# INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR-4S (SUGAM), ITR-4, ITR-5, ITR-6,ITR-7 transmitted electronically with digital signature]

Assessment Year 2014-15

- 4	Nar	ne					PAN	t i			
	KC	OOL-EX COOL CH	IAIN LIMITED				A	AAC16922J			
THE	Fla	t/Door/Block No	110 100 100 100 100	Name Of Pres	mises/Building	/Village	A common of	257 - 1744			
NIC	84-	В		AMBA BHAV	AN, 3RD FLOO	has b	7.5.00				
TRO	Ros	nd/Street/Post Offic	e	Area/Locality	·			onically mitted	ITR-6		
ORMA ELEC MISSI	BR	OACH STREET		MASJID (E)							
AL INFORMATIC F OF ELECTR TRANSMISSION	To	wn/City/District	14	State Pin			Stat	us	Ple Company		
RSONAL INFORMATION AND THE DATE OF ELECTRONIC TRANSMISSION	MU	JMABI		MAHARASH	ΓRA	400009			5.53 %		
	Des	ignation of AO(W	/ard/Circle)	RCLE 6(1)(1), MU	IMBAI		Origin	nal or Revise	original		
	E-f	iling Acknowledge	ement Number	417742401241	114	Date	e(DD/MN	1/YYYY)	24-11-2014		
	1	Gross total income	1		887177						
	2	Deductions under	Chapter-VI-A	2		0					
	3	Total Income							887180		
ME	3a	Current Year loss,	Current Year loss, if any								
COMPUTATION OF INCOME AND TAX THEREON	4	Net tax payable	100	N. P. S. F.			4	ł.	274139		
N OF INC	5	Interest payable	75	THE PARTY IN	(SEPAN)		5		29301		
N E	6	Total tax and intere	est payable				6	4	303440		
MPUTATIC AND TAX	7	Taxes Paid	a Advanc	e Tax	7a		0				
E 6			b TDS		7b	793	94				
COM			c TCS		7c	41-41-110-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-	0				
·				sessment Tax	7d	2241	100				
~			3	ixes Paid (7a+7b+7		7e	303494				
- 3	8	Tax Payable (6-7	7e)					8	0		
	9	Refund (7e-6)						9	50		

This return has been	digitally signed by	RAHUL AGARWAL			in the capacity of	DIRECTOR	
having PAN A	AFPA6082P from	IP Address <u>120.61.164.47</u>	on <u>24-11-2014</u>	at	MUMABI		
Dsc SI No & issuer		ode Solutions CA 2014, OID.2.5.4.5 1.17=380054, OU=Certifying Author		wer"	, STREET="Bodakdev, S	G Road, Ahmedabad",	7

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

NAME OF ASSESSEE : KOOL-EX COOL CHAIN LIMITED

PAN : AAACI6922J

OFFICE ADDRESS : 84-B, AMBA BHAVAN, 3RD FLOOR, BROACH STREET, MASJID (E).

MUMABI, MAHARASHTRA-400009

STATUS ASSESSMENT YEAR : 2014 - 2015 **PUB INT** WARD NO CIRCLE 6(1)(1), MUMBAI FINANCIAL YEAR : 2013 - 2014

11/01/2000 D.O.I.

AND

**EMAIL ADDRESS** it@sara-india.com METHOD OF : MERCANTILE

ACCOUNTING

PROFITS

: HDFC BANK NAME OF BANK IFSC CODE : HDFC0000060 ACCOUNT NO. 00602840000626 RETURN : ORIGINAL

GAINS

FROM

### COMPUTATION OF TOTAL INCOME

BUSINESS AND

893795

PROFESSION	000.00
COOL-EX COLD CHAIN LIMITED PROFIT BEFORE TAX AS PER PROFIT AND LOSS	893795
ACCOUNT	893795

BROUGHT FORWARD LOSSES SET-OFF BUSINESS LOSSES FOR THE A.Y. 2010-11 -3309-3309 BUSINESS LOSSES FOR THE A.Y. 2011-12 887177 GROSS TOTAL INCOME 887177 TOTAL INCOME TOTAL INCOME ROUNDED OFF U/S 288A 887180

COMPUTATION OF TAX ON TOTAL INCOME

TAX ON RS. 887180 @ 30%	266154
	266154
ADD: EDUCATION CESS @ 2%	5323
SERVICE BETTE POR CONTROL TO THE SERVICE DEPOSIT OF THE SERVICE CONTROL CONTRO	271477
ADD: SECONDARY AND HIGHER EDUCATION CESS @ 1%	2662
2012년(10 TS) 2012년 1월 15일 2월 15일 1일 2일 2일 1일 2일 1일 2일 1일 2일	

TAX AS PER NORMAL PROVISIONS 274139

CALCULATION OF BOOK PROFIT U/S 115JB	
NET PROFIT AS SHOWN IN THE PROFIT AND LOSS ACCOUNT	593795
ADD: provision for income tax	300000
The state of the s	893795
TAX @ 18.5% ON BOOK PROFIT OF RS. 893795 U/S 115JB	165352
ADD: EDUCATION CESS @ 2%	3307
	168659
ADD: SECONDARY AND HIGHER EDUCATION CESS @ 1%	1654
	170313
HIGHER OF (274139 OR 170313)	

274139

LESS TAX DEDUCTED AT SOURCE CONTRACTORS AND SUB-CONTRACTORS 79394 79394 194745

ADD INTEREST PAYABLE 3894 INTEREST U/S 234A 15576 INTEREST U/S 234B 9831 29301 INTEREST U/S 234C 224046

### LESS SELF ASSESSMENT TAX U/S 140A

HDFC BANK - 0510308 - 41658 - 24/11/2014

REFUNDABLE

TAX ROUNDED OFF U/S 288B

224100 224100

(54)

(50)

### INTEREST CALCULATION U/S 234A

Period of Default (October 1, 2014 To November 24, 2014)

2 \* 1% \* 194700 (194745) = 3894

# INTEREST CALCULATION U/S 234B

Period of Default (April 1, 2014 To November 24, 2014)

8 \* 1% \* 194700 (194745) = 15576

# INTEREST CALCULATION U/S 234C

Ist: 3 \* 1% \* 29200 (29212 (194745 X 15%)) = 876 Ilnd: 3 \* 1% \* 87600 (87635 (194745 X 45%)) = 2628 Illrd: 3 \* 1% \* 146000 (146059 (194745 X 75%)) = 4380 IVth: 1 \* 1% \* 194700 (194745 (194745 X 100%)) = 1947

> RAHUL AGARWAL (DIRECTOR)

### LOSSES TABLE

A.Y.	HEAD	LOSSES						
		BROUGHT FORWARD	SET-OFF	CARRIED FORWARD				
2010-11	Ordinary Business	3309	3309					
2011-12	Ordinary Business	3309	3309					

Tax Credit for MAT Paid under section 115JB against Tax Liability

A.Y.	Normal Tax Liability	Tax Liability u/s 115JB	Tax Payable by the Assessee	Additional Tax Liability	Credit u/s 115JAA Utilised	Credit Lapsed	Credit Available for Carry Forward
2014-15	274139	170313	274139	-			

### 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 KOOL-EX COOL CHAIN LIMITED
  H STREET, MASJID (E), MUMABI, MAHARASHTRA, 400009 AAACI6922J was conducted by Us SARA AND ASSOC
  IATES in pursuance of the provisions of the Companies Act Act, and We annex here to a copy of Our audit report dated
  2014-09-05 along with a copy each of
  - (a) the audited Profit and loss account for the period beginning from 2013-04-01 to ending on 2014-03-31
  - (b) the audited balance sheet as at, 2014-03-31; 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

SI Qualification Type No.	Observations/Qualifications	
Place MUMB. Date 05/09/20	Name Membership Number FRN (Firm Registration Numb Address	MANOJ AGARWAL 119509 er) 120927W 202, MAY BUILDING, 297/299/301, PRIN CESS STREET, , MUMBAI, MAHARAS HTRA, 400002

## FORM NO. 3CD

# $[See\ rule\ 6G(2)]$ Statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961

1	2007/00/00	ne of the assess	ee			KOO	L-EX COOL	CHAIN LIMI	TED		
2		lress				84-B, A ASJID	MBA BHAV (E), , MUMA	AN, 3RD FLOO BI, MAHARAS	OR, BROACE	H STR	EET, M
3			Number (PAN)	200		AAACI	6922J				
4	duty	, service tax, s	ee is liable to pay inc ales tax, customs du ation number or any the same	ty,etc. if	yes, plea	se					
	SI No.	Туре				Reg	istration Nu	mber			
5	Stat	us				Compai	ıy				
6	Prev	ious year from				2013-04	-01 to 2014-0	3-31			
7		essment Year				2014-15					
8			t clause of section 44								
	SI No.		use of section 44AB t								
	1	Clause 44AB	(a)-Total sales/turnove	r/gross re	ceipts in l	ousiness exc	eeding Rs. 1	crore			
9	a	If firm or Ass of AOP, whet	ociation of Persons, in ner shares of member	ndicate na s are inde	mes of p	artners/me or unknov	mbers and the vn?	neir profit shari	ng ratios. In	case	
	Nan	ie	3049	and the	100				Profit	Shari	ng Ratio
	Links								(%)		
	Nil	172	10	79975	Hall		VV				
9	b	preceding yea	change in the partn t, the particulars of su	ers or me ich change	mbers or e.	in their p	rofit sharing	ratio since the	e last date o	f the	No
	Date	of change	Name of Partner/Me		ype of hange	Old profi sharing ratio	New profit Sharing Ratio	Remarks			
10	a	Nature of busin	ness or profession (if ess or profession).	more than	n one bus	siness or pr		arried on durin	g the previo	us yea	ır, nature
	Secto		ess or protession).	V Ur II		Sub Sect	or and	- A -		Code	
	2.85	ice Sector	The same that			Transpor		Lar Maria	out.	0712	
10	120202020	1975 WOODS (A PROPERTY)	change in the nature	of busines	s or profe			of such change		_	No
-	Busi		Sector			SubSecto		a such change		Code	
	Nil	Decree on Free	The William	TANK	mer i	LAW, I		100		1000	
11	a	Whether book	s of accounts are pres	cribed une	ler sectio	n 44AA, i	yes, list of	books so presci	ribed		No
	4.000	s prescribed	ALC: NOTE: THE PERSON NAMED IN	We have	UNIVERSE!			•			1
11		are maintained accounts are no maintained at	of account maintained in a computer system of kept at one location each location.) Same	n, mention , please fu as 11(a) a	the bool rnish the bove	es of accou addresses	nt generated of locations	by such compu along with the d	iter system.	If the	books of
		s maintained	Address Line		Address	Line 2	City District		State	PinC	ode
	Cash	book	84-B, AMBA N, 3RD FLOG ACH STREE ID (E)	OR, BRO			MUMA	BI	MAHARA SHTRA	4000	09
	(S)	book	84-B, AMBA N, 3RD FLOO ACH STREE ID (E)	OR, BRO T, MASJ			MUMA	STEP (ALL)	MAHARA SHTRA	4000	09 🧳
		al and ledger re	N, 3RD FLOO ACH STREE ID (E)	OR, BRO T, MASJ			MUMA	ві	MAHARA SHTRA	40000	)9
	Book	ing register	84-B, AMBA N, 3RD FLOO ACH STREE ID (E)	OR, BRO		100	MUMA	ВІ	MAHARA SHTRA	40000	9
	freigh	it register	84-B, AMBA N, 3RD FLOO				MUMA	BI	MAHARA SHTRA	40000	19

It is of books of account and nature of relevant documents examined. Same as 11(b) above			ACH STREET, M ID (E)			y Y	1						
Books Examined	et	hallan register	N, 3RD FLOOR, I ACH STREET, M	BRO		MUMABI	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	A COUNTY OF THE PARTY OF THE PA					
Cash book   Journal and ledger register   Booking register	11 c		account and nature of re	levant docume	nts examined.	Same as 11(b)	above						
Bank book	2000	37 T-110 NUMBER 1100 1202											
Journal and hedger register Booking register Greight register Challan register (challan register Treight register (challan register (chall	10,000												
Booking register   Treight register   Challan register	1,000	(4000)	84×2/	15.00									
Trelight register   Challan register			ster										
challar register  2 Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate amount and the relevant section (44AD, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedi or any other relevant section).  Section  Na  3 a Method of accounting employed in the previous year   Mercantile system      3 b Whether there has been any change in the method of accounting employed vis-a-vis the method employed the immediately preceding previous year.  3 c If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.  3 d Details of deviation, if any, in the method of accounting employed in the previous year from the accounting standards prescribed under section 145 and the effect thereof on the profit or loss.  Particulars   Increase in profit(Rs.)   Decrease in 1    4 a Method of valuation of closing stock employed in the previous year.      4 b In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss.  Particulars   Increase in profit(Rs.)   Decrease in the profit or loss, please furnish:  Particulars   Increase in profit(Rs.)   Decrease in the profit or loss, please furnish:  Particulars   Increase in profit(Rs.)   Decrease in the profit or loss, please furnish:  Particulars   Increase in profit(Rs.)   Decrease in the profit or loss, please furnish:  Particulars   Increase in profit(Rs.)   Decrease in the profit or loss, please furnish:  Particulars   Increase in profit(Rs.)   Decrease in the profit or loss, please furnish:  Particulars   Increase in profit(Rs.)   Decrease in the profit or loss, please furnish:    Amount   Increase in profit(Rs.)   Decrease in the profit or loss, please furnish:    Amount   Increase in profit(Rs.)   Decrease in the profit or loss, please furnish:    Amount   Increase in profit(Rs.)   Decrease in the profit or loss, please furnish:    Amount   Increase in profit(Rs.)   Decrease in the profit o													
amount and the relevant section (44AD, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedi or any other relevant section).  Section  NII  ### August 1	ch	hallan register											
Nil	or	mount and the relevan r any other relevant se	nt section (44AD, 44AE,	y profits and ga , 44AF, 44B, 4	ins assessable o 4BB, 44BBA,	on presumptive 44BBB, Chapt	basis, if yes, ind ter XII-G, First \$	licate the Schedule					
Method of accounting employed in the previous year   Mercantile system	112.00	545.412.000 pt						An					
Whether there has been any change in the method of accounting employed vis-a-vis the method employed the immediately preceding previous year.   Cold   Fanswer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit particulars   Increase in profit(Rs.)   Decrease in Details of deviation, if any, in the method of accounting employed in the previous year from the accounting standards prescribed under section 145 and the effect thereof on the profit or loss.   Particulars   Increase in profit(Rs.)   Decrease in Method of valuation of closing stock employed in the previous year.   Increase in profit(Rs.)   Decrease in the profit or loss, please furnish:   Increase in profit(Rs.)   Decrease in the profit or loss, please furnish:   Increase in profit(Rs.)   Decrease in the profit or loss, please furnish:   Increase in profit(Rs.)   Decrease in the profit or loss, please furnish:   Increase in profit(Rs.)   Decrease in the profit or loss, please furnish:   Increase in profit(Rs.)   Decrease in the profit or loss, please furnish:   Increase in profit(Rs.)   Decrease in the profit or loss, please furnish:   Increase in profit(Rs.)   Decrease in the profit or loss, please furnish:   Increase in profit(Rs.)   Decrease in the profit or loss, please furnish:   Increase in profit(Rs.)   Decrease in the profit or loss, please furnish:   Increase in profit(Rs.)   Decrease in the profit or loss, please furnish:   Increase in profit(Rs.)   Decrease in the profit or loss, please furnish   Increase in profit(Rs.)   Decrease in the profit or loss, please furnish:   Increase in profit(Rs.)   Decrease in the profit or loss, please furnish   Increase in profit(Rs.)   Decrease in the profit or loss, please furnish   Increase in profit(Rs.)   Decrease in the profit or loss, please furnish   Description   Increase in profit(Rs.)   Decrease furnish   Increase in profit(Rs.)   Decrease furnish   Increase in profit(Rs.)   Decrease in profit (Rs.)   Decrease furnish   Increase in profit (Rs.)	1600	500			1222								
the immediately preceding previous year.    Comparison of the profit of the profit and the effect thereof on the profit of the profit of loss.   Decrease in profit(Rs.)   Decrease in standards prescribed under section 145 and the effect thereof on the profit or loss.	CONTROL HOLDS							G 200					
Particulars	13 b	the immediately	s been any change in the	e method of ac	counting emple	oyed vis-a-vis	the method emp	loyed in					
Particulars   Increase in profit(Rs.)   Decrease in   Details of deviation, if any, in the method of accounting employed in the previous year from the accounting standards prescribed under section 145 and the effect thereof on the profit or loss.   Particulars   Increase in profit(Rs.)   Decrease in   A   Method of valuation of closing stock employed in the previous year.   Increase in profit(Rs.)   Decrease in   Increase of deviation from the method of valuation prescribed under section 145A, and the effect thereof of the profit or loss, please furnish:   Increase in profit(Rs.)   Decrease in   Increase of deviation from the method of valuation prescribed under section 145A, and the effect thereof of the profit or loss, please furnish:   Increase in profit(Rs.)   Decrease in   Increase in pro	13 c				of such chance	and the offer	ot thereof on the	profit o					
Details of deviation, if any, in the method of accounting employed in the previous year from the accounting standards prescribed under section 145 and the effect thereof on the profit or loss.   Decrease in		articulars		-, g., e details	- Just change	Increase in nec	fit(Rs.) Decre	ase in pr					
Standards prescribed under section 145 and the effect thereof on the profit or loss.   Decrease in	13 d		on, if any, in the metho	d of accounting									
Particulars   Method of valuation of closing stock employed in the previous year.		standards prescrit	ed under section 145 ar	nd the effect the	ereof on the pr	ofit or loss.	and the steel	January					
4 a Method of valuation of closing stock employed in the previous year.  4 b In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof of the profit or loss, please furnish:  Particulars   Increase in profit(Rs.)   Decrease in Give the following particulars of the capital asset converted into stock-in-trade  (a) Description of capital asset   (b) Date of (c) Cost of (d) acquisition   Acq	Pa	rarticulars Increase in profit(Rs.) Decrease in profit(Rs.)											
In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof the profit or loss, please furnish:    Particulars	14 a	Method of valuat	ion of closing stock emp	ployed in the pr		•							
Particulars   Particulars   Decrease in profit (Rs.)   Decrease in	14 b					ection 145A, a	and the effect the	ereof on					
Give the following particulars of the capital asset converted into stock-in-trade  (a) Description of capital asset  (b) Date acquisition  (c) Cost of (d) Acquisition of acquisition acquisition  (d) Amounts not credited to the profit and loss account, being:-  (e) Amounts not credited to the profit and loss account, being:-  (f) Amounts not credited to the profit and loss account, being:-  (g) Description  Nil  (h) Date acquisition  (g) Cost of (d) Acquisition  (g) Amount  Amount  (h) Date acquisition  (g) Cost of (d) Acquisition  (g) Amount  Amount  (h) Amount  (				aka bab									
Give the following particulars of the capital asset converted into stock-in-trade   (a) Description of capital asset   (b) Date   (c) Cost   (d) A   (acquisition   which   which   which   (acquisition   which   which   (acquisition   which   which   (acquisition   which   which   (acquisition   which   which   which   (acquisition   which   which   which   (acquisition   which   which   which   (acquisition   which   which   which   which   which   which   which   which   which   (acquisition   which   which   which   which   which   which   (acquisition   which   wh	Pa	articulars	1741 1	LOUIS WAS	7.6	Increase in pro	fit(Rs.) Decre	ase in pr					
(a) Description of capital asset  (b) Date of acquisition of which is constock-in the second of acquisition acquisition of acquisition of acquisition acquisition acquisition acquisition acquisition of acquisition acquisiti	15 Gi	ive the following part	iculars of the capital ass	set converted in			1-1-0-0						
The items falling within the scope of section 28   Description   Descr		The state of the s		मुली क	4/	A	i i	is conve stock-in					
Description Nil  The proforma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or tax, where such credits, drawbacks or refund are admitted as due by the authorities concerned  Description Description Description Description Nil  Amount  Am													
Nil  The proforma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or tax, where such credits, drawbacks or refund are admitted as due by the authorities concerned  Description   Amount    C Escalation claims accepted during the previous year    Description   Amount    Amount    Amount    Amount    Amount    C Capital receipt, if any    Description   Amount    Nil    Where any land or building or both is transferred during the previous year for a consideration less than value assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish    Details of Address Line Address Line City/Town   State   Pincode   Consideration   Vali received or or a accrued   assessed    Purchase   Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, may be, in the:-  Descript-   Rate of Opening   Opening   Additions   Deductions Depreciation Wollowable    Purchase   MOD-   Change   Subsidy   Total   City   Allowable   Descript-    Occupancy   Opening   Ope	16 a		within the scope of sect	ion 28	T W	AND DESCRIPTION OF THE PARTY OF							
The proforma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or tax, where such credits, drawbacks or refund are admitted as due by the authorities concerned  Description   Amount      Description   Amount			APPLICATION OF	YILL		Carrier Carrier	Amount						
tax, where such credits, drawbacks or refund are admitted as due by the authorities concerned    Description		0.000	10000	a di ditata	1100	1000							
Description   Amount	100	tax, where such credits, drawbacks or refund are admitted as due by the authorities concerned											
Description Nil    Amount	16 c		accented during the pre	wious vees			Amount						
Nil    Description			accepted during the pre	rious year			Amount						
Description Nil  Description Nil  Where any land or building or both is transferred during the previous year for a consideration less than value assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish  Details of Address Line Address Line City/Town State Pincode Consideration Value assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish  Details of Address Line Address Line City/Town State Pincode Consideration Value assessed or assess of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, may be, in the:-  Descript- Rate of Opening Additions Deductions Depreciation Waldress Line City/Town Descript- Rate of Opening Additions Depreciation Waldress Line City/Town State Pincode Consideration Value assets, may be, in the:-  Descript- Rate of Opening Additions Deductions Depreciation Waldress Line City/Town State Pincode Consideration Value assets, may be, in the:-							Amount						
Description Nil  Description Nil  Where any land or building or both is transferred during the previous year for a consideration less than value assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish  Details of Address Line Address Line City/Town State Pincode Consideration Value received or or a accrued assessed or assessable by any authority of a State Pincode Consideration Value property 1 2 received or or a accrued assessed or assessable by any authority of a State Pincode Consideration Value property 1 2 Descript Rate of Opening Additions Deductions Depreciation WDV (A) Purchase MOD- Change Subsidy Total (C) Allowable D	16 d	1783	income										
Nil    Capital receipt, if any   Description   Amount				S.			Amount						
Description Nil  Where any land or building or both is transferred during the previous year for a consideration less than value assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish  Details of Address Line Address Line City/Town State Pincode Consideration Value received or or a accrued asses  Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, may be, in the:-  Descript- Rate of Opening Additions Deductions Depreciation Work of the Address Modern Purchase Modern Change Subsidy/Total (C) Allowable Descript- Rate of Opening Additions Depreciation Work of the Additions Depreciation Work o							1						
Nil  Where any land or building or both is transferred during the previous year for a consideration less than value assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish Details of Address Line Address Line City/Town State Pincode Consideration Value received or or a accrued asses  8 Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, may be, in the:    Descript   Rate of Opening   Additions   Deductions Depreciation Work   Descript   Consideration   Value   Consideration   Consi	16 e	Capital receipt, if	any										
Where any land or building or both is transferred during the previous year for a consideration less than value assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish Details of Address Line Address Line City/Town State Pincode Consideration Value received or or a accrued assessed or							Amount						
assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish  Details of Address Line Address Line City/Town State Pincode Consideration Value received or or a accrued asses  Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, may be, in the:-  Descript Rate of Opening Additions Deductions Depreciation Work of the Additions Depreciation Work of Add		5 (2.5)				55							
Details of Address Line Address Line City/Town State Pincode Consideration Value property 1 2 Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, may be, in the:  Descript- Rate of Opening Additions Deductions Depreciation Work of the Purchase MOD- Change Subsidy/Total (C) Allowable Descript- Research Consideration Value of the Property of the Property 1 Property													
property 1 2 received or or a accrued asset or block of assets, may be, in the:  Descript- Rate of Opening ion of deprecia-WDV (A) Purchase MOD- Change Subsidy/Total (C) Allowable D					the state of the s		The state of the s	CLOSE CONTRACTOR					
Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, may be, in the:  Descript- long of deprecia-WDV (A) Purchase MOD- Change Subsidy Total (C) Allowable D	ass	mails of Address	집이 보면 하면 하는 어떻게 된 것이 되는 사람들이 하는 사람들이 되었다면 하면 없다.	_ity/Town	State	Pincode							
Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, may be, in the:-  Descript- Rate of Opening Additions Deductions Depreciation Work of deprecia WDV (A) Purchase MOD- Change Subsidy Total (C) Allowable D	ass De	amounts: I	the second secon										
may be, in the:-  Descript- long of deprecia-WDV (A) Purchase MOD- Change Subsidy/Total (C) Allowable D	ass De	operty I	10										
Descript- Rate of Opening ion of deprecia-WDV (A) Purchase MOD- Change Subsidy/Total (C) Allowable D	De pro			Towns of the	+ 10CL:								
ion of deprecia-WDV (A) Purchase MOD- Change Subsidy Total (C) Allowable D	De pro	rticulars of depreciati		Income-tax A	ct, 1961 in res	pect of each as	set or block of a						
# <u>프랑스</u>	De pro	urticulars of depreciati ay be, in the:-	ion allowable as per the		W .		THE MANUFACTURE OF	issets, as					
THE PARTY OF THE P	ass De pro	rticulars of depreciati ay be, in the:- escript- Rate of Op	ion allowable as per the	Addition	ıs	Dedu	ctions Deprecia	issets, as					

Cla	sets of Per	(S.750.47)	1	1	500	change (3)		B) 1+2+3+4)			the year (A+B-C-D
Nil	ets lage	9				3)		1727374)			(A+B-C-D
20,000	or Addition	and Deduc	tion Details	refer Addi	tion and	Deductio	n Detail Ta	bles At the End	of the Page		
	ounts admi				ion and	Deductio	ii Detail 11	iores at the ish	or the rage		
	tion	3114,363.7.3.315.315	LONG TO SERVICE STORY		o Amoi	ints adm	issible as r	er the provisio	ns of the Inc	ome-tax	Act 1961 and
			profit account	and los	also f of Inc	ulfils the ome-tax	condition	s, if any specif or Income-tax	ied under the	e relevant	t 14provision
Nil	lvq.								ESTO-CONT.		
20 a	to him as	profits or	i employee dividend. [:			ission fo	r services	rendered, whe	re such sum	was othe	rwise payabl
	Description	Alteria							PARTIES NO.	ount	
20 b			ions receive	ed from en	ployees	for vario	ous funds a	is referred to in			
	Nature of	fund				re fr	um eceived om nployees	Due date for payment	The acti amount pa	0.00	payment t
	Nil								1		
21 a	advertise		nditure etc	mounts de	bited to	the profi	t and loss	account, being	g in the natu	re of cap	ital, persona
	Particular					2000			Amount in	De	
		s expenditui	93		Lane and	-//	- Table		Amount In	17.5.	
T	Particular	the second second second	- /	0/ 10	7	No.	100		Amount in	De	
_			nditure in	ny conven	ir brock	ure trac	t namphle	t or the like pu		5000	norts/
7	Particular		nature in t	my souven	in, broci	me, me	t, pampine	t of the fike pu	Amount in	The last terms of the last ter	party
	-11 D210		d at clubs t	eing entra	nce fees	and cube	crintions	À	Timount in	Asario	
	Particular		d at cidos t	oning chira	nec rees	and suos	criptions		r		Amount in R
			d at clubs t	eina cost i	for club	cervices	and faciliti	es used			Amount in K
1	Particular		d at cidos c	oning coat i	or crub	act vices	and racing	es used.	Amount in	Re	
	The state of the s		of penalty	or fine for	violatio	n of any	law for the	e time being fo	A4 CONTRACTOR (A10)	110.	
	Particular		or penanty	of the for	Violane	n or any	Taw Ioi di	c time being to	Amount in	De	
4	C.2001.3002.3004.2005	71:	of any oth	er nanaltır	or fina r	ot cover	ad above		17 tillount in	113.	-
	Particular		or any our	ci penaity	of time i	iot cover	cu above	and the same	Amount in	Re	
1	Expenditure incurred for any purpose which is an offence or which is prohibited by									No.	
	Particulars								Amount in	De	
b) Am	ounts inadn		dar caption	40(a):			195 V 330		Amount in	No.	
10 C 10 C 10 C	as payment		SHELL STATE OF THE	COLUMN EXPERT OF	alauca	GY	Section Street	day of the same of	.0*		
(1)			ent on which			Contract Con	-	Cold Cold			
	Date	CALL TO SERVICE OF THE PROPERTY OF THE PARTY	int of Na		GHPS SELECTION OF	of the P.	ΔN o	of Address	Address	City	or Pincode
	payment	paym	ent pa	yment	payee	th	e payee,i valiable	if Line 1	Line 2	Town Distri	ct or
						t has not	been paid	during the pre-	ious year or	in the su	bsequent yea
pelore	the expiry o		The state of the s	15,57115,77		TID ( NT	el a 11	14.44	To:	ln:	5. TA
	Date payment	payme	nt of Natur		me oi payee	the payee,i avaliab	50%	Address Line 2	City Town District	or Pinco or	ode Amount of tax deducted
ii) as p	payment refe	erred to in	sub-clause	(ia)		Al-	100	0,5			
Nelfin - R	(A) Detai	ls of paym	ent on which	ch tax is no	t deduc	ted:					1
	Date of	Amount	Nature	of Name o	f the PA	AN of	Address	Line 1 Address	City or	Town P	incode
	payment	of payment	payment	payee		e yee,if aliable		Line 2	or Dis	rict	100 com 270 action
2//			nent on whitection 139.		been de	educted l	out has no	t been paid on	or before th	e due dat	e specified in
	Date of payment	Amount of	Nature of payment		the	of Addr Line		2 Town or			Amount of (V
		payment			payee,i avaliab	354.11		District		aeaucted	deposited, any
	nge benefit			1C)			-2	21			
IVI WA	allo tax und	EL SHD-C19	use that								,

()	r) roy	alty, license fee,	service fee	etc. under	sub-cla	use (iib).						
(1	/i) sal	ary payable outs	ide India/to	a non resic	lent wi	ithout TDS e	tc. under sub-c	lause (iii).				
		Date of	Amount payment	of Name of payee	f the I		Address Line		C	ity	Pinc	ode
(v	/ii) pa	yment to PF /oth	ner fund etc	. under sub-	clause	(iv)			- 1		1	
(1	iii) ta	x paid by emplo	yer for per	quisites und	er sub-	-clause (v)					_	
(¢	) Am	ounts debited to	profit and	loss accoun	nt bein	g, interest, s	alary, bonus, o	commission or	remun	eration ina	dmiss	ible und
se	ection	40(0)/40(0a) and	u computat	ion thereof;		4000000					escus pages	.c.c una
		Particulars	Sect		to I	nount debited P/L A/C	d Amount Admissible	Amoun Inadmi		Ren	narks	
(d	) Dis	allowance/deeme	ed income i	under sectio	n 40A	(3):		-	2000000000			
	expe	On the basis of enditure covered ccount payee bar	under sect	ion 40A(3) i	ead w	th rule 6DD	nd other relev were made by	ant documents account payee	evide cheque	nce, whether drawn on a	er the	Yes
		Date Of Payme	Payme	e Of ent	Amou	nt in Rs	Name of the pa	<b>3</b> 00	N	ermanent lumber of vailable		
	paye	On the basis of the red to in section see bank draft If ession under sec Date Of Payme	not, please tion 40A(3	furnish the	e detai	were made l	by account nav	ee cheque drave the profits ar	vn on and gair	bank or no	count ess or	Accour
ļ.			0.00 Min 2 (8)	18		Dualities				vailable	ine	payee, 1
(e)	Prov	ision for paymer	nt of gratuit	ty not allow	able ui	nder section	40A(7)					
(f)	Any	sum paid by the	assessee as	an employ	er not	allowable un	der section 40	A(9)				
(g)	) Parti	culars of any lia	bility of a c	contingent n	ature	P. N. R. F	1 51	-1.7			-	
Market Land	-	Nature Of Liab			366	W. College	- 10	Amount in R	c			_
(h)	Amo	ount of deduction	inadmissi	ble in terms	of sec	tion 14A in r	espect of the e	xpenditure inco	urred in	n relation to	inco	me whic
do	es not	form part of the	total incor	me		Mary Mary	ospect at the c	Aponditure me	arred n	i relation to	meon	ne winc.
12000		Nature Of Liab	ility	N		7 TH- LW III	. 370	Amount in R	ç			
(i)	Amo	unt inadmissible	under the	proviso to se	ection	36(1)(iii)		The state of the s				7.1
22	Amo 2006	unt of interest in	nadmissible	under secti	ion 23	of the Micro	, Small and M	edium Enterpr	ises De	evelopment	Áct,	30
23	Parti	culars of any pay	ment mad	e to persons	specif	ied under sec	ction 40A(2)(b			ple		
	Nam	culars of any payment made to persons specified under section 40A(2)(b).  e of Related Person PAN of Related Person Relation Nature of trasaction							of P	Payment Made(Amou		nount)
	Bhor Limi	uka Logistics Pri ted	vate AABC	СВ3165Н	AU,	Sister conce	ern .	Lorry Trip	-			14134855
24	Amo	unts deemed to b	oe profits a	nd gains und	der sec	tion 32AC or	r 33AB or 33A	BA or 33AC.			7	
	Secti		escription					Amo	unt			
	Nil											
25	Any a	amount of profit	chargeable	to tax unde	er secti	on 41 and co	mputation ther	eof.				
	Name Nil	e of Person	Amou	nt of incom	e	Section		tion of Transac	ction	Computat	tion if	any
- 4	- 133- V	In respect of any	v sum refer	red to in ela	nse fo	(b) (c) (d)	(e) or (f) of -	action 42D 4	. 15 at 150	to Control		
6	(i)A	pre-existed on the	he first day	of the prev	ious y	ear but was r	not allowed in	the assessment	of any	y preceding	h:- previ	ous year
26	(i)(A)	Waster at III and the control of the	uring the n	revious yea	r				-			
21		Section	- S the P	yea	-	Natura	of liability			T4		
	24	Nil				radure	or natimity		-	Ar	nount	1
6	(i)(A)		id during t	he previous	year							
		Section				Nature	of liability			lAn	nount	
	and the second	Nil	N							1240	unt	
		was incurred in								-		
6	(i)(B)					urnishing the	return of inco	me of the previ	ious ve	ar under se	ction	139(1)
-		Section			200000000000000000000000000000000000000	Nature	of liability		7.0		nount	(1)
		Nil				10000				7 211	unt	
6	(i)(B)	Contract to the second	id on or be	fore the afor	esaid o	date						
600		Section				Nature	of liability			An	nount	
	1	Nil				4				1,000	ALTER COLUMN	

(Si	ate v	whether sales tax, custo er indirect tax, levy, ces	oms duty, exc impost etc	cise duty	or No									٦
thr	ough	the profit and loss acco	ount.)	c., is pas	seu									
27		Amount of Central Va	alue Added	Tax Cred	its availed	of or uti	lised du	iring the pr	evious ye	ar and	d its tr	eatment	No	- 1
		in profit and loss acco			outstandir	ig Centra	l Value	Added Tax	Credits	in acc	ounts			
		CENVAT	Amou	int						Y BULL SECTOR	atmen		rofit an	nd
		Opening Balance								1200	37 100	ounts		-
		CENVAT Availed								1		-		۲
-		CENVAT Utilized								-			24.0	-
		Closing/Outstanding				-				+-				=
		Balance												
27	b	Particulars of income	or expenditu	ire of pri	or period o	credited o	r debite	ed to the pro	ofit and le	oss acc	count	G.		=
		Type	Partic	ulars		Amo	unt		8	Prior itrela yyfor	tes(Ye	riod to ear in		
28	Whe	ether during the previou	us year the a	ssessee 1	nas receivo	ed any pr	onerty.	heing shar	e of a co	mnan	v not	being a	No	-
-	com	pany in which the publ	ic are substa	ntially in	terested. v	without co	onsider:	ation or for	inadequa	mpan de coi	y not osider	ation as	170	
	refe	rred to in section 56(2)(	viia)		iterested, .	· · · · · · · · · · · · · · · · · · ·	oni, recert	ation or ion	maacqu	ne co	isidei	ution as	f .	- {
			N of the	Name (	of the CI	N of the o	omnan	v No of	Shares A	mour	of 3	of Fair	Marke	ot.
١.		person from per		company		i i or me c	.ompun	Receive	CONTRACTOR OF THE		eration		of th	1.00
		which shares ava		which				Receive	A-111	aid	zanoi	share		ic.
		received	CONTROL NO.	received	20-4000-4000				P	uid		Siture	a	-
Į į		Nil	20	4.17			5-3-3.	- 11		_		_		-
29	Whe	ether during the previou	s year the ass	sessee rec	ceived any	consider	ration fo	or issue of s	hares wh	ich ex	ceeds	the fair	No	T
	marl	ket value of the shares a	s referred to	in sectio	n 56(2)(vi	iib). If ye	s, pleas	e furnish th	e details	of the	same			
		Name of the person									Fair	Marke	et	$\exists$
		consideration received	for issue of	availabl	e is	5641041456569		conside	ration		value	of th	ie	
		shares	544				343	receive	d		share	s	0000	
1		Nil	TIV	- 47		100	137	- Market S				7.3	=	
30	Deta	ils of any amount borro	owed on hun	di or any	amount d	ue thereo	n (inclu	iding intere	st on the	amou	int bor	rowed)	No	
7	repa	id,otherwise than throug	gh an accoun	t payee	cheque.(Se	ection 691	D)	88				8		
				and the second second second		State		d&mount	Date o	f Ame	nunt	Amoun	t Date	П
h f					Town or	June	14.100000000000000000000000000000000000	borrowed			731 TO 100 TO 10	repaid	of	
1		person person, if		TOTAL TOTAL	District		-30	bollowed	Bonoma		uding	ropaid	Repa	w
		from available	-06Ub				3	-57 Y 7		inter			жора	"
		whom	390	1000			18.75			1	12062		U	- 1
- 1		amount		130 150 10	# Bes over		130	400						- 1
		borrowed	The Res	140			Caption of the			1	- 9			1
		or repaid	7 100	Horosal			1000	1123000			- 1			-
		on hundi	Witness 2		ACRES TO SERVICE STATE OF THE PARTY OF THE P		1	ALC: NO.			- 9			-
		Nil	75070				1440			1	- 2			$\dashv$
31	a	Particulars of each loa	n or deposit i	in an amo	ount excee	ding the	limit sp	ecified in se	ection 26	9SS ta	iken o	raccept	ed durin	g
		the previous year :-					######################################						PATRICTORS PRO	
		Name of the lende	r or Addre	ss of th	e lender	or Perma	nent	Amount o	f Whethe	er Ma	iximu	m	Whethe	r
		depositor	deposi	tor		Accou	int	loan o	r the loa	ın am	ount		the loan	n
			983			Numb	er(if	deposit	or	out	standi	ing in	ог	
			17			availa	ble	taken o	r deposit	the	accc	ount at	deposit	
- 1						with	the	accepted	was	any	time	during	was	
						assess	ee) of	Constitution	squared				taken o	r
- 1				09		the	lender		up	yea	Contract of the Contract of th	CACAMADA CONTRA	accepted	22.2
- 1			(4)			or	the		during				otherwis	200
- 1						depos	itor		the				than by	
									previou	ıs			an	
- 1							- 1		year			1	account	
			4			1	- 1		7 - 11				payee	
							1						bank	
							- 1			N		3.46		
										N			cheque	
												11	or	
													account	
			8										payee	
5													bank	
- 1									1	1		- 1	draft	0,1

These particulars need not be given in case of a Government Company, a banking company or a corporation established by Particulars of each repayment of loan or deposit in an amount exceeding the limit specified in section 269T made during the previous year?  Name of the payee	15	Б	Rahul Agarwal	1000	Mumbai		AAFPA	6082	40000	No		40000 1	No	
entral_State or Provincial Act)    Definition   Particulars of each repayment of loan or deposit in an amount exceeding the limit specified in section 2691 made durity the previous year:    Name of the payee		1	Kuirut ragina ii iii			C	P Company	a bank	ing compa	ny or	a corporat	ion establis	ned by a	
Description   Particulars of each repayment of loan or deposit in an amount executing the throughout year set the previous year set	hes	se pa	articulars need	not be given	n in case of a	Governme	nt Company	, a vans	mg compa			376	10	
Nil   Nil   Note of the payee   Address of the payee   Permanent Account		ral,S	tate or Provinci	al Act)	floor or	danceit in a	n amount ex	ceeding	the limit sp	ecifi	ed in sectio	n 269T mad	e during	
Name of the payce  Address of the payce  Name of the same same were made by account payce cheque  Name of the same payce of the same payce of the payce  Name of the same payce of the payce  Name of the payce  Name of the same payce of account and other required to payce of account and other repayment of any load of the payce  Name of the payce  Name of the same payce of account and other repayment of any load of the payce  Name of the payce of the payce of account and any payce of account payce of account and any payce of account payce of account and any p	b		Particulars of ea	ach repaym	ent of loan of	deposit in a	ar annount on		•					
Name of the payee  Account the Namber(if available with the repayment of the same were made by account payee cheque the previous payer than the declared of the payee.  Nit whether the taking or accepting loan or deposit, or repayment of the same were made by account payee cheque account and other relevant documents.  Note: (The particulars (i) to (iv) at (b) and comment at (c) above need not be given in the case of a repayment of any loan comments. The position of books of account and other relevant and other relevant and the previous payer cannot be positioned by a Cent State or Provincial Act)  Nit account a payee cheque the previous payer cannot be given in the case of a repayment of any loan comment at (c) above need not be given in the case of a repayment of any loan comment and payee the previous payer than the previous payer and payee the previous payee the previous payee the previous payer and payee the previous payee the previous payer and payee the previous payee the previous payer and payee the previous p					the navee	Perma	nent A	mount of	Max	imum	Whether	the		
Nil Whether the taking or accepting loan or deposit, or repayment of the same were made by account payee cheque the payee of the payee.  Nil Whether the taking or accepting loan or deposit, or repayment of the same were made by account payee cheque drawn on a bank or account payee bank draft based on the examination of books of account and other relevant leposit taken or accepted from Government. Government company, banking company or a corporation established by a Cent State of Provincial Act)  Details of brought forward loss or depreciation allowance. in the following manner, to extent available by a Cent State of Provincial Act)  Nil Whether a change in shareholding of the company has taken place in the previous year due to which the losses   No incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79.  12 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 of section 73 in respect of any specified business   No during the previous year.   If yes, please furnish details of special payment of the same   If yes, please furnish details of special payment of the same   If yes, please furnish details of special payment of the same   If yes, please furnish details of special payment of the same   If yes, please furnish details of special payment of the same   If yes, please furnish details of special payment of the column of the payment of the same   If yes, please furnish details of special payment of the same   If yes, please furnish details of special payment of the collected of the payment of			Name of the pa	yee	Address of	the payee								
Nil			i i				1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Section 1	epayment	outs	tanding it			
Nil   Nil   Nil   Nature of loss/allowance   Amount   Amount   Order U/S and   Remarks   Date   Payment of the payee   Nil		- 1	II In				availa	ble		the	account a	t than by	account	
Nii	1						with	the		0.000	time during	payee ch	eque or	
Nii   Whether the taking or accepting loan or deposit, or repayment of the same were made by account payee cheque   Yes	1						assess	ee)of		22.00	-		payee	
drawn on a bank or account payee bank drait based on documents.  Note: (The particulars (1) to (iv) at (b) and comment at (c) above need not be given in the case of a repayment of any load reposit taken or accepted from Government, Government company, banking company or a corporation established by a Centegoria company. Details of brought forward loss or depreciation allowance, in the following manner, to extent available assessment Year Nature of loss/allowance Amount as returned. Amount as assessed National Payment of the previous year due to which the losses No incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79.  Whether the assesses has incurred any speculation loss referred to in section 73 during the previous year. No United the details below as referred in explanation to section 73.  If yes, please furnish the details of the same of the explanation to section 73.  If yes, please furnish details of deductions, if any amount of a company, please state that whether the company is deemed to be carrying on a speculation business No as referred during the previous year  If yes, please furnish the details of speculation loss if any incurred during the previous year  If yes, please furnish the details of speculation loss if any incurred during the previous year of the explanation to section 73.  If yes, please furnish the details of deductions, if any amount of	1						the pa	yee		year		Dank thai		
drawn on a bank or account payce bank drait based on documents.  Note: (The particulars (1) to (iv) at (b) and comment at (c) above need not be given in the case of a repayment of any load reposit taken or accepted from Government, Government company, banking company or a corporation established by a Centiferon Conversion of Chapter XVII-B or Chapter (TAN)    Munified Conversion of Conversion of Conversion of Chapter XVII-B or Chapter (TAN)   Conversion of Chapter XVII-B or Chapter (Total and collection and collection of Conversion of Chapter XVII-B or Chapter (Total and collection and collection of Conversion of Chapter XVII-B or Chapter (TAN)   Conversion of Chapter XVII-B or Chapter (Total and collection of Conversion of Chapter XVII-B or Chapter (Total and collection of Conversion of Chapter XVII-B or Chapter (Total and collection of Conversion of Chapter XVII-B or Chapter (Total and collection of Conversion of Chapter XVII-B or Chapter (Total and collection of Conversion of Chapter XVII-B or Chapter (Total and collection of Conversion of Chapter XVII-B or Chapter (Total and Collection of Conversion of Chapter XVII-B or Chapter (Total and Collection of Conversion of Chapter XVII-B or Chapter (Total and Collection of Conversion of Chapter XVII-B or Chapter (Total and Collection of Collected of Col			Nil							la bu	account na	vee cheque	Yes	
documents.	1 0	:	Whether the ta	king or acce	epting loan or nt payee bank	deposit, or draft based	repayment o l on the exan	t the san nination	of books of	acco	ount and oth	ner relevant		
Section   Amount of the same   If yes, please furnish the details of please   If yes, please furnish the details of the same   If yes, please furnish the details of please   If yes, please furnish the details of the same   If yes, please furnish the details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA)   No   Section   Amount of   Amount			documents.		=				1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		a of a repu	vment of an	y loan or	
Section   Amount of the same   If yes, please furnish the details of please   If yes, please furnish the details of the same   If yes, please furnish the details of please   If yes, please furnish the details of the same   If yes, please furnish the details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA)   No   Section   Amount of   Amount	Vot	e: (T	The particulars	(i) to (iv) at	(b) and con	nment at (c)	above need	not be	given in the	cas	e or a repa	shlished by	a Central.	
Details of brought forward loss or depreciation allowance, in the following manner, to extent available	lep	osit t	taken or accepte	ed from Go	vernment, Go	overnment c	ompany, bar	nking co	mpany or a	corp	Oranon can	101101100 -2		
Assessment Year  Nature of loss/allowance  Nature of loss as taken place in the previous year due to which the losses of section 73.  No  No  No  No  No  No  No  No  No  N	Stat	e or	Provincial Act	)	1000			ha fallor	vine mann	er to	extent avai	lable		
Assessment Year  Nature of loss/allowance  Nil	32	a	Details of bro	ught forwar	d loss or dep	reciation all	owance, in t	A moun	Order	II/S	and Rem	arks		
Nil   Nil   Whether a change in shareholding of the company has taken place in the previous year due to which the losses   No incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79.			Assessment Y	ear N	lature of loss	/allowance	1	DESCRIPTION OF THE PARTY.		0,0	2004 A			
Nil   Whether a change in shareholding of the company has taken place in the previous year due to which the losses   No   incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79.   No   If yes, please furnish the details below   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   Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business   No   during the previous year.   No   Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business   No   as referred in explanation to section 73.   If yes, please furnish the details of speculation loss if any   incurred during the previous year.   No   Whether the assessee is required to deduct or section 73   If yes, please furnish the details of speculation loss if any   incurred during the previous year.   No   No   Section   Amount   No   Section   Amount   No   Section   Amount   No   No   Section   Amount   No   No   Section   Amount   No   No   Section   Amount   No   No   No   Section   Amount   No   No   No   No   No   No   No   N				))	100		The second secon	N. 200	0000012400000					
Incurred prior to the previous year cannot be almost to be carrying the previous year.   No					0.5	6500		-						
Incurred prior to the previous year cannot be almost to be carrying the previous year.   No			Nil		1 -1 1	ha company	bas taken p	lace in th	e previous	year	due to which	the losses	No	
Section   Amount   Nil   Section   Amount   Nil   Section   Amount of and collection   Account   Number   (TAN)   Number	32	b	Whether a cha	ange in shar	enolding of t	ne company	wed to be ca	rried for	ward in terr	ns of	section 79			
If yes, please furnish the details below   Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business   No during the previous year			incurred prior	to the prev	incurred an	speculatio	n loss referre	ed to in s	ection 73 d	uring	g the previo	us year.	No	
details below   Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business No during the previous year	32	c	Whether the	assessee nas	meuned an	y speculation		- 11						
If yes, please furnish details of the same   If yes, please furnish details of speculation 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   No   No   No   No   No   No   N	32		If yes, please i	urnish the			4	111		- 6		ad busines	No	
If yes, please furnish details of the same   If yes, please furnish details of the same   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   No   No   No   No   No   No   N		d	Whether the	assessee ha	s incurred a	ny loss refe	rred to in se	ection 73	A in respe	ct of	any specii	ied busines	, 110	
If yes, please furnish details of the same   If yes, please furnish the details of speculation 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		u	during the pr	evious year		12/2	6A	2/33						
of the same  In case of a company, please state that whether the company is deemed to be carrying on a speculation business of a series of a company, please state that whether the company is deemed to be carrying on a speculation business. No  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  Section Amount NII  34 a Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter VIA or Chapter III (Section 10A, Section 10AA) No  Section Amount  Tax Section Nature of payment or receipt was of the nature of the nature specified in column (3)  Total amount on which tax was or or or deducted or collected or fate out of (5)  MUMK22 194C Payments to contractor is  MUMK22 194J Fees for pr of ofessional or of same incurred to deducted or of collected of same incurred to deducted or collected or collec	-	If yes, please furnish details												
as referred in explanation to section /3  If yes, please furnish the details of speculation loss if any incurred during the previous year  33 Section   Amount    Nil		of the same										tion busines	s No	
as referred in explanation to section /3  If yes, please furnish the details of speculation loss if any incurred during the previous year  33 Section   Amount    Nil	32	e In case of a company, please state that whether the company is deemed to be carrying on a special term.												
Incurred during the previous year   Section wise details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA)   No	1		as referred in explanation to section 73											
Section   Section   Amount	Г		If yes, please furnish the details of speculation loss it any											
Section   Nil   Section   Nil   Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter   Yes			incurred during the previous year [Section 10AA] No											
Nation   N	33			ls of deduct	ions, if any a	uiiiissioie tii	ider Chapter	N. 1	100	-25				
Tax deduction and collection Account Number (TAN)    MUMK22 194U   Payments to contractors and collected sand collected or contractors and collected on the collected of the contractors and collected or collected on the collected of the collecte	F	177	ction			LOW L	The Williams	- 7					Tex	
Tax deduction and collection Account Number (TAN)    MUMK22 194U   Payments to contractors and collected sand collected sand collected sand collected out of (4)   Payments to contractors and collected sand collected out of (5)   Payments to contractors and collected sand collected out of (5)   Payments to contractors and collected sand collected out of (5)   Payments to contractors and collected out of (5)   Payments to contractors and collected sand collected out of (5)   Payments to contractors and collected out of (5)   Payments to collected out of (6)   Payments to collected out of (6)		119 1100		To the second by	raminal to	leduct or co	llect tax as t	er the p	rovisions o	f Cha	apter XVII-	B or Chapte	er Yes	
Tax deduction and collection Account Number (TAN)    Mature of payment of payment and collection Account Number (TAN)   Payments to collected out of (4)   Payments to constracto rs	34	1 a	Whether the	assessee is	furnish	dedder or or								
deduction and collection Account Number (TAN)  MUMK22 194C Payments to amount of payment of collected sand or contracto rs  MUMK22 194J Fees for pr ofessional o	_				Mature of	Total				t of	Total			
payment which tax which tax was or collected of the nature specified in column (3)  MUMK22 194C Payments to contractors  MUMK22 194J Fees for pr ofessional o			A 443 K	Section		amount of	amount on	amount	on tax	- 1	amount on	lax	of ta deducted	
or receipt of the required to for the nature specified in column (3) collected out of (4) rate out of (5) collected out of (5) collected at less than specified rate out of (5) collected out of (6) collected at less than specified rate out of (5) collected rate out of (7) collected rate out of (5) collected rate out of (5) collected rate out of (6) collected rate out of (7) collected rate out of (7) collected rate out of (7) collected at less than specified rate out of (5) collected rate out of (6) collected at less than specified rate out of (7) collected rate out of (7) collected at less than specified rate out of (7) collected at less than specified rate out of (5) collected rate out of (5) collected at less than specified rate out of (5) collected at less than specified rate out of (7) collected at less than specified rate out of (5) collected at less than specified rate out of (7) collected at less than specified rate out of (5) collected at less than specified rate							which tax	which	tax deducte	P6892		110000000000000000000000000000000000000		
Account Number (TAN)  of the nature be or collected in column (3)  MUMK22 194C Payments to contracto rs  MUMK22 194J Fees for pr ofessional o  of the nature be or collected deducted out of (4)  or at collected out of (5)  or collected out of (6)  at ess than specified rate out of (7)  Medical deducted out of (6)  or collected at less than specified rate out of (7)  Or collected at less than specified rate out of (7)  MUMK22 194C Payments to contracto rs  MUMK22 194J Fees for pr ofessional o						or receipt	was	was	or			135.01	collected	
Number (TAN)					I. II	of the	required to	deducte		2.22		ALTERNATION OF THE RESIDENCE OF		
Number   Specified   in column   (3)			T PRODUCT (15/17/07/20)			Of the second	be	or	out of	(6)	THE WAY THE	On (8)	deposite	
In column   Or   at   specified   specified   rate out of   (7)   Cen					1		deducted	collecte	d	- 1	\$100 mm			
(3)   collected out of (4)   specified rate out of (5)   (7)   Cen Gov out and			(TVIA)					13 94274		- 1		S	credit	
MUMK22 194C Payments t o contracto rs  MUMK22 194J Fees for pr ofessional o out of (4) rate out of (5) (7) Cen (7) Cen (6) (5) (7) Cen					1		collected			1		e	1000	
MUMK22 194C Payments t o contracto rs 1861308 61254 61254 926 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0							out of (4)	-56 mm	of	Ŋ.	Self State Commencers	1	Central	
MUMK22 194C Payments t 0 contracto rs 1861308 61254 61254 926 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0				ii.				(5)		1	(1)		Govern	
MUMK22 194C Payments t 0 contracto rs 1861308 61254 92136 9214 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			No.								0		out of (	
MUMK22 194C Payments t o contracto rs 1861308 61254 61254 926 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			T.							100			and (8)	
MUMK22 194C Payments t o contracto rs 130754 92136 9214 0 0 MUMK22 194J Fees for pr ofessional o	1						(107)	61	254	926		0		
MUMK22 194J Fees for pr 130754 92136 9214 0 0 830D ofessional o			MUNIK22 194C Taylor			61254	6,1	234	720		1	7		
MUMK22 194J Fees for pr 130754 92136 92136 9214			830D						N.				NO EE	
MUMK22 194J Fees for pr ofessional o			Y.	10.17	The state of the s	130754	92136	92	2136	9214		0	0	
	1			194J			1	1 200	3,65			A		
r technical			830D	1	r technical						1	1		
services			l l	0	1.77			1						

		MUMK22 830D	194C	1000 FP	yments t ontracto	67514576		0	- 50	0	0	0	0	0
34	ь	Whether the		see has f		the stateme	nt of tax	deducte	ed or t	tax collec	ted within	the presc	ribed time	Yes
		Tax ded and coll Account N (TAN)	luction lection	Type of		Due da furnishing		Date furnish if furni	ing,	or colle		tains infe	of tax ormation red to be re	
34		Nil Whether the	0.000000	ooo is liel	bla ta par	Interact up	dannant	on 2017	1410	a continu	2060(7) 1		as Esserial	IN.
34	C	Tax deduct Number (T.	ion and			unt Amoun under	t of i	nterest .				of payme		No
35	-	Nil In the case	of a tra	ding con	carn give	a avantitativ	ra dataile	e of pein	icinal	itams of	goods tend	ad		
33	a	Item Name		ang con	Unit	e quantitativ	ve details	Openin stock	5.00	Purchases during the previous year	Sales during the previous	Closing	stock	Shortage excess, if any
35	b	In the case of and by-proc			ng conce	rn, give qua	ntitative	details o	of the	principal	items of ra	w materia	ds, finished	d products
35	bA	Raw materi		- 1	K .	E LEVE	Wall Comment		1884		2000			
		Item Name		Unit	Opening stock	Purchases the previo	TOTAL		uring	during	Closing stock	*Yield of finished products	age of	Shortage excess, if any
		Nil	- 11	. 11	V3	1000		100	777		à	01		N .
35	bB	Finished pro	oducts	-	10 1		1.00	100	168		49	la		To:
		Item Name	Z	Unit	stock	Purchases the previou		manufa	ctur- uring	Sales di previous		Closing	SIOCK	Shortage excess, if any
		Nil		THE PARTY.	181	MAXI	Ber in	445	100			15 - 11 Sec.		
35	bС	By products	P.		- Children	IR A		10 3	-	O TOTAL STREET		Ci :		lo.
,		Item Name		Unit	stock	Purchases the previou		manufa	ctur- uring	Sales di previous		Closing	stock	Shortage excess, if any
26	T 11-	Nil le case of a de				F t 1	interior a	1 C.			115 O in 1	ha fallow	ina forma	
30	III (I)	(a) Total a:	mount ibuted	(b) An reductio	nount of n as to in 115-	(c) Amo	unt of		al tax	paid Ar			ntes of pay	
		Nil			50.	100000000000000000000000000000000000000					All Wilderson		201 1010	
37		ther any cost												No
		s, give the d												
38		er/item/value ther any audi	The state of the s	Company of the Compan	CONTRACTOR OF STATE		The state of the second of the	and the state of t	to feel out of the first of					No
30	If ye	es, give the d er/item/value	etails,	if any, o	f disquali	fication or	disagree	ment or	any					110
39	Whe servi	ther any aud ices as may b	it was	conducte ted/ident	ed under s	section 72A he auditor	of the	Finance	Act,1	994 in re	lation to v	/aluation	of taxable	No
	matte	es, give the d er/item/value	/quanti	ity as ma	y be repo	rted/identifi	ed by th	e audito	r					
40	Deta	ils regarding	turnov	er, gross	profit, et	c., for the pr	revious :	year and	prece	eding prev	ious year			

No	Particulars	Previous Y	ear			Preceding previous	Year	
a	Total turnover of the assessee				76568968			0
b	Gross profit / Turnover	61	04278	76568968	7.97%	0	0	00.00%
c	Net profit / Turnover	8	93795	76568968	1.17%	0	0	00.00%
d	Stock-in- Trade / Turnover		0	0	0.00%	0	0	00.00%
e	Material consumed/ Finished goods produced		0	0	0.00%	0	0	0.00%
(Tl	ne details requir	ed to be fur	nished for p	principal items	of goods trad	ed or manufactured	or services rendere	d)
41						g the previous year ant proceedings	under any tax laws	other than Income-
	Financial which refund rel	demand/		-3100	e (Dema ed/Refund eived)	nd Date of dem raised/refund received	and Amount	Remarks
	Nil						111111111111111111111111111111111111111	

Place Date

MUMBAI 05/09/2014

Name

MANOJ AGARWAL

Membership Number 119509 FRN (Firm Registration Number) 120927W

Address

202, MAY BUILDING, 297/299/301, PRIN CESS STREET, , MUMBAI, MAHARAS

HTRA, 400002,

Form Filing Details			- 1 M M /	
Revision/Original	Original	Manager Part Speed	-51 VV 2	

					Add	litio	n Details(F	rom Point No. 18)			
Description of	Sl.No.	Date	of	Date	put	to	Amount	Adjustme	ent on account	of	Total Amount
Block of Assets		Purchase		use				MODVAT	Exchange Rate Change	Subsidy Grant	

Deduction Details(From Point No. 18)	Manual Street St
Description of Block of Assets	Sl.No. Date of Sale etc. Amount

Alok Bairagra B.Com., F.C.A. Ramawalar Sharma B.Com., F.C.A.

**Hajesh Agarwal** 

Govind Sharma M.Com., A.C.A., DISA

Manoj Agarwal

B.Com., F.C.A.

B.Com., F.C.A. B.Com., F.C.A.

202, May Building, 297/299/301, Princess Street, Near Marine Lines Flyover, Mumbai - 400 002. | Tel: 4922 7200 | Fax: 2209 1106 | E-mail: sara\_ca@vsnl.net

# INDEPENDENT AUDITORS' REPORT

To, The Shareholders

# Report on the Financial Statements

 We have audited the accompanying financial statements of Kool-Ex Cold Chain Limited (the "Company"), which comprise the Balance Sheet as at 31st March, 2014, and the Statement of Profit and Loss for the year then ended and a summary of significant accounting policies and other explanatory information.

# Management's Responsibility for the Financial Statements

2. The Company's Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flow of the company in accordance with the Accounting Standards notified under the Companies Act, 1956 ("the Act") read with General Circular 15/2013 dated 13th September 2013 of Ministry of Corporate Affairs in respect of section 133 of Companies Act, 2013. This responsibility includes the design, implementation and maintenance of internal control 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

- 3. Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on auditing issued by the Institute of Chartered Accountants of India. 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.
- 4. 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 risk of material misstatements of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Company's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Company's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.
- 5. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Alok Bairagra B.Com., F.C.A.

Ramawatar Sharma B.Com., F.C.A.

**Govind Sharma** M.Com., A.C.A., DISA

Manoj Agarwal

B.Com., F.C.A.

Rajesh Agarwal B.Com., F.C.A.

202, May Building, 297/299/301, Princess Street, Near Marine Lines Flyover, Mumbai - 400 002. | Tel: 4922 7200 | Fax: 2209 1106 | E-mail: sara\_ca@vsnl.net Opinion

- 6. In our opinion and to the best of our information and according to the explanations given to us, the financial statements give the information required by the Act in the manner so require and give a true and fair view in conformity with the accounting principles generally accepted in India:
  - In the case of Balance Sheet, of the state of affairs of the company as at 1) 31st March, 2014
  - In the case of the Statement of Profit and Loss, of the profit for the year ii) ended on that date:

# Report on other Legal and regulatory Requirements

- 1. As required by the Companies (Auditor's Report) Order, 2003 ('the Order") issued by the Central Government of India in terms of sub-section (4A) of section 227 of the Act, we give in the Annexure a statement on the matters specified in paragraph 4 and 5 of the Order. However matters specified in clauses 2,8,13,15,18,19,20 of paragraph 4 of CARO, 2003 do not apply to the company.
- 2. As required by section 227(3) of the Act, we report that:
- a) We have obtained all the information and explanation which to the best of our knowledge and belief were necessary for the purpose of our audit;
- b) In our opinion proper books of account as required by law have been kept by the Company so far as appears from our examination of those books;
- c) The Balance Sheet, Statement of Profit and Loss, Cash Flow Statement dealt with by this Report are in agreement with the books of account;
- d) In our opinion, the Balance Sheet and Statement of Profit and Loss comply with the Accounting Standards notified under the Companies Act, 1956 ("the Act") read with General Circular 15/2013 dated 13th September 2013 of Ministry of Corporate Affairs in respect of section 133 of Companies Act, 2013;
- e) On the basis of written representation received from the directors as on 31st March, 2014, and taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2014, from being appointed as a director in terms of clause (g) of subsection (1) of section 274 of the Companies Act, 1956;

For S A R A & Associates Chartered Accountants (Firm Registration No. 120927W)

(Manoj Agarwal)

Partner

Membership No. 119509

Mumbai, September 5, 2014

Alok Bairagra B.Com., F.C.A.

Ramawalar Sharma B.Com., F.C.A.

B.Com., F.C.A **Govind Sharma** M.Com., A.C.A., DISA

Manoj Agarwal

Rajesh Agarwal B.Com., F.C.A.

202, May Building, 297/299/301, Princess Street, Near Marine Lines Flyover, Mumbai - 400 002. | Tel: 4922 7200 | Fax: 2209 1106 | E-mail: sara\_ca@ysnl.net

# ANNEXURE TO AUDITOR'S REPORT

Referred to in paragraph 7 of Auditor's Report of even date to the members of Bhoruka Logistics Private Limited on the financial statement for the year ended 31st March, 2014

- 1. (a) The company is maintaining proper records showing full particulars, including quantitative details and situation, of fixed assets.
  - (b) The fixed assets are physically verified by the Management according to a phased programme designed to cover all the items over a period, which in our opinion, is reasonable having regard to the size of the Company and the nature of its assets. Pursuant to the programme, a portion of the fixed assets has been physically verified by the Management during the year and no material discrepancies between the book records and the physical inventory have been noticed.
  - (c) In our opinion and according to the information and explanations given to us, a substantial part of fixed assets has not been disposed of by the Company during the
- 3. The Company has taken unsecured loans from companies, firms or other parties covered in the register maintained under Section 301 of the Act. The maximum amount outstanding was of Rs. 0.40lacs and closing balance was of Rs.0.40lacs. As per the information and explanation provided by the company, loan taken from these parties are repayable on demand and no other specific terms and conditions have been laid down for accepting of such loans.

The Company has not granted loans to companies, firms or other parties covered in the register maintained under Section 301 of the Act.

- 4. In our opinion and according to the information and explanations given to us, there is an adequate internal control system commensurate with the size of the Company and the nature of its business for the purchase of inventory, fixed assets and for the sale of goods and services. Further, on the basis of our examination of the books and records of the Company, and according to the information and explanations given to us, we have neither come across nor have been informed of any continuing failure to correct major weaknesses in the aforesaid internal control system.
- 5. (a) In our opinion and according to the information and explanations given to us, the particulars of contracts or arrangements referred to in Section 301 of the Act have been entered in the register required to be maintained under that section.
  - (b) In our opinion and according to the information and explanations given to us, the transactions made in pursuance of such contracts or arrangements and exceeding the value of Rupees Five Lakhs in respect of any party during the year have been made at prices which are reasonable having regard to the prevailing market prices at the relevant time.
- 6. The Company has not accepted any deposits from the public within the meaning of Sections 58A and 58AA of the Act and the rules framed there under.

Alok Bairagra B.Com., F.C.A. Ramawalar Sharma B.Com., F.C.A. Rajesh Agarwal

Govind Sharma M.Com., A.C.A., DISA

Manoj Agarwal

B.Com., F.C.A.

202, May Building, 297/299/301, Princess Street, Near Marine Lines Flyover, Mumbai - 400 002. | Tel: 4922 7200 | Fax: 2209 1106 | E-mail: sara\_ca@vsnl.net

- In our opinion and according to the information and explanation given to us, the Company has internal audit system commensurate with its size and nature of its business.
- 9. (a) According to the information and explanations given to us and the records of the Company examined by us, in our opinion, the Company is generally regular in depositing the undisputed statutory dues, including Provident Fund, Investor Education and Protection Fund, Employees' State Insurance, Income Tax, Sales Tax, Wealth Tax, Service Tax, Customs Duty, Excise Duty and other material statutory dues, as applicable, with the appropriate authorities.

Further, since the Central Government has till date not prescribed the amount of cess payable under section 441A of the Companies Act, 1956, we are not in a position to comment upon the regularity or otherwise of the company in depositing the same.

- (b) According to the information and explanations given to us and the records of the Company examined by us, in our opinion, no undisputed amount payable in respect of income tax, sales tax, wealth tax, service tax, custom duty and excise duty were in arrears, as at  $31^{\rm st}$  March, 2014 for a period of more than six months from the date they became payable.
- (c) According to the information and explanations given to us and the records of the Company examined by us, there are no dues of Income-tax, Wealth-tax, Service-Tax and Customs Duty which have not been deposited on account of any dispute.
- 10. The Company has no accumulated losses as at 31st March, 2014. The Company has not incurred cash losses in the financial year ended on that date and in the immediately preceding financial year.
- 11. According to the records of the Company examined by us and the information and explanations given to us, the Company has not defaulted in repayment of dues to any financial institution or bank or debenture holders as at the balance sheet date.
- 12. The Company has not granted any loans and advances on the basis of security by way of pledge of shares, debentures and other securities.
- 14. In our opinion, the Company has maintained proper records of transactions and contracts relating to dealing or trading in shares, securities, debentures and other investments during the year and timely entries have been made therein. Further, such securities have been held by the Company in its own name.
- 16. In our opinion, and according to the information and explanations given to us, the term loans have been applied, on an overall basis, for the purposes for which they were obtained.
- 17. On the basis of an overall examination of the balance sheet of the Company, in our opinion, and according to the information and explanations given to us, there are no funds raised on a short-term basis which have been used for long-term investment.

Alok Bairagra B.Com., F.C.A.

Ramawatar Sharma B.Com., F.C.A.

B.Com., F.C.A. **Govind Sharma** 

Manoj Agarwal

Rajesh Agarwal B.Com., F.C.A. M.Com., A.C.A., DISA

202, May Building, 297/299/301, Princess Street, Near Marine Lines Flyover, Mumbai - 400 002. | Tel: 4922 7200 | Fax: 2209 1106 | E-mail: sara\_ca@vsnl.net

21. During the course of our examination of the books and records of the Company, carried out in accordance with the generally accepted auditing practices in India, and according to the information and explanations given to us, we have neither come across any instance of fraud on or by the Company, noticed or reported during the year, nor have we been informed of any such case by the Management.

> For S A R A & Associates Chartered Accountants Firm Registration No. 120927W

> > (Manoj Agarwal)

Partner Membership No. 119509

Mumbai, September 5, 2014

NAME OF ASSESSEE

PAN

: KOOL-EX COOL CHAIN LIMITED

: AAACI6922J

OFFICE ADDRESS

: 84-B, AMBA BHAVAN, 3RD FLOOR, BROACH STREET, MASJID (E),

MUMABI, MAHARASHTRA-400009

STATUS

: PUB INT

ASSESSMENT YEAR : 2014 - 2015

FINANCIAL YEAR

: 2013 - 2014

274139

224046

224050

WARD NO

D.O.I.

: 11/01/2000

: MERCANTILE

EMAIL ADDRESS

: it@sara-india.com

METHOD OF ACCOUNTING

RETURN

: ORIGINAL

# COMPUTATION OF TOTAL INCOME

PROFITS AND GAINS FROM BUSINESS AND PROFESSION		893795
KOOL-EX COLD CHAIN LIMITED PROFIT BEFORE TAX AS PER PROFIT AND LOSS ACCOUNT	893795	
BROUGHT FORWARD LOSSES SET-OFF	893795	
BUSINESS LOSSES FOR THE A.Y. 2010-11		-3309
BUSINESS LOSSES FOR THE A.Y. 2011-12		3309
GROSS TOTAL INCOME	N. Carlotte	887177
TOTAL INCOME		887177
TOTAL INCOME ROUNDED OFF U/S 288A		887180

COMPUTATION OF TAX ON TOTAL INCOM	E
TAX ON RS. 887180 @ 30%	266154
ADD: EDUCATION CESS @ 2%	266154 5323
ADD: SECONDARY AND HIGHER EDUCATION CESS @ 1%	271477 2662
TAX AS PER NORMAL PROVISIONS	274139
	4-3-5111-2-3

CALCULATION OF BOOK PROFIT U/S 115JB	
NET PROFIT AS SHOWN IN THE PROFIT AND LOSS ACCOUNT	593795
ADD: provision for income tax	300000
	893795
TAX @ 18.5% ON BOOK PROFIT OF RS. 893795 U/S 115JB	165352
ADD: EDUCATION CESS @ 2%	3307
	168659
ADD: SECONDARY AND HIGHER EDUCATION CESS @ 1%	1654
7	170313
HIGHER OF (274139 OR 170313)	

LESS TAX DEDUCTED AT SOURCE		
CONTRACTORS AND SUB-CONTRACTORS	79394	79394
		194745
ADD INTEREST PAYABLE		
INTEREST U/S 234A	3894	
INTEREST U/S 234B	15576	
INTEREST U/S 234C	9831	29301
	06	224046

TAX PAYABLE TAX ROUNDED QFF U/S 288B

### INTEREST CALCULATION U/S 234A

Period of Default (October 1, 2014 To November 21, 2014)

2 \* 1% \* 194700 (194745) = 3894

### INTEREST CALCULATION U/S 234B

Period of Default (April 1, 2014 To November 21, 2014)

8 \* 1% \* 194700 (194745) = 15576

# INTEREST CALCULATION U/S 234C

Ist: 3 \* 1% \* 29200 (29212 (194745 X 15%)) = 876 IInd: 3 \* 1% \* 87600 (87635 (194745 X 45%)) = 2628 IIIrd: 3 \* 1% \* 146000 (146059 (194745 X 75%)) = 4380 IVth: 1 \* 1% \* 194700 (194745 (194745 X 100%)) = 1947

> RAHUL AGARWAL (DIRECTOR)

### LOSSES TABLE

A.Y.	HEAD	LOSSES							
		BROUGHT FORWARD	SET-OFF	CARRIED FORWARD					
2010-11	Ordinary Business	3309	3309						
2011-12	Ordinary Business	3309	3309						

Tax Credit for MAT Paid under section 115JB against Tax Liability

A.Y.	Normal Tax Liability	Tax Liability u/s 115JB	Tax Payable by the Assessee	Additional Tax Liability	Credit u/s 115JAA Utilised	Credit Lapsed	Credit Available for Carry Forward
2014-15	274139	170313	274139	( <del>)</del>		-	

Ralul Agonur

ast

## KOOL -EX COLD CHAIN LIMITED BALANCE SHEET AS AT 31ST MARCH 2014

			PARTICULARS	NOTES	31-Mar-14	31-Mar-13
I			EQUITY AND LIABILITIES:			
	A.	1	SHARE HOLDERS FUND			
		a.	Share Capital	1 1	500,000	500,000
		b.	Reserve & Surplus	1 2	461,920	(131,875
	98		V0.4.1940.0-00.0-00.4.00.0-00.00			
	В.		CURRENT LIABILITIES		A220-2400-2447-3	
		a.	Short-term borrowing	3	14,404,304	8.00
1		b.	Trade Payables	4 5 6	11,172,354	15 <del>7</del> 15
1		c.	Other Current Liabilities	5	225,456	3,309
		d,	Short-term provisions	6	220,606	
			Total		26,984,640	371,434
II.			ASSETS:			
	C.		NON CURRENT INVESTMENTS		3	3.50
	D.		DEFERRED TAX ASSETS		20	120
	E.		LONG TERM LOANS & ADVANCES		8	i <del>t</del>
	F.		OTHER NON-CURRENT ASSETS		8	
	G.		CURRENT ASSETS			
		a.	Current Investments		40.0	24
		b.	Inventories		1.0	- 1
		c.	Trade Receivables	7	26,656,402	
		d.	Cash & Cash Equivalents	7 8	78,238	371,434
		e.	Short term loans & advances		1.4	56 S0855
		f.	Other current assets	9	250,000	28
			Total		26,984,640	371,434

Significant Accounting Policies & Notes to Accounts

15

As per our Reports of even date For S A R A & Associates Chartered Accountants Firm Registration No. 120927W

Manoj Agarwal

Partner Membership No. 119509

Mumbai, September 5, 2014

For Kool -Ex Cold Chain Limited

Director

Director

# KOOL -EX COLD CHAIN LIMITED STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED 31 ST MARCH 2014

_	Particulars	NOTES	31-Mar-14	31-Mar-13
Α.	(I) REVENUE FROM OPERATIONS			
	Sales & Services	10	76,568,968	-
	(II) OTHER INCOME	11	34	
	TOTAL (A)	1 1	76,569,002	
В.	EXPENDITURE			
a.	Direct Cost	12	70,464,690	7
ь.	Finacial Expenses	13	1,603,120	
c.	Other Expenses	14	3,607,397	-
	TOTAL (B)		75,675,207	
c.	Profit before Tax (A - B)		893,795	92
	Tax Expenses :	1 1	0.0000000000000000000000000000000000000	
	Current Tax		300,000	
	Deferred Tax	1 1	Tay (	82
	Excess provisions of earlier years written back		(5)	95
D.	Net profit for the year		593,795	-

Basic & Diluted Earning Per Share (face value of Rs.10/- per share)

11.88

Significant Accounting Policies & Notes to Accounts

15

As per our Reports of even date For S A R A & Associates Chartered Accountants

Firm Registration No. 120927W

For Kool -Ex Cold Chain Limited

Manoj Agarwal

Partner

Membership No. 119509 Mumbai, September 5, 2014 Director

Director

#### NOTES TO THE FINANCIAL STATEMENT PATICULARS 31st March, 2014 31st March, 2013 NOTE: 1 SHARE CAPITAL Authorised Share Capital 2,500,000 2,500,000 2,50,000 (P.Y. 2,50,000) equity shares of Rs.10/- each TOTAL 2,500,000 2,500,000 Issued, Subscribed & Paid-up Share Capital 500,000 500,000 50,000 (P.Y.50,000) equity shares of Rs.10/- each fully paid up TOTAL 500,000 500,000 Information On Shareholders No.and % of shares held a on No.and % of shares held a on 31st March 2014 31st March 2013 1.) Rahul Agarwal 15810 (31.62%) 15810 (31.62%) 2.) Sarika Agarwal 4560 (9.12%) 4560 (9.12%) 3.) Kunal Agarwal

KOOL -EX COLD CHAIN LIMITED

Rahl Agorurd

4.) Bhoruka Logistics Private Limited

a) Surplus Balance in Profit & Loss a/c

5.) Sunaina Agarwal

(Refer Note 15 B(1))

Opening Balance

RESERVES & SURPLUS:

Add: Additions during the year

NOTE: 2

Total

15810 (31.62%)

7950 (15.9%)

4260 (8.52%)

(131,875)

593,795

461,920

15810 (31.62%)

7950 (15.9%)

4260 (8.52%)

(131,875)

(131,875)



# KOOL -EX COLD CHAIN LIMITED NOTES TO THE FINANCIAL STATEMENT

PATICULARS	31st March, 2014	31st March, 2013
NOTE: 3	=	
SHORT TERM BORROWINGS		
SECURED		
Loans repayable on demand		
From Banks		
Cash Credit & Working Capital loan facility		
HDFC Bank	14,364,304	
Secured by:	8 8	
1. Hypothecation of Book Debts & Mortgage of property value		
& Margin Acceptable to the Bank.		
2. Personal Guarantee of Mr. Rahul Agarwal, Mr. Kunal		
Agarwal, Mr. Subhash Agarwal and corporate guarantee M/s.		
Bhoruka Logistics Pvt. Ltd.		
<ol><li>First pari paasu charge on entire current assets of the borrower.</li></ol>	9	
	1	
4. Equitable mortgage of commercial property located at (ii) Unit No. B-1, 84/B, Broach Street, Amba Bhawan, Masjid		
Bunder, Mumbai- 400009.		
buriaci, Humbar 400009.	İ	
UNSECURED		
From director		
TOTAL	40,000 14,404,304	SH4
	22,202,001	-
NOTE:4		
TRADE PAYABLES	7	1
Sundry Creditors	11,172,354	esco (3
TOTAL	11,172,354	-
NOTE:5		
OTHER CURRENT LIABILITIES	4	
Credit Bank Balance (Excess cheque issued)	163,316	5
Expenses Payable	55,896	
Outies & Taxes Payable	6,244	
TOTAL	225,456	
NOTE: 6		
HORT-TERM PROVISIONS		
rovisoiin for income tax ( Net of advance taxes and TDS)	220,606	
OTAL	220,606	

Roul Agonur



KOOL -EX COLD O	CHAIN LIMITED				
NOTES TO THE FINANCIAL STATEMENT					
PATICULARS	31st March, 2014	31st March, 2013			
NOTE: 7					
TRADE RECEIVABLES	1 1				
(Unsecured, Considered Good)					
Outstanding for More than 6 months	36	2			
Others	26,656,402	2			
TOTAL	26,656,402				
NOTE:8					
CASH & CASH EQUIVALENT					
Cash on Hand	33,513	_			
Balances with Banks	42,225	51 22			
Recurring Depiste with HDFC Bank Ltd.	2,500	2			
TOTAL	78,238	•			
NOTE: 9					
OTHER CURRENT ASSETS					
Advance against Expenses	250,000				
TOTAL	250,000				

land Agornal

3



	D CHAIN LIMITED	
NOTES TO THE FI	NANCIAL STATEMENT	
PARTICULARS	31st March, 2014	31st March, 2013
NOTE: 10		
SALES & SERVICES		
Freight & other operational income	76,568,968	827
TOTAL	76,568,968	
NOTE: 11		
OTHER INCOME		
Interest income	34	024
TOTAL	34	- 1
NOTE: 12		
DIRECT COST		
Freight paid	864,592	
Hamali paid	125,458	
Lorry trip expenses	69,137,166	
Claim paid	337,474	
TOTAL	70,464,690	•
NOTE: 13		
FINANCIAL CHARGES		
Other borrwing cost	153,515	
Interest	1,449,605	
TOTAL	1,603,120	
NOTE: 14		
Other Expenses	1 1	
Rent, Rates & Taxes	189,500	
Payment to Auditors	56,180	58
Electricity expenses	242,934	55 55
egal & professional fees	74,574	** ))
Office & godown maintenance	861,952	25
Miscellaneous expenses	2,182,257	\$
TOTAL	3,607,397	

Miscellaneous.
TOTAL
Roll Agarwy





# KOOL-EX COLD CHAIN LIMITED

# Notes forming part of the financial statements for the year ended 31st March 2014

Note 15: Notes to Accounts

## A. Significant Accounting Policies

## 1. Basis of preparation of Financial Statements

The financial statements are prepared as a going concern under historical cost convention on accrual basis, except those with significant uncertainty, and in accordance with the mandatory accounting standards as specified under Section 211(3C) of the Companies Act, 1956 and other provisions of Companies Act, 1956. Accounting policies not stated explicitly otherwise are consistent with generally accepted accounting principles.

### 2. Use of estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent liabilities at the date of the financial statements and the results of operations during the reporting year end. Although these estimates are based on management's best knowledge of current events & actions, actual results could differ from these estimates.

### 3. Investments

Investments being long term are valued at cost of acquisition, less provision for diminution in value other than temporary.

# 4. Recognition of Income and Expenditure

Income and expenditure are generally recognized on accrual basis in accordance with the applicable accounting standards and provision is made for all known losses and liabilities.

## 5. Foreign Exchange Transactions

Foreign Currency transactions are recorded in the reporting currency, by applying to the foreign currency amount the exchange rate between the reporting currency and the foreign currency at the date of the transaction. The gain or loss arising out of settlement / translation of the assets and liabilities at the closing rates due to exchange fluctuations is recognized as income/expenditure in the profit and loss account.

### 6. Employee Benefits

Short term employee benefits are accounted on accrual basis.

### 7. Earnings per Share

The Company reports basic and diluted earnings per share in accordance with AS-20 "Earnings per Share". Basic earnings per share are computed by dividing the net profit or loss for the period by the weighted average number of Equity Shares outstanding during the period. Diluted earnings per share is computed by dividing the net profit or loss for the period by the weighted average number of Equity Shares outstanding during the period as adjusted for the effects of all dilutive potential equity shares.

### 8. Taxation

Current income tax is measured at the amount expected to be paid to the tax authorities in accordance with the Indian Income Tax Act.

Page 1 of 3

#### 9. Provision

A provision is recognized when an enterprise has a present obligation as a result of past event it is probable that an outflow of resources will be required to settle the obligation, in respect of which a reliable estimate can be made. Provisions are not discounted to its present value and are determined based on best estimate required to settle the obligation at the balance sheet date. These are reviewed at each balance sheet date and adjusted to reflect the current best estimates.

### 10. Contingent Liabilities

Contingent Liabilities, if any, are disclosed in the Notes on Accounts. Provision is made in the accounts in respect of those contingencies which are likely to materialize into liabilities after the year end till the approval of the accounts by the Board of Directors and which have material effect on the position stated in the Balance Sheet.

### 11. Miscellaneous Expenditure

Miscellaneous expenditure such as preliminary expenditure amortized over the period of 5 years.

### 12. Borrowing Costs

Borrowing costs that are attributable to the acquisition, construction or production of qualifying assets are capitalized as part of the cost of such assets. A qualifying asset is an asset that necessarily takes a substantial period of time to get ready for its intended use. All other borrowing costs are recognised as expense in the year in which they are incurred.

### 13. Operating Leases

Assets acquired on lease where a significant portion of the risks and rewards of ownership are retained by the lessor are classified as operating lease. Lease rentals are charged off to the profit and loss account as incurred.

## B. NOTES FORMING PARTS OF FINANCIAL STATEMENTS

There is no change in authorized share capital and issued share capital during the year.

The Company has only one class of equity shares and they have right of dividend and bonus.

The list of shareholders holding more than 5% equity are given below

Name	No. of Shares	%
Rahul Agarwal	15,810	31.62
Sarika Agarwal	4,560	9.12
Kunal Agarwal	15,810	31.62
Bhoruka Logistics Pvt. Ltd.	7,950	15.90
Sunaina Agarwal	4,260	8.52

### Earnings per share

Rabel Agount 15

Particulars	Current Year
Net profit for the year attributable to equity shareholders	
Weighted average no. of outstanding equity shares	50,000
Basic and diluted earnings per share (face value of Rs.10/- each)	11.88

Accessor

### 3. Related party:

a) Name of Related Parties and description of relationship

Relationship	
a) Key Management Personnel(KMP) and Relative of Key Management Personnel (RKMP)	

### b) Transactions with Related Parties:

Particulars	For the year ended 31st March		
Transaction with KMP and RKMP	2014	2013	
Bhoruka Logistics Pvt. Ltd.	1,41,34,855	Nil	

- 4. In the opinion of the Board, any of the assets other than fixed assets and non-current investments do not have a value on realization in the ordinary course of business at least equal to the amount at which they are stated. Further provisions have been made for all known & accrued liabilities.
- 5. The current liabilities includes the dues of sundry creditors amounting to Rs. Nil (Previous Year Rs. Nil) relating to Micro, Small and Medium Enterprises has been determined to the extent such parties have been identified on the basis of information available with the company. The parties of Micro, Small and Medium Enterprises to whom, the company owe any sum (principal) outstanding for more than forty five days, are Nil. Further interest payable on the said outstanding is Nil.
- Current assets and current liabilities are subject to balance confirmation and confirmed by the management and relied upon by the auditors.
- Additional information of revised Schedule VI of the Companies Act, 1956 has been disclosed to the extent applicable.
- Previous year's figures have been regrouped, rearranged, reclassified where necessary, to confirm with current year's presentation.

As per our Reports of even date

For S A R A & Associates

Chartered Accountants

Firm Registration No. 120927W

for Kool-Ex Cold Chain Limited

Rahel Afarun

Director

Manoj Agarwal

Partner

Membership No. 119509

Mumbai, September 5, 2014

Director