	82,259,146



For Rudrabhishek Enterprises Pvt. Ltd.

*[Signature]*  
Director

For Rudrabhishek Enterprises Pvt. Ltd.

*[Signature]*  
Director

For RUDRABHISHEK ENTERPRISES PVT. LTD.

Director

*[Signature]*

Company Secretary