

**INDEPENDENT AUDITOR'S REPORT****TO THE MEMBERS OF RAIGARH TRADING COMPANY LIMITED.****REPORT ON THE FINANCIAL STATEMENTS**

We have audited the accompanying financial statements of **RAIGARH TRADING COMPANY LIMITED** ("the Company"), which comprise the Balance Sheet as at March 31, 2015, the Statement of Profit & Loss and Cash Flow Statement for the year then ended and a summary of significant accounting policies and other explanatory information.

**MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS**

The Company's Board of Directors are responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these Financial Statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including Accounting Standards specified u/S 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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.

**AUDITOR'S RESPONSIBILITY**

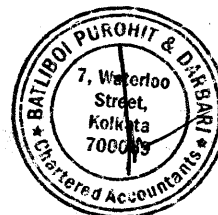
Our responsibility is to express an opinion on these financial statements based on our audit.

We have taken into account the provisions of the Act, the accounting and Auditing Standards and matters which are required to be included in the Audit Report under the provisions of the Act and the Rules made thereunder.

We conducted our audit in accordance with the Standards of Auditing issued by the Institute of Chartered Accountants 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 amounts 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, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control. 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.

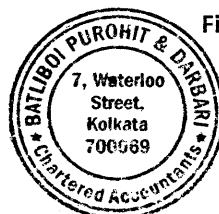
- a) In the case of the Balance Sheet, of the state of affairs of the Company as at March 31, 2015;
- b) In the case of the Statement of Profit & Loss, of the Profit for the year ended on that date; and
- c) In the case of Cash Flow Statement, of the cash flows for the year ended on that date.

**REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS**

1. As required by 'the Companies (Auditor's Report) Order, 2015', issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act (hereinafter referred to as the "Order"), and on the basis of such checks of the books and records of the Company as we considered appropriate and according to the information and explanations given to us, we give in the Annexure a statement on the matters specified in paragraphs 3 and 4 of the Order.
2. As required by Section 143(3) of the Act, we report that :
  - a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the 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 appears from our examination of those books;
  - c) The Balance Sheet, Statement of Profit & Loss and Cash Flow Statement dealt with by this Report are in agreement with the books of account;
  - d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified u/S 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
  - e) On the basis of written representations received from the Directors as on March 31, 2015, and taken on record by the Board of Directors, none of the Directors is disqualified as on March 31, 2015, from being appointed as a Director in terms of Section 164(2) of the Act.
  - f) The Company has adequate internal financial controls over financial reporting of the Company and the same are effectively in operation.
  - 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 as at 31<sup>st</sup> March 2015, which would have an impact on its financial position;
    - II) As per the nature and transactions of the Business, no provision for material foreseeable losses is required to be made.
    - III) With respect to amounts which were required to be transferred to the Investor Education and Protection Fund by the Company during the year ended 31<sup>st</sup> March 2015, refer Additional Notes to the Financial Statement, note no. 18(7).

Place : Kolkata.

Date : 18 AUG 2015



For Batliboi, Purohit & Darbari  
Chartered Accountants  
Firm Registration No.303086E

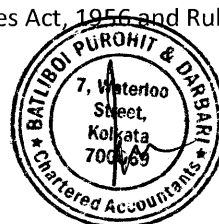
*Hemal Mehta*  
Hemal Mehta  
Partner

Membership No.063404

**ANNEXURE TO INDEPENDENT AUDITORS' REPORT**

Referred to in the Independent Auditors' Report of even date to the members of RAIGARH TRADING COMPANY LIMITED, the financial statements as of and for the year ended 31<sup>st</sup> March 2015.

- I. (a) The company has maintained proper records showing full particulars including quantitative details and situation of its fixed assets.  
(b) As explained to us, fixed assets have been physically verified by the management at reasonable intervals; no material discrepancies were noticed on such verification.
- II. (a) The Company holds inventory of shares only, which has been verified by the management at reasonable intervals.  
(b) The company has maintained proper records showing full particulars including quantitative details of its inventory.
- III. According to the information and explanations given to us and on the basis of our examination of the books of account, the Company has not given any loan, secured or unsecured, to Companies, Firms or other parties covered in the register maintained under section 189 of the Companies Act, 2013, during the Financial Year ending as on 31<sup>st</sup> March, 2015.
- IV. In our opinion and according to the information and explanations given to us, there is generally an adequate internal control procedure commensurate with the size of the company and the nature of its business, for the purchase of fixed assets and payment for expenses. During the course of our audit, no major instance of continuing failure to correct any weaknesses in the internal controls has been noticed.
- V. The Company has not accepted any deposit from the public covered under section 73 to 76 of the Companies Act, 2013.
- VI. Maintenance of cost records under Sub-section (1) of Section 148 of the Act is not applicable for the current financial year.
- VII. (a) According to the information and explanations given to us and the records of the Company examined by us, in our opinion, the Company is regular in depositing the undisputed statutory dues, including income tax as applicable, with the appropriate authorities  
(b) According to the information and explanations given to us and the records of the Company examined by us, there are no dues of income tax, wealth tax, which have not been deposited on account of any dispute  
(c) According to the information and explanations given to us and records of the company examined by us, the company has not transferred any amount to the investor Education & Protection Fund in accordance with relevant provisions of the Companies Act, 1956 and Rules made thereunder.



- VIII.** The Company has been registered for a period not less than five years; It has no accumulated losses as at the financial Year ended 31<sup>st</sup> March 2015; The company has incurred a Profit of Rs 1,12,937.67 in the current year and profit of Rs. 3,57,007.86 in the Financial Year immediately preceding the current Financial Year.
- IX.** According to the records of the Company examined by us and the information and explanations given to us, the Company has not obtained any loan from any financial institution or bank or debenture holders during the current financial year.
- X.** According to the information and explanations given to us, the Company has not given any guarantee for loan taken by others from a bank or financial institution.
- XI.** Based on the information and explanations given to us and on an overall examination of the Balance Sheet of the Company as at 31<sup>st</sup> March, 2015, we report that no fund raised on short-term basis have been used for long-term investment by the Company.
- XII.** During the course of our examination of the books and records of the Company, carried out in accordance with generally accepted auditing practices in India, and according to the information and explanations given to us, we have neither come across any instance of fraud on or by Company, noticed or reported during the year, nor have been informed of any such case by the Management.

Place : Kolkata.

Date : 18 AUG 2015



For Batliboi, Purohit & Darbari  
Chartered Accountants  
Firm Registration No.303086E

  
Hermal Mehta  
Partner

Membership No.063404

**RAIGARH TRADING COMPANY LIMITED**

36, Chowringhee Road, Kolkata - 700071

**BALANCE SHEET AS AT 31ST MARCH, 2015**

Sl. No.		NOTE NO.	AS AT 31ST MARCH 2015 ( Rs. )	AS AT 31ST MARCH 2014 ( Rs. )
I.	<b><u>EQUITY AND LIABILITIES</u></b>			
1	<b><u>SHAREHOLDERS' FUNDS</u></b>			
	a) Share capital	2	12,50,000.00	12,50,000.00
	b) Reserves and surplus	3	1,80,61,037.00	1,79,48,099.33
2	<b><u>NON CURRENT LIABILITIES</u></b>			
	a) Other long term liabilities	4	32,187.56	32,187.56
3	<b><u>CURRENT LIABILITIES</u></b>			
	a) Other current liabilities	5	78,047.23	1,12,195.15
			1,94,21,271.79	1,93,42,482.04
II.	<b><u>ASSETS</u></b>			
1	<b><u>NON CURRENT ASSETS</u></b>			
	a) Fixed assets	6	21,479.00	28,617.00
	b) Non-current investments	7	1,36,29,350.88	1,76,16,410.81
	c) Deferred tax assets (NET)	8	7,17,241.00	5,77,372.00
2	<b><u>CURRENT ASSETS</u></b>			
	a) Inventories	9	18,608.65	18,608.65
	b) Current investments	10	28,25,368.75	-
	c) Cash and cash equivalents	11	21,07,086.51	3,75,456.58
	d) Short term loans and advances	12	1,02,137.00	7,26,017.00
			1,94,21,271.79	1,93,42,482.04

The accompanying notes are an integral part of the financial statements

This is the Balance Sheet referred to in our report of even date

For BATLIBOI, PUROHIT & DARBARI

Chartered Accountants

Firm Registration No.303086E

  
(HEMAL MEHTA)

Partner

( Membership No. 063404)



For & on behalf of the board

  
H.K. JALAN

DIRECTOR ( DIN : 00228963)

  
ANUSHREE JALAN

DIRECTOR (DIN : 00228828)

PLACE : KOLKATA

DATE : 18.08.2015

**RAIGARH TRADING COMPANY LIMITED**  
36, Chowringhee Road, Kolkata - 700071

**STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH, 2015.**

Sl. No.	PARTICULARS	NOTE NO.	FOR THE YEAR ENDED 31ST MARCH 2015	FOR THE YEAR ENDED 31ST MARCH 2014
			( Rs. )	( Rs. )
I.	Revenue from operations	13	85,368.75	23,355.50
II.	Other Income	14	90,601.50	17,01,537.45
	Increase (Decrease) in Inventories		-	-
III.	<b>Total Revenue</b>		<b>1,75,970.25</b>	<b>17,24,892.95</b>
IV.	<b>Expenses</b>			
	Interest & Finance Charges on Loans	15	2,993.18	200.00
	Depreciation		7,138.00	
	Other Expenses	16	1,92,770.40	14,12,201.94
	<b>Total Expenses</b>		<b>2,02,901.58</b>	<b>14,12,401.94</b>
V.	<b>Profit / (Loss) before tax (III - IV)</b>		<b>(26,931.33)</b>	<b>3,12,491.01</b>
VI.	<b>Tax Expense:</b>			
	Current Tax Expense		-	59,545.15
	Deferred Tax		1,39,869.00	1,04,062.00
			1,39,869.00	44,516.85
VII.	<b>Profit / (Loss) for the year (V-VI)</b>		<b>1,12,937.67</b>	<b>3,57,007.86</b>
VIII.	Earning per Equity Share			
	Basic & Diluted	17	Rs. 9.04	Rs. 28.56

The accompanying notes are an integral part of the financial statements  
This is the Profit and Loss Account referred to in our report of even date

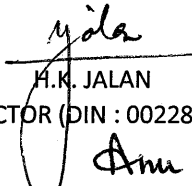
For BATLIBOI, PUROHIT & DARBARI  
Chartered Accountants  
Firm Registration No.303086E

  
(HEMAL MEHTA)  
Partner

( Membership No. 063404)



For & on behalf of the board

  
H.K. JALAN  
DIRECTOR (DIN : 00228963)

ANUSHREE JALAN  
DIRECTOR (DIN : 00228828)

PLACE : KOLKATA  
DATE : 18.08.2015

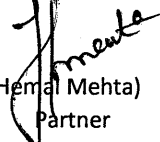
**RAIGARH TRADING COMPANY LIMITED**  
36, Chowringhee Road, Kolkata - 700071

**CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2015**

Sl. No.	Particulars	FOR THE YEAR ENDED	FOR THE YEAR ENDED
		31ST MARCH, 2015	31ST MARCH, 2014
		Rs.	Rs.
<b>A.</b>	<b>Cash Flow from Operating Activities</b>		
	Profit / (Loss) before taxation for the year	(26,931.33)	3,12,491.01
	Add: Depreciation	7,138.00	-
	Operating profit /(loss) before working capital changes	(19,793.33)	3,12,491.01
	Adjustments for :		
	Increase / (Decrease) in other Current Laibilities	(34,147.92)	(3,40,921.85)
	Increase / (Decrease) in other Long term Laibilities	-	(1,389.10)
	Increase / (Decrease) in Provisions	-	(59,545.15)
	(Increase) / Decrease in Short term Loans & Advances	6,23,880.00	(6,76,483.00)
	(Increase) / Decrease in Trade Recievables	-	-
	(Increase) / Decrease in Long term Loans & Advances	-	-
	<b>Net Cash Flow from Operating Activities</b>	<b>5,69,938.75</b>	<b>(7,65,848.09)</b>
<b>B.</b>	<b>Cash Flow from Investing Activities</b>		
	(Purchase) / Sale of Fixed Assets	-	-
	(Increase) / Decrease in current Investments	(28,25,368.75)	-
	(Increase) / Decrease in non current Investments	39,87,059.93	11,22,576.30
	(Increase) / Decrease in Capital Work in Progress	-	-
	<b>Net Cash used in Investing Activities</b>	<b>11,61,691.18</b>	<b>11,22,576.30</b>
<b>C.</b>	<b>Cash Flow from Financing Activities</b>		
	Proceeds from issue of Share Capital	-	-
	Increase / (Decrease) in Short Term Borrowings	-	-
	Increase /( Decrease) in Long Term Borrowings	-	-
	<b>Net Cash Flow from Financing Activities</b>	<b>-</b>	<b>-</b>
	<b>Net Increase/ (Decrease) of Cash and cash Equivalents</b>	<b>17,31,629.93</b>	<b>3,56,728.21</b>
	<b>Cash and cash Equivalents - Opening Balance</b>	<b>3,75,456.58</b>	<b>18,728.37</b>
	<b>Cash and cash Equivalents - Closing Balance</b>	<b>21,07,086.51</b>	<b>3,75,456.58</b>


This is the Cash flow statement referred to in our report of even date for BATLIBOI, PUROHIT & DARBARI

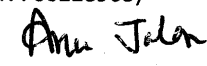
Chartered Accountants  
Firm Registration No.303086E

  
(Hemal Mehta)  
Partner  
Membership No.063404.



For & on behalf of the board

  
H.K. JALAN  
DIRECTOR (DIN : 00228963)

  
ANUSHREE JALAN  
DIRECTOR (DIN : 00228828)

Place: Kolkata  
Date: 18.08.2015

**RAIGARH TRADING COMPANY LIMITED**

**NOTES FORMING PART OF FINACIAL STATEMENT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH,2015**

**1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES :**

**(1.1) Basis of Preparation of Financial Statement:**

The Financial Statements Have been prepared in accordance with the Generally accepted accounting principles in India, under historical cost convention accrual basis. Pursuant to Section 133 of The Companies Act,2013 read with rule7 of the Companies(Accounts) Rules,2014, till the standards of accounting or any addendum thereto are prescribed by Central Government in consultation and recommendation of the National Financial Reporting Authority, the existing Accounting Standards notified under the Companies Act, 1956 shall continue to apply. Consequently, these financial statements have been prepared to comply with all material aspects with the Accounting Standards notified under section211 (3C) [Companies (Accounting Standard) Rules 2006, as amended] and other relevant provisions of the Companies Act, 2013.

All assets and liabilities have been classified as current or noncurrent as per Company's normal operating cycle and other criteria set out in Schedule III to the Companies Act, 2013. Based on the nature of Business the time of their realization in cash & cash equivalents, the Company has ascertained its operating cycle as twelve months for the purpose of current /non current classification of assets & liabilities.

The Accounting Policies, in all material aspects, have been consistently applied by the company and are consistent with those used in the previous year. The significant accounting policies followed by the Company are stated below :

**(1.2) Inventories:**

The Company holds inventory of shares, which are valued at cost or market price whichever is lower.

**(1.3) Investments:**

Long-term investments are carried at cost after deducting provision, if any, for diminution in value considered being other than temporary nature.

**(1.4) Fixed Assets:**

Fixed assets are stated at cost of acquisition and subsequent improvements thereto including taxes, duties, freight and other expenses incidental to acquisition and installation of fixed assets.

**(1.5) Depreciation :**

Depreciation on fixed assets has been provided on written down value method at the rates specified in the under schedule II of the Companies Act, 2013. Further, as a result of applicability of Schedule II of the Companies Act, 2013, an amount of Rs.7,138/- is charges in excess of the normal depreciation.

**(1.6) Revenue Recognition :**

Income on sale of investment is recognized on the date of contract note issued by the broker. Interest income is accounted on accrual basis. Dividend income is accounted when right to receive payment is established.

**(1.7) Contingent Liabilities :**

No provision is made for liabilities, which are of contingent in nature, but if material, these are disclosed by way of notes.





**RAIGARH TRADING COMPANY LIMITED**

**NOTES FORMING PART OF FINANCIAL STATEMENT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH, 2015**

**(1.8) Employee benefits :**

The company has no employee during the year. No amount is spent on employee benefit of short term nature and long term nature. Similarly, post employment benefits are not recognized.

**(1.9) Taxation:**

Provision for current income tax is made in accordance with the Income Tax Act, 1961. Deferred tax liabilities and assets are recognized at substantively enacted tax rate, subject to the consideration of prudence, on timing difference, being the difference between taxable income and accounting income that originate in one period and are capable of reversal in one or more subsequent periods.

**(1.10) Segment Reporting:**

The company has only one reportable business and geographical segment and hence further disclosure is not required under Accounting Standard 17 on 'Segment Reporting' issued by the ICAI.

**(1.11) Cash and cash equivalents( for the purpose of Cash Flow Statement):**

Cash comprises cash in hand and demand deposits with banks. Cash equivalents are short term balances (with an original maturity of three months or less from the date of acquisition), highly liquid Investments that are readily convertible into known amounts of cash and which are subject to insignificant risk of changes in the value.

**(1.12) Cash Flow Statement :**

Cash flows are reported using the indirect method, whereby profit / ( loss) before extraordinary Items and tax is adjusted for the effects of transactions of non cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from operating , investing and financing activities of the Company are segregated based on the available information.

**(1.13) Basic & Diluted Earning Per Shares**

Basic and Diluted earning per share is computed in accordance with AS-20 "Earning per Shares" Basic earning per share is calculated by dividing the net profit or Loss for the period attributable to Equity shareholders by weighted average number of equity shares outstanding during the period. Earnings considered in ascertaining the company's earnings per share is the net profit for the period after deducting any attributable tax thereto for the period. For the purpose of calculating diluted Earning per share, the net profit or loss for the period attributable to equity share holders and the weighted average number of shares outstanding during the period is adjusted for all dilutive potential equity shares.

For BATLIBOI, PUROHIT & DARBARI

Chartered Accountants


Firm Registration No. 303086E

  
(HEMAL MEHTA)  
PARTNER

Membership No. 063404



For & on behalf of the board

  
H.K. JALAN  
DIRECTOR (DIN : 00228963)



ANUSHREE JALAN  
DIRECTOR (DIN : 00228828)

Place: Kolkata

Date: 18.08.2015

**RAIGARH TRADING COMPANY LIMITED**

36, Chowringhee Road, Kolkata - 700071

**NOTE - '2'**

**SHARE CAPITAL**

PARTICULARS	AS AT 31ST MARCH, 2015	AS AT 31ST MARCH, 2014
	(Rs.)	(Rs.)
<b>Authorised</b> 25000 Equity Shares of Rs.100/- each with voting rights	25,00,000.00	25,00,000.00
<b>Issued, Subscribed and Paid Up</b> 12500 Equity Shares of Rs. 100/- each (Fully paid up)	12,50,000.00	12,50,000.00
	12,50,000.00	12,50,000.00

**Reconciliation of number of Shares and amount outstanding at the beginning and at the end of the reporting end of the Year.**

Equity Shares	31 st March, 2015		31 st March, 2014	
	No. of shares	Amount	No. of shares	Amount
At the beginning of the period	12,500	12,50,000.00	12,500	12,50,000.00
Issued during the period	-	-	-	-
Outstanding at the end of the period	12,500	12,50,000.00	12,500	12,50,000.00

**Rights, Preferences and Restrictions attached to shares**

Equity Shares : The Company has equity shares having a par value of Rs.100 per share. Each share holder is eligible for one vote per share held. In the event of liquidation, the equity share holders are eligible to receive the remaining assets of the company in proportion to their share holding after distribution of all preferential amount.

**Details of shares held by the share holders holding more than 5% of the aggregate shares in the Company**

Particulars	31 st March, 2015		31 st March, 2014	
	No. of shares	Percentage (%)	No. of shares	Percentage (%)
Equity Shares				
Akshya Nidhi Limited	2,140	17.12	2,140	17.12
Marut Developers Pvt. Ltd.	1,150	9.20	1,150	9.20
Sri H.K.Jalan	6,402	51.22	6,402	51.22
Varanasi Hotels & Estate Pvt. Ltd.	774	6.19	774	6.19

No Equity Share have been issued in the last five years under the Employees Stock Option Plan as consideration for services rendered by employees.



**RAIGARH TRADING COMPANY LIMITED**  
36, Chowringhee Road, Kolkata - 700071

PARTICULARS	AS AT 31ST MARCH 2015	AS AT 31ST MARCH 2014
	(Rs.)	(Rs.)
<b>NOTE - '3'</b>		
<b>RESERVES &amp; SURPLUS</b>		
<b>General Reserve</b>		
As at Commencement of the year	1,79,46,577.26	1,75,89,569.40
Add :		
Profit for the year as per statement of profit & Loss	1,12,937.67	3,57,007.86
(A)	1,80,59,514.93	1,79,46,577.26
<b>Charity Reserve</b>		
As at Commencement of the year	1,522.07	1,522.07
Additions during the year	-	-
(B)	1,522.07	1,522.07
<b>TOTAL (A+B)</b>	<b>1,80,61,037.00</b>	<b>1,79,48,099.33</b>
<b>NOTE - '4.'</b>		
<b>OTHER LONG TERM LAIBILITIES</b>		
Others	32,187.56	32,187.56
	32,187.56	32,187.56
<b>NOTE - '5'</b>		
<b>OTHER CURRENT LAIBILITIES</b>		
Provision for Taxation	59,545.15	59,545.15
Others Current Laibilities	18,502.08	52,650.00
	78,047.23	1,12,195.15



**RAIGARH TRADING COMPANY LIMITED**  
36, Chowringhee Road, Kolkata - 700071

**NOTE -6:**  
**FIXED ASSETS**

( Amount in Rs. )

SL. No	DESCRIPTION	GROSS BLOCK				DEPRECIATION				NET BLOCK	
		As At 01.04.2014	Addition during the year	Deduction during the year	As At 31.03.2015	Up to 31.03.2014	For the year	deduction during the year	Up to 31.3.2015	As At 31.03.2015	As At 31.03.2014
1	Land at Jaipur	16,037.00	-	-	16,037.00	-	-	-	-	16,037.00	16,037.00
2	Land at Puri	2,583.00	-	-	2,583.00	-	-	-	-	2,583.00	2,583.00
3	Chandan Nagore House	57,182.00	-	-	57,182.00	47,185.00	7,138.00	-	54,323.00	2,859.00	9,997.00
	Total	75,802.00	-	-	75,802.00	47,185.00	7,138.00	-	54,323.00	21,479.00	28,617.00
	Previous Year	75,802.00	-	-	75,802.00	47,185.00	-	-	47,185.00	28,617.00	



## RAIGARH TRADING COMPANY LIMITED

36, Chowringhee Road, Kolkata - 700071

### NOTE - '7'

#### NON CURRENT INVESTMENT (AT COST)

Name of The Company	Face Value (Rs.)	AS AT 31ST MARCH, 2015		AS AT 31ST MARCH, 2014	
		Qty.	Amount (Rs.)	Qty.	Amount (Rs.)
<b>Unquoted-</b>					
Equity shares Fully Paid Up					
Raigarh Jute & Textile Mills Ltd.	10/-	70,78,053	30,69,772.31	70,78,053	30,69,772.31
Shree Hanuman Jute Mills Pvt.Ltd.	10/-	21,000	64,37,025.00	21,000	64,37,025.00
Marut Developers Pvt. Ltd.	10/-	300	3,015.00	300	3,015.00
<b>Unquoted -</b>					
Preference Shares fully paid-up					
Raigarh Jute & Textile Mills Ltd.	100/-	10,000	-	10,000	-
			95,09,812.31		95,09,812.31
<b>Quoted- Equity shares Fully paid up</b>					
Akshya Nidhi Limited	10/-	13,000	26,12,000.00	33,050	80,81,451.50
Ashoka Viniyog Limited.	10/-	-	-	2,500	25,147.00
Lovable Lingerie Limited		4,500	15,07,538.57	-	-
			41,19,538.57		81,06,598.50
			1,36,29,350.88		1,76,16,410.81

#### Note:

#### Market Value of Quoted Investments

Due to inadequate information in respect of Market Value of shares, the same could not be provided.

### NOTE - '8'

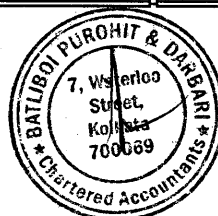
#### DEFERRED TAX LIABILITIES

PARTICULARS	AS AT 31ST MARCH 2015	AS AT 31ST MARCH 2014
	(Rs.)	(Rs.)
Deferred Tax Liabilities	-	-
Deferred Tax Assets	7,17,241.00	5,77,372.00
	7,17,241.00	5,77,372.00

### NOTE - '9'

#### INVENTORY

NAME OF THE COMPANY	FACE VALUE	AS AT 31ST MARCH, 2015		AS AT 31ST MARCH, 2014	
		Qty.	Amount (Rs.)	Qty.	Amount (Rs.)
<b>Quoted Equity Shares</b>					
Mysore Paper Mills Ltd.	10/-	1,360	4,678.40	1,360	4,678.40
Hindusthan Engineering & Ind. Ltd.	10/-	74	740.00	74	740.00
M. P. Carbide & Chemicals Ltd.	10/-	30,000	3,000.00	30,000	3,000.00
(A)		31,434	8,418.40	31,434	8,418.40
<b>Unquoted Equity Shares</b>					
Western Bengal Co. Ltd.	10/-	2,450	5,097.00	2,450	5,097.00
Chandpur Jute Co. Ltd.	100/-	50	5,093.25	50	5,093.25
(B)		2,500	10,190.25	2,500	10,190.25
<b>TOTAL (A+B)</b>		<b>33,934</b>	<b>18,608.65</b>	<b>33,934</b>	<b>18,608.65</b>



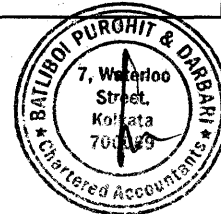
**RAIGARH TRADING COMPANY LIMITED**  
36, Chowringhee Road, Kolkata - 700071

PARTICULARS	AS AT 31ST MARCH 2015	AS AT 31ST MARCH 2014
	( Rs. )	( Rs. )
<b>NOTE- '10'</b>		
<b>CURRENT INVESTMENTS</b>		
Investment in HDFC Liquid Fund Growth Plan	28,25,368.75	-
	28,25,368.75	-
<b>NOTE- '11'</b>		
<b>CASH AND CASH EQUIVALENTS</b>		
Cash in hand ( As certified by the management)	523.83	3,262.33
Balance in Current Account with Scheduled Bank:		
i) State Bank Of Travancore, Kolkata	20,98,076.74	3,66,708.31
ii) Citi Bank N.A., Kolkata	3,000.00	-
iii) State Bank of Travancore - unpaid Dividend Account	5,485.94	5,485.94
	21,07,086.51	3,75,456.58
<b>NOTE -'12'</b>		
<b>SHORT TERM LOANS AND ADVANCES</b>		
Loans to Subsidiary :		
Raigarh Jute & Textile Mills Ltd.	-	7,00,000.00
Advance Tax	72,137.00	6,017.00
Other Advances	30,000.00	20,000.00
	1,02,137.00	7,26,017.00



**RAIGARH TRADING COMPANY LIMITED**  
36, Chowringhee Road, Kolkata - 700071

PARTICULARS	FOR THE YEAR ENDED 31ST MARCH 2015	FOR THE YEAR ENDED 31ST MARCH 2014
	( Rs. )	( Rs. )
<b>NOTE - '13'</b>		
<b>REVENUE FROM OPERATION</b>		
Profit on Redemption of Mutual Fund	85,368.75	23,355.50
	85,368.75	23,355.50
<b>NOTE - '14'</b>		
<b>OTHER INCOME</b>		
Profit on Sale of Investment (net)	90,601.50	16,98,537.45
Sundry Credit Balances written Back	-	3,000.00
	90,601.50	17,01,537.45
<b>NOTE - '15'</b>		
<b>INTEREST &amp; FINANCE CHARGES</b>		
Interest paid to Kotak Securities Limited	2,603.18	-
Interest Paid on TDS	390.00	200.00
	2,993.18	200.00
<b>NOTE - "16"</b>		
<b>OTHER EXPENSES</b>		
Professional Fee	1,60,769.00	12,49,950.00
Audit Fees	10,000.00	10,000.00
Miscellaneous Expenses	22,001.40	1,52,251.94
	1,92,770.40	14,12,201.94
<b>NOTE - "17"</b>		
<b>EARNING PER SHARE</b>		
<b>Basic and Diluted "Earning Per Equity Share"</b>		
<b>computed in accordance with AS-20</b>		
Profit /(loss) after Tax as per Accounts	Rs. 1,12,937.67	Rs. 3,57,007.86
Basic & Diluted weighed No. equity of shares	12,500	12,500
Nominal Value per share (Rupees)	Rs.100/- per share	Rs.100/- per share
Basic & Diluted Earning per shares (Rupees)	Rs. 9.04	Rs. 28.56



18 ADDITIONAL INFORMATION TO THE FINANCIAL STATEMENT :

1. Long term investment includes 70,78,053 equity shares amounting to Rs.30,69,772.31 and 10000 Preference shares of Raigarh Jute & Textile Mills Ltd., a subsidiary company are valued at NIL.
2. 30000 equity shares of M.P. Carbide & Chemicals Ltd. have been valued at notional value of Re.0.10.
3. Although the market value of certain investments is lower than cost, considering long term nature of the investments, in the opinion of the management such decline is temporary in nature and no provision is made for diminution of value of such investments.
4. Pursuant to compliance of AS-18 on related party disclosures the relevant information are provided here in below :

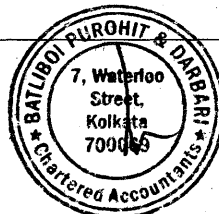
- a. Subsidiary Company : Raigarh Jute & Textile Mills Ltd.
- b. Enterprises where key managerial personnel has significant control and which have entered into transaction with the Company during the year : Akshya Nidhi Limited
- c. Key Managerial Personnel : Sri H. K. Jalan
- d. Transactions with related parties by the company during the year

Loan Refund by Subsidiary Co. : Raigarh Jute & Textile Mills Ltd. Rs.7,00,000.00

Outstanding as on 31.03.2015 NIL

5. Deferred tax assets / liabilities calculated in accordance with Accounting Standard - 22 on "Taxation on Income":

PARTICULARS	As on 31.03.2014	As on 31.03.2014
	Rs.	Rs.
Deferred Tax Assets (Net)	7,17,241.00	5,77,372.00





**RAIGARH TRADING COMPANY LIMITED**  
**36, Chowringhee Road, Kolkata-700071**

6. Unclaimed dividend of Rs.5485.96 had been deposited in a separate bank account, which is not transferred to Investors Education & Protection Fund established by the Central Government as required under Sec.205C of the Companies Act, 1956.
7. Based on available information, presently there are no amounts payable to Parties up to 31.03.2015 mentioned in Micro, Small & Medium enterprises Development Act, 2006.
8. Number of employees who were in receipt of remuneration in aggregate of not less than Rs.60,00,000/- per annum were employed for whole of the year or Rs.5,00,000/- per month who were employed for part of the year – Nil.
9. Previous year figures : Previous year's figures have been regrouped / reclassified wherever necessary to correspond with the current year's classification disclosure .

For BATLIBOI, PUROHIT & DARBARI  
Chartered Accountants  
Firm Registration No. 303086E

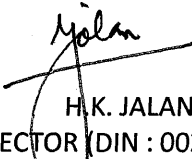
  
(HEMAL MEHTA)  
PARTNER

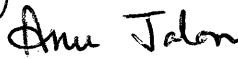
Membership No. 063404



Place: Kolkata  
Date : 18.08.2015

For & on behalf of the board

  
H.K. JALAN  
DIRECTOR (DIN : 00228963)

  
ANUSHREE JALAN  
DIRECTOR (DIN : 00228828)