## INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR-4, ITR-5, ITR-6,ITR-7 filed and verified electronically]

Assessment Year 2019-20

	0.925 6.53	me			200		PAN	over Polymon proper	
	KOOL-EX COLD CHAIN LIMITED						AAACI692	AAACI6922J	
Ë	Fla	nt/Door/Block No		Name Of Pres	mises/Building/V	/illaga			
S L	84	-В			AN, 3RD FLOC				
MEN		ad/Street/Post Off	•		AIN, SKD I LOC	, K	Form Numb	er. ITR-6	
Z GE	BROACH STREET			Area/Locality					
ACKNOWLEDGEMENT NUMBER				MASJID (E)	MASJID (E)			lomann	
NON	To	wn/City/District		State		Pin/ZipCode	Status Plc Company Filed u/s		
ACI.	MU	JMBAI		MAHARASH	ΓRA		Fried u/s	- 4	
						400009	139(1)-On or	before due date	
***	Ass	essing Officer Deta	ails (Ward/Ci	rcle) CIRCLE 6(3)(2)	, MUMBAI				
	e-fil	e-filing Acknowledgement Number 171763231230919							
	1	Gross total income					11		
	2	Total Deductions under Chapter-VI-A					2	(	
. [	3	Total Income							
	3a	Deemed Total Income under AMT/MAT					3a	16349522	
NOS	3b	Current Year loss, if any					3b	10347322	
	4	Net tax payable	The state of the s					3365844	
AND TAX THERI	5	Interest and Fee						3303844	
TAX	6	Total tax, interest and Fee payable					6	VE	
AND	7	Taxes Paid	a Ad	vance Tax	7a	0	_ J •	3365844	
4			b TI	os	7b	10018040	- 4		
			e TC		7c	3464546			
				f Assessment Tax	7d	0			
	8	T D 11 77 F		tal Taxes Paid (7a+7b+	7c +7d)		7e	13482586	
		Tax Payable (6-76	=)				8	0	
_	9	Refund (7e-6)		1			9	10116740	
	10	Exempt Income		Agriculture Others			10		

Income Tax R	Return submitted electronically o	n 23-09-2019 1	8:16:45 from IP ac	ldress _1	20.60.244.248	and verified by
RAHUL AGA	ARWAL	having PAN	AAFPA6082P	on _23-(	9-2019 18:16:45	from IP address
120.60.244.24	8 using Digital Signature	Certificate (D)	SC)		a()	nom ir dddiess
DSC details:	1384907CN=Capricorn CA 2014,2.5 DISTRICT CENTER,ST=DELHI,2.	.4.51=#131647352	c56494b4153204445455	020425549	4c44494e47,STREET	=18LAXMI NAGAR

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

### FORM No.29B

[See rule 40B]

Report under section 115JB of the Income-tax Act, 1961 for computing the book profits of the company

- 1. We have examined the accounts and records of KOOL-EX COLD CHAIN LIMITED 84-B, AMBA BHAVAN, 3RD FLOOR, BROACH STREET,

  MASJID (E), MUMBAI, MAHARASHTRA, INDIA400009 PAN AAACI6922J engaged in business of Transport and Logistics Services Freight transport
  by road in order to arrive at the book profit during the year ended on the 31st March, 2019
- 2. We certify that the book profit has been computed in accordance with the provisions of this section. The tax payable under section 115JB of the Income-tax Act in respect of the assessment year 2019-20 is Rs. 3365844 which has been determined on the basis of the details provided in Annexure appended to this Form.
- $3.\text{In } \underline{our}$  opinion and to the best of  $\underline{our}$  knowledge and according to the explanations given to  $\underline{us}$  the particulars given in the Annexure are true and correct.

Where any of the matter stated in this report is answered in the negative or with a qualification, the report shall state the reasons therefor

Name of the Signatory	MANOJ AGARWAL
Full Address	202, MAY BUILDING, 297/299/301, PRINCESS STREET, MUMBAI, MAHARASHTRA, INDIA, 400002
Membership No	119509
FRN (Firm Registration Number)	0120927W
Place	MUMBAI
Date	23/09/2019
Are you liable to report under section 115JB(2A) - PART B	No
Are you liable to report under section 115JB(2C) - PART C	No

#### ANNEXURE

### [See paragraph 2]

Details relating to the computation of Book Profits for the purposes of section 115JB of the Income-tax Act, 1961

### Part A

### General - Applicable to all the companies

SI.No	Part	ticulars
1.	Name of the assessee	KOOL-EX COLD CHAIN LIMITED
2.	Address	84-B
		AMBA BHAVAN, 3RD F LOOR
		BROACH STREET
		MASJID (E)
		MUMBAI
		MAHARASHTRA
		INDIA
		400009
	Permanent Account Number	AAACI6922J
	Assessment year	2019-20
	Financial year adopted by the company under the Co	ompanies Act, 2013 (18 of 2013) 01/04/2018 to 31/03/2019
	Order number of the approving Tribunal	

-		1					
6.	Total income of the company under the Income-tax Act	0					
7.	Income-tax payable on total income	0					
8.	Whether statement of profit and Loss is prepared in accordance with the provisions of Schedule III to the	Yes					
	Companies Act, 2013 (18 of 2013)						
9.	Where the financial year referred to in Sl. No. 5 above is same as the relevant previous year, whether	Yes					
	the statement of profit and loss referred to in Sl. No. 8 above has followed the same accounting policies,						
	accounting standards for preparing the statement of profit and loss and the same method of rates for						
	calculating depreciation as have been adopted for preparing accounts laid before the company at its annual						
	general meeting? If not, the extent and nature of variation be specified (attach working separately, where						
	required)						
10.	Where the financial year referred to in Sl. No. 5 is not the same as the relevant previous year, whether						
	the statement of profit and loss referred to in Sl. No. 8 above has followed the same accounting policies,	. 9					
	accounting standards for preparing the statement of profit and loss and the same method of rates for						
	calculating depreciation as have been adopted for preparing accounts for the respective parts of the						
	financial year laid or to be laid before the company at its annual general meeting? If not, the extent and						
	nature of variation be specified (attach working separately, where required)	I.					
11.	Profit according to statement of profit and loss referred to in Sl. No. 8 above as adjusted by the amount or						
	aggregate of amounts on account of variations referred to in Sl. No 9 or Sl. No. 10, as the case may be	8967595					
12.							
12.	Add: Amount or aggregate of amounts referred to in clauses (a) to (k) of Explanation 1 to sub-section (2) of this section (attach working separately, where required)						
	Sl.No Clause (1)	Amount (2)					
	1 a-Income Tax	3100000					
	2 h-Deferred Tax	4281927					
	Total	7381927					
13.	Less: Amount or aggregate of amounts referred to in clauses (i) to (viii) of Explanation 1 of sub-section (2) of this section (attach working separately, where						
	required).						
	Sl.No Clause (1)	Amount (2)					
	Total	0					
14.	Add/(Less): Amount of adjustments as referred to in subsection (2A) of this section where the financial						
	statements of the company are drawn up in compliance with the Indian Accounting Standards specified in						
	Annexure to the Companies (Indian Accounting Standards) Rules, 2015 for the previous year or any part	× 1					
	thereof (amount from SI. No 26 of Part B).						
5.	Add/(Less): Amount of adjustments as referred to in sub-section (2C) of this section where the financial						
	statements of the company are drawn up in compliance with the Indian Accounting Standards specified in	p. (f					
	Annexure to the Companies (Indian Accounting Standards) Rules, 2015 for the previous year or any part	9					
6	thereof (amount from Sl. No 32 of Part C).						
6.	Add/(Less): Amount or aggregate of the amounts referred to in the sub-clauses (B) to (E) of clause (iii)	er .					
	of Explanation to sub-section (2C) of this section for the previous year or any of the preceding previous						
	Page 2						

167	years and relatable to such asset or investment retired, disposed, realised or otherwise transferred during	।। वर्ष
	the previous year (attach working separately, where required).	
17.	Add/(Less): Amount or aggregate of the amounts referred to in the sub-clause (F) of clause (iii) of	
	Explanation to subsection (2C) of this section for the previous year or any of the preceding previous years and relatable to such foreign operations is disposed or otherwise transferred during the previous year	
	(attach working separately, where required).	
18.	Book profit as computed according to Explanation 1 given in sub-section (2) read with sub-sections (2A),	16349522
	(2B) and (2C) (total of Sl. No. 11 to 17).	
19.	18.5 per cent of "book profit" as computed in Sl. No. 18.	3365844
20.	In case income-tax payable by the company referred to at Sl. No. 7 is less than 18.5 per cent of its book	3365844
	profits shown in SI No. 18, the amount of income-tax payable by the company would be 18.5 per cent of SI	
	No. 18, i.e., as Per SI No. 19.	*

### Part B

### Details of the amount required to be increased or decreased in accordance with sub-section (2A) of section 115JB

[Applicable only where the financial statements of the company are drawn up in compliance with the Indian Accounting Standards specified in Annexure to the Companies (Indian Accounting Standards) Rules, 2015 for the previous year or any part thereof]

Sl.No		Particulars
21.	Year	of convergence as defined in clause (i) of Explanation to sub-section (2C) of this section.
22.	Conv	ergence date.
23.	Total	amount credited to the other comprehensive income in the statement of profit and loss.
24.	Total	amount debited to the other comprehensive income in the statement of profit and loss.
25.	Increa	se or decrease referred to in sub-section (2A) of this section
4	(i)	increase on account of amounts credited to other comprehensive income under the head "Items that will not be re-classified to profit or loss".
	(ii)	decrease on account of amounts debited to other comprehensive income under the head "Items that will not be re-classified to profit or loss".
	(iii)	increase on account of amounts or aggregate of amounts debited to the statement of profit and loss on distribution of non-cash assets to shareholders in a demerger in accordance with Appendix A of the Indian Accounting Standard 10.
	(iv)	decrease on account of amounts or aggregate of amounts credited to the statement of profit and loss on distribution of non-cash assets to shareholders in a demerger in accordance with Appendix A of the Indian Accounting Standard 10.
	(v)	Sub-total $[(i) - (ii) + (iii) - (iv)]$
	(vi)	Increase or decrease on account of amount of revaluation surplus of assets included in item (i) or (ii) above.

	(vii)	Increase or decrease on account of amount of gains or losses from investments in equity instruments designated at fair value through other comprehensive income in accordance with	100
		Indian Accounting Standards 109 included in item (i) or (ii) above.	
	(viii)	Increase or decrease on account of amount or aggregate of the amounts referred to in the first proviso of sub-section (2A) of this section for the previous year or any of the preceding previous years and relatable to such asset or investment retired, disposed, realised or otherwise transferred	
		during theprevious year.	
6.	Total [	[(v) to (viii)] (amount to be carried to Sl. No. 14 of Part A.).	

### Part C

### Details of the amount required to be increased or decreased in accordance with sub-section (2C) of section 115JB

[Applicable only where the financial statements of the company are drawn up in compliance with the Indian Accounting Standards specified in Annexure to the Companies (Indian Accounting Standards) Rules, 2015 for the previous year or any part thereof]

[To be filled up for the year of convergence and each of the following four previous years only]

SI.No		Particulars	
27.	Year o	of convergence as defined in clause (i) of Explanation to sub-section (2C) of this section.	
28.	Conve	ergence date.	
29.		nt or the aggregate of the amounts adjusted in the other equity (including capital reserve and ties premium reserve).	
30.	To be i	increased or decreased by:-	
	(i)	amount or aggregate of amounts adjusted in Capital reserve.	
	(ii)	amount or aggregate of amounts adjusted in Securities premium reserve.	
	(iii)	amount or aggregate of amounts adjusted in the other comprehensive income on the convergence date which shall be subsequently reclassified to profit or loss.	
-	(iv)	amount or aggregate of amounts adjusted in Revaluation surplus for assets in accordance with the  Indian Accounting Standards 16 and Indian Accounting Standards 38 adjusted on the convergence  date.	
	(v)	gains or losses from investment in equity instruments designated at fair value through other comprehensive income in accordance with Indian Accounting Standards 109 adjusted on the convergence date.	
	(vi)	adjustments relating to items of property plant and equipment and intangible assets recorded at fair value as deemed cost in accordance with paragraphs D5 and D7 of the Indian Accounting  Standards 101 on the convergence date.	
	(vii)	adjustments relating to investments in subsidiaries, joint ventures and associates recorded at fair value as deemed cost in accordance with paragraph D15 of the Indian Accounting Standard 101 on the convergence date.	
*	(viii)	adjustments relating to cumulative translation differences of a foreign operation in accordance with paragraph D13 of the Indian Accounting Standard 101 on the convergence date.	
	(ix)	any other adjustment (to be specified).	

		Sl.No	Nature (1)	Amount (2)
31.	Total	[29 +/ (-) 30	(i) to (ix)].	
32.	1/5th	of the Sl. No	31(amount to be carried to Sl. No. 15 of Part A).	
33.	Detail	ls of adjustm	ent for transition amount.	
	(i)	Total tran	sition amount.	
	(ii)	Amount o	r aggregate of amounts adjusted till immediately preceding year.	
	(iii)	Amounts	adjusted in this year.	
	(iv)	Amount to	be adjusted in the subsequent year(s).".	
			Form Filing Details	1
Revis	ion/Origi	inal	Original	3 - 1 5

This form has been digitally signed by MANOJ SURESH AGARWAL having PAN AFRPA3699D from IP Address 120.60.244.248 on 23/09/2019. Dsc SI No and issuer 1476627CN=Capricorn CA 2014,2.5.4.51=#131647352c56494b41532044454550204255494c44494e47,STREET=18\LAXMI NAGAR DISTRICT CENTER,ST=DELHI,2.5.4.17=#1306313130303932,OU=Certifying Authority,O=Capricorn Identity Services Pvt Ltd.,C=IN



### FORM NO. 3CA [See rule 6G(1)(a)]

Audit report under section 44AB of the Income-tax Act, 1961 in a case where the accounts of the business or profession of a person have been audited under any other law

- 1. We report that the statutory audit of KOOL-EX COLD CHAIN LIMITED 84-B, AMBA BHAVAN, 3RD FLOOR, BROAC H STREET, MASJID (E), MUMBAI, MAHARASHTRA, 400009 AAACI6922J was conducted by Us SARA AND AS SOCIATES in pursuance of the provisions of the Companies Act dated 23/08/2019 along with a copy each of
  - (a) the audited Profit and loss account for the period beginning from 01/04/2018 to ending on 31/03/2019
  - (b) the audited balance sheet as at, 31/03/2019; and
  - (c) documents declared by the said act to be part of, or annexed to, the Profit and loss account and balance sheet.
- 2. The statement of particulars required to be furnished unser section 44AB is annexed herewith in Form No. 3CD.
- 3. In <u>Our</u> opinion and to the best of <u>Our</u> information and according to examination of books of account including other relevant documents and explanations given to <u>Us</u> the particulars given in the said Form No. 3CD and the Annexure thereto are true and correct subject to the following observations/qualifications, if any.

Where any of the requirement in the Form is answered in the Negative or with qualification, give reasons therefor

ANOJ AGARWAL 0509 00927W
2509 20927W
2, MAY BUILDING, 297/299/301, PRI
SS STREET,, MUMBAI, MAHARA
'RA, 400002
An.
The second secon

### FORM NO. 3CD

# [See rule 6G(2)] Statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961

1	Name of the assessee		KOOL-EX COLD CHAIN LIMITED 84-B, AMBA BHAVAN, 3RD FLOOR, BROACH STREET, M								
2	Addr	ress			84-B, AM	IBA BHAV	AN, 3RD FLOO	R, BROACI	H STREET, M		
3	Perm	nanent Account Numb	per (PAN)		ASJID (E),, MUMBAI, MAHARASHTRA, 400009 AAACI6922J						
4			iable to pay indirect tax	like excise		) hi had					
	duty,	service tax, sales ta	x, goods and services ta	ax.customs	110						
	duty,	etc. if yes, please furr	nish the registration num	ber or,GST							
	numb	per or any other idea	ntification number allot	ted for the							
	same										
	Sl	Type			Regi	stration Nu	mber				
_	No.										
5	Statu				Company						
6		ious year from		_		8 to 31/03/2	019				
8		ssment Year			2019-20						
0	SI	are the relevant claus	e of section 44AB under	which the	audit has	been condu	cted				
	No.	and the state of section in the ander which the addit has been conducted									
	1	Clause 44AB(a)-Total sales/turnover/gross receipts of business exceeding specified limits									
9	a	If firm or Association	n of Persons, indicate na	mes of port	iness exce	eding specif	ied limits				
		of AOP, whether sha	res of members are inde	terminate of	r unknow	n ?	ieir profit shari	ng ratios. In	case		
	S.No.		and the mac	. Stannate O	Lunkilow			Dest	Charina Dati		
	100 miles (100 miles (							(%)	Sharing Ratio		
	Nil	I							_		
9	b	If there is any chang	ge in the partners or me	mbers or in	their pro	ofit sharing	ratio since the	e last date o	f the No		
		preceding year, the p	particulars of such change	8							
	S.No.	Date of change	Name of Partner/ T	Mary 1994 Total Later	ld profit	New	Remarks				
					haring	profit					
				ra ra	atio	Sharing					
10	2	Noture of husiness			119 11	Ratio					
10	a	of every business or	r profession (if more than	i one busine	ess or pro	fession is c	arried on durin	g the previo	us year, nature		
-		Sector	profession).		Sub Secto		Lagua Regula		1		
	1		OGISTICS SERVICES	441.5 457.99	100000000000000000000000000000000000000	nsport by r		TOTAL CONTRACTOR OF THE PARTY O	Code		
10	ь		e in the nature of busines		ion the n	articulars o	fauch chair		11008		
_	S.No.	Business	Sector			Sector	a such change		No		
	Nil	Wildle Street			Jour	Joccion	- ALIE		Code		
100	a	Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed No									
_	S.No.	Books prescr	ribed			(4753) P					
11	b	List of books of account maintained and the address at which the books of accounts are kept. (In case books of accounts are kept.)									
	11	are maintained in a computer system, mention the books of account generated by such computer system. I accounts are not kept at one location, please furnish the addresses of locations along with the details of books.						If the books of			
	1	accounts are not kept	at one location, please fu	rnish the ad	dresses o	f locations a	along with the c	letails of boo	ks of accounts		
			cation.) Same as 11(a) a								
	S.1NO.	Books maintained	Address Line 1	Address L	ine 2	City o		State	PinCode		
-	1	Cash Book						1			
	178		84.R AMRA DHATA			District					
			84-B, AMBA BHAVA N, 3RD FLOOR, BRO					MAHARA	400009		
			84-B, AMBA BHAVA N, 3RD FLOOR, BRO ACH STREET, MASJ			District		MAHARA SHTRA			
			N, 3RD FLOOR, BRO ACH STREET, MASJ ID (E)			District					
	2	Bank Book	N, 3RD FLOOR, BRO ACH STREET, MASJ ID (E) 84-B, AMBA BHAVA			District	BI				
	2		N, 3RD FLOOR, BRO ACH STREET, MASJ ID (E) 84-B, AMBA BHAVA N, 3RD FLOOR, BRO			District MUMA	BI	SHTRA	400009		
	2		N, 3RD FLOOR, BRO ACH STREET, MASJ ID (E) 84-B, AMBA BHAVA N, 3RD FLOOR, BRO ACH STREET, MASJ			District MUMA	BI	SHTRA MAHARA	400009		
	2		N, 3RD FLOOR, BRO ACH STREET, MASJ ID (E) 84-B, AMBA BHAVA N, 3RD FLOOR, BRO			District MUMA	BI	MAHARA SHTRA	400009		
		Bank Book	N, 3RD FLOOR, BRO ACH STREET, MASJ ID (E) 84-B, AMBA BHAVA N, 3RD FLOOR, BRO ACH STREET, MASJ ID (E) 84-B, AMBA BHAVA N, 3RD FLOOR, BRO			District MUMA	BI	MAHARA SHTRA MAHARA	400009		
		Bank Book	N, 3RD FLOOR, BRO ACH STREET, MASJ ID (E) 84-B, AMBA BHAVA N, 3RD FLOOR, BRO ACH STREET, MASJ ID (E) 84-B, AMBA BHAVA N, 3RD FLOOR, BRO ACH STREET, MASJ			District MUMA	BI	MAHARA SHTRA	400009		
	3	Bank Book  Journal Register	N, 3RD FLOOR, BRO ACH STREET, MASJ ID (E) 84-B, AMBA BHAVA N, 3RD FLOOR, BRO ACH STREET, MASJ ID (E) 84-B, AMBA BHAVA N, 3RD FLOOR, BRO ACH STREET, MASJ ID (E)			District MUMA MUMA	BI	MAHARA SHTRA MAHARA SHTRA	400009		
		Bank Book	N, 3RD FLOOR, BRO ACH STREET, MASJ ID (E)  84-B, AMBA BHAVA N, 3RD FLOOR, BRO ACH STREET, MASJ ID (E)  84-B, AMBA BHAVA N, 3RD FLOOR, BRO ACH STREET, MASJ ID (E)  84-B, AMBA BHAVA			District MUMA	BI	MAHARA SHTRA MAHARA SHTRA	400009		
	3	Bank Book  Journal Register	N, 3RD FLOOR, BRO ACH STREET, MASJ ID (E)  84-B, AMBA BHAVA N, 3RD FLOOR, BRO ACH STREET, MASJ ID (E)  84-B, AMBA BHAVA N, 3RD FLOOR, BRO ACH STREET, MASJ ID (E)  84-B, AMBA BHAVA N, 3RD FLOOR, BRO			District MUMA MUMA	BI	MAHARA SHTRA MAHARA SHTRA	400009		
	3	Bank Book  Journal Register  Booking Register	N, 3RD FLOOR, BRO ACH STREET, MASJ ID (E)  84-B, AMBA BHAVA N, 3RD FLOOR, BRO ACH STREET, MASJ ID (E)  84-B, AMBA BHAVA N, 3RD FLOOR, BRO ACH STREET, MASJ ID (E)  84-B, AMBA BHAVA N, 3RD FLOOR, BRO ACH STREET, MASJ ID (E)			District MUMA MUMA	BI	MAHARA SHTRA MAHARA SHTRA	400009		
	3	Bank Book  Journal Register	N, 3RD FLOOR, BRO ACH STREET, MASJ ID (E)  84-B, AMBA BHAVA N, 3RD FLOOR, BRO ACH STREET, MASJ ID (E)  84-B, AMBA BHAVA N, 3RD FLOOR, BRO ACH STREET, MASJ ID (E)  84-B, AMBA BHAVA N, 3RD FLOOR, BRO ACH STREET, MASJ ACH STREET, MASJ			District MUMA MUMA	BI BI	MAHARA SHTRA MAHARA SHTRA	400009 400009 400009		

			ACH STREET, MASJ ID (E)			1.		
	6	Challan Register	84-B, AMBA BHAVA N, 3RD FLOOR, BRO ACH STREET, MASJ ID (E)		MUMABI	SHT	HARA RA	400009
11	c	List of books of ac	count and nature of relevant document	ments exami	ined. Same as 11(b)	above		
	-	oks Examined h Book						
		k Book						
		rnal Register						
		king Register						
		ght Register llan Register						
		s, Vourchers and Othe	r Documents					
12	Who	ether the profit and lo	ess account includes any profits an	nd gains asse	essable on presumpt	ive basis, if ve	es. indi	cate No
	Firs	amount and the releve t Schedule or any oth	ant section (44AD, 44ADA, 44A	E, 44AF, 44	4B, 44BB, 44BBA,	44BBB, Chap	oter XI	I-G,
		o. Section						Amount
12	Nil	N 41 1 C						
13 13		Whathar there has b	ng employed in the previous year	Mercant	ile system			
		the immediately pro	peen any change in the method of eceding previous year.					
13		iculars	ve is in the affirmative, give detail	ils of such cl	hange , and the effec			
13					Increase in pro	fit(Rs.) Dec	rease i	in profit(Rs.)
13	u	income computation	tment is required to be made to to and disclosure standards notified	he profits of	r loss for complying	g with the pro	vision	s of No
13	e	If answer to (d) abo	we is in the affirmative, give detail	ils of such a	diretments			
	S.No	o. ICDS	Increase	in profit(Rs	s.) Decrease in pro	ofit(Rs.) Net	effect	(De )
		Total		Farance	all b	JII(10.) 1101	CHCC	(NS.)
13	1550	Disclosure as per IC	CDS:	-				
	110000000000000000000000000000000000000	o. ICDS		Disclosu	3221 4 4 4			
1	2	ICDS I - Accounting ICDS IV - Revenue	D		te no 18 of the Audit			
1	3	ICDS V - Revenue			te no 18 of the Audit			
	4	ICDS IX - Borrow			te no 18 of the Audit			
	5	2808	ns, Contingent Liabilities and		te no 18 of the Audit te no 18 of the Audit			
14	a	Contingent Assets	of closing stock employed in the		AND THE PARTY OF T	and the state of t	tateme	
14	b	In case of deviation the profit or loss, pl	from the method of valuation pr	escribed und	der section 145A, a	nd the effect	thereof	on No
		culars	200 William State of Control of C	Eli.	Increase in prof	fit(Rs.) Dec	rease i	n profit(Rs.)
15	Give	the following partic	ulars of the capital asset converted	l into stock-i	in-trade	11(1101)	rease r	a prom(13.)
	S.No	o. (a) Description of	capital asset	100	(b) Date of acquisition	(c) Cost o acquisition	which is co	Amount at h the asset enverted into i-in trade
- 1		ounts not credited to t	he profit and loss account, being:-					
16	a	The items falling wi	thin the scope of section 28					
		S.No. Description	F			Amou	nt	
		1 Nii						0
16	b	The proforma credit	s, drawbacks, refunds of duty of	customs or	excise or service tax	x or refunds o	f sales	ton1
		added tax or Goods concerned	and Services Tax, where such cre	dits, drawba	cks or refunds are a	dmitted as du	e by tl	ne authorities
		S.No. Description				Amou	nt	,
16	c		cepted during the previous year			211104		
		S.No. Description				Amou	nt	
1/1	,	2 Nil						0
16	a	Any other item of in	come					
		S.No. Description 3 Nil				Amou	nt	
16	e	Capital receipt, if an	V.					0
-0		S.No. Description	у			id.		
	ţ	Description				Amou	ıt	

\* "

		4 Nil									1		16	0
17 1	Where	e any land	or buildi	ing or both	n is transfer	rred du	ring the	orevious ye	ar for a cor	sideration	n less tha	n value	adonte	d or
a	assess	sed or asses	sable by	any author	rity of a Sta	te Gove	ernment i	eferred to in	section 43	CA or 50	C. please	furnish:	adopto	. 0.
5	S.No.	Detai	ls of	Address	Address		City/Tow		Pinc		Consider		ne	_
		prope		Line 1	Line 2		District	- Ottate	1 1110	The state of the s	received			or
		Prof			2	1^		li i			accrued	A STATE OF THE PARTY OF THE PAR	-	or
											acciticu	I ROBERTS	essable	000000
18 1	Partic	ulars of de	preciation	n allowabl	a as par the	Incom	o Toy Ao	t,1961 in re	anaat of an	ale accet a	- 1-11			
10	nav h	oe, in the fo	llowing	form:	c as per the	meom	c rax Ac	1,1901 m 10	spect of ca	cii asset o	I DIOCK O	assets,	as the c	case
		Descript-				- 257	Additio	no.		Daduatio	ns Depre	-1-41 - TV	TT-144	
١					Purchase	CENT	Tipo de la companya del companya de la companya del companya de la	ge Subsidy	Total	(C)	Allow		ormen Down	
					Value (1)	VAT		te Grant	Value of	(C)	Eggs (1982) 11 (1991)	STATES AND STATES	alue at	4h.x
		Assets/	Percent-		value (1)	(2)		x- (4)	Purchases			2001-200-11	nd of	
		Class of		(2 k)		(2)	chang	E100   900 1000	(B)				ear	(A
		Assets	1450)				(3)		(1+2+3+4)			1.70	·B-C-D	The second second
1		Furniture	10%	2570972			(3)	+	(1121314)		257097		313875	***
1		&		20.07.2							25707		313673	
		Fittings				1						1		
		@ 10%												
2	2	Plant &	A	84652	570700	0	0	0	570700		259301	1 . 3	96051	
		Machiner	*											
-		@ 40%	4.50	4.545050	400m0								- main de la constitución de la	
3	5	Plant & Machiner	15%	1517878	69979	0	0	0	69979		232930	) 1	354927	
		@ 15%	1	True!	100	activité à								
4			30%	1358801	213315775	0	0	0	213315775		837050	112 2	654908	0.6
		Machiner		33		- 2			213313773		037030	,12 2	034700	90
		@ 30%		A.										
*	For .	Addition ar	d Deduct	ion Details	refer Addit	ion and	Deductio	n Detail Tal	les At the E	nd of the	Page			
19 1	Amou	ints admiss	ible unde	r sections	:	ARA M	MA.							
20 a	1	Any sum p	aid to an	employee	as bonus o	3800 or comn		or services r	endered, w	here such	sum was	otherwi		000 able
			28/27	lividend. [	Section 360	(1)(n)]	Anne Maner	The state of the s		No. 28				
	B	S.No. Des	cription	5	AFE HOLD	11.70(200000000000000000000000000000000000			100000 100000	41 P	Amount		(6):	
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20 b	_				ed from em	ployees		ous funds as			1 36(1)(va	ı):		
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	- 1	. 1		The same of			1000	eceived	payment	amou	nt paid	of pay	ment	to
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	-	**************************************	ident Fu	1200					15/08/2018			5/08/201		
	L	1090	vident Fu	109P-37					15/09/2018			5/09/201		
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	17	Any Fu Act.194	ınd set uj R	p under	the prov	isions of	ESI	13954	21/09/2018	13954	1 21/09/2018
	18		ınd set uj	under	the provi	isions of	ESI	14861	21/10/2018	1486	21/10/2018
	19	Act,194						16125	21/11/2018	16125	5 21/11/2018
10	20	Act,194						16424	21/12/2018	16424	21/12/2018
	21	Act,194							21/01/2019	17025	21/01/2019
	22	Act,194							21/02/2019	17408	21/02/2019
-	23	Act,194							21/03/2019		21/03/2019
21 a	Places	Act,194							21/04/2019		21/04/2019
21 a	advert	isement	tne detaii expenditu	s of amo	unts debi	ited to the	profi	t and loss a	account, being	ng in the nature	of capital, personal,
		l expend		ie eic							
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	0.000		C					/JP99			0
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		Particul	ars		. / Qf	ATTICL.	GAL .	477	all a	Amount in R	S.
- eju		Nil	#100 Bits		- September	dia not	James James Co		Phair	STAGE THE STATE OF	0
	Expend	liture by	way of ar	ny other p	enalty or	fine not	covere	d above		418	
	2000	Particula	ars	794	(Stilling to a second		n chipps	18 E		Amount in R	S.
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(b) Amo	unts ina	dmissibl	le under se	ection 40	(a):-			The state of the s			· ·
(i) as	paymen	nt to non	-resident	referred t	o in sub-c	clause (i)				-1	
	(A) De	tails of p	payment or	n which t	ax is not	deducted:					
	S.No. I		of Amou			of Name		PAN	of Address	Address	City or Pincode
	1	ayment	paym	ent p	ayment	payee		the payee		Line 2	Town or
201				200	- 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1			avaliable			District
(B) Deta	ils of pa	yment o	n which ta	ax has be	en deduc	ted but ha	s not l	peen naid di	tring the pro	vious year or in	the subsequent year
before th	e expiry	of time	prescribe	d under s	ection200	0(1)		p.i.u ut	are bre	you of III	me subsequent year
	S.No. I		of Amour			4	PAN	of Addre	ss Addre	ss City or	Pincode Amount
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		1.67%			**************************************	F-7	paye	ACTIVITY OF THE PERSON NAMED IN COLUMN NAMED I	Line 2	District	
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(ii) as pa	yment r	eferred t	o in sub-c	lause (ia)			1				
			ayment or			deducted:					
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			2 - 3				able			4	
	(B) Det	tails of r	avment o	n which	tay has L	avall	to 11				
	Sub- se	ction (1)	of section	130	iax nas b	cen deduc	tea bi	ut nas not b	een paid on	or before the d	ue date specified in
			Amount		N	CDIT	ol .				
		page of		of	Name	OFPAN	OI Ad	dress Add	ress City		nount Amount out
- 1	- 1	Jayment		paymen	the	the	Lii	ne 1 Line	2 Town Distric		\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \
			Davmant								ducted

11.000							payee,if avaliable				-			1		depe
(111) as		t referred									-					dily
		etails of p					deducted:									
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							paye aval	iable					Distr			
	(B) D	etails of p section (1)	ayment of secti	on whic	h levy l	has be	en deduct	ed but	has	not bee	n paid on	or be	fore th	ne di	ie dat	e spe
		Date of			re Na	me of	PAN of	Addı	ress	Addres	s City c	r Pin	code	Δm	ount	A m
	-	payment	payme	of paym	the nent pay	;	the payee,if avaliable	Line		Line 2	Town of District	or	code	of	levy lucted	of
(iv) frin	ige bene	efit tax und	ler sub-	clause (i	c)							V51				
		under sub-														
(vii) sal	ary nov	ense fee, s able outsic	de India	to a non	nder sut	o-claus	se (11b).	4	1		erri.			ė.		
(11) 341	S.No.	Date Outsit	of Am	ount of	Name	of the	DAN			sub-clau ss Line		SEED!	To:		- 12	
		payment	payı	ment	payee		the paye	e,if	addre	ss Line	1 Addre Line 2		City		,	Pinco
(viii) pa	nyment i	to PF /othe	er fund e	etc. unde	r sub-cl	ause (	iv)	Jen .								1
(a) Am	paid by	employer	for per	quisites i	ınder su	ıb-claı	ise (v)	YL W.								
section	40(h)/4	ebited to p 0(ba) and	comput	u loss ac	count b	being,	interest, s	alary,	boni	us, com	mission or	remi	ınerat	ion i	inadm	issibl
Section		Particular		ction	1001,	Amou to P/L	unt debite			ES 3	Amou			F	Remar	ks
(d) Disa	llowand	ce/deemed	income	under s	ection 4	0A(3)	·	Adr	nissi	oie	Inadm	ıssıble	-			
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expe	enanture	covered u ayee bank	nder sec	tion 40A	(3) read	d with	rule 6DD	were i	made	by acco	ount payee	chequ	ue dra	wn c	emer on a ba	ine 3
		A STATE OF THE STA		Trough Pro			ie details:			7.7						
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(B) (	S.No. On the b	Date Of I	Payment	Payme	ent oooks of	Of A	mount in	er rele	vant	docume	nts/evider	ice, w	Numl availa	ber able	of th	e pa
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Nature of liability   S.No.   Section   S.No.			Name of Person	An	nount of income	Section	Desc	cription of Trans	saction	Comput	ation if a	ny
Signature   Sign	Nil											
S.No.   Section   Nature of liability   James			respect of any	sum referre	ed to in clause (a)	, (b), (c), (c	d), (e), (f) or (g	)of section 43B,	the liab	ility for w	hich:-	
S.No.   Section   Nature of liability   1/2	20 (1)2	ar ar	re-existed on the	irst day o	of the previous ye	ear but was	not allowed in	the assessment	of any	preceding	previous	year
S.No.   Section   Nature of liability   James   S.No.   Section   S.No.   Section   Nature of liability   James   Ja	26 (i)(	(A)(a	) Paid du	ring the pre	evious year							_
Nil   S.No.   Section   Nature of liability   John			No. Section				Nature of lial	bility			Amo	unt
S.No.   Section											711110	dire
S.No.   Section   Nature of liability   Park	26 (i)(			d during the	e previous year							
S.No.   Section   Nature of liability   Independent of the previous year under section   Nature of liability   Independent of the previous year under section   S.No.   Section   Nature of liability   Independent of liability   Independ							Nature of lial	bility			Amo	unt
S.No.   Section   Nature of liability   Zef [i)(B)(b)   not paid on or before the aforesaid date   S.No.   Section   Nature of liability   Zef [i)(B)(b)   not paid on or before the aforesaid date   S.No.   Section   Nature of liability   Zef [i)(B)(b)   Nature of liability   Zef [i)(B)(b)   Nature of liability   Zef [i)(B)(b)   Nature of liability   Zef [i](B)(B)(b)   Nature of liability   Zef [i](B)(B)(B)(B)(B)(B)(B)(B)(B)(B)(B)(B)(B)(	26 (i)E	B w	as incurred in th	e previous	year and was							2-2-0-20-0
Nil   S.No.   Type   Particulars   Amount   Prior period to itrelates(Year in yyformat)	26 (1)(.		BO TO THE PROPERTY OF THE PARTY	or before t	he due date for fi	urnishing th	e return of inc	ome of the previ	ious yea	r under sec	ction 139	(1)
S.No.   Section   S.No.   S.No							Nature of liab	bility			Amo	unt
S.No.   Section   Nature of liability   A	26 (3)(	100000			41 5 ' 1	1					III III	
Nil	20 (1)(.		The state of the s	on or belo	re me aforesaid o	iate	NT . CI'I					
State whether sales tax,goods and services Tax, No customs duty, excise duty or any other indirect tax,levy,cessi,impost etc.is passed through the profits and loss account.)    Amount of Central Value Added Tax Credits   Input Tax Credit(ITC) availed of or utilised during the previous year and its treatment in profit and loss account and treatment of outstanding Central Value Added Tax Credits   Input Tax Credit(ITC) in accounts							Nature of hat	oility			Amo	unt
customs duty, excise duty or any other indirect tax, levy, cess, impost etc.is passed through the profits and loss account.)  27 a Amount of Central Value Added Tax Credits/ Input Tax Credit(ITC) availed of or utilised during the previous year and its treatment in profit and loss account and treatment of outstanding Central Value Added Tax Credits/ Input Tax Credit(ITC) in accounts  CENVAT/ITC Amount Treatment in Profit and Ioss accounts and treatment of outstanding Central Value Added Tax Credits/ Input Tax Credit Value Added Tax Credits/ Input Tax Credit(ITC) in accounts  CENVAT/ITC Amount Treatment in Profit and Ioss accounts Credit Value Added Tax Credits/ Input Tax Credit Value Added Tax Credits/ Input Tax Credit(ITC) availed or Credit Value Added Tax Credits/ Input Tax Credit(ITC) availed or Units and Input Tax Credits/ Input Tax Credit(ITC) availed or Units and Input Tax Credits/ Input Tax Credit(ITC) availed or Units and Input Tax Credits/ Input Tax Credit(ITC) availed or Units and Input Tax Credits/ Input Tax Credit(ITC) availed or Units and Input Tax Credits/ Input Tax Credit(ITC) availed or Units and Input Tax Credits/ In	(State	170000		goods and	d services Tax	No			_			_
tax,levy,cess,impost etc.is passed through the profits and loss account.)    Amount of Central Value Added Tax Credits/ Input Tax Credit(ITC) availed of or utilised during the previous year and its treatment in profit and loss account and treatment of outstanding Central Value Added Tax Credits/ Input Tax Credit(ITC) in accounts    CENVAT/ITC												
and loss account.)  Amount of Central Value Added Tax Credits/ Input Tax Credit(ITC) availed of or utilised during the previous year and its treatment in profit and loss account and treatment of outstanding Central Value Added Tax Credits/ Input Tax Credit(ITC) in accounts  CENVAT/ITC   Amount   Treatment in Profit and loss accounts    Opening Balance   Credit Availed   Credit Utilized   Closing/Outstanding Balance    S.No.   Type   Particulars   Particulars   Particulars   Particulars   Particulars   Particulars    Nil   S.No.   Type   Particulars   Parti											59	
year and its treatment in profit and loss account and treatment of outstanding Central Value Added Tax Credits/ Input Tax Credit(ITC) in accounts  CENVAT/ITC   Amount   Treatment in Profit and loss accounts  Opening Balance   Credit Availed   Credit Vilized   Closing/Outstanding Balance   Closing/Outstanding Balance   Particulars of income or expenditure of prior period credited or debited to the profit and loss account :-  S.No. Type   Particulars   Amount   Prior period to itrelates(Year in yyformat)    Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(viia)  S.No. Name of PAN of the Name of the CIN of the company   No. of Shares   Amount of Received   Pan of the person from which shares received   Nil    Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viib). If yes, please furnish the details of the same    S.No. Name of the person from whom consideration received for issue of shares which exceeds the parallel provided as a property in the person from the person, if available   No. of Shares   Amount   Pan of the person from the person from the person of parallel provided as income chargeable under the head 'income from other sources' as preferred to in clause (ix) of sub-section (2) of section 56?  A(a) Whether any amount is to be included as income chargeable under the head 'income from other sources' as preferred to in clause (ix) of sub-section (2) of section 56?	and los	s acc	count.)									
year and its treatment in proint and foss account and treatment of outstanding Central Value Added Tax Credits/ Input Tax Credit(ITC) in accounts  CENVAT/ITC  Amount  Treatment in Pro Loss/Accounts  Opening Balance Credit Availed Credit Utilized Closing/Outstanding Balance  Particulars of income or expenditure of prior period credited or debited to the profit and loss account:  S.No. Type  Particulars  Amount  Prior period to itrelates(Year in yyformat)  Whether during the previous year the assessee has received any property, being share of a company not being all company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(viia)  S.No. Name of PAN of the Name of the CIN of the company from the person person, if company from which shares received  Nil  Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viib). If yes, please furnish the details of the same  S.No. Name of the person from whom pAN of the person, if No. of Shares Amount of Fair consideration received for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viib). If yes, please furnish the details of the same  S.No. Name of the person from whom pAN of the person, if No. of Shares Amount of Fair consideration received for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viib). If yes, please furnish the details of the same  S.No. Name of the person from whom pAN of the person, if No. of Shares Amount of Fair value shares  Nil  Whether any amount is to be included as income chargeable under the head 'income from other sources' as Preferred to in clause (ix) of sub-section (2) of section 56?  A(b) If yes, please furnish the following details:	27 a	Aı	mount of Centra	l Value Ad	ded Tax Credits/	Input Tax	Credit(ITC) ava	ailed of or utilise	ed durin	g the previ	ous No	_
Input Tax Credit(ITC) in accounts		ye	ar and its treatm	ent in profi	t and loss accoun	t and treatm	ent of outstand	ling Central Valu	ie Adde	d Tax Cred	its/	
Opening Balance Credit Availed Credit Utilized Closing/Outstanding Balance 27 b Particulars of income or expenditure of prior period credited or debited to the profit and loss account:  S.No. Type Particulars Amount Prior period to itrelates(Year in yyformat)  Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(viia)  S.No. Name of PAN of the Name of the CIN of the company hos of Shares available which shares received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viib). If yes, please furnish the details of the same  S.No. Name of the person from whom PAN of the person, if nor of the person, if the person of the person from whom PAN of the person, if No. of Shares and the same of the person from whom PAN of the person, if No. of Shares are furnish the details of the same of the person from whom PAN of the person, if No. of Shares and the person of the person from whom PAN of the person, if No. of Shares are consideration received where any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (ix) of sub-section (2) of section 56?  A(b) If yes, please furnish the following details:		ln	put Tax Credit(I	TC) in acc	ounts							
Opening Balance Credit Variled Credit Utilized Closing/Outstanding Balance  27 b Particulars of income or expenditure of prior period credited or debited to the profit and loss account:  S.No. Type Particulars Prior period to itrelates(Year in yyformat)  Nil  Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(viia)  S.No. Name of PAN of the Name of the CIN of the company from which shares received Nil  Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viib). If yes, please furnish the details of the same  S.No. Name of the person from whom PAN of the person, if No. of Shares S.No. Name of the person from whom PAN of the person, if No. of Shares Nil  A(a) Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (ix) of sub-section (2) of section 56?  A(b) If yes, please furnish the following details:		CE	ENVAT/ITC	Į.	Amount				Trea	atment in	Profit	and
Credit Availed Credit Utilized Closing/Outstanding Balance  27 b Particulars of income or expenditure of prior period credited or debited to the profit and loss account:  S.No. Type Particulars  Whether during the previous year the assessee has received any property, being share of a company not being a loompany in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(viia)  S.No. Name of PAN of the Name of the CIN of the company looped and the person person, if company from which shares received  Nil  Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viib). If yes, please furnish the details of the same  S.No. Name of the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viib). If yes, please furnish the details of the same  S.No. Name of the person from whom consideration received for issue of shares furnish the details of the same  Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (ix) of sub-section (2) of section 56?  A(b) If yes, please furnish the following details:					573.579				Los	s/Accounts	3	
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S.No. Type  Particulars  Amount  Prior period to itrelates(Year in yyformat)  Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(viia)  S.No. Name of the person, if company from which shares received  Nil  Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viib). If yes, please furnish the details of the same  S.No. Name of the person from whom consideration received for issue of shares which exceeds the part of the person from whom consideration received for issue of shares.  No. of Shares which exceeds the part of the person, if the person from whom consideration received for issue of shares.  No. of Shares which exceeds the part of the person from whom consideration received for issue of shares.  No. of Shares which exceeds the part of the person, if the person, if the person, if the person from the person from value shares.  No. of Shares are ferred to in clause (ix) of sub-section (2) of section 56?  A(b) If yes, please furnish the following details:	27 b			me or expe	enditure of prior	period aradi	tad as dalifed	4 41	•	-		
Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(viia)  S.No. Name of PAN of the Name of the CIN of the company ho, of Shares received available which shares received which shares received which shares received which shares received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viib). If yes, please furnish the details of the same S.No. Name of the person from whom PAN of the person, if No. of Shares Amount of Fair consideration received for issue of shares which exceeds the S.No. Name of the person from whom PAN of the person, if No. of Shares available which shares have available whether any amount is to be included as income chargeable under the head 'income from other sources' as A(a) Whether any amount is to be included as income chargeable under the head 'income from other sources' as I fer yes, please furnish the following details:		S.I	No. Type	me or expe	Particulars	beriod credi	and the fact of th	to the profit and		CONTRACTOR OF THE PARTY OF THE		
Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(viia)  S.No. Name of PAN of the Name of the CIN of the company the person person, if company from which shares received  NiI  Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viib). If yes, please furnish the details of the same  S.No. Name of the person from whom PAN of the person, if consideration received for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viib). If yes, please furnish the details of the same consideration received for issue of shares which exceeds the fair market value of the person from whom consideration received for issue of available shares  NiI  A(a) Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (ix) of sub-section (2) of section 56?  A(b) If yes, please furnish the following details:		15-200-840	1 7		in Court	Maria Paris	Amount	40 TE	1.0000000000000000000000000000000000000		1000	hich
Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(viia)  S.No. Name of PAN of the Name of the CIN of the company Received consideration which shares received which shares received which shares received Nil  Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viib). If yes, please furnish the details of the same S.No. Name of the person from whom consideration received for issue of available shares  Nil  A(a) Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (ix) of sub-section (2) of section 56?  A(b) If yes, please furnish the following details:	-20										m y	ууу-
company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(viia)  S.No. Name of PAN of the Name of the person, if company from which shares received  Nil  Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viib). If yes, please furnish the details of the same  S.No. Name of the person from whom consideration received for issue of shares which exceeds the pair market value of the shares as referred to in section 56(2)(viib). If yes, please furnish the details of the same consideration received for issue of shares which exceeds the pair market value of the person from whom consideration received for issue of available which shares  Nil  A(a) Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (ix) of sub-section (2) of section 56?  A(b) If yes, please furnish the following details:		76 676					100000		150	- 1	_	
S.No. Name of PAN of the person, if company from which shares received which shares received PAN of the person of the shares received PAN of the person, if form available which shares received PAN of the person of the shares received PAN of the person of the shares received PAN of the person, if form which shares received PAN of the person, if fair market value of the shares as referred to in section 56(2)(viib). If yes, please furnish the details of the same S.No. Name of the person from whom PAN of the person, if No. of Shares Amount of Fair consideration received for issue of available shares  A(a) Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (ix) of sub-section (2) of section 56?  A(b) If yes, please furnish the following details:	28	W	hether during the	previous y	year the assessee	has receive	d any property,	being share of a	compar	ny not bein	g a No	
S.No. Name of the person, if from available which shares received  Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viib). If yes, please furnish the details of the same  S.No. Name of the person from whom consideration received for issue of shares which exceeds the paid shares  Nil  A(a) Whether any amount is to be included as income chargeable under the head 'income from other sources' as A(b) If yes, please furnish the following details:  S.No. In the person from whom available which shares are ferred to included as income chargeable under the head 'income from other sources' as In the person from other sources' as In the person from other sources' as In the person from the following details:		CO	mpany in which	tne public a	are substantially i	nterested, w	vithout conside	ration or for inac	dequate	considerati	ion	
the person person, if company from which shares received  Nil  Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viib). If yes, please furnish the details of the same  S.No. Name of the person from whom PAN of the person, if consideration received for issue of shares  Nil  A(a) Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (ix) of sub-section (2) of section 56?  A(b) If yes, please furnish the following details:		as	referred to in se	ction 56(2)	(viia)	274.2	The Paris and	P <sup>PP</sup>				
from which shares received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viib). If yes, please furnish the details of the same S.No. Name of the person from whom consideration received for issue of shares which exceeds the same S.No. Name of the person from whom pAN of the person, if No. of Shares consideration received for issue of shares Nil  A(a) Whether any amount is to be included as income chargeable under the head 'income from other sources' as I ferred to in clause (ix) of sub-section (2) of section 56?  A(b) If yes, please furnish the following details:		5.1	No. Name of	PAN of	the Name of	the CIN of	the company			CONTRACTOR OF THE PARTY OF THE		rket
which shares received  Nil  Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viib). If yes, please furnish the details of the same  S.No. Name of the person from whom PAN of the person, if No. of Shares consideration received for issue of shares  Nil  A(a) Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (ix) of sub-section (2) of section 56?  A(b) If yes, please furnish the following details:								Received	Charles Add Annual Con-	eration va	lue of	the
shares received  Nil  Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viib). If yes, please furnish the details of the same  S.No. Name of the person from whom PAN of the person, if No. of Shares consideration received for issue of shares  Nil  A(a) Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (ix) of sub-section (2) of section 56?  A(b) If yes, please furnish the following details:				avanable	The second of th	res	TADIE S		paid	sh	ares	- 1
received  Nil  Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viib). If yes, please furnish the details of the same  S.No. Name of the person from whom consideration received for issue of shares  Nil  A(a) Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (ix) of sub-section (2) of section 56?  A(b) If yes, please furnish the following details:			300 Burner 20120		received							
Nil  Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viib). If yes, please furnish the details of the same  S.No. Name of the person from whom consideration received for issue of shares  Nil  A(a) Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (ix) of sub-section (2) of section 56?  A(b) If yes, please furnish the following details:			CONTRACTOR (CO.)			1		× .			1.0	
S.No. Name of the person from whom consideration received for issue of shares  Nil  A(a) Whether any amount is to be included as income chargeable under the head 'income from other sources' as If yes, please furnish the details of the same PAN of the person, if No. of Shares Amount of Fair value shares  Nil  A(a) Whether any amount is to be included as income chargeable under the head 'income from other sources' as If yes, please furnish the following details:			Properties in the same									
S.No. Name of the person from whom consideration received for issue of shares  Nil  A(a) Whether any amount is to be included as income chargeable under the head 'income from other sources' as If yes, please furnish the details of the same PAN of the person, if No. of Shares Amount of Fair value shares  Nil  A(a) Whether any amount is to be included as income chargeable under the head 'income from other sources' as If yes, please furnish the following details:	9	WI	hether during the	previous y	ear the assessee	received an	v consideration	for issue of shar	res whic	h exceeds i	ha No	
S.No. Name of the person from whom consideration received for issue of shares  Nil  A(a) Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (ix) of sub-section (2) of section 56?  A(b) If yes, please furnish the following details:		Tan	r market value o	r the shares	as referred to in	section 560	2)(viib). If ves.	please furnish th	he detail	ls of the sai	me	
Consideration received for issue of shares   available   consideration value shares		S.N	No. Name of the	ie person i	from whom PAI	N of the pe	rson, if No. of	Shares Amoun	nt			rket
Shares   received   shares			consideratio	on received	for issue of avai	ilable	C.				lue of	
A(a) Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (ix) of sub-section (2) of section 56?  A(b) If yes, please furnish the following details:		277						receive	ed	100		
referred to in clause (ix) of sub-section (2) of section 56?  A(b) If yes, please furnish the following details:	(0)											
A(b) If yes, please furnish the following details:	u(a)	ref	erred to in claus	int is to be	included as inco	me chargea	able under the	head 'income fr	om othe	r sources'	as No	
CN- N. C	(b)	Ifx	es please furnis	th the follo	b-section (2) of s	section 56?						
	(0)				wing details:		1	2: B :				
S.No.   Nature of income: Amount (in Rs.)  B(a) Whether any amount is to be included as income chargeable under the head 'income from other sources' as   No.   Nature of income included as income chargeable under the head 'income from other sources' as   No.   Nature of income included as income chargeable under the head 'income from other sources' as   No.   Nature of income:	3(a)				included so inco	ma chause	Amount	(In Ks.)	and the property of the second		-	
referred to in clause (x) of sub-section (2) of section 56		refe	erred to in clause	e (x) of sub	section (2) of se	me charges	tote under the	nead income fr	om othe	r sources'	as No	
B(b) If yes, please furnish the following details:	(b)	If v	es, please furnis	sh the follo	wing details.	Section 30						1
CN N. C.	NO.	S.N	lo. Nature of in	come.	ing details.		A	(in Da \	-			
S.No. [Nature of income: Amount (in Rs.)  Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount   Normanuel   Norman	0				wed on hundi o	r anv amoi	mt due there-	(III KS.)		41		
borrowed) repaid, otherwise than through an account payee cheque, (Section 69D)		bor	rowed) repaid o	therwise th	an through an ac	Count nave	e checus (Sast	ion 6073	erest on	tne amou	int No .	

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	S.No	from if whom awamount borrowed or repaid	erson,	Address Line 1	Address Line 2	City of Town of District	or	the state of the s	Amount	Date of Borrow ing	f Amount due including interest	repaid	Date of Repay ment
	Nil	on hundi		-					_				X9
A(a)	Whe	ther primary	adjustme is year.	nt to trai	nsfer price	, as refer	red to in	sub-sect	tion (1) o	f section 9	2CE, has be	een made	e No
A(b)	If yes	s, please furn	ish the fo										
	S.No	section (1	Sub- KS	imary	t enterprequirrepatras per of sub	the asso rise ed to iated to the prov	is long	the money been repa within	excess has in atriated the	Rs.) of im income or money w	e amount  puted interes  such exces  hich has r  triated with  bed time	est of reess of m	patriation
B(a)	Whet	her the assess	see has ir	curred e	section	n 92CE.	the pro	vione voe		-6'			T
	CACCE	uning one cro	re rupees	as refer	red to in s	ub-section	on (1) o	f section (	94B	or interest	or of simil	ar nature	No
B(b)	If yes	, please furni Amount (in	ish the fo	llowing	details:								
		of expenditu way of inter of similar n incurred	est or de ature an (E du	preciation ortization ortization of the properties of the properti	on and ware on or na the (i) ear (in ex	ay of of ture a above	interes similar as per which 30% of as per	Assessing Year	l as per s ection 94	brough sub-section B. nount(in	st Details expenditu forward : (4) of sec Assessme Year	as per su tion 94E	3: iount(in
	Nil	I Page 1			- tu	) above.							
C(a)	daning	ner the assess the previous	s year.(1	nis Ciau	se is kept	ermissib in abeya	le avoid	lance arra	ingement ch, 2020)	, as referr	ed to in sec	tion 96,	
C(b)	S No.	please furni	sh the fol	lowing	details:			61年第					
	5.140.	Nature of the	e imperm	ussible a	ivoidance	arranger	nent	Amount	(in Rs.)	of tax b	enefit in t	he previ	ous year
31 a	Partice the pro	ulars of each evious year :-	loan or d	eposit in	an amou	nt exceed	ling the	limit spe	in aggreg cified in	section 26	the parties to 9SS taken o	o the arra or accept	ingement ed during
	S.No.	Name of th	e Addres	nder or	Permaner Account Number( available the asses the lender depositor	if with one of the core the core the core of the core	of loar or deposit taken o	or deposit was	amoun outstan in the a at any during previou	t lo ding w ccount or time by the or elected sy	an or depos as take accepte cheque bank drai use of ectronic earing estem	it loan of was don was do or by cle bank wheth same or by an a payee or an payee	taken accepted heque or draft, er the was taken accepted account cheque
	Nil											draft.	
	me pre	lars of each : vious year:-							ified in s	ection 269	SS taken o	r accepte	d during
		Name of the whom speci received	person fi fied sun	is from	dress of m whom n is receiv	speci	fied Ac Nu	count mber (if iilable	sum	specifie was ta accepte	ed sum sp aken or ta	ecified : ken or cheque	sum was accepted or bank

							the fro spe sur	person m whom ecified	accepte	SOUTH THE PROPERTY OF THE PROPERTY.	etronic of system a bank c	r acce n accou	nt payee or an payee
(D,	rticul	Nil	a) and (b) need	not be give	n in the ess	a of a Cause			a hankin				
			a) and (b) need tate or Provinc		i iii tiie cas	e of a Gover	mment	ompany,	a bankii	ig company c	or a corpo	ration es	stablished
31	b(a)	a day during	ulars of each r or in respect of the previous on through a ba	of a single tra year, where	ansaction of such recei	or in respect	of trans	sactions r	elating t	o one event	or occasi	on from	a person,
			Name of the			Permanent .	Account	Nature		of Amoun	t of Rece	ipt Date	e of
			Payer			Number available w assessee) Payer	(it vith the of the	transact				rece	ipt
31	b(b)	Partic	ulars of each r	eceipt in an	amount ex	ceeding the	limit s	pecified i	n section	1 269ST, in a	aggregate	from a	person in
		receiv previo	or in respect of ed by a chequous year:-	ie or bank d	lraft, not b	eing an acc	count pa	yee cheq	ue or ar	o one event	or occasi yee bank	on from draft, d	a person, luring the
			Name of the			s of the pay		the asse	(if ava	Account ilable with the Payer			- 1
31	b(c)	in a d	ulars of each p ay or in respec vise than by a c	t of a single	transactio	n or in resp	ect of tr	ansaction	s relatin	g to one eve	nt or occ	asion to	a person.
		-	Name of the Payee	Address payee		Permanent A Number available wassessee) Payee	(if	transact	ion	of Amoun Paymer		of Date Pay	e of ment
31	b(d)	Partic day or	ulars of each p in respect of a	ayment in a single trans	n amount	exceeding th	ne limit f transac	specified tions rela	in section	on 269ST, in one event or o	aggrega	te to a pers	erson in a
-	H	by a c	heque or bank Name of the	draft, not be	ing an acco	ount payee c s of the paye	heque o	r an acco	unt paye ent	e bank draft, Account ilable with	during th	ne previo	us year :- Payment
(P:	rticul	ars at (	 ba), (bb), (bc) ;	and (bd) naa	d not be a	von in the co	o gradi	the asse	ssee) of	the Payee			
Co	mpan	y, a po	st office saving	gs bank, a cc	operative	bank or in th	he case	of transac	tions ref	erred to in se	ection 26	mpany, a 9SS or in	a banking the case
of	perso	ns refei	red to in Notif	ication No.	S.O. 2065(	(E) dated 3rd	d July, 2	(017)					
31	С	in sect	ulars of each r tion 269T mad	epayment of e during the	f loan or d previous y	eposit or an	y specif	fied advar	nce in a	amount exc	eeding t	he limit	specified
		S.No.	Name of the payee	Address of	the payee	Permanent Account	of the	amount	r	Vhether the epayment	was ma	ide by c	heque or
						Number(if available with the	repaym		count b	y cheque	same w	as repa	ether the id by an cheque or
						assessee)or	Î	during previous	the d	raft or use f electronic	an acco		
						12			s	learing ystem nrough a			
		Nil							b	ank account.			
31	d	Partic	ulars of repaym	nent of loan o	or deposit o	or any specif	fied adva	ance in an	amount	exceeding the	e limit sp	pecified i	n section
		during	the previous	year:—						B 0) 010.	unoug	n a van	account
		S.No.	Name of the p	oayer	Address o	of the payer	Per ava pay	ilable wi	Account th the as:	Number (if sessee) of the	of loan	or de ecified	epayment eposit or advance vise than
			6										

	2	MUMK22 830D	194A	Interest ot her than I	34295225	5969240	5969240	596924	. 0	0	
	1	MUMK22 830D		Salary	25155575		2400000	757000	0	- 0	- (e)
							(5)		rate out of (7)		out of (6 and (8)
						out of (4)	rate out of		specified		Governmen
					(3)	collected	specified		at less		credit o the Centra
		(IAN)			specified in column	deducted	collected at		collected		to the
		Number (TAN)			nature	to be	or	out of (6)	or	on (8)	deposited
		Account			30,000	required	tax was deducted	or collected	tax was deducted	or collected	collected not
		collection		1	payment or receipt		on which tax was		Charles and the property of the Control	deducted	deducted o
		deduction and		payment	amount of		amount	of tax	amount	of tax	tax
	S.No.	Tax	Section	Nature of	DOMASSACIONOS SA	Total	Total	Amount	Total	Amount	Amount o
	XVII-	BB, if yes I	please fur	rnish	auer or cor	icci iax as j	per une prov	isions of Cl	iapter XVI	I-B or Chap	ter Yes
Nil a	Wheth	er the asse	ssee is re	quired to de	duct or col	lect toy as	or the	ining - co		I.D. 5:	- I
2.11(	. Secti	on		Amount				1		Jection IVA	AJINO
Sect	ion-wis	e details of	deduction	ns, if any ad	missible un	der Chapter	VIA or Ch	opter III (Se	ction IOA	Section IOA	A) No
	If yes,	please furn ed during tl	ish the de	tails of speci	lation loss i	if any	- Time				
	as rere	errea in exp	lanation	to section 7	3	ABBEID WOODEN	o ucemea (0	oe carrying	on a specu	iation busin	ess No
e	of the In case		any, plea	se state that	whether the	Company :	s deemed to	he condition	HER.	latia I	
	If yes,	please furn		S. F. S.				AL MARKET	26		
u	during	the previo	us year	incurred ar	ly loss refe	rred to in s	section 73A	in respect	of any spe	cified busin	ess No
d		below er the asse	eccee has	incurreduc	w loss F	and the state	ing against	. 31			
	II yes,	please furn	ish the	13.37	1 1 61 57		The second second		mg me pre	vious year.	No
С			ssee has	incurred any	speculation	n loss refer	red to in sec	ction 73 du	ing the pre	vious voss	No
	sectio	sses incurrent	ed prior t	to the previo	ous year ca	nnot be allo	owed to be	carried forv	vard in terr	ns of	100
b	Whetl	her a chang	e in share	cholding of t	he compan	y has taken	place in the	previous y	ear due to v	which No	
	_			DLOSS		109172	4	order not		s per return	
	1 2	2017-18 2018-19		DLOSS		18365	57 1836557	order not		s per return	
		•	1				as assessed	Date			
				profession and the second		returne	19190		J/S and		
		Year		A STATE OF THE STA	#1000000 #10000000000000000000000000000	as	referenc	e to relevan	t order)		
	S.No.	Assessme	ent N	lature of los	s/allowance	Amoun	t Amount	as assess	ed (give I	Remarks	_
a			ht forwar	d loss or de	oreciation a	llowance. i	n the follow	ing manner	to extent	available	
en o	r accep incial A	ted from G	overnme	nt, Governn	nent compa	my, bankin	g company	or a corpora	ation estab	lished by a	Central, Sta
te: (	Particul	ars at (c), (	d) and (e)	need not b	e given in t	he case of a	repayment	of any loan	or any der	osit or spec	ified advanc
	Nil									during the p	revious yea
									4	account pay	ee bank dra
									- 1	bank draft waccount pay	
										received by	a cheque
							payer	in the asses		any specif	
	3.110.	. Ivaille of	the payer	Add	lress of the		Permanent available w	Account N	umber (if	Amount of loan of	f repayme
	previ	ous year:— Name of									
1000	2691	received b	y a chequ	ue or bank d	raft which	is not an ac	count payer	cheque or	account pa	e iimit speci ivee bank dr	aft during t
e	Nil Partic	culars of rea	navment (	of loan or de	nocit or any	enecified a	dyanas in a		1: 0		
										previous ye	
	1									clearing sys bank accou	
										by a chec draft or use	of electron

	1				rest on			1	1	1	1		1	
	3	MUMK22	1040	100000000000000000000000000000000000000	urities yments	04020422	25000	160 2000				-		
		830D	1940		contrac	94028422	356667	356667	69 718	914	0		0	
	4	MUMK22 830D	194H	on	mmissi or brok	531905	5319	005 5319	05 26	595	0		0	
	5	MUMK22 830D	194-1	Rei	_	7536220	56717	20 56717	20 567	172	0		0	
	6	MUMK22 830D	194J	ofes or	s for pr ssional technic ervices	36551060	114011	18 114011	18 1140	111	0		0	
34 b	Wheth	her the asses	see is			ish the state	ement of	tax deducte	d or tax co	llected.	If yes, Ple	ease furi	nish	Yes
	S.No.	(7))	ction	Type o	of Form	Due d	ate for	Date o	f Whethe	r the etc	tement o	f If	nat	
			ection	J.E.		furnishin		furnishing.	tax ded	ncted or	collecte	d fornis	not,	please list o
		Account				SCHEOLING CHIRDREN		if furnished	d contains	informa	tion abou	t detail	6/	list O.
		Number (T	AN)					The state of the s						ons which
	1								which a	re requi	ired to b	e are no	ot re	enorted
									reported	9 <b>.</b>				portou
	1	MUMK228		26Q		31/07/201		30/07/2018	Yes					
	2	MUMK228		26Q		31/10/201	AND THE RESERVE	25/10/2018	Yes					
	3	MUMK228		26Q	200	31/01/201	- 20	31/01/2019	Yes					
	4	MUMK228		26Q		31/05/201		31/05/2019	Yes					
	5	MUMK228.		24Q		31/01/201		31/01/2019	Yes					
al	6	MUMK228		24Q		30/06/201	9	31/05/2019	Yes					
34 c	wheth	Tax deduc	see is	hable to	pay int	erest under	section	201(1A) or	section 20	6C(7).If	yes, plea	ise furni	ish	Yes
	1	Account No	imber	(IAN)		under 201(1A)/2 payable	sec 06C(7)	is Amour	nt. it		of payme			
-=1	2	MUMK2283		78.7%	N. Va.		- AND THE PERSON NAMED IN COLUMN TWO IS NOT THE PERSON NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO	0	1107	5 21/0F	1010		_	
35 a	In the	case of a trac	ling c	oncern,	give qu	antitative c	letails of	prinicipal i	tems of go	ods trad	ed			
	S.No.	Item Name			Unit			Opening stock	Purchases es during the previous	Sales during the previou	Closing	stock		Shortage excess, if any
	Nil		Titles.		A Order Income	110.000	SERVICE CONTRACTOR		year					
			* 2500	STALL ST	meern a			- Lotte C - Lotte C - C - C - C - C - C - C - C - C - C		ma of so		1. 6 .		
35 b	In the	case of a mar	ufacti	iring co	miccin, 2	ive quantit	ative det	ails of the ni	incinal ita	ms or ra	winateria	us, iinis	nea	products
	and by	case of a mar -products :-	ufacti	iring co	meern, g	ive quantit	ative det	ails of the p	incipal ite					
35 b 35 bA	Raw m	aterials:	ufacti	iring co				ails of the pi	incipal ite				-	
	Raw m	-products		Unit		gPurchase during previous	s the year	Consumption during	Sales during the previous	Closing stock	*Yield of finished products	age yield	of	Shortage, excess, if any
35 bA	Raw m	aterials:			Openin	gPurchases	s the year	Consumption during	Sales during the	Closing	of finished	age yield	of	
35 bA	Raw m S.No.	aterials : Item Name			Openin	gPurchases	s the year	Consumption during	Sales during the previous	Closing	of finished	age yield	of	excess,
35 bA	Raw m S.No.	aterials : Item Name		Unit	Openin stock	gPurchases during previous	s the year	Consumption during the previous year	Sales during the previous year	Closing stock	of finished products	age yield	of	excess, if any
35 bA	Raw m S.No.	aterials : Item Name			Openin stock	gPurchases	the year	Consumption during the previous year  Quantity manufactured during the previous	Sales during the previous year	Closing stock	of finished products	age yield	of	excess,
35 bA	Raw m S.No.	aterials : Item Name		Unit	Openin stock	gPurchases during previous gPurchases during	the year	Consumption during the previous year  Quantity manufactured during the	Sales during the previous year	Closing stock	of finished products	age yield	of	excess, if any Shortage/ excess,
35 bA	Raw m S.No.  Nil Finishe S.No.	aterials : Item Name		Unit	Openin stock	gPurchases during previous gPurchases during	the year	Consumption during the previous year  Quantity manufactured during the previous	Sales during the previous year	Closing stock	of finished products	age yield	of	excess, if any Shortage/ excess,

		iii				previous year			-		
-1-	Nil					-					
5 In	the case	of a domestic co	ompany, de	tails of ta	x on distributed	profits unde	r section	115-O in tl	ne folloy	ving for	ms:-
	S.No	. (a) Total amou	int (b) An	nount of	(c) Amount o	f (d) Total t	ax paid (	e)Date of P	avment	with A	mounts
		or distribut	ea reducin	on as	reduction a	s thereon	7	Amount	D	ates of	payment
		profits	referred		referred to in	n				ares or	payment
			section		section 115	-					
			O(1A)(	i)	O(1A)(ii)						
	Nil										
a)	Whet	her the assessee	has receiv	ed any ar	mount in the na	ture of divid	lend as re	eferred to in	n sub-cl	ause (e)	of No
	Claus	c (22) of section	2		-					100	
b)		, please furnish		ng details	:						
		Amount receive	ed (in Rs.)			Date of	receipt				
33.71	Nil										
WI	ether ar	y cost audit was	carried ou	t							Not
Tf.		41. 4. 11. 10		1100							Applica
11 )	es, give	the details, if a	my, of disq	ualification	on or disagreem	ent on any					
ma	other an	/value/quantity a	as may be r	eported/id	lentified by the	cost auditor					
AN II	emer an	y audit was con-	ducted und	er the Cer	ntral Excise Act,	1944					Not
If.	ec ~i	the data!! - 'C		110						_	Applica
mai	ter/item	the details, if a	my, or disq	uanticatio	on or disagreem	ent on any					
Wh	ether an	/value/quantity a	as may be r	eported/id	entified by the	auditor					
Cert	rices as	y audit was con may be reported	ducted und	ler section	n 72A of the Fi	nance Act, I	994 in re	lation to va	luation	of taxal	ole No
If v	ec give	the details if a	/identified	by the auc	litor						
mat	ter/item	the details, if a	ny, or disq	ualificatio	on or disagreem	ent on any			Art and Training		
Det	aile roge	/value/quantity a	is may be r	eported/id	ientified by the	auditor					
Dari	iculars	Previous Ye	gross prom	, etc., for	the previous ye	ar and prece	ding prev	ious year:			
	al turno		al			Preceding	previous	Year			
	ne assess			24.G	616033060						29213578
	ss profi		6507	(16000)	20000000	1/1/					
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	nover	1034	9522	6160330	060 2.65 %	Part Physics	5107505	292	135780	1.75 %	0
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200		<b>一种种种的</b>	ESCHALL ST	e been all			30(2) <sup>200</sup>				
_	luced				1	New State					
		uired to be furni	shed for pr	incinal ita	ome of acade to	4 - 1	6				
Plea	se furni	sh the details of	demand rai	sed or ref	fund issued duri	ded or manu	Jactured	or services	rendered	1)	
ax A	Act, 196	1 and Wealth tax	x Act 1957	alongwit	th details of rela	ng the previ	ous year	under any t	ax laws	other th	ian Income-
	S.No.	Financial year	to Name	of other	Tax Type						
		which dem	and/ law	or other	raised/Re	(Demand ]	raised/ref	demand	Amoun	t F	Remarks
		refund relates to			received)		received	una			
	Nil				recerved)	1	eceived				
A(a)	Wheth	er the assessee is	s required t	o furnish	statement in For	m No 61 or	Form No	61 A on E	mma NT-	(1D0	137
4(b)	If yes,	please furnish th	ne following	g details:		222 (0.01 01	ı omm	OIA OI FO	лш No.	01B?	No
	S.No. I			Due da	ite for Date o	f furnishing	Whath	er the	Dami V		
	1	Department Fo	rm	furnishin	them the second second second second	shed	contair		otion 1	not, pre	ease furnish he details/
	1	Reporting					about				ons which
		Entity						tions which	h are a	ansaciic	ms which
		dentification					require	d to be repo	rted a	e not re	ported
	1	Number									
(a)	Whethe	er the assessee o	r its parent	entity or	alternate reporti	ng entity is 1	liable to	furnish sh	tont	f	4187
1/11/	to in su	b-section (2) of	section 286	5	reporti	ng chuty is	navie (0)	minish the	eport as	referre	d No
-(11)	If yes,	please furnish th	e following	details							
			1 127	C	100						
	S.No. V	Whether report	nas Name	Of Dorant	entity   Name	of I.					
	S.No. V	Whether report leen furnished	has Name	or parent		of alter	nate Dat	e of furni	shing		
	S.No. V	Whether report leen furnished he assessee or	by	oi parent	entity Name reporting applica	ng entity	nate Dat (if of r	e of furni: eport	shing		

		parent entity or alternate reporti entity					
A(c)	If No	t due, please enter	expected date of f	urnishing the report			
44	till 31	k-up of total expensions st March, 2020)	diture of entities r		istered under	the GST:(This Clause	is kept in abeyance
		m .					
	S.No.	Total amount of Expenditure	Expenditure in res	spect of entities regi Relating to entities	stered under C	SST	Expenditure

Place Date

MUMBAI 23/09/2019 Name

MANOJ AGARWAL

Membership Number FRN (Firm Registration Number)

119509 0120927W

Address

202, MAY BUILDING, 297/299/301, PRIN CESS STREET, MUMBAI, MAHARAS HTRA, 400002,

Form Filing Details Revision/Original Original

		1051	Additi	on Details(Fro	m Point No. 18)			
	Sl.No.	Date o	f Date put to	Amount	Adjustmer	t on account	of	Total Amount
Block of Assets		Purchase	use		MODVAT	Exchange Rate Change	Subsidy Grant	
Furnitures & Fittings @ 10%						orange is		
Total of Furniture	es & Fitt	tings @ 10%			ER CHAIL	*** **********************************		
Plant &		30/09/2018	30/09/2018	556500	THE PARTY OF THE P	0	0	556500
Machinery @ 40%	Section 1	31/03/2019	31/03/2019	14200	A TOTAL MARKET CONTRACTOR	3000	0	14200
Total of Plant & N	<b>Aachine</b>	ry @ 40%	4 4 1 4	4 Balling T	1	NOTE TO SERVICE STATE OF THE PARTY OF THE PA		570700
Plant & Machinery @ 15%	-	01/01/2019	01/01/2019	69979		0 0	0	69979
Total of Plant & N		ry @ 15%			Pidas*			69979
Plant &	1	01/07/2018	01/07/2018	72957371	(	0	0	72957371
Machinery @ 30%	2	01/01/2019	01/01/2019	140358404	(	-	0	140358404
Total of Plant & N	<b>Aachine</b>	ry @ 30%					V	213315775

Description of Block of Assets	Sl.No. Date of Sale etc.	Amount	1
Furnitures & Fittings @ 10%			4
Total of Furnitures & Fittings @ 10%			-
Plant & Machinery @ 40%			-
Total of Plant & Machinery @ 40%			-
Plant & Machinery @ 15%			-
Total of Plant & Machinery @ 15%		-	
Plant & Machinery @ 30%			-
Total of Plant & Machinery @ 30%			4.3



: KOOL-EX COLD CHAIN LIMITED NAME OF ASSESSEE PAN : AAACI6922J OFFICE ADDRESS : 84-B, AMBA BHAVAN, 3RD FLOOR, BROACH STREET, MASJID (E), MUMBAI, MAHARASHTRA-400009 STATUS : PUB INT ASSESSMENT YEAR : 2019 - 2020 WARD NO : CIRCLE 6(1)(1), MUMBAI FINANCIAL YEAR : 2018 - 2019 D.O.I. 11/01/2000 **EMAIL ADDRESS** manoj@sara-india.com NATURE OF BUSINESS : TRANSPORTATION BUSINESS NAME OF BANK : HDFC BANK MICR CODE : 400240015 IFS CODE : HDFC0000060 **ADDRESS** : FORT MUMBAI ACCOUNT NO. : 50200020897509 RETURN : ORIGINAL (FILING DATE : 23/09/2019 & NO. : 171763231230919) COMPUTATION OF TOTAL INCOME **PROFITS** AND **GAINS** FROM BUSINESS AND 3644498 **PROFESSION** KOOL-EX COLD CHAIN LIMITED PROFIT BEFORE TAX AS PER PROFIT AND LOSS 16349522 ACCOUNT ADD: DEPRECIATION DISALLOWED 71696711 DISALLOWED U/S 37 38000 71734711 88084233 LESS: INTEREST 169995 ANY OTHER ALLOWABLE AS DEDUCTION 38000 ALLOWED DEPRECIATION 84231740 -84439735 3644498 **INCOME FROM OTHER SOURCES** 169995 INTEREST ON IT REFUND 169995 TOTAL 169995 BROUGHT FORWARD LOSSES SET-OFF UNABSORBED DEPRECIATION FOR THE A.Y. 2017-18 FROM: **BUSINESS INCOME** -1836557 UNABSORBED DEPRECIATION FOR THE A.Y. 2018-19 FROM: **BUSINESS INCOME** -1807941 INCOME FROM OTHER SOURCES -169995 **GROSS TOTAL INCOME** NIL TOTAL INCOME NIL COMPUTATION OF TAX ON TOTAL INCOME TAX ON RS. NIL (AS PER NORMAL PROVISIONS) NIL CALCULATION OF BOOK PROFIT U/S 115JB NET PROFIT AS SHOWN IN THE PROFIT AND LOSS 8967595 ACCOUNT ADD: Income Tax 3100000 Deferred Tax 4281927

TAX @ 18.5% ON BOOK PROFIT OF RS. 16349522 U/S

16349522

3024662

1	1	5.	IR

103	3464546	13482586
CONTRACTORS AND SUB-CONTRACTORS TCS	10018040	
MAT CREDIT C/F [3365844-0] LESS TAX DEDUCTED AT SOURCE	3365844	
The state of the second st		3365844
HIGHER OF (0 OR 3365844)	3365844	
ADD: HEALTH AND EDUCATION CESS @ 4%	129456	
ADD HEALTH AND	3236388	
ADD: SURCHARGE @ 7%	211726	

### **REFUNDABLE**

TAX ROUNDED OFF U/S 288B

(10116742) \_\_(10116740)

-10116742

### LOSSES TABLE

A.Y.	HEAD	OLO TABLE	LOSSES		
		BROUGHT FORWARD	SET-OFF	CARRIED	
2017-18 2018-19	Unabsorbed Depreciation Unabsorbed Depreciation	1836557 10917254	1836557 1977936	893931	

Tax Credit for MAT Paid under section 115JB against Tax Liability

A.Y.	Normal Tax Liability	Tax Liability u/s 115JB	Tax Payable by the Assessee	Additional Tax Liability	Extra FTC Utilised for MAT Provision		Credit Lapsed	Available for Carry
2014-15	274139	170313	274139	-	. reviolon			Forward
2015-16	28926	250531	250531	1000 con control (1000)		•	-	
2016-17	2001535	877440	2001535	221005	· 7		-	22160
2017-18		1730531	1730531	1730531	-	221605	-	
2018-19		973235	973235		-1	-	7.5	173053
2019-20	-	3365844	3365844	973235 3365844	-		-	270376 606961

### DISALLOWED U/S 37

Sr. No.	Particulars	
1	PRELIMINARY EXPENSES	Amount
	Total	38000.00
		38000.00

	ANY	OTHER ALLOWABLE AS DEDUCTION	N
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Sr. No.	Particulars	
1	PRELIMINARY EXPENSES	Amount
	Total	38000.00
		38000.00

Ramawatar Sharma | Rajesh Agarwal M.Com., F.C.A., DISA B.Com., F.C.A.

B.Com., F.C.A.

Alok Bairagra B.Com., F.C.A. B.Com., F.C.A.

Govind Sharma | Sandeep Saini | Rachana Kanol | Kamal Sharma | Dominic D'costa | M.Com., E.C.A., DISA | B.Com., E.C.A., DISA | B.Com., E.C.A. | B.Com., E.C.A. | B.Com., E.C.A.

202, May Building, 297/299/301, Princess Street, Near Marine Lines Flyover, Mumbai - 400 002. | Tel: 4922 7200 | Fax: 2209 1106 E-mail: info@sara-india.com Website: www.sara-india.com

### INDEPENDENT AUDITORS' REPORT

To The Members of KOOL - EX COLD CHAIN LIMITED

Report on the audit of the Standalone Financial Statements

### Opinion

We have audited the standalone financial statements of KOOL - EX COLD CHAIN LIMITED ("the Company"), which comprise the balance sheet as at March 31, 2019, 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 ('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 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 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 Act 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.

### Other Information

The Company's Board of Directors is responsible for other information. The other information comprises the Board of Directors Report, but does not include the financial statements and our auditor's report

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

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 financial statements or our knowledge obtained in the 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.



### Management's responsibility for the financial statements

The Company's board of directors are responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting standards specified under section 133 of the Act. 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 statement 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.

The boards 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:

- 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 (Auditors' Report) Order, 2016 ("the Order") issued by the Central Government of India in terms of Section 143(11) of the Act, we give in the "Annexure A" a statement on the matters specified in paragraph 3 and 4 of the Order.
- 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 Statement of 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 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;
- (f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure B". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting.

- (g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us;
- a. The Company does not have any pending litigations which would impact its financial position;
- b. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses; and
- c. There has not been any occasion in case of the company during the year under report to transfer any sums to the Investor Education and Protection Fund. The question of delay in transferring such sums does not arise.

For S A R A & Associates **Chartered Accountants** Firm Registration No.120927W

(Manoj Agarwal)

Partner

Membership No.119509

Place: Mumbai Date: 23<sup>rd</sup> August, -2019

UDIN: 19119509AAAAIW8637

Referred to in paragraph 1 of 'Report on other Legal and Regulatory Requirements' in our Report of even date on the accounts of Kool-ex Cold Chain for the year ended 31st March, 2019

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

- i. (a) The company is maintaining proper records showing full particulars, including quantitative details and situation of fixed assets.
  - (b) According to the information and explanations given to us, the Management of the company physically verified its fixed assets annually which, in our opinion, are reasonable having regard to the size of the Company and the nature of its assets. As informed, no material discrepancies were noticed on such verification of fixed assets during the year.
- ii. The Company has no inventory during the year.
- iii. During the year, the Company has not granted any loans, secured or unsecured to companies, firms and other parties covered in the register maintained under section 189 of the Act.
- iv. In our opinion and according to the information and explanation given to us, the Company has complied with the provisions of section 185 and 186 of the Act, with respect to the loans and investments made. The Company has not issued any guarantee nor provided any security.
- v. No deposits within the meaning of directives issued by RBI (Reserve Bank of India) and Sections 73 to 76 or any other relevant provisions of the Act and rules framed thereunder have been accepted by the Company.
- vi. We have broadly reviewed the books of account maintained by the Company pursuant to the rules made by the Central Government of India, regarding the maintenance of cost records under sub-section (1) of Section 148 of the Act and are of the opinion that prima facie, the prescribed accounts and records have been maintained. We have, however, not made a detailed examination of the records with a view to determine whether they are accurate or complete.
- vii. a) According to the information and explanations given to us and on the basis of our examination of the records, the Company is 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 other material statutory dues applicable to the Company with the appropriate authorities. No undisputed amounts in respect of the aforesaid statutory dues were outstanding as at the last day of the financial year for a period of more than six months from the date they became payable.
  - b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, there are no dues of Income Tax, Sales Tax, Service tax, Duty of Customs, Duty of Excise and Value Add 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, during the year, the Company has not defaulted in repayment of loans or borrowings to financial institutions, banks and dues to debenture holders.
- ix. On the basis of our examination of the documents and records and according to the information and explanations given to us, we are of the opinion that term loans have been applied for the purposes for which they were obtained. The company has not raised moneys by way of Initial Public Offer or further public offer (including debt instruments) during the year.
- x. During the course of our examination of the books and records of the Company, carried out in accordance with the generally accepted auditing practices in India and according to the information and explanations given to us, we have neither come across any instance of fraud by the Company or on the Company by its officers or employees, noticed or reported during the year, nor have we been informed of such case by the management.
- xi. According to the information and explanations given to us and based on the examination of the records, the Company has paid / provided for managerial remuneration in accordance with the requisite approvals mandated by the provisions of Section 197 read with Schedule V to the Act.
- xii. The provisions of Nidhi Company are not applicable to the Company. Therefore, Para 3 (xii) of the Order is not applicable to the Company.
- xiii. According to the information and explanations given to us, the provision of Section 177 and 188 of Act, to the extent applicable, in respect of transactions with the related parties have been complied by the Company and the details have been disclosed in the Financial Statements as required by the applicable accounting standards
- xiv. During the year, the Company has made preferential allotment of shares and convertible debentures. As per the information and explanation given to us, the requirement of Section 42 of Companies Act, 2013 have been complied with and the amount raised has been used for the purpose for which the funds were raised.
- xv. According to the information and explanations given to us, during the year, the Company has not entered into any non-cash transactions with directors or persons connected with him under Section 192 of the Act.

xvi. The Company is not required to be registered under Section 45 IA of the Reserve Bank of India Act, 1934.

For S A R A & Associates
Chartered Accountants
Firm Positive No. 120027/

Firm Registration No: 120927W

Place: Mumbai

Date: 23rd August, 2019

UDIN: 19119509AAAAIW8637

Manoj Agarwal Partner

Membership No: 119509

(Referred to in paragraph 2(f) of 'Report on Other Legal and Regulatory Requirements' section of our report of even date)

We have audited the internal financial controls over financial reporting of KOOL-EX COLD CHAIN LIMITED ("the Company") as of 31<sup>st</sup> March, 2019 in conjunction with our audit of the Standalone Financial Statements of the Company for the year ended on that date.

### Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India ("ICAI"). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Act.

### Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing issued by ICAI and deemed to be prescribed under Section 143(10) of the Act, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the ICAI. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the Auditors' judgment, including the assessment of the risks of material misstatement of the standalone financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

### Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for



external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

### Inherent Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

### Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31<sup>st</sup> March, 2019, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For S A R A & Associates Chartered Accountants Firm Registration No: 120927W

Manoj Agarwal Partner

Membership No: 119509

Place : Mumbai

Date: 23rd August, 2019

UDIN: 19119509AAAAIW8637

### KOOL -EX COLD CHAIN LIMITED

### **BALANCE SHEET AS AT 31'ST MARCH 2019**

			PARTICULARS	NOTES	31-Mar-19	31-Mar-18
I			EQUITY AND LIABILITIES:			
	A.	1	SHARE HOLDERS FUND			
		a.	Share Capital	1	50,78,140	50,00,000
		b.	Reserve & Surplus	2	410,99,414	123,21,959
	В		NON-CURRENT LIABILITIES			
		a.	Long Term Borrowings	3	5763,96,993	1801,63,181
		b.	Deferred Tax Liabilities		105,24,942	62,43,013
	B.		CURRENT LIABILITIES			
		a.	Short-term borrowing	4	i <del>e</del> :	507,87,947
		b.	Trade Payables	5	49,34,901	80,03,311
		c.	Other Current Liabilities	6	893,16,809	675,82,254
		d.	Short-term provisions	7	31,00,000	150
_			Total		7304,51,199	3301,01,665
II.			ASSETS:			77
	A		Tangible Assets	8	3122,80,999	1700,21,255
			Capital work in progress		92,37,769	422,41,963
	C.		NON CURRENT INVESTMENTS		10,000	10,000
	D.		DEFERRED TAX ASSETS		-	-
	E.		LONG TERM LOANS & ADVANCES			-
	F.		OTHER NON-CURRENT ASSETS		-	-
	G.		CURRENT ASSETS			
		a.	Current Investments		-	-
		b.	Inventories	V	-	(1 <del>94</del> 6)
		c.	Trade Receivables	9	1767,04,109	753,89,356
		d.	Cash & Cash Equivalents	10	308,47,825	6,93,478
		e.	Other current assets	11	2013,70,497	417,45,613
_	1	1	Total		7304,51,199	3301,01,665

FirmReg.No.

Significant Accounting Policies & Notes to Accounts

18

As per our Reports of even date For S A R A & Associates Chartered Accountants Firm Registration No. 120927W

Many Agant of

Manoj Agarwal Partner

Membership No. 119509

Mumbai, 2329 August, 2019

For Kool -Ex Cold Chain Limited

Director

## KOOL -EX COLD CHAIN LIMITED STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED 31 ST MARCH 2019

	Particulars	NOTES	31-Mar-19	31-Mar-18
A.	(I) REVENUE FROM OPERATIONS	100		
	Sales & Services	12	6160,33,060	2921,35,780
	(II) OTHER INCOME	. 13	1,70,001	-
	TOTAL (A)		6162,03,061	2921,35,780
В.	EXPENDITURE			
a.	Direct Cost	14	4400,56,473	1790,36,644
b.	Finacial Expenses	15	342,95,225	280,68,123
c.	Employees benefit Expenses	16	294,00,635	230,20,086
d.	Other Expenses	17	244,04,495	180,41,909
e.	Depreciation & Amortization expenses	8	716,96,711	388,61,514
	TOTAL (B)		5998,53,539	2870,28,276
C.	Profit before Tax (A - B)		163,49,522	51,07,504
	Tax Expenses :			
	Current Tax		31,00,000	9,50,000
	Deferred Tax		42,81,927	19,00,396
D.	Net profit for the year		89,67,595	22,57,108

Basic & Diluted Earning Per Share (face value of Rs.10/- per share)

17.26

4.51

Significant Accounting Policies & Notes to Accounts

18

As per our Reports of even date For S A R A & Associates Chartered Accountants Firm Registration No. 120927W

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Manoj Agarwal

Partner

Membership No. 119509

Mumbai, 232d August, 2019

For Kool -Ex Cold Chain Limited

Director

## KOOL -EX COLD CHAIN LIMITED CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2019

Sr. No.	Particulars	31-M	ar-19	31-Mar-18	
51. No.	Farticulars	Rs.	Rs.	Rs.	Rs.
A.	Cash flow from Operating Activities:	- 08			
	Net Profit before tax		163,49,522		51,07,504
	Depreciation	716,96,711			388,61,514
	Profit on sale of Fixed Assets	-			-
	Interest expense	342,95,225	1		280,68,123
	Preliminary expenditure w/off	38,000			-
	Interest income	-	1060,29,936		-
	Operating Profit before working Capital changes		1223,79,458		720,37,141
	Trade Receivables	1	(1013,14,753)		252,28,831
	Other Current Assets		(1489,73,192)		(1,34,115
	Trade Payables		(30,68,410)		77,92,138
	Other Current Liabilities	1	217,34,555		186,81,751
	Cash generated from operations	1 [	(1092,42,341)		1236,05,746
	Income Taxes paid	1 .	(106,51,692)		(58,64,277
	Cash flow before extraordinary items	1 [	(1198,94,033)		1177,41,469
	Net Cash inflow/(used) from Operating Activities (A)	[	(1198,94,033)		1177,41,469
В.	Cash flow from Investing Activities :				
	Purchase of Fixed Assets		(1809,52,261)		(912,58,241
	Sale of Fixed Assets		(2007)02/201/		(512,00,211
	Sale / (Purchase) of Investments		-		12
	Interest received		-		(±)
	Net Cash inflow / (used) in Investing Activities (B)		(1809,52,261)		(912,58,241
C.	Cash flow from Financing Activities :				
	Proceeds from issuance of share capital		200,00,000		
	Preliminary Expenses Incurred		(1,50,000)		
	Proceeds from long term & short term borrowings		3454,45,867		18,79,460
	Interest paid		(342,95,225)		
	Net Cash inflow/(used) in Financing Activities (C)		3310,00,642		(280,68,123
D.	Net Increase In Cash And Cash Equivalents (A+B+C)		201 54 245		
D.	The state of the s		301,54,347		2,94,565
	Opening balance of Cash and Cash Equivalents		6,93,478		3,98,912
.U.C.	Closing balance of Cash & Cash Equivalents		308,47,825		6,93,478

As per our Reports of even date For S A R A & Associates Chartered Accountants Firm Registration No. 120927W

Manoj Agarwal

Partner

Membership No. 119509

Mumbai, 232d August, 2019

For Kool -Ex Cold Chain Limited

PA.

Director

#### KOOL-EX COLD CHAIN LIMITED NOTES TO THE FINANCIAL STATEMENT PATICULARS 31-Mar-19 31-Mar-18 NOTE:1 SHARE CAPITAL Authorised Share Capital 10,000,000 5,000,000 10,00,000 (P.Y. 5,00,000) equity shares of Rs.10/- each TOTAL 10,000,000 5,000,000 Issued, Subscribed & Paid-up Share Capital 5,07,814 (P.Y.5,00,000) equity shares of Rs.10/- each fully paid up 5,078,140 5,000,000 TOTAL 5,078,140 5,000,000 (Refer Note 18B(1)) NOTE: 2 RESERVES & SURPLUS: a) Surplus Balance in Profit & Loss a/c Opening Balance 12,261,834 10,004,726 Add: Additions during the year 8,967,595 2,257,108 Less Transferred to General Reserve Closing Balance 21,229,429 12,261,834 b) General reserve Opening Balance 68,125 68,125 Add: Tranferred from Profit and Loss a/c Closing Balance 68,125 68,125 c) Share Premium Opening Balance Add: Additions during the year 19,925,700 Less Transferred to General Reserve Closing Balance 19,925,700 c) Misc. Expenses Opeing Balance 8,000 16,000 Add: Addition 150,000 Less: Written Off during the year 34,160 123,840 8,000 Closing balance 8,000 Total (a+b-c) 41,099,414 12,321,959



KOOL -EX COLD CHAIN LIMIT: NOTES TO THE FINANCIAL STATE		
PATICULARS NOTE: 3	31-Mar-19	31-Mar-18
LONG TERM BORROWING		
Axis Bank Ltd.	184,73,005	270,46,90
(Secured against Motor Trucks/Motor Car/Scooter Purchase	10 17 07000	27 0/10/20
against above borrowing		
HDFC Bank	100 (0.15)	
(Secured against Motor Trucks/Motor Car/Scooter Purchase	188,63,154	355,96,19
against above borrowing	1	
Kotak Mahindra Bank Ltd.	62,77,763	130,46,43
(Secured against Motor Trucks/Motor Car/Scooter Purchase against above borrowing		
against above continuing		
ICICI Bank Ltd.	547,31,799	867,62,22
(Secured against Motor Trucks/Motor Car/Scooter Purchase		0.0000000000000000000000000000000000000
against above borrowing	- 1	
Yes Bank Ltd.	1	
(Secured against Office Owned by Director situated at Office No.	-	177,11,42
311,312 3rd Floor, Shiv Smruti Chambers, Co op premises, Dr. Annie	1	
Besant road, Worli, Mumbai, Maharashtra- 400018)	- 1	
	1	
Tata Motors Finance Ltd.	2280,51,271	
(Secured against Motor Trucks/Motor Car/Scooter Purchase		•
against above borrowing		
Unlisted Unrated Compulsors Connection 12.1		
Unlisted Unrated Compulsory Convertible Debentures (Secured by the creation of a first ranking pari passu charge, by way	2500,00,000	-
of hypothecation, over the Escrow Account and all monies lying to	22	
the credit thereof from time to time, in favour of the CCD holder, as		
a condition precedent to the deemed date of allotment)		
(25 debentures issued to TATA Motors Finance Solutions Limited.		
Mandatory Conversion date is 7 years from the deemed date of		
allotment.)		
Total	5763,96,993	1001 (0.101
	3703,90,993	1801,63,181
NOTE- 4	1	
SHORT TERM BORROWINGS	1	
SECURED SECURED	1	
Loans repayable on demand	1	
From Banks	1	
Cash Credit & Working Capital loan facility		
HDFC Bank		507,87,947
Secured by:  1. Hypothecation of Book Debts & Mortgage of property value &		
Margin Acceptable to the Bank.		
2. Personal Guarantee of Mr. Rahul Agarwal, Mr. Kunal Agarwal,	- 1	
20 2 2 2 2 2 2 2 2 2 2		
and corporate guarantee M/s. Bhoruka Logistics Pvt. Ltd.  B. First pari paasu charge on entire current assets of the borrower.		
rest part passe charge on entire current assets or the borrower.		
Equitable mortgage of commercial property located at		
(ii) Unit No. B-1, 84/B, Broach Street, Amba Bhawan, Masjid		
Bunder, Mumbai- 400009.		
TOTAL		507,87,947
NOTE:5		
Port Production		
TRADE PAYABLES		
Sundry Creditors	49,34,901	32,88,709
Other Payables	10	47,14,602
UIAL	49,34,901	80,03,311
NOTE:6		
OTHER CURRENT LIABILITIES		
X SAME W		
Current Maturity of Long Term Debts	813,54,344	576,30,945
redit Bank Balance (Excess cheque issued)	31,92,605	46,87,166
expenses Payable Duties & Taxes Payable	29,48,483	50,55,396
ranes i rayable	18,21,378	2,08,747
OTAL	893,16,809	675,82,254
IOTE .		5/04/401
NOTE: 7 SHORT-TERM PROVISIONS	2/2006/2009	
TOWN TROVISIONS	31,00,000	*
OTAL	31,00,000	
	01,00,000	-

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ASSOC Firm Reg.No. 170 120927W MUMBAI

DEPRECIATION 6,15,177 2,680 FOR THE YEAR 6,66,322 1,37,586 702,68,572 6,374 716,96,711 974,13,376 19,02,598 3,05,286 7,74,480 13,743 1004,09,483 UP TO 01.04.2018 35,06,960 4,44,499 19,42,461 1,29,979 5,56,500 4778,06,793 4843,87,192 UP TO 31/03/2019 ADDITIONS DURING THE DURING THE YEAR GROSS BLOCK (AT COST) 14,200 5,56,500 626'69 2133,15,776 2139,56,455 35,06,960 4,30,299 000'09 19,42,461 2097,65,460 2644,91,017 2704,30,738 AS ON 01.04.2018 RATE OF DEPRECIATIO N 16.21% 19.00% 805.6 31.67% 9.50% KOOL-EX COLD CHAIN LTD.
NOTES TO THE FINANCIAL STATEMENT Note:8 NON CURRENT ASSETS a.Tangible Assets MOTOR TRUCKS / VANS PARTICULARS OFFICE EQUIPMENTS SOLAR PLANT MOTOR CARS Previous Year COMPUTER SCOOTER TOTAL.

16,04,362 1,25,013

9,38,040 1,627

25,68,920

AS ON 31.03.18

AS ON 31/03/2019

UP TO 31,03,2019

DEDUCTION

NET BLOCK

11,67,981 46,257

5,52,804 1,09,862 5,53,820

> 20,117 2,680

1700,21,255

3122,80,999 1700,21,256

1721,06,194 1004,09,482

388,61,514

615,47,968

2704,30,738

606,65,278

1670,77,641

3101,24,845

1676,81,948 13,89,657

4,42,872



KOOL -EX COLD C		
NOTES TO THE FINAN	ICIAL STATEMENT	
PATICULARS	31-Mar-19	31-Mar-18
NOTE:9		
TRADE RECEIVABLES	100	
(Unsecured, Considered Good)	1 1	
Others	1767,04,109	753,89,356
TOTAL	1767,04,109	753,89,356
NOTE: 10		
CASH & CASH EQUIVALENT	1	
Cash on Hand	27,18,243	6,50,282
Balances with Banks	281,29,581	43,196
P	201,27,301	43,190
TOTAL	308,47,825	6,93,478
NOTE: 11		
OTHER CURRENT ASSETS		
Deposite	18,97,924	250.00.000
Loan given		352,83,000
Advance recoverable in cash or kind	1823,90,000 85,269	1 17 004
Taxes receivable	169,97,304	1,17,001
	109,97,304	63,45,612
TOTAL	2013,70,497	417,45,613

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KOOL -EX COLD CHAIN LIMITED NOTES TO THE FINANCIAL STATEMENT		
PARTICULARS	31-Mar-19	31-Mar-18
NOTE: 12		
SALES & SERVICES		
Freight & Other operational income	6160,33,060	2921,35,780
TOTAL	6160,33,060	2921,35,780
NOTE: 13		
OTHER INCOME		
Interest income	1,70,001	•
TOTAL	1,70,001	-
NOTE: 14		
DIRECT COST		'
Freight paid	627,42,184	20,42,468
Hamali paid	81,13,779	22,83,059
Lorry trip expenses	3644,63,495	1732,26,634
Claim paid	47,37,015	14,84,483
TOTAL	4400,56,473	1790,36,644
NOTE: 15		
FINANCIAL CHARGES		
Interest expenses	339,91,366	276,92,781
Other borrowing cost	3,03,859	3,75,342
TOTAL	342,95,225	280,68,123
NOTE 46		
NOTE: 16		
Employees benefit Expenses		
Salary & Allowance	227,55,575	230,20,086
Contribution to Providund Fund	2,98,366	230,20,000
Contribution ti ESIC	5,12,787	
Director Remmnation	24,00,000	_
Staff welfare	34,33,907	-
TOTAL	294,00,635	230,20,086
NOTE: 18		
Other Expenses		
Rent, Rates & Taxes	29,96,420	10,54,430
Payment to Auditors	4,13,000	1,77,000
Electricity expenses	21,57,949	14,68,787
Legal & professional fees	57,17,511	6,66,007
Office & godown maintenance	42,45,241	35,24,477
Miscellaneous expenses	88,74,375	111,51,208
TOTAL	244,04,495	180,41,909

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Firm Reg.No. 120927W MUMBAI

### KOOL-EX COLD CHAIN LIMITED

### Notes forming part of the financial statements for the year ended 31st March 2019

Note 18: Notes to Accounts

### A. Significant Accounting Policies

### 1. Basis of preparation of Financial Statements

The financial statements are prepared as a going concern under historical cost convention on accrual basis, except those with significant uncertainty, and in accordance with the mandatory accounting standards as specified under Section 133 of the Companies Act, 2013 and other provisions of Companies Act, 2013. Accounting policies not stated explicitly otherwise are consistent with generally accepted accounting principles.

### 2. Fixed Assets

Fixed Assets are stated at cost includes incidental expenses related to acquisition/construction and installation of the asset less accumulated depreciation.

### 3. DEPRECIATION

Depreciation on fixed assets is being provided on "Straight Line Method" on the basis of useful lives of assets as mentioned in Schedule II to the Companies Act, 2013.

### 4. 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, the disclosure of contingent liabilities at the date of the financial statements and the results of operations during the reporting year end. Although these estimates are based on management's best knowledge of current events & actions, actual results could differ from these estimates.

### 5. Investments

Investments being long term are valued at cost of acquisition, less provision for diminution in value other than temporary.

### 6. Recognition of Income and Expenditure

Income and expenditure are generally recognized on accrual basis in accordance with the applicable accounting standards and provision is made for all known losses and liabilities.

### 7. Foreign Exchange Transactions

Foreign Currency transactions are recorded in the reporting currency, by applying to the foreign currency amount the exchange rate between the reporting currency and the foreign currency at the date of the transaction. The gain or loss arising out of settlement / translation of the assets and liabilities at the closing rates due to exchange fluctuations is recognized as income/expenditure in the profit and loss account.

### 8. Employee Benefits

Short term employee benefits are accounted on accrual basis.

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### 9. Earnings per Share

The Company reports basic and diluted earnings per share in accordance with AS-20 "Earnings per Share". Basic earnings per share are computed by dividing the net profit or loss for the period by the weighted average number of Equity Shares outstanding during the period. Diluted earnings per share is computed by dividing the net profit or loss for the period by the weighted average number of Equity Shares outstanding during the period as adjusted for the effects of all dilutive potential equity shares.

### 10. Taxation

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

### 11. Provision

A provision is recognized when an enterprise has a present obligation as a result of past event it is probable that an outflow of resources will be required to settle the obligation, in respect of which a 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 sheet date and adjusted to reflect the current best estimates.

### 12. Contingent Liabilities

Contingent Liabilities, if any, are disclosed in the Notes on Accounts. Provision is made in the accounts in respect of those contingencies which are likely to materialize into liabilities after the year end till the approval of the accounts by the Board of Directors and which have material effect on the position stated in the Balance Sheet.

### 13. Miscellaneous Expenditure

Miscellaneous expenditure such as preliminary expenditure amortized over the period of 5 years.

### 14. Borrowing Costs

Borrowing costs that are attributable to the acquisition, construction or production of qualifying assets are capitalized as part of the cost of such assets. A qualifying asset is an asset that necessarily takes a substantial period of time to get ready for its intended use. All other borrowing costs are recognised as expense in the year in which they are incurred.

### 15. Operating Leases

Assets acquired on lease where a significant portion of the risks and rewards of ownership are retained by the lessor are classified as operating lease. Lease rentals are charged off to the profit and loss account as incurred.

### 16. Cash and Cash Equivalent

Cash and cash equivalent in the cash flow statement comprises cash at bank and in hand and short-term investment with an original maturity of three months or less.

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### **B. NOTES FORMING PARTS OF FINANCIAL STATEMENTS**

1. The Company has only one class of equity shares and they have right of dividend and bonus.

The list of shareholders holding more than 5% equity are given below

Name	No. of Shares	%
Rahul Agarwal	2,24,597	44.23
Kunal Agarwal	2,24,597	44.23
Reema Agarwal	49,000	9.65

### 2. Earnings per share

Particulars	Current Year	Previous Year
Net profit for the year attributable to equity shareholders	89,67,595	22,57,109
Weighted average no. of outstanding equity shares	5,19,535	5,00,000
Basic and diluted earnings per share (face value of Rs.10/- each)	17.26	4.51

### 3. Related party:

a) Name of Related Parties and description of relationship

Relationship	Name of related party
a) Key Management Personnel(KMP) a Relative of Key Management Person (RKMP)	

### b) Transactions with Related Parties:

Particulars	For the year ended 31st March	
Transaction with KMP and RKMP	2019	2018
Purchase of Fixed Assets (M/s Bhoruka Logistics Private Limited)	Nil	4,22,41,963
Loan Given (M/s Bhoruka Logistics Private Limited)	18,23,90,000	Nil
Freight Expenses (M/s Bhoruka Logistics Private Limited)	2,27,83,958	Nil
Rent Paid (Mr. Rahul Agarwal)	33,00,000	Nil
Director Remuneration (Mr. Rahul Agarwal)	24,00,000	Nil

4. In the opinion of the Board, any of the assets other than fixed assets and non-current investments do not have a value on realization in the ordinary course of business at least equal to the amount at which they are stated. Further provisions have been made for all known & accrued liabilities.

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- 5. The current liabilities includes the dues of sundry creditors amounting to Rs. Nil (Previous Year Rs. Nil) relating to Micro, Small and Medium Enterprises has been determined to the extent such parties have been identified on the basis of information available with the company. The parties of Micro, Small and Medium Enterprises to whom, the company owe any sum (principal) outstanding for more than forty five days, are Nil. Further interest payable on the said outstanding is Nil.
- 6. Current assets and current liabilities are subject to balance confirmation and confirmed by the management and relied upon by the auditors.
- 7. Previous year's figures have been regrouped, rearranged, reclassified where necessary, to confirm with current year's presentation.

As per our Reports of even date

For SARA& Associates

**Chartered Accountants** 

Firm Registration No. 120927W

Manoj Agarwal

Partner

Membership No. 119509

Mumbai,

for Kool-Ex Cold Chain Limited

Director