

FINAL ACCOUNTS OF  
CRESCENDO TRANSCRIPTION PRIVATE LIMITED

FOR THE YEAR ENDED 31-03-2020

REGISTERD ADDRESS:  
ROW HOUSE NO. T-40, DISHA NAGARI,  
BEED BYPASS, AURANGABAD 431 001.



AUDITOR

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

ADDRESS:

FLAT NO. 1, 'SIDDHI-SAI COMPLEX',  
PLOT NO. 22, SHRINIKETAN COLONY,  
ABOVE SATYAM PLYWOOD, AURANGABAD.

Tel: (0240) 2344133 Mobile: 9422742133

E-mail: gsl\_asso@yahoo.com

**INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT**

[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3,  
ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified]  
(Please see Rule 12 of the Income-tax Rules, 1962)

Assessment Year  
**2020-21**

PAN	AAFCC7012E		
Name	CRESCENDO TRANSCRIPTION PRIVATE LIMITED		
Address	T-40, Disha Nagari, , Beed Bypass, Aurangabad, MAHARASHTRA, 431001		
Status	Pvt Company	Form Number	ITR-6
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	626033411061020

Taxable Income and Tax details	Current Year business loss, if any	1	0
	Total Income		27816180
	Book Profit under MAT, where applicable	2	0
	Adjusted Total Income under AMT, where applicable	3	0
	Net tax payable	4	7000777
	Interest and Fee Payable	5	333375
	Total tax, interest and Fee payable	6	7334152
	Taxes Paid	7	7334155
	(+)Tax Payable /(-)Refundable (6-7)	8	0
Dividend Distribution Tax details	Dividend Tax Payable	9	0
	Interest Payable	10	0
	Total Dividend tax and interest payable	11	0
	Taxes Paid	12	0
	(+)Tax Payable /(-)Refundable (11-12)	13	0
Accreted Income & Tax Detail	Accreted Income as per section 115TD	14	0
	Additional Tax payable u/s 115TD	15	0
	Interest payable u/s 115TE	16	0
	Additional Tax and interest payable	17	0
	Tax and interest paid	18	0
	(+)Tax Payable /(-)Refundable (17-18)	19	0

Income Tax Return submitted electronically on **06-10-2020 18:13:04** from IP address **103.204.38.81** and verified by

**VINOD RATHI**

having PAN **ABNPR8733P** on **06-10-2020 18:13:04** from IP address **103.204.38.81** using

**Digital Signature Certificate (DSC).**

DSC details: **18533961CN=e-Mudhra Sub CA for Class 2 Individual 2014,OU=Certifying Authority,O=eMudhra Consumer Services Limited,C=IN**

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

CRESCENDO TRANSCRIPTION PRIVATE LIMITED

AY 2020-21

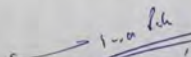
Address:

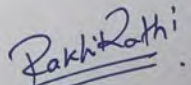
T-40, Disha Nagari, Beed Bypass, Aurangabad 431 001

P.A.N.	: - AAFCC 7012E	Ward	: - ITO Wd 1 (1)
Date of Incorporation	: - 01-07-2014	Previous Year Ending on	: - 31-03-2020
Status	: - Private Limited Company	Assesment Year	: - 2020 - 21

COMPUTATION OF TOTAL INCOME

	<u>Amount</u>	<u>Amount</u>
<u>Income from Business</u> :-		
Net Surplus as per Income & Expenditure A/c		28269990.00
<u>Add: Expenses Considered Separately</u>		
Depreciation Debited to I & E A/c	719563.70	
<u>Add: Expenses Disallowed</u>		
Interest on TDS	26736.00	
Donation	20000.00	
	<u>46736.00</u>	766299.70
		<u>29036289.70</u>
<u>Less: Expenses Allowable as per Income Tax</u>		
Depreciation U/s 32 of the I T Act, 1962 (Annex - A)		1220113.00
	Adjusted Taxable Profit	<u>27816176.70</u>
Gross Total Income		<u>27816176.70</u>
<u>Less: Deductions Under Chapter VIA</u>		0.00
Net Taxable Income		<u>27816176.70</u>
Tax Payable on Above Income u/s 115BAA	6119559.00	
Add: Surcharge @ 10 %	611956.00	
Tax & Surcharge Payable	<u>6731515.00</u>	
Add: Education Cess @ 4 %	269261.00	
Total Tax Payable		7000776.00
Less: TDS		3683505.00
Balance Tax Payable		<u>3317271.00</u>
<u>Add: Interest u/s 234</u>		
U/s 234B	165861.00	
U/s 234C	167518.00	333379.00
Self Assessment Tax Paid		<u>3650650.00</u>

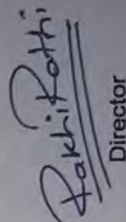
  
Director

  
Director

**ANNEXURE TO FORM 3CD  
FIXED ASSET SCHEDULE AS PER INCOME TAX ACT FOR THE YEAR ENDED 31-03-2020:**

Sr. No.	Particulars of Asset	Rate of Dep	W D V as on 01-04-2019	Additions		Total as on 31-03-2020	Depreciation for the Year	W.D.V. as on 31-03-2020
				Before 30-09-2019	After 30-09-2019			
1	FURNITURE & FIXTURES	10%	7,39,507.32	36,636.41	4,27,444.76	12,03,588.49	98,987.00	11,04,601.49
2	COMPUTERS	40%	4,86,560.01	42,454.66	3,26,817.59	8,55,832.26	2,76,969.00	5,78,863.26
3	SOFTWARE BUSINESS	40%	1,43,461.00	-	-	1,43,461.00	57,384.00	86,077.00
4	SOFTWARE TALLY	40%	7,978.00	-	19,067.80	27,045.80	7,005.00	20,040.80
5	AIR CONDITIONER	15%	4,22,068.34	40,500.00	-	4,62,568.34	69,385.00	3,93,183.34
6	AIR COOLER	15%	46,023.00	-	-	46,023.00	6,903.00	39,120.00
7	CAR	15%	7,01,370.00	-	-	7,01,370.00	1,05,206.00	5,96,164.00
8	CCTV	15%	7,191.00	-	-	7,191.00	1,079.00	6,112.00
9	REFRIGERATOR	15%	10,191.00	-	-	10,191.00	1,529.00	8,662.00
10	INVERTOR	15%	13,784.00	-	2,70,165.00	2,83,949.00	22,330.00	2,61,619.00
11	BIOMETRIC ATTENDANCE M/C	15%	3,598.28	-	-	3,598.28	540.00	3,058.28
12	MOBILE HANDSET	15%	91,476.29	-	23,585.59	1,15,061.88	15,490.00	99,571.88
13	CAR (HYUNDAI SANTRO)	15%	6,42,746.00	-	-	6,42,746.00	96,412.00	5,46,334.00
14	WATER PURIFIER	15%	-	1,32,627.06	-	1,32,627.06	19,894.00	1,12,733.06
15	BUILDING	10%	-	44,10,000.00	-	44,10,000.00	4,41,000.00	39,69,000.00
16	LEASEHOLD PLOT (T-6/2)	0%	-	1,45,27,935.00	-	1,45,27,935.00	-	1,45,27,935.00
17	LEASEHOLD PLOT (T-20)	0%	-	-	2,41,06,881.00	2,41,06,881.00	-	2,41,06,881.00
		-	33,15,954.24	1,91,90,153.13	2,51,73,961.74	4,76,80,069.11	12,20,113.00	4,64,59,956.11

  
Director

  
Director



**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 2020 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:

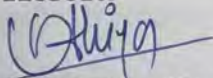
- i. in the case of the balance sheet, of the state of affairs of the Company as at 31 March 2020;
- ii. in the case of the statement of profit and loss, of the Profit for the year ended on that date.

### **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 2020, and taken on record by the Board of Directors, none of the directors is disqualified as on 31 March 2020, from being appointed as a director in terms Section 164 (2) of the Act.
- f. With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanation given to us:
  1. The company has no pending litigations and hence its impact on its financial position in its financial statements is 'Not Applicable'.
  2. The Company did not have any long term contracts including derivative contracts for which there were any material foreseeable losses.
  3. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

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



**CA-Gokul S Lohiya (Proprietor)**  
**M. No. 119310**  
**Place: Aurangabad**  
**Date: 31<sup>st</sup> August, 2020**  
**UDIN: 20119310AAAABN9798**



## **CRESCENDO TRANSCRIPTION PRIVATE LIMITED**

**(Notes to the financial statements for the year ended March 31<sup>st</sup>, 2020)**

### **Note 1: General Information:**

Crescendo Transcription Private Limited (the 'Company') having CIN U74120MH2014PTC255779 is registered under the Companies Act, 1956 in the year 2014. The Company is engaged in providing KPO and BPO services.

### **Note 2: SIGNIFICANT ACCOUNTING POLICIES and NOTES ON ACCOUNTS:**

#### **Note 2.1: Significant Accounting Policies:**

##### **1) Basis of Preparation of Financial Statement & Accounting:**

The financial statements are prepared on historical cost basis in accordance with applicable Accounting Standards and on accounting principles of Going Concern. These financial statements have been prepared to comply with all material aspects with the accounting standards notified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014 and the other relevant provisions of the Companies Act, 2013 (the 'Act').

##### **2) Use of Estimate:**

The preparation of financial statements requires estimates and assumptions to be made that affect the reported amount of assets and liabilities on the date of the financial statement and reported amount of income and expenditure during the period. Difference between the actual results and estimates are recognized in the year which the results are known/ materialized.

##### **3) Revenue Recognition:**

All expenses and income to the extent considered payable and receivable respectively with reasonable certainty, unless specifically stated to be otherwise, are accounted for on accrual basis.

##### **4) Fixed Assets and Depreciation:**

Tangible assets are stated at cost of acquisition inclusive of all attributable cost of bringing the same to their working condition, net of accumulated depreciation and accumulated impairment losses, if any. Subsequent expenditures related to an item of tangible assets are added to its book value only if they increase the future benefits from the existing asset beyond its previously assessed standard of performance.

Depreciation on fixed asset has been provided for based upon useful life of assets as specified in Schedule II of the Act.

##### **5) Inventories:**

Inventories are valued at cost.

##### **6) Investments:**

There are no investments in the Company.



7) **Borrowing Cost:**

Borrowing cost directly attributable to acquisition, construction and installation of qualifying assets is capitalized as a part of the cost of such asset up to the date of completion. Other borrowing costs are charged to the Statement of Profit & Loss.

8) **Taxes on Income:**

Current Income Tax expense comprises taxes on income from operations in India. The Income Tax payable thereon is determined in accordance with the provisions of the Income Tax Act, 1961. Deferred tax resulting from 'timing difference' between taxable and accounting income is accounted for using the tax rates and laws that have been enacted or substantively enacted as of the Balance Sheet date.

9) **Earning Per Share:**

The basic and diluted earnings per share in terms of Accounting Standard - 20 on Earnings Per Share has been calculated as under,

Sr No	Particulars	Current Year (Rs.)	Previous Year (Rs.)
A)	Net Profit available for equity share holders	2,11,39,070.67	43,43,563.92
B)	Number of Equity Shares Outstanding	10,000	10,000
C)	Number of shares for diluted average Equity Shareholders	10,000	10,000
D)	Basic earning per share	2,113.91	434.36
E)	Diluted earning per share	2,113.91	434.36
F)	The nominal value per equity share	10	10

10) **Foreign Currency Transaction:**

Particulars	Current Year (Rs.)	Previous Year (Rs.)
FOB value of export	6,55,81,430.04	94,12,507.26
CIF Value of Imports	-	-
Foreign Currency Expenditure	11,45,087.41	-

11) Sundry creditors, Sundry debtors and advance are subject to confirmation. Further in the opinion of the management the current assets, loans and advances have the value for realization in the ordinary course of business at least equal to the amount at which it's stated in the accounts.

12) **Treatment of Contingent Liability:**

Contingent liabilities which are material and whose future outcome cannot be ascertained with reasonable certainty are treated as contingent.

13) **Related Party Disclosure as per Accounting Standard 18:**

A) **Related Parties:**

Sr No	List of Related Parties	Relation
1	Vinod Rathi	Director of Company
2	Rakhi Rathi	Director of Company
3	Crescendo Connect Pvt. Ltd.	Related Party (Common Director)





**B) Key Management Personnel:**

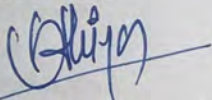
Sr No	List of KMP
1	Vinod Rathi
2	Rakhi Rathi

**C) Transaction with Related Parties:**

List of the Related Party	Relation	Nature of Transaction	Current Year (Rs.)	Previous Year (Rs.)
Vinod Rathi	Director of the Company	Salary	42,00,000	24,00,000
		Interest on unsecured loan	-	1,32,000
		Rent Payable	3,00,000	-
		Unsecured Loan Repayment	18,00,000	34,33,200
		Unsecured Loan Received	47,54,000	22,11,837
Rakhi Rathi	Director of the Company	Salary	24,00,000	12,00,000
Crescendo Connect Pvt. Ltd.	Related Party (Common Director)	Rent paid	4,24,800	-

As per our audit report of even date attached.

For G S Lohiya & Associates  
Chartered Accountants  
FRN 126561W



CA-G S Lohiya (Proprietor)  
M. No. 119310

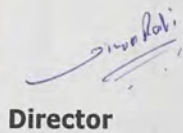
Place: Aurangabad

Date: 31<sup>st</sup> August, 2020

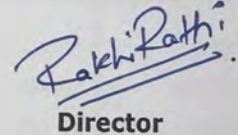
UDIN: 20119310AAAABN9798



For and on behalf of board of directors



Director



Director

**CRESCENDO TRANSCRIPTION PVT LTD**  
T-40, Disha Nagari, Beed Bypass, Aurangabad 431 001

**BALANCE SHEET AS AT 31ST MARCH, 2020**

(Amount in Rs)

PARTICULARS	Notes	31st March, 2020	31st March, 2019
<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	2,80,92,491.78	69,53,421.11
		<b>2,81,92,491.78</b>	<b>70,53,421.11</b>
<b>2. Share application money pending allotment</b>			
		-	-
<b>3. Non-current Liabilities</b>			
Deffered Tax Liability		1,19,974.00	-
Long Term Borrowings	3	2,40,76,476.64	22,74,680.64
		<b>2,41,96,450.64</b>	<b>22,74,680.64</b>
<b>4. Current Liabilities</b>			
Short Term Borrowings	4	12,54,034.13	(4,21,030.00)
Trade Payables	5	86,49,853.70	33,75,275.79
Short-term Provisions	6	84,49,505.56	36,51,803.82
		<b>1,83,53,393.39</b>	<b>66,06,049.61</b>
<b>Total</b>		<b>7,07,42,335.81</b>	<b>1,59,34,151.36</b>
<b>II. ASSETS</b>			
<b>1. Non-Current Assets</b>			
Fixed Assets - Tangible Assets	7	4,69,00,680.41	32,56,129.24
Deffered Tax Assets (Net)		-	10,169.00
		<b>4,69,00,680.41</b>	<b>32,66,298.24</b>
<b>2. Current Assets</b>			
Inventories	8	59,26,640.00	7,50,000.00
Trade Receivables	9	84,72,994.90	66,52,155.86
Short Term Loans and Advances	10	15,06,940.00	2,05,940.00
Cash and Cash Equivalents	11	18,92,216.76	7,56,556.36
Other Current Assets	12	60,42,863.74	43,03,200.90
		<b>2,38,41,655.40</b>	<b>1,26,67,853.12</b>
<b>Total</b>		<b>7,07,42,335.81</b>	<b>1,59,34,151.36</b>

Significant Accounting Policies & Notes on Financial Statement

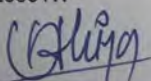
Note 2

As per our report of even date attached herewith.

For G. S. Lohiya & Associates

Chartered Accountants

FRN: 126561W



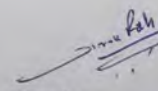
CA. Gokul S Lohiya (Proprietor)

Membership No. 119310

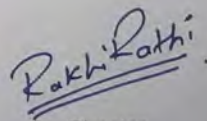
Date: 31-08-2020 Place: Aurangabad



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, 2020**

(Amount in Rs)

PARTICULARS	Notes	31st March, 2020	31st March, 2019
I. Revenue from Operations	13	10,50,16,495.47	4,45,19,560.14
II. Other Income	14	2,17,013.00	1,45,706.37
<b>III. Total Revenue (I + II)</b>		<b>10,52,33,508.47</b>	<b>4,46,65,266.51</b>
IV. Expenses:			5,02,500.00
Changes in Inventories	15	(51,76,640.00)	1,05,97,707.00
Employees Benefit Expenses	16	2,76,36,913.27	3,39,328.10
Finance Cost	17	9,12,822.65	5,89,074.00
Depreciation	18	7,19,563.70	2,67,66,974.49
Other Expenses	19	5,28,70,859.18	
<b>Total Expenses (IV)</b>		<b>7,69,63,518.80</b>	<b>3,87,95,583.59</b>
V. Profit before Exceptional and extra ordinary items & tax		2,82,69,989.67	58,69,682.92
VI. Less : Exceptional Items		-	-
<b>IX. Profit before Tax (VII - VIII)</b>		<b>2,82,69,989.67</b>	<b>58,69,682.92</b>
X. Tax Expense:			15,23,484.00
Current Tax		70,00,776.00	2,635.00
Deferred Tax		1,30,143.00	15,26,119.00
		71,30,919.00	43,43,563.92
<b>XI. Profit for the period (V - IV)</b>		<b>2,11,39,070.67</b>	<b>434.36</b>
<b>XII. Earning Per Share</b>		<b>2,113.91</b>	<b>434.36</b>

Significant Accounting Policies & Notes on Financial Statement

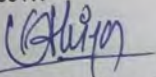
Note 2

As per our report of even date attached herewith.

For G. S. Lohiya & Associates

Chartered Accountants

FRN: 126561W



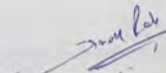
CA. Gokul S Lohiya (Proprietor)

Membership No. 119310

Date: 31-08-2020 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

SCHEDULES FORMING THE PART OF THE BALANCE SHEET AS AT 31ST MARCH, 2020

(Amount in Rs)

PARTICULARS	31st March, 2020	31st March, 2019
<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	69,53,421.11	26,09,857.19
Add: Profit for The Year	2,11,39,070.67	43,43,563.92
<b>TOTAL RS.</b>	<b>2,80,92,491.78</b>	<b>69,53,421.11</b>
<b>Note - 3 : LONG TERM BORROWINGS</b>		
<u>Secured Loan</u>		
Vehicle Loan from Central Bank of India Br Paithan Gate	-	6,38,291.00
Term Loan from ICICI Bank (00005109828)	86,48,063.00	-
Term Loan from ICICI Bank (00005198583)	1,07,78,763.00	-
<u>Unsecured Loan</u>		
<u>From Directors and Shareholders</u>		
Vinodkumar Rathi	32,40,139.00	2,86,139.00
<u>From Others</u>		
Crescendo Connect Pvt Ltd	14,09,511.64	13,50,250.64
<b>TOTAL RS.</b>	<b>2,40,76,476.64</b>	<b>22,74,680.64</b>



*Singh Rath*  
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, 2020

(Amount in Rs)

PARTICULARS	31st March, 2020	31st March, 2019
<b>Note - 4 : SHORT TERM BORROWINGS</b>		
<u>Central Bank of India Br Paithan Gate</u>		
Cash Credit Account	(310.87)	(4,21,030.00)
<u>Term Loan - Current Maturities</u>		
Term Loan from ICICI Bank (00005109828)	5,03,942.00	-
Term Loan from ICICI Bank (00005198583)	7,50,403.00	-
<b>TOTAL RS.</b>	<b>12,54,034.13</b>	<b>(4,21,030.00)</b>
<b>Note - 5 : TRADE PAYABLES</b>		
Sundry Creditors (As per List)		
	86,49,853.70	33,75,275.79
<b>TOTAL RS.</b>	<b>86,49,853.70</b>	<b>33,75,275.79</b>
<b>Note - 6 : SHORT TERM PROVISIONS</b>		
<u>Statutory Dues</u>		
GST Payable	4,08,420.72	3,96,018.64
E-Payment A/c	2,804.00	2,804.00
Professional Tax Payable	13,575.00	7,975.00
TDS Payable	3,72,922.00	4,50,545.00
GST TDS Receivable	(89,097.00)	-
<u>Provisions for Expenses</u>		
Audit Fees Payable	-	1,05,000.00
Electricity Expenses Payable	48,380.00	29,590.00
Income Tax Payable	33,17,271.00	-
MIDC Service Charges Payable	77,376.00	53,568.00
Rent Payable	7,90,468.00	5,34,100.00
Salary Payable to Directors'	11,43,758.47	9,89,115.18
Salary Payable to Staff	23,63,328.37	10,83,088.00
Telephone Expenses Payable	299.00	-
<b>TOTAL RS.</b>	<b>84,49,505.56</b>	<b>36,51,803.82</b>



*[Signature]*  
DIRECTOR

*[Signature]*  
DIRECTOR

CRESCENDO TRANSCRIPTION PVT LTD  
T-40, Disha Nagari, Beed Bypass, Aurangabad 431 001

NOTE '7':  
FIXED ASSET SCHEDULE FOR THE YEAR ENDED 31-03-2020: -

Sr. No.	Particulars of Asset	Use full Life (Years)	Gross Block		Depreciation for the Year		Net Block			
			As on 01-04-2019	Additions During Year	As on 31-03-2020	Up to 01-04-2019	Up to 31-03-2020	W.D.V. as on 31-03-2020	W.D.V. as on 31-03-2019	
1	COMPUTERS	3	9,93,972.01	3,69,272.25	13,63,244.26	1,77,124.46	5,29,459.00	7,06,583.46	6,56,660.80	4,64,513.01
2	SOFTWARE BUSINESS	3	5,75,524.00	-	5,75,524.00	58,303.27	3,71,838.00	4,30,141.27	1,45,382.73	2,03,686.00
3	SOFTWARE TALLY	3	31,510.00	19,067.80	50,577.80	3,581.40	22,168.00	25,749.40	24,828.40	9,342.00
4	FURNITURE & FIXTURES	10	10,51,251.32	4,64,081.17	15,15,332.49	69,421.31	4,52,694.00	5,22,115.31	9,93,217.18	5,98,557.32
5	AIR CONDITIONER	5	4,69,766.34	40,500.00	5,10,266.34	92,445.02	19,471.00	1,11,916.02	3,98,350.32	4,50,295.34
6	AIR COOLER	5	65,500.00	-	65,500.00	8,026.80	22,091.00	30,117.80	35,382.20	43,409.00
7	CAR	8	11,42,064.00	-	11,42,064.00	76,462.48	4,73,261.00	5,49,723.48	5,92,340.52	6,68,803.00
8	CCTV	3	11,710.00	-	11,710.00	2,047.83	4,981.00	7,028.83	4,681.17	6,729.00
9	MOBILE	3	1,17,038.29	23,585.59	1,40,623.88	29,313.13	25,150.00	54,463.13	86,160.75	91,888.29
10	INVERTOR	5	19,078.00	2,70,165.00	2,89,243.00	15,277.90	5,723.00	21,000.90	2,68,242.10	13,355.00
11	REFRIGERATOR	5	15,249.00	-	15,249.00	1,646.71	6,253.00	7,899.71	7,349.29	8,996.00
12	BIOMETRIC ATTENDANCE M/C	3	4,576.28	-	4,576.28	1,062.82	1,159.00	2,221.82	2,354.46	3,417.28
13	CAR	8	6,94,861.00	-	6,94,861.00	82,299.37	1,723.00	84,022.37	6,10,838.63	6,93,138.00
14	WATER PURIFIER	5	-	1,32,627.06	1,32,627.06	21,056.82	-	81,494.38	1,11,570.24	-
15	BUILDING	30	-	44,10,000.00	44,10,000.00	-	-	21,056.82	43,28,505.62	-
16	LEASEHOLD PLOT (T-6/2)	NA	-	1,45,27,935.00	1,45,27,935.00	-	-	-	1,45,27,935.00	-
17	LEASEHOLD PLOT (T-20)	NA	-	2,41,06,881.00	2,41,06,881.00	-	-	-	2,41,06,881.00	-
	<b>Total</b>	-	<b>51,92,100.24</b>	<b>4,43,64,114.87</b>	<b>4,95,56,215.11</b>	<b>7,19,563.70</b>	<b>19,35,971.00</b>	<b>26,55,534.70</b>	<b>4,69,00,680.41</b>	<b>32,56,129.24</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, 2020  
(Amount in Rs)

PARTICULARS	31st March, 2020	31st March, 2019
<b>Note - 8 : INVENTORIES</b>		
Work In Process	59,26,640.00	7,50,000.00
<b>TOTAL RS.</b>	<b>59,26,640.00</b>	<b>7,50,000.00</b>
<b>Note - 9 : TRADE RECEIVABLES (UNSECURED)</b>		
(a) Considered good:		-
Outstanding for period exceeding Six Months	84,72,994.90	66,52,155.86
Others		
<b>TOTAL RS.</b>	<b>84,72,994.90</b>	<b>66,52,155.86</b>
<b>Note - 10 : SHORT-TERM LOANS AND ADVANCES</b>		
Deposit with STPI	22,900.00	22,900.00
EMD for IIT Madras	1,21,040.00	71,040.00
EMD for MIDC Auction	50,000.00	-
Salary Advance	8,13,000.00	1,12,000.00
Kothari Electricals	5,00,000.00	-
<b>TOTAL RS.</b>	<b>15,06,940.00</b>	<b>2,05,940.00</b>
<b>Note - 11 : CASH AND CASH EQUIVALENTS</b>		
a) Balance with Banks		
ICICI Bank CA - 0274	15,82,654.30	6,22,732.58
b) Cash Balance	3,09,562.46	1,33,823.78
<b>TOTAL RS.</b>	<b>18,92,216.76</b>	<b>7,56,556.36</b>
<b>Note - 12 : OTHER CURRENT ASSETS</b>		
Fixed Deposit	41,00,000.00	-
Income Tax Refund Receivable (FY 17-18)	-	23,60,337.16
Income Tax Refund Receivable (FY 18-19)	19,42,863.74	19,42,863.74
<b>TOTAL RS.</b>	<b>60,42,863.74</b>	<b>43,03,200.90</b>



DIRECTOR

*Pankaj Rathi*  
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 31-03-2020

(Amount in Rs)

PARTICULARS	31st March, 2020	31st March, 2019
<b>Note - 13 : REVENUE FROM OPERATIONS</b>		
Gross Receipts	10,50,16,495.47	4,45,19,560.14
<b>TOTAL RS.</b>	<b>10,50,16,495.47</b>	<b>4,45,19,560.14</b>
<b>Note - 14 : OTHER INCOME</b>		
Interest Received on IT Refund	1,77,023.00	1,44,942.37
Interest Received on FDR	39,990.00	764.00
<b>TOTAL RS.</b>	<b>2,17,013.00</b>	<b>1,45,706.37</b>
<b>Note - 15 : CHANGES IN INVENTORY</b>		
<b>INVENTORY AT THE END OF THE YEAR</b>		
Work in Progress	59,26,640.00	7,50,000.00
<b>INVENTORY AT THE BEGINNING OF THE YEAR</b>		
Work in Progress	7,50,000.00	12,52,500.00
<b>TOTAL RS.</b>	<b>51,76,640.00</b>	<b>(5,02,500.00)</b>
<b>Note - 16 : EMPLOYEE BENEFIT EXPENSES</b>		
Salary to Staff	2,10,36,913.27	69,97,707.00
Salary to Directors	66,00,000.00	36,00,000.00
<b>TOTAL RS.</b>	<b>2,76,36,913.27</b>	<b>1,05,97,707.00</b>
<b>Note - 17 : FINANCE COST</b>		
Bank Charges & Commission	1,07,584.65	35,419.10
Interest on CC Account	-	98,789.00
Interest on Term Loan (5109828)	5,85,780.00	-
Interest on Term Loan (5198583)	2,03,219.00	-
Interest on Vehicle Loan	16,239.00	73,120.00
Interest on Unsecured Loan	-	1,32,000.00
<b>TOTAL RS.</b>	<b>9,12,822.65</b>	<b>3,39,328.10</b>
<b>Note - 18 : DEPRECIATION AND AMORTISATION EXPENSE</b>		
Depreciation	7,19,563.70	5,89,074.00
<b>TOTAL RS.</b>	<b>7,19,563.70</b>	<b>5,89,074.00</b>



DIRECTOR

*Rakhi Pathi*  
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 31-03-2020

(Amount in Rs)

PARTICULARS	31st March, 2020	31st March, 2019
<b>Note - 19 : OTHER EXPENSES</b>		
Advertisement Charges	18,036.00	25,936.76
Audit Fees	75,000.00	50,000.00
Bonus Expenses	84,900.00	-
Commission Expenses	-	4,28,802.00
Computer Accessories	2,41,327.48	81,138.27
Computer Rent Expenses	-	15,400.00
Conferencing Charges	116.00	1,305.50
Consultancy Expenses	4,40,105.03	1,85,000.00
Conveyance Expenses	1,26,065.92	49,691.70
Currency Exchange Service Charges	34,450.60	-
Donation Paid	20,000.00	-
Electricity Expenses	3,60,330.00	2,88,580.00
Forex Loss	3,70,771.98	28,050.53
Forwarding Booking Charges	31,900.00	-
Forwarding Expenses	-	890.00
GST Audit Dues	1,564.00	150.00
House Keeping Expenses	-	60,598.22
Incentive Expenses	15,000.00	-
Insurance Expenses	-	30,244.00
Interest on TDS	26,736.00	14,631.00
Internet Charges	1,49,502.00	1,68,547.00
Leave Encashment Expenses	4,258.00	-
Legal Charges	-	26,000.00
Membership & Subscription Charges	-	10,000.00
MIDC Service Charges	23,808.00	(57,535.00)
Office Expenses	19,062.22	6,526.11
Postage & Courier Expenses	96,614.08	67,490.00
Preliminary Expenses	-	5,000.00
Printing & Stationery Expenses	14,724.65	39,266.06
Professional Fees	1,62,220.00	1,08,485.00
Professional Fees (Fact Checking)	1,27,04,441.00	8,19,914.00
Rebate & Discount	26,429.42	2,68,376.91
Rent Paid	9,16,368.00	2,56,368.00
Repairs & Maintenance (Computer)	4,650.00	1,897.48
Repairs & Maintenance (General)	2,24,683.27	82,436.06
Repairs & Maintenance (Vehicle)	47,609.00	45,258.88
Service Tax Audit Dues	1,04,729.40	-
		Contd...



*[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 31-03-2020  
(Amount in Rs)

PARTICULARS	31st March, 2020	31st March, 2019
Contd...		
Software Subscription Charges	6,15,985.92	1,51,269.44
Staff Welfare Expenses	3,36,867.81	5,62,286.52
Telephone Expenses	81,585.36	48,229.56
Tender Fees	13,700.60	-
Training Expenses	2,50,500.00	3,01,889.00
Travelling Expenses	18,19,917.31	3,98,997.27
Vendor Payment	3,33,67,360.13	2,21,51,964.22
Water Charges	39,540.00	43,890.00
<b>TOTAL RS.</b>	<b>5,28,70,859.18</b>	<b>2,67,66,974.49</b>



*[Signature]*  
DIRECTOR

*Pakhi Pathi*  
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 21-Jul-2020 along with a copy of each of :-
  - (a) the audited Profit and loss account for the period beginning from 01-Apr-2019 to ending on 31-Mar-2020.
  - (b) the audited balance sheet as at 31-Mar-2020; 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.*





For G S Lohiya & Associates

(Signature and stamp/seal of the signatory)

Place: **Aurangabad**

Name of the signatory:

**CA GOKUL S LOHIYA**

Date: **31-08-2020**

Proprietor, M. No. 119310

UDIN: 20119310AAAABM9331

Firm reg. No. 126561W

Full Address:

Flat No. 1, 'Siddhi-Sai Complex', Plot No.  
22, Shriniketan Colony, Aurangabad 431  
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   | : T-40, Disha Nagari, Beed Bypass, Aurangabad - 431001, Maharashtra |
| <b>3</b> | Permanent Account Number or Aadhaar Number  | : <b>AAFCC 7012 E</b>   |
| <b>4</b> | Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and services tax, customs duty, etc. if yes, please furnish the registration number or GST number or any other identification number allotted for the same | : <b>GST Act, Maharashtra - 27 AAFCC7012E 1Z1</b>                   |
| <b>5</b> | Status  | : <b>DOMESTIC COMPANY</b>   |
| <b>6</b> | Previous year   | : <b>01-Apr-2019 to 31-Mar-2020</b>                                 |
| <b>7</b> | Assessment year   | : <b>2020-21</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).	} As per sch.10								
	(b) If there is any change in the nature of business or profession, the particulars of such change.									
<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 complying with the provisions of income computation and disclosure standards notified under section 145 (2)	No								

*Srinivasulu*

*Rathi 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		As per sch.13f
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
	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: - (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.		NIL
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 :- (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 an asset, date put to use; including adjustments on account of—		As per sch.18



Rajhi Rajhi

- Central Value Added Tax credits claimed and allowed under the Central
- (i) 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) 32AD, (b) 33AB, (c) 33ABA, (d) 35(1)(i), (e) 35(1)(ii), (f) 35(1)(ia), (g) 35(1)(iii), (h) 35(1)(iv), (i) 35(2AA), (j) 35(2AB), (k) 35ABA, (l) 35ABB, (m) 35AD, (n) 35CCA, (o) 35CCC, (p) 35CCD, (q) 35D, (r) 35DD, (s) 35DDA, (t) 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.

**20** 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)]

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

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

(b) Amounts inadmissible under section 40(a):-  
(i) as payment to non-resident referred to in sub-clause (i)  
(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)  
(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)  
(A) Details of payment on which tax is not deducted:

*[Handwritten signatures]*



	(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 on or before the due date specified in sub-section (1) of section 139. (I) date of payment (II) amount of payment (III) nature of payment (IV) name and address of the payee (V) amount of tax deducted (VI) amount out of (V) deposited, if any	NIL										
(iii)	as payment referred to in sub-clause (ib) Details of payment on which levy is not deducted: (A) (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. (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 (ia)	NIL										
(vi)	under sub-clause (iib)	NIL										
(vii)	under sub-clause (iii) (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										
	<table border="1"> <thead> <tr> <th>Serial number</th> <th>Date of payment</th> <th>Nature of payment</th> <th>Amount</th> <th>Name and Permanent Account Number or Aadhaar Number of the payee, if available</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>	Serial number	Date of payment	Nature of payment	Amount	Name and Permanent Account Number or Aadhaar Number of the payee, if available						
Serial number	Date of payment	Nature of payment	Amount	Name and Permanent Account Number or Aadhaar 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										

*Sharma*

*Rathi Kishor*





Serial number	Date of payment	Nature of payment	Amount	Name and Permanent Account Number or Aadhaar Number of the payee, if available	
(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 32AD 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
27		(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.) Amount of Central Value Added Tax credits/ Input Tax Credit(ITC) 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/ Input Tax Credit(ITC) in the accounts. (a) (b) Particulars of income or expenditure of prior period credited or debited to the profit and loss account.			No NIL 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)(viiia), if yes, please furnish the details of the same.			Not Applicable
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)(viib), if yes, please furnish the details of the same.			No
29A		(a) Whether any amount is to be included as income chargeable under the head 'Income from other sources' as referred to in section 56(2)(ix)? (b) If yes, please furnish the following details: (i) Nature of income (ii) Amount thereof			No
29B		(a) Whether any amount is to be included as income chargeable under the head 'Income from other sources' as referred to in section 56(2)(x)? (b) If yes, please furnish the following details: (i) Nature of income (ii) Amount (in Rs.) thereof			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



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30A	(a)	Whether primary adjustment to transfer price, as referred to in section 92CE(1), has been made during the previous year?	No
	(b)	If yes, please furnish the following details	NIL
	(i)	Under which clause of section 92CE(1) primary adjustment is made?	
	(ii)	Amount (in Rs.) of primary adjustment	
	(iii)	Whether the excess money available with the associated enterprise is required to be repatriated to India as per the provisions of section 92CE(2)?	
(iv)	If yes, whether the excess money has been repatriated within the prescribed time		
30B	(a)	Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in section 94B(1)?	No
	(b)	If yes, please furnish the following details:	
	(i)	Amount (in Rs.) of expenditure by way of interest or of similar nature incurred	
	(ii)	Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year (in Rs.)	
	(iii)	Amount (in Rs.) of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above	
	(iv)	Details of interest expenditure brought forward as per sub-section (4) of section 94B	NIL
30C	(v)	Details of interest expenditure carried forward as per sub-section (4) of section 94B	NIL
	(a)	Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year?	This clause is kept in abeyance till 31-Mar-2021
	(b)	If yes, please specify:-	
(i)	Nature of impermissible avoidance arrangement:		
31	(ii)	Amount (in Rs.) of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement:	
	(a)	Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:	As per sch.31a
	(i)	name, address and Permanent Account Number or Aadhaar 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;	
	(vi)	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.	
	(b)	Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:	
	(i)	name, address and Permanent Account Number or Aadhaar 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;	



*Rohi Rohi*

	<p>(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.</p> <p>(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.)</p>	
(ba)	<p>Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, during the previous year, where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account:</p> <p>(i) Name, address and Permanent Account Number or Aadhaar Number (if available with the assessee) of the payer;</p> <p>(ii) Nature of transaction;</p> <p>(iii) Amount of receipt (in Rs.);</p> <p>(iv) Date of receipt;</p>	NIL
(bb)	<p>Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, received by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year:</p> <p>(i) Name, address and Permanent Account Number or Aadhaar Number (if available with the assessee) of the payer;</p> <p>(ii) Amount of receipt (in Rs.);</p>	NIL
(bc)	<p>Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year:</p> <p>(i) Name, address and Permanent Account Number or Aadhaar Number (if available with the assessee) of the payee;</p> <p>(ii) Nature of transaction;</p> <p>(iii) Amount of payment (in Rs.);</p> <p>(iv) Date of payment;</p>	NIL
(bd)	<p>Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, made by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year:</p> <p>(i) Name, address and Permanent Account Number or Aadhaar Number (if available with the assessee) of the payee;</p> <p>(ii) Amount of payment (in Rs.);</p> <p>(Particulars at (ba), (bb), (bc) and (bd) need not be given in the case of receipt by or payment to a Government company, a banking Company, a post office savings bank, a cooperative bank or in the case of transactions referred to in section 269SS or in the case of persons referred to in Notification No. S.O. 2065(E) dated 3<sup>rd</sup> July, 2017)</p>	NIL
(c)	<p>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</p> <p>(i) name, address and Permanent Account Number or Aadhaar Number (if available with the assessee) of the payee;</p> <p>(ii) amount of the repayment;</p> <p>(iii) maximum amount outstanding in the account at any time during the previous year;</p>	As per sch.31c



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	(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 repaid by an account payee cheque or an account payee bank draft.																															
	(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 or Aadhaar Number (if available with the assessee) of the payer; (ii) Amount of repayment 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 or Aadhaar Number (if available with the assessee) of the payer; (ii) Amount of repayment 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																														
<b>32</b>	(a) Details of brought forward loss or depreciation allowance, in the following manner, to the extent available:	NIL																														
	<table border="1"> <thead> <tr> <th>Serial Number</th> <th>Assessment Year</th> <th>Nature of loss/allowance (in rupees)</th> <th>Amount as returned (in rupees)</th> <th>Amount as assessed (give reference to relevant order)</th> <th>Remarks</th> </tr> </thead> <tbody> <tr> <td>(b)</td> <td colspan="5">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</td> </tr> <tr> <td>(c)</td> <td colspan="5">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.</td> </tr> <tr> <td>(d)</td> <td colspan="5">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 details of the same.</td> </tr> <tr> <td>(e)</td> <td colspan="5">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.</td> </tr> </tbody> </table>	Serial Number	Assessment Year	Nature of loss/allowance (in rupees)	Amount as returned (in rupees)	Amount as assessed (give reference to relevant order)	Remarks	(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					(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.					(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 details of the same.					(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.					
Serial Number	Assessment Year	Nature of loss/allowance (in rupees)	Amount as returned (in rupees)	Amount as assessed (give reference to relevant order)	Remarks																											
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(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 details of the same.																															
(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.																															
<b>33</b>	Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA).	NIL																														
	<table border="1"> <thead> <tr> <th>Section under which deduction is claimed</th> <th>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.</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> </tr> </tbody> </table>	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.																													
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.																															
<b>34</b>	(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:	Yes, As per sch. 34a																														



*Handwritten signature/initials*



*Handwritten signature: Rakhi Rakhi*

- 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)

(b) Whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes, please furnish the details: Yes, As per sch. 34b

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 details/transactions which are required to be reported. If not, please furnish list of details/transactions which are not reported.
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(c) Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish: Yes, As per sch. 34c

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: Not Applicable

- (i) opening Stock;
- (ii) purchases during the previous year;
- (iii) sales during the previous year;
- (iv) closing Stock;
- (v) shortage/excess, if any.

(b) In the case of manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products: Not Applicable

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.

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;
- (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: -

NIL



9

Rishi Bhatti

	(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.											
36A	(a) Whether the assessee has received any amount in the nature of dividend as referred to in section 2(22)(e)?	No										
	(b) If yes, please furnish the following details:											
	(i) Amount received (in Rs.)	NIL										
	(ii) Date of receipt											
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, 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										
40	Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:	As per sch.40										
	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)											
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										
42	(a) Whether the assessee is required to furnish statement in Form No.61 or Form No. 61A or Form No. 61B?	No										
	(b) If yes, please furnish:	NIL										
	<table border="1"> <thead> <tr> <th>Income-tax Department Reporting Entity Identification Number</th> <th>Type of Form</th> <th>Due date for furnishing</th> <th>Date of furnishing, if furnished</th> <th>Whether the Form contains information about all details/ transactions which are required to be reported. If not, please furnish list of the details/transactions which are not reported.</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>	Income-tax Department Reporting Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the Form contains information about all details/ transactions which are required to be reported. If not, please furnish list of the details/transactions which are not reported.						
Income-tax Department Reporting Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the Form contains information about all details/ transactions which are required to be reported. If not, please furnish list of the details/transactions which are not reported.								
43	(a) Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in section 286(2)	No										
	(b) if yes, please furnish the following details:											
	(i) Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity											
	(ii) Name of parent entity											
	(iii) Name of alternate reporting entity (if applicable)											
	(iv) Date of furnishing of report											
	(c) if not due, Expected date of filing											
44	Break-up of total expenditure of entities registered or not registered under the GST:											
	Total amount	Expenditure in respect of entities registered under GST										
		Expenditure										

This clause is kept in



of Expenditure incurred during the year	Relating to goods or services exempt from GST	Relating to Entities falling under composition scheme	Relating to other registered entities	Total payment to registered entities	relating to entities not registered under GST	abeyance till 31-Mar-2021
---	---	---	---------------------------------------	--------------------------------------	---	---------------------------



For G S Lohiya & Associates

*G. S. Lohiya*

(Signature and stamp/seal of the signatory)

Place: AURANGABAD  
Date: 31-08-2020

Name of the signatory:

**CA GOKUL S LOHIYA**

Proprietor, M. No. 119310

Firm reg. No. 126561W

Full Address : Flat No. 1, 'Siddhi-Sai Complex', Plot No. 22,  
Shriniketan Colony, Aurangabad 431 001  
Maharashtra

*Stamp Recd*

*Rohi Rohi*

**10: Details of business \ profession**

	Sector	Sub-Sector	Code	Particulars of change
1	Computer Related Services	Other IT enabled services	14005	No Change
2	Computer Related Services	BPO services	14006	No Change

**11b: Books maintained**

		Address
1	Bank book	23, 24, 25 & 26, 2nd Floor, STPI, MIDC Chikalthana, Aurangabad-431001, Maharashtra
2	Cash book	. -do-
3	Journal	. -do-
4	Ledger	. -do-
5	Sales register	. -do-
6	Purchase register	. -do-

**11c: Books / documents examined**

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

**13f: Disclosure as per ICDS**

ICDS	Disclosure
1 ICDS I - Accounting Policies	The financial statements have been prepared under the historical cost convention. Accounting policies not specifically referred to otherwise are consistent with the generally accepted accounting principles followed by the assessee. There is no change in the accounting policy during the year.
2 ICDS II - Valuation of Inventories	Inventory is valued at cost
3 ICDS IV - Revenue Recognition	Assessee recognised revenue as per Mercantile System of accounting
4 ICDS V - Tangible Fixed Assets	Tangible fixed assets are recognized at all attributable direct cost including borrowing cost, if any, till the assets are first put to use. Improvements and repairs that result in increasing the earlier assessed performance of the tangible fixed asset is capitalized. Depreciation on these tangible fixed assets is provided as per the provisions of section 32 of Income Tax Act, 1962.
5 ICDS X - Provisions, Contingent Liabilities and Contingent Assets	No such liabilities are noticed which are contingent in nature hence provisions not made

*[Signature]*

*Rakti Rakti*





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

Block of Assets	Rate	W.D.V. as on 01.04.19	Additions Up to 4.10.19	Additions after 4.10.19	Deletion	Total	Depreciation	W.D.V. as on 31.03.2020
2- Buildings (office, factory)..	10%	NIL	44,10,000	NIL	NIL	44,10,000	4,41,000	39,69,000
4- Furniture, electrical fittings	10%	7,39,508	36,636	4,27,445	NIL	12,03,589	98,987	11,04,602
5- Plant, machinery, cars	15%	19,38,448	1,73,127	2,93,751	NIL	24,05,326	3,38,768	20,66,558
9- Computer, Energy saving devices, etc.	40%	6,37,999	42,455	3,45,885	NIL	10,26,339	3,41,359	6,84,980
<b>Total</b>		<b>33,15,955</b>	<b>46,62,218</b>	<b>10,67,081</b>		<b>90,45,254</b>	<b>12,20,114</b>	<b>78,25,140</b>



*Rakhi Fahi*

*S. Lohia*

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

Block of Assets	Amount	Date of purchase	Date put to use	Adjustments, if any
2- Buildings (office, factory)..	44,10,000	31-Aug-2019	31-Aug-2019	
4- Furniture, electrical fittings	36,636	30-Jun-2019	30-Jun-2019	
4- Furniture, electrical fittings	4,27,445	31-Dec-2019	31-Dec-2019	
<b>Total of block 4</b>	<b>4,64,081</b>			
5- Plant, machinery, cars	40,500	30-Apr-2019	30-Apr-2019	
5- Plant, machinery, cars	2,70,165	31-Dec-2019	31-Dec-2019	
5- Plant, machinery, cars	23,586	29-Feb-2020	29-Feb-2020	
5- Plant, machinery, cars	1,32,627	31-May-2019	31-May-2019	
<b>Total of block 5</b>	<b>4,66,878</b>			
9- Computer, Energy saving devices, etc.	42,455	30-Jun-2019	30-Jun-2019	
9- Computer, Energy saving devices, etc.	3,26,817	31-Dec-2019	31-Dec-2019	
9- Computer, Energy saving devices, etc.	19,068	31-Jan-2020	31-Jan-2020	
<b>Total of block 9</b>	<b>3,88,340</b>			
<b>Grand Total</b>	<b>57,29,299</b>			

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

Name	Amount	Relation	PAN	Nature of Transaction
1 RakhiRathi	24,00,000	Director	BEIPR 2232 E	Salary
2 VinodRathi	42,00,000	Director	ABNPR 8733 P	Salary
3 VinodRathi	3,00,000	Director	ABNPR 8733 P	Rent
<b>Total</b>	<b>69,00,000</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	GST	4,08,421	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 VinodRathi	Aurangabad	ABNPR 8733 P	47,54,000	No	32,40,139	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 VinodRathi	Aurangabad	ABNPR 8733 P	18,00,000	32,40,139	ECS	N A

*[Handwritten signature]*

*Rakhi Rathi*



Schedules to Form 3CD - M/s. Crescendo Transcription Private Limited - A.Y. 2020-21  
**34a: Deduction or collection of tax as per the provisions of Chapter XVII-B or Chapter XVII-BB**

Tax deduction and collection Account Number (TAN)	Section	Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (5)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected out of (6) and (8)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(10)
1 NSKC 02828 A	194J	Fees for professional or technical services	1,41,88,833	1,41,88,833	1,41,88,833	12,74,537	NIL	NIL	NIL	NIL
2 NSKC 02828 A	194I - (b)	Rent	6,60,000	6,60,000	6,60,000	66,000	NIL	NIL	NIL	NIL
3 NSKC 02828 A	194C	Payments to contractors	2,85,07,802	2,85,07,802	2,85,07,802	2,89,908	NIL	NIL	NIL	NIL
4 NSKC 02828 A	194- IA	Sale of Property	1,75,00,000	1,75,00,000	1,75,00,000	1,75,000	NIL	NIL	NIL	NIL
5 NSKC 02828 A	192	Salary	2,09,53,871	2,09,53,871	2,09,53,871	19,03,295	NIL	NIL	NIL	NIL
Total			8,18,10,506	8,18,10,506	8,18,10,506	37,08,740	0	0	0	0



*Singh*  
*Ratish*

**34b: TDS/TCS returns**

Tax deduction and collection Account Number (TAN)	Type of Form	Due date	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all details/transactions which are required to be reported. If not, please furnish list of details/transactions which are not reported.
NSKC 02828 A	26Q	31-Jul-2019	31-Jul-2019	
NSKC 02828 A	26Q	31-Oct-2019	29-Oct-2019	
NSKC 02828 A	26Q	31-Jan-2020	16-Jan-2020	
NSKC 02828 A	26Q	31-Jul-2020	14-Jul-2020	
NSKC 02828 A	24Q	31-Oct-2019	17-Aug-2020	
NSKC 02828 A	24Q	31-Jan-2020	16-Jan-2020	
NSKC 02828 A	24Q	31-Jul-2020	16-Jul-2020	
NSKC 02828 A	26QB	30-Sep-2020	02-Aug-2019	

**34c: interest under section 201(1A) or section 206C(7).**

Tax deduction and collection Account Number (TAN)	Amount of interest	Amount paid out of column (2)	Date of payment
1 NSKC 02828 A	384	384	24-Jun-2019
2 NSKC 02828 A	600	600	02-Jul-2019
3 NSKC 02828 A	135	135	03-Jul-2019
4 NSKC 02828 A	957	957	12-Oct-2019
5 NSKC 02828 A	5	5	02-Dec-2019
6 NSKC 02828 A	29	29	03-Feb-2020
7 NSKC 02828 A	165	165	14-Jul-2020
8 NSKC 02828 A	1,125	1,125	14-Jul-2020
9 NSKC 02828 A	1,628	1,628	20-Jul-2020
10 NSKC 02828 A	7,439	7,439	08-Jul-2019
11 NSKC 02828 A	1,203	1,203	12-Oct-2019
12 NSKC 02828 A	655	655	24-Jul-2020
Total	<b>14,325</b>	<b>14,325</b>	



*G.S. Lohiya*

*Rathifalhi*

**40: Accounting Ratios**

		Current year amount	Ratio to turnover(%)	Last year amount	Last year %
1	Total turnover of the assessee	10,50,16,495		4,45,19,560	
2	Gross profit/turnover	NIL	NIL	NIL	NIL
3	Net profit/turnover	2,82,69,989	26.92	58,69,683	13.18
4	Stock-in-trade/turnover	59,26,640	5.64	7,50,000	1.68
5	Material consumed to Finished goods		NIL		NIL
	Material consumed	NIL		NIL	
	Finished goods produced	NIL		NIL	



Name of the signatory:

**For G S Lohiya & Associates**

(Signature and stamp/seal of the signatory)

**CA GOKUL S LOHIYA**

Proprietor, M. No. 119310

Firm reg. No. 126561W

Full Address : Flat No. 1, 'Siddhi-Sai Complex', Plot No. 22,  
Shriniketan Colony, Aurangabad 431 001  
Maharashtra

Place: AURANGABAD

Date: 31-08-2020