INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

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

Assessment Year **2019-20**

PERSONAL INFORMATION AND THE ACKNOWLEDGEMENT NUMBER

Name	FASCINATE TEXTILES PRIVATE LIMITED	**PAN**	AADCF0004D
Flat/Door/Block No	10/4	**Name Of Premises/Building/Village**	
Form Number.	ITR-6		
Road/Street/Post Office	DAKSHIN MONDAL PARA	**Area/Locality**	DOLTALA, GANGANAGAR
Status	Pvt Company		
Town/City/District	NORTH 24 PARGANAS	**State**	WEST BENGAL
Pin/ZipCode	700132	**Filed u/s**	139(1)-On or before due date
Assessing Officer Details (Ward/Circle)	WARD 10(4), KOLKATA		
e-filing Acknowledgement Number	241794171311019		

COMPUTATION OF INCOME AND TAX THEREON

1	**Gross total income**			1	976444
2	**Total Deductions under Chapter-VI-A**			2	0
3	**Total Income**			3	976440
3a	**Deemed Total Income under AMT/MAT**			3a	635308
3b	**Current Year loss, if any**			3b	0
4	**Net tax payable**			4	253874
5	**Interest and Fee Payable**			5	27485
6	**Total tax, interest and Fee payable**			6	281359
7	**Taxes Paid**	a **Advance Tax**	7a	0	
		b **TDS**	7b	8507	
		c **TCS**	7c	0	
		d **Self Assessment Tax**	7d	272850	
		e **Total Taxes Paid (7a+7b+7c +7d)**		7e	281357
8	**Tax Payable (6-7e)**			8	0
9	**Refund (7e-6)**			9	0
10	**Exempt Income**	**Agriculture**		10	
		Others			

Income Tax Return submitted electronically on **31-10-2019 16:37:54** from IP address **59.94.21.172** and verified by **JISHU CHOWDHURY** having PAN **AJHPC3278J** on **31-10-2019 16:37:54** from IP address **59.94.21.172** using **Digital Signature Certificate (DSC)**

DSC details: **29137194204859CN=Verasys CA 2014,2.5.4.51=#13294f6666696365204e6f2e2032312c20326e6420466c6f6f722c20426861766e61204275696c64696e67,STREET=V.S.**

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

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 **FASCINATE TEXTILES PRIVATE LIMITED 10/4 DAKSHIN MONDAL PARA DO LTALA , PO GANGANAGAR MADHYAMGRAM , KOLKATA , WEST BENGAL , 700132 AADCF0004D** was conducted by **Us SOUMEN AND ASSOCIATES, CHARTERED ACCOUNTANTS** in pursuance of the provisions of the **COMPANY** Act, and **We** annex here to a copy of **Our** audit report dated **27/06/2019** along with a copy each of

(a) the audited **Profit and loss account** for the period beginning from **01/04/2018** to ending on **31/03/2019**
(b) the audited balance sheet as at, **31/03/2019** ; and
(c) documents declared by the said act to be part of, or annexed to, the **Profit and loss account** and balance sheet.

2. The statement of particulars required to be furnished unser section 44AB is annexed herewith in Form No. 3CD.

3. In **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 and the Annexure thereto are true and correct subject to the following observations/qualifications, if any.

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

Sl No.	Qualification Type	Observations/Qualifications
1	Others.	1. YEAR END CASH-IN-HAND IS CERTIFIED BY THE MANAGEMEN T 2. YEAR END STOCK-IN-TRADE IS CERTIFIED BY THE MANAGE MENT. 3. CHECKING OF PAYMENTS COVERED UNDER SECTION 4 0(A)(3A) WAS TO THE EXTENT MADE AVAILABLE TO US. 4.BALA NCE CONFIRMATIONS ARE STILL AWAITED FROM VARIOUS PAR TIES. 5.WE HAVE NOT BEEN PROVIDED WITH ANY DETAILS OF CONTINGENT LIABILITY. 6.EMPLOYEES CONTRIBUTION TO STAF F WELFARE FUND, EVEN IF PAID TO FUND, AFTER DUE DATE OF CREDITING TO FUND, HAD BEEN TREATED AS ALLOWABLE ON T HE BASIS OF JUDICIAL PRONOUNCEMENT IN THIS REGARD BY K ARNATAKA HIGH COURT AND KERALA HIGH COURT.

Place	**KOLKATA**	Name	**JAYDIP GUHARAY (PARTNER OF S OUMEN & ASSOCIATES, CHARTERED ACCOUNTANTS)**
Date	**31/10/2019**	Membership Number	**302025**
		FRN (Firm Registration Number)	**0323348E**
		Address	**UDIN 19302025AAAAPA6481 , 391/37, PR INCE ANWAR SHAH ROAD , KOLKAT A , WEST BENGAL , 700068**

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Fascinate Textiles
Private Limited
Director

FORM NO. 3CD
[See rule 6G(2)]
Statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961

1	Name of the assessee	**FASCINATE TEXTILES PRIVATE LIMITED**
2	Address	**10/4 DAKSHIN MONDAL PARA DOLTALA , PO GANGANA GAR MADHYAMGRAM , KOLKATA , WEST BENGAL , 70 0132**
3	Permanent Account Number (PAN)	**AADCF0004D**
4	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	**Yes**

Sl No.	Type	Registration Number
1	**Goods and Services tax WEST BENGAL**	**19AADCF0004D1ZD**

5	Status	**Company**
6	Previous year from	**01/04/2018 to 31/03/2019**
7	Assessment Year	**2019-20**
8	Indicate the relevant clause of section 44AB under which the audit has been conducted	

Sl No.	Relevant clause of section 44AB under which the audit has been conducted
1	**Clause 44AB(a)-Total sales/turnover/gross receipts of business exceeding specified limits**

9	a	If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios. In case of AOP, whether shares of members are indeterminate or unknown ?	

S.No.	Name	Profit Sharing Ratio (%)
1		

9	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.*	

S.No.	Date of change	Name of Partner/ Member	Type of change	Old profit sharing ratio	New profit Sharing Ratio	Remarks

10	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).

S.No.	Sector	Sub Sector	Code
1	**MANUFACTURING**	**Manufacture of textiles (other than by handloom)**	**04024**

10	b	If there is any change in the nature of business or profession, the particulars of such change	**No**

S.No.	Business	Sector	SubSector	Code

11	a	Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed	**No**

S.No.	Books prescribed

11	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.) Same as 11(a) above

S.No.	Books maintained	Address Line 1	Address Line 2	City or Town or District	State	PinCode
1	**ACCOUNTS MAIN TENANCE IN TALL Y ERP SOFTWARE**	**10/4 DAKSHIN MON DAL PARA DOLTAL A**	**PO GANGANAGAR MADHYAMGRAM**	**KOLKATA**	**WEST BE NGAL**	**700132**

11	c	List of books of account and nature of relevant documents examined. Same as 11(b) above

Books Examined
CASH BOOK, BANK BOOK, PURCHASE AND SALES REGISTER AND OTHER SUBSIDIARY REGISTER ON TEST BAS IS

12	Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section).	**No**

S.No.	Section	Amount
Nil		

13	a	Method of accounting employed in the previous year	**Mercantile system**
13	b	Whether there has been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year.	**No**

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Private Limited
Director

13	c	If answer to (b) above is in the affirmative, give details of such change , and the effect thereof on the profit or loss.		
	Particulars		Increase in profit(Rs.)	Decrease in profit(Rs.)
13	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
13	e	If answer to (d) above is in the affirmative, give details of such adjustments.		

S.No.	ICDS	Increase in profit(Rs.)	Decrease in profit(Rs.)	Net effect(Rs.)
	Total			

13	f	Disclosure as per ICDS.

S.No.	ICDS	Disclosure
1	**ICDS I - Accounting Policies**	**As fundamental accounting assumptions of Going Concern, Co nsistency and Accrual are followed, specific disclosure is not re quired.**
2	**ICDS II - Valuation of Inventories**	**The accounting policies adopted in measuring inventories - cost, or net realisable value, whichever is lower - total carrying am ount of inventories Rs. 21774769/-**
3	**ICDS III - Construction Contracts**	**Not Applicable**
4	**ICDS IV - Revenue Recognition**	**Specific disclosure requirement under ICDS IV, is not applicab le in the instant case and revenue from sales of goods has been r ecognized as and when accrued.**
5	**ICDS V - Tangible Fixed Assets**	**Disclosed on the face of the balance sheet at cost less depreciatio n and depreciation claimed by the assessee as schedule II of Co mpanies Act 2013, and adjusted for depreciation under Income Tax Act for taxation purpose.**
6	**ICDS VII - Governments Grants**	**Not Applicable**
7	**ICDS IX - Borrowing Costs**	**Capiltalization of borrowing cost not applicable**
8	**ICDS X - Provisions, Contingent Liabilities and Contingent Assets**	**. Provision for Taxation Rs. 218606/- is measured using criterio n specified in ICDS X i.e. satisfying Present obligation as a resu lt of past events. Reasonably certain of outflow obligation a reli able estimate of obligation can be made**

14	a	Method of valuation of closing stock employed in the previous year.		**At cost, or net realisable valu e, whichever is lower**
14	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
	Particulars		Increase in profit(Rs.)	Decrease in profit(Rs.)
15	Give the following particulars of the capital asset converted into stock-in-trade			

S.No.	(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:-
16	a	The items falling within the scope of section 28

S.No.	Description	Amount
Nil		

16	b	The proforma credits, drawbacks, refunds of duty of customs or excise or service tax or refunds of sales tax or value added tax or Goods and Services Tax,where such credits, drawbacks or refunds are admitted as due by the authorities concerned

S.No.	Description	Amount

16	c	Escalation claims accepted during the previous year

S.No.	Description	Amount
Nil		

16	d	Any other item of income

S.No.	Description	Amount
Nil		

16	e	Capital receipt, if any

S.No.	Description	Amount
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:

S.No.	Details of property	Address Line 1	Address Line 2	City/Town/ District	State	Pincode	Consideration received or accrued	Value adopted or assessed or assessable

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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:-

S.No.	Description of Block of Assets/ Class of Assets	Rate of depreciation (In Percentage)	Opening WDV / Actual(A) (A)	Additions: Purchase Value (1)	Additions: CENT VAT (2)	Additions: Change in Rate of Exchange (3)	Additions: Subsidy/Grant (4)	Additions: Total Value of Purchases (B) (1+2+3+4)	Deductions (C)	Depreciation Allowable (D)	Written Down Value at the end of the year (A+B-C-D)
1	**Furnitures & Fittings @ 10%**	**10%**	**315579**	**0**	**0**	**0**	**0**	**0**	**0**	**31558**	**284021**
2	**Plant & Machinery @ 15%**	**15%**	**2315169**	**117269**	**0**	**0**	**0**	**117269**	**0**	**386467**	**2045971**
3	**Plant & Machinery @ 40%**	**40%**	**74086**	**4000**	**0**	**0**	**0**	**4000**	**0**	**31234**	**46852**

*** For Addition and Deduction Details refer Addition and Deduction Detail Tables At the End of the Page**

19 Amounts admissible under sections :

S.No.	Section	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)]

S.No.	Description	Amount

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

S.No.	Nature of fund	Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities
1	**Provident Fund**	**7199**	**15/05/2018**	**7199**	**15/05/2018**
2	**Provident Fund**	**7199**	**15/06/2018**	**7199**	**16/06/2018**
3	**Provident Fund**	**4430**	**15/07/2018**	**4430**	**24/05/2019**
4	**Provident Fund**	**4430**	**15/08/2018**	**4430**	**24/05/2019**
5	**Provident Fund**	**4430**	**15/09/2018**	**4430**	**24/05/2019**
6	**Provident Fund**	**4430**	**15/10/2018**	**4430**	**24/05/2019**
7	**Provident Fund**	**4430**	**15/11/2018**	**4430**	**24/05/2019**
8	**Provident Fund**	**4430**	**15/12/2018**	**4430**	**24/05/2019**
9	**Provident Fund**	**4430**	**15/01/2019**	**4430**	**24/05/2019**
10	**Provident Fund**	**4430**	**15/02/2019**	**4430**	**24/05/2019**
11	**Provident Fund**	**4430**	**15/03/2019**	**4430**	**24/05/2019**
12	**Provident Fund**	**4430**	**15/04/2019**	**4430**	**24/05/2019**
13	**Any Fund set up under the provisions of ESI Act,1948**	**1400**	**15/05/2018**	**1400**	**24/05/2019**
14	**Any Fund set up under the provisions of ESI Act,1948**	**1400**	**15/06/2018**	**1400**	**24/05/2019**
15	**Any Fund set up under the provisions of ESI Act,1948**	**1400**	**15/07/2018**	**1400**	**24/05/2019**
16	**Any Fund set up under the provisions of ESI Act,1948**	**1671**	**15/08/2018**	**1671**	**24/05/2019**
17	**Any Fund set up under the provisions of ESI Act,1948**	**1671**	**15/09/2018**	**1671**	**24/05/2019**
18	**Any Fund set up under the provisions of ESI Act,1948**	**1671**	**15/10/2018**	**1671**	**24/05/2019**
19	**Any Fund set up under the provisions of ESI Act,1948**	**1671**	**15/11/2018**	**1671**	**24/05/2019**
20	**Any Fund set up under the provisions of ESI Act,1948**	**1671**	**15/12/2018**	**1671**	**24/05/2019**
21	**Any Fund set up under the provisions of ESI Act,1948**	**1671**	**15/01/2019**	**1671**	**24/05/2019**
22	**Any Fund set up under the provisions of ESI Act,1948**	**1671**	**15/02/2019**	**1671**	**24/05/2019**

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	23	Any Fund set up under the provisions of ESI Act,1948	1671	15/03/2019	1671	24/05/2019
	24	Any Fund set up under the provisions of ESI Act,1948	1671	15/04/2019	1671	24/05/2019

21 a Please furnish the details of amounts debited to the profit and loss account, being in the nature of capital, personal, advertisement expenditure etc

Capital expenditure

S.No.	Particulars	Amount in Rs.

Personal expenditure

S.No.	Particulars	Amount in Rs.

Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party

S.No.	Particulars	Amount in Rs.

Expenditure incurred at clubs being entrance fees and subscriptions

S.No.	Particulars	Amount in Rs.

Expenditure incurred at clubs being cost for club services and facilities used.

S.No.	Particulars	Amount in Rs.

Expenditure by way of penalty or fine for violation of any law for the time being force

S.No.	Particulars	Amount in Rs.

Expenditure by way of any other penalty or fine not covered above

S.No.	Particulars	Amount in Rs.

Expenditure incurred for any purpose which is an offence or which is prohibited by law

S.No.	Particulars	Amount in Rs.

(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:

S.No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee,if avaliable	Address Line 1	Address Line 2	City or Town or District	Pincode

(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 section200(1)

S.No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee,if avaliable	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted

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

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

S.No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee,if avaliable	Address Line 1	Address Line 2	City or Town or District	Pincode

(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.

S.No.	Date of payment	Amount of payment	Nature of payment	Name of the payer	PAN of the payee,if avaliable	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted	Amount out of (VI) deposited, if any

(iii) as payment referred to in sub-clause (ib)

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

S.No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee,if avaliable	Address Line 1	Address Line 2	City or Town or District	Pincode

(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.

S.No.	Date of payment	Amount of payment	Nature of payment	Name of the payer	PAN of the payee,if avaliable	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of levy deducted	Amount out of (VI) deposited, if any

(iv) fringe benefit tax under sub-clause (ic)	
(v) wealth tax under sub-clause (iia)	
(vi) royalty, license fee, service fee etc. under sub-clause (iib).	
(vii) salary payable outside India/to a non resident without TDS etc. under sub-clause (iii).	

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	S.No.	Date of payment	Amount of payment	Name of the payee	PAN of the payee,if avaliable	Address Line 1	Address Line 2	City	Pincode

(viii) payment to PF /other fund etc. under sub-clause (iv)	
(ix) tax paid by employer for perquisites under sub-clause (v)	

(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;

	S.No.	Particulars	Section	Amount debited to P/L A/C	Amount Admissible	Amount Inadmissible	Remarks

(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

	S.No.	Date Of Payment	Nature Of Payment	Amount in Rs	Name of the payee	Permanent Account Number of the payee, if available

(B) On the basis of the examination of books of account and other relevant documents/evidence, whether the payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A)	Yes

	S.No.	Date Of Payment	Nature Of Payment	Amount in Rs	Name of the payee	Permanent Account Number of the payee, if available

(e) Provision for payment of gratuity not allowable under section 40A(7)	
(f) Any sum paid by the assessee as an employer not allowable under section 40A(9)	

(g) Particulars of any liability of a contingent nature

	S.No.	Nature Of Liability	Amount in Rs.

(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

	S.No.	Nature Of Liability	Amount in Rs.

(i) Amount inadmissible under the proviso to section 36(1)(iii)		
22	Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006	
23	Particulars of any payment made to persons specified under section 40A(2)(b).	

	S.No.	Name of Related Person	PAN of Related Person	Relation	Nature of trasaction	Payment Made(Amount)

24 Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33ABA or 33AC.

	S.No.	Section	Description	Amount
	Nil			

25 Any amount of profit chargeable to tax under section 41 and computation thereof.

	S.No.	Name of Person	Amount of income	Section	Description of Transaction	Computation if any
	Nil					

26	(i)*	In respect of any sum referred to in clause (a), (b), (c), (d), (e), (f) or (g)of section 43B, the liability for which:-
26	(i)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 :-
26	(i)(A)(a)	Paid during the previous year

	S.No.	Section	Nature of liability	Amount
	Nil			

26	(i)(A)(b)	Not paid during the previous year

	S.No.	Section	Nature of liability	Amount

26	(i)B	was incurred in the previous year and was
26	(i)(B)(a)	Paid on or before the due date for furnishing the return of income of the previous year under section 139(1)

	S.No.	Section	Nature of liability	Amount
	Nil			

26	(i)(B)(b)	not paid on or before the aforesaid date

	S.No.	Section	Nature of liability	Amount
	Nil			

(State whether sales tax,goods and services Tax, customs duty, excise duty or any other indirect tax,levy,cess,impost etc.is passed through the profits and loss account.)	No	

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27 a	Amount of Central Value Added Tax Credits/ Input Tax Credit(ITC) availed of or utilised during the previous year and its treatment in profit and loss account and treatment of outstanding Central Value Added Tax Credits/ Input Tax Credit(ITC) in accounts		No
	CENVAT/ITC	Amount	Treatment in Profit and Loss/Accounts
	Opening Balance		
	Credit Availed		
	Credit Utilized		
	Closing/Outstanding Balance		

27 b	Particulars of income or expenditure of prior period credited or debited to the profit and loss account :-				
	S.No.	Type	Particulars	Amount	Prior period to which itrelates(Year in yyyy-yyformat)
	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)(viia)							
	S.No.	Name of the person from which shares received	PAN of the person, if available	Name of the company from which shares received	CIN of the company	No. of Shares Received	Amount of consideration paid	Fair Market value of the shares
	Nil							

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					
	S.No.	Name of the person from whom consideration received for issue of shares	PAN of the person, if available	No. of Shares	Amount of consideration received	Fair Market value of the shares
	Nil					

A(a)	Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (ix) of sub-section (2) of section 56?			No
A(b)	If yes, please furnish the following details:			
	S.No.	Nature of income:	Amount (in Rs.)	
B(a)	Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (x) of sub-section (2) of section 56 .			No
B(b)	If yes, please furnish the following details:			
	S.No.	Nature of income:	Amount (in Rs.)	

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)												No
	S.No	Name of the person from whom amount borrowed or repaid on hundi	PAN of the person, if available	Address Line 1	Address Line 2	City or Town or District	State	Pin code	Amount borrowed	Date of Borrowing	Amount due including interest	Amount repaid	Date of Repayment
	Nil												

A(a)	Whether primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the previous year.						No
A(b)	If yes, please furnish the following details:						
	S.No.	Under which clause of sub-section (1) of section 92CE primary adjustment is made	Amount (in Rs.) of primary adjustment	Whether the excess money available with the associated enterprise is required to be repatriated to India as per the provisions of sub-section (2) of section 92CE.	If yes, whether the excess money has been repatriated within the prescribed time.	If no, the amount (in Rs.) of imputed interest income on such excess money which has not been repatriated within the prescribed time	Expected date of repatriation of money

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B(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 sub-section (1) of section 94B	**No**
B(b)	If yes, please furnish the following details:	

S.No.	Amount (in Rs.) of expenditure by way of interest or of similar nature incurred	Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year (in Rs.)	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.	Details of interest expenditure brought forward as per sub-section (4) of section 94B.		Details of interest expenditure carried forward as per sub-section (4) of section 94B:	
				Assessment Year	Amount(in Rs.)	Assessment Year	Amount(in Rs.)
Nil							

C(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 31st March, 2020)	**No**
C(b)	If yes, please furnish the following details:	

S.No.	Nature of the impermissible avoidance arrangement	Amount (in Rs.) of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement

31 a Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :-

S.No.	Name of the lender or depositor	Address of the lender or depositor	Permanent Account Number(if available with the assessee) of the lender or the depositor	Amount of loan or deposit taken or accepted	Whether the loan or deposit was squared up during the previous year	Maximum amount outstanding in the account at any time during the previous year	Whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account.	In case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.
Nil								

31 b Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:-

S.No.	Name of the person from whom specified sum is received	Address of the person from whom specified sum is received	Permanent Account Number (if available with the assessee) of the person from whom specified sum is received	Amount of specified sum taken or accepted	Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account	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.
Nil						

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

31 b(a) 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 :-

S.No.	Name of the Payer	Address of the payer	Permanent Account Number (if available with the assessee) of the Payer	Nature of transaction	Amount of Receipt	Date of receipt

31 b(b) 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 :-

	S.No.	Name of the Payer	Address of the payer	Permanent Account Number (if available with the assessee) of the Payer	Amount of Receipt

31 b(c) 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 :-

S.No.	Name of the Payee	Address of the payee	Permanent Account Number (if available with the assessee) of the Payee	Nature of transaction	Amount of Payment	Date of Payment

31 b(d) Particulars of each payment 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 :-

S.No.	Name of the Payee	Address of the payee	Permanent Account Number (if available with the assessee) of the Payee	Amount of Payment

(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 3rd July, 2017)

31 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:—

S.No.	Name of the payee	Address of the payee	Permanent Account Number(if available with the assessee)of the payee	Amount of the repayment	Maximum amount outstanding in the account at any time during the previous year	Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account.	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.
Nil							

31 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:—

S.No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee)of the payer	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				

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31 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:—

S.No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee)of the payer	Amount of repayment of loan or deposit or any specified advance received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year.
Nil				

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

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

		S.No.	Assessment Year	Nature of loss/allowance	Amount as returned	Amount as assessed (give reference to relevant order)		Remarks
						Amount as assessed	Order U/S and Date	
		Nil						

32	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.	**Not Applicable**
32	c	Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year.	**No**
		If yes, please furnish the details below	
32	d	Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year	**No**
		If yes, please furnish details of the same	
32	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	
33		Section-wise details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA)	**No**

S.No.	Section	Amount
Nil		

34	a	Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish	**Yes**

S.No.	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 (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8)
1	**CALF02317A**	**194C**	**Payments to contractors**	**8652982**	**8652982**	**8652982**	**115011**	**0**	**0**	**0**
2	**CALF02317A**	**194J**	**Fees for professional or technical services**	**180000**	**180000**	**180000**	**18000**	**0**	**0**	**0**
3	**CALF02317A**	**194-I**	**Rent**	**1268004**	**1268004**	**1268004**	**126804**	**0**	**0**	**0**

34	b	Whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes, Please furnish the details:	**Yes**

S.No.	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
1	**CALF02317A**	**26Q**	**31/07/2018**	**31/07/2018**	**Yes**	
2	**CALF02317A**	**26Q**	**31/10/2018**	**31/10/2018**	**Yes**	
3	**CALF02317A**	**26Q**	**31/01/2019**	**02/02/2019**	**Yes**	
4	**CALF02317A**	**26Q**	**31/05/2019**	**08/06/2019**	**Yes**	

34	c	Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7).If yes, please furnish	**Not Applicable**

S.No.	Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount paid out of column (2) along with date of payment.	
			Amount	Dates of payment
Nil				

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35	a	In the case of a trading concern, give quantitative details of prinicipal items of goods traded

S.No.	Item Name	Unit	Opening stock	Purchases during the previous year	Sales during the previous year	Closing stock	Shortage/ excess, if any
Nil							

35	b	In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products :-
35	bA	Raw materials :

S.No.	Item Name	Unit	Opening stock	Purchases during the previous year	Consumption during the previous year	Sales during the previous year	Closing stock	*Yield of finished products	*Percentage of yield	Shortage/ excess, if any
Nil										

35	bB	Finished products :

S.No.	Item Name	Unit	Opening stock	Purchases during the previous year	Quantity manufactured during the previous year	Sales during the previous year	Closing stock	Shortage/ excess, if any
Nil								

35	bC	By products :

S.No.	Item Name	Unit	Opening stock	Purchases during the previous year	Quantity manufactured during the previous year	Sales during the previous year	Closing stock	Shortage/ excess, if any
Nil								

36	In the case of a domestic company, details of tax on distributed profits under section 115-O in the following forms :-

S.No.	(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)Date of Payment with Amounts	
					Amount	Dates of payment
Nil						

A(a)	Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (e) of clause (22) of section 2	No
A(b)	If yes, please furnish the following details:	

S.No.	Amount received (in Rs.)	Date of receipt

37	Whether any cost audit was carried out	Not Applicable
	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	
38	Whether any audit was conducted under the Central Excise Act, 1944	Not Applicable
	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	
39	Whether any audit was conducted under section 72A of the Finance Act,1994 in relation to valuation of taxable services as may be reported/identified by the auditor	Not Applicable
	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	
40	Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:	

No	Particulars	Previous Year			Preceding previous Year		
a	Total turnover of the assessee	45405649			27865447		
b	Gross profit / Turnover			%			%
c	Net profit / Turnover	635308	45405649	1.40 %	408633	27865447	1.47 %

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d	Stock-in-Trade / Turnover	21774769	45405649	47.96 %	7948690	27865447	28.53 %
e	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 alongwith details of relevant proceedings

S.No.	Financial year to which demand/ refund relates to	Name of other Tax law	Type (Demand raised/Refund received)	Date of demand raised/refund received	Amount	Remarks
Nil						

42	A(a)	Whether the assessee is required to furnish statement in Form No.61 or Form No. 61A or Form No. 61B?	No
	A(b)	If yes, please furnish the following details:	

S.No.	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(a)	Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286	No
	A(b)	If yes, please furnish the following details:	

S.No.	Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity	Name of parent entity	Name of alternate reporting entity (if applicable)	Date of furnishing of report	

	A(c)	If Not due , please enter expected date of furnishing the report	
44		Break-up of total expenditure of entities registered or not registered under the GST:(This Clause is kept in abeyance till 31st March, 2020)	

S.No.	Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST				Expenditure relating to entities not registered under GST
		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	

Place	KOLKATA	Name	JAYDIP GUHARAY (PARTNER OF SOUMEN & ASSOCIATES, CHARTERED ACCOUNTANTS)
Date	31/10/2019	Membership Number	302025
		FRN (Firm Registration Number)	0323348E
		Address	UDIN 19302025AAAAPA6481 , 391/37, PRINCE ANWAR SHAH ROAD , KOLKATA , WEST BENGAL , 700068 ,

Form Filing Details	
Revision/Original	Original

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Addition Details(From Point No. 18)						
Description of Block of Assets	Sl.No.	Date of Purchase	Date put to use	Amount	Adjustment on account of	Total Amount

					MODVAT	Exchange Rate Change	Subsidy Grant	
Furnitures & Fittings @ 10%								
Total of **Furnitures & Fittings @ 10%**								**0**
Plant & Machinery @ 15%	**1**	**16/06/2018**	**16/06/2018**	**34300**	**0**	**0**	**0**	**34300**
	2	**18/04/2018**	**18/04/2018**	**30469**	**0**	**0**	**0**	**30469**
	3	**18/04/2018**	**18/04/2018**	**11875**	**0**	**0**	**0**	**11875**
	4	**21/06/2018**	**21/06/2018**	**40625**	**0**	**0**	**0**	**40625**
Total of **Plant & Machinery @ 15%**								**117269**
Plant & Machinery @ 40%	**1**	**02/07/2018**	**02/07/2018**	**4000**	**0**	**0**	**0**	**4000**
Total of **Plant & Machinery @ 40%**								**4000**

Deduction Details(From Point No. 18)				
Description of Block of Assets	Sl.No.	Date of Sale etc.	Amount	
Furnitures & Fittings @ 10%				
Total of **Furnitures & Fittings @ 10%**			**0**	
Plant & Machinery @ 15%				
Total of **Plant & Machinery @ 15%**			**0**	
Plant & Machinery @ 40%				
Total of **Plant & Machinery @ 40%**			**0**	

Soumen & Associates Kolkata Chartered Accountants

INDEPENDENT AUDITORS' REPORT

To the Members of Fascinate Textiles Private Limited

Report on the audit of the financial statements

Opinion

We have audited the accompanying financial statements of **Fascinate Textiles Private Limited** ("the Company"), which comprise the balance sheet as at March 31, 2019, and the Statement of Profit and Loss for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 ('Act') in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2019 and its profit for the year ended on that date.

Key audit matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Reporting of key audit matters as per SA 701, Key Audit Matters are not applicable to the Company as it is an unlisted company.

Information other than the financial statements and auditors' report thereon

The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexures to Board's Report, Business Responsibility Report but does not include the financial statements and our auditor's report thereon.

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

Management's responsibility for the financial statements

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

Soumen & Associates * Kolkata * Chartered Accountants * safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the *Company or to cease operations, or has no realistic alternative* but to do so.

The board of directors is also responsible for overseeing the Company's financial reporting process.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going

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concern. If we conclude that material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on other legal and regulatory requirements

Statement of matters specified in Para 3 and 4 as required by the Companies (Auditor's Report) Order, 2016("the Order") issued by the Central Government of India in terms of subsection (11) of section 143 of the Act are not applicable for the year under audit in view of the exemption granted under the Act.

As required by Section 143(3) of the Act, we report that:

a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;

b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;

c) The balance sheet and the 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;

Soumen & Associates
Kolkata
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e) On the basis of the written representations received from the directors as on March 31, 2019 taken on record by the board of directors, none of the directors is disqualified as on March 31, 2019 from being appointed as a director in terms of Section 164 (2) of the Act;

f) Since the Company's turnover as per last audited financial statements is less than Rs.50 Crores and its borrowings from banks and financial institutions at any time during the year is less than Rs.25 Crores, the Company is exempted from getting an audit opinion with respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls vide notification dated June 13, 2017;

g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us;

   1. The Company does not have any pending litigations which would impact its financial position;

   2. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses; and

   3. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company

For Soumen & Associates
Chartered Accountants
FRN323348E

Soumen & Associates Kolkata Chartered Accountants

Jaydip GuhaRay
Partner
M. No. 302025
Place: Kolkata
Dated: 27 June, 2019

Soumen & Associates Kolkata Chartered Accountants

FASCINATE TEXTILES PRIVATE LIMITED

BALANCE SHEET
As at 31st March, 2019

Particulars	Note No	As at 31-03-2019 (Rs.)	As at 31-03-2018 (Rs.)
I. EQUITY AND LIABILITIES			
(1) Shareholder's Funds			
(a) Share Capital	1	4,000,000.00	4,000,000.00
(b) Reserves and Surplus	2	1,043,941.00	408,633.00
(3) Non-Current Liabilities			
Long-term borrowings	3	9,358,401.00	8,952,195.00
Deffered Tax Liabilities	4	0.00	24,627.00
(4) Current Liabilities			
(a) Short-term borrowings			
(b) Trade payables	5	24,001,144.00	4,888,435.00
(c) Other current liabilities	6	1,346,024.00	773,500.00
(d) Short-term provisions	7	218,606.00	117,088.00
Total		39,968,116.00	19,164,478.00
II.Assets			
(1) Non-current assets			
(a) Fixed assets			
(i) Tangible assets	8	2,501,592.00	2,800,472.00
(ii) Deffered Tax assets	4	4,957.00	0.00
(2) Current assets			
(a) Inventories	9	21,774,769.00	7,948,690.00
(b) Trade receivables	10	14,945,289.00	7,847,288.00
(c) Cash and cash equivalents	11	283,000.00	98,622.00
(e) Other current assets	12	458,509.00	469,406.00
Total		39,968,116.00	19,164,478.00

Significant Accounting Policies 21

As per our report of even date
For Soumen & Associates
Chartered Accountants
FRN323348E

Soumen & Associates Kolkata Chartered Accountants

Jaydip GuhaRay
Partner
M. No. 302025
Place: Kolkata
Dated: 27 June, 2019

FASCINATE TEXTILES PRIVATE LIMITED

Sd/-
Jishu Chowdhury
Director

Fascinate Textiles
Private Limited
Director

FASCINATE TEXTILES PRIVATE LIMITED
STATEMENT OF PROFIT AND LOSS
For the year ended 31st March, 2019

Particulars	Note No	For the year ended 31st March,2019 (Rs.)	For the year ended 31st March,2018 (Rs.)
I.Revenue			
Revenue from operations	13	45,390,395.00	27,865,447.00
Other Income	14	15,254.00	
Total Revenue		45,405,649.00	27,865,447.00
II. Expenses:			
Cost of materials consumed	15	39,924,873.00	20,490,123.00
Purchase of Stock-in-Trade			
Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	16	-13,826,079.00	(7,948,690.00)
Employee benefit expense	17	4,860,988.00	2,719,795.00
Financial costs	18	1,178,368.00	637,294.00
Depreciation and amortization expense		564,149.00	271,322.00
Other Expenses (Manufacturing)	19	8,843,958.00	9,369,496.00
Administrative & Selling Expenses	20	3,010,435.00	1,775,759.00
Total Expenses		44,556,692.00	27,315,099.00
III. Profit before exceptional and extraordinary items and tax (IV- VI)		848,957.00	550,348.00
IV. Exceptional Items			0.00
V. Profit before extraordinary items and tax (III - IV)		848,957.00	550,348.00
VI. Extraordinary Items			0.00
VII. Profit before tax (V- VI)		848,957.00	550,348.00
VIII. Tax expense:			
(a) Current tax		218,606.00	117,088.00
(b) Deferred Tax (Liability)/Assets		4,957.00	24,627.00
IX. Profit(Loss) from the period from continuing operations (XI-XII)		635,308.00	408,633.00
X. Profit/(Loss) from discontinuing operations		0.00	0.00
XI. Tax expense of discounting operations		0.00	0.00
XII. Profit/(Loss) from Discontinuing operations (IX - X-XI)		0.00	0.00
XIII. Profit/(Loss) for the period (XI + XV)		635,308.00	408,633.00
XVI. Earning per equity share:			
(1) Basic		1.59	1.02
(2) Diluted		1.59	1.02

Significant Accounting Policies 21

As per our report of even date
For Soumen & Associates
Chartered Accountants
FRN323348E

Soumen & Associates * Kolkata * Chartered Accountants

Jaydip GuhaRay
Partner
M. No. 302025
Place: Kolkata
Dated: 27 June, 2019

FASCINATE TEXTILES PRIVATE LIMITED

Sd/-
Jishu Chowdhury
Director

Fascinate Textiles
Private Limited
Jishu Chowdhury
Director

FASCINATE TEXTILES PRIVATE LIMITED

Notes forming part of the financial statements

Note 21 .Significant accounting policies

'Basis of preparation

The Financial statements of the Company have been prepared under the historical cost convention on an accrual basis of accounting in accordance with the Generally Accepted Accounting Principles in India to comply with the Accounting Standards notied under Section 133 of Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014 and relevant provisions of the Companies Act, 2013 ("the 2013 Act").

Use of estimates

The preparation of FInancial statements requires management to make judgments, estimates and assumptions, that aect the application of accounting policies and the reported amounts of assets, liabilities, income, expenses and disclosures of contingent liabilities at the date of these nancial statements. Actual results may dier from these estimates. Estimates and underlying assumptions are reviewed at each balance sheet date. Revisions to accounting estimates are recognised in the period in which the estimate is revised and future periods afected.

Inventories

Inventories are valued at cost (on weighted average basis) after providing for obsolescence and other losses, where considered necessary. Cost includes all charges in bringing the goods to the point of sale, including octroi and other levies, transit insurance and receiving charges. Work-in-progress and finished goods include appropriate proportion of overheads.

Depreciation and amortisation

Depreciation is provided on the Straight Line Method (SLM) over the estimated useful lives of the assets considering the nature, estimated usage, operating conditions, past history of replacement, anticipated technological changes, manufacturers warranties and maintenance support. Taking into account these factors, the Company has decided to retain the useful life hitherto adopted for various categories of Fixed assets, which arsame as prescribed in Schedule II of the Act.

Revenue recognition

Sale of goods

Sales are recognised, net of returns and trade discounts, on transfer of significant risks and rewards of ownership to the buyer, which generally coincides with the delivery of goods to customers. Sales include excise duty but exclude sales tax and value added tax.

Income from services

Revenues from contracts priced on a time and material basis are recognised when services are rendered and related costs are incurred. Revenues from turnkey contracts, which are generally time bound fixed price contracts, are recognised over the life of the contract using the proportionate completion method, with contract costs determining the degree of completion. Foreseeable losses on such contracts are recognised when probable.

Other income

Interest income is accounted on accrual basis. Dividend income is accounted for when the right to receive it is established.

Tangible fixed assets

Fixed assets, are carried at cost less accumulated depreciation and impairment losses, if any. The cost of fixed assets includes interest on borrowings attributable to acquisition of qualifying fixed assets up to the date the asset is ready for its intended use and other incidental expenses incurred up to that date. Machinery spares which can be used only in connection with an item of fixed asset and whose use is expected to be irregular are capitalised and depreciated over the useful life of the principal item of the relevant assets. Subsequent expenditure relating to fixed assets is capitalised only if such expenditure results in an increase in the future benefits from such asset beyond its previously assessed standard of performance.

Fixed assets acquired and put to use for project purpose are capitalised and depreciation thereon is included in the project cost till commissioning of the project.

Significant accounting policies continued

As per our report of even date

For Soumen & Associates
Chartered Accountants
FRN323348E

Soumen & Associates Kolkata Chartered Accountants

Jaydip GuhaRay
Partner
M. No. 302025

Place: Kolkata
Dated: 27 June, 2019

FASCINATE TEXTILES PRIVATE LIMITED
Sd/-
Jishu Chowdhury
Director

Employee benefits

Employee benefits include provident fund, superannuation fund, gratuity fund, compensated absences, long service awards and post-employment medical benefits.

Short-term employee benefits

The undiscounted amount of short-term employee benefits expected to be paid in exchange for the services rendered by employees are recognised during the year when the employees render the service. These benefits include performance incentive and compensated absences which are expected to occur within twelve months after the end of the period in which the employee renders the related service.

Borrowing costs

Borrowing costs include interest, amortisation of ancillary costs incurred and exchange differences arising from foreign currency borrowings to the extent they are regarded as an adjustment to the interest cost. Costs in connection with the borrowing of funds to the extent not directly related to the acquisition of qualifying assets are charged to the Statement of Profit and Loss over the tenure of the loan

Earnings per share

Basic earnings per share is computed by dividing the profit / (loss) after tax (including the post tax effect of extraordinary items, if any) by the weighted average number of equity shares outstanding during the year. Diluted earnings per share is computed by dividing the profit / (loss) after tax (including the post tax effect of extraordinary items, if any) as adjusted for dividend, interest and other charges to expense or income relating to the dilutive potential equity shares, by the weighted average number of equity shares considered for deriving basic earnings per share

Taxes on income

Current tax is the amount of tax payable on the taxable income for the year as determined in accordance with the provisions of the Income Tax Act, 1961.

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

As per our report of even date

For Soumen & Associates

Chartered Accountants

FRN323348E

Jaydip GuhaRay

Partner

M. No. 302025

Place: Kolkata

Dated: 27 June, 2019

FASCINATE TEXTILES PRIVATE LIMITED

Sd/-

Jishu Chowdhury

Director

FASCINATE TEXTILES PRIVATE LIMITED
Notes forming part of the financial statements
Note 1. Share capital

Particulars	As at 31 March, 2019		As at 31 March, 2018	
	Number of Shares	Amount	Number of shares	Amount
(a) Authorised				
Equity shares of Rs. 10 each with voting rights	400,000	4,000,000.00	400,000	4,000,000.00
(b) Issued				
Equity shares of Rs. 10 each with voting rights	400000	4,000,000.00	400000	4,000,000.00
(c) Subscribed and fully paid up				
Equity shares of Rs. 10 each with voting rights	400000	4,000,000.00	400000	4,000,000.00

Other Information

(i)Details of shares held by each shareholder holding more than 5% shares:				
Class of shares / Name of shareholder	As at 31 March, 2019		As at 31 March, 2018	
	Number of shares held	% holding in that class of shares	Number of shares held	% holding in that class of shares
Equity shares with voting rights				
Vikash Jain	66668	16.67	66668	16.67
Jishu Chowdhury	66668	16.67	66668	16.67
Neetu Nahar	66667	16.67	66667	16.67
Bandana Nahar	66666	16.67	66666	16.67
Kanta Jain	66666	16.67	66666	16.67
Oindrila Chowdhury	66665	16.67	66665	16.67
	400000	100	400000	100

(ii)Reconciliation of the number of shares and amount outstanding at the beginning and at the end of the reporting period:								
Particulars	Opening Balance	Fresh issue	Bonus	ESOP	Conversion	Buy back	Other changes	Closing Balance
Equity shares with voting rights								
Year ended 31 March, 2018								
- Number of shares	0	-	-	-	-	-	-	0
- Amount (`)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Year ended 31 March, 2019								
- Number of shares	400000	-	-	-	-	-	-	400000
- Amount (`)	4,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00	4,000,000.00

As per our report of even date
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M. No. 302025
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Dated: 27 June, 2019

FASCINATE TEXTILES PRIVATE LIMITED
Sd/-
Jishu Chowdhury
Director

Soumen & Associates
Kolkata
Chartered Accountants

FASCINATE TEXTILES PRIVATE LIMITED
Notes forming part of the financial statements

Note 2. Reserves and surplus

Particulars	As at 31 March, 2019	As at 31 March, 2018
	(Rs.)	(Rs.)
(ba) Surplus in Statement of Profit and Loss		
Opening balance	408,633.00	-
Add: Profit for the year	635,308.00	408,633.00
Less:		
Dividends proposed to be distributed to equity shareholders		
Tax on dividend		
Closing balance	1,043,941.00	408,633.00

Note 3. Long-term borrowings

Particulars	As at 31 March, 2019	As at 31 March, 2018
	(Rs.)	(Rs.)
TERM LOANS		
(i) **From banks**		
Secured		
Indian Overseas Bank - OD	8,496,457.00	7,901,593.00
Indian Overseas Bank - OD Term Loan	861,944.00	1,050,602.00
	9,358,401.00	8,952,195.00
Total	9,358,401.00	8,952,195.00

As per our report of even date
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M. No. 302025
Place: Kolkata
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FASCINATE TEXTILES PRIVATE LIMITED
Sd/-
Jishu Chowdhury
Director

FASCINATE TEXTILES PRIVATE LIMITED

Notes forming part of the financial statements

Note 4. Deferred tax assets/liabilities (Net)

Particulars	As at 31 March, 2019 (Rs.)	As at 31 March, 2018 (Rs.)
Opening Balance	24,627.00	0.00
Depreciation under Companies Act	564,149.00	271,322.00
Depreciation under Income Tax Act	449,259.00	366,960.00
Difference	114,890.00	95,638.00
Deffered tax Liability	0.00	24,627.00
Deffered Tax Assets	29,584.00	
Closing Balance[Deffered Tax Liabilities(Assets)]	4,957.00	24,627.00

Note 5. Trade payables

Particulars	As at 31 March, 2019 (Rs.)	As at 31 March, 2018 (Rs.)
Trade payables:	24,001,144.00	4,888,435.00
Total	**24,001,144.00**	**4,888,435.00**

As per our report of even date

For Soumen & Associates

Chartered Accountants

FRN323348E

Jaydip GuhaRay

Partner

M. No. 302025

Place: Kolkata

Dated: 27 June, 2019

FASCINATE TEXTILES PRIVATE LIMITED

Sd/-

Jishu Chowdhury

Director

FASCINATE TEXTILES PRIVATE LIMITED

Notes forming part of the financial statements

Note 6. Other current liabilities

Particulars	As at 31 March, 2019 (Rs.)	As at 31 March, 2018 (Rs.)
(j) Other payables		
(i) Statutory remittances (Contributions to PF and ESIC, Withholding Taxes, Excise Duty, VAT, Service Tax, etc.)	212,185.00	104,068.00
(ii) TDS Payable	72,538.00	47,123.00
(iii)Audit Fees	12,000.00	12,000.00
(iv) Wages & Salary Payable -staff	236,354.00	190,309.00
(v) Wages & Salary Payable -Director	717,847.00	420,000.00
(vi)Factory Rent	95,100.00	
Total	**1,346,024.00**	**773,500.00**

Note 7. Short-term provisions

Particulars	As at 31 March, 2019 (Rs.)	As at 31 March, 2018 (Rs.)
(b) Provision - Others:		
(i) Provision for Income Tax (net of advance tax)	218,606.00	117,088.00
Total	**218,606.00**	**117,088.00**

As per our report of even date

For Soumen & Associates

Chartered Accountants

FRN323348E

Jaydip GuhaRay

Partner

M. No. 302025

Place: Kolkata

Dated: 27 June, 2019

FASCINATE TEXTILES PRIVATE LIMITED

Sd/-

Jishu Chowdhury

Director

FASCINATE TEXTILES PRIVATE LIMITED
Computation of depreciation as per Schedule II of Companies Act, 2013
Note 8. Fixed Assets

Depreciation : Effective from 01.04.2018 to 31.03.2019 as per Company's Act.

Sl. No.	Asset Head	Useful Life as per Companies Act 2013	Original /Historical Cost as on 01.04.2018	Residual Value as on 01.04.2018	Date of Purchase	Addition during the year (Gross value)	Residual Value of Addition	Date of Sales	Deletion during the year (Gross value)	Residual Value of Deletion	Cost as on 31.03.2019	Total Residual Value as on 31.03.19	No. of Days used -Cost-01-04-2019	No. of Days used-Addition	Accumulated Dep. as on 01.04.2018	Dep.on Original /Historical Cost as on 01.04.2019	Dep. on addition	Dep. on Deletion	Total Dep for the year 31.03.2019	Accumulated Dep as on 31.03.2019	Deduction / Adjustment	Net Block as on 31.03.2019
1	Furniture & Fixtures					-	-		-		-	-										
	A.	3650	15,763.00	788			0				15,763	788	365		825	1,498			1,498	2,323		13,440
	B.	3650	317,255.00	15863			0				317,255	15,863	365		4624	30,139			30,139	34,763		282,492
2	Equipments and Installation								-			-						0	-	-		-
	A.	3650	441,353.00	22068			0				441,353	22,068	365		31016	41,929			41,929	72,945		368,408
	B.	3650	38,054.00	1903			0				38,054	1,903	365		1545	3,615			3,615	5,160		32,894
	C. C C TV	3650			6/10/2018	34,300.00	1715				34,300	1,715		294			2,625		2,625	2,625		31,675
3	Computer & periferals								-			-						0	-	-		-
	A.	1095	70,350.00	3518			0				70,350	3,518	365		14404	22,277			22,277	36,681		33,669
	B.	1095	39,845.00	1992			0				39,845	1,992	365		5185	12,618			12,618	17,803		22,042
	C Scanner	1095			7/2/2018	4,000.00	200				4,000	200		273			947		947	947		3,053
4	Office Equipment											-							-	-		-
	A Air Conditioner	1825	31,876.00	1594	4/18/2018	30,469.00	1523				62,345	1,594	365	347	2987	6,056	5,504		11,560	14,547		47,798
	B. Fire Extinguisher	1825	24,514.00	1226			0				24,514	1,226	365		2322	4,658			4,658	6,980		17,534
	C Water Purifier	1825	8,212.00	411			0				8,212	411	365		560	1,560			1,560	2,120		6,092
	D. Refrigerator-Addition	1825			4/18/2018	11,875.00	594				11,875			347		-	2,145		2,145	2,145		9,730
	E. Television - Addition	1825			6/21/2018	40,625.00	2031				40,625			[illegible]			5,900		5,900	5,900		34,725
5	Plant & Machinery											-							-	-		-
	A. Curing Machine	1825	329,531.00	16477			0				329,531	16,477	365		35680	62,611			62,611	98,291		231,240
	B. Flat Lock Machine	1825	130,000.00	6500			0				130,000	6,500	365		17730	24,700			24,700	42,430		87,570
	C Iron Table	1825	28,000.00	1400			0				28,000	1,400	365		2507	5,320			5,320	7,827		20,173
	D. (i)Lock Machine	1825	556,550.00	27828			0				556,550	27,828	365		71848	105,744			105,744	177,592		378,958
	D. (ii)Lock Machine	1825	250,576.00	12529			0				250,576	12,529	365		16435	47,609			47,609	64,044		186,532
	E. Over Lock Machine	1825	201,200.00	10060			0				201,200	10,060	365		16548	38,228			38,228	54,776		146,424
	F. Steam Boiler	1825	65,000.00	3250			0				65,000	3,250	365		4602	12,350			12,350	16,952		48,048
	G. Printing Table	1825	487,286.00	24364			0				487,286	24,364	365		38048	92,584			92,584	130,632		356,654
	H. Printing Table-Addition	1825			4/9/2018	144,000.00	7200				144,000		355				26,610		26,610	26,610		117,390
	I Heat Seal Machine	1825	36,429.00	1821			0				36,429	1,821	365		4456	6,922			6,922	11,378		25,051
	TOTAL																			-		-
	Previous Year															520,418			564,149	1,084,567	-	2,501,392

As per our report of even date
For Soumen & Associates
Chartered Accountants
FRN323349E

Jaydip GuhaRay
Partner
M.No.302025
Place: Kolkata
Dated: 27 June, 2019

Soumen & Associates * Chartered Accountants * Kolkata

FASCINATE TEXTILES PRIVATE LIMITED
Director

FASCINATE TEXTILES PRIVATE LIMITED
Notes forming intergral part of Financial Statements.

Note 10 Details of Fixed assets and Depreciation on Tangible & Intangible fixed Assets as per Income Tax provisions

	Gross Block						Depreciation			Net Block
		Additions during the year								
Particulars	As on 01.04.2018	Amount	Addition Used for more than 180 days	Addition Used for less than 180 days	Deletion during the year	As on 31.03.2019	Rate of Depreciation	Depreciation for the year	As on 31.03.2019	W.D.V as 31.03.2019
	Rs	Rs	Rs			Rs		Rs	Rs	Rs
A.Tangible										
Furniture & Fixtures	315579.00				0.00	315579.00	10.00	31558.00	31558.00	284021.00
Equipments and Installation	410350.00		34300.00		0.00	444650.00	15.00	66698.00	66698.00	377952.00
Computer & periferals	74086.00		4000.00		0.00	78086.00	40.00	31234.00	31234.00	46852.00
Office Equipment	55528.00		82969.00		0.00	138497.00	15.00	20775.00	20775.00	117722.00
Plant & Machinery	1849291.00		144000.00		0.00	1993291.00	15.00	298994.00	298994.00	1694297.00
	2,704,834.00									
Total A + B	2704834.00	0.00	265269.00	0.00	0.00	2970103.00		449259.00	449259.00	2520844.00

As per our report of even date
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FRN323348E

Jaydip GuhaRay
Partner
M. No.302025
Place: Kolkata
Dated: 27 June, 2019

FASCINATE TEXTILES PRIVATE LIMITED
Sd/-
Jishu Chowdhury
Director

FASCINATE TEXTILES PRIVATE LIMITED
Notes forming part of the financial statements

Particulars	As at 31 March, 2019		As at 31 March, 2018	
	(Rs.)	(Rs.)	(Rs.)	(Rs.)
Note 9. Inventories				
(Basis of valuation as per significant policies No)* Include in transit				
Finished Goods	21,774,769.00		7,948,690.00	
Stores and Spare Parts	0.00		0.00	7,948,690.00
		21,774,769.00		7,948,690.00

Particulars	As at 31 March, 2019		As at 31 March, 2018	
	(Rs.)	(Rs.)	(Rs.)	(Rs.)
Note 10.Trade Receivables				
Debts outstanding for a period exceeding six months				
Considered Good				
Considered Doubtful				
Other Debts				
Considered Good	14,945,289.00		7,847,288.00	
Less : Provision for Doubtful Debts	0.00	14,945,289.00	0.00	7,847,288.00

Particulars	As at 31 March, 2019		As at 31 March, 2018	
	(Rs.)	(Rs.)	(Rs.)	(Rs.)
Note 11. Cash and Cash Equivalent				
Cash in hand	283,000.00		98,622.00	
		283,000.00		98,622.00

Particulars	As at 31 March, 2019		As at 31 March, 2018	
	(Rs.)	(Rs.)	(Rs.)	(Rs.)
Note 12. Other Current Assets				
Advance for Employee accomodation			14000.00	
Advance to Land Lord	450002.00		450002.00	
Tax deducted at Source	8507.00		5,404.00	
		458509.00		469406.00

As per our report of even date
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FASCINATE TEXTILES PRIVATE LIMITED
Sd/-
Jishu Chowdhury
Director

Fascinate Textiles Private Limited
Director

FASCINATE TEXTILES PRIVATE LIMITED
Notes forming part of the financial statements

Particulars	As at 31 March, 2019		As at 31 March, 2018	
	(Rs.)	(Rs.)	(Rs.)	(Rs.)
Note 13.Revenue from operations				
Sales & Jobwork	47,935,915.00		29,317,828.00	
Less: VAT	-		(22,500.00)	
Less: GST	2,282,662.00	45,653,253.00	(1,323,589.00)	27,971,739.00
TOTAL				
Less: Sales return		262,858.00		106,292.00
Gross Sales(After Return)		45,390,395.00		27,865,447.00

Particulars	As at 31 March, 2019		As at 31 March, 2018	
	(Rs.)	(Rs.)	(Rs.)	(Rs.)
Note 14.Other Income				
Discount Received	6,394.00			
EPF Subsidy Received	8,860.00			
		15,254.00		-

Particulars	As at 31 March, 2019		As at 31 March, 2018	
	(Rs.)	(Rs.)	(Rs.)	(Rs.)
Note 15. Consumption of Materials etc.				
Purchase	41,718,826.00		21,549,198.00	
Less: GST	1,789,205.00		1,059,075.00	
Less:Purchase Return	4,748.00			
Total		39,924,873.00		20,490,123.00

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Sd/-
Jishu Chowdhury
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Soumen & Associates
Kolkata
Chartered Accountants

Fascinate Textiles
Private Limited
Jishu Chowdhury
Director

FASCINATE TEXTILES PRIVATE LIMITED
Notes forming part of the financial statements

Particulars	As at 31 March, 2019		As at 31 March, 2018	
	(Rs.)	(Rs.)	(Rs.)	(Rs.)
Note:16. Acretion of the stock				
ACCRETION/(DECRETION)				
Opening Finished Stocks	7,948,690.00		0.00	
Closing Finished stocks	21,774,769.00	-13,826,079.00	7,948,690.00	7,948,690.00
ACRETION/(DECRETION)				
Total for Satatement of Profit & Loss		-13,826,079.00		7,948,690.00

Note:17. Employee Cost	As at 31 March, 2019		As at 31 March, 2018	
EMPLOYEE COST	(Rs.)	(Rs.)	(Rs.)	(Rs.)
Salary	2,683,691.00		1,835,798.00	
Employee Accomodation			49,000.00	
Director's Salary	2,018,967.00			
- Jishu Chowdhury			270,000.00	
- Oindrila Chowdhury			270,000.00	
- Kanta Devi Jain			107,500.00	
- Vikash Jain			115,000.00	
Sub Total		4,702,658.00		2,647,298.00
Other employee benefits		35,000.00		
Employer's Contribution to PF	86,850.00		58,427.00	
Employer's Contribution to ESIC	27,360.00		14,070.00	72,497.00
EPFO Charges	6,000.00			
EDLI Contridution	3,120.00	123,330.00		
Sub Total				
Total		4,860,988.00		2,719,795.00

Note: 18. Financial Cost	As at 31 March, 2019		As at 31 March, 2018	
FINANCE COST	(Rs.)	(Rs.)	(Rs.)	(Rs.)
Bank Charges	43,324.00		28,330.00	
Loan Renewal Charges			77,290.00	
CGTMSE Charges	138,410.00			
Bank Interest- CC	890,371.00		472,816.00	
Bank Interest- TL	106,263.00		58,858.00	
		1,178,368.00		637,294.00

As per our report of even date

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Partner
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Place: Kolkata
Dated: 27 June, 2019

FASCINATE TEXTILES PRIVATE LIMITED
Sd/-
Jishu Chowdhury
Director

Soumen & Associates
Kolkata
Chartered Accountants

Fascinate Textiles
Private Limited
Director

FASCINATE TEXTILES PRIVATE LIMITED

Notes forming part of the financial statements

Particulars	As at 31 March, 2019		As at 31 March, 2018	
	(Rs.)	(Rs.)	(Rs.)	(Rs.)
Note.19.Other Expenses (Manufacturing)				
Dyeing Exps	3,115,962.00		3,076,320.00	
Knitting Exps	429,116.00		649,157.00	
Washing Charges	672,413.00		20,520.00	
Cutting Exps	-		396,848.00	
Printing Man Charges	2,189,666.00		693,418.00	
Stitching Man Wages	-		1,512,054.00	
Overtime Wages	-		193,570.00	
Helper Wages	-		294,320.00	
Iron Charges	-		213,608.00	
Job Work	2,263,820.00		2,110,226.00	
Consumables & Maintenance	55,523.00		51,106.00	
Carriage Inward	-		75,480.00	
Stock Insurance	43,893.00		30,397.00	
Garment Testing Charges	-		35,492.00	
Diesel Charges	18,565.00		12,420.00	
Loading & Unloading	-		4,560.00	
Electrical items consumed	55,000.00			
Total		8,843,958.00		9,369,496.00

Note. 20 Administrative,Selling & Distribution Expenses	As at 31 March, 2019		As at 31 March, 2018	
	(Rs.)	(Rs.)	(Rs.)	(Rs.)
Rent (Office & Factory)	1,268,004.00		784,000.00	
Electricity Exp	870,504.00		291,560.00	
Telephone & Internet Exp	19,224.00		4,125.00	
Professional Tax	2,500.00		2,500.00	
Factory Insp. Charge			40,000.00	
Fire Insurance			8,826.00	
Computer Maintenance			5,258.00	
Travelling & Conveyance Exp.	4,957.00		35,680.00	
Transportation Charges	80,977.00			
Printing & Stationery	890.00		5,870.00	
Delivery Charges			2,102.00	
Trade Tax	900.00		900.00	
General Exp	50,362.00		6,000.00	
VAT Payment			22,500.00	
GST Payment			15,160.00	
Factory Maintenance			155,000.00	
Certification Charges	14,407.00		17,000.00	

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Note. 20 Administrative,Selling & Distribution Expenses	As at 31 March, 2019		As at 31 March, 2018	
	(Rs.)	(Rs.)	(Rs.)	(Rs.)
Annual Puja	35,780.00		45,660.00	
Tea & Tiffin	48,785.00		28,570.00	
Income Tax	12,596.00		85,650.00	
Generator Hire Charges	79,500.00		47,300.00	
Lab testing charges	103,500.00			
Damage and rejection	8,388.00			
Courier Charges	7,445.00		3,220.00	
Coolie & Cartage			7,246.00	
Carriage Outward	5,850.00		580.00	
Internet Charges			3,650.00	
Accounting Charges	207,000.00		30,000.00	
Audit Fees	12,000.00		12,000.00	
ROC Charges	20,500.00			
Security Charges	6,857.00		29,162.00	
Donation & Subscription	12,500.00		12,500.00	
Preliminary Exps			67,740.00	
Total		3,010,435.00		1,775,759.00

As per our report of even date

For Soumen & Associates
Chartered Accountants
FRN323348E

Jaydip GuhaRay
Partner
M. No. 302025
Place: Kolkata
Dated: 27 June, 2019

Soumen & Associates Kolkata Chartered Accountants

FASCINATE TEXTILES PRIVATE LIMITED
Sd/-
Jishu Chowdhur
Director

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