

FINAL ACCOUNTS OF  
CRESCENDO TRANSCRIPTION PRIVATE LIMITED  
FOR THE YEAR ENDED 31-03-2018

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



AUDITOR

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

ADDRESS:

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

Tel: (0240) 2344133 Mobile: 9422742133

E-mail: [gsl\\_asso@yahoo.com](mailto: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, ITR-5, ITR-6, ITR-7 transmitted electronically with digital signature]

Assessment Year  
**2018-19**

PERSONAL INFORMATION AND THE DATE OF ELECTRONIC TRANSMISSION	Name <b>CRESCENDO TRANSCRIPTION PRIVATE LIMITED</b>			PAN <b>AAFCC7012E</b>	
	Flat/Door/Block No <b>T-40</b>	Name Of Premises/Building/Village <b>Disha Nagari</b>		Form No. which has been electronically transmitted <b>ITR-6</b>	
	Road/Street/Post Office	Area/Locality <b>Beed Bypass</b>			
	Town/City/District <b>Aurangabad</b>	State <b>MAHARASHTRA</b>	Pin/ZipCode <b>431001</b>	Status <b>Pvt Company</b> Aadhaar Number/Enrollment ID	
	Designation of AO(Ward/Circle) <b>ITO WD 1(1)</b>			Original or Revised <b>ORIGINAL</b>	
	E-filing Acknowledgement Number <b>370633231311018</b>		Date(DD/MM/YYYY) <b>31-10-2018</b>		
	1	Gross total income	1	1941262	
	2	Deductions under Chapter-VI-A	2	0	
	3	Total Income	3	1941260	
	3a	Current Year loss, if any	3a	0	
4	Net tax payable	4	499874		
5	Interest and Fee Payable	5	0		
6	Total tax, interest and Fee payable	6	499874		
7	Taxes Paid	a Advance Tax	7a	0	
		b TDS	7b	2860211	
		c TCS	7c	0	
		d Self Assessment Tax	7d	0	
		e Total Taxes Paid (7a+7b+7c +7d)	7e	2860211	
8	Tax Payable (6-7e)	8	0		
9	Refund (7e-6)	9	2360340		
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 117.204.253.243 on 31-10-2018 at AURANGABAD  
Dsc SI No & issuer 1399255925CN=(n)Code Solutions CA 2014,2 5 4 51=#13133330312c20474e464320496e666f746f776572,STREET=Bodakdevl, 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 Nagar,  
Bood Bypass, Aurangabad 431 001.

P.A.N.	: - AAFCC 7012E	Ward	: - ITO Wd 1 (1)
Date of Incorporation	: - 01-07-2014	Previous Year Ending on	: - 31-03-2018
Status	: - Private Limited Company	Assesment Year	: - 2018 - 19

**COMPUTATION OF TOTAL INCOME**

	Amount	Amount
<b>Income from Business :-</b>		
Net Surplus as per Income & Expenditure A/c	1765843.00	
Add: Expenses Considered Separately		
Depreciation Debited to I & E A/c	635979.00	
Add: Expenses Disallowed		
Interest on TDS & Late Fees	4292.00	640271.00
		<u>2406114.00</u>
Less: Expenses Allowable as per Income Tax		
Depreciation U/s 32 of the IT Act, 1962 (Annex - A)		464852.00
Adjusted Taxable Profit		<u>1941262.00</u>
<b>Gross Total Income</b>		<u><u>1941262.00</u></u>
Less: Deductions Under Chapter VIA		0.00
<b>Net Taxable Income</b>		<u><u>1941262.00</u></u>
Tax Payable on Above Income	485316.00	
Add: Education Cess @ 3 %	14559.00	
Total Tax Payable		499875.00
Less: TDS		2860212.00
Balance Tax Payable / (-) Refund Due		<u><u>-2360337.00</u></u>

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 2018 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 2018;
- 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 2018, and taken on record by the Board of Directors, none of the directors is disqualified as on 31 March 2018, from being appointed as a director in terms Section 164 (2) of the Act.
- f. With respect to the other matters included in the auditor's report and to best of our information and according to the explanation given to us.
  1. The company has disclosed the impact of pending litigation on its financial position in its financial statement.
  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

*G. S. Lohiya*



CA G. S. Lohiya (Proprietor)  
M. No. 119310  
Place: Aurangabad  
Date: 04<sup>th</sup> September, 2018

## **CRESCENDO TRANSCRIPTION PRIVATE LIMITED**

**(Notes to the financial statements for the year ended March 31<sup>st</sup>, 2018)**

### **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:**

During the year there are no borrowings.



**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) Salaries:**

None of the employees of the Company is covered by the provisions of section 217 (2-A) of company Act, 1956 read with the companies (particulars of Employees), Rules 1975.

10) 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.

**11) Treatment of Contingent Liability:**

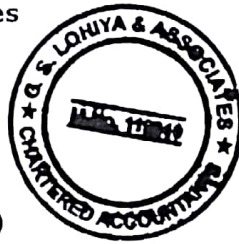
Contingent liabilities which are material and whose future outcome cannot be ascertained with reasonable certainty are treated as contingent.

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  
Date: 04<sup>th</sup> September, 2018  
Place: Aurangabad



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, 2018**

(Amount in Rs)

PARTICULARS	Notes	31st March, 2018	31st March, 2017
<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	26,09,857.19	12,99,824.00
		<b>27,09,857.19</b>	<b>13,99,824.00</b>
<b>2. Share application money pending allotment</b>			
		-	-
<b>3. Non-current Liabilities</b>			
Long Term Borrowings	3	22,56,393.00	21,55,651.00
		<b>22,56,393.00</b>	<b>21,55,651.00</b>
<b>4. Current Liabilities</b>			
Short Term Borrowings	4	12,17,346.99	4,14,975.00
Other Current Liabilities	5	33,16,643.19	25,48,778.00
Short-term Provisions	6	21,38,663.90	8,77,031.00
		<b>66,72,654.08</b>	<b>38,40,784.00</b>
<b>Total</b>		<b>1,16,38,904.27</b>	<b>73,96,259.00</b>
<b>II. ASSETS</b>			
<b>1. Non-Current Assets</b>			
Fixed Assets - Tangible Assets	7	19,87,016.43	21,53,897.00
Deffered Tax Assets (Net)		12,804.00	(31,261.00)
Other Non Current Assets	8	5,000.00	10,000.00
		<b>20,04,820.43</b>	<b>21,32,636.00</b>
<b>2. Current Assets</b>			
Inventories	9	12,52,500.00	9,90,900.00
Trade Receivables	10	36,53,422.85	20,35,024.00
Short Term Loans and Advances	11	2,06,150.00	1,06,750.00
Cash and Cash Equivalents	11	2,19,056.20	1,98,331.00
Other Current Assets	12	43,02,954.79	19,32,618.00
		<b>96,34,083.84</b>	<b>52,63,623.00</b>
<b>Total</b>		<b>1,16,38,904.27</b>	<b>73,96,259.00</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: 04-09-2018 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, 2018**

(Amount In Rs)

PARTICULARS	Notes	31st March, 2018	31st March, 2017
I. Revenue from Operations	14	3,14,48,110.57	2,32,98,618.00
II. Other Income	15	-	42,766.00
<b>III. Total Revenue (I + II)</b>		<b>3,14,48,110.57</b>	<b>2,33,41,384.00</b>
IV. Expenses:			
Changes in Inventories	16	(2,61,600.00)	(6,50,400.00)
Employees Benefit Expenses	17	78,92,799.00	33,00,831.00
Finance Cost	18	2,17,551.38	2,19,912.00
Depreciation	19	6,35,979.00	4,42,513.00
Other Expenses	20	2,11,97,538.00	1,92,71,113.00
<b>Total Expenses (IV)</b>		<b>2,96,82,267.38</b>	<b>2,25,83,969.00</b>
V. Profit before Exceptional and extra ordinary items & tax		17,65,843.19	7,57,415.00
VI. Less : Exceptional Items		-	-
IX. Profit before Tax (VII - VIII)		17,65,843.19	7,57,415.00
X. Tax Expense:			
Current Tax		4,99,875.00	2,07,683.00
Deferred Tax		(44,065.00)	23,014.00
		4,55,810.00	2,30,697.00
XI. Profit for the period (V - IV)		13,10,033.19	5,26,718.00
XII. Earning Per Share		131.00	52.67

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

CA. G. S. Lohiya (Proprietor)

Membership No. 119310

Date: 04-09-2018 Place: Aurangabad



For and on behalf of the Board of Directors

*[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, 2018

(Amount in Rs)

PARTICULARS	31st March, 2018	31st March, 2017
<b>Note - 1 : SHARE CAPITAL</b>		
<b>Authorised Share Capital</b>		
10,000 Equity Shares of Rs.10/- each	1,00,000.00	1,00,000.00
<b>Issued, Subscribed and Paid -up</b>		
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</b>		
<b>PROFIT &amp; LOSS ACCOUNT</b>		
Balance As Per Last Balance Sheet	12,99,824.00	7,73,106.00
Add: Profit for The Year	13,10,033.19	5,26,718.00
<b>TOTAL RS.</b>	<b>26,09,857.19</b>	<b>12,99,824.00</b>
<b>Note - 3 : LONG TERM BORROWINGS</b>		
<b>Secured Loan</b>		
Vehicle Loan from Central Bank of India Br Paithan Gate	7,48,891.00	8,58,851.00
<b>Unsecured Loan</b>		
From Directors and Shareholders		
Vinodkumar Rathi	15,07,502.00	12,96,800.00
From Others		
Aadri Infin Limited	-	-
<b>TOTAL RS.</b>	<b>22,56,393.00</b>	<b>21,55,651.00</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, 2018**

(Amount in Rs)

PARTICULARS	31st March, 2018	31st March, 2017
<b>Note - 4 : SHORT TERM BORROWINGS</b>		
Central Bank of India Br Paithan Gate Cash Credit Account	12,17,346.99	4,14,975.00
<b>TOTAL RS.</b>	<b>12,17,346.99</b>	<b>4,14,975.00</b>
<b>Note - 5 : OTHER CURRENT LIABILITIES</b>		
Audit Fees Payable	60,000.00	30,000.00
E payment Account	2,804.00	2,804.00
Professional Fees Payable	30,000.00	5,000.00
Sundry Creditors (As per List)	32,23,839.19	25,10,974.00
<b>TOTAL RS.</b>	<b>33,16,643.19</b>	<b>25,48,778.00</b>
<b>Note - 6 : SHORT TERM PROVISIONS</b>		
Rent Payable	2,77,732.00	-
MIDC Service Charges Payable	29,760.00	-
Salary Payable to Directors'	9,63,124.27	5,66,927.00
Salary Payable to Staff	4,47,696.00	2,67,112.00
TDS Payable A/c 1 %	13,771.00	21,299.00
TDS Payable A/c 2 %	1,358.00	1,400.00
GST Payable	3,77,722.63	-
Electricity Expenses Payable	20,000.00	14,810.00
Telephone Expenses Payable	7,500.00	5,483.00
<b>TOTAL RS.</b>	<b>21,38,663.90</b>	<b>8,77,031.00</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 31-03-2018:-**

Sr. No.	Particulars of Asset	Rate of Dep	Gross Block		As on 31-03-2018	Depreciation		Net Block		
			As on 01-04-2017	Additions During the Year		Up to 01-04-2017	for the Year	Up to 31-03-2018	W.D.V. As on 31-03-2018	W.D.V. As on 31-03-2017
1	COMPUTERS	63.16%	2,98,069.00	2,92,711.87	5,90,780.87	1,10,820.00	1,92,232.00	3,03,052.00	2,87,728.87	1,87,249.00
2	SOFTWARE BUSINESS	39.30%	4,80,524.00	-	4,80,524.00	1,72,320.00	1,21,124.00	2,93,444.00	1,87,080.00	3,08,204.00
3	SOFTWARE TALLY	39.30%	16,256.00	15,254.00	31,510.00	11,134.00	4,986.00	16,120.00	15,390.00	5,122.00
4	FURNITURE & FIXTURES	18.10%	8,16,255.00	14,476.69	8,30,731.69	2,62,046.00	1,01,634.00	3,63,680.00	4,67,051.69	5,54,209.00
5	AIR CONDITIONER	18.10%	31,989.00	30,662.30	62,651.30	206.00	8,490.00	8,696.00	53,955.30	31,783.00
6	AIR COOLER	18.10%	12,000.00	53,500.00	65,500.00	1,886.00	10,612.00	12,498.00	53,002.00	10,114.00
7	CAR	18.10%	11,42,064.00	-	11,42,064.00	1,44,983.00	1,80,472.00	3,25,455.00	8,16,609.00	9,97,081.00
8	CCTV	18.10%	11,710.00	-	11,710.00	1,678.00	1,816.00	3,494.00	8,216.00	10,032.00
9	MOBILE	18.10%	40,699.00	38,839.29	79,538.29	4,007.00	9,010.00	13,017.00	66,521.29	36,692.00
10	INVERTOR	18.10%	-	19,078.00	19,078.00	-	2,772.00	2,772.00	16,306.00	-
10	REFRIGERATOR	18.10%	15,249.00	-	15,249.00	1,838.00	2,427.00	4,265.00	10,984.00	13,411.00
11	BIOMETRIC ATTENDANCE M/C	18.10%	-	4,576.28	4,576.28	-	404.00	404.00	4,172.28	-
	<b>Total</b>		<b>28,64,815.00</b>	<b>4,69,098.43</b>	<b>33,33,913.43</b>	<b>7,10,918.00</b>	<b>6,35,979.00</b>	<b>13,46,897.00</b>	<b>19,87,016.43</b>	<b>21,53,897.00</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, 2018**

(Amount in Rs)

PARTICULARS	31st March, 2018	31st March, 2017
<b>Note - 8 : OTHER NON CURRENT ASSETS</b>		
Preliminary Exps to the extent not written off	5,000.00	10,000.00
<b>TOTAL RS.</b>	<b>5,000.00</b>	<b>10,000.00</b>
<b>Note - 9 : INVENTORIES</b>		
Work In Process	12,52,500.00	9,90,900.00
<b>TOTAL RS.</b>	<b>12,52,500.00</b>	<b>9,90,900.00</b>
<b>Note - 10 : TRADE RECEIVABLES (UNSECURED)</b>		
(a) Considered good:		
Outstanding for period exceeding Six Months	-	3,09,779.00
Others	36,53,422.85	17,25,245.00
<b>TOTAL RS.</b>	<b>36,53,422.85</b>	<b>20,35,024.00</b>
<b>Note - 11 : SHORT-TERM LOANS AND ADVANCES</b>		
Salary Advance	1,09,500.00	33,000.00
Deposit with STPI	22,900.00	-
IIT Madras (EMD Amount)	73,750.00	73,750.00
<b>TOTAL RS.</b>	<b>2,06,150.00</b>	<b>1,06,750.00</b>
<b>Note - 12 : CASH AND CASH EQUIVALENTS</b>		
a) Balance with Banks		
ICICI Bank CA - 0274	61,212.90	4,056.00
b) Cash Balance	1,57,843.30	1,94,275.00
<b>TOTAL RS.</b>	<b>2,19,056.20</b>	<b>1,98,331.00</b>
<b>Note - 13 : OTHER CURRENT ASSETS</b>		
Fixed Deposit	10,000.00	-
Income Tax Refund Receivable (FY 16-17)	19,32,617.63	19,32,618.00
Income Tax Refund Receivable (FY 17-18)	23,60,337.16	-
<b>TOTAL RS.</b>	<b>43,02,954.79</b>	<b>19,32,618.00</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 31-03-2018**

(Amount in Rs)

PARTICULARS	31st March, 2018	31st March, 2017
<b>Note - 14 : REVENUE FROM OPERATIONS</b>		
Gross Receipts	3,14,48,110.57	2,32,98,618.00
<b>TOTAL RS.</b>	<b>3,14,48,110.57</b>	<b>2,32,98,618.00</b>
<b>Note - 15 : OTHER INCOME</b>		
Interest Received on IT Refund	-	42,766.00
<b>TOTAL RS.</b>	<b>-</b>	<b>42,766.00</b>
<b>Note - 16 : CHANGES IN INVENTORY</b>		
<b>INVENTORY AT THE END OF THE YEAR</b>		
Work in Progress	12,52,500.00	9,90,900.00
<b>INVENTORY AT THE BEGINNING OF THE YEAR</b>		
Work in Progress	9,90,900.00	3,40,500.00
<b>TOTAL RS.</b>	<b>2,61,600.00</b>	<b>6,50,400.00</b>
<b>Note - 17 : EMPLOYEE BENEFIT EXPENSES</b>		
Salary to Staff	60,92,799.00	24,00,831.00
Salary to Directors	18,00,000.00	9,00,000.00
<b>TOTAL RS.</b>	<b>78,92,799.00</b>	<b>33,00,831.00</b>
<b>Note - 18 : FINANCE COST</b>		
Bank Charges & Commission	12,215.38	28,289.00
Processing Charges	7,670.00	6,500.00
Interest on CC Account	1,23,906.00	91,836.00
Interest on Vehicle Loan	73,760.00	61,331.00
Interest on Unsecured Loan	-	31,956.00
<b>TOTAL RS.</b>	<b>2,17,551.38</b>	<b>2,19,912.00</b>
<b>Note - 19 : DEPRECIATION AND AMORTISATION EXPENSE</b>		
Depreciation	6,35,979.00	4,42,513.00
<b>TOTAL RS.</b>	<b>6,35,979.00</b>	<b>4,42,513.00</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 31-03-2018**

(Amount in Rs)

PARTICULARS	31st March, 2018	31st March, 2017
<b>Note - 20 : OTHER EXPENSES</b>		
Advertisement Charges	35,587.82	56,635.00
AMC Charges	-	34,800.00
Audit Fees	30,000.00	30,000.00
Computer Rent Expenses	22,300.00	-
Conferencing Charges	25,038.00	-
Consultancy Expenses	69,007.00	-
Conveyance Expenses	53,254.73	55,373.00
Electricity Expenses	2,38,291.59	1,87,082.00
Forex Loss	8,212.31	-
Forwarding Expenses	800.00	-
House Keeing Expenses	82,184.24	9,355.00
Interest on Krushi Kalyan Cess 0.50%	3,389.00	2,712.00
Interest on SB Cess	2,898.00	3,333.00
Interest on Service Tax	85,707.00	90,013.00
Interest on TDS & Late Fees	4,292.00	2,771.00
Internet Charges	91,186.30	1,36,736.00
Krushi Kalyan Cess 0.50% Expenses	4,625.68	3,561.00
MIDC Service Charges	29,760.00	1,71,086.00
Office Expenses	21,726.76	1,25,253.00
Postage & Courier Expenses	64,255.00	53,481.00
Preliminary Expenses	5,000.00	5,000.00
Printing & Stationery Expenses	8,957.00	5,017.00
Professional Fees	59,150.00	33,900.00
Rebate & Discount	97,680.81	4,75,620.00
Rent Paid	2,77,732.00	2,25,916.00
Repairs & Maintenance (Computer)	5,216.00	2,400.00
Repairs & Maintenance (General)	18,530.00	-
Repairs & Maintenance (Vehicle)	18,868.00	26,575.00
Sales Promotion Expenses	15,463.36	96,006.00
SB Cess @ 0.50% Expenses	-	3,587.00
Service Tax Paid Expenses	1,564.91	18,463.00
Software Expenses	53,526.09	-
Staff Welfare Expenses	1,84,046.96	2,04,216.00
Telephone Expenses	1,24,737.80	1,28,877.00
Training Expenses	1,09,875.00	-
Travelling Expenses	69,961.37	51,039.00
Vendor Payment	1,92,50,623.27	1,70,32,306.00
Water Charges	24,090.00	-
<b>TOTAL RS.</b>	<b>2,11,97,538.00</b>	<b>1,92,71,113.00</b>



*Siva*  
DIRECTOR

*Rishi 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 30-Sep-2018 along with a copy of each of :-
  - (a) the audited Profit and loss account for the period beginning from 01-Apr-2017 to ending on 31-Mar-2018.
  - (b) the audited balance sheet as at 31-Mar-2018; 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*





## 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 |
| <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, 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>As per sch.4</b>                                   |
| <b>5</b> | Status  | : <b>DOMESTIC COMPANY</b>                               |
| <b>6</b> | Previous year   | : <b>01-Apr-2017 to 31-Mar-2018</b>                     |
| <b>7</b> | Assessment year   | : <b>2018-19</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: 15%;">Increase in profit (Rs.)</th> <th style="width: 35%;">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								



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**Rakhi Pathi**

	(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.	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						
	<table border="1"> <thead> <tr> <th>Serial number</th> <th>Nature of fund</th> <th>Sum received from employees</th> <th>Due date for payment</th> <th>The actual Amount paid</th> <th>The actual date of payment to the concerned authorities</th> </tr> </thead> </table>	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	
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) (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	NIL						
	(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	NIL						
	(ii) as payment referred to in sub-clause (ia) (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	NIL						



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*Rakhi*

	(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
	(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/ 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. (b) Particulars of income or expenditure of prior period credited or debited to the profit and loss account.	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)(vii-a), 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)(vii-b), 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.
30A	(a) Whether primary adjustment to transfer price, as referred to in section 92CE(1), has been made during the previous year? (b) If yes, please furnish the following details: (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)?	No NIL



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(iv) Date of receipt;	
(32b) 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: (i) Name, address and Permanent Account Number (if available with the assessee) of the payer; (ii) Amount of receipt (in Rs.);	NIL
(32c) 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: (i) Name, address and Permanent Account Number (if available with the assessee) of the payee; (ii) Nature of transaction; (iii) Amount of payment (in Rs.); (iv) Date of payment;	NIL
(32d) 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: (i) Name, address and Permanent Account Number (if available with the assessee) of the payee; (ii) Amount of payment (in Rs.);  (Particulars at (32a), (32b), (32c) and (32d) 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. 2661(E) dated 3 <sup>rd</sup> July, 2017)	NIL
(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 repaid by an account payee cheque or an account payee bank draft.	As per sch 3 Ic
(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 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:—	NIL



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35	<p>(a) In the case of a trading concern, give quantitative details of principal items of goods traded:</p> <p>(i) opening Stock;</p> <p>(ii) purchases during the previous year;</p> <p>(iii) sales during the previous year;</p> <p>(iv) closing Stock;</p> <p>(v) shortage/excess, if any.</p>	Not Applicable
	<p>(b) In the case of manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products:</p> <p>A Raw materials :</p> <p>(i) opening stock;</p> <p>(ii) Purchases during the previous year;</p> <p>(iii) consumption during the previous year;</p> <p>(iv) sales during the previous year;</p> <p>(v) closing stock;</p> <p>(vi) yield of finished products;</p> <p>(vii) percentage of yield;</p> <p>(viii) shortage/excess, if any.</p>	Not Applicable
	<p>B Finished products/By-products :</p> <p>(i) opening stock;</p> <p>(ii) purchases during the previous year;</p> <p>(iii) quantity manufactured during the previous year;</p> <p>(iv) sales during the previous year;</p> <p>(v) closing stock;</p> <p>(vi) shortage/excess, if any.</p>	Not Applicable
36	<p>In the case of a domestic company, details of tax on distributed profits under section 115-O in the following form: -</p> <p>(a) total amount of distributed profits;</p> <p>(b) amount of reduction as referred to in section 115-O(1A)(i);</p> <p>(c) amount of reduction as referred to in section 115-O(1A)(ii);</p> <p>(d) total tax paid thereon;</p> <p>(e) dates of payment with amounts.</p>	NIL
36A	<p>(a) Whether the assessee has received any amount in the nature of dividend as referred to in section 2(22)(e)?</p>	No
	<p>(b) If yes, please furnish the following details:</p> <p>(i) Amount received (in Rs.)</p> <p>(ii) Date of receipt</p>	NIL
37	<p>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.</p>	NA
38	<p>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.</p>	NA
39	<p>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.</p>	NA
40	<p>Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:</p> <p>1. Total turnover of the assessee</p> <p>2. Gross profit/turnover</p> <p>3. Net profit/turnover</p> <p>4. Stock-in-trade/turnover</p> <p>5. Material Consumed/finished goods produced</p> <p>(The details required to be furnished for principal items of goods traded or manufactured or services rendered)</p>	As per sch.40



*Singh*  
*Rakhi Dahi*

**4: Indirect tax Reg. Numbers**

Indirect Tax law details		Reg. No.
1	Service Tax (Finance Act, 1994)	AAFCC7012ESD001
2	GST Act- Maharashtra	27 AAFCC7012E 1Z1

**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	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

**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



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*Rakul Singh*

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

Block of Assets	Amount	Date of purchase	Date put to use	Adjustments, if any
4- Furniture, electrical fittings	8,375	30-Jun-2017	30-Jun-2017	
4- Furniture, electrical fittings	6,102	02-Feb-2018	02-Feb-2018	
<b>Total of block 4</b>	<b>14,477</b>			
5- Plant, machinery, cars	53,500	31-May-2017	31-May-2017	-
5- Plant, machinery, cars	19,078	30-Jun-2017	30-Jun-2017	-
5- Plant, machinery, cars	30,662	31-Oct-2017	31-Oct-2017	-
5- Plant, machinery, cars	38,839	30-Nov-2017	30-Nov-2017	-
5- Plant, machinery, cars	4,576	31-Oct-2017	31-Oct-2017	-
<b>Total of block 5</b>	<b>1,46,655</b>			
8- Computer, software etc.	4,176	30-Apr-2017	30-Apr-2017	-
8- Computer, software etc.	64,847	31-May-2017	31-May-2017	-
8- Computer, software etc.	45,839	30-Jun-2017	30-Jun-2017	-
8- Computer, software etc.	6,700	31-Aug-2017	31-Aug-2017	-
8- Computer, software etc.	25,700	31-Oct-2017	31-Oct-2017	-
8- Computer, software etc.	68,991	30-Nov-2017	30-Nov-2017	-
8- Computer, software etc.	6,000	31-Dec-2017	31-Dec-2017	-
8- Computer, software etc.	11,650	31-Jan-2018	31-Jan-2018	-
8- Computer, software etc.	42,026	28-Feb-2018	28-Feb-2018	-
8- Computer, software etc.	16,783	31-Mar-2018	31-Mar-2018	-
8- Computer, software etc.	15,254	31-Oct-2017	31-Oct-2017	-
<b>Total of block 8</b>	<b>3,07,966</b>			
<b>Grand Total</b>	<b>4,69,098</b>			

**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	12,00,000	DIRECTOR	ABNPR 8733 P	Salary
<b>Total</b>	<b>18,00,000</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	3,77,723	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	ABNPR 8733 P	29,12,970	No	15,27,702	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 Vinodkumar Rathi	Aurangabad	ABNPR 8733 P	27,02,268	15,27,702	ECS	N A



*Signature*  
Rakhi Rathi

Schedules to Form 3CD - M/s Crescendo Transcription Private Limited - A.Y. 2018-19

**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.
NSKC02828A	26Q	31-Jul-2017	31-Jul-2017	
NSKC02828A	26Q	31-Oct-2017	31-Oct-2017	
NSKC02828A	26Q	31-Jan-2018	01-Feb-2018	
NSKC02828A	26Q	31-May-2018	31-May-2018	

**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	450	450	28-Apr-2018

**40: Accounting Ratios**

	Current year amount	Ratio to turnover (%)	Last year amount	Last year %
1 Total turnover of the assessee	3,14,48,110		2,32,98,619	
2 Gross profit/turnover	NIL	NIL	NIL	NIL
3 Net profit/turnover	17,65,843	5.62	7,57,414	3.25
4 Stock-in-trade/turnover	NIL	NIL	NIL	NIL
5 Material consumed to Finished goods				
Material consumed	NIL		NIL	
Finished goods	NIL		NIL	

Place: AURANGABAD

Date: 04-09-2018

For G S Lohiya & Associates



*G S Lohiya*

CA G S LOHIYA

Proprietor, M. No. 119310

Firm reg. No. 126561W

*in-4*  
*Rakhi Rathi*