


<div>INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT</div> <div>[Where the data of the Return of Income in Form ITR-1(SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified]</div> <div>(Please see Rule 12 of the Income-tax Rules, 1962)</div>			Assessment Year 2024-25
PAN	AAGCR1108K		
Name	RUBRIK ENTERPRISE PRIVATE LIMITED		
Address	DANTAN, STATION ROAD, Dantan - I, EAST MIDNAPORE , Dantan S.O , 32-West Bengal, 91-INDIA, 721426		
Status	7-Private company	Form Number	ITR-6
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	668826421301024
Taxable Income and Tax Details	Current Year business loss, if any	1	2,26,020
	Total Income	2	0
	Book Profit under MAT, where applicable	3	0
	Adjusted Total Income under AMT, where applicable	4	0
	Net tax payable	5	0
	Interest and Fee Payable	6	0
	Total tax, interest and Fee payable	7	0
	Taxes Paid	8	0
	(+) Tax Payable /(-) Refundable (7-8)	9	0
Accreted Income and Tax Detail	Accreted Income as per section 115TD	10	0
	Additional Tax payable u/s 115TD	11	0
	Interest payable u/s 115TE	12	0
	Additional Tax and interest payable	13	0
	Tax and interest paid	14	0
	(+) Tax Payable /(-) Refundable (13-14)	15	0
This return has been digitally signed by SOUMI SINHA in the capacity of Director having PAN AFVPD5574N from IP address 103.155.194.10 on 30-Oct-2024 15:35:36 at KOLKATA (Place) DSC SI.No & Issuer 6349851 & 1694180730CN=SignX sub-CA for Class 3 Individual 2022,OU=Sub-CA,O=FuturiQ Systems Private Limited,C=IN			
System Generated Barcode/QR Code	<div> AAGCR1108K06668826421301024ae4bb8fef52e957eba2f0b20b755d0be40aa66e</div>		
DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU			

## **DIRECTOR'S REPORT**

### **TO THE MEMBERS**

Your Directors have pleasure in submitting the Annual Report of the Company together with the Audited Financial Accounts for the year ended 31st March, 2024.

### **FINANCIAL RESULTS**

The Company's financial performance for the year under review along with previous year's figures is given here under:

Particulars	Financial Year ended 31st March, 2024	Financial Year ended 31 <sup>st</sup> March, 2023
	(Amount in Rs.)	(Amount in Rs.)
Net Sales/Income from Business Operations/ Other Income	-	-
Profit before tax	(226020)	(397)
Less: Current Income Tax	-	-
Net Profit after Tax	(226020)	(397)
Earnings per share (Basic)	(11.30)	(0.02)
Earnings per Share(Diluted)	(11.30)	(0.02)

### **DIVIDEND**

As the Company does not have enough profit for the year 2023-24, no dividend is recommended for the financial year 2023-24.

### **TRANSFER OF UNCLAIMED DIVIDEND TO INVESTOR EDUCATION AND PROTECTION FUND**

The provisions of Section 125(2) of the Companies Act, 2013 do not apply as there was no dividend declared and paid last year.

### **RESERVES**

During the period under review no amount is proposed to be carried to any reserve.

RUBRIK ENTERPRISE PVT LTD  
*Doonil Sultia*  
Director

RUBRIK ENTERPRISE PVT LTD  
*Rubrik Adhikary*  
Director

### **RESULTS OF BUSINESS OPERATIONS AND THE STATE OF COMPANY'S AFFAIRS**

During the year under review, the Company has achieved a turnover of NIL. The Net loss during the year has been Rs. 226020/-as against the net loss of Rs. Rs. 397/-in the previous year.

### **DISCLOSURE ABOUT COST AUDIT**

The provision of maintenance of cost audit records and filing the same is not applicable to the Company.

### **MATERIAL CHANGES AND COMMITMENT IF ANY AFFECTING THE FINANCIAL POSITION OF THE COMPANY OCCURRED BETWEEN THE END OF THE FINANCIAL YEAR TO WHICH THIS FINANCIAL STATEMENTS RELATE AND THE DATE OF THE REPORT**

No material changes and commitments affecting the financial position of the Company occurred between the end of the financial year to which this financial statement relate and the date of this report.

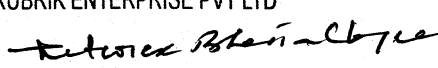
### **CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, FOREIGN EXCHANGE EARNINGS AND OUTGO**

<b>(A) CONSERVATION OF ENERGY</b>	
The steps taken or impact on conservation of energy	NA
The steps taken by the company for utilizing alternate sources of Energy	NA
The capital investment on energy conservation equipments	NA
<b>(B) TECHNOLOGY ABSORPTION</b>	
The efforts made towards technology absorption	NA
The benefits derived like product improvement, cost reduction, product development or import substitution	NA
In case of imported technology (imported during the last three years reckoned from the beginning of the financial year)	NA
The expenditure incurred on research and development	NA

#### **Details of Foreign currency transactions are as follows:**

- The company has not earned any income in Foreign Currency during the year.
- The company has not incurred any expenditure in Foreign Currency.

RUBRIK ENTERPRISE PVT LTD  
  
Director

RUBRIK ENTERPRISE PVT LTD  
  
Director

**STATEMENT CONCERNING DEVELOPMENT AND IMPLEMENTATION OF RISK MANAGEMENT POLICY OF THE COMPANY**

The Company does not have any Risk Management Policy as the elements of risk threatening the Company's existence are very minimal.

**DETAILS OF POLICY DEVELOPED AND IMPLEMENTED BY THE COMPANY ON ITS CORPORATE SOCIAL RESPONSIBILITY INITIATIVES**

The Company has not developed and implemented any policy on Corporate Social Responsibility initiatives as the provisions of section 135 of Companies Act, 2013 are not applicable.

**PARTICULARS OF LOANS GIVEN, INVESTMENTS MADE, GUARANTEES GIVEN AND SECURITIES PROVIDED**

There were no loan, guarantees or Investments made by the Company under Section 186 of the Companies Act, 2013 during the year under review and hence the said provision is not applicable.

**PARTICULARS OF CONTRACTS OR ARRANGEMENTS MADE WITH RELATED PARTIES**

The Company has not entered into any Contracts or arrangements with related party under the provisions of section 188 of the Companies Act, 2013 during the year under review and hence the said provisions are not applicable. (AOC-2 Annexure)

**EXPLANATION OR COMMENTS ON QUALIFICATIONS, RESERVATIONS OR ADVERSE REMARKS OR DISCLAIMERS MADE BY THE AUDITORS AND THE PRACTICING COMPANY SECRETARY IN THEIR REPORTS**

There was no a qualification, reservations or adverse remarks made by the Auditors in their report.

The provisions of section 204 of the Companies Act, 2013 relating to submission of Secretarial Audit Report is not applicable to the Company

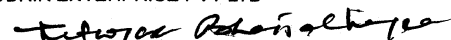
**COMPANY'S POLICY RELATING TO DIRECTORS APPOINTMENT, PAYMENT OF REMUNERATION AND DISCHARGE OF THEIR DUTIES**

The provisions of Section 178(1) relating to constitution of Nomination and Remuneration Committee are not applicable to the Company and hence the Company has not devised any policy relating to appointment of Directors, payment of Managerial remuneration, Directors qualifications, positive attributes, independence of Directors and other related matters as provided under Section 178(3) of the Companies Act, 2013.

RUBRIK ENTERPRISE PVT LTD

  
Director

RUBRIK ENTERPRISE PVT LTD



Director

### **ANNUAL RETURN**

The extracts of Annual Return pursuant to the provisions of Section 92 read with Rule 12 of the Companies (Management and administration) Rules, 2014 in Form No. MGT-9 of the Company for the Financial Year ended 31st March, 2024 is furnished in **Annexure I** and is attached to this Report.

### **Particulars of Employees**

Pursuant to the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, statement of particulars of employees is not applicable.

### **NUMBER OF BOARD MEETINGS**

During the year under review the Board of Directors met 4 times viz., on 10<sup>th</sup> June, 2023, 10<sup>th</sup> September, 2023, 10<sup>th</sup> December, 2023 and 17<sup>th</sup> March, 2024. The intervening gap between the Meetings was within the period prescribed under the Companies Act, 2013

### **DIRECTORS RESPONSIBILITY STATEMENT**

In accordance with the provisions of Section 134(5) of the Companies Act, 2013 the Board hereby submits its responsibility Statement:

- a) In the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures;
- b) The directors had 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 at the end of the financial year and of the profit and loss of the company for that period;
- c) The directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;
- d) The directors had prepared the annual accounts on a going concern basis; and
- e) The directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

RUBRIK ENTERPRISE PVT LTD

*Sami Sule*  
Director

RUBRIK ENTERPRISE PVT LTD

*Peter R. R. R.*  
Director

**DISCLOSURE UNDER SEXUAL HARASSMENT OF WOMEN AT WORKPLACE  
(PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013**

During the year under review, there were no cases filed pursuant to the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013

**SUBSIDIARIES, JOINT VENTURES AND ASSOCIATE COMPANIES**

The Company does not have any Subsidiaries, Joint Ventures and Associate Companies.

**DEPOSITS**

The Company has neither accepted nor renewed any deposits during the year under review.

**DECLARATION OF INDEPENDENT DIRECTORS**

The provisions of Section 149 of the Companies Act, 2013 pertaining to the appointment of Independent Directors do not apply to our Company.

**STATUTORY AUDITORS**

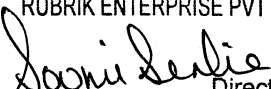
M/s Dutta Sarkar & Company, Chartered Accountants, bearing ICAI Registration No.303114E, who are the statutory auditors of your Company, hold office up-to the conclusion of the AGM to be held in the year 2024, subject to ratification of their appointment at every AGM. The Members, year on year, will be requested, to ratify their appointment as Auditors and to authorize the Board of Directors to fix their remuneration in this connection, the attention of the Members is invited in the Notice.

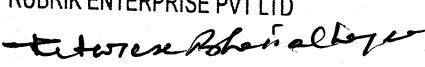
**DISCLOSURE OF COMPOSITION OF AUDIT COMMITTEE AND PROVIDING VIGIL  
MECHANISM**

The provisions of Section 177 of the Companies Act, 2013 read with Rule 6 and 7 of the Companies (Meetings of the Board and its Powers) Rules, 2013 is not applicable to the Company.

**SHARES**

- a) **Equity shares with differential rights:** The Company has not issued any equity share with differential rights during the year under review.
- b) **Buy Back of Securities:** The Company has not bought back any of its securities during the year under review.
- c) **Sweat Equity:** The Company has not issued any Sweat Equity Shares during the year under review.
- d) **Bonus Shares:** No Bonus Shares were issued during the year under review.

RUBRIK ENTERPRISE PVT LTD  
  
Director

RUBRIK ENTERPRISE PVT LTD  
  
Director

- e) **Employees Stock Option Plan:** The Company has not provided any Stock Option Scheme to the employees.

**SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS OR TRIBUNALS IMPACTING THE GOING CONCERN STATUS AND COMPANY'S OPERATIONS IN FUTURE**

No significant or material orders were passed by the any Regulators or Courts or Tribunals which impact the going concern status and Company's operations in future.

**CHANGE IN NATURE OF BUSINESS**

There is no change in nature of business during the period under review.

**CHANGE IN REGISTERED OFFICE OF THE COMPANY**

There is no change in nature of business during the period under review.

**INTERNAL FINANCIAL CONTROLS**


The Company being a private company, so the said disclosure is not applicable on our Company.

**ACKNOWLEDGEMENTS**

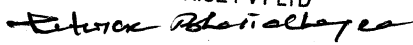
Your Directors place on record their sincere thanks to bankers, business associates, consultants, and various Government Authorities for their continued support extended to your Companies activities during the year under review. Your Directors also acknowledge gratefully the shareholders for their support and confidence reposed on the Company.

**For and on behalf of the Board of Directors**

**RUBRIK ENTERPRISE PRIVATE LIMITED**

RUBRIK ENTERPRISE PVT LTD  
  
SOURI SINHA  
Director

**Director**  
**DIN: 03626761**

RUBRIK ENTERPRISE PVT LTD  
  
Director  
RITWICKBHATTACHARYYA

**Director**  
**DIN:08921373**

Place: KOLKATA

Date: 30<sup>th</sup> September, 2024

**DUTTA**  
**SARKAR & COMPANY**  
CHARTERED ACCOUNTANTS

**INDEPENDENT AUDITOR'S REPORT**

To the Members of Rubrik Enterprise Private Limited

**Report on the Audit of the Financial Statements**

**Opinion**

We have audited the financial statements of Rubrik Enterprise Private Limited ("the Company"), which comprise the balance sheet as at 31st March 2024 and the statement of profit and loss and statement of cash flows 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 financial statements give the information required by the Companies Act, 2013 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, 2024, and its profit/loss and its cash flows 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 thereunder, 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.

**Key audit matters**

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Reporting of key audit matters as per SA 701, Key Audit Matters are not applicable to the Company as it is an unlisted company.

**Information other than the financial statements and auditors' report thereon**

The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexures to Board's Report, Business Responsibility Report but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.



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# **DUTTA**

## **SARKAR & COMPANY**

CHARTERED ACCOUNTANTS

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

### **Responsibilities of Management and Those Charged with Governance for the Financial Statements**

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance, (changes in equity) 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. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board of Directors 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 the Board of Directors 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 Responsibilities 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.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:



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# **DUTTA**

## **SARKAR & COMPANY**

CHARTERED ACCOUNTANTS

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

### **Report on Other Legal and Regulatory Requirements**

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we report that the said order does not apply to the Company



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**DUTTA**  
**SARKAR & COMPANY**  
CHARTERED ACCOUNTANTS

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

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

(b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books

(c) 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

(d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

(e) On the basis of the written representations received from the directors as on 31st March, 2024 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2024 from being appointed as a director in terms of Section 164(2) of the Act.

(f) Since the Company's turnover as per last audited financial statements is less than Rs.50 Crores and its borrowings from banks and financial institutions at any time during the year is less than Rs.25 Crores, the Company is exempted from getting an audit opinion with respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls vide notification dated June 13, 2017;

(g) The Company being a private limited company, the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended, in respect of whether the remuneration paid by the Company to its directors during the year is in accordance with the provisions of section 197 of the Act is not applicable.

(h) With respect to the other matters 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 pending litigations which would impact its financial position.

ii. The Company did not have any long-term contracts including derivatives contracts for which there were any material foreseeable losses.

iii. There were no amounts which required to be transferred by the Company to the Investor Education and Protection Fund.

(i) The company has not used accounting software with an audit trail (edit log) feature throughout the year as required under Rule 11(g) of the Companies(Audit and Auditors) Rules, 2014. The company being a small company with having limited number of transactions during the year, its management experienced constraints on selecting the appropriate software vendor in delivering and installing the required updates, which prevented the immediate implementation of audit trail compliant software. However, the company's current accounting software is fully capable of ensuring that the books of account



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# **DUTTA**

## **SARKAR & COMPANY**

CHARTERED ACCOUNTANTS

and other relevant records are retained completely in their original format or in a format that accurately presents the information. The software ensures that the data remains complete and unaltered, thereby maintaining the integrity and reliability of the records.

The management is aware of the importance of using audit trail-compliant software and is actively exploring options to upgrade the current system to include an audit trail feature as part of its commitment to full compliance with statutory requirements.

3. (i) The management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(ii) The management has represented, that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

(iii) Based on audit procedures which we considered reasonable and appropriate in the circumstances, nothing has come to their notice that has caused them to believe that the representations under sub-clause (i) and (ii) contain any material mis-statement.

4. The company has not declared or paid any dividend during the year in contravention of the provisions of section 123 of the Companies Act, 2013.

For **DUTTA SARKAR & CO.**

*Chartered Accountants*

Firm's Registration No. 0303114E



CA Deb Nath Pal

Partner

Membership No.: 062117

UDIN: 24062117BKCXZV8305



Place: Kolkata

Date: The 30<sup>th</sup> Day of September 2024

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**RUBRIK ENTERPRISE PRIVATE LIMITED**  
**C/O RATAN KUMAR SINHA, DATAN STATION ROAD, PASCHIM MEDINIPUR- 721426**  
**Balance Sheet As On 31st March, 2024**  
**CIN: U45400WB2012PTC186637**

Particulars	Note No.	As at 31st March, 2024	As at 31st March, 2023
		Rs	Rs
<b>A EQUITY AND LIABILITIES</b>			
<b>1 Shareholders' funds</b>			
(a) Share capital	2	200,000	200,000
(b) Reserves and surplus	3	914,563	1,140,583
		1,114,563	1,340,583
<b>2 Non current liabilities</b>			
(a) Long Term Borrowings	4	453,107	783,086
<b>3 Current liabilities</b>			
(a) Trade Payables	5		
Total Outstanding dues of Micro and Small Enterprises			
Total Outstanding dues of creditors other than Micro		-	107,689
(b) Other current liabilities	6	500,462	851,824
(c) Short term Provision	7	-	408,929
<b>TOTAL</b>		<b>2,068,132</b>	<b>3,492,111</b>
<b>B ASSETS</b>			
<b>1 Non-current assets</b>			
(a) Non Current Investment	7	14,800	2,313,116
<b>2 Current assets</b>			
(a ) Cash and cash equivalents	8	179,223	35,497
(b ) Short term Loans and Advances	9	1,874,109	1,143,498
<b>TOTAL</b>		<b>2,068,132</b>	<b>3,492,111</b>

Summary of Significant Accounting Policies 1

The accompanying notes are an integral part of the financial statements

In terms of our report attached.

**For Dutta Sarkar & Company**

Chartered Accountants

Firm Regn. No.: 303114E



**CA Deb Nath Pal**

Partner

Membership No.: 062117

UDIN: 24062117BKCXZV8305

Place : Kolkata

Date :30/09/2024



**For and on behalf of the Board of Directors**

RUBRIK ENTERPRISE PVT LTD



**Soumi Sinha**  
Director

DIN: 03626761

RUBRIK ENTERPRISE PVT LTD



**Ritwick Bhattacharya**  
Director

DIN: 08921373

**RUBRIK ENTERPRISE PRIVATE LIMITED**  
**C/O RATAN KUMAR SINHA, DATAN STATION ROAD, PASCHIM MEDINIPUR- 721426**  
**STATEMENT OF PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31st MARCH 2024**  
**CIN: U45400WB2012PTC186637**

Particulars	Note No.	For the year ended 31st March, 2024	For the year ended 31st March, 2023
		Rs	Rs
<b>A Income</b>			
1 Other Income	10	-	143,049
2 Total Income		-	143,049
3 Expenses			
Other Expenses	11	226,020	143,446
Total Expenses		226,020	143,446
4 Profit / (Loss) before tax (2 - 3)		(226,020)	(397)
5 Tax Expense:			
For Current year profits		-	-
Deffered tax for the year		-	-
6 Profit / (Loss) from continuing operations (4-5)		(226,020)	(397)
Earning per equity share:			
(1) Basic ( in Rs.)		₹ -11.30	₹ -0.02
(2) Diluted ( in Rs.)		₹ -11.30	₹ -0.02

Summary of Significant Accounting Policies

1


The accompanying notes are an integral part of the financial statements

In terms of our report attached.

**For Dutta Sarkar & Company**

Chartered Accountants

Firm Regn. No.: 303114E



**CA Deb Nath Pal**  
Partner

Membership No.: 062117

UDIN: 24062117BKCX248305

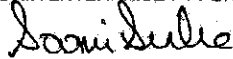
Place : Kolkata

Date :30/09/2024



**For and on behalf of the Board of Directors**

RUBRIK ENTERPRISE PVT LTD



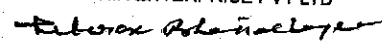
Director

Soumi Sinha

Director

DIN: 03626761

RUBRIK ENTERPRISE PVT LTD



Director

Ritwick Bhattacharyya

Director

DIN: 08921373

**RUBRIK ENTERPRISE PRIVATE LIMITED**  
**C/O RATAN KUMAR SINHA, DATAN STATION ROAD, PASCHIM MEDINIPUR- 721426**

**Notes to the Financial Statements**

1

**CORPORATE INFORMATION and SIGNIFICANT ACCOUNTING POLICIES**

- 1.1 Rubrik Enterprise Private Limited (the Company) is a Private Limited Company incorporated in India  
1.2 **Basis of Accounting**

The financial statements of the company have been prepared in accordance with the generally accepted accounting principles in India (Indian GAAP). The company has prepared these financial statements to

- 1.3 **Rounding Off Amounts**  
1.4 **Use of estimates**

The preparation of financial statements in conformity with Indian GAAP requires the management to

- 1.5 **Investments**

Investments, which are readily realizable and intended to be held for not more than one year from the date on which such investments are made, are classified as current investments. All other investments are classified as long-term investments.

On initial recognition, all investments are measured at cost. The cost comprises purchase price and directly attributable acquisition charges such as brokerage, fees and duties. If an investment is acquired, or partly acquired, by the issue of shares or other securities, the acquisition cost is the fair value of the securities issued. If an investment is acquired in exchange for another asset, the acquisition is determined

- 1.6 **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**

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

**Dividends**

Dividend income is recognized when the company's right to receive dividend is established by the reporting date.

- 1.7 **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. The weighted average number of equity shares outstanding during the period is adjusted for events such as bonus issue, bonus element in a rights issue, share split, and reverse share split (consolidation of shares) that have changed the number of equity shares outstanding, without a corresponding change in resources.

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

- 1.8 **Taxation**

Tax expense comprises current and deferred tax. Current income-tax is measured at the amount expected to be paid to the tax authorities in accordance with the Income-tax Act, 1961 enacted in India and tax laws prevailing in the respective tax jurisdictions where the company operates. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, at the reporting date.

Deferred income taxes reflect the impact of timing differences between taxable income and accounting income originating during the current year and reversal of timing differences for the earlier years. Deferred tax is measured using the tax rates and the tax laws enacted or substantively enacted at the reporting date.



RUBRIK ENTERPRISE PVT LTD  
*Sooni Sinha*  
Director

RUBRIK ENTERPRISE PVT LTD  
*Ratna Sankar Sinha*  
Director

1.9 **Cash Flow Statement**

Cash flows are reported using the indirect method, whereby profit before tax is adjusted for effects of transaction of non-cash nature, any deferrals or accruals of past or future operating cash receipts or payments and item of income or expenses associated with investing or financing cash flows. The cash flows from operating, investing and financing activities of the company are segregated.

2 **Provisions,Contingent Liabilities and Contingent Assets**

A provision is recognised, if, as a result of a past event, the Company has a present legal obligation, that can be estimated reliably, and it is probable that an outflow of economic benefits will be required to settle the obligation. Provisions are determined by the best estimate of the outflow of economic benefits required to settle the obligation at the reporting date.

A disclosure of contingent liability is made, when there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources. Where there is a possible obligation or a present obligation in respect of which the likelihood of outflow of resource is remote, no provision or disclosure is made.

A Contingent Asset is not recognised in the Accounts.



RUBRIK ENTERPRISE PVT LTD

*Souni Sarkar*  
Director

RUBRIK ENTERPRISE PVT LTD

*Debarshi Bhattacharya*  
Director



**RUBRIK ENTERPRISE PRIVATE LIMITED**  
**C/O RATAN KUMAR SINHA, DATAN STATION ROAD, PASCHIM MEDINIPUR- 721426**  
**NOTES ANNEXED TO AND FORMING PART OF THE FINANCIAL STATEMENTS**

**Note 2 SHARE CAPITAL**

Particulars	As at 31 March, 2024			As at 31 March, 2023	
	Number of shares	Rs		Number of shares	Rs
<b>Authorised</b>	50,000	500,000		50,000	500,000
50000 Equity shares of Rs.10/- each with voting rights					
<b>Issued, Subscribed and Paid up</b>	20,000	200,000		20,000	200,000
10000 Equity shares of Rs.10 each fully paid with full voting rights					
<b>Total</b>	<b>20,000</b>	<b>200,000</b>		<b>20,000</b>	<b>200,000</b>

(a) Reconciliation of shares outstanding at the beginning and at the end of the year	As at 31 March, 2024			As at 31 March, 2023	
	Number of shares	Rs		Number of shares	Rs
Outstanding at the beginning of the year	20,000	200,000		20,000	200,000
Add: Issued during the year	-	-		-	-
Outstanding at the end of the year	20,000	200,000		20,000	200,000

**(b) Rights, preferences and restrictions attached to shares**

The company has only one class of equity shares having per value of Rs. 10/- per share. Each shareholder is entitled to one vote per share held. In the event of liquidation of the company, the holders of the 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.

**(c) List of Shareholders holding more than 5% share capital**

Name of Shareholders	As at 31 March, 2024			As at 31 March, 2023	
	No. of Shares	%		No. of Shares	%
Kalyani Singha	12,000	60.00		12,000	60.00
Soumi Sinha	4,000	20.00		4,000	20.00
Ratan Sinha	4,000	20.00		4,000	20.00



RUBRIK ENTERPRISE PVT LTD  
*Soumi Sinha*  
 Director

RUBRIK ENTERPRISE PVT LTD  
*Ratan Sinha*  
 Director

(d) Details of Shares held by the Promoters at the end of the year

Name of Shareholders	As at 31 March, 2024		% Change during the year	As at 31 March, 2023		
	No. of Shares	% of total shares		No. of Shares	% of total shares	% Change during the year
Kalyani Singha	12,000	60.00	0.00%	12,000	60.00	0.00%
Soumi Sinha	4,000	20.00	0.00%	4,000	20.00	0.00%
Ratan Sinha	4,000	20.00	0.00%	4,000	20.00	0.00%
Total	20,000	0.00%	0.00%	20,000	0.00%	0.00%

(e) No shares were issued as bonus shares, or issued for consideration other than cash or bought back during the five years immediately preceding the reporting date.



RUBRIK ENTERPRISE PVT LTD  
*Soumi Sinha*  
Director

RUBRIK ENTERPRISE PVT LTD  
*Ratna Sinha*  
Director

**RUBRIK ENTERPRISE PRIVATE LIMITED**  
**C/O RATAN KUMAR SINHA, DATAN STATION ROAD, PASCHIM MEDINIPUR- 721426**

**NOTES ANNEXED TO AND FORMING PART OF THE FINANCIAL STATEMENTS**

**Note 3 RESERVES AND SURPLUS**

Particulars	As at 31 March, 2024	As at 31 March, 2023
	Rs	Rs
Securities Premium Account	-	-
Surplus / (Deficit) in Statement of Profit and Loss		
Opening balance	1,140,583	1,140,980
Add: Profit / (Loss) for the year	(226,020)	(397)
Closing balance	914,563	1,140,583
<b>Total</b>	<b>914,563</b>	<b>1,140,583</b>

**Note 4 LONG TERM BORROWINGS**

Particulars	As at 31 March, 2024	As at 31 March, 2023
	Rs	Rs
<b>UNSECURED</b>		
From related parties	453,107	783,086
<b>Total</b>	<b>453,107</b>	<b>783,086</b>

**Note 5 TRADE PAYABLE**

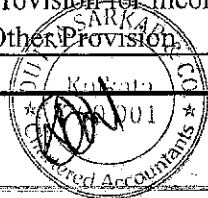
Particulars	As at 31 March, 2024	As at 31 March, 2023
	Rs	Rs
Total outstanding dues of micro enterprises and small enterprises	-	-
Total outstanding dues of creditors other than micro enterprises and small enterprises	-	107,689
<b>Total</b>	<b>-</b>	<b>107,689</b>

**NOTE 6 OTHER CURRENT LIABILITIES**

Particulars	As at 31 March, 2024	As at 31 March, 2023
	Rs	Rs
Accounting Charges Payable	-	12,800
Audit Fees Payable	7,500	7,000
Salary Payable	-	318,317
Rubrik Infrastructure Pvt Ltd	-	60,600
Vishal Cargo	492,962	453,107
<b>Total</b>	<b>500,462</b>	<b>851,824</b>

**NOTE 7 SHORT TERM PROVISION**

Particulars	As at 31 March, 2024	As at 31 March, 2023
	Rs	Rs
Provision for Income Tax	-	89,149
Other Provision	-	319,780
<b>Total</b>	<b>-</b>	<b>408,929</b>



RUBRIK ENTERPRISE PVT LTD  
**Loonidhar**  
 Director

RUBRIK ENTERPRISE PVT LTD  
**Rubrik Enterprises**  
 Director

**RUBRIK ENTERPRISE PRIVATE LIMITED**  
**C/O RATAN KUMAR SINHA, DATAN STATION ROAD, PASCHIM MEDINIPUR- 721426**  
**NOTES ANNEXED TO AND FORMING PART OF THE FINANCIAL STATEMENTS**

**Note 7 NON CURRENT INVESTMENT**

Particulars	As at 31 March, 2024	As at 31 March, 2023
	Rs	Rs
Investment in Partnership firm BSN Udyog -Associate	14,800	2,313,116
	14,800	2,313,116

**Note 8 CASH AND CASH EQUIVALENTS**

Particulars	As at 31 March, 2024	As at 31 March, 2023
	Rs	Rs
A) Balances with Bank- in current account	148,725	30,064
B) Cash In Hand	30,498	5,433
<b>Total</b>	<b>179,223</b>	<b>35,497</b>

**Note 9 SHORT TERM LOANS AND ADVANCES**

Particulars	As at 31 March, 2024	As at 31 March, 2023
	Rs	Rs
VAT Deposit	25,000	25,000
Other Loans- Vishal Cargo	-	604,038
Other Loans and Advances	995,090	
Advance against Property	500,000	500,000
Rubrik Infrastructure Pvt Ltd	227,000	-
Rent Deposit	100,000	-
Duties and Taxes	27,019	14,460
<b>Total</b>	<b>1,874,109</b>	<b>1,143,498</b>



RUBRIK ENTERPRISE PVT LTD  
*Sami Senha*  
 Director

RUBRIK ENTERPRISE PVT LTD  
*Subrata Pal*  
 Director

**RUBRIK ENTERPRISE PRIVATE LIMITED**  
**C/O RATAN KUMAR SINHA, DATAN STATION ROAD, PASCHIM MEDINIPUR- 721426**  
**NOTES ANNEXED TO AND FORMING PART OF THE FINANCIAL STATEMENTS**

**Note 10. OTHER INCOME**

Particulars	For the year ended 31 March, 2024	For the year ended 31 March, 2023
	Rs	Rs
Profit of Partnership Firm (BSN Udyog)	-	11,831
Interest on Capital	-	131,218
<b>Total</b>	<b>-</b>	<b>143,049</b>

**Note 11. OTHER EXPENSES**

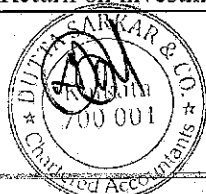
	For the year ended 31 March, 2024	For the year ended 31 March, 2023
	Rs	Rs
Payemnt to Auditors		
- Sattutory Audit Fees	7,500	7,500
Salary to Staffs	-	55,000
Bank Charges	10,280	5,251
Filing Fees	-	1,000
Office Expenses	-	2,645
Office Rent	12,500	12,000
Professional Charges	109,200	57,700
Rent, Rates and Taxes	69,739	-
Trade License	-	2,350
Materials Purchased	16,801	-
<b>Total</b>	<b>226,020</b>	<b>143,446</b>



RUBRIK ENTERPRISE PVT LTD  
*Dooni Saha*  
 Director

RUBRIK ENTERPRISE PVT LTD  
*Ratana Bhattacharya*  
 Director

Particulars	For the year ended 31 March, 2024	For the year ended 31 March, 2023	Variance	Reasons for Variance
	Rs.	Rs.	Rs.	Rs.
<b>Note 56</b> <b>Key ratios</b>				
(a) Current Ratio	#DIV/0!	0.33	#DIV/0!	
- Current Assets	179,223.11	35,497.00		
- Current Liabilities	-	107,689.00		
(b) Debt-Equity Ratio	NA	NA		
- Total Debt				
- Shareholders Equity				
(c) Debt Service Coverage Ratio	NA	NA		
-Earnings available for debt service				
-Debt Service				
(d) Return on Equity Ratio	(0.18)	(0.00)		
- Net Profits after taxes – Preference Dividend (if any)	(226,019.60)	(397.00)		
- Average Shareholder's Equity	1,227,573.20	680,272.26		
(e) Inventory turnover ratio	NA	NA		
- Cost of Goods Sold or Sales				
- Average Inventory				
(f) Trade Receivables turnover ratio	NA	NA		
- Net Credit sales				
- Average Trade Debtors / Accounts receivable				
(g) Trade payables turnover ratio,	NA	NA		
- Net Credit Purchases				
- Average Trade Payables				
(h) Net capital turnover ratio,	NA	NA		
- Net Sales				
- Average Working Capital				
(i) Net profit ratio,	NA	NA		
- Net profit				
- Net Sales				
(j) Return on Capital employed,	(0.20)	(0.00)		
- Earnings Before Interest and tax	(226,019.60)	(397.00)		
- Capital employes	1,114,563.40	1,340,583.00		
(k) Return on investment.	NA	NA		



RUBRIK ENTERPRISE PVT LTD  
*Sooni Suli*  
 Director

RUBRIK ENTERPRISE PVT LTD  
*Rubrik Enterprises*  
 Director

Refer Page 184 of Guidance Note and check for latest update from ICAI

Explanation shall be provided for any change in the ratio by more than 25% as compared to the preceding year.



RUBRIK ENTERPRISE PVT LTD

*Looni Sarkar*  
Director

RUBRIK ENTERPRISE PVT LTD

*Atanu Bhattacharya*  
Director