

RADIANT PROTECTION FORCE PRIVATE LIMITED

No. 1/40-E, North Parade Road, Chakrapani Colony, St. Thomas Mount, Chennai - 600 016.

CIN: U74900TN2009PTC071011

BALANCE SHEET AS AT 31ST MARCH 2021

Particulars	Notes	As at	As at
		31 st March 2021	31 st March 2020
		₹	₹
EQUITY AND LIABILITIES			
Shareholders' Funds			
Share capital	3	1,00,000	1,00,000
Reserves and surplus	4	74,70,612	(67,65,239)
Non-Current Liabilities			
Long-term borrowings	5	2,74,42,993	37,00,767
Long-term provisions	6	1,13,59,565	89,06,118
Deferred tax liabilities (net)	7	7,55,020	79,877
Current Liabilities			
Short-term borrowings	8	63,59,713	12,47,915
Trade payables	9	1,90,02,214	1,91,99,957
Other current liabilities	10	4,18,32,125	2,65,07,376
Short-term provisions	11	79,18,646	37,15,720
Total		12,22,40,888	5,66,92,491
ASSETS			
Non-Current Assets			
Property, Plant and Equipment	12	4,49,52,194	51,05,487
Current Assets			
Trade receivables	13	2,45,80,408	94,98,016
Cash and bank balances	14	31,97,147	86,86,702
Short term loans and advances	15	2,82,42,827	1,08,37,665
Other current assets	16	2,12,68,312	2,25,64,621
Total		12,22,40,888	5,66,92,491

Notes forming part of the Financial Statements 1 - 25

As per our Report of even date attached

For Menon & Pai

Chartered Accountants

Firm Regn. No. 008025S



A. Arjuna Pai

Partner

Mem. No. 007460

UDIN No. 21007460AAAAHL4430

Chennai, 30th October 2021

For and on Behalf of the Board of Directors

Col. David Devasahayam
Chairman & Managing Director

DIN : 02154891

Dr. Renuka David
Director

DIN : 02190575

RADIANT PROTECTION FORCE PRIVATE LIMITED

No. 1/40-E, North Parade Road, Chakrapani Colony, St. Thomas Mount, Chennai - 600 016.

CIN: U74900TN2009PTC071011

STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH 2021

Particulars	Notes	Year ended	Year ended
		31 st March 2021	31 st March 2020
		₹	₹
Revenue			
Revenue from operations	17	42,49,28,307	38,55,20,576
Other income	18	59,17,818	24,07,364
Total revenue		43,08,46,125	38,79,27,940
Expenses			
Operating cost	19	37,62,01,991	34,47,07,880
Director's remuneration		92,57,148	1,54,28,580
Employee benefits expense	20	1,15,49,798	1,12,46,782
Finance cost	21	3,92,801	6,43,251
Depreciation and amortisation expense	12	13,20,894	9,26,959
Other expenses	22	1,19,08,846	1,16,71,785
Total expenses		41,06,31,478	38,46,25,237
Profit before tax		2,02,14,647	33,02,703
Tax expense	23	59,78,796	17,61,496
Profit for the year		1,42,35,851	15,41,207
Earnings per share of Face Value of Rs. 10 each	24		
Basic and Diluted		1,424	154
Notes forming part of the Financial Statements	1 - 25		

As per our Report of even date attached

For Menon & Pai

Chartered Accountants

Firm Regn. No. 008025S

A. Arjuna Pai

Partner

Mem. No. 007460

UDIN No. 21007460AAAHL4430

Chennai, 30th October 2021



For and on Behalf of the Board of Directors

Col. David Devasahayam

Chairman & Managing Director

DIN : 02154891

Dr. Renuka David

Director

DIN : 02190575

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No: 1/40-E, North Parade Road, Chakrapani Colony, St. Thomas Mount, Chennai - 600 016.

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CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH 2021

Particulars	Notes	Year ended	Year ended
		31 st March 2021	31 st March 2020
		₹	₹
Cash flow from operating activities			
Profit before tax as per Statement of Profit and Loss		2,02,14,647	33,02,703
Adjustment for:			
Depreciation and amortisation	12	13,20,894	9,26,959
Operating profit before working capital changes		2,15,35,541	42,29,662
Adjustment for:			
Increase in trade receivables		(1,50,82,392)	(63,03,745)
Increase in short-term loans and advances		(1,74,05,162)	(8,92,374)
Decrease/(Increase) in other current assets		12,96,309	(36,40,309)
(Decrease)/Increase in trade payables		(1,97,740)	1,32,73,409
Increase in provisions		66,56,373	44,74,303
Increase in short term borrowings		51,11,798	1,29,693
Increase/(Decrease) in other current liabilities		1,53,24,749	(1,04,66,605)
Cash used in operating activities		1,72,39,476	8,04,034
Income tax		(53,03,653)	(17,75,000)
Net cash used in operating activities (A)		1,19,35,823	(9,70,966)
Cash flow from investing activities			
Purchase of Property, Plant and Equipment	12	(4,11,67,604)	(4,32,440)
Sale of Property, Plant and Equipment		-	3,50,000
Net cash used in investing activities (B)		(4,11,67,604)	(82,440)
Cash flow from financing activities			
Repayment of long-term borrowings		2,37,42,226	(12,59,047)
Net cash from/(used in) financing activities (C)		2,37,42,226	(12,59,047)
Net decrease in cash and cash equivalents (A+B+C)		(54,89,555)	(23,12,453)
Cash and cash equivalents at the beginning of the year		86,86,702	1,09,99,155
Cash and cash equivalents at the end of the year		31,97,147	86,86,702
Cash and cash equivalents comprise of:			
Cash on hand		3,62,473	2,81,796
Balances with banks			
- Current accounts		25,92,029	81,92,846
- Deposit accounts		2,42,645	2,12,060
Total		31,97,147	86,86,702

Notes forming part of the Financial Statements

1 - 25

As per our Report of even date attached

For Menon & Pai

Chartered Accountants

Firm Regn. No. 008025S

A. Arjuna Pai

Partner

Mem. No. 007460

UDIN No. 21007460AAAAHL4430

Chennai, 30th October 2021



For and on Behalf of the Board of Directors

Col. David Devasahayam

Managing Director

DIN : 02154891

Dr. Renuka David

Director

DIN : 02190575

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CIN: U74900TN2009PTC071011

Notes forming part of the Financial Statements

1. Corporate Information

Radiant Protection Force Private Limited (the Company), a Private Limited Company having its Registered office in Chennai, is presently engaged in the business of Security, Guarding and allied services.

2. Summary of Significant Accounting Policies

2.1 Basis of Preparation

These financial statements have been prepared on historical cost convention in accordance with the generally accepted accounting principles and the provisions of the Companies Act, 2013.

2.2 Use of estimates

The preparation of financial statements requires management to make judgements, estimates and assumptions, that affect the application of accounting policies and the reported amounts of assets, liabilities, income, expenses and disclosures of contingent liabilities at the date of these financial statements and the statement of profit and loss for the year presented. Actual results may differ from these estimates. Estimates and underlying assumptions are reviewed at each Balance Sheet date. Revisions to accounting estimates are recognised in the period in which the estimate is revised and future periods affected.

2.3 Property, Plant and Equipment

Property, Plant and Equipment are carried at cost of acquisition or construction less accumulated depreciation. Cost comprises the purchase price and attributable cost of bringing the asset to its working condition for its intended use.

Borrowing costs directly attributable to acquisition, construction or production of those assets which necessarily take a substantial period of time to get ready for their intended use are capitalised.

Capital work in progress comprises the cost of Property, Plant and Equipment that are not yet ready for their intended use as at the balance sheet date.

Depreciation

Depreciation has been calculated on straight line method. The useful life as specified in Schedule II to the Companies Act, 2013 has been considered for depreciation computation.

Pursuant to this policy, Property, plant and equipment are depreciated over the useful life as provided below:

Asset (Categories)	Useful life (in years)
Computer and Accessories	3
Software	3
Furniture and Fixtures	10
Electrical Fittings	10
Office Equipment	5
Motor Vehicle	8
Plant and Machinery	15



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Notes forming part of the Financial Statements - (Continued)

2.4 Intangible assets and Amortisation

Intangible asset are stated at costs less accumulated amortisation and impairment. Intangible assets are amortised over their respective individual estimated useful lives on a straightline basis from the date they are available for its use.

2.5 Revenue recognition

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured, regardless of when the payment is made.

Rendering of Services

Revenue from services rendered is recognised, on performance of services and other contractual obligations, as per the specific terms of contracts.

2.6 Employee benefits

(i) Short-term employee benefits: Employee benefits payable wholly within twelve months of receiving employee services are classified as short-term employee benefits. These benefits include salaries and wages, bonus and ex-gratia. The undiscounted amount of short-term employee benefits to be paid in exchange for employee services are recognised as an expense as the related services are rendered by employees.

(ii) Provident Fund & Employee State Insurance: Eligible employees receive benefits from the fund which is a defined contribution plan. Both the employee and the Company make monthly contributions to the provident fund and employee state insurance plan equal to a specified percentage of the covered employee's basic salary. The Company has no further obligations under the plan beyond its monthly contributions. Contributions to these funds are charged to the statement of profit and loss on accrual basis.

(iii) Gratuity: This is a defined benefit plan. Contributions are made to the fund administered by Life Insurance Corporation of India (LIC). Gratuity liability is charged to the statement of profit and loss based on actuarial valuation using projected unit credit method. Actuarial gains and losses comprising of experience adjustments and the effects of changes in actuarial assumptions, are recognised immediately in the statement of profit and loss as income or expense.

2.7 Borrowing Costs

General and specific borrowing costs directly attributable to the acquisition of qualifying assets, which are assets that necessarily take a substantial period of time to get ready for their intended use or sale, are added to the cost of those assets, until such time as the assets are substantially ready for their intended use or sale. All other borrowing costs are recognised in the Statement of Profit and Loss in the period in which they are incurred.



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Notes forming part of the Financial Statements - (Continued)

2.8 Taxes on income

Income tax expenses comprise current and deferred taxes.

Current tax is determined on income for the year chargeable to tax in accordance with the applicable tax rates and the provisions of the Income Tax Act, 1961, and other applicable tax laws and after considering credit for Minimum Alternate Tax (MAT) available under the said Act.

Deferred tax is recognised on timing differences, being the difference between taxable income and accounting income that originate in one period and are capable of reversing in one or more subsequent periods. Deferred tax is measured using the tax rates and the laws enacted or substantively enacted as at the reporting date.

Deferred tax asset is recognised for the carry forward of unused tax losses and unused tax credits to the extent that it is probable that future taxable profit will be available against which the unused tax losses and unused tax credits can be utilised. The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered.

Deferred tax liabilities and assets are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period.

The measurement of deferred tax liabilities and assets reflects the tax consequences that follow from the manner in which the Company expects, at the end of the reporting period, to recover or settle the carrying amount of its assets and liabilities.

2.9 Liabilities, Provisions and contingencies

Trade and other payables are stated at their costs.

Provisions are recognised when there is a present obligation as a result of a past event and it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and there is a reliable estimate of the amount of the obligation.

Contingent liabilities are disclosed when there is a possible obligation arising from past events, the existence of which will be confirmed only by the occurrence or non occurrence of one or more uncertain future events not wholly within the control of the Company or a present obligation that arises from past events where it is either not probable that an outflow of resources will be required to settle or a reliable estimate of the amount cannot be made. Contingent liabilities are not recognised in the financial statements. A contingent asset is neither recognised nor disclosed in the financial statements.



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Notes forming part of the Financial Statements - (Continued)

2.10 Foreign Currency Transactions

The functional currency of the Company is determined as the currency of the primary economic environment in which it operates. For all principal businesses of the Company, the functional currency is Indian Rupee(Rs). The financial statements are presented in Indian Rupee which is the Company's functional currency.

In the financial statements of the Company, transactions in currencies other than the functional currency are translated into the functional currency at the exchange rates ruling at the date of the transaction. Exchange differences arising on settlement of transactions are recognised as income or expense in the year in which they arise. Monetary assets and liabilities denominated in other currencies are translated into the functional currency at exchange rates prevailing on the reporting date. Non-monetary assets and non-monetary liabilities denominated in other currencies and measured at historical cost or fair value are translated at the exchange rates prevailing on the dates on which such values are determined. The gain or losses resulting from such transactions are recognised in the Statement of Profit and Loss.

2.11 Cash and cash equivalents

Cash and cash equivalents, for the purposes of cash flow statement, comprise cash at bank and on hand.

2.12 Trade receivables

Trade receivables are recognised initially at fair value and subsequently measured at amortised cost after allowance for impairment, if any. An allowance for impairment of trade receivables is established when there is objective evidence that the Company will not be able to collect all amounts due according to the original terms of the receivables.

2.13 Earnings per share

Basic earnings 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. Earnings considered in ascertaining the Company's earnings per share is the net profit for the period attributable to equity shareholders.

The weighted average number of equity shares outstanding during the period and for all periods presented is adjusted for events, such as bonus shares, other than the conversion of potential equity shares, that have changed the number of equity shares outstanding, without a corresponding change in resources.

2.14 Comparatives

Previous year figures have been rearranged and reclassified where necessary to conform to the current presentation. The accounting policies have been consistently applied by the company and are consistent with those used in the previous year.



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Notes forming part of the Financial Statements - (Continued)

3. Share capital

The Company has a class of shares, referred to as equity shares, having a par value of Rs. 10/- per share.

(a) Share capital:

Particulars	As at 31 st March 2021		As at 31 st March 2020	
	Nos.	Rs.	Nos.	Rs.
<u>Authorised:</u>				
Equity Shares of Rs. 10 each	10,000	1,00,000	10,000	1,00,000
<u>Issued Subscribed and Paid Up:</u>				
Equity Shares of Rs. 10 each	10,000	1,00,000	10,000	1,00,000

(b) Reconciliation of number of Equity shares:

Particulars	As at 31 st March 2021		As at 31 st March 2020	
	Nos.	Rs.	Nos.	Rs.
Shares outstanding at the beginning of the year	10,000	1,00,000	10,000	1,00,000
Shares issued during the year	-	-	-	-
Shares outstanding at the end of the year	10,000	1,00,000	10,000	1,00,000

(c) Details of shareholding of more than 5% shares are set out below:

Name of shareholder	As at 31 st March 2021		As at 31 st March 2020	
	No. of Shares	% of share holding	No. of Shares	% of share holding
Col. David Devasahayam	9,000	90%	9,000	90%
Dr. Renuka David	1,000	10%	1,000	10%

(d) Every shareholder is entitled to one vote for each equity share held. The shareholders right to dividend and other matters are governed by the Articles of Association of the company and Companies Act, 2013.



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Notes forming part of the Financial Statements - (Continued)

Particulars	As at 31 st March 2021 ₹	As at 31 st March 2020 ₹
4. Reserves and surplus		
Balance loss at the beginning of the year	(67,65,239)	(83,06,446)
Profit for the year	1,42,35,851	15,41,207
Total	74,70,612	(67,65,239)
5. Long-term borrowings		
Secured loan		
Car loan - HDFC Bank	-	7,37,499
Car loan - YES Bank	5,98,136	10,59,032
Bike loan - ICICI Bank	17,349	38,825
Car loan - HDFC Bank	2,48,62,098	
Unsecured loans		
Col. David Devasahayam	19,65,410	18,65,411
Total	2,74,42,993	37,00,767

Notes:-

Maturity of Secured Term Loan from Bank

	As on 31.03.2021			As on 31.03.2020		
	< 1 Year	1-3 Years	Total	< 1 Year	1-3 Years	Total
HDFC Bank Car loan	7,37,499	-	7,37,499	8,13,411	7,37,499	15,50,910
Car loan - YES Bank	4,59,896	5,98,136	10,58,032	4,15,064	10,59,032	14,74,096
Bike loan - ICICI Bank	24,416	17,349	41,765	19,440	38,825	58,265
Car loan - HDFC Bank	51,37,902	2,48,62,098	3,00,00,000	-	-	-

Secured Term Loans from Banks grouped as under:

		31.03.2021	31.03.2020
Long Term Borrowing under Non Current Liabilities	Refer Note 5	2,54,77,583	18,35,356
Short Term Borrowing maturing within a year under Current Liabilities	Refer Note 8	63,59,713	12,47,915

(a) Vehicle loans are secured by exclusive first charge on respective motor vehicle financed. The said loans are availed from Banks and carries interest rate ranging from 7.50% to 11.50% The loan is repayable in 60 equal monthly installments

(b) Unsecured loans are interest free, with no specific repayment terms.

6. Long-term provisions

Provision for gratuity	1,13,59,565	89,06,118
Total	1,13,59,565	89,06,118



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Notes forming part of the Financial Statements - (Continued)

Particulars	As at	As at
	31 st March 2021	31 st March 2020
	₹	₹
7. Deferred tax liabilities (net)		
Opening balance	79,877	93,381
Deferred tax (asset)/liability for the year		
Excess of depreciation / amortisation on fixed assets provided as per Income Tax Act, 1961 over depreciation / amortisation provided in books of account.	6,75,143	(13,504)
Total	7,55,020	79,877
8. Short-term borrowings		
Secured loans		
Car loan - HDFC Bank	7,37,499	8,13,411
Car loan - YES Bank	4,59,896	4,15,064
Bike Loan - ICICI Bank	24,416	19,440
Car loan - HDFC Bank	51,37,902	-
Total	63,59,713	12,47,915
The above loans represent current portion of the Long term borrowings presented in Note 5.		
9. Trade payables		
For dues to micro and small suppliers	-	-
For dues of creditors other than micro and small suppliers	1,90,02,214	1,91,99,957
Total	1,90,02,214	1,91,99,957
10. Other current liabilities		
Statutory dues	1,68,23,383	1,15,62,735
Security deposit	70,00,000	-
Salary Payable	1,55,39,125	1,40,11,134
Expenses Payable	24,69,617	9,33,507
Total	4,18,32,125	2,65,07,376
11. Short-term provisions		
Provision for income tax	55,97,204	20,68,604
Provision for gratuity	23,21,442	16,47,116
Total	79,18,646	37,15,720



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Notes forming part of the Financial Statements - (Continued)

12. Property, Plant and Equipment

Particulars	Gross Block (at cost)				Depreciation		Net Block		
	As at 31 st March 2020	Additions	Deletions	As at 31 st March 2021	Upto 31 st March 2020	For the year	Upto 31 st March 2021	As at 31 st March 2021	As at 31 st March 2020
	(Amount in ₹)								
Computers	3,34,584	340	-	3,34,924	2,81,006	22,834	3,03,840	31,083	53,578
Printer	14,250	-	-	14,250	13,517	19	13,536	713	733
Cycle	16,192	-	-	16,192	9,715	803	10,519	5,673	6,477
Furniture & Fixtures	3,12,176	-	-	3,12,176	2,52,409	17,641	2,70,051	42,125	59,767
Electrical Fittings	5,06,479	11,46,307	-	16,52,786	1,28,963	2,19,382	3,48,345	13,04,441	3,77,516
Office Equipments	3,66,830	-	-	3,66,830	2,79,791	22,665	3,02,456	64,374	87,039
UPS & Invertor	1,59,250	-	-	1,59,250	1,14,796	36,492	1,51,288	7,962	44,453
Motor Car	65,66,303	4,00,20,957	-	4,65,87,260	20,90,379	10,01,058	30,91,437	4,34,95,823	44,75,924
Intangible Assets									
Goodwill	5,00,000	-	-	5,00,000	5,00,000	-	5,00,000	-	-
Total	87,76,064	4,11,67,604	-	4,99,43,668	36,70,577	13,20,894	49,91,472	4,49,52,194	51,05,487
Previous Year	86,93,624	4,32,440	3,50,000	87,76,064	27,43,617	9,26,959	36,70,577	51,05,487	59,50,006

Particulars	As at 31 st March 2019		As at 31 st March 2020	
	Additions	Deletions	Additions	Deletions
Upto 31 st March 2019	27,43,617	3,50,000	27,43,617	3,50,000
Upto 31 st March 2020	36,70,577	3,50,000	36,70,577	3,50,000
For the year	9,26,959	3,50,000	9,26,959	3,50,000

Note:

- 1) The Company operates from leasehold premises.
- 2) Value of fully depreciated assets is Nil.



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Notes forming part of the Financial Statements - (Continued)

Particulars	As at	As at
	31 st March 2021	31 st March 2020
	₹	₹
13. Trade receivables		
(Unsecured, Considered good)		
(a) Debt outstanding for a period exceeding six months	2,61,756	-
(b) Other debts	2,43,18,651	94,98,016
Total	2,45,80,407	94,98,016
Note:		
Sundry debtors includes:		
(a) Debts considered good	2,45,80,407	94,98,016
(b) Debts considered doubtful	-	-
(c) Debts due by directors or other officers of the company	-	-
(d) Debts due from private companies in which any director is a director or member	-	-
(e) Debts due by any firm in which any director is a partner	-	-
(f) Debts due from companies under same management	-	-
14. Cash and bank balances		
Cash on hand	3,62,473	2,81,796
Balances with banks		
- Current accounts	25,92,029	81,92,846
- Deposit accounts	2,42,645	2,12,060
	31,97,147	86,86,702



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Notes forming part of the Financial Statements - (Continued)

Particulars	As at	As at
	31 st March 2021	31 st March 2020
	₹	₹
15. Short term loans and advances		
(Unsecured, considered good)		
Advances recoverable in cash or in kind or for value to be received		
Radiant Content Creations Private Limited	40,00,000	7,00,000
Radiant Business Solutions Private Limited	60,00,000	-
Radiant Medical Services Private Limited	30,00,000	-
Licence fee deposits	1,48,300	1,48,300
Rental deposits	60,46,080	7,84,900
Fuel advance - petro card	9,31,728	10,86,976
Salary advance	80,50,885	80,51,656
VAT deposit	50,000	50,000
Prepaid insurance	15,833	15,833
Total	2,82,42,826	1,08,37,665
16. Other current assets		
Tax Deducted at Source	1,32,90,703	1,44,57,054
Tax Collected at Source	2,85,543	31,500
Income tax refund	76,92,066	80,76,067
Total	2,12,68,312	2,25,64,621



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Notes forming part of the Financial Statements - (Continued)

Particulars	Year ended	Year ended
	31 st March 2021	31 st March 2020
	₹	₹
17. Revenue from operations		
Security Contract Income	2,47,84,736	2,80,47,015
Cash Van Contract Income	13,37,84,522	10,99,46,769
Driver Contract Income	6,10,77,418	6,13,36,782
Fleet management Income	9,61,69,602	7,52,82,337
Gunman contract Income	10,91,12,029	11,09,07,673
Total	42,49,28,307	38,55,20,576
18. Other income		
Recovery from staffs	40,23,739	8,24,836
Petro Card Reward	2,05,915	4,53,594
Miscellaneous income	8,610	11,28,934
Rental Income	14,00,000	-
Interest on Income Tax Refund	2,48,969	-
Interest on Fixed Deposits	30,585	-
Total	59,17,818	24,07,364
19. Operating cost		
Cash van maintenance charges	6,58,86,708	4,97,29,379
Lease rental charges	5,06,70,253	4,10,36,517
Fleet Management Services	8,61,02,395	7,56,01,775
Salary - Guards and Drivers	17,35,42,635	17,83,40,209
Total	37,62,01,991	34,47,07,880
20. Employee benefits expense		
Salaries and wages	36,04,184	30,67,578
Bonus & Incentives	11,20,629	8,60,439
Allowance	31,56,156	40,28,905
Gratuity	33,01,156	28,35,017
Employee welfare expenses	3,67,673	4,54,843
Total	1,15,49,798	1,12,46,782



RADIANT PROTECTION FORCE PRIVATE LIMITED

No. 1/40-E, North Parade Road, Chakrapani Colony, St. Thomas Mount, Chennai - 600 016.

CIN: U74900TN2009PTC071011

Notes forming part of the Financial Statements - (Continued)

Particulars	Year ended	Year ended
	31 st March 2021	31 st March 2020
	₹	₹
21. Finance cost		
Bank charges	20,479	1,02,625
Interest - Others	1,20,253	1,83,430
Interest - Car loan	2,47,106	3,57,196
Loan Processing Fee	4,963	-
Total	3,92,801	6,43,251
22. Other expenses		
Rent	36,32,987	18,34,137
Advertisement expenses	1,75,000	1,75,000
Brokerage and commission	9,03,780	18,500
Printing and stationery	32,906	4,09,056
Postage and courier	4,218	36,530
Travelling and conveyance	7,87,611	21,95,482
Repairs and maintenance	15,67,900	10,90,618
Business promotion	-	12,46,890
Office expenses	4,49,196	14,18,189
Legal, Professional and consultancy fees	17,72,000	3,80,800
Auditors' remuneration		
- for Statutory audit	2,75,000	2,50,000
- for Tax audit	27,500	27,500
House keeping charges	33,600	27,950
Communication expenses	42,629	49,478
Rates and taxes	14,76,619	22,65,456
Subscription and renewal charges	10,900	17,900
Penalty for PF and ESI	1,421	28,204
Miscellaneous expenses	1,20,124	1,98,545
Donation	4,41,555	-
GST Late Fee	1,53,900	1,550
Total	1,19,08,846	1,16,71,785



RADIANT PROTECTION FORCE PRIVATE LIMITED

No. 1/40-E, North Parade Road, Chakrapani Colony, St. Thomas Mount, Chennai - 600 016.

CIN: U74900TN2009PTC071011

Notes forming part of the Financial Statements - (Continued)

Particulars	Year ended	Year ended
	31 st March 2021	31 st March 2020
	₹	₹
23. Tax expense		
Current year tax	53,03,653	17,75,000
Deferred tax	6,75,143	(13,504)
Total	59,78,796	17,61,496
24. Earnings per equity share - Basic and diluted		
Profit for the year	1,42,35,851	15,41,207
Weighted average number of equity shares	10,000	10,000
Profit per share	1,424	154
Face value per equity share	10	10



RADIANT PROTECTION FORCE PRIVATE LIMITED

No. 1/40-E, North Parade Road, Chakrapani Colony, St. Thomas Mount, Chennai - 600 016.

CIN: U74900TN2009PTC071011

Notes forming part of the Financial Statements - (Continued)

25. Related Parties Disclosures:

Related party disclosures, as stipulated by Accounting Standard 18 - 'Related Party Disclosures', are given below:

Related Parties	Nature	Transactions	Year ended 31 st March 2021 ₹
Col. David Devasahayam	Director & Significant Shareholder	Director's remuneration	92,57,148
Col. David Devasahayam		Loan obtained	1,00,000
Radiant Content Creations Pvt Ltd	Entity Owned by Significant shareholder	Loan given	34,09,373
Radiant Content Creations Pvt Ltd		Loan repaid	1,09,373
Radiant Business Solutions Private Limited		Loan obtained	76,86,269
Radiant Business Solutions Private Limited		Loan repaid	16,86,269
Radiant Integrity Solutions Private Limited		Loan obtained	25,51,442
Radiant Integrity Solutions Private Limited		Loan repaid	25,51,442
Radiant Cash Management Services Private Limited		Service rendered	41,17,85,473
Radiant Medical Services Private Limited		Loan given	38,22,588
Radiant Medical Services Private Limited		Loan repaid	8,22,588
Renuka Management Services LLP		Loan given	25,19,58,486
Renuka Management Services LLP		Loan repaid	25,19,58,486
Radiant Foundation		Loan given	4,800
Radiant Foundation		Loan repaid	4,800

Balance with related parties as at 31st March 2021

Related Parties	Year ended 31 st March 2021 Debit/(Credit) ₹
Col. David Devasahayam	60,34,589
Radiant Cash Management Services Private Limited	2,18,07,576
Radiant Business Solutions Private Limited	60,00,000
Radiant Content Creations Pvt Ltd	40,00,000
Radiant Medical Services Private Limited	30,00,000

As per our Report of even date attached

For and on Behalf of the Board of Directors

For Menon & Pai

Chartered Accountants

Firm Regn. No. 008025S



A. Arjuna Pai

Partner

Mem. No. 007460

UDIN No. 21007460AAAAHL4430

Chennai, 30th October 2021





Col. David Devasahayam
Chairman & Managing Director

DIN : 02154891



Dr. Renuka David
Director

DIN : 02190575