

TWINKLE FISCAL & IMPEX SERVICES PVT. LTD

P-45 GORA GACHA ROAD KOLKATA WB 700053 IN

CIN: U67120WB1991PTC052484, Email - twinklefiscal1991@gmail.com, Phone No :9038996936

DIRECTORS REPORT TO THE MEMBERS

Your Directors have pleasure in presenting the Annual Report of the Company together with the Audited Statement of Accounts year ended on 31st March, 2019 along with Auditor's Report thereon.

Financial Results

The Company's financial performance, for the year ended March 31, 2019 is summarized as below:-

PARTICULARS	31.03.2019 (Rs.)	31.03.2018 (Rs.)
Total Turnover (including Non-Operating)	661,757.00	144,950.00
Profit Before Taxation	101,031.70	110,071.80
Less:Taxation	26,268.00	28,343.00
Profit After Taxation	74,763.70	81,728.80
Add:Balance Brought Forward From The Last Year	(33,535.20)	(115,264.00)
Balance Carried to Balance Sheet	41,228.50	(33,535.20)

During the year under review the Company incurred Profit before tax during the year.

In order to conserve the resources, the Directors do not recommend any dividend for the year ended 31 March 2019

TRANSFER TO RESERVES:

The board transfer amount to the reserves during the year.

MEETINGS OF THE BOARD OF DIRECTORS

During the financial year ended 31st March, 2019, 4(Four) Meetings of the Board of Directors of the Company was held.

The number of meetings attended by the Directors during the FY 2018-19 is as follows:

NAME OF DIRECTORS	Number of meetings attended/total meetings held during the F.Y. 2018-19
SUSHIL KUMAR SARAOGI	4/4
SUJIT ADHIKARY	4/4

STATE OF THE COMPANY'S AFFAIRS AND FUTURE OUTLOOK

There has been no change in the business of the Company during the financial year ended 31st March, 2019.

The highlights of the Company's performance are as under:-

Profit/(Loss) after Tax for the year has Decreased from Rs.81728.80 to Rs.74763.70

	(In Rs)
Revenue of the last F.Y. i.e. 2017-18.	144,950.00
Revenue of the current F.Y. i.e. 2018-19	661,757.00

MATERIAL CHANGES AND COMMITMENTS

No material changes and commitments affecting the financial position of the Company occurred between the end of the

LOANS, GUARANTEES AND INVESTMENTS

The Company has not given Loans and has not made Investments under Section 186.

EXTRACT OF ANNUAL RETURN

The extract of Annual Return in form no.MGT-9 as required under Section 92 of the Companies act, 2013 for the financial year

RELATED PARTY TRANSACTIONS

There has been arrangement or contracts made with related parties as defined under Section 188 of the Companies Act, 2013

CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS &

The particulars as required under the provisions of Section 134(3) (m) of the Companies Act,2013 in respect of conservation of energy and technology absorption have not been furnished considering the nature of activities undertaken by the company during the year under review. There has been no foreign inflow and foreign outflow during the year under review.

RISK MANAGEMENT

Risk Management is the process of identification, assessment and prioritization of risks followed by coordinated efforts to minimize, monitor and mitigate/control the probability and/or impact of unfortunate events or to maximise the realization of opportunities. The Company has laid down a comprehensive Risk Assessment and Minimization Procedure which is reviewed by the Board from time to time. These procedures are reviewed to ensure that executive management controls risk through means of a properly defined framework. The major risks have been identified by the Company and its mitigation process/measures have been formulated in the areas such as business, project execution, event, financial, human, environment and statutory compliance.

ADEQUACY OF INTERNAL FINANCIAL CONTROLS WITH REFERENCE TO FINANCIAL STATEMENTS

The Company has in place adequate internal financial controls with reference to financial statements. During the year under review, such controls were tested and no reportable material weakness in the design or operation were observed.

DIRECTORS AND KEY MANAGERIAL PERSONNEL (KMP)

There has been not change in the constitution of Board during the year under review i.e. the structure of the Board has not changed during the year.

DEPOSITS

The Company has not accepted any deposits during the year under review.

DETAILS OF SUBSIDIARY, JOINT VENTURE OR ASSOCIATE COMPANIES

There is no subsidiary, joint ventures or associate companies of Twinkle Fiscal & Implex Services Private Limited.

DETAILS OF SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS, COURTS AND

No significant & material orders have been passed by any regulator or court or tribunal against the Company.

DISCLOSURES UNDER SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION &

The Company is committed to provide a safe and conducive work environment to its employees. During the year under review, no case of sexual harassment was reported.

STATUTORY AUDITORS, THEIR REPORT AND NOTES TO FINANCIAL STATEMENTS

In the AGM held on 30/09/2018, M/s. Swapnesh & Associates, Chartered Accountants have been appointed as Statutory Auditors for a period of 5 years. Ratification of appointment of Statutory Auditors is being sought from the members of the Company at the ensuing AGM.

BOARD'S COMMENT ON THE AUDITORS' REPORT

The observations of the Statutory Auditors, when read together with the relevant notes to the accounts and accounting policies are self explanatory.

DIRECTORS' RESPONSIBILITY STATEMENT

Pursuant to Section 134(5) of the Companies Act, 2013 the Board of Directors of the Company confirms that-

- (a) in the preparation of the annual accounts for the year ended 31st March, 2019, the Company has followed the applicable accounting standards and there are no material departures from the same.
- (b) the Directors have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company as at 31st March, 2019 and of the profit and loss of the Company for that period;
- (c) the Directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013, for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;
- (d) the Directors have prepared the annual accounts on a 'going concern' basis;
- (e) the Company being unlisted, sub clause (e) of section 134(3) of the Companies Act, 2013 pertaining to laying down internal financial controls is not applicable to the Company;
- (f) the Directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems are adequate and operating effectively.

ACKNOWLEDGMENT

Your Directors would like to express their sincere appreciation for the assistance and cooperation received from the financial institutions, banks, Government authorities, customers, vendors and members during the year under review. Your Directors also wish to place on record their deep sense of appreciation for the committed services by the Company's executives, staff and workers.

For and on behalf of the Board

For TWINKLE FISCAL & IMPLEX SERVICES PVT. LTD

Sujit Adhikary
Director

SUJIT ADHIKARY
DIN:07828873

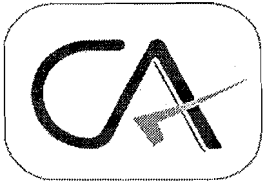
For TWINKLE FISCAL & IMPLEX SERVICES PVT. LTD

Sushil Kumar Saraogi
Director

SUSHIL KUMAR SARAOGI
DIN: 07155637

Place: Kolkata

Date: 23rd Day of May 2019



SWAPNESH & ASSOCIATES

CHARTERED ACCOUNTANTS

7/1A GRANT LANE, 1ST FLOOR, ROOM NO. 1C, KOLKATA - 700 012

E-mail: swapneshassociates06@gmail.com ; Phone No 03322371409

Independent Auditor's Report

To the Members of M/s **TWINKLE FISCAL & IMPEX SERVICES PVT. LTD.**

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying Standalone financial statements of M/s. **TWINKLE FISCAL & IMPEX SERVICES PVT. LTD.** ("*the Company*") which comprises the Balance Sheet as at March 31, 2019, the Statement of Profit and Loss, Cash Flow Statement for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Standalone financial statements give the information required by the 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, 2019 and its Profit and its Cash Flow for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Company in accordance with the *Code of Ethics* issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibility of Management for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("*the Act*") with respect to the preparation of these Standalone financial statements that give a true and fair view of the financial position, 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 the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions 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.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those Board of Directors are also responsible for overseeing the company's financial reporting process.



Auditor's Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2016 ("the Order"), as amended, issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the "Annexure A" 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:
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.
 - a. In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
 - b. The Balance Sheet, the Statement of Profit and Loss and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.
 - c. In our opinion, the aforesaid Standalone financial statements comply with the Accounting Standards specified under section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
 - d. On the basis of written representations received from the directors as on March 31, 2019 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2019 from being appointed as a director in terms of Section 164 (2) of the Act.
 - e. With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, the same is not applicable.
 - f. With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
 - i. The Company does not have any pending litigations which would impact its financial position.
 - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

For Swapnesh & Associates

Chartered Accountants

F.R.N.-326908E



Sridevi S.

(Sridevi Subramanian)

Partner

M. No.: 068205

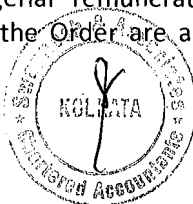
Place: Kolkata

Dated: 23rd Day of May 2019

"Annexure A" to the Independent Auditors' Report

Referred to in paragraph 1 under the heading 'Report on Other Legal & Regulatory Requirement' of our report of even date to the financial statements of the Company for the year ended March 31, 2019:

- i. (a) The Company does not hold any Fixed Asset consequently, the provisions of clause 3 (i) (a) of the order are not applicable,.
- ii The Company does not hold any inventories consequently, the provisions of clause 3 (ii) (a) of the order are not applicable,
- 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 granted loans, secured or unsecured, to companies, firms or other parties covered in the register maintained under section 189 of the Companies Act, 2013.
 - (a) The terms and conditions of the grant of such loans are not prejudicial to the company's interest;
 - (b) The schedule of repayment of principal and payment of interest has been stipulated and whether the repayments or receipts are regular;
 - (c) if the amount is overdue, state the total amount overdue for more than ninety days, and whether reasonable steps have been taken by the company for recovery of the principal and interest; - NIL
- iv. In our opinion and according to the information and explanations given to us, the company has complied with the provisions of section 185 and 186 of the Companies Act, 2013 in respect of loans, investments, guarantees, and security.
- v. The Company has not accepted any deposits from the public within the meaning of Sections 73, 74, 75 and 76 of the Act and the rules framed there under to the extent notified. Therefore, the provisions of the clause 3 (v) of the Order are not applicable to the Company.
- vi. The Central Government of India has not specified the maintenance of cost records under sub-section (1) of Section 148 of the Act for any of the products of the Company.
- vii. (a) According to the information and explanations given to us and on the basis of our examination of the books of account, and records, the Company has been generally regular in depositing undisputed statutory dues including Provident Fund, Employees State Insurance, Income-Tax, Sales tax, Service Tax, Duty of Customs, Duty of Excise, Value added Tax, Cess and any other statutory dues with the appropriate authorities. According to the information and explanations given to us, no undisputed amounts payable in respect of the above were in arrears as at March 31, 2019 for a period of more than six months from the date on when they become payable.
 - (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 ,sales tax, service tax, duty of customs, duty of excise, value added tax which have not been deposited on account of any dispute.
- viii. In our opinion and according to the information and explanations given to us, the Company has not defaulted in the repayment of dues to banks. The Company has taken loans from financial institutions and banks but not from the government and has not issued any debentures.
- ix. Based upon the audit procedures performed and the information and explanations given by the management, the company has not raised moneys by way of initial public offer or further public offer including debt instruments and term Loans. Accordingly, the provisions of clause 3 (ix) of the Order are not applicable to the Company and hence not commented upon.
- x. Based upon the audit procedures performed and the information and explanations given by the management, we report that no fraud by the Company or on the company by its officers or employees has been noticed or reported during the year.
- xi. Based upon the audit procedures performed and the information and explanations given by the management, the company has paid managerial remuneration during the year under review. Accordingly, the provisions of clause 3 (xi) of the Order are applicable to the Company and hence commented upon.



- xii. In our opinion, the Company is not a Nidhi Company. Therefore, the provisions of clause 3 (xii) of the Order are not applicable to the Company.
- xiii. In our opinion, all transactions with the related parties are in compliance with section 177 and 188 of Companies Act, 2013 and the details have been disclosed in the Financial Statements as required by the applicable accounting standards.
- xiv. Based upon the audit procedures performed and the information and explanations given by the management, the company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year under review. Accordingly, the provisions of clause 3 (xiv) of the Order are not applicable to the Company and hence not commented upon.
- xv. Based upon the audit procedures performed and the information and explanations given by the management, the company has not entered into any non-cash transactions with directors or persons connected with him. Accordingly, the provisions of clause 3 (xv) of the Order are not applicable to the Company and hence not commented upon.
- xvi. The company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934 and accordingly the provisions of clause 3(xvi) of the Order are not applicable to the Company and hence not commented upon.

Place: Kolkata
Dated: 23rd Day of May 2019



For Swapnesh & Associates
Chartered Accountants
F.R.N.-326908E

Sridevi S.

(Sridevi Subramanian)
Partner
M. No.: 068205

TWINKLE FISCAL & IMPEX SERVICES PVT. LTD

Balance Sheet as at 31.03.2019

Particulars		Note No.	(Amount in Rs.)	(Amount in Rs.)
			As at 31st March 2019	As at 31st March 2018
1	2	3	4	5
I. EQUITY AND LIABILITIES				
1 Shareholders' funds				
(a) Share Capital	1	4,732,000.00	4,732,000.00	
(b) Reserves & Surplus	2	766,228.50	691,464.80	
2 Current liabilities				
(a) Other Current Liabilities	3	10,000.00	10,000.00	
(b) Short Term Provision	4	26,268.00	28,343.00	
TOTAL		5,534,496.50	5,461,807.80	
II. ASSETS				
1 Current assets				
(a) Sundry Debtors		5,030.00	1,050,000.00	
(b) Cash and Cash equivalents	5	455,742.50	275,657.80	
(c) Short Term Loans & Advances	6	5,073,724.00	4,136,150.00	
TOTAL		5,534,496.50	5,461,807.80	

Significant Accounting Policies
Notes on Financial Statements
As per our report of even date

1 to 9

For Swapnesh & Associates
Chartered Accountants
Firm Registration No. 326908E

Sridevi S.

(CA Sridevi Subramanian)
Partner
Membership No. 068205



Place : Kolkata
Date: 23rd Day of May 2019

For & On Behalf Of The Board Of Directors

For TWINKLE FISCAL & IMPEX SERVICES PVT. LTD

Sujit Adhikary
Director

SUJIT ADHIKARY
DIN:07828873

For TWINKLE FISCAL & IMPEX SERVICES PVT. LTD

Sushil Kumar Saraogi
Director

SUSHIL KUMAR SARAOGI
DIN: 07155637

TWINKLE FISCAL & IMPEX SERVICES PVT. LTD
Statement of Profit and Loss for the year ended 31.03.2019

(Amount in Rs.)

(Amount in Rs.)

Particulars		Note No.	For the year ended 31st March 2019	For the year ended 31st March 2018
I	Other Income	7	661,757.00	144,950.00
	Total Revenue		661,757.00	144,950.00
II	Expenses:			
	Other Expenses	8	560,725.30	34,878.20
III	Total Expenses		560,725.30	34,878.20
IV	Profit before tax (I - III)		101,031.70	110,071.80
V	Tax expense:			
	(1) Current tax		26,268.00	28,343.00
VI	Profit (Loss) for the period (IV - V)		74,763.70	81,728.80
VII	Earnings per equity share:			
	(1) Basic	9	0.16	0.17
	(2) Diluted		0.16	0.17

Significant Accounting Policies
Notes on Financial Statements
As per our report of even date

1 to 9

For Swapnesh & Associates
Chartered Accountants
Firm Registration No. 326908E

Sridevi

(CA Sridevi Subramanian)
Partner
Membership No. 068205



Place : Kolkata
Date: 23rd Day of May 2019

For and on behalf of the board of directors

For TWINKLE FISCAL & IMPEX SERVICES PVT. LTD

Sujit Adhikary
Director

SUJIT ADHIKARY
DIN:07828873

For TWINKLE FISCAL & IMPEX SERVICES PVT. LTD

Sushil Kumar Saraogi

SUSHIL KUMAR SARAOGI
Director
DIN: 07155637

TWINKLE FISCAL & IMPEX SERVICES PVT. LTD

Notes forming part of the financial statement

1 The company is classified as Subsidiary Company as per section 2(87) of Companies Act, 2013

2 Significant accounting policies

A Basis of accounting and preparation of financial statements

The financial statements have been prepared to comply in all material aspects with the applicable accounting principles in India, including Accounting Standards notified u/s 133 of the Companies Act, 2013 and the relevant provisions of the Companies Act, 2013.

B Basis of Accounting

The financial statements have been prepared under the historical cost convention on an accrual basis.

C Use of estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent liabilities at the date of the financial statements and the results of operations during the reporting period. Although these estimates are based upon management's best knowledge of current events and actions, actual results could differ from these estimates.

D Revenue recognition

Revenue (income) is recognised when no significant uncertainty as to determination/ realisation exists. Revenue is recognized on accrual basis inclusive of related tax deducted at source, where applicable.

E Earnings per share

Earning per share is 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 earning per share, the net profit or loss for the period attributable to equity shareholders and the weighted average number of share outstanding during the period are adjusted for the effects of all diluted potential equity shares.

F Taxation

Tax expense comprises of current and deferred tax.

Current income-tax are measured at the amount expected to be paid to the tax authorities in accordance with the Indian Income Tax Act,1961.

Deferred tax is recognized on a prudent basis for timing differences, being difference between taxable and accounting income/expenditure that originate in one period and are capable of reversal in one or more subsequent period(s).

G Provisions

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

H Micro, Small and Medium Enterprises

There are no Micro, Small & Medium Enterprises, to whom the Company owes dues, which are outstanding for more than 45 days as at 31st March 2019. This information as required to be disclosed under the Micro, Small and Medium Enterprises Development Act, 2006 has been determined to the extent such parties have been identified on the basis of information available with the Company.



TWINKLE FISCAL & IMPEX SERVICES PVT. LTD

Notes forming part of the financial statement

1 Share Capital

a) The number and amount of shares authorized, issued, subscribed and paid -up:

Particulars	As at 31st March 2019		As at 31st March 2018	
	Number	Amount (Rs)	Number	Amount (Rs)
Authorised Equity Shares of Rs 10 each	500,000	5,000,000.00	500,000	5,000,000.00
Issued, Subscribed & Fully Paid up Equity Shares of Rs 10 each fully paid up in cash	473,200	4,732,000.00	473,200	4,732,000.00
Total	473,200	4,732,000.00	473,200	4,732,000.00

b) Reconciliation of the number of shares and amount outstanding at the beginning and at the end of the reporting period:

Particulars	As at 31st March 2019		As at 31st March 2018	
	Number	Amount (Rs)	Number	Amount (Rs)
Shares outstanding at the beginning of the year	473,200	4,732,000.00	473,200	4,732,000.00
Shares Issued during the year	-	-	-	-
Shares outstanding at the end of the year	473,200	4,732,000.00	473,200	4,732,000.00

c) Details of Shareholders holding more than 5 % shares in the Company:

Particulars	As at 31st March 2019		As at 31st March 2018	
	No. of Shares held	% of Holding	No. of Shares held	% of Holding
Visco Trade & Associates Ltd	473,100	99.98%	473,100	99.98%
Sushil Kumar Saraogi	100	0.02%	100	0.02%

d) Terms/ Rights attached to equity shares:

The company has only one class of equity shares having a par value of Rs.10 per share. Each holder of equity is entitled to one vote per share. The company has not declared any dividend to its shareholders during the current year ended. In the event of liquidation of the company the holders of equity shares will be entitled to receive remaining assets of the company after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

2 Reserves and Surplus

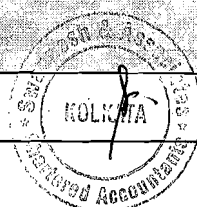
Particulars	As at 31st March 2019	As at 31st March 2018
	Amount (Rs)	Amount (Rs)
Security Premium	725,000.00	725,000.00
A	725,000.00	725,000.00
Profit & Loss Account		
Opening balance	(33,535.20)	(115,264.00)
Add: Net Profit for the current year	74,763.70	81,728.80
B	41,228.50	(33,535.20)
Closing balance	A+B	766,228.50
		691,464.80

3 Other Current Liabilities

Particulars	As at 31st March 2019	As at 31st March 2018
	Amount (Rs)	Amount (Rs)
Audit Fees Payable	10,000.00	10,000.00
Total	10,000.00	10,000.00

4 Provisions

Particulars	As at 31st March 2019	As at 31st March 2018
	Amount (Rs)	Amount (Rs)
Provision For Income Tax	26,268.00	28,343.00
Total	26,268.00	28,343.00



5 Cash and Cash Equivalents

Particulars	As at 31st March 2019	As at 31st March 2018
	Amount (Rs)	Amount (Rs)
Balance with Bank	49,544.50	120,700.80
Cash in hand	406,198.00	154,957.00
Total	455,742.50	275,657.80

6 Short Term Loans & Advances

Particulars	As at 31st March 2019	As at 31st March 2018
	Amount (Rs)	Amount (Rs)
Loan to Corporate and Others		
-Bagnan Flat off Shop	2,462,539.00	1,528,035.00
-JNB Sidhu Finance Private Limited	1,700,000.00	2,100,000.00
-Samir Sur	875,000.00	500,000.00
Tax Deducted at Source [AY 2019-20]	36,185.00	8,115.00
Total	5,073,724.00	4,136,150.00

7 Other Income

Particulars	For the year ended 31st March 2019	For the year ended 31st March 2018
	Amount (Rs)	Amount (Rs)
Commission	370,047.00	113,800.00
Interest Income	291,710.00	31,150.00
Total	661,757.00	144,950.00

8 Expenses

Particulars	For the year ended 31st March 2019	For the year ended 31st March 2018
	Amount (Rs)	Amount (Rs)
Audit Fees (Refer Note (a) below)	10,000.00	10,000.00
Accounting Charges	96,000.00	-
Bank Charges	4,584.30	10,159.20
Filing Fee	3,000.00	11,000.00
General Expenses	25,954.00	3,719.00
Interest on income tax	2,232.00	-
License expenses	2,150.00	-
Postage & Telegram	8,161.00	-
Printing & Stationery	24,590.00	-
Salary & Bonus	322,000.00	-
Staff Welfare expenses	44,045.00	-
Travelling & Conveyance	18,009.00	-
Total	560,725.30	34,878.20

Notes

(a) Payments to the auditors comprises:		
As auditors - Statutory Audit	10,000.00	10,000.00
Total	10,000.00	10,000.00



9 Earning per share (EPS)

Particulars	As at 31st March 2019	As at 31st March 2018
Profit after tax (Rs.)	74,763.70	81,728.80
Weighted average number of equity shares outstanding during the year (Nos.)	473,200	473,200
Nominal value of equity per	10.00	10.00
Basic/diluted earning per share	0.16	0.17

(b) Comparative year's figure have been regrouped and rearranged wherever necessary.

As per our report of even date attached

For Swapnesh & Associates
Chartered Accountants
Firm Registration No. 326908E

For TWINKLE FISCAL & IMPEX SERVICES PVT. LTD

Sujit Adhikary
Director

SUJIT ADHIKARY
DIN:07828873

For and on behalf of the board of directors
For TWINKLE FISCAL & IMPEX SERVICES PVT. LTD

Sushil Saraogi
Director

SUSHIL KUMAR SARAOGI
DIN: 07155637

(CA Sridevi Subramanian)
Partner
Membership No. 068205

Sridevi

Place : Kolkata
Date: 23rd Day of May 2019



