



PRASAD GUPTA J & CO.
Chartered Accountants
21, Lower Floor, Roland Complex,
37/17, The Mall, Kanpur – 208 001
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INDEPENDENT AUDITORS' REPORT

TO THE MEMBERS OF ARPITA MEDIA PRIVATE LIMITED

Report on the Financial Statements

We have audited the accompanying Financial Statements of Arpita Media Private Limited ("the Company"), which comprise the Balance Sheet as at March 31, 2018, Statement of Profit & Loss for the period 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 is 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 the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Financial Statements that give a true and fair view and are free from material 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 there under.

We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Financial Statements are free from material 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 financial control relevant to the Company's preparation of the Financial Statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by Company's directors, as well as evaluating the overall presentation of the Financial Statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Financial Statements.



Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid 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, of the state of affairs of the company as at March 31, 2018, and its loss for the period ended on that date.

Report on Other Legal and Regulatory Requirements

1. As the Company is a Small Company as defined under clause (85) of Section 2 of the Companies Act, 2013, the provisions of the Companies (Auditor's Report) Order, 2016 ("the Order") issued by the Central Government of India in terms of Sub-Section (11) of Section 143 of the Act, are not applicable to the Company.

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

a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;

b) In our opinion, proper books of 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 the Statement of Profit and Loss are 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 under Section 133 of the Act, read with Rule 7 of Companies (Accounts) Rules, 2014;

e) On the basis of written representations received from the directors as on March 31, 2018, taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2018 from being appointed as a director in terms of Section 164(2) of the Act.

f) As the Company is a Small Company as defined under clause (85) of Section 2 of the Companies Act, 2013, separate report on the internal financial controls over financial reporting under clause (l) of sub-section 3 of section 143 of the Companies Act, 2013 is not applicable to the Company.

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, as amended, in our opinion and to the best of our information and according to the explanation given to us :-

i. There is no pending litigation as at March, 31, 2018 which has impact on the financial position of the Company in its Financial Statements.

ii. The Company did not have any long-term contract including derivative contracts.

iii. The Company did not have any amount required to be transferred, to the Investor Education and Protection Fund during the year ended March, 31, 2018.

For Prasad Gupta J & Co.

Chartered Accountants

(Registration No. 00236C)

Mayank

(Mayank Agarwal)

Partner.

Membership No. : 400959

Kanpur

Date : 31/08/2018



Arpita Media Private Limited
Balance Sheet As At 31st March, 2018

	<u>Note</u>	<u>As At 31st March, 2018</u>	
EQUITY AND LIABILITIES			
Share Holder's Funds :			
Share Capital	1	2045000.00	
Reserve & Surplus	2	<u>(58762.01)</u>	1986237.99
Share Application Money Pending Allotment			0.00
Non-Current Liabilities			
Deferred Tax liability	3	<u>3962.00</u>	3962.00
Current Liabilities			
Short Term Borrowings		0.00	
Other Current Liabilities	4	113500.00	
Short Term Provisions		<u>0.00</u>	113500.00
Total Rs.			<u><u>2103699.99</u></u>
ASSETS			
Non-Current Assets			
Fixed Assets			
Tangible Assets		79237.29	79237.29
Current Assets			
Inventories		0.00	
Trade Receivables		0.00	
Cash and Bank Balances	5	1365200.00	
Short Term Loans and Advances	6	<u>659262.70</u>	2024462.70
Total Rs.			<u><u>2103699.99</u></u>

Significant Accounting Policies
Notes to Financial Statements 1 to 12

As per our report attached

For Prasad Gupta J & Co.
Chartered Accountants

Mayank

(Mayank Agarwal)
Partner
Kanpur : 31/08/18



For and on behalf of the Board

Arpita

(Arpita Katiyar)
Director

Rajesh

(Rajesh Kumar Sharma)
Director

Arpita Media Private Limited
Statement of Profit and Loss for the period ended 31 March, 2018

<u>PARTICULARS</u>	<u>Notes</u>	<u>For The Period Ended 31st March, 2018</u>
INCOME :		
Revenue From Operations		0.00
Total Revenue Rs.		<u><u>0.00</u></u>
EXPENDITURE :		
Purchase Of Stock-in-Trade		0.00
Changes in Inventories of Stock-in-Trade		0.00
Employee Benefits Expenses		0.00
Finance Costs		0.00
Depreciation and Amorisation Expenses		0.00
Other Expenses	7	54800.01
Total Expenses Rs.		<u><u>54800.01</u></u>
Profit /Loss Before Tax		(54800.01)
Tax Expenses		
Current Tax		0.00
Deferrred Tax Charge/(Credit)		3962.00
Profit for the year		<u><u>(58762.01)</u></u>
Earning per equity share of face value of Rs. 10/- each	8	(1.47)
Significant Accounting Policies Notes to Financial Statements 1 to 12		

As per our report attached

For Prasad Gupta J & Co.
Chartered Accountants

Mayank
(Mayank Agarwal)
Partner
Kanpur : 31/08/18



For and on behalf of the Board

Arpita
(Arpita Katiyar)
Director

Rajesh
(Rajesh Kumar Sharma)
Director

Arpita Media Private Limited

Notes to Financial Statements for the period ended 31st March, 2018

1 SHARE CAPITAL

**AS AT
31.03.2018**

Authorised :

250000 Equity Shares of Rs. 10/- Each

2500000.00

Issued , Subscribed & Paid - Up Capital :

204500 Equity Shares of Rs. 10/- Each

2045000.00

Total Rs.

2045000.00

1.1. The Details of Shareholders holding more than 5% shares :

AS At 31.03.2018 ,

Name of Shareholder

No. of Shares % held

1. Arpita Katiyar

84000

41.08

2. Rajesh Kumar Sharma

33000

16.14

3. Akhilesh Chaturvedi

45000

22.00

4. Paresh Chaturvedi

42500

20.78

2 RESERVE & SURPLUS

Share Premium Account :

Opening Balance

0.00

Add : Received during the year

0.00

0.00

Profit & Loss Account :

Opening Balance

0.00

Add : Received during the year

(58762.01)

(58762.01)

Less : Adjustment relating to Fixed Assets

0.00

(58762.01)

Total Rs.

(58762.01)

3 OTHER CURRENT LIABILITIES

Expenses Payable

20000.00

Other Payables

93500.00

Total Rs.

113500.00

4 DEFERRED TAX LIABILITY

Deferred Tax liability (Net)

3962.00

Total Rs.

3962.00

5 CASH AND BANK BALANCES

Cash on Hand

65200.00

Bank Balance

1300000.00

Total Rs.

1365200.00

6 SHORT TERM LOANS AND ADVANCES

GST Balance

14262.70

Security Deposit (Lucknow Office)

645000.00

Total Rs.

659262.70



Arpita Media Private Limited

Notes to Financial Statements for the period ended 31st March, 2018

7 Other Expenses

Payment to Auditor	7500.00
Office Rent	12500.00
Incorporation Expenses	2000.00
Increase of Authorised Capital	30000.00
ROC Filing Fees	2800.00
Round off	0.01
Total Rs.	54800.01

8 EARNING PER SHARE (EPS)

For The Year
Ended 31st
March, 2018

i. Net Profit after tax as per Statement of Profit & Loss attributable to Equity Shareholders	(58762.01)
ii. Weighted Average number of equity shares used as denominator for calculating EPS	39917
iii. Basic and Diluted Earning per Share	(1.47)
iv. Face Value per equity share	10.00

9 Contingent Liabilities are not recognized but are disclosed in the Notes. Contingent Assets are neither recognized nor disclosed in the financial statements.

10 Balance of debtors, creditors and loans and advances are subject to confirmation.

11 The Board is of the opinion that the current assets, loans & advances have the value at least equal to the amount at which they are stated in the Balance Sheet if realized in the ordinary course of business.

12 The Company incorporated during the year and the company has not commenced its business operations during the year.

Note 1 to 12 being forming part of financial statements are duly authenticated.

For Prasad Gupta J & Co.
Chartered Accountants

Mayank

(Mayank Agarwal)
Partner
Kanpur : 31/08/18



For and on behalf of the Board

Arpita
(Arpita Katiyar)
Director

Rajesh
(Rajesh Kumar Sharma)
Director

Arpita Media Private Limited 2017-18

SIGNIFICANT ACCOUNTING POLICIES:

01. Basic Assumptions:

The Financial Statements have been prepared under the historical cost convention in accordance with the generally accepted accounting principles in India and the provisions of the Companies Act, 2013.

02. Going Concern:

The accounts have been prepared and presented on the principles applicable to a "Going Concern".

03. Inventories:

Stock-in-Trade is valued at lower of cost or not realizable value.

04. Revenue Recognition:

Revenue/Income and Cost/Expenditure are generally accounted for on accrual basis as they are earned or incurred.

05. Retrial Benefits:

No provision for gratuity has been made as none of the employees has completed the stipulated period of 5 years of continuous service.

For ARPITA MEDIA PVT. LTD.

Arpita

DIRECTOR

ARPITA MEDIA PRIVATE LIMITED

Registered Office: 128, Clyde House, Office No. 9-B, The Mall, Kanpur-208001
Telephone No. : 0512-3012555, Email: mediaarpita@gmail.com
CIN: U74999UP2017PTC094813

NOTICE

NOTICE is hereby given that the 1st Annual General Meeting of the members of will be held on Friday the 28th day of September, 2018 at 11:00 A.M. at the registered office of the Company at 128, Clyde House, Office No. 9-B, The Mall, Kanpur to transact the following business.

ORDINARY BUSINESS

1. To receive, consider, and adopt the Financial Statements of the Company including inter-alia the Balance Sheet as at 31st March, 2018; Statement of Profit and Loss for the period ended 31st March, 2018 and Auditors Report for the said Financial Year and to receive, consider, approve and adopt the Directors Report for the said Financial Year.
2. To consider and, if thought fit, to pass with or without modification(s), the following resolution as an Ordinary Resolution for appointment of auditors and fix their remuneration.

“RESOLVED THAT pursuant to provision of section 139 of the Companies Act 2013 (as amended or re-enacted from time to time) read with rule no. 3 of the Companies (Audit and Auditors) Rules 2014, M/s Kedia Gupta & Associates (FRN: - 006465C), be and are hereby appointed as the Statutory Auditors of the Company and to hold office from the conclusion of this Annual General Meeting till the conclusion of the sixth consecutive Annual General Meeting i.e. for F.Y. 2018-19 to F.Y. 2022-23 on such remuneration as may be fixed by the Board of Directors of the Company, besides service tax and any other applicable levies and reimbursement of travelling, communication and out of pocket expenses.”

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 A PROXY NEED NOT BE A MEMBER
2. The instrument appointing a Proxy must be deposited with the Company at its Registered Office not less than 48 hours before the time for holding the Meeting.

Date: -31.08.2018
Place:-Kanpur, U.P

By the order of the Board
For Arpita Media Private Limited



Rajesh
(Rajesh Kumar Sharma)
Director
(DIN- 07784781)