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	FASCINATE TEXTILES PRIVATE LIMITED	**PAN**	AADCF0004D
Flat/Door/Block No	.	**Name Of Premises/Building/Village**	
Road/Street/Post Office		**Area/Locality**	DAKSHIN MONDAL PARA
Form No. which has been electronically transmitted	ITR-6	**Status**	Pvt Company
Town/City/District	MADHYAMGRAM	**State**	WEST BENGAL
Pin/ZipCode	700132	**Aadhaar Number/Enrollment ID**	
Designation of AO(Ward/Circle)	10 (4)	Original or Revised	REVISED
E-filing Acknowledgement Number	398288631291218	Date(DD/MM/YYYY)	29-12-2018

COMPUTATION OF INCOME AND TAX THEREON

1	Gross total income				1	454709
2	Deductions under Chapter-VI-A				2	0
3	Total Income				3	454710
3a	Current Year loss, if any				3a	0
4	Net tax payable				4	117090
5	Interest and Fee Payable				5	12594
6	Total tax, interest and Fee payable				6	129684
7	Taxes Paid	a Advance Tax	7a	0		
		b TDS	7b	5404		
		c TCS	7c	0		
		d Self Assessment Tax	7d	125100		
		e Total Taxes Paid (7a+7b+7c +7d)			7e	130504
8	Tax Payable (6-7e)				8	0
9	Refund (7e-6)				9	820
10	Exempt Income	Agriculture			10	
		Others				

This return has been digitally signed by JISHU CHOWDHURY in the capacity of **SELF**

having PAN **AJHPC3278J** from IP Address 202.142.115.233 on 29-12-2018 at KOLKATA

Dsc Sl No & issuer 2258493468710018197CN=SafeScrypt sub-CA for RCAI Class 2 2014,OU=Sub-CA,O=Sify Technologies Limited,C=IN

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 DOLTALA , 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 **31/03/2018** along with a copy each of

(a) the audited **Profit and loss account** for the period beginning from **01/04/2017** to ending on **31/03/2018**
(b) the audited balance sheet as at, **31/03/2018** ; 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 MANAGEMENT 2. YEAR END STOCK-IN-TRADE IS CERTIFIED BY THE MANAGEMENT. 3. CHECKING OF PAYMENTS COVERED UNDER SECTION 40(A)(3A) WAS TO THE EXTENT MADE AVAILABLE TO US. 4.BALANCE CONFIRMATIONS ARE STILL AWAITED FROM VARIOUS PARTIES. 5.WE HAVE NOT BEEN PROVIDED WITH ANY DETAILS OF CONTINGENT LIABILITY.

Place	**KOLKATA**	Name	**JAYDIP GUHARAY PARTNER OF SOUMEN & ASSOCIATES, CHARTERED ACCOUNTANTS**
Date	**24/12/2018**	Membership Number	**302025**
		FRN (Firm Registration Number)	**0323348E**
		Address	**391/37 , PRINCE ANWAR SHAH ROAD , KOLKATA , WEST BENGAL , 700068**

कोष मूला दण्ड
INCOME TAX DEPARTMENT

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	**01/04/2017 to 31/03/2018**
7	Assessment Year	**2018-19**
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**

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. 7948690/-**
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. 117087/- 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

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					Deductions (C)	Depreciation Allowable (D)	Written Down Value at the end of the year (A+B-C-D)
				Purchase Value (1)	CENT VAT (2)	Change in Rate of Exchange (3)	Subsidy/ Grant (4)	Total Value of Purchases (B) (1+2+3+4)			
1	**Furnitures & Fittings @ 10%**	**10%**	**0**	**333018**	**0**	**0**	**0**	**333018**	**0**	**17439**	**315579**
2	**Plant & Machinery @ 40%**	**40%**	**0**	**110195**	**0**	**0**	**0**	**110195**	**0**	**36109**	**74086**
3	**Plant & Machinery @ 15%**	**15%**	**0**	**2628581**	**0**	**0**	**0**	**2628581**	**0**	**313412**	**2315169**

*** 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

Nil

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	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted

						payee,if avaliable					

(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).

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.)	**Yes**	**VAT Rs. 22500/- GST Rs. 15160/-**

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

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 applicable from 1st April,2019)	**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						

(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				

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	**No**

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	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected not deposited to the credit of the Central Government

								rate out of (7)		out of (6) and (8)

Nil

34	b	Whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes, Please furnish the details:	**No**

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

Nil

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

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	27865447			0		
b	Gross profit / Turnover			%			%
c	Net profit / Turnover	408633	27865447	1.47 %			%
d	Stock-in-Trade / Turnover	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 applicable from 1st April,2019)	

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	**24/12/2018**	Membership Number	**302025**
		FRN (Firm Registration Number)	**0323348E**
		Address	**391/37 , PRINCE ANWAR SHAH ROAD , KOLKATA , WEST BENGAL , 700068 ,**

Form Filing Details	
Revision/Original	Revised
Reason 1	Others
Description	Draft account containing accounting error for deferred tax liabilities was submitted wrongly in original tax audit report filing, now rectified with finalised report of same date alone with notes.

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%	**1**	**10/09/2017**	**10/09/2017**	**15763**	**0**	**0**	**0**	**15763**
	2	**03/02/2017**	**03/02/2017**	**317255**	**0**	**0**	**0**	**317255**
Total of **Furnitures & Fittings @ 10%**								**333018**
Plant & Machinery @ 40%	**1**	**31/07/2017**	**31/07/2017**	**70350**	**0**	**0**	**0**	**70350**
	2	**02/11/2017**	**02/11/2017**	**39845**	**0**	**0**	**0**	**39845**
Total of **Plant & Machinery @ 40%**								**110195**
Plant & Machinery @ 15%	**1**	**29/06/2017**	**29/06/2017**	**441353**	**0**	**0**	**0**	**441353**
	2	**20/10/2017**	**20/10/2017**	**38054**	**0**	**0**	**0**	**38054**
	3	**27/09/2017**	**27/09/2017**	**31876**	**0**	**0**	**0**	**31876**
	4	**20/09/2017**	**20/09/2017**	**24514**	**0**	**0**	**0**	**24514**
	5	**15/11/2017**	**15/11/2017**	**8212**	**0**	**0**	**0**	**8212**
	6	**11/08/2017**	**11/08/2017**	**329531**	**0**	**0**	**0**	**329531**
	7	**02/06/2017**	**02/06/2017**	**130000**	**0**	**0**	**0**	**130000**
	8	**03/10/2017**	**03/10/2017**	**28000**	**0**	**0**	**0**	**28000**
	9	**02/06/2017**	**02/06/2017**	**556550**	**0**	**0**	**0**	**556550**
	10	**03/11/2017**	**03/11/2017**	**250576**	**0**	**0**	**0**	**250576**
	11	**02/06/2017**	**02/06/2017**	**201200**	**0**	**0**	**0**	**201200**
	12	**09/07/2017**	**09/07/2017**	**65000**	**0**	**0**	**0**	**65000**
	13	**18/11/2017**	**18/11/2017**	**487286**	**0**	**0**	**0**	**487286**
	14	**27/07/2017**	**27/07/2017**	**36429**	**0**	**0**	**0**	**36429**
Total of **Plant & Machinery @ 15%**								**2628581**

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 @ 40%			
Total of **Plant & Machinery @ 40%**			**0**
Plant & Machinery @ 15%			
Total of **Plant & Machinery @ 15%**			**0**

Independent Auditors' Report

To
The Members of
FASCINATE TEXTILES PRIVATE LIMITED
Report on the Financial Statements

We have audited the accompanying financial statements of **FASCINATE TEXTILES PRIVATE LIMITED** ("*the Company*"), which comprise the Balance Sheet as at **31 March 2018**, the Statement of Profit & Loss, the Cash Flow Statement for the year then ended, and a summary of significant accounting policies and other explanatory information.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion

Management's Responsibility for the Financial Statements

The Company's Board of Directors is responsible for the matters stated 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, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, 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 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 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 thereunder. 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 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 aforesaid 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, of the state of affairs of the Company as at 31st March, 2018, and its **profit** and its cash flows for the year ended on that date.

Report on other Legal and Regulatory Requirements

1. The Companies (Auditor's Report) Order, 2016 ("the Order") issued by the Central Government of India is not applicable for the company under audit .

2. As required by section 143(3) of the Act, we report that:

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

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

   c) The Balance Sheet, the Statement of Profit & Loss, and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.

   d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

   e) On the basis of written representations received from the directors as on 31 March, 2018, 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 of Section 164(2) of the Act.

   f) With respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls, refer to our separate report in "**Annexure A**" and

   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:

      i. The Company did not have any long-term contracts including derivatives contracts for which there were any material foreseeable losses.

      iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund.

For Soumen & Associates
Chartered Accountants,
Firm Registration No : 323348E

SOUMEN & ASSOCIATES KOLKATA Chartered Accountants

Jaydip GuhaRay
Partner
Memb. No: 302025

PLACE : Kolkata
DATED : 1st September 2018

<u>“ANNEXURE A” TO INDEPENDENT AUDITOR’S REPORT</u>

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 (“the Act”)

We have audited the internal financial controls over financial reporting of **<u>FASCINATE TEXTILES PRIVATE LIMITED</u>** (*“the Company”*) as of **March 31, 2018** in conjunction with our audit of the financial statements of the Company for the year ended on that date.

<u>Management’s Responsibility for Internal Financial Controls</u>

The Company’s management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company’s policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

<u>Auditors’ Responsibility</u>

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the “Guidance Note”) and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects. Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor’s judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. We believe that the audit evidence I/we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company’s internal financial controls system over financial reporting.

<u>Meaning of Internal Financial Controls over Financial Reporting</u>

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that:

1) pertain to the *maintenance of records* that, in reasonable detail, accurately and *fairly reflect the transactions* and dispositions of the assets of the company;

2) provide reasonable assurance that *transactions are recorded as necessary* to permit *preparation of financial statements in accordance with generally accepted accounting principles*, and that *receipts and expenditures of the company* are being made only in accordance *with authorisations of management and directors of the company*; and

3) provide reasonable assurance regarding *prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets* that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting

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

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at **March 31, 2018**, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India.

For Soumen & Associates
Chartered Accountants,
Firm Registration No : 323348E

Jaydip GuhaRay
Partner
Mem. No: 302025

PLACE : Kolkata
DATED : 1st September 2018

SOUMEN & ASSOCIATES
KOLKATA
Chartered Accountants

FASCINATE TEXTILES PRIVATE LIMITED

BALANCE SHEET
As at 31st March, 2018

Particulars	Note No	As at 31-03-2018 (Rs.)
I. EQUITY AND LIABILITIES		
(1) Shareholder's Funds		
(a) Share Capital	1	4,000,000.00
(b) Reserves and Surplus	2	408,633.18
(3) Non-Current Liabilities		
Long-term borrowings	3	8,952,195.00
Deffered Tax Liabilities	4	24,627.00
(4) Current Liabilities		
(a) Short-term borrowings		
(b) Trade payables	5	4,888,435.00
(c) Other current liabilities	6	773,500.00
(d) Short-term provisions	7	117,087.83
Total		19,164,478.00
II.Assets		
(1) Non-current assets		
(a) Fixed assets		
(i) Tangible assets	8	2,800,472.00
(2) Current assets		
(a) Inventories	9	7,948,690.00
(b) Trade receivables	10	7,847,288.00
(c) Cash and cash equivalents	11	98,622.00
(e) Other current assets	12	469,406.00
Total		19,164,478.00

Significant Accounting Policies **20**

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: 1 September, 2018

FASCINATE TEXTILES PRIVATE LIMITED

Director **Director**

FASCINATE TEXTILES PRIVATE LIMITED
STATEMENT OF PROFIT AND LOSS
For the year ended 31st March, 2018

Particulars	Note No	For the year ended 31st March,2018 (Rs.)	For the year ended 31st March,2017 (Rs.)
I.Revenue			
II. Revenue from operations	13	27,865,447.00	
Total Revenue		27,865,447.00	
II. Expenses:			
Cost of materials consumed	14	20,490,123.00	
Purchase of Stock-in-Trade			
Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	15	(7,948,690.00)	
Employee benefit expense	16	2,719,795.00	
Financial costs	17	637,294.00	
Depreciation and amortization expense		271,322.00	
Other Expenses (Manufacturing)	18	9,369,496.00	
Administrative & Selling Expenses	19	1,775,759.00	
Total Expenses		27,315,099.00	
III. Profit before exceptional and extraordinary items and tax (IV- VI)		550,348.00	
IV. Exceptional Items		0.00	
V. Profit before extraordinary items and tax (III - IV)		550,348.00	
VI. Extraordinary Items		0.00	
VII. Profit before tax (V- VI)		550,348.00	
VIII. Tax expense:			
(a) Current tax		117,087.83	
(b) Deferred Tax Liability		24,627.00	
IX. Profit(Loss) from the period from continuing operations (XI-XII)		408,633.18	
X. Profit/(Loss) from discontinuing operations		0.00	
XI. Tax expense of discounting operations		0.00	
XII. Profit/(Loss) from Discontinuing operations (IX - X-XI)		0.00	
XIII. Profit/(Loss) for the period (XI + XV)		408,633.18	
XVI. Earning per equity share:			
(1) Basic		1.02	
(2) Diluted		1.02	

Significant Accounting Policies 20

As per our report of even date

For Soumen & Associates
Chartered Accountants
FRN323348E

Jaydip GuhaRay
Partner
M. No. 302025
Place: Kolkata
Dated: 1 September, 2018

FASCINATE TEXTILES PRIVATE LIMITED

Director Director

FASCINATE TEXTILES PRIVATE LIMITED
Notes forming part of the financial statements
Note 20 .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: 1 September, 2018

FASCINATE TEXTILES PRIVATE LIMITED

Director

Significant accounting policies continued

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

SOUMEN & ASSOCIATES KOLKATA Chartered Accountants

Jaydip GuhaRay
Partner
M. No. 302025
Place: Kolkata
Dated: 1 September, 2018

FASCINATE TEXTILES PRIVATE LIMITED

Director

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

Particulars	As at 31 March, 2018		As at 31 March, 2017	
	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	0	0.00
(b) Issued				
Equity shares of Rs. 10 each with voting rights	400000	4,000,000.00	0	-
(c) Subscribed and fully paid up				
Equity shares of Rs. 10 each with voting rights	400000	4,000,000.00	0	-

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, 2018		As at 31 March, 2017	
	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	0	0
Jishu Chowdhury	66668	16.67	0	0
Neetu Nahar	66667	16.67	0	0
Bandana Nahar	66666	16.67	0	0
Kanta Jain	66666	16.67	0	0
Oindrila Chowdhury	66665	16.67	0	0
	400000	100	0	0

(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, 2017								
- 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, 2018								
- 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
As per our report of even date

For Soumen & Associates
Chartered Accountants
FRN323348E

Jaydip GuhaRay
Partner
M. No. 302025
Place: Kolkata
Dated: 1 September, 2018

FASCINATE TEXTILES PRIVATE LIMITED

Director Director

Note 2. Reserves and surplus

Particulars	As at 31 March, 2018 (Rs.)	As at 31 March, 2017 (Rs.)
(ba) Surplus in Statement of Profit and Loss		
Opening balance	-	
Add: Profit for the year	408,633.18	
Less:		
Dividends proposed to be distributed to equity shareholders		
Tax on dividend		
Closing balance	408,633.18	

Note 3. Long-term borrowings

Particulars	As at 31 March, 2018 (Rs.)	As at 31 March, 2017 (Rs.)
TERM LOANS		
(i) **From banks**		
Secured		
Indian Overseas Bank - OD	7,901,593.00	
Indian Overseas Bank - OD Term Loan	1,050,602.00	
	8,952,195.00	-
Total	8,952,195.00	

As per our report of even date

For Soumen & Associates
Chartered Accountants
FRN323348E

Jaydip GuhaRay
Partner
M. No. 302025
Place: Kolkata
Dated: 1 September, 2018

FASCINATE TEXTILES PRIVATE LIMITED

Director **Director**

FASCINATE TEXTILES PRIVATE LIMITED

Notes forming part of the financial statements

Note 4. Deferred tax assets/liabilities (Net)

Particulars	As at 31 March, 2018 (Rs.)	As at 31 March, 2017 (Rs.)
Opening Balance	0.00	
Depreciation under Companies Act	271,322.00	
Depreciation under Income Tax Act	366,960.00	
Difference	95,638.00	
Deffered tax Liability	24,627.00	
Deffered Tax Assets		
Closing Balance (Deffered Tax Liabilities)	**24,627.00**	**0.00**

Note 5. Trade payables

Particulars	As at 31 March, 2018 (Rs.)	As at 31 March, 2017 (Rs.)
Trade payables:	4,888,435.00	
Total	**4,888,435.00**	

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: 1 September, 2018

LILA AGROTECH PRIVATE LIMITED

Director Director

FASCINATE TEXTILES PRIVATE LIMITED

Notes forming part of the financial statements

Note 6. Other current liabilities

Particulars	As at 31 March, 2018 (Rs.)	As at 31 March, 2017 (Rs.)
(j) Other payables		
(i) Statutory remittances (Contributions to PF and ESIC, Withholding Taxes, Excise Duty, VAT, Service Tax, etc.)	104,068.00	
(ii) TDS Payable	47,123.00	
(iii)Audit Fees	12,000.00	
(iv) Wages & Salary Payable -staff	190,309.00	
(v) Wages & Salary Payable -Director	420,000.00	
Total	**773,500.00**	

Note 7. Short-term provisions

Particulars	As at 31 March, 2018 (Rs.)	As at 31 March, 2017 (Rs.)
(b) Provision - Others:		
(i) Provision for Income Tax (net of advance tax)	117,087.83	
Total	**117,087.83**	

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: 1 September, 2018

FASCINATE TEXTILES PRIVATE LIMITED

Director Director

FASCINATE TEXTILES PRIVATE LIMITED
Computation of depreciation as per Schedule II of Companies Act, 2013

Note 8. Fixed Assets

Depreciation : Effective from 01.04.2017 to 31.03.2018 as per Company's Act.

Sl. No.	Asset Head	Useful Life as per Companies Act 2013	Original /Historical Cost as on 01.04.2017	Residual Value as on 01.04.2017	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 31.03.2018	Total Residual Value as on 31.03.18	No. of Days used	Accumulated Dep. as on 01.04.2017	Dep. on addition	Dep. on Deletion	Total Dep for the year 31.03.2018	Accumulated Dep as on 31.03.2018	Deduction / Adjustment	Net Block as on 31.03.2018
1	Furniture & Fixtures					-	-		-		-	-								
	A. Addition	3650	-	0	10/9/2017	15,763.00	788				-	-	201	0	825		825	825		14,938
	B. Addition	3650	-	0	3/2/2018	317,255.00	15863				-	-	56	0	4,624		4,624	4,624		312,631
2	Equipments and Installation		-	0					-		-	-		0		0	-	-		-
	A. Addition	3650	-	0	29/06/2017	441,353.00	22068				-	-	270	0	31,016		31,016	31,016		410,337
	B. Addition	3650	-	0	20/10/2017	38,054.00	1903				-	-	156	0	1,545		1,545	1,545		36,509
3	Computer & periferals		-	0					-		-	-		0		0	-	-		-
	A. Addition	1095	-	0	31/07/2017	70,350.00	3518				-	-	236	0	14,404		14,404	14,404		55,946
	B. Addition	1095		0	2/11/2017	39,845.00	1992				-	-	150	0	5,185		5,185	5,185		34,660
4	Office Equipment			0							-	-		0						-
	A. Addition-Air Conditioner	1825		0	27-09-2017	31,876.00	1594				-	-	180	0	2,987		2,987	2,987		28,889
	B. Addition- Fire Extinguisher	1825		0	20-09-2017	24,514.00	1226				-	-	182	0	2,322		2,322	2,322		22,192
	C. Addition -Water Purifier	1825		0	15-11-2017	8,212.00	411				-	-	131	0	560		560	560		7,652
5	Plant & Machinery			0							-	-								-
	A. Addition-Curing Machine	1825		0	11/8/2017	329,531.00	16477				-	-	208	0	35,680		35,680	35,680		293,851
	B. Addition- Flat Lock Machine	1825		0	2/6/2017	130,000.00	6500				-	-	262	0	17,730		17,730	17,730		112,270
	C. Addition -Iron Table	1825		0	3/10/2017	28,000.00	1400				-	-	172	0	2,507		2,507	2,507		25,493
	D. (i)Addition-Lock Machine	1825		0	2/6/2017	556,550.00	27828				-	-	248	0	71,848		71,848	71,848		484,702
	D. (ii)Addition-Lock Machine	1825		0	3/11/2017	250,576.00	12529						126		16,435		16,435	16,435		234,141
	E. Addition- Over Lock Machine	1825		0	2/6/2017	201,200.00	10060				-	-	158	0	16,548		16,548	16,548		184,652
	F. Addition -Steam Boiler	1825		0	7/9/2017	65,000.00	3250				-	-	136	0	4,602		4,602	4,602		60,398
	G. Addition-Printing Table	1825		0	18-11-2017	487,286.00	24364				-	-	150	0	38,048		38,048	38,048		449,238
	H. Addition- Heat Seal Machine	1825		0	27-07-2017	36,429.00	1821				-	-	235	0	4,456		4,456	4,456		31,973
						3,071,794.00														3,071,794
	TOTAL																271,322	271,322	-	2,800,472
	Previous Year																			

As per our report of even date

For Soumen & Associates
Chartered Accountants
FRN323348E

Soumen Das
Partner
M. No.051866
Place: Kolkata
Dated: 1 September, 2018

FASCINATE TEXTILES PRIVATE LIMITED

Director **Director**

Particulars	As at 31 March, 2018		As at 31 March, 2017	
	(Rs.)	(Rs.)	(Rs.)	(Rs.)
Note 9. Inventories				
(Basis of valuation as per significant policies No)* Include in transit				
Finished Goods	7948690.00			
Stores and Spare Parts		**7948690.00**		

Note 10.Trade Receivables				
Debts outstanding for a period exceeding six months				
Considered Good				
Considered Doubtful				
Other Debts				
Considered Good	7847288.00			
Less : Provision for Doubtful Debts	0.00	**7847288.00**		

Note 11. Cash and Cash Equivalent				
Cash in hand	98622.00			
		98622.00		

Note 12. Other Current Assets				
Advance for Employee accomodation	14000.00			
Advance to Land Lord	450002.00			
Tax deducted at Source	5,404.00			
		469406.00		

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: 1 September, 2018

FASCINATE TEXTILES PRIVATE LIMITED

Director **Director**

FASCINATE TEXTILES PRIVATE LIMITED
Notes forming part of the financial statements

Particulars	As at 31 March, 2018		As at 31 March, 2017	
	(Rs.)	(Rs.)	(Rs.)	(Rs.)
Note 13.Revenue from operations				
By, Sales & Jobwork	29,317,828.00			
Less: VAT	(22,500.00)			
Less: GST	(1,323,589.00)	27,971,739.00		
TOTAL				
Less: Sales return		(106,292.00)		
Gross Sales(After Return)		**27,865,447.00**		
Note 14. Consumption of Materials etc.				
Purchase	21,549,198.00			
Less: GST	1,059,075.00			
Total		**20,490,123.00**		

As per our report of even date

For Soumen & Associates
Chartered Accountants
FRN323348E

Jaydip GuhaRay
Partner
M. No. 302025
Place: Kolkata
Dated: 1 September, 2018

FASCINATE TEXTILES PRIVATE LIMITED

Director **Director**

FASCINATE TEXTILES PRIVATE LIMITED
Notes forming part of the financial statements

Particulars	As at 31 March, 2018		As at 31 March, 2017	
	(Rs.)	(Rs.)	(Rs.)	(Rs.)
Note:15. Acretion of the stock				
ACCRETION/(DECRETION)				
Opening Finished Stocks	-			
Closing Finished stocks (Incl. Container & Lab Material)	7,948,690.00	7948690.00		
ACRETION/(DECRETION)				
Total for Satatement of Profit & Loss		**7,948,690.00**		
Note:16. Employee Cost				
EMPLOYEE COST				
Salary	1835798.00			
Employee Accomodation	49000.00			
Director's Salary				
- Jishu Chowdhury	270000.00			
- Oindrila Chowdhury	270000.00			
- Kanta Devi Jain	107500.00			
- Vikash Jain	115000.00			
Sub Total		2647298.00		
OTHER BENEFITS :				
Employer's Contribution to PF	58427.00			
Employer's Contribution to ESIC	14070.00	72497.00		
Sub Total				
Total		**2719795.00**		
Note: 17. Financial Cost				
FINANCE COST				
Bank Charges	28330.00			
Loan Renewal Charges	77290.00			
Bank Interest- CC	472816.00			
Bank Interest- TL	58858.00			
		637294.00		**0.00**

As per our report of even date

For Soumen & Associates
Chartered Accountants
FRN323348E

Jaydip GuhaRay
Partner
M. No. 302025
Place: Kolkata
Dated: 1 September, 2018

FASCINATE TEXTILES PRIVATE LIMITED

Director **Director**

FASCINATE TEXTILES PRIVATE LIMITED

Notes forming part of the financial statements

Particulars	As at 31 March, 2018		As at 31 March, 2017	
	(Rs.)	(Rs.)	(Rs.)	(Rs.)
Note.18.Other Expenses (Manufacturing)				
Dyeing Exps	3076320.00			
Knitting Exps	649157.00			
Washing Charges	20520.00			
Cutting Exps	396848.00			
Printing Man Charges	693418.00			
Stitching Man Wages	1512054.00			
Overtime Wages	193570.00			
Helper Wages	294320.00			
Iron Charges	213608.00			
Job Work	2110226.00			
Consumables & Maintenance	51106.00			
Carriage Inward	75480.00			
Stock Insurance	30397.00			
Garment Testing Charges	35492.00			
Diesel Charges	12420.00			
Loading & Unloading	4560.00			
Total		**9369496.00**		
Note. 19 Administrative,Selling & Distribution Expenses				
Rent (Office & Factory)	784000.00			
Electricity Exp	291560.00			
Telephone & Internet Exp	4125.00			
Professional Tax	2500.00			
Factory Insp. Charge	40000.00			
Fire Insurance	8826.00			
Computer Maintenance	5258.00			
Travelling & Conveyance Exp.	35680.00			
Printing & Stationery	5870.00			
Delivery Charges	2102.00			
Trade Tax	900.00			
General Exp	6000.00			
VAT Payment	22500.00			
GST Payment	15160.00			
Factory Maintenance	155000.00			
Certification Charges	17000.00			
Website Development Charges	6000.00			
Annual Puja	45660.00			
Tea & Tiffin	28570.00			

Courier Charges	3220.00			
Coolie & Cartage	7246.00			
Carriage Outward	580.00			
Internet Charges	3650.00			
Accounting Charges	30000.00			
Audit Fees	12000.00			
Security Charges	29162.00			
Donation & Subscription	12500.00			
Preliminary Exps	67740.00			
Total		**1775759.00**		

As per our report of even date

For Soumen & Associates
Chartered Accountants
FRN323348E

Jaydip GuhaRay
Partner
M. No. 302025
Place: Kolkata
Dated: 1 September, 2018

FASCINATE TEXTILES PRIVATE LIMITED

Director **Director**

FASCINATE TEXTILES PRIVATE LIMITED

CASH FLOW STATEMENT
FOR THE YEAR ENDED 31ST MARCH ,2018

Particulars	As at 31st March, 2018
(A)Operating Cash Flow Details	**Rs**
Net Profit	
-as per statement of Profit or Loss	408,633.18
Add: Depreciation	271,322.00
Operating cash Generation	679,955.18
Add: Provision for Income Tax-**Current Tax**	117,087.83
Less: Deffered Tax Liabilities	24,627.00
Cash Operating Profit	821,670.00
Adj: For Charges in Working Capital	
- increase in Trade Receivable	7,847,288.00
- increase in Inventories	7,948,690.00
- increase in Trade Payable	4,888,435.00
- increase in Other Current Liabilities	773,500.00
- increase in Other Current Assets	469,406.00
Operating Cash Generation	(9,781,779.00)
Less: Payment of Income Tax	0.00
(i)Net Cash Inflow/(Outflow) From Operating Activities	**(9,781,779.00)**
(B)Financing Cash Flow Details	
Share Capital	4000000.00
Long-term borrowings	8952195.00
(ii)Net Cash Inflow/(Outflow) From Financing Activities	**12,952,195.00**
(C)Investing Cash Flow Details	
Purchase of Fixed Assets	3,071,794.00
(iii)Net Cash Inflow/(Outflow) From Investing Activities	**3,071,794.00**
(iv)Net Increase/(Decrease) in Cash and Cash Equivalents = (i+ii+iii)	**98,622.00**
Add:	
(v)Opening Cash and Cash Equivalents	
- Cash in Hand -Opening	0.00
- Bank Balance -Opening	0.00
Cash & Cash Equivalent	**98,622.00**
(vi)Closing Cash and Cash Equivalents	
- Cash in Hand -Closing	98,622.00
- Bank Balance -Closing	0.00
Cash & Cash Equivalent	**98,622.00**

As per our report of even date

For Soumen & Associates
Chartered Accountants
FRN 323348E

FASCINATE TEXTILES PRIVATE LIMITED

Director	Director

Jaydip GuhaRay
Partner
M No. 302025

Place: Kolkata
Dated: 1 September, 2018