

**FINAL ACCOUNTS OF**  
**CRESCENDO TRANSCRIPTION PRIVATE**  
**LIMITED**

**FOR THE YEAR ENDED 31-03-2017**

**Registered Address:**

FLAT NO. 203, JALDA-B, DISHA NAGARI,  
BEED BYPASS, AURANGABAD.

**AUDITOR**

**G. S. LOHIYA & ASSOCIATES**

CHARTERED ACCOUNTANTS

**ADDRESS:**

FLAT - 1, 'SIDDHI-SAI COMPLEX', 22,  
SHRINIKETAN COLONY, NR. SAOJI ORTHO. HOSPITAL,  
AURANGABAD.

Tel: (0240) 2344133 Mobile: 9422742133

E-mail: gslohiyaca@yahoo.co.in

# 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 transmitted electronically with digital signature]

Assessment Year  
**2017-18**

PERSONAL INFORMATION AND THE DATE OF ELECTRONIC TRANSMISSION	Name CRESCENDO TRANSCRIPTION PRIVATE LIMITED		PAN AAFCC7012E			
	Flat/Door/Block No T-40	Name Of Premises/Building/Village Disha Nagari		Form No. which has been electronically transmitted ITR-6		
	Road/Street/Post Office	Area/Locality Beed Bypass				
	Town/City/District Aurangabad	State MAHARASHTRA	Pin/ZipCode 431001	Status Pvt Company		
	Designation of AO(Ward/Circle) ITO WD 1(1)			Original or Revised ORIGINAL		
	E-filing Acknowledgement Number 269783511301017		Date(DD/MM/YYYY) 30-10-2017			
	COMPUTATION OF INCOME AND TAX THEREON	1	Gross total income		1	695293
		2	Deductions under Chapter-VI-A		2	0
		3	Total Income		3	695290
		3a	Current Year loss, if any		3a	0
4		Net tax payable		4	207683	
5		Interest payable		5	0	
6		Total tax and interest payable		6	207683	
7		Taxes Paid	a	Advance Tax	7a	0
			b	TDS	7b	2140301
			c	TCS	7c	0
	d		Self Assessment Tax	7d	0	
	e		Total Taxes Paid (7a+7b+7c +7d)	7e	2140301	
8	Tax Payable (6-7e)		8	0		
9	Refund (7e-6)		9	1932620		
10	Exempt Income	Agriculture		10		
		Others				

This return has been digitally signed by VINODKUMAR RATHI in the capacity of DIRECTOR

having PAN ABNPR8733P from IP Address 117.223.97.232 on 30-10-2017 at AURANGABAD

Dsc SI No & issuer 1399255925CN=(n)Code Solutions CA 2014,2.5.4.51=#13133330312c20474e464320496e666f746f776572,STREET=Bodakdev, S G Road, Ahmedabad,ST=Gujarat,2.5.4.17=#1306333830303534,OU=Certifying Authority,O=Gujarat Narmada Valley Fertilizers and Chemicals

**DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU**



**CRESCENDO TRANSCRIPTION PRIVATE LIMITED****Address:**

T-40, Disha Nagari,  
Beed Bypass, Aurangabad 431 001.

P.A.N.	: - AAFCC 7012E	Ward	: - ITO Wd 1 (1)
Date of Incorporation	: - 01-07-2014	Previous Year Ending on	: - 31-03-2017
Status	: - Private Limited Company	Assesment Year	: - 2017 - 18

**COMPUTATION OF TOTAL INCOME**

	Amount	Amount
<b>Income from Business :-</b>		
Net Surplus as per Income & Expenditure A/c	757415.00	
<b>Add: Expenses Considered Separately</b>		
Depreciation Debited to I & E A/c	442513.00	
<b>Add: Expenses Disallowed</b>		
Interest on TDS & Late Fees	2771.00	
<b>Disallowance Due to Non Deduction of TDS</b>		
Interest on Unsecured Loan 30% of 31956.00 disallowed	9587.00	454871.00
		1212286.00
<b>Less: Expenses Allowable as per Income Tax</b>		
Depreciation U/s 32 of the I T Act, 1962 (Annex - A)	516993.00	
		Adjusted Taxable Profit
		695293.00
<b>Gross Total Income</b>		695293.00
<b>Less: Deductions Under Chapter VIA</b>		0.00
<b>Net Taxable Income</b>		695293.00
Tax Payable on Above Income	201635.00	
Add: Education Cess @ 3 %	6049.00	
<b>Total Tax Payable</b>		207683.00
<b>Less: TDS</b>		2140301.00
<b>Balance Tax Payable / (-) Refund Due</b>		-1932618.00

  
Director

  
Director



**G. S. LOHIYA & ASSOCAITES  
CHARTERED ACCOUNTANTS**

Flat No. 1, Siddhi-Sai Aptmt, Plot No. 22, Shriniketan Colony, Above Satyam Plywood,  
Aurangabad. Tel: (0240) 2344133 Mobile: 9422742133 Mail: gslohiyaca@yahoo.co.in

**Independent Auditor's Report**

To,  
The Members,  
Crescendo Transcription Private Limited.

**Report on the Financial Statements**

We have audited the accompanying financial statements of CRESCENDO TRANSCRIPTION PRIVATE LIMITED which comprise the Balance Sheet as at 31 March 2017 and the Statement of Profit and Loss for the year then ended, and a summary of significant accounting policies and other explanatory information.

**Management's Responsibility for the Financial Statements**

The Company's Board of Directors is responsible for the matters in section 134(5) of the Companies Act, 2013 ('the Act') with respect to the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the Company and for preventing and detecting the 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 internal financial control, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

**Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made there under.

We conducted our audit in accordance with the Standards on Auditing specified under section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the financial statements that give true and fair view in order to design audit procedures that are appropriate





in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by Company's Directors, as well as evaluating the overall presentation of the financial statements.

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

### **Opinion**

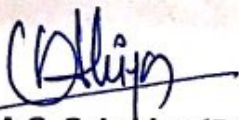
In our opinion and to the best of our information and according to the explanations given to us, the financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

- i. in the case of the balance sheet, of the state of affairs of the Company as at 31 March 2017;
- ii. in the case of the statement of profit and loss, of the Profit for the year ended on that date.

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

1. This report does not include a Statement on matters specified by the Companies (Auditor's Report) Order, 2015 ("the Order"), since in our opinion and according to information and explanation given to us, said Order is not applicable to the Company.
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 purpose of our audit;
  - b. in our opinion, proper books of account as required by law have been kept by the Company so far as appears from our examination of those books;
  - c. the Balance Sheet and Statement of Profit and Loss 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; and
  - e. On the basis of written representations received from the directors as on 31 March 2015, and taken on record by the Board of Directors, none of the directors is disqualified as on 31 March 2017, from being appointed as a director in terms Section 164 (2) of the Act.

**For G. S. Lohiya & Associates**  
**Chartered Accountants**  
**FRN: 126561W**



**CA G. S. Lohiya (Proprietor)**

**M. No. 119310**

**Place: Aurangabad**

**Date: 1<sup>st</sup> September, 2017**



**CRESCENDO TRANSCRIPTION PVT LTD**  
T-40, Disha Nagari,  
Beed Bypass, Aurangabad 431 001.  
**BALANCE SHEET AS AT 31ST MARCH, 2017**

PARTICULARS	Notes	31st March, 2017	31st March, 2016
<b>(Amount in Rs)</b>			
<b>I. EQUITY &amp; LIABILITIES</b>			
<b>1. Shareholder's Funds</b>			
Share Capital	1	1,00,000.00	1,00,000.00
Reserves & Surplus	2	12,99,824.00	7,73,106.00
		<b>13,99,824.00</b>	<b>8,73,106.00</b>
<b>2. Share application money pending allotment</b>		-	-
<b>3. Non-current Liabilities</b>			
Long Term Borrowings	3	21,55,651.00	14,95,496.00
		<b>21,55,651.00</b>	<b>14,95,496.00</b>
<b>4. Current Liabilities</b>			
Short Term Borrowings	4	4,14,975.00	-
Other Current Liabilities	5	25,48,778.00	31,12,808.00
Short-term Provisions	6	8,77,031.00	5,27,813.00
		<b>38,40,784.00</b>	<b>36,40,621.00</b>
<b>Total</b>		<b>73,96,259.00</b>	<b>60,09,223.00</b>
<b>II. ASSETS</b>			
<b>1. Non-Current Assets</b>			
Fixed Assets - Tangible Assets	7	21,53,897.00	8,23,313.00
Deffered Tax Assets (Net)		(31,261.00)	(8,247.00)
Other Non Current Assets	8	10,000.00	15,000.00
		<b>21,32,636.00</b>	<b>8,30,066.00</b>
<b>2. Current Assets</b>			
Inventories	9	9,90,900.00	3,40,500.00
Trade Receivables	10	20,35,024.00	33,21,355.00
Short Term Loans and Advances	11	1,06,750.00	-
Cash and Cash Equivalents	11	1,98,331.00	5,66,918.00
Other Current Assets	12	19,32,618.00	9,50,384.00
		<b>52,63,623.00</b>	<b>51,79,157.00</b>
<b>Total</b>		<b>73,96,259.00</b>	<b>60,09,223.00</b>

Significant Accounting Policies & Notes on Financial Statm.

25

As per our report of even date attached herewith.

For G. S. Lohiya & Associates

Chartered Accountants

FRN: 126561W

CA. G. S. Lohiya (Proprietor)

Membership No. 119310

Date: 01-09-2017 Place: Aurangabad



For and on behalf of the Board of Directors

Director

Director



**CRESCENDO TRANSCRIPTION PVT LTD**

T-40, Disha Nagari,

Beed Bypass, Aurangabad 431 001.

**PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH, 2017**

(Amount in Rs)

PARTICULARS	Notes	31st March, 2017	31st March, 2016
I. Revenue from Operations	12	2,32,98,618.00	1,56,55,551.00
II. Other Income	13	42,766.00	9,896.00
<b>III. Total Revenue (I + II)</b>		<b>2,33,41,384.00</b>	<b>1,56,65,447.00</b>
<b>IV. Expenses:</b>			
Changes in Inventories	14	(6,50,400.00)	(3,40,500.00)
Employees Benefit Expenses	15	33,00,831.00	19,66,111.00
Finance Cost	16	2,19,912.00	7,573.00
Depreciation	17	4,42,513.00	2,44,804.00
Other Expenses	18	1,92,71,113.00	1,29,23,125.00
<b>Total Expenses (IV)</b>		<b>2,25,83,969.00</b>	<b>1,48,01,113.00</b>
<b>V. Profit before Exceptional and extra ordinary items &amp; tax</b>		<b>7,57,415.00</b>	<b>8,64,334.00</b>
<b>VI. Less : Exceptional Items</b>		<b>-</b>	<b>-</b>
<b>IX. Profit before Tax (VII - VIII)</b>		<b>7,57,415.00</b>	<b>8,64,334.00</b>
<b>X. Tax Expense:</b>			
Current Tax		2,07,683.00	2,84,895.00
Deferred Tax		23,014.00	(16,222.00)
		2,30,697.00	2,68,673.00
<b>XI. Profit for the period (V - IV)</b>		<b>5,26,718.00</b>	<b>5,95,661.00</b>
<b>XII. Earning Per Share</b>		<b>52.67</b>	<b>59.57</b>

Significant Accounting Policies & Notes on Financial

25

As per our report of even date attached herewith.

For G. S. Lohiya & Associates

Chartered Accountants

FRN: 126561W

*G. S. Lohiya*  
G. S. Lohiya (Proprietor)

Membership No. 119310

Date: 01-09-2017 Place: Aurangabad



For and on behalf of the Board of Directors

*S. S. Lohiya*  
Director

*Rakhi Rathi*  
Director

**CRESCENDO TRANSCRIPTION PVT LTD**

T-40, Disha Nagari,

Beed Bypass, Aurangabad 431 001.

**SCHEDULES FORMING THE PART OF THE BALANCE SHEET AS AT 31ST MARCH, 2017**

PARTICULARS	(Amount in Rs)	
	31st March, 2017	31st March, 2016
<b>Note - 1 : SHARE CAPITAL</b>		
Authorised Share Capital 10,000 Equity Shares of Rs.10/- each	1,00,000.00	1,00,000.00
Issued, Subscribed and Paid -up 10,000 Equity shares of Rs. 10/- each fully paid up	1,00,000.00	1,00,000.00
<b>TOTAL RS.</b>	<b>1,00,000.00</b>	<b>1,00,000.00</b>
Number of Shares at the beginning of the year -	10000	10000
Addition during the year -	0	0
Number of Shares at the end of the year -	10000	10000
<b>Details of Shareholders holding shares in excess of 5%</b>	<b>No.of Shares Held</b>	<b>% of Holding</b>
Vinod Rathi	6000	60.00%
Rakhi Rathi	4000	40.00%
<b>Note - 2 : RESERVES &amp; SURPLUS PROFIT &amp; LOSS ACCOUNT</b>		
Balance As Per Last Balance Sheet	7,73,106.00	-
Add: Profit for The Year	5,26,718.00	7,73,106.00
<b>TOTAL RS.</b>	<b>12,99,824.00</b>	<b>7,73,106.00</b>
<b>Note - 3 : LONG TERM BORROWINGS</b>		
<u>Secured Loan</u>		
Vehicle Loan from Central Bank of India Br Paithan Gate	8,58,851.00	-
<u>Unsecured Loan</u>		
From Directors and Shareholders		
Vinodkumar Rathi	12,96,800.00	13,16,800.00
From Others		
Aadri Infin Limited	-	1,78,696.00
<b>TOTAL RS.</b>	<b>21,55,651.00</b>	<b>14,95,496.00</b>
<b>Note - 4 : SHORT TERM BORROWINGS</b>		
<u>Central Bank of India Br Paithan Gate</u>		
Cash Credit Account	4,14,975.00	-
<b>TOTAL RS.</b>	<b>4,14,975.00</b>	<b>-</b>



*Singh*  
DIRECTOR

*Rakhi Rathi*  
DIRECTOR



CRESCENDO TRANSCRIPTION PVT LTD

T-40, Disha Nagari,

Beed Bypass, Aurangabad 431 001.

SCHEDULES FORMING THE PART OF THE BALANCE SHEET AS AT 31ST MARCH, 2017

PARTICULARS	(Amount in Rs)	
	31st March, 2017	31st March, 2016
<b>Note - 5 : OTHER CURRENT LIABILITIES</b>		
Audit Fees Payable		
E payment Account	30,000.00	30,000.00
Professional Fees Payable	2,804.00	2,804.00
Service Tax Payable	5,000.00	20,000.00
Sundry Creditors (As per List)	-	2,20,570.00
Crescendo Connect Pvt. Ltd.	16,38,558.00	19,94,096.00
	8,72,416.00	8,45,338.00
<b>TOTAL RS.</b>	<b>25,48,778.00</b>	<b>31,12,808.00</b>
<b>Note - 6 : SHORT TERM PROVISIONS</b>		
Rent Payable		
Salary Payable to Directors'	-	15,000.00
Salary Payable to Staff	5,66,927.00	4,03,367.00
TDS Payable A/c 1 %	2,67,112.00	1,03,782.00
TDS Payable A/c 2 %	21,299.00	5,664.00
Electricity Expenses Payable	1,400.00	-
Telephone Expenses Payable	14,810.00	-
	5,483.00	-
<b>TOTAL RS.</b>	<b>8,77,031.00</b>	<b>5,27,813.00</b>
<b>Note - 8 : OTHER NON CURRENT ASSETS</b>		
Preliminary Exps to the extent not written off	10,000.00	15,000.00
<b>TOTAL RS.</b>	<b>10,000.00</b>	<b>15,000.00</b>
<b>Note - 9 : INVENTORIES</b>		
Work In Process	9,90,900.00	3,40,500.00
<b>TOTAL RS.</b>	<b>9,90,900.00</b>	<b>3,40,500.00</b>
<b>Note - 10 : TRADE RECEIVABLES (UNSECURED)</b>		
(a) Considered good:		
Outstanding for period exceeding Six Months	3,09,779.00	-
Others	17,43,419.00	33,21,355.00
<b>TOTAL RS.</b>	<b>20,53,198.00</b>	<b>33,21,355.00</b>



*[Signature]*  
DIRECTOR

*[Signature]*  
DIRECTOR

## CRESCENDO TRANSCRIPTION PVT LTD

T-40, Disha Nagari,

Beed Bypass, Aurangabad 431 001.

SCHEDULES FORMING THE PART OF THE BALANCE SHEET AS AT 31ST MARCH, 2017

PARTICULARS	31st March, 2017	31st March, 2016
<b>Note - 11 : SHORT-TERM LOANS AND ADVANCES</b>		
Salary Advance	33,000.00	-
IIT Madras (EMD Amount)	73,750.00	-
<b>TOTAL RS.</b>	<b>1,06,750.00</b>	<b>-</b>
<b>Note - 11 : CASH AND CASH EQUIVALENTS</b>		
<b>a) Balance with Banks</b>		
ICICI Bank CA - 0274	4,056.00	5,801.00
ICICI Bank CA - 9294	-	99,886.00
<b>b) Cash Balance</b>	<b>1,94,275.00</b>	<b>4,61,231.00</b>
<b>TOTAL RS.</b>	<b>1,98,331.00</b>	<b>5,66,918.00</b>
<b>Note - 12 : OTHER CURRENT ASSETS</b>		
Income Tax Refund Receivable (FY 16-17)	19,32,618.00	9,50,384.00
<b>TOTAL RS.</b>	<b>19,32,618.00</b>	<b>9,50,384.00</b>



*inad Pur*  
DIRECTOR

*Ratki Rathi*  
DIRECTOR



**CRESCENDO TRANSCRIPTION PVT LTD**

T-40, Disha Nagar,

Bheed Bypass, Aurangabad 431 001.

**NOTE 7:**

**FIXED ASSET SCHEDULE FOR THE YEAR ENDED 31-03-2017:-**

Sr. No.	Particulars of Asset	Rate of Dep	Gross Block			Depreciation			Net Block	
			As on 01-04-2016	Additions During the Year	As on 31-03-2017	Up to 01-04-2016	for the Year	Up to 31-03-2017	W.D.V. As on 31-03-2017	W.D.V. As on 31-03-2016
1	COMPUTERS	63.16%	92,741.00	2,05,328.00	2,98,069.00	52,053.00	58,767.00	1,10,820.00	1,87,249.00	40,688.00
2	SOFTWARE BUSINESS	39.30%	1,66,466.00	3,14,058.00	4,80,524.00	68,794.00	1,03,526.00	1,72,320.00	3,08,204.00	97,672.00
3	SOFTWARE TALLY	39.30%	16,256.00	-	16,256.00	7,993.00	3,141.00	11,134.00	5,122.00	8,263.00
4	FURNITURE & FIXTURES	18.10%	8,16,255.00	-	8,16,255.00	1,39,565.00	1,22,481.00	2,62,046.00	5,54,209.00	6,76,690.00
5	AIR CONDITIONER	18.10%	-	31,989.00	31,989.00	-	206.00	206.00	31,783.00	-
6	AIR COOLER	18.10%	-	12,000.00	12,000.00	-	1,886.00	1,886.00	10,114.00	-
7	CAR	18.10%	-	11,42,064.00	11,42,064.00	-	1,44,983.00	1,44,983.00	9,97,081.00	-
8	CCTV	18.10%	-	11,710.00	11,710.00	-	1,678.00	1,678.00	10,032.00	-
9	MOBILE	18.10%	-	40,699.00	40,699.00	-	4,007.00	4,007.00	36,692.00	-
10	OFFICE EQUIPMENTS	18.10%	-	15,249.00	15,249.00	-	1,838.00	1,838.00	13,411.00	-
	<b>Total</b>	-	<b>10,91,718.00</b>	<b>17,73,097.00</b>	<b>28,64,815.00</b>	<b>2,68,405.00</b>	<b>4,42,513.00</b>	<b>7,10,918.00</b>	<b>21,53,897.00</b>	<b>8,23,313.00</b>



*[Signature]*  
Director

*[Signature]*  
Director

**CRESCENDO TRANSCRIPTION PVT LTD**

T-40, Disha Nagari,

Beed Bypass, Aurangabad 431 001.

**SCHEDULES FORMING PART OF THE PROFIT & LOSS ACCOUNT FOR YEAR ENDING 31-03-2017**

(Amount in Rs)

PARTICULARS	31st March, 2017	31st March, 2016
<b>Note - 12 : REVENUE FROM OPERATIONS</b>		
Gross Receipts	2,32,98,618.00	1,56,55,551.00
<b>TOTAL RS.</b>	<b>2,32,98,618.00</b>	<b>1,56,55,551.00</b>
<b>Note - 13 : OTHER INCOME</b>		
Interest Received	-	6.00
Interest Received on IT Refund	42,766.00	9,890.00
<b>TOTAL RS.</b>	<b>42,766.00</b>	<b>9,896.00</b>
<b>Note - 14 : CHANGES IN INVENTORY</b>		
<b>INVENTORY AT THE END OF THE YEAR</b>		
Work in Progress	9,90,900.00	3,40,500.00
<b>INVENTORY AT THE BEGINNING OF THE YEAR</b>		
Work in Progress	3,40,500.00	-
<b>TOTAL RS.</b>	<b>6,50,400.00</b>	<b>3,40,500.00</b>
<b>Note - 15 : EMPLOYEE BENEFIT EXPENSES</b>		
Salary to Staff	24,00,831.00	11,86,111.00
Salary to Directors	9,00,000.00	7,80,000.00
<b>TOTAL RS.</b>	<b>33,00,831.00</b>	<b>19,66,111.00</b>
<b>Note - 16 : FINANCE COST</b>		
Bank Charges & Commission	28,289.00	7,573.00
Processing Charges	6,500.00	-
Interest on CC Account	91,836.00	-
Interest on Vehicle Loan	61,331.00	-
Interest on Unsecured Loan	31,956.00	-
<b>TOTAL RS.</b>	<b>2,19,912.00</b>	<b>7,573.00</b>
<b>Note - 17 : DEPRECIATION AND AMORTISATION EXPENSE</b>		
Depreciation	4,42,513.00	2,44,804.00
<b>TOTAL RS.</b>	<b>4,42,513.00</b>	<b>2,44,804.00</b>



DIRECTOR

DIRECTOR



CRESCENDO TRANSCRIPTION PVT LTD

T-40, Disha Nagari,

SCHEDULES FORMING PART OF THE PROFIT & LOSS ACCOUNT FOR YEAR ENDING 31-03-2017

(Amount in Rs)

PARTICULARS	31st March, 2017	31st March, 2016
Note - 18 : OTHER EXPENSES		
Advertisement Charges	56,635.00	26,807.00
AMC Charges	34,800.00	-
Audit Fees	30,000.00	20,000.00
Conveyance Expenses	55,373.00	-
Electricity Expenses	1,87,082.00	33,411.00
House Keeping Expenses	9,355.00	17,101.00
Internet & Telephone Charges	2,65,613.00	1,15,022.00
Interest on Krushi Kalyan Cess 0.50%	2,712.00	-
Interest on SB Cess	3,333.00	1,015.00
Interest on Service Tax	90,013.00	1,14,042.00
Interest on TDS & Late Fees	2,771.00	5,156.00
Krushi Kalyan Cess 0.50% Expenses	3,561.00	-
MIDC Service Charges	1,71,086.00	-
Membership Expenses	-	9,120.00
Office Expenses	1,25,253.00	41,130.00
Postage & Courier Expenses	53,481.00	61,130.00
Preliminary Expenses	5,000.00	5,000.00
Printing & Stationery Expenses	5,017.00	11,041.00
Professional Fees	33,900.00	25,500.00
Rebate & Discount	4,75,620.00	47,106.00
Rent Paid	2,25,916.00	1,80,000.00
Repairs & Maintenance (Computer)	2,400.00	45,962.00
Repairs & Maintenance (Vehicle)	26,575.00	8,553.00
Staff Welfare Expenses	2,04,216.00	1,14,127.00
Sales Promotion Expenses	96,006.00	51,491.00
SB Cess @ 0.50% Expenses	3,587.00	923.00
Service Tax Paid Expenses	18,463.00	-
Software Expenses	-	3,600.00
Travelling Expenses	51,039.00	17,884.00
Tender Fees	-	38,800.00
Vendor Payment	1,70,32,306.00	1,19,29,204.00
<b>TOTAL RS.</b>	<b>1,92,71,113.00</b>	<b>1,29,23,125.00</b>



*Siva K*  
DIRECTOR

*Rakhi Rathi*  
DIRECTOR

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 **M/s Crescendo Transcription Private Limited**, T-40, Disha Nagari, Beed Bypass, Aurangabad 431 001, PAN - AAFCC 7012 E was conducted by us in pursuance of the provisions of the Companies Act, 2013, and We annex hereto a copy of our audit report dated 01-Sep-2017 along with a copy of each of :-
  - (a) the audited Profit and loss account for the period beginning from 01-Apr-2016 to ending on 31-Mar-2017.
  - (b) the audited balance sheet as at 31-Mar-2017; and
  - (c) documents declared by the said Act to be part of, or annexed to, the profit & loss account and balance sheet.
2. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.
3. In our opinion and to the best of our information and according to examination of books of account including other relevant documents and explanations given to us, the particulars given in the said Form No. 3CD are true and correct subject to the following observations/qualifications, if any:
  - 1 *We have conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining on test basis, evidence supporting the amounts and disclosure in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the Firm, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.*
  - 2 *The scope of audit consists of the transactions recorded in the books of accounts of M/s Crescendo Transcription Pvt. Ltd..*
  - 3 *Expenses like house keeping expenses, staff welfare expenses, traveling expenses vendor payments etc. are partially supported by outside evidence and are vouched on the basis of home vouchers only.*
  - 4 *Balances of Debtors, Creditors and Advances are as per books of accounts and are subject to reconciliation and confirmation from the respective parties in the absence of statement of accounts of the parties.*
  - 5 *Valuation of WIP is as certified by the Director of the Company*



G S Lohiya & Associates

*(Signature)*

(Signature and stamp/seal of the signatory)

Place: Aurangabad  
Date: 01-09-2017

Name of the signatory:

CA G S LOHIYA  
Proprietor, M. No. 119310



Firm reg. No. 126561W  
Full Address: Flat No. 1, 'Siddhi-Sai Aptmt', Plot  
22, Shriniketan Colony, Aurangabad  
001 Maharashtra



# FORM NO. 3CD

[See rule 6G(2)]

Statement of particulars required to be furnished under section 44AB of the Income tax Act, 1961

## PART - A

- |          |   |  |
|----------|---|--|
| <b>1</b> | Name of the assessee  | : <b>M/s Crescendo Transcription Private Limited</b>           |
| <b>2</b> | Address   | : <b>T-40, Disha Nagari, Beed Bypass, Aurangabad - 431 001</b> |
| <b>3</b> | Permanent Account Number (PAN)  | : <b>AAFCC 7012 E</b>  |
| <b>4</b> | Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, customs duty, etc. if yes, please furnish the registration number or any other identification number allotted for the same | : <b>Service Tax (Finance Act, 1994) - AAFCC7012ESD001</b>     |
| <b>5</b> | Status  | : <b>DOMESTIC COMPANY</b>                                      |
| <b>6</b> | Previous year   | : <b>01-Apr-2016 to 31-Mar-2017</b>                            |
| <b>7</b> | Assessment year   | : <b>2017-18</b>   |
| <b>8</b> | Indicate the relevant clause of section 44AB under which the audit has been conducted   | : <b>44AB(a)</b>   |

## PART - B

<b>9</b>	(a) If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios.	Not Applicable								
	(b) If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such change.	Not Applicable								
<b>10</b>	(a) Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession). (b) If there is any change in the nature of business or profession, the particulars of such change.	} As per sch.10								
<b>11</b>	(a) Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed.	No.								
	(b) List of books of account maintained and the address at which the books of accounts are kept. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.)	As per sch.11b								
	(c) List of books of account and nature of relevant documents examined.	As per sch.11c								
<b>12</b>	Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant sections (44AD, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section.)	No								
<b>13</b>	(a) Method of accounting employed in the previous year.	Mercantile system								
	(b) Whether there had been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year.	No								
	(c) If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.	Not Applicable								
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 20%;">Serial number</th> <th style="width: 30%;">Particulars</th> <th style="width: 20%;">Increase in profit (Rs.)</th> <th style="width: 30%;">Decrease in profit (Rs.)</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table>	Serial number	Particulars	Increase in profit (Rs.)	Decrease in profit (Rs.)					
Serial number	Particulars	Increase in profit (Rs.)	Decrease in profit (Rs.)							
	(d) Whether any adjustment is required to be made to the profits or loss for notified under section 145 (2)	No								



*Rakhi Rathi*



(e) If answer to (d) above is in the affirmative, give details of such adjustments			
	Increase in profit (Rs.)	Decrease in profit (Rs.)	Net Effect (Rs.)
ICDS I - Accounting Policies ICDS II - Valuation of Inventories ICDS III - Construction Contracts ICDS IV - Revenue Recognition ICDS V - Tangible Fixed Assets ICDS VI - Changes in Foreign Exchange Rates ICDS VII - Governments Grants ICDS VIII - Securities ICDS IX - Borrowing Costs ICDS X - Provisions, Contingent Liabilities and Contingent Assets			Not Applicable
(f) Disclosure as per ICDS:			
ICDS I - Accounting Policies ICDS II - Valuation of Inventories ICDS III - Construction Contracts ICDS IV - Revenue Recognition ICDS V - Tangible Fixed Assets ICDS VII - Governments Grants ICDS IX - Borrowing Costs ICDS X - Provisions, Contingent Liabilities and Contingent Assets			
14	(a) Method of valuation of closing stock employed in the previous year.		At cost
	(b) In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish:		No deviations
	Serial number	Particulars	Increase in profit (Rs.) / Decrease in profit (Rs.)
15	Give the following particulars of the capital asset converted into stock-in-trade: -		NIL
	(a) Description of capital asset;		
	(b) Date of acquisition;		
	(c) Cost of acquisition;		
	(d) Amount at which the asset is converted into stock-in-trade.		
16	Amounts not credited to the profit and loss account, being,-		
	(a) the items falling within the scope of section 28;		NIL
	(b) the pro forma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned;		NIL
	(c) escalation claims accepted during the previous year;		NIL
	(d) any other item of income;		NIL
	(e) capital receipt, if any.		NIL
17	Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:		NIL
	Details of property	Consideration received or accrued	Value adopted or assessed or assessable
18	Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the following form :-		As per sch.18
	(a) Description of asset/block of assets.		
	(b) Rate of depreciation.		
	(c) Actual cost or written down value, as the case may be.		
	(d) Additions/deductions during the year with dates; in the case of any addition of assets, date put to use; including adjustments on account of—		



*insub*

*Rohit Rathi*



- (i) Central Value Added Tax credits claimed and allowed under the Central Excise Rules, 1944, in respect of assets acquired on or after 1st March, 1994,
- (ii) change in rate of exchange of currency, and
- (iii) subsidy or grant or reimbursement, by whatever name called.
- (e) Depreciation allowable.
- (f) Written down value at the end of the year.

**19** Amounts admissible under sections-

- (a) 32AC, (b) 33AB, (c) 33ABA, (d) 35(1)(i), (e) 35(1)(ii), (f) 35(1)(iia), (g) 35(1)(iii), (h) 35(1)(iv), (i) 35(2AA), (j) 35(2AB), (k) 35ABB, (l) 35AC, (m) 35AD, (n) 35CCA, (o) 35CCB, (p) 35CCC, (q) 35CCD, (r) 35D, (s) 35DD, (t) 35DDA, (u) 35E:

Amount debited to profit and loss account

Amounts admissible as per the provisions of the Income Tax Act, 1961 and also fulfils the conditions, if any specified under the relevant provisions of Income Tax Act, 1961 or Income Tax Rules, 1962 or any other guidelines, circular, etc., issued in this behalf.

NIL

**20** (a) Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [Section 36(1)(ii)]

NIL

(b) Details of contributions received from employees for various funds as referred to in section 36(1)(va):

NIL

Serial number	Nature of fund	Sum received from employees	Due date for payment	The actual Amount paid	The actual date of payment to the concerned authorities
---------------	----------------	-----------------------------	----------------------	------------------------	---

**21** (a) Please furnish the details of amounts debited to the profit and loss account, being in the nature of

- Capital expenditure
- Personal expenditure
- Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like, published by a political party
- Expenditure incurred at clubs being entrance fees and subscriptions
- Expenditure incurred at clubs being cost for club services and facilities used
- Expenditure by way of penalty or fine for violation of any law for the time being force
- Expenditure by way of any other penalty or fine not covered above
- Expenditure incurred for any purpose which is an offence or which is prohibited by law

NIL

(b) Amounts inadmissible under section 40(a):-

(i) as payment to non-resident referred to in sub-clause (i)

NIL

(A) Details of payment on which tax is not deducted:

- (I) date of payment
- (II) amount of payment
- (III) nature of payment
- (IV) name and address of the payee

(B) Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed under section 200(1)

NIL

- (I) date of payment
- (II) amount of payment
- (III) nature of payment
- (IV) name and address of the payee
- (V) amount of tax deducted

(ii) as payment referred to in sub-clause (ia)

As per sch.21b(ii)(A)

(A) Details of payment on which tax is not deducted:

- (I) date of payment
- (II) amount of payment



*Signature*  
*Rohit Pathi*



(III) nature of payment (IV) name and address of the payee						NIL
(B) Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.						NIL
(I) date of payment (II) amount of payment (III) nature of payment (IV) name and address of the payer (V) amount of tax deducted (VI) amount out of (V) deposited, if any						NIL
(iii) as payment referred to in sub-clause (ib)						NIL
(A) Details of payment on which levy is not deducted:						NIL
(I) date of payment (II) amount of payment (III) nature of payment (IV) name and address of the payee						NIL
(B) Details of payment on which levy has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.						NIL
(I) date of payment (II) amount of payment (III) nature of payment (IV) name and address of the payer (V) amount of levy deducted (VI) amount out of (V) deposited, if any						NIL
(iv) under sub-clause (ic) [Wherever applicable]						NIL
(v) under sub-clause (IIa)						NIL
(vi) under sub-clause (Iib)						NIL
(vii) under sub-clause (III)						NIL
(A) date of payment (B) amount of payment (C) name and address of the payee						NIL
(viii) under sub-clause (iv)						NIL
(ix) under sub-clause (v)						NIL
(c) Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof;						Not Applicable
(d) Disallowance/deemed income under section 40A(3):						
(A) On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details:						Yes
Serial number	Date of payment	Nature of payment	Amount	Name and Permanent Account Number of the payee, if available		
(B) On the basis of the examination of books of account and other relevant documents/evidence, whether the payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A);						Yes
Serial number	Date of payment	Nature of payment	Amount	Name and Permanent Account Number of the payee, if available		



*Signature*  
*Rakhi Rathi*



(e) provision for payment of gratuity not allowable under section 40A(7);	NIL
(f) any sum paid by the assessee as an employer not allowable under section 40A(9);	NIL
(g) particulars of any liability of a contingent nature;	NIL
(h) amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income;	NIL
(i) amount inadmissible under the proviso to section 36(1)(iii)	NIL
22 Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.	NIL
23 Particulars of payments made to persons specified under section 40A (2)(b).	As per sch.23
24 Amounts deemed to be profits and gains under section 32AC or 33AB or 33ABA or 33AC.	NIL
25 Any amount of profit chargeable to tax under section 41 and computation thereof.	NIL
26 In respect of any sum referred to in clauses (a), (b), (c), (d), (e), (f) or (g) of section 43B, the liability for which:- (A) pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was (a) paid during the previous year; (b) not paid during the previous year. (B) Was incurred in the previous year and was (a) paid on or before the due date for furnishing the return of income of the previous year under section 139(1); (b) not paid on or before the aforesaid date.	As per sch.26
(State whether sales tax, customs duty, excise duty or any other indirect tax, levy, cess, impost, etc., is passed through the profit and loss account.)	No
27 (a) Amount of Central Value Added Tax credits availed of or utilised during the previous year and its treatment in the profit and loss account and treatment of outstanding Central Value Added Tax credits in the accounts.	NIL
(b) Particulars of income or expenditure of prior period credited or debited to the profit and loss account.	NIL
28 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)(viii), if yes, please furnish the details of the same.	No
29 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)(viii), if yes, please furnish the details of the same.	No
30 Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque [Section 69D].	NIL
31 (a) Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year (i) name, address and permanent account number (if available with the assessee) of the lender or depositor; (ii) amount of loan or deposit taken or accepted; (iii) whether the loan or deposit was squared up during the previous year; (iv) maximum amount outstanding in the account at any time during the previous year; (v) whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account; in case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.	As per sch.31a
(b) Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year	NIL





(i) name, address and Permanent Account Number (if available with the assessee) of the person from whom specified sum is received;

(ii) amount of specified sum taken or accepted;

(iii) whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account;

(iv) in case the specified sum was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.

(Particulars at (a) and (b) need not be given in the case of a Government company, a banking company or a corporation established by the Central, State or Provincial Act.)

(c) Particulars of each repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T made during the previous year

(i) name, address and Permanent Account Number (if available with the assessee) of the payee;

(ii) amount of the repayment;

(iii) maximum amount outstanding in the account at any time during the previous year;

(iv) whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account;

(v) in case the repayment was made by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.

As per sch.31c

(d) Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year

(i) name, address and Permanent Account Number (if available with the assessee) of the payer;

(ii) amount of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year.

NIL

(e) Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year:—

(i) name, address and Permanent Account Number (if available with the assessee) of the payer;

(ii) amount of loan or deposit or any specified advance received by a cheque or a bank draft which is not an account payee cheque or account payee bank draft during the previous year.

(Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or deposit or any specified advance taken or accepted from the Government, Government company, banking company or a corporation established by the Central, State or Provincial Act).

NIL

32 (a) Details of brought forward loss or depreciation allowance, in the following manner, to the extent available:

Serial Number	Assesment Year	Nature of loss/allowance (in rupees)	Amount as returned (in rupees)	Amount as assessed (give reference to relevant order)	Remarks
---------------	----------------	--------------------------------------	--------------------------------	---	---------

NIL

(b) Whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79

No

(c) Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year, If yes, please furnish the details of the same.

NIL

(d) Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year, if yes, please furnish the details of the same.

NIL



*Handwritten signatures and initials*



(e) In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73, if yes, please furnish the details of speculation loss if any incurred during the previous year.		No
33 Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA).		NIL
Section under which deduction is claimed	Amounts admissible as per the provision of the Income Tax Act, 1961 and fulfils the conditions, if any, specified under the relevant provisions of Income Tax Act, 1961 or Income Tax Rules, 1962 or any other guidelines, circular, etc, issued in this behalf.	
34 (a) Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish: 1 Tax deduction and collection Account Number (TAN) 2 Section 3 Nature of payment 4 Total amount of payment or receipt of the nature specified in column (3) 5 Total amount on which tax was required to be deducted or collected out of (4) 6 Total amount on which tax was deducted or collected at specified rate out of (5) 7 Amount of tax deducted or collected out of (6) 8 Total amount on which tax was deducted or collected at less than specified rate out of (5) 9 Amount of tax deducted or collected on (8) 10 Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8)		Yes, As per sch. 34a
(b) Whether the assessee has furnished the statement of tax deducted or tax collected within the prescribed time. If not, please furnish the details:		Yes
Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing
	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all transactions which are required to be reported
(c) Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish:		No
Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount paid out of column (2) along with date of payment.
35 (a) In the case of a trading concern, give quantitative details of principal items of goods traded: (i) opening Stock; (ii) purchases during the previous year; (iii) sales during the previous year; (iv) closing Stock; (v) shortage/excess, if any.		Not Applicable
(b) In the case of manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products: A Raw materials : (i) opening stock; (ii) Purchases during the previous year; (iii) consumption during the previous year; (iv) sales during the previous year; (v) closing stock; (vi) yield of finished products; (vii) percentage of yield; (viii) shortage/excess, if any.		Not Applicable
B Finished products/By-products : (i) opening stock; (ii) purchases during the previous year; (iii) quantity manufactured during the previous year; (iv) sales during the previous year;		Not Applicable



*Signature*  
*Rohit Rathi*



	(v) closing stock; (vi) shortage/excess, if any.	
36	In the case of a domestic company, details of tax on distributed profits under section 115-O in the following form: - (a) total amount of distributed profits; (b) amount of reduction as referred to in section 115-O(1A)(I); (c) amount of reduction as referred to in section 115-O(1A)(II); (d) total tax paid thereon; (e) dates of payment with amounts.	NIL
37	Whether any cost audit was carried out, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor.	NA
38	Whether any audit was conducted under the Central Excise Act, 1944, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.	NA
39	Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services, Finance Act, 1994 in relation to valuation of taxable services, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.	No
40	Details regarding turnover, gross profit, etc., for the previous year and preceding previous year: 1. Total turnover of the assessee 2. Gross profit/turnover 3. Net profit/turnover 4. Stock-in-trade/turnover 5. Material Consumed/finished goods produced (The details required to be furnished for principal items of goods traded or manufactured or services rendered)	As per sch.40
41	Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income Tax Act, 1961 and Wealth tax Act, 1957 along with details of relevant proceedings.	NIL

For G S Lohiya & Associates

*(Signature)*



(Signature and stamp/seal of the signatory)

**CA G S LOHIYA**

Proprietor, M. No. 119310

Firm reg. No. 126561W

Flat No. 1, 'Siddhi-Sai Aptmt', Plot No. 22,  
Shriniketan Colony, Aurangabad 431 001  
Maharashtra

Place: AURANGABAD  
Date: 01-09-2017

Name of the signatory:

Full Address :

*(Signature)*  
*(Signature)*

**10: Details of business \ profession**

Nature of Business \ profession	Code	Particulars of change
1 Service Sector - IT. enabled services, BPO service providers	0709	No Change

**11b: Books maintained**

	Address
1 Bank book	T-40,Disha Nagari,,Beed Bypass, Aurangabad-431 001, Maharashtra
2 Cash book	. -do-
3 Journal	. -do-
4 Ledger	. -do-
5 Sales register	. -do-

**11c: Books / documents examined**

1 Bank book
2 Cash book
3 Journal
4 Ledger
5 Sales register



*Signature*  
*Rakhi Pathi*



**18 (I): Depreciation allowable under the Act**

Block of Assets	Rate	W.D.V. as on 01.04.16	Additions Up to 3.10.16	Additions after 3.10.16	Deletion	Total	Depreciation	W.D.V. as on 31.03.2017
4- Furniture, electrical fittings	10%	7,11,094	NIL	NIL	NIL	7,11,094	71,109	6,39,985
5- Plant, machinery, cars	15%	NIL	11,83,273	70,438	NIL	12,53,711	1,82,774	10,70,937
10- Computer, software, books(profession), gas cylinders..	60%	85,530	1,86,583	3,32,803	NIL	6,04,916	2,63,109	3,41,807
<b>Total</b>		<b>7,96,624</b>	<b>13,69,856</b>	<b>4,03,241</b>		<b>25,69,721</b>	<b>5,16,992</b>	<b>20,52,729</b>



*Handwritten signature and initials*

**18 (II): Details of Additions to Fixed Assets**

Block of Assets	Amount	Date of purchase	Date put to use	Adjustments, if any
5- Plant, machinery, cars	31,989	18-Mar-2017	18-Mar-2017	
5- Plant, machinery, cars	12,000	19-May-2016	19-May-2016	
5- Plant, machinery, cars	11,42,064	31-Jul-2016	31-Jul-2016	
5- Plant, machinery, cars	11,710	28-May-2016	28-May-2016	
5- Plant, machinery, cars	15,249	03-Mar-2017	03-Mar-2017	
5- Plant, machinery, cars	17,499	01-Aug-2016	01-Aug-2016	
5- Plant, machinery, cars	23,200	18-Oct-2016	18-Oct-2016	
<b>Total of block 5</b>	<b>12,53,711</b>			
10- Computer, software, books(profession), gas cylinders..	1,86,583	30-Sep-2016	30-Sep-2016	
10- Computer, software, books(profession), gas cylinders..	3,32,803	31-Mar-2017	31-Mar-2017	
<b>Total of block 10</b>	<b>5,19,386</b>			
<b>Grand Total</b>	<b>17,73,097</b>			

**21b (II)(A): Amounts inadmissible u/s 40(a)(ia) - Tax not deducted**

Date of payment	Amount of payment	Nature of payment	Name and address of the payee
25-Apr-2016	31,956	Any other Interest	Aadri Infin Ltd, Bangalore, Bangalore, 431001,

**23: Payments to specified persons u/s 40A(2)(b)**

Name	Amount	Relation	PAN	Nature of Transaction
1 Rakhi Rathi	6,00,000	Director	BEIPR 2232 E	Salary
2 Vinod Rathi	3,00,000	DIRECTOR	ABNPR 8733 P	Salary
<b>Total</b>	<b>9,00,000</b>			

**26: Payments referred to in section 43B**

Liabilities incurred during previous year				
Section	Description	Paid before due date	Not Paid within due date	
1 43Ba	Taxes and duties: TDS	22,699		Nil

**31a: Loans/ Deposits/ sums accepted u/s 269SS**

Name	Address	PAN	Amount of deposit/ loan squared up	Maximum Amount o/s	Accepted by Cheque/DD/ D/ECS	Accepted by A/c payee Cheque/DD	
1 Vinodkumar Rathi	Aurangabad		6,51,000	No	13,47,800	ECS	N A

**31c: Loans/ Deposits/ sums repaid u/s 269T**

Name	Address	PAN	Amount of repayment	Maximum Amount o/s	Repaid by Cheque/DD/ ECS	Repaid by A/c payee Cheque/DD
1 Aadri Infin Ltd	Aurangabad		1,78,696	1,78,696	ECS	N A
2 Vinodkumar Rathi	Aurangabad		6,71,000	13,47,800	ECS	N A
<b>Total</b>			<b>8,49,696</b>			



*Handwritten signatures: Vinod Rathi, Rakhi Rathi*





40: Accounting Ratios		Current year amount	Ratio to turnover(%)	Last year amount	Last year %
				1,56,55,552	
1	Total turnover of the assessee	2,32,98,619	NIL	NIL	NIL
2	Gross profit/turnover	NIL	3.25	8,64,334	5.52
3	Net profit/turnover	7,57,414	NIL	NIL	NIL
4	Stock-in-trade/turnover	NIL	NIL	NIL	NIL
5	Material consumed to Finished goods			NIL	
	Material consumed	NIL		NIL	
	Finished goods	NIL			

For G S Lohiya & Associates

*G S Lohiya*

CA G S LOHIYA

Proprietor, M. No. 119310

Firm reg. No. 126561W



Place: AURANGABAD

Date: 01-09-2017

*Simu*

*Rohit Pathi*