

# Trisure Promotions & Tradings Limited

Regd. Office : 15, INDIA EXCHANGE PLACE  
KOLKATA-700 001

Email:hbaid@hotmail.com

To  
The Secretary  
The Calcutta Stock Exchange Assn. Ltd.  
7, Lyons Range  
Kolkata-700 001.



Dated : .....

Dated: 23.09.2013

Dear Sir,

We are sending herewith 06(six) copies of audited Annual Accounts of our Company for the year ended 31<sup>st</sup> March, 2013, details of the proceedings of Annual General Meeting held on today along with list of our present directors for your kindly perusal and record.

Kindly acknowledge receipt of the same.

Thanking you,

Yours faithfully,  
For TRISURE PROMOTIONS & TRADINGS LTD.

DIRECTOR.

Director

Encl: a/a

Carried unanimously.

Contd 2.

For TRISURE PROMOTIONS & TRADINGS LTD

Director

Ph. : 2231-7410, 3028-0988  
Fax : 2230-2504

# Trisure Promotions & Tradings Limited

Regd. Office : 15, INDIA EXCHANGE PLACE  
KOLKATA-700 001

TRISURE PROMOTIONS & TRADINGS LTD. Dated: .....

## LIST OF PRESENT DIRECTORS.

### NAME

### ADDRESS

Mr. Murarilal Agarwala

2, Kabi Nabin Sen Road  
Kolkata-700 028.

Mr. Arun Kumar Choudhary

6/26, M M Ghosh Road  
Kolkata-700 074.

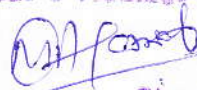
Mr. Anil Kumar Maskara

13B/3, Kabi Guru Sarani  
Kolkata-700 034.

Mr. Santi Kumar Mitra

38/2, Satyen Roy Road  
Behala  
Kolkata-700 034.

for Trisure Promotions & Tradings Ltd



Director

Carried unanimously.

Contd 2.

for Trisure Promotions & Tradings Ltd



Director

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Fax : 2230-2504

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Behala  
Kolkata-700 034.

Trisure Promotions & Tradings Ltd

  
Director

Carried unanimously.

Contd 2.

Trisure Promotions & Tradings Ltd

  
Director



Proceedings of THIRTYFIRST Annual General Meeting of **TRISURE PROMOTIONS & TRADINGS LIMITED** held at the Registered Office of the Company at 15, India Exchange Place, Kolkata-700 001 on Monday the 23<sup>rd</sup> September, 2013 at 2.00 P.M.

PRESENT

Shri M.L.Agarwala  
Shri A.K.Maskara  
Shri Arun Kumar Choudhary  
Shri B.K.Patodia  
Shri Mahesh Kumar Sharma  
Shri B.R.Nambiar  
Shri H.R.Baid  
Shri Praveen Maskara  
Shri Ashok Kumar Choudhary  
Shri Aditya Kr.Sharma  
Shri Alok Sharma

Shri M.L.Agarwala was voted to the Chair.

Requisite quorum having been found present the Chairman declared the meeting as properly constituted.

The Notice convening Thirty-first Annual General Meeting having been already circulated among the members was taken as read with the consent of the members present.

The Chairman read out the Director's Report and the Auditor's Report on Accounts for the year ended 31<sup>st</sup> March, 2013.

The Chairman placed the Audited Accounts of the Company for the year ended 31<sup>st</sup> March, 2013 before the members for their approval and adoption.

The following resolutions were then put before the meeting:

Proposed by Shri M.L.Agarwala

Seconded by Shri H.R.Baid

‘RESOLVED that the Audited Accounts and Reports for the year ended 31<sup>st</sup> March, 2013 be and is hereby approved and adopted.’

Carried unanimously.

Contd. 2.

TRISURE PROMOTIONS & TRADINGS LTD

  
Director

.... 2 ...

Proposed by Shri A.K.Choudhary  
Seconded by Shri H.R.Baid

“RESOLVED THAT Shri M.L.Agarwala who retires by rotation and being eligible offers himself for re-appointment be and is hereby re-appointed Director of the Company.”

Carried unanimously.

Proposed by Shri M.L.Agarwala  
Seconded by Shri H.R.Baid

“RESOLVED THAT M/s.S.S.Kothari & Co., Chartered Accountants be and is hereby appointed Auditors of the Company till the conclusion of the next Annual General Meeting on a remuneration to be decided by Shri M.L.Agarwala in consultation with the Auditors.”

Carried unanimously.

There being no other business to transact the meeting was terminated with a vote of thanks to the Chair.

  
CHAIRMAN

  
Secretary

  
M. A. Faruk

**TRISURE PROMOTIONS & TRADINGS LTD.**

**THIRTYFIRST ANNUAL REPORT 2013**

**DIRECTORS:**

**SHRI MURARILAL AGARWALA  
SHRI ANIL KUMAR MASKARA  
SHRI SANTI KUMAR MITRA  
SHRI ARUN KUMAR CHOUDHARY**

**AUDITORS:**

**S.S.KOTHARI & CO.  
CHARTERED ACCOUNTANTS  
21, OLD COURT HOUSE STREET  
KOLKATA-700 001.**

**BANKERS:**

- 1) UCO BANK  
2, INDIA EXCHANGE PLACE BRANCH  
KOLKATA-700 001.**
- 2) STANDARD CHARTERED BANK  
142, M.G.ROAD, KOLKATA-700 007.**

**REGISTERED OFFICE:**

**15, INDIA EXCHANGE PLACE  
KOLKATA-700 001.**



**TRISURE PROMOTIONS & TRADINGS LTD.**

**NOTICE**

TO  
THE MEMBERS

NOTICE is hereby given that the THIRTYFIRST Annual General Meeting of the Members of Messrs TRISURE PROMOTIONS & TRADINGS LTD. will be held at the Registered Office of the Company at 15, India Exchange Place, Kolkata-700 001 on Monday the 23<sup>rd</sup> September, 2013 at 2.00 P.M. to transact the following business:

1. To consider and adopt the Audited Accounts of the Company for the year ended 31<sup>st</sup> March, 2013, together with Reports of the Directors and Auditors thereon.
2. To elect Director in place of Shri Murarilal Agarwala who retires by rotation but being eligible, offers himself for re-election.
3. To appoint Auditors and fix their remuneration.

**Registered Office**  
15, India Exchange Place  
Kolkata-700 001.

By Order of the Board  
sd/-  
( M.L.Agarwala )  
DIRECTOR.

Dated: 30<sup>th</sup> May, 2013.

**NOTES:**

1. A member entitled to attend and vote at the above meeting is entitled to appoint a proxy to attend and vote instead of himself and such proxy need not be a member of the Company.
2. The Register of Members and Share Transfer Books of the Company shall remain closed from 09<sup>th</sup> September, 2013 to 23<sup>rd</sup> September, 2013 (both days inclusive)

**TRISURE PROMOTIONS & TRADINGS LIMITED**  
**Regd. Office: 15, INDIA EXCHANGE PLACE**  
**KOLKATA-700 001**  
**DIRECTOR'S REPORT**

To  
The Shareholders

Your Directors have pleasure to submitting their THIRTYFIRST Annual Report with Audited Accounts for the year ended 31<sup>st</sup> March, 2013.

**FINANCIAL RESULTS:**

**PROFIT** for the year Rs. 16,83,702.00

**Add:**

Balance brought forward from the  
previous year.

Rs. [-] 4,64,899.00  
Rs. 12,18,803.00

**Less:**

Provision for Taxation

Rs. 15,000.00

**Balance Carried to Balance Sheet----->**

**Rs. 12,03,803.00**

**DIVIDEND:**

Due to insufficient of profit, your Directors do not recommend any dividend for the year.

**DIRECTORS:**

Shri Murarilal Agarwala, Director of the Company, retires by rotation and , being eligible, offers himself for re-appointment.

**AUDITORS:**

M/s. S.S.Kothari & Co., Chartered Accountants, Auditors of the Company, retire and are eligible for re-appointment.

**STOCK EXCHANGE:**

Equity Shares of the Company are listed on The Calcutta Stock Exchange Ltd. The Company has paid the Annual Listing Fee to the Stock Exchange for the year 2013-2014.

**DEPOSITS:**

During the year under review your Company has not accepted any deposits from the public.

**DIRECTOR'S RESPONSIBILITY STATEMENT:**

In compliance of Section 217(2AA) of the Companies Act, 1956 as amended by the Companies (Amendment) Act, 2000, the Directors of your Company confirm:

- that the applicable accounting standards have been followed in preparation of final accounts and that there are no material departures;
- that such accounting policies have been selected and applied consistently and such judgements and estimates made are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company as at March 31, 2013 and of the profit of the company for the year ended on that date;

contd...2.

SD/- M.L. Agarwala



**TRISURE PROMOTIONS & TRADINGS LIMITED**

**Regd. Office: 15, INDIA EXCHANGE PLACE**

**KOLKATA-700 001**

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contd...2.

SD/- M.L.Agarwala

- that proper and sufficient care has been taken for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 1956 for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;
- that the annual accounts have been prepared on going concern basis.

**COMPLIANCE CERTIFICATE:**

In terms of Section 383A(1) of the Companies Act, 1956 and Companies (Compliance Certificate) Rules, 2001, the certificate issued by a Company Secretary in whole-time practice certifying that the Company has complied with all provisions of the Companies Act, 1956, is annexed to the report.

**PARTICULARS OF EMPLOYEES:**

There are no employees falling within the requirements of Section 217(2A) of the Companies Act, 1956.

**GENERAL:**

Auditor's Notes are self-explanatory.

Dated: 30<sup>th</sup> day of May, 2013.

By Order of the Board

Sd/-  
(M.L. Agarwala)  
DIRECTOR.



To  
The Members,  
**TRISURE PROMOTIONS & TRADINGS LIMITED.**

### COMPLIANCE CERTIFICATE

**CIN No. of the Company** : L65993WB1982PLC034486  
**Nominal Capital** : Rs. 25,00,000/- (2,50,000 Equity Shares of Rs. 10/- each.)  
**Paid up Capital** : Rs. 24,00,000/- (2,40,000 Equity Shares of Rs 10/- each).

We have examined the registers, records, books and papers of **M/s. Trisure Promotions & Tradings Limited**, as required to be maintained under the Companies Act, 1956, (the Act) and the rules made there under and also the provisions contained in the Memorandum and Articles of Association of the Company for the financial year ended on **31<sup>st</sup> March, 2013**. In our opinion and to the best of my/our information and according to the examinations carried out by me/us and explanations furnished to me/us by the Company, its officers and agents, We certify that in respect of the aforesaid financial year :

1. The Company has kept and maintained all registers as stated in Annexure "A" to this certificate, as per the provisions and the rules made there under and all entries therein have been duly recorded.
2. The Company has duly filed the forms and returns as stated in Annexure "B" to this Certificate, with the Registrar of companies, Regional Director, Central Government, Company Law Board or other authorities within the time prescribed under the Act and the rules made thereunder.
3. The Company being a public limited Company and has the minimum prescribed paid-up capital.
4. The Board of Directors duly met **07 (Seven)** times respectively on **30/04/2012, 11/06/2012, 30/07/2012, 31/08/2012, 11/10/2012, 28/01/2013, and on dt. 18/02/2013** in respect of which meetings proper notices were given and the proceedings were properly recorded and signed in the Minutes Book maintained for the purpose. No circular resolution passed.
5. The Company closed its Register of Members, and/or Debenture holders from **17<sup>th</sup> September, 2012 to 24<sup>th</sup> September, 2012**, and necessary compliance of section 154 of the Act has been made.
6. The Annual General Meeting for the financial year ended on **31<sup>st</sup> March, 2012**, was held on dt. **24<sup>th</sup> September, 2012**, after giving due notice to the members of the Company and the resolutions passed thereat were duly recorded in Minutes Book maintained for the purpose.
7. No extra-ordinary general meeting was held during the financial year.
8. The Company has not advanced any loans to its Directors or persons or firms or companies referred to under section 295 of the Act.
9. The Company has not entered into any contracts falling within the purview of section 297 of the Act.
10. The Company was not required to make any entries in the register maintained under section 301 of the Act.
11. As there were no instances falling within the purview of section 314 of the Act, the Company has not obtained any approvals from the Board of Directors, members or Central Government.
12. The Company has not issued any duplicate share certificates during the financial year.
13.
  - (i) The company has delivered all the certificates on allotment of securities and on lodgement thereof for transfer/transmission or any other purpose in accordance with the provisions of the Act ;
  - (ii) The Company has not deposited any amount in a separate Bank Account as no dividend was declared during the financial year.
  - (iii) The Company was not required to post warrants to any member of the Company as no dividend was declared during the financial year.
  - (iv) The Company was not required to transfer the amounts in unpaid dividend account, application money due for refund, matured deposits, matured debentures and the interest accrued thereon which have remained unclaimed or unpaid for a period of seven years to Investor Education and Protection Fund as there was no amount outstanding.
  - (v) The Company has duly complied with the requirements of section 217 of the Act.

Contd.....P/2.

### SARA SANCHETI & ASSOCIATES

e-mail : sancheti.associates@gmail.com

KOLKATA : "BHAGAT CHAMBERS" ( ROOM NO.18A, 1<sup>ST</sup> FLOOR), 12A, NETAJI SUBHAS ROAD , KOLKATA - 700 001.

Ph. : +91-33-2230-4689 : 2231-1156 : 2230-4508 : 32996132, FAX : +91-33-2231-1156, (M) : 9830085082

NEW DELHI : GOPI BHAVAN, 2<sup>ND</sup> FL,16/1, DOCTOR'S LANE, GOLE MARKET, NEW DELHI-110 001, Ph.: +91-11-2334-1516,

MUMBAI : 206, KSHMALAYA, 37, NEW MARINE LINES, MUMBAI-400 020. Ph. : +91-22-22085082, (M) : 9819885082



14. The Board of Directors of the company is duly constituted and the appointment of directors, additional directors, alternate directors and directors to fill casual vacancies have been duly made.
15. The Company has not appointed any Managing Director/Whole-time Director/Manager during the financial year.
16. The Company has not appointed any sole selling agents during the financial year.
17. The Company was not required to obtain any approvals of the Central Government, Company Law Board, Regional Director, Registrar and/or such authorities prescribed under the various provisions of the Act during the financial year.
18. The Directors have disclosed their interest in other firms/companies to the Board of Directors pursuant to the provisions of the Act and the rules made thereunder.
19. The Company has not issued any shares, debentures or other securities during the financial year.
20. The Company has not bought back any shares during the financial year.
21. There was no redemption of preference shares or debentures during the financial year.
22. There were no transactions necessitating the Company to keep in abeyance the rights to dividend, rights shares and bonus shares pending registration of transfer of shares.
23. The Company has not invited/accepted any deposits including any unsecured loans falling within the purview of section 58A during the financial year.
24. The Company has not made any borrowings during the financial year ended 31<sup>st</sup> March, 2013, attracting the provisions of Section 293(1)(d) of the Act.
25. The Company has not made any loans or advances or given guarantees or provided securities to other bodies corporate and consequently no entries have been made in the register kept for the purpose.
26. The Company has not altered the provisions of the Memorandum with respect to situation of the Company's registered office from one state to another during the year under scrutiny.
27. The Company has not altered the provisions of the Memorandum with respect to the objects of the Company during the year under scrutiny.
28. The Company has not altered the provisions of the Memorandum with respect to name of the Company during the year under scrutiny.
29. The Company has not altered the provisions of the Memorandum with respect to share capital of the Company during the year under scrutiny.
30. The Company has not altered its Articles of Association during the financial year.
31. There was/were no prosecution initiated against or show cause notices received by the Company and no fines or penalties or any other punishment was imposed on the Company during the financial year, for offences under the Act.
32. The Company has not received any money as security from its employees during the financial year.
33. The provisions relating to Provident Fund are not applicable to the Company.

**Sd/-**  
**Sandhya Malhotra**  
**Company Secretary in whole-time Practice**  
**CP No.: 9928**

Place : Kolkata.

Date: 30.05.2013

## **SARA SANCHETI & ASSOCIATES**

*e-mail* : sancheti.associates@gmail.com

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**ANNEXURE – "A"****Registers as maintained by the Company :**

| <b><u>Sl. No.</u></b> | <b><u>Particulars</u></b>           | <b><u>Section</u></b> |
|-----------------------|-------------------------------------|-----------------------|
| a)                    | Register of Investments             | 49                    |
| b)                    | Register of Members                 | 150                   |
| c)                    | Index of Members                    | 151                   |
| d)                    | Directors Minute Book               | 193                   |
| e)                    | Shareholders Minutes Book           | 193                   |
| f)                    | Register of Contracts               | 301                   |
| g)                    | Register of Directors               | 303                   |
| h)                    | Register of Director's Shareholding | 307                   |
| i)                    | Register of Transfer                |                       |
| j)                    | Application and Allotment Register  |                       |
| k)                    | Dividend Register                   |                       |
| l)                    | Register of Charges                 | 143                   |
| m)                    | Fixed Assets Register               |                       |

**ANNEXURE – "B"**

Forms and Returns as filed by the Company with the \*Registrar of Companies, Regional Director, Central Government of other authorities during the financial year ending on 31<sup>st</sup> March, 2013.

| <b><u>Sl. No.</u></b> | <b><u>Particulars</u></b>                              | <b><u>Due Date</u></b> | <b><u>Date of filing</u></b> | <b><u>SRN No.</u></b> |
|-----------------------|--|------------------------|------------------------------|-----------------------|
| 1.                    | Balance Sheet as at 31/03/2012<br>in Form 23AC & 23ACA | 23/10/2012             | 15/11/2012                   | P95989679             |
| 2.                    | Annual Return made upto<br>24/09/2012 in Form 20B      | 23/11/2012             | 16/11/2012                   | P96082326             |
| 3.                    | Compliance Certificate<br>in Form 66.                  | 23/10/2012             | 03/10/2012                   | P89260905             |

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# S. S. KOTHARI & CO.

CHARTERED ACCOUNTANTS

S.S. KOTHARI  
R.K. ROYCHOUHURY  
T.K. SENGUPTA  
P.K. BHATTACHARYA

B.Com., C.T.A. (LOND), F.C.A.  
B.Sc., B.Com., F.C.A.  
B.Com., LL.B., F.C.A.  
B.Com., F.C.A.

K.S. MEHTA  
R.N. BARDHAN  
A. DATTA  
NAVEEN AGGARWAL

B.Com., A.C.I.S. (LOND), F.C.A.  
B.Com., F.C.A.  
B.Com., F.C.A.  
B.Com., F.C.A., ISA

KOLKATA • DELHI • MUMBAI • JAIPUR • CHENNAI

CENTRE POINT  
21, OLD COURT HOUSE STREET  
KOLKATA - 700 001

Phone : 2248-0279/2758 Res : 2289-1398

e-mail : sskco@vsnl.net

## INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF TRISURE PROMOTIONS & TRADINGS LIMITED

### 1. Report on the Financial Statements

We have audited the accompanying financial statements of Trisure Promotions & Tradings Limited, which comprise the Balance Sheet as at 31<sup>st</sup> March, 2013 and 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.

### 2. Management's Responsibility for the Financial Statements.

Management is responsible for 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 Standards referred to in sub-section (3C) of section 211 of the Companies Act, 1956 ("the Act"). 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 misstatements, whether due to fraud or error.

### 3. Auditors' 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 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 misstatements.

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. 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.

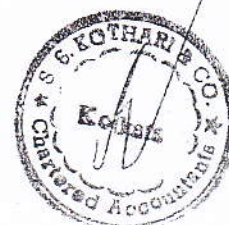
We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### 4. Opinion

In our opinion and to the best of our information and according to the explanations given to us, the said accounts read with other notes thereon, give the information required by the Act in the manner so required and also 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 31<sup>st</sup> March, 2013;

Sd/- R.N. BARDHAN





- (b) In the case of Statement of Profit & Loss, of the Profit for the year ended on that date; and
- (c) In the case of the Cash Flow Statement, of the cash flows for the year ended on that date.

5. **Report on Other Legal and Regulatory Requirements**

- i) As required by the Companies (Auditor's Report) Order, 2003 ("the Order") issued by the Central Government of India in terms sub-section 4A of Section 227 of the Act, we give in the Annexure a statement on the matters specified in paragraphs 4 and 5 of the Order.
- ii) As required by section 227(3) of the Act, 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 the law have been kept by the company as 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 Balance Sheet, Statement of Profit & Loss, and Cash Flow Statement dealt with by this report comply with the requirements of the Accounting Standards referred to in Sub-section (3C) of Section 211 of the Companies Act, 1956.
  - e) On the basis of written representations received from the directors as on 31<sup>st</sup> March, 2013 and taken on record by the Board of Directors, we report that none of the Directors are disqualified as on 31<sup>st</sup> March, 2013 from being appointed as a Director in terms of Clause (g) of Sub-section (1) of Section 274 of the Companies Act, 1956.
  - f) Since the Central Government has not issued any notification as to the rate at which the cess is to be paid under section 441A of the Companies Act, 1956 nor has it issued any Rules under the said section, prescribing the manner in which such cess is to be paid, no cess is due and payable by the Company.

For S. S. KOTHARI & CO.  
Chartered Accountants  
FR No. 302034E

Sd/-

Kolkata  
Date:30-05-2013.

R.N. Bardhan  
Partner  
Membership No. 17270

The Annexure referred to in paragraph 1 of the Our Report of even date to the Members of Trisure Promotions & Tradings Limited, on the accounts of the company for the year ended 31st March, 2013.

On the basis of such checks as we considered appropriate and according to the information and explanation given to us during the course of our audit, we report that:

1. (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.  
  
(c) In our opinion and according to the information and explanations given to us, no fixed asset has been disposed during the year and therefore does not affect the going concern assumption.
2. (a) As explained to us, inventories have been physically verified during the year by the management at reasonable intervals.  
  
(b) In our opinion and according to the information and explanations given to us, the procedures of physical verification of inventories followed by the management are reasonable and adequate in relation to the size of the company and the nature of its business.  
  
(c) In our opinion and on the basis of our examination of the records, the Company is generally maintaining proper records of its inventories. No material discrepancy was noticed on physical verification of stocks by the management as compared to book records.
3. (a) 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 granted any loans, secured or unsecured, to companies, firms or other parties listed in the register maintained under Section 301 of the Companies Act, 1956. Consequently, the provisions of clauses iii (b), iii(c) and iii (d) of the order are not applicable to the Company.  
  
(e) 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 taken loans from companies, firms or other parties listed in the register maintained under Section 301 of the Companies Act, 1956. Thus sub clauses (f) & (g) are not applicable to the company.
4. 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 inventories & fixed assets and payment for expenses & for sale of goods. During the course of our audit, no major instance of continuing failure to correct any weaknesses in the internal controls has been noticed.
5. a) Based on the audit procedures applied by us and according to the information and explanations provided by the management, the particulars of contracts or arrangements referred to in section 301 of the Act have been entered in the register required to be maintained under that section.  
  
b) As per information & explanations given to us and in our opinion, the transaction entered into by the company with parties covered u/s 301 of the Act does not exceeds five lacs rupees in a financial year therefore requirement of reasonableness of transactions does not arise.

Sd/- R.N.Bardhan



6. The Company has not accepted any deposits from the public covered under section 58A and 58AA of the Companies Act, 1956.
7. As per information & explanations given by the management, the Company has an internal audit system commensurate with its size and the nature of its business.
8. As per information & explanation given by the management, maintenance of cost records as prescribed by the Central Government under clause (d) of sub-section (1) of section 209 of the Act are not applicable to the Company.
9. (a) According to the records of the company, undisputed statutory dues including Provident Fund, Investor Education and Protection Fund, Employees' State Insurance, Income-tax, Sales-tax, Wealth Tax, Service Tax, Custom Duty, Excise Duty, cess to the extent applicable and any other statutory dues have generally been regularly deposited with the appropriate authorities. According to the information and explanations given to us there were no outstanding statutory dues as on 31st of March, 2013 for a period of more than six months from the date they became payable.  
  
(b) According to the information and explanations given to us, there is no amounts payable in respect of income tax, wealth tax, service tax, sales tax, customs duty and excise duty which have not been deposited on account of any disputes.
10. The Company does not have any accumulated loss and has not incurred cash loss during the financial year covered by our audit.
11. Based on our audit procedures and on the information and explanations given by the management, we are of the opinion that, the Company has not defaulted in repayment of dues to a financial institution, bank or debenture holders.
12. According to the information and explanations given to us, the Company has not granted loans and advances on the basis of security by way of pledge of shares, debentures and other securities.
13. The Company is not a chit fund or a nidhi / mutual benefit fund / society. Therefore, the provision of this clause of the Companies (Auditor's Report) Order, 2003 (as amended) is not applicable to the Company.
14. According to information and explanations given to us, the Company is trading in Shares, Mutual funds & other Investments. Proper records & timely entries have been maintained in this regard & further investments specified are held in their own name.
15. According to the information and explanations given to us, the Company has not given any guarantees for loan taken by others from a bank or financial institution.
16. Based on our audit procedures and on the information given by the management, we report that the company has not raised any term loans during the year.
17. Based on the information and explanations given to us and on an overall examination of the Balance Sheet of the Company as at 31st March, 2013, we report that no funds raised on short-term basis have been used for long-term investment by the Company.
18. Based on the audit procedures performed and the information and explanations given to us by the management, we report that the Company has not made any preferential allotment of shares during the year.
19. The Company has no outstanding debentures during the period under audit.

S/d R.N.Bardhan



20. The Company has not raised any money by public issue during the year.

21. Based on the audit procedures performed and the information and explanations given to us, we report that no fraud on or by the Company has been noticed or reported during the year, nor have we been informed of such case by the management.

For S. S. KOTHARI & CO.  
Chartered Accountants  
FR No. 302034E

Sd/-

Kolkata.  
Date:30.05.2013

R.N. Bardhan  
Partner  
Membership No. 17270

**TRISURE PROMOTIONS & TRADINGS LIMITED**  
**NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2013**

**1. SIGNIFICANT ACCOUNTING POLICIES**

**A. ACCOUNTING CONVENTIONS**

The accounts have been prepared under the historical cost convention as a going concern and in accordance with the relevant disclosure requirements of the Companies Act, 1956 and are consistent with the generally accepted accounting principles. Income and expenditure are accounted for on accrual basis. The financial statements have also been prepared to comply in all applicable respects of mandatory Accounting Standards as prescribed by Companies (Accounting Standards) Rules, 2006 under sub-section (3C) of the section 211 of the Companies Act, 1956.

**B. USE OF ESTIMATES**

The presentations of financial statements in conformity with the Generally Accepted Accounting Principles requires estimates and assumptions to be made that affect the reportable amount of assets and liabilities on the date of financial statements and the reportable amount of revenue and expenses during the reporting period. Differences between the actual results and estimates are recognized in the year in which the results are known / materialized.

**C. TANGIBLE ASSETS**

Tangible Assets, owned or co-owned, are stated at cost less accumulated depreciation. Cost comprises the purchase price and any cost attributable, to bringing the asset to its working condition for its intended use.

**D. DEPRECIATION**

Depreciation on fixed assets is provided under Written Down Value method at rates and in the manner prescribed in Schedule XIV of the Companies Act, 1956. No depreciation is charged on the co-owned flat at Mumbai, from the date of purchase.

**E. REVENUE RECOGNITION**

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured.

Interest is recognized on a time proportion basis taking into account the amount outstanding and the rate applicable.

Dividend is recognized when the shareholders' right to receive payments is established by the balance sheet date.

**F. PROVISIONS FOR STANDARD ASSETS**

Provisions on standard assets are made in line with the prudential norms prescribed by RBI at the rate of 0.25%.

**G. FOREIGN EXCHANGE TRANSACTIONS**

There were no foreign exchange transactions during the year.

**H. EMPLOYEE BENEFITS**

No short term employee benefits have been paid by the company during the year. Retirement benefit for employees is not applicable to the company.

**I. INVESTMENTS**

Current investments are valued at lower of cost and quoted/fair value. Long term investments are stated at

Auditor : Sd/- R.N.Bardhan

Directors : Sd/-M.L.Agarwala;Sd/-A.K.Choudhary.



## **TRISURE PROMOTIONS & TRADINGS LIMITED**

### **NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2013**

cost. Since there has been no decline in the value of investments, no provision for diminution in the value of long-term investments has been made.

#### **J. INVENTORIES**

Items of inventory are valued at lower of cost and net realizable value. Cost of inventories comprises of cost of purchase, cost of conversion and other costs incurred in bringing them to their respective present location and condition.

#### **K. EARNINGS PER SHARE**

Basic earnings per share are calculated by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period.

For the purpose of calculating diluted earnings per share, the net profit or loss for the year attributable to equity shareholders and the weighted average number of shares outstanding during the year are adjusted for the effects of all dilutive potential equity shares.

#### **L. TAXATION**

##### **a. Current Tax**

Provision for taxation is ascertained on the basis of assessable profits computed in accordance with the provision of Income Tax Act, 1961.

##### **b. Deferred Tax**

Deferred tax is recognized, subject to the consideration of prudence, as the tax effect of timing difference between the taxable income and accounting income computed for the current accounting year and reversal of earlier years' timing differences.

Deferred tax assets are recognized and carried forward to the extent that there is a reasonable certainty, except arising from unabsorbed depreciation and carry forward losses which are recognized to the extent that there is virtual certainty, that sufficient future taxable income will be available against which such deferred tax assets can be realized.

#### **M. PROVISIONS, CONTINGENT LIABILITIES AND CONTINGENT ASSETS**

Provisions involving substantial degree of estimation in measurement are recognized when there is a present obligation as a result of past events and it is probable that there will be an outflow of resources. Liabilities which are material, and whose future outcome cannot be ascertained with reasonable certainty, are treated as contingent, and disclosed by way of notes to the accounts. Contingent Assets are neither recognized nor disclosed in the financial statement.



**TRISURE PROMOTIONS & TRADINGS LIMITED**  
**BALANCE SHEET AS AT 31ST MARCH, 2013**

|                               | Notes | ₹<br>As at<br>31st March, 2013 | ₹<br>As at<br>31st March, 2012 |
|-------------------------------|-------|--------------------------------|--------------------------------|
| <b>EQUITY AND LIABILITIES</b> |       |                                |                                |
| <b>Shareholders' Funds</b>    |       |                                |                                |
| Share Capital                 | 2     | 2,400,000                      | 2,400,000                      |
| Reserves and Surplus          | 3     | 4,704,463                      | 3,035,763                      |
|                               |       | <u>7,104,463</u>               | <u>5,435,763</u>               |
| <b>Current Liabilities</b>    |       |                                |                                |
| Short Term Borrowings         | 4     | 2,277,480                      | 3,168,522                      |
| Other Current Liabilities     | 5     | 67,918                         | 171,813                        |
| Short Term Provisions         | 6     | 35,400                         | 19,700                         |
|                               |       | <u>2,380,798</u>               | <u>3,360,035</u>               |
| <b>TOTAL</b>                  |       | <u>9,485,261</u>               | <u>8,795,798</u>               |
| <b>ASSETS</b>                 |       |                                |                                |
| <b>Non-Current Assets</b>     |       |                                |                                |
| Fixed Assets                  |       |                                |                                |
| Tangible Assets               | 7     | 2,383,490                      | 2,384,604                      |
| Non-Current Investments       | 8     | 3,291,200                      | 3,291,200                      |
|                               |       | <u>5,674,690</u>               | <u>5,675,804</u>               |
| <b>Current Assets</b>         |       |                                |                                |
| Inventories                   | 9     | 233,585                        | 233,585                        |
| Trade Receivable              | 10    | 135,518                        | -                              |
| Cash and Cash Equivalents     | 11    | 297,676                        | 124,415                        |
| Short Term Loans and Advances | 12    | 3,143,793                      | 2,761,994                      |
|                               |       | <u>3,810,572</u>               | <u>3,119,994</u>               |
| <b>TOTAL</b>                  |       | <u>9,485,261</u>               | <u>8,795,798</u>               |

Summary of significant accounting policies 1

The accompanying notes are an integral part of the financial statements

As per our report of even date

For S.S. Kothari & Co.  
Firm Registration No. 302034E  
Chartered Accountants

Sd/-  
R.N. Bardhan  
Partner  
Membership No. 17270

Place: Kolkata  
Dated: The 30th Day of May, 2013

For & on behalf of the Board

Director

Sd/-M.L.Agarwala , Sd/-A.K.Choudhary

TRISURE PROMOTIONS & TRADINGS LIMITED  
STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH, 2013

|  | Notes | ₹<br>Year Ended<br>31st March, 2013 | ₹<br>Year Ended<br>31st March, 2012 |
|--|-------|-------------------------------------|-------------------------------------|
| <b>INCOME</b>  |       |                                     |                                     |
| Revenue From Operations  | 13    | 769,817                             | 718,572                             |
| Other Income   | 14    | 1,454,500                           | 1,262,615                           |
| <b>TOTAL (I)</b>   |       | <b>2,224,317</b>                    | <b>1,981,187</b>                    |
| <b>EXPENSES</b>  |       |                                     |                                     |
| Changes in Inventory of Stock-in-Trade   | 15    | -                                   | -                                   |
| Employee Benefit Expense   | 16    | 83,714                              | 70,842                              |
| Other Expenses   | 17    | 145,791                             | 158,917                             |
| Finance Expenses   | 18    | 309,996                             | 466,470                             |
| <b>TOTAL (II)</b>  |       | <b>539,501</b>                      | <b>696,229</b>                      |
| <b>Earnings before Tax, Depreciation and Amortisation (EBTDA) - (I) - (II)</b>             |       |                                     |                                     |
|  |       | <b>1,684,816</b>                    | <b>1,284,958</b>                    |
| Depreciation Expense   | 7     | 1,114                               | 1,327                               |
| <b>Profit before Tax</b>   |       | <b>1,683,702</b>                    | <b>1,283,631</b>                    |
| <b>Tax Expense</b>   |       |                                     |                                     |
| Current tax  |       | 15,000                              | 8,000                               |
| <b>Total Tax Expense</b>   |       | <b>15,000</b>                       | <b>8,000</b>                        |
| <b>Profit for the year</b>   |       | <b>1,668,702</b>                    | <b>1,275,631</b>                    |
| <b>Earnings per Equity Share (Nominal Value of Share Rs. 10) (31st March, 2012: Rs.10)</b> |       |                                     |                                     |
| Basic & Diluted  | 19    | 6.95                                | 5.29                                |

Summary of significant accounting policies 1

The accompanying notes are an integral part of the financial statements

As per our report of even date

For S.S. Kothari & Co.  
Firm Registration No. 302034E  
Chartered Accountants

For & on behalf of the Board

Director

Sd/-M.L.Agarwal, Sd/-A.K.Choudhary

R.N. Bardhan  
Partner  
Membership No. 17270

Place: Kolkata  
Dated: The 30th Day of May, 2013



**TRISURE PROMOTIONS & TRADINGS LIMITED**  
**CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2013**

|   | ₹<br>Year Ended<br>31st March, 2013 | ₹<br>Year Ended<br>31st March, 2012 |
|---|-------------------------------------|-------------------------------------|
| <b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>                   |                                     |                                     |
| Net Profit for the Year   | 1,668,702                           | 1,268,931                           |
| Adjusted for Non-Operational Items:                             |                                     |                                     |
| Depreciation  | 1,114                               | 1,327                               |
| Provision Written-Back  | -                                   | (12,700)                            |
| Dividend Received   | (1,454,500)                         | (1,228,395)                         |
| Current Tax   | 15,000                              | 8,000                               |
| Contingency Provision Against Standard Assets                   | 700                                 | 6,700                               |
| <b>Operating Profit before Working Capital Changes</b>          | <b>231,016</b>                      | <b>43,863</b>                       |
| Adjusted for Working Capital Changes:                           |                                     |                                     |
| Trade Payables & Other liabilities                              | (103,895)                           | 19,626                              |
| Loans and Advances  | (517,317)                           | (94,301)                            |
| <b>Cash Generated from Operations</b>                           | <b>(390,196)</b>                    | <b>(30,812)</b>                     |
| Direct Taxes Paid   | -                                   | (82,960)                            |
| <b>NET CASH FLOW FROM/(USED IN) OPERATING ACTIVITIES</b>        | <b>(390,196)</b>                    | <b>(113,772)</b>                    |
| <b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>                   |                                     |                                     |
| Purchases of Investments  | -                                   | -                                   |
| Sale of Investments   | -                                   | 770,182                             |
| Dividend Received   | 1,454,500                           | 1,228,395                           |
| <b>NET CASH FLOW FROM/(USED IN) INVESTING ACTIVITIES</b>        | <b>1,454,500</b>                    | <b>1,998,577</b>                    |
| <b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>                   |                                     |                                     |
| Short Term Borrowings   | (891,042)                           | (1,980,846)                         |
| <b>NET CASH FLOW FROM/(USED IN) FINANCING ACTIVITIES</b>        | <b>(891,042)</b>                    | <b>(1,980,846)</b>                  |
| <b>INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS (A+B+C)</b> | <b>173,262</b>                      | <b>(96,041)</b>                     |
| Opening Balance of Cash and Cash equivalents                    | 124,415                             | 220,456                             |
| <b>Closing Balance of Cash and Cash equivalents</b>             | <b>297,676</b>                      | <b>124,415</b>                      |
| Summary of significant accounting policies                      |                                     |                                     |

The accompanying notes are an integral part of the financial statements

As per our report of even date

For S.S. Kothari & Co.  
Firm Registration No. 302034E  
Chartered Accountants

Sd/-  
R. N. Bardhan  
Partner  
Membership No. 17270

Place: Kolkata  
Dated: The 30th Day of May, 2013

For & on behalf of the Board  
Director  
Sd/-M.L.Agarwala, Sd/-A.K.Choudhary

TRISURE PROMOTIONS & TRADINGS LIMITED  
NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2013

|  | ₹<br>As At<br>31st March, 2013                    | ₹<br>As At<br>31st March, 2012       |
|--|---|--------------------------------------|
| <b>2. SHARE CAPITAL</b>  |   |                                      |
| <b>Authorised</b>  |   |                                      |
| 2,50,000 (31st March, 2012: 2,50,000 ) Equity Shares of Rs. 10/- each                                  | 2,500,000   | 2,500,000                            |
| <b>Issued, Subscribed &amp; Paid-Up</b>  |   |                                      |
| 2,40,000 (31st March, 2012: 2,40,000 ) Equity Shares of Rs. 10/- each fully paid                       | 2,400,000   | 2,400,000                            |
|  | <u>2,400,000</u>                                  | <u>2,400,000</u>                     |
| (a) Rights, preference, repayability and restriction, if any, on equity shares                         | All general right applicable as per Companies Act |                                      |
| (b) Reconciliation of number of shares outstanding at the beginning and end of the year                |   |                                      |
| Particulars  | 31st March, 2013<br>Number Value                  | 31st March, 2012<br>Number Value     |
| Shares issued and subscribed at the beginning of the year  | 240,000 2,400,000                                 | 240,000 2,400,000                    |
| Shares issued and subscribed at the end of the year  | 240,000 2,400,000                                 | 240,000 2,400,000                    |
| (c) Details of shareholders holding more than 5% shares in the Company                                 |   |                                      |
| Name of the Shareholder  | 31st March, 2013<br>Number % holding              | 31st March, 2012<br>Number % holding |
| Equity Shares of Rs.10 each fully paid up  |   |                                      |
| - Vikram Investment Company Limited  | 18,500 7.71                                       | 18,500 7.71                          |
| - Suvinay Trading & Investment Company Limited   | 18,500 7.71                                       | 18,500 7.71                          |
| - Mrs. Smiti Somany  | 34,250 14.27                                      | 19,750 8.23                          |
| - Mr. Vikram Somany (Ind)  | 68,000 28.33                                      | 68,000 28.33                         |
| - Mr. Vikram Somany (HUF)  | 15,500 6.46                                       | 15,500 6.46                          |
| - Mr. Vidush Somany  | - 0.00  | 14,500 6.04                          |
| Total  | <u>154,750 64.48</u>                              | <u>154,750 64.48</u>                 |
| <b>3. RESERVES AND SURPLUS</b>   |   |                                      |
| (a) General Reserve  |   |                                      |
| As per last Balance Sheet  | 2,755,860   | 695,000                              |
| (Add): - Transfer - Remittance Received under Remittance in Foreign Exchange (Immunities) Scheme, 1991 | -   | 2,060,860                            |
| Total  | <u>2,755,860</u>                                  | <u>2,755,860</u>                     |
| (b) Reserve Fund   |   |                                      |
| As per last Balance Sheet  | 744,800   | 488,800                              |
| (Add): -Current Year Surplus Transfer  | -   | 256,000                              |
| Total  | <u>744,800</u>                                    | <u>744,800</u>                       |
| (c) Surplus/(Deficit)  |   |                                      |
| As per last Balance Sheet  | (464,899)   | (1,477,828)                          |
| Add: Profit for the year   | 1,668,702   | 1,268,931                            |
|  | 1,203,803   | (208,897)                            |
| (Less): Transfer to Reserve Fund   | -   | (256,000)                            |
| Total  | <u>1,203,803</u>                                  | <u>(464,897)</u>                     |
| (d) Remittance Received under Remittance in Foreign Exchange(Immunities) Scheme, 1991                  |   |                                      |
| As per last Balance Sheet  | -   | 2,060,860                            |
| (Less): -Transfer to General Reserve ( Previous Year)  | -   | (2,060,860)                          |
| Total  | <u>-</u>  | <u>-</u>                             |
| Grand Total  | <u>4,704,463</u>                                  | <u>3,035,763</u>                     |
| <b>4. SHORT TERM BORROWINGS</b>  |   |                                      |
| Unsecured Loans from related parties   | 2,277,480   | 3,168,522                            |
| Total  | <u>2,277,480</u>                                  | <u>3,168,522</u>                     |
| <b>5. OTHER CURRENT LIABILITIES</b>  |   |                                      |
| Other Payables   |   |                                      |
| -Outstanding Liabilities   | 36,717  | 124,871                              |
| Statutory Dues   |   |                                      |
| -TDS Payable   | 30,831  | 46,572                               |
| -Professional Tax Payable  | 370   | 370                                  |
| Total  | <u>67,918</u>                                     | <u>171,813</u>                       |
| Auditor : Sd/- R.N.Bardhan   | Directors : Sd/- M.L.Agarwala;Sd/- A.K.Choudhary  |                                      |



TRISURE PROMOTIONS & TRADINGS LIMITED  
NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2012

|   | ₹<br>As At<br>31st March, 2013                    | ₹<br>As At<br>31st March, 2012 |
|---|---|--------------------------------|
| <b>6. SHORT TERM PROVISIONS</b>   |   |                                |
| Provision for Taxation  | 28000   | 13000                          |
| Provision for FBT   | -   | -                              |
| Contingency Provision against Standard Assets                                       | 7400  | 6700                           |
| <b>Total</b>  | <b>35,400.00</b>                                  | <b>19,700.00</b>               |
| <b>7. FIXED ASSETS</b>  |   |                                |
| Annexed   |   |                                |
| <b>8. NON-CURRENT INVESTMENTS</b>   |   |                                |
| Other Than Trade Investments - (At Cost)  |   |                                |
| <u>Investment in (Quoted) Equity Shares</u>   |   |                                |
| Rekha Commercial Ltd. - (90,300 Shares Rs. 10/- each, fully paid up)                | 221798  | 221798                         |
| Suvinay Trading & Investment Co Ltd. - (46,050 Shares Rs. 10/- each, fully paid up) | 115930  | 115930                         |
| Madhusudan Industries Ltd. - (2,42,200 Shares Rs. 5/- each, fully paid up)          | 1454400   | 1454400                        |
| Cera Sanitaryware Ltd. - (4,84,400 Shares Rs. 5/- each, fully paid up)              | 1454400   | 1454400                        |
| Vikram Investment Co Ltd. - (8,000 Shares Rs. 10/- each, fully paid up)             | 44672   | 44672                          |
| <b>Total</b>  | <b>3,291,200.00</b>                               | <b>3,291,200.00</b>            |
| -Aggregate Book Value of Quoted Investments   | 3,291,200   | 3,291,200                      |
| -Aggregate Market Value of Quoted Investments                                       | 219,158,882                                       | 80,785,178                     |
| -Aggregate Provision for Diminution in Value of Investments                         | Nil   | Nil                            |
| <b>9. INVENTORIES</b>   |   |                                |
| (At Cost)   |   |                                |
| <u>Stock-in-Trade - (Equity Shares)</u>   |   |                                |
| Ganga Asbestos Cement Ltd. - (2,20,000 Shares Rs. 10/- each, fully paid up)         | 220,000   | 220,000                        |
| Orient Paper & Industries Ltd. - (1,300 Shares Rs. 1/- each, fully paid up)         | 5,718   | 13,585                         |
| Orient Cement Ltd. - (1,300 Shares Rs. 1/- each, fully paid up)                     | 7,867   | -                              |
| <b>Total</b>  | <b>233,585.00</b>                                 | <b>233,585.00</b>              |
| <b>10. TRADE RECEIVABLE</b>   |   |                                |
| (Unsecured, Considered good)  |   |                                |
| Trade Receivable  | 135,518.00  | -                              |
|   | <b>135,518.00</b>                                 | <b>-</b>                       |
| <b>11. CASH AND CASH EQUIVALENTS</b>  |   |                                |
| Cash-in-hand  | 7,432   | 5,951                          |
| Balances with scheduled banks   |   |                                |
| - in Current Accounts   | 290,244   | 118,464                        |
| <b>Total</b>  | <b>297,676</b>                                    | <b>124,415</b>                 |
| <b>12. SHORT TERM LOANS AND ADVANCES</b>  |   |                                |
| (Unsecured, Considered good)  |   |                                |
| Loans and advance to related parties  | 2,959,453   | 2,672,136                      |
| -TDS Receivable   | 148,840   | 71,858                         |
| -Staff Advance  | 15,500  | 10,000                         |
| -Wealth Tax   | 20,000  | 8,000                          |
| <b>Total</b>  | <b>3,143,793</b>                                  | <b>2,761,994</b>               |
| <b>13. REVENUE FROM OPERATIONS</b>  |   |                                |
| Interest  | 319,241   | 289,272                        |
| Commission  | 450,576   | 429,300                        |
| <b>Total</b>  | <b>769,817</b>                                    | <b>718,572</b>                 |
| Auditor : Sd/- R.N.Bardhan  | Directors : Sd/- M.L.Agarwala; Sd/- A.K.Choudhary |                                |

TRISURE PROMOTIONS & TRADINGS LIMITED  
NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2013

7. FIXED ASSETS - TANGIBLE ASSETS

(i) Details of Depreciation

| Description          | Gross Block            |                             |                        | Depreciation           |                        |                            | Net Block              |                        |
|----------------------|------------------------|-----------------------------|------------------------|------------------------|------------------------|----------------------------|------------------------|------------------------|
|                      | As at 31st March, 2012 | Additions during the period | Deductions/adjustments | As at 31st March, 2013 | Up to 31st March, 2012 | For the period March, 2013 | Up to 31st March, 2013 | As at 31st March, 2013 |
| Flat (at Mumbai)     | 2,377,487              | -                           | -                      | 2,377,487              | -                      | -                          | -                      | 2,377,487              |
| Air Conditioner      | 47,867                 | -                           | -                      | 47,867                 | 45,475                 | 433                        | 45,908                 | 1,959                  |
| Refrigerator         | 3,224                  | -                           | -                      | 3,224                  | 3,063                  | 29                         | 3,092                  | 132                    |
| Furniture & Fixtures | 111,591                | -                           | -                      | 111,591                | 107,454                | 575                        | 108,029                | 3,562                  |
| Geyser               | 2,264                  | -                           | -                      | 2,264                  | 1,837                  | 77                         | 1,914                  | 350                    |
| <b>TOTAL</b>         | <b>2,542,433</b>       | <b>-</b>                    | <b>-</b>               | <b>2,542,433</b>       | <b>157,829</b>         | <b>1,114</b>               | <b>158,943</b>         | <b>2,383,490</b>       |
| Previous Year        | <b>2,542,433</b>       | <b>-</b>                    | <b>-</b>               | <b>2,542,433</b>       | <b>156,502</b>         | <b>1,327</b>               | <b>157,829</b>         | <b>-</b>               |

(Amount in ₹)

(ii) Details of Assets Jointly Owned by the Company:

| Particulars      | Extent of ownership by the Company | Proportion of the Original Cost |           | Accumulated Depreciation |           | Net block        |                  |
|------------------|------------------------------------|---------------------------------|-----------|--------------------------|-----------|------------------|------------------|
|                  |                                    | 31-Mar-13                       | 31-Mar-12 | 31-Mar-13                | 31-Mar-12 | 31-Mar-13        | 31-Mar-12        |
| Flat (at Mumbai) | 33.33%                             | 2,377,487                       | 2,377,487 | -                        | -         | 2,377,487        | 2,377,487        |
| <b>TOTAL</b>     |                                    |                                 |           |                          |           | <b>2,377,487</b> | <b>2,377,487</b> |

Auditor : Sd/- R.N.Bardhan

Directors : Sd/- M.L.Agarwala; Sd/- A.K.Choudhary



TRISURE PROMOTIONS & TRADINGS LIMITED  
NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2012

|  | ₹<br>As At<br>31st March, 2013 | ₹<br>As At<br>31st March, 2012 |
|--|--------------------------------|--------------------------------|
| <b>14. OTHER INCOME</b>  |                                |                                |
| Interest on Income Tax Refund  | -                              | 5,083                          |
| Dividend :   |                                |                                |
| -On Investments  | 1,453,200                      | 1,211,000                      |
| -On Inventories  | 1,300                          | 3,250                          |
| -On Mutual Funds   | -                              | 14,145                         |
| Excess Provision Written-Back  | -                              | 29,137                         |
| <b>Total</b>   | <b>1,454,500</b>               | <b>1,262,615</b>               |
| <b>15 CHANGES IN INVENTORY</b>   |                                |                                |
| Inventories (at close)   |                                |                                |
| -Stock-in-Trade  | 233,585                        | 233,585                        |
| Inventories (at commencement)  |                                |                                |
| -Stock-in-Trade  | 233,585                        | 233,585                        |
| <b>Total</b>   | <b>-</b>                       | <b>-</b>                       |
| <b>16. EMPLOYEE BENEFIT EXPENSE</b>  |                                |                                |
| Salaries, Wages & Gratuity etc.  | 70,815                         | 62,245                         |
| Staff Welfare  | 12,899                         | 8,597                          |
| <b>Total</b>   | <b>83,714</b>                  | <b>70,842</b>                  |
| <b>17. OTHER EXPENSES</b>  |                                |                                |
| (a)  |                                |                                |
| Rates & Taxes  | 5,720                          | 5,720                          |
| Postage, Telephone & Internet charges  | 7,601                          | 6,902                          |
| Rent   | 3,600                          | 3,600                          |
| Miscellaneous Expenses   | 114,106                        | 114,379                        |
| Bad Debts  | -                              | 12,910                         |
| Interest - TDS   | -                              | 1,530                          |
| - Professional Tax   | -                              | 625                            |
| <b>Total</b>   | <b>131,027</b>                 | <b>145,666</b>                 |
| (b)  |                                |                                |
| Payments to Auditors   |                                |                                |
| -Audit Fees  | 7,989                          | 6,618                          |
| -Other Capacity  | 6,775                          | 6,633                          |
| <b>Total</b>   | <b>14,764</b>                  | <b>13,251</b>                  |
| <b>Grand Total! (a) + (b)</b>  | <b>145,791</b>                 | <b>158,917</b>                 |
| <b>18. FINANCE COSTS</b>   |                                |                                |
| Interest   | 308,311                        | 465,727                        |
| Bank Charges   | 1,685                          | 743                            |
| <b>Total</b>   | <b>309,996</b>                 | <b>466,470</b>                 |
| <b>19. EARNING PER SHARE (EPS)</b>   |                                |                                |
| Net Profit as per Statement of Profit & Loss attributable to Equity Share Holders                  | 1,668,702                      | 1,268,931                      |
| Weighted Average number of Equity Shares used as denominator for calculating Basic and Diluted EPS | 240,000                        | 240,000                        |
|  | <b>6.95</b>                    | <b>5.29</b>                    |

Auditor : Sd/- R.N.Bardhan

Directors : Sd/- M.L.Agarwala;Sd/- A.K.Choudhary

**TRISURE PROMOTIONS & TRADINGS LIMITED**  
**NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2013**

20. In the opinion of the management, the value on realization of current assets, loans & advances in the ordinary course of business would not be less than the amount at which they are stated in the Balance Sheet and provisions for all known liabilities have been made.

21. Information as required to be disclosed under the Micro, Small and Medium Enterprise Development Act, 2006 has been determined to the extent required, and no such parties have been identified on the basis of information available with the Company.

As per the information available with the company, there are no dues to any Micro & Small enterprise as defined in the Micro, Small and Medium Enterprises Development Act, 2006 as on 31st March, 2013. Further no interest has been paid during the year nor is it payable as on 31st March, 2013 to such parties.

22. During the year 1997-1998, the Company was granted certificate of registration as a NBFC by the Reserve Bank of India. The guidelines regarding prudential norms relating to income recognition, accounting standards, assets classification and provisioning for bad and doubtful debts, to the extent relevant in view of the operation of the Company, has been applied.

23. The Company has not so far claimed depreciation in its Income Tax Return nor has there been any other disallowance for Income Tax purposes. Consequently there is no deferred tax asset/liability in respect of timing difference. Accordingly, Accounting Standard (AS) – 22, as laid down by the Institute of Chartered Accountants of India has not been considered in this accounting.

**24. RELATED PARTY TRANSACTIONS**

As per Accounting Standard (AS) 18 "Related Party Disclosures", the Company's related parties transactions are disclosed below:

**a. List of related parties & relationships where control exists:**

- i) Venugopal Holdings Ltd.
- ii) Madhusudan Industries Ltd.
- iii) Vikram Investment Company Ltd.

**b. Transaction with Related Parties**

| Sl. No. | Name of the Party          | Nature of Transaction                         | Amount in `       |                   |
|---------|----------------------------|---|-------------------|-------------------|
|         |                            |   | Current Year      | Previous Year     |
| 1.      | Venugopal Holdings Ltd.    | <b>Closing Balance</b><br>- Loan and Advances | 29,47,661/- (Dr.) | 26,60,344/- (Dr.) |
| 2.      | Madhusudan Industries Ltd. | <b>Closing Balance</b><br>- Loan and Advances | 11,972/- (Dr.)    | 11,972/- (Dr.)    |
| 3.      | Vikram Investment Co. Ltd. | <b>Closing Balance</b><br>- Unsecured Loans   | 22,77,480/- (Cr.) | 31,68,522/- (Cr.) |

c. There have been no transactions whatsoever with any directors during the year.

Auditor : S/d R.N.Bardhan

Directors: Sd/- M.L.Agarwala; Sd/- A.K.Choudhary



**TRISURE PROMOTIONS & TRADINGS LIMITED**  
**NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2013**

25. There have been no derivative transactions of the Company during the year.
26. The Company has not made any capital expenditure during the year. Also, no contingent liability arises on this account. There is no commitment by the company towards any capital expenditure.
27. During the year ended 31<sup>st</sup> March, 2013, the Revised Schedule VI, notified under The Companies Act, 1956, has been applicable for the preparation of its financial statements. The company has reclassified previous year figures in accordance with the requirement applicable in the current year.

As per our report of even date

**For S.S. Kothari & Co.**  
Firm Registration No. 302034E  
Chartered Accountants

**Sd/-**  
R. N. Bardhan  
Partner  
Membership No. 17270

**For & on behalf of the Board**  
**Directors**  
**Sd/-M.L.Agarwala**  
**Sd/-A.K.Choudhary**

Place: Kolkata  
Dated: The 30th Day of May, 2013

**TRISURE PROMOTIONS & TRADINGS LTD.**

**REGD.OFFICE: 15, INDIA EXCHANGE PLACE, KOLKATA-700 001.**

**PROXY - FORM**

**I/We.....**

**Of.....**

**being a Member / Members of Trisure Promotions & Tradings Ltd.**

**hereby appoint-----of-----**

**or failing him-----of-----**

**as my / our proxy to attend and vote for me/ us and on my/ our**

**behalf at the THIRTYFIRST Annual General Meeting of the**

**Company to be held on Monday the 23<sup>rd</sup> September, 2013 at 2.00**

**P.M. at the Registered Office of the Company at 15, India Excha-**

**nge Place, Kolkata-700 001 and at any adjournment thereof.**

**Signed this.....day of.....2013.**

**REVENUE STAMP OF RS.1/-**

**Signature of the Shareholders-----**

**Note: The Proxy Form must be returned so as to reach the Registered Office of the Company not less than 48 hours before the time of holding of the aforesaid meeting. A proxy need not be a member of the Company.**

**LEDGER FOLIO NO.....**

**NO.OF SHARES.....**