### **INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT**

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

Assessment Year 2017-18

	Nar	ne				,				PA	N	
	KC	OOL-EX COLD CHA	IN LIMITEI	D		4.				A	AACI692	22J
THE	Fla	t/Door/Block No		N	ame Of Premis	es/Buil	ding/Villa	ge		Forn	n No. whi	ich
AND IIC	84-	В		A	MBA BHAVAN	3RD F	LOOR			has t	een ronically	ITR-6
RON NO	Roa	nd/Street/Post Office		A	rea/Locality	***	Maria Salara				mitted	
ECT SSIC	BR	OACH STREET			IASJID (E)							1
L INFOEMATIC E OF ELECTRO TRANSMISSION	DIC	OACHUIREEI			(E)					Stat	tus Plo	c Company
L IN	To	vn/City/District		St	tate		[B	Pin/Zij	Code	Aad	lhaar Ni	ımber/Enrollment ID
PERSONAL INFOEMATION AND THE DATE OF ELECTRONIC TRANSMISSION	MU	JMABI		N	MAHARASHTRA	A		400009	9			
, II	Des	ignation of AO(Wa	rd/Circle)	CIRCL	LE 6(1)(1), MUMI	BAI				Origi	nal or Re	evised ORIGINAL
	E-fi	ling Acknowledgem	ent Number	2	71359651301017				Date(I	DD/M	M/YYYY	30-10-2017
	1	Gross total income				=					1	0
	2	Deductions under Cha	apter-VI-A				5				2	0
	3	Total Income			413		9				3	0
ME	3a	Current Year loss, if a	iny	Dec		. 45 . 45	· .				3a	1836557
INCOME	4	Net tax payable	ning.	-17		1100		g -			4	1730531
N OF INC	5	Interest payable		7		y il	Taribin Marie				5	0
N H	6	Total tax and interest	payable		TOTAL SECTION AND ADDRESS OF THE PARTY OF TH			***	11-211		6	1730531
COMPUTATION AND TAX TI	7	Taxes Paid	a Adva	nce Tax	x	7a			0			
AND			b TDS			7b		30	637033			
CON			c TCS			7c			360140			
		3			nent Tax	7d			0			Get Taley of Contract
,				Taxes	Paid (7a+7b+7c +	7d) ————					7e	3997173
	8	Tax Payable (6-7e)									8	0 /
	9	Refund (7e-6)			***						9	2266640
	10	Exempt Income		Agricu Others							10	

This return has been o	digitally signed by RAHUL AGARWAL		in the capacity of	DIRECTOR
having PAN AA	FPA6082P from IP Address 120.61.188.79 on 30-10-2017	_at	MUMBAI	
Dsc Sl No & issuer	1397421045CN=(n)Code Solutions CA 2014,2.5.4.51=#13133330312c20474c40 Ahmedabad,ST=Gujarat,2.5.4.17=#1306333830303534,OU=Certifying Authorit	64320 ity,O=	)496c666f746f776572,S Gujarat Narmada Valley	TREET=Bodakdev S G Road v Fertilizers and Chemicals

: KOOL-EX COLD CHAIN LIMITED PAN : AAACI6922J OFFICE ADDRESS : 84-B, AMBA BHAVAN, 3RD FLOOR, BROACH STREET, MASJID (E). MUMABI, MAHARASHTRA-400009 **STATUS** PUB INT ASSESSMENT YEAR : 2017 - 2018 WARD NO : CIRCLE 6(1)(1), MUMBAI FINANCIAL YEAR : 2016 - 2017 D.O.I. 11/01/2000 **EMAIL ADDRESS** manoj@sara-india.com NATURE OF BUSINESS TRANSPORTATION BUSINESS NAME OF BANK : HDFC BANK MICR CODE : 400240015 IFS CODE HDFC0000060 **ADDRESS FORT MUMBAI** ACCOUNT NO. : 50200020897509 RETURN : ORIGINAL (FILING DATE : 30/10/2017 & NO. : 271359651301017) COMPUTATION OF TOTAL INCOME **PROFITS** AND GAINS FROM BUSINESS AND 0 **PROFESSION** KOOL-EX COLD CHAIN LIMITED PROFIT BEFORE TAX AS PER PROFIT AND LOSS 9081775 ACCOUNT ADD: **DEPRECIATION DISALLOWED** 33304603 PRELIMINARY EXPENSES 8000 33312603 42394378 LESS: PRELIMINARY EXPENSES 8000 ALLOWED DEPRECIATION 44222935 -44230935 -1836557 OUT OF LOSS OF RS. 1836557, **UNABSORBED** DEPRECIATION IS RS. 1836557 **CURRENT YEAR LOSSES CARRIED FORWARD** UNABSORBED DEPRECIATION OF Rs. 1836557 **GROSS TOTAL INCOME** NIL TOTAL INCOME NIL COMPUTATION OF TAX ON TOTAL INCOME TAX ON RS. NIL (AS PER NORMAL PROVISIONS) NIL CALCULATION OF BOOK PROFIT U/S 115JB NET PROFIT AS SHOWN IN THE PROFIT AND LOSS 4180622 **ACCOUNT** ADD: income tax 1493116 deferred tax 3408028 9081766 TAX @ 18.5% ON BOOK PROFIT OF RS. 9081766 U/S 1680127 115JB ADD: EDUCATION CESS @ 2% 33603 1713730 ADD: SECONDARY AND HIGHER EDUCATION CESS @ 1% 16801 1730531 HIGHER OF (0 OR 1730531) 1730531 LESS TAX DEDUCTED AT SOURCE

360140

NAME OF ASSESSEE

## CONTRACTORS AND SUB-CONTRACTORS RENT ON LAND AND BUILDING

3635452

1581

3997173

-2266642

**REFUNDABLE** TAX ROUNDED OFF U/S 288B

(2266642) (2266640)

### **LOSSES TABLE**

A.Y.	HEAD		LOSSES	
		BROUGHT FORWARD	SET-OFF	CARRIED FORWARD
2017-18	Unabsorbed Depreciation	-	-	1836557

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		=	-	=
2015-16	28926	250531	250531	221605	_	-	221605
2016-17	2001535	877440	2001535	-	221605	(=	_
2017-18	<u>es</u> 70	1730531	1730531	1730531	2	-	1730531

### 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 COLD 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

  01/09/2017 along with a copy each of
  - (a) the audited Profit and loss account for the period beginning from 01/04/2016 to ending on 31/03/2017
  - (b) the audited balance sheet as at, 31/03/2017; 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 <u>Our</u> opinion and to the best of <u>Our</u> information and according to examination of books of account including other relevant documents and explanations given to <u>Us</u> 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 Qualific No.	cation Type	Observations/Qualification	ons
Place Date	MUMBAI 01/09/2017	Name Membership Number FRN (Firm Registration N	MANOJ AGARWAL  119509  Number) 0120927W
		Address	202, MAY BUILDING, 297/299/301, PRIN CESS STREET, , MUMBAI, MAHARAS HTRA, 400002

# $\label{eq:FORMNO.3CD} [See \ rule \ 6G(2)]$ Statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961

72	Name	of the assessee			DOLLAR STORY		CHAIN LIMIT		
2	Addre	ess					N, 3RD FLOO BI, MAHARASI		
3	Perma	nent Account Numbe	er (PAN)		AAACI6				
4	duty, furnis	service tax, sales tax	ble to pay indirect tax, customs duty,etc. if imber or any other id	yes, please	;				
	Sl No.	Туре			Reg	istration Nu	nber		
5	Status				Compan	y			1
5	Previo	ous year from			01/04/20	1631/03/2017	×		
7	Asses	sment Year			2017-18				
3	Indica		of section 44AB under				cted		
	Sl No.	Relevant clause of so	ection 44AB under wh	ich the aud	it has beer	n conducted			
	1		l sales/turnover/gross re						
9			of Persons, indicate n				eir profit shari	ng ratios. In	case
			es of members are inde	eterminate (	or unknov	vn ?			
	S.No.	Name							Sharing Ratio
	Nil					ile.		(%)	
)		If there is any change	e in the partners or me	embers or	in their n	rofit charing	ratio since the	last data of	tha Na
			articulars of such chang		in their pi	ioni sharing	rado since die	last date of	the 140
		Date of change	Name of Partner/	- 50 and and and and	Old profit	t New	Remarks		
			88 25	9 Sept 1 (19 Sept 1) (19 Sept 2) (19 Sept 2)	sharing	profit			
					ratio	Sharing			
				The Mark		Ratio			
10		Nature of business or pof every business or p	profession (if more than	an one busi	ness or pr	ofession is c	arried on durin	g the previou	ıs year, nature
		Sector Sector	Toression).		Sub Sect	or			Code
	1	Service Sector			Transpor				0712
10		A 100 A	in the nature of busine	ess or profe		The second secon	of such change	Lant.	No
	100	Business	Sector			ubSector	499		Code
	Nil		THE AMERICAN THE PARTY.	a sancure (1)	AT THE T	A CONTRACTOR OF THE PARTY OF TH	acill "		
11	a '	Whether books of acc	ounts are prescribed un	nder section	1 44AA, i	f yes, list of	books so presci	ribed	No
	S.No.	Books prescr							
11		are maintained in a co accounts are not kept a	ant maintained and the emputer system, mentic at one location, please f cation.) Same as 11(a)	on the book furnish the a	s of accou	ınt generated	by such comp	uter system.	If the books of
	S.No.	Books maintained	Address Line 1	Address	Line 2	City Distric		State	PinCode
	1	Cash Book	84-B, AMBA BHAVA N, 3RD FLOOR, BRO ACH STREET, MAS. ID (E)	)		MUMA	ВІ	MAHARA SHTRA	400009
	2	Bank Book	84-B, AMBA BHAVA N, 3RD FLOOR, BRO ACH STREET, MAS. ID (E)	n O		MUMA	BI	MAHARA SHTRA	400009
	3	Journal Register	84-B, AMBA BHAVA N, 3RD FLOOR, BRO ACH STREET, MAS. ID (E)	)	1	MUMA	ABI	MAHARA SHTRA	400009
	4	Booking Register	84-B, AMBA BHAVA N, 3RD FLOOR, BRO ACH STREET, MASS ID (E)	1	Ξ	MUMA	ABI	MAHARA SHTRA	400009
	5	Freight Register	84-B, AMBA BHAVA N, 3RD FLOOR, BRO			MUMA	BI	MAHARA SHTRA	400009

			ACH STREET, MAS ID (E)	J		T	Ī		
	6	Challan Register	84-B, AMBA BHAVA N, 3RD FLOOR, BRO ACH STREET, MAS	0		MUMABI	3.00	AHARA ITRA	400009
11	С	List of backs of	ID (E)						
11		D. Books Examined	ount and nature of releva	ant documents	examined	. Same as 11(b) ab	ove		
	1	Cash Book							-
	2	Bank Book							
	3	Journal Register							
	4	Booking Register							
	5	Freight Register							
	6	Challan Register							
12			ant section (44AD, 44AI	orofits and gain DA, 44AE, 44A	is assessat AF, 44B,	ole on presumptive 14BB, 44BBA, 44	basis, if BBB, Ch	yes, indi	cate No
	100000000000000000000000000000000000000	Schedule or any other. Section	er relevant section).			2. 9		1	,
	Nil	. Section		1					Amount
13		Method of accounting	or amplayed in the						
13		Whether there has be	ng employed in the previ	ous year Me	ercantile s	ystem			
		the immediately pred	een any change in the mo	ethod of accoun	nting emp	loyed vis-a-vis the	method	employed	d in No
13	С								
		Particulars	e is in the affirmative, g	ive details of s	uch chang	e, and the effect t	hereof on	the prof.	it or loss.
13		. La circulation				Imanage - ' C'	D 1 5		
	u	income computation	nent is required to be m	ade to the pro	fits or los	s for complying w	ith the p	rovisions	of No
3	e		and discussiff stantiants	CHOILLIEN IINGE	CACTION	15(2)			
	S No	ICDS	e is in the affirmative, g	ive details of si					
ŀ	D.1 (0.	Total		Increase in pro	fit(Rs.)	Decrease in profit	(Rs.) Ne	et effect()	Rs.)
3	f	Disclosure as per ICI	70						
	2	ICDS	<i>J</i> S.						
4			Cal	Di	sclosure	I			
4	h	In assauf 1 in	of closing stock employe	ed in the previo	ous year.				
1		the profit or less - l-	from the method of values furnish:	ation prescribe	ed under s	ection 145A, and	the effect	t thereof	on No
		the profit or loss, plea Particulars	ase furnish:						
			Cal			Increase in profit(	Rs.) De	crease in	profit(Rs.)
-	S Mo	(a) Description	ars of the capital asset co	onverted into s	tock-in-tra	ide 🚛 🛺			1 ()
,	3.110.	(a) Description of ca	ipital asset		(b)	Date of (c	) Cost	of (d)	Amount at
					acqui		quisition		the asset
		the Thirt				Part of the	•	is cor	verted into
7	Nil	All the second s	The 24 11 1	STATE OF THE T	76 1	200		stock-	in trade
		nts not credited to the	C'. 11	SHARE TABLE IN		Lange Park			
5 2	111100	The items falling with	profit and loss account, in the scope of section 2	being:-	The same				
1		S.No. Description	illi the scope of section 2	.8	SIMP.				
	1				Control In Control		Amoi	unt	
6 t		1 1 1 1 1	dearshall 6 1 61						0
	t	ax where such credit	drawbacks, refund of dut	ty of customs o	r excise or	service tax, or ref	und of sal	es tax or	value added
		S.No. Description	s, drawbacks or refund a	re admitted as	due by the	e authorities conce	rned		nadou
o c	_	Description					Amou	ınt	
	1	Scalation claims acce	epted during the previous	s year					
		.No. Description					Amou	ınt	
1	1	4 144					7 111100	.110	0
d		any other item of inco	ome						U
		.No. Description					Amou	int	
-1-	1	A 144					ZIIIOU	int .	0
e		Capital receipt, if any				10 - 10			0
	S	No. Description					Amou	ent	
TY	1	Nil						1000	
M	here	any land or building	or both is transferred of	luring the prev	ious year	for a consideration	n lees the	an volue	ndosts 1
_			y damoing of a state do	vernment refer	red to in s	ection 43CA or 50	)C nlease	furnish.	adopted or
S.	No.	2 ottaris of Mu	Address	City/Town	State	Pincode	Consider	ratio 137	1
		property Lin	ne 1 Line 2			, meode	received		
							accrued	10000000	•
L							accided		essed or essable

-	more	ha in that								h asset or b		o, and this ca
		be, in the:- Descript-	Data of	10								
	3.110				2	1100	Addition				Depreciation	Written
			deprecia		Purchase	MOD-		Subsidy		(C)	Allowable	Down
		Block of			Value (1)	-VAT	in Rate		Value of		(D)	Value at t
		Assets/	Percent-		1	(2)	of Ex-	(4)	Purchases			end of t
		Class of	age)				change		(B)			year (
		Assets					(3)		(1+2+3+4)			+B-C-D)
	1	Plant & Machinery		51000	1942461	0	0	0	1942461		207722	1785739
	2	@ 15% Plant &	30%	8298099	90432258	0	0	0	00422250			
	(cnis	Machinery @ 30%	,	7	70432230	U		U	90432258		43602267	129810988
	3	Plant & Machinery @ 60%		207720							124632	83088
	4	Furnitures	10%	2883129							288313	2594816
		&				1					200513	2394010
		Fittings @ 10%										
$\dashv$	* For		J D. J 4'	D ( 1)	0 1 1 1 1							
19	Amoi	unts admissi	ble under	on Details	s refer Addit	ion and l	Deduction 1	Detail Tal	bles At the En	d of the Pag	ge	
		Section	ole under			Let 2 1007 - 200						
	0.110.	Beetion			Amount dei	bited to	Amounts	admissib	ole as per the	e provision:	s of the Incom	me-tax Ac
				- 10	profit and	l loss	1961 and	also fu	lfils the con	ditions, if	any specified	d under th
					account		relevant	14provis	ions of Inco	me-tax A	ct, 1961 or	Income-ta
		-		a a			Rules, 196	52 or any	y other guid	elines, circ	ular, etc., iss	ued in thi
		250		20-7			behalf.					
20	1	35D				8000		W S			11-	800
.0	a	Any sum pa	id to an o	employee	as bonus o	r commi	ssion for s	services r	endered, who	ere such sur	m was otherw	ise payabl
		to min as pr	oms of a	ividend.	Section 36(	1)(ii)]						
		S.No. Desc	ription	111	T.				it	A	mount	"
101		1 Nil			3	eribe ud		A Table				
20		Details of co	ontributio	ns receiv	ed from emp	ployees :	for various	funds as	referred to i	n section 36	6(1)(va):	
	15	S.No. Natu	re of fund				Sun		Due date for			ctual dat
							rece	ived	payment	amount p		yment 1
	7896						fron	ì			the	concerne
					The same		emp	loyees		115		
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		Nil		T Settle	332	C 0 3 C 1 C			San Francisco		authoriti	
1 :	a I	Please furni	sh the de	tails of a	mounts deb	ited to t	he profit a		account, bein	g in the na		
1 6	a I	Please furni advertiseme	nt expend	tails of a liture etc	mounts deb	ited to t	he profit a		account, bein	g in the na	authoriti	
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(B) Deta	ils of p	ayment or	n which t	ax has b	een dedu	icted	but has	not be	een j	oaid durii	ng th	e previo	us ye	ear or	in th	ne subse	equent	year
		ry of time							- 7			1.50	3.				38.0	-
	S.No.	Date o	of Amou	nt of Na	ture of	Nan	ne of	PAN	of	Address	A	ddress	Ci	ty	or I	Pincode	Amo	unt
		payment	payme	nt pay	ment	the 1	payee	the		Line 1	L	ine 2		wn			of	tax
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(ii) as pa	yment	referred to	in sub-c	clause (ia	1)													
	(A) D	etails of pa	ayment o	n which	tax is no	t dec	lucted:											
		Date of			of Nam			of	Add	ress Line	e Ad	dress	Ci	tv or '	Tow	n Pinco	nde	T
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	sub- s	ection (1)	of section	n 139	Hus	5001	. acauc	.ca ou	- 114	. 1101 000	Pa	.a on or	0010		c du	c date S	Pecm	cu III
		Date of			Name	e of	PAN 4	of Ada	trees	Addres	ee   C	ity or	Pino	ode	Δm	ount A	mour	t //-
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(iii) as n	avment	t referred t	o in sub	clauca (i	b)		avanao	ic								ai	ny	
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	(5)		2.0	43				liable		277								
	(B) D	etails of pa	ayment c	n which	levy has	s bee	n dedu	cted bu	ıt ha	is not bee	en pa	id on or	befo	ore the	e du	e date s	pecifi	ed in
	1	ection (1)				-		100	1									
	S.No.	Date of		Age burning		200				Addres		ity or	Pinc			ount A		
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	by the state of th		A	W. Tallian	The Park Indian		avaliab	le	cadelli.	in the state of th		1				ar	ny	
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(v) weal	th tax ı	ınder sub-c	clause (ii	a)	** ***********************************		1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1											0
		ense fee, s							THE RE	LANCES STATE OF THE PARTY.		275						0
(vii) sala	ary pay	able outsic	de India/t	o a non i	resident	witho	out TDS	etc. u	nde	r sub-clau	use (i	ii).						
	S.No.		of Amo							ress Line		Address		City		Pin	code	
		payment	paym	ent	payee		the pay	yee,if				Line 2						
				1			avaliab											
(viii) pay	vment t	to PF /othe	er fund et	c. under	sub-clau			-									$\top$	0
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(d) Disal	llowon	l ce/deemed	Lincoma	undan aa				A	111118	sible		madinis	siole					
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(A) (	On the	basis of t	ine exam	ination	or books	01	account	and o	othei	relevant	t doc	uments	evide	ence,	whe	ther the	e Yes	ģ
		covered u							ma	de by acc	count	payee c	hequ	e drav	wn o	n a banl	ĸ	
or ac		payee bank														-		
	S.No.	Date Of I	Payment			Of A	mount i	n Rs	N	ame of the	he pa	iyee	100	Perma				count
				Paymer	nt									Numb	oer	of the	paye	e, if
							3							availa				
(B) C	n the b	asis of the	examina	tion of bo	ooks of a	ccou	nt and o	ther re	leva	nt docum	nents/	evidenc	e, wh	ether	the	paymen	t Yes	
refer	red to i	n section 4	10A(3A)	read witl	h rule 6D	D w	ere mac	le by a	ccou	int payee	chec	que draw	n on	a ban	ık or	accoun	ıt	
		draft If n																
		ınder secti									•		9					
	S.No.	Date Of I	Payment	Nature	O	f Ar	nount in	n Rs	N	ame of th	ne par	yee		Per	man	ent	Acc	count
			10.274	Paymen								- p., - more a 145		(A) \$00,000		of the		
				3-6					1						ilabl			

(e	) Pro	vision i	or payment	of gratui	ity not	allowable und	er sec	tion 4	-0A(7)						_	(
(f	) Any	sum p	aid by the as	ssessee a	s an ei	mployer not al	lowab	le unc	ler section	40	A(9)				_	
(g	) Par	ticulars	of any liabi	lity of a	contin	gent nature										,
			. Nature Of							-	Amount in R	c				
		1	Nil				7.0									
(h	) Am	ount of	deduction i	nadmissi	ible in	terms of section	on 14/	A in re	espect of th	ie e	xpenditure incu	irred	in relation	to inc	omo	which
do	es no	t form	part of the t	otal inco	me				spect of th	ic c	Aponditure met	inted	in relation	to inc	ome	wnici
			. Nature Of								Amount in R	C.				
		1	Nil		/		-				Amount in K	5.				
(i)	Amo	ount ina	dmissible u	nder the	provis	so to section 36	(1)(ii	i)								
22	Am	ount of	interest ina	dmissible	e unde	er section 23 o	f the M	Micro	Small and	1 1/1	ledium Enterpri	T	\ 1			(
	200	6			o anac	a seedon 25 o	ther	viicio.	, Jilian and	1 1/1	ledium Emerpr	ises i	Jevelopme	ent Act	,	0
23	See Selection 18		of any payn	nent mad	le to n	ersons specifie	d und	07.000	tion 10 A (2	))/L	1					
-	SN	o. Nan	ne of	Palatad	DAN	of Related Pers	u unu	el sec	11011 40A(2	2)(D			-			
	0.1	Pers		Related	LAIN	of Refated Fers	on K	eratio.	n		Nature	of	Payment 1	Made(	Amo	unt)
	1		ruka Logistic	oc Dut I	AADC	TD21/ETT	G.				trasaction					
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24	Ame		eemed to be	profite	and an	ins under secti	22	10	22 A D (	22.4	D					
21	SM	o. Sect	ion	Dagas	inu ga	ins under secti	on $3Z_{I}$	AC or	33AB or 3	33A						
	Nil	J.   SCC	.1011	Desci	ription	Si					Amo	unt				
25		gmou-	t of profit	hon1-1												
23	CNI	NI	n of Pa	nargeabl	e to ta	x under section	141 a	nd co								
	Nil	J. Ivan	ne of Person	1	Amou	nt of income	Sect	ion	D	esc	ription of Trans	sactio	on Com	putatio	n if a	any
26	120000000000000000000000000000000000000	Τ						001	Dec							
	(i)*		pect of any	sum refe	rred to	in clause (a),	(b), (c	c), (d)	, (e), (f) or	(g)	of section 43B,	the l	liability for	which	1:-	
26	(1)A	pre-ex	kisted on the	first day	y of th	e previous yea	r but	was n	ot allowed	l in	the assessment	of a	ny precedi	ng pre	vious	year
		and w	as =													•
26	(i)(A			ring the p	previo	us year			The second	J.		5316				
			Section	/llv		見 4 A デ 14 首			Nature of l	liab	ility				Amo	nint
		Nil		11 4	Ť	plant it			11	H						, corre
26	(i)(A		Not paid	d during	the pro	evious year		1	-	H						
		S.No.	Section	1,1	¥.	Park Salah			Nature of 1	liab	ility				Amo	wint
		Nil		The state of the s	41	580Q MW	VHIP)								Anic	unt
26	(i)B	was in	curred in th	e previo	us yea	r and was										
26	(i)(B	)(a)	Paid on	or before	e the d	lue date for fur	nishir	g the	return of i	nco	me of the previ	ione	year under	cactio	120	V(1)
		S.No.	Section	Palita.	7430	France Contract	= 1		Nature of I	iah	ility	ious	year under	SCC110.		
		Nil		4 199		Standard Standard		saled to	ructure of i	iao.	inty				Amo	ount
26	(i)(B	)(b)	not paid	on or be	efore th	he aforesaid da	te	and the state of		- 1H		101	2			
	I SON ON	A STATE OF THE STA	Section			and or obtain the			Nature of 1	ich		per per				
		Nil		William To		BALL TEPTAK BAN S	tino, mariti	all the set	value of 1	lau	inty	8			Amo	unt
(St	ate w		sales tax ci	istoms d	ntv e	xcise duty or	No		3 5 7							
any	othe	r indire	ct tax levy	cess im	nost e	etc., is passed	INU									
thr	ough	the pro	fit and loss	account	iposi, i	c., is passed		ELIT - III								
27	a	Amou	nt of Centra	I Value	\ ddad	Toy Cradita a	ام دالمر	- C							,	
-		in pro	fit and lose of	occount o	and tra	otment of out	vaned	01 or	utilised di	arın	g the previous	year	and its trea	itment	No	
		CENV	AT	iccount a	ind tre	atment of outs	tandin	ig Cer	itral Value	Ac	lded Tax Credit					
		CLIV	AI		Amo	ount							reatment		rofit	and
		Opani	na Dalana									L	loss/Accou	ints		
			ng Balance											100		
			AT Availed													
			AT Utilized													
			g/Outstandi	ng												
		Balanc														
27	b	Partic	lars of inco	me or ex	pendit	ture of prior pe	riod c	redite	d or debite	ed to	o the profit and	loss	account :-			
		S.No.	Type			Particulars			Amount	440000	1		rior perio			hich
												100000	relates(Yea			
									a				format)	ır in	У.	ууу-
		Nil										y 3	(101111at)			
28	Whet	her du	ring the pre-	vious ve	ar the	assessee has r	eceive	ed ans	/ property	ho	ing share of a	0000	10nv 5c4 1	·i	NT.	
	comr	any in	which the n	ublic are	suhet	antially interes	ted "	vithou	t consider	oti-	n or for inadeq	comp	any not be	ing a	INO	
	refer	ed to i	section 56	(2)(viia)	Juogl	antiumy micros	icu, v	vitilot	it consider	allO	ii or for inadeq	uate	considerat	ion as		
		S.No.		PAN c	of the	Nama of the	CI	T of a			N CC:					
	2	J.110.	the person	100 may 100 ma		Name of the company from	CII	N Of the	ie compan	7 L	No. of Shares	2-20-20-03469		Fair		rket
	i i		from	available		which share					Received	1	sideration	value		the
			which	avanaul	U		28					paid		share	S	
			WILLOIL	24		received	01			- 1		1		1		- 1

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			shares received											
201	What	Nil		ouiona v	on the on	200000 #20	eived any c	onsidan	tion fo	ricana of	obusso w	dailah ayasa	do tha fair	, No
							n 56(2)(viib							No
			Name from wh	of the	person		the person,			es Amou	nt leration	of Fa		A Contract of the Contract of
30	Detai		ny amoun	t borrowe	ed on hun	di or any	amount due	thereon	ı (inclu	iding inter	rest on th	e amount l	oorrowed	) No
	repai						heque,(Sect							
		1 1 1 1	the tperson promise in the transfer in the tra	CHARLES CONT.	Address Line 1	Address Line 2	City or Town or District	State		Amount		f Amount due including interest	repaid	Date of Repay ment
31	a		ulars of ea	ch loan o	r deposit	in an amo	unt exceed	ing the l	imit sp	ecified in	section 2	269SS takes	n or accer	ted during
		the pr	evious yea	ır :-	1.78			No.				لبر	or accep	duilig
		S.No.	Name of lender depositor	or or d	lress of the		Permanent Account Number(if available with the assessee) of the lender or the depositor	of loan or deposit taken or	the loan or depos was square	amount outstand the a it at any during edpreviou	lling in voccount of time the cos year cos	oan or depo vas tak or accep	osit loan xen was ted or que by c raft bank of wheth same or by a a payee	taker accepted cheque or draft ner the was taker accepted n account c cheque n account
31	b	the pr	evious yea Name of	ar:- the perso	on from A	Address o	unt exceedi	son Per	manen	t Amour	nt When	ther the	In c	ase the
			received		\$3783.0403.54.190000	um is rece	om specif eived	Nui ava wit asso	mber ( ilable h th essee) ( perso		ed was accept or chequed draft of	ue or bank or use electronic	taken or by cheq draft, w same v or acc	r accepted ue or banl hether the vas taker epted by
			r:	5				spe sun	n whoi cified n eived	is		gh a bank		
		Nil					6.6	spe sun rece	cified n eived	is	throu	gh a bank unt	cheque account bank dra	or ar payed aft.
		ars at (				n the case	of a Gover	spe sun rece	cified n eived	is	throu	gh a bank unt	cheque account bank dra	or ar payed aft.
	a Cen	ars at ( tral, S Partic	tate or Pro ulars of ea	vincial A ach repay	ct.) ment of l	oan or de	posit or an	spe sun reco	cified n eived ompan	y, a bankii	throu accou	gh a bank ant	cheque account bank dra	or an payed aft. established
by	a Cen	ars at ( tral, S Partic in sec	tate or Pro ulars of ea tion 269T	vincial A ach repay made du	ct.) ment of l	oan or de	posit or an	spe sun reco	cified n eived ompany	y, a bankii vance in a	throu accor ng compa n amoun	gh a bank ant	cheque account bank dra poration of	or ar payed

Note: (Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or deposit or say specified advance in an amount exceeding the limit specified in section 2017 received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year.    S.No.   Name of the payer   Address of the payer   Address of the payer   Permanent Account Number (if   Amount of   Ioan or available with the assessee) of the deposit or any specified advance in an amount exceeding the limit specified in section 250 Treceived by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year.    S.No.   Name of the payer   Address of the payer   Permanent Account Number (if   Amount of   Ioan or available with the assessee) of the deposit or any specified advance in an amount exceeding the limit specified in section 250 Treceived by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year.    S.No.   Name of the payer   Address of the payer   Permanent Account Number (if   Amount of   Ioan or available with the assessee) of the deposit or any specified advance in an amount exceeding the limit specified in section 250 Treceived by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year.    Note: (Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or deposit or specified advance received on the payer   Power   Pow										throu bank	igh a account.		
20T received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year.			Nil				***************************************				1,-		
S.No.   Name of the payer   Address of the payer   Permanent Account Number (if Amount of Loan or available with the assessed) of deposit or any specified advance or necessary of the payer   Permanent Account Number (if Amount of Loan or available with the assessed) of the payer   Permanent Account Number (if Amount or use of electronic clearing system through a bank acrount during the previous year.    Nil	31	d	269T ı	received oth	nerwise tha	oan or dep an by a cl	posit or any s heque or bar	specified ac nk draft or	dvance in an use of elect	amount exc tronic clear	eeding the	limit specifi through a b	ed in section bank account
available with the assessee/of the payer advance or any specified and by a cheque or bank draft or use of electronic clearing system through a bank account player bears of the payer and the previous year.  S.No.   Name of the payer   Address of the payer   Permanent Account Number (if   Amount of   Ioan or available with the assessee/of the payer   Permanent Account Number (if   Amount of   Ioan or available with the assessee/of the payer   Permanent Account Number (if   Amount of   Ioan or available with the assessee/of the payer   Permanent Account Number (if   Amount of   Ioan or available with the assessee/of the payer   Permanent Account Number (if   Amount of   Ioan or available with the assessee/of the payer   Permanent Account Number (if   Amount of   Ioan or available with the assessee/of the payer   Permanent Account Number (if   Amount of   Ioan or available with the assessee/of the payer   Permanent Account Number (if   Amount of   Ioan or available with the assessee/of the payer   Permanent Account Number (if   Amount of   Ioan or available with the assessee/of the payer   Permanent Account Number (if   Amount of   Ioan or available with the assessee/of the payer   Permanent Account Number (if   Amount of   Ioan or available with the assessee/of the payer   Permanent Account Number (if   Amount of   Ioan or available with the assessee/of the payer   Permanent Account Number (if   Amount of   Ioan or available with the assessee/of the account payee bank draft during the previous year.   Permanent Account Number (if   Amount   Ioan	$\vdash$					T A 1 1	C 41	T			1 (:cl		6 1
Nil   Section   Nil   Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 2697 received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year:    S.No.   Name of the payer   Address of the payer   Permanent Account Number (if   Amount of   loan or available with the assessee) of the deposit or any specified advance in an amount exceeding the limit specified in section 2697 received by a cheque or bank draft during the previous year.   S.No.   Name of the payer   Address of the payer   Permanent Account Number (if   Amount of   loan or available with the assessee) of the deposit or any specified advance received by a cheque or bank draft which is not an account payee bank draft during the previous year.   Note: (Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or deposit or specified advance provincial Act)   S.No.   Assessment   Nature of loss/allowance   Amount   Amount   Order U/S and   Remarks   Date   Nature of   loss/allowance   Amount   Amoun			S.No.	Name of the	ie payer	Add	ress of the p	a	available wit		ee)of the	deposit or a advance otherwise t cheque or	ny specified received than by a bank draft
Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payce changue or account payce bank draft during the previous year.    S.No.   Name of the payer   Address of the payer   Permanent Account Number (if available with the assesses) of the payer   Permanent Account Number (if payer)   Permanent Account Number (if												clearing syste bank accoun	em through a it during the
269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year.  S.No. Name of the payer   Address of the payer   Permanent Account Number (if available with the assessee) of the deposit or any specified advance taken or accepted from Government, Government company, banking company or a corporation established by a Central, State or Provincial Act)  Note: (Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or deposit or apsectified advance taken or accepted from Government, Government company, banking company or a corporation established by a Central, State or Provincial Act)  S.No. Assessment   Nature of loss/allowance   Amount   Amount   Amount   Amount   Area   Case   C													
Permanent Account Number (if Amount of loan or available with the assessee) of the deposit or any specified advance received by a cheque or bank draft during the previous year.    Note: (Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or deposit or any specified advance received by a cheque or account payee bank draft during the previous year.    Note: (Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or deposit or specified advance received from Government, Government company, banking company or a corporation established by a Central, State or Provincial Act)   32	31	e	Particu	ılars of repa	yment of l	oan or de <sub>l</sub>	posit or any s	specified ac	dvance in an	amount exc	eeding the	limit specifi	ed in section
S.No. Name of the payer			269T r	eceived by	a cheque	or bank di	raft which is	not an acc	count payee	cheque or a	ccount pa	yee bank dra	ft during the
Note: (Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or deposit or specified advance reached from Government, Government company, banking company or a corporation established by a Central, State or Provincial Act)   Note: (Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or deposit or specified advance taken or accepted from Government, Government company, banking company or a corporation established by a Central, State or Provincial Act)   Details of brought forward loss or depreciation allowance, in the following manner, to extent available													
Note: (Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or deposit or specified advance taken or accepted from Government, Government company, banking company or a corporation established by a Central, State or Provincial Act)   Details of brought forward loss or depreciation allowance, in the following manner, to extent available			S.No.	Name of the	e payer	Add	ress of the p	ayer I	Permanent A	Account Nu	mber (if	Amount o	f loan or
Note: (Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or deposit or specified advance taken or accepted from Government, Government company, banking company or a corporation established by a Central, State or Provincial Act)   Details of brought forward loss or depreciation allowance, in the following manner, to extent available								8	available wit	th the assess			
Note: (Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or deposit or specified advance taken or accepted from Government, Government company, banking company or a corporation established by a Central. State or Provincial Act)   Note: (Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or deposit or specified advance taken or accepted from Government, Government company, banking company or a corporation established by a Central. State or Provincial Act)   Silvania								F	oayer			advance rec	eived by a
Note: (Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or deposit or specified advance taken or accepted from Government, Government company, banking company or a corporation established by a Central, State or Provincial Act)   20						1							
Note: (Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or deposit or specified advance taken or accepted from Government, Government company, banking company or a corporation established by a Central, State or Provincial Act)   32								25					
Nil   Note: (Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or deposit or specified advance taken or accepted from Government, Government company, banking company or a corporation established by a Central, State or Provincial Act)								The l'				payee chequ	e or account
Nil												payee bank	draft during
Nil				•								the previous	year.
taken or accepted from Government, Government company, banking company or a corporation established by a Central, State or Provincial Act)  32   Details of brought forward loss or depreciation allowance, in the following manner, to extent available    S.No.   Assessment   Nature of loss/allowance   Amount							2.4 IH 6						
taken or accepted from Government, Government company, banking company or a corporation established by a Central, State or Provincial Act)  32   Details of brought forward loss or depreciation allowance, in the following manner, to extent available    S.No.   Assessment   Nature of loss/allowance   Amount	No	te: (P	articula	rs at (c), (d	) and (e)	need not	be given in	the case of	f a repayme	nt of any lo	an or depo	osit or speci	fied advance
S.No.   Assessment   Nature of loss/allowance   Amount   as   assessed   No   Date   No   Date   No   No   No   No   No   No   No   N	or l	Provii	icial A	ct)									Central, State
Nil   Whether a change in shareholding of the company has taken place in the previous year due to which losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79.    Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year.   No	32	а											
Nil   Whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79.    Whether the assessese has incurred any speculation loss referred to in section 73 during the previous year.   No			S.NO.		i Nati	ire of loss	s/allowance	100	196 N 196 N		S and F	Remarks	
Nil   Whether a change in shareholding of the company has taken place in the previous year due to which   No the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79.				1 cai				T. Chillian		Date			
Whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79.    Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year.   No			NEI					returned	assessed			arit	
the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79.    Vestor   If yes, please furnish the details below	22	h	3.376/100/5/2/27/07/07/07/07	on o obonos	in chauch	14: 64		Tark of an	of any man district		- A** - A*		
section 79.  Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year.  If yes, please furnish the details below  32 d Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business of the same   No    If yes, please furnish details of the same   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    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    S.No. Section   Amount    Nil    Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter   Yes    XVII-BB, if yes please furnish    S.No. Tax   Section   Nature of payment   Total deduction   Account   Amount on which on the inature to be or out of (6) or on (8) deposited to the collected in collumn or at at less credit of the Central of the Central or the collected or the collected of the Central or the Central or the collected or the collected or the collected or the collected or the Central or t	32	U	the lea	er a change	in snarenc	naing of t	ne company	nas taken	place in the	previous ye	ar due to v	vnich No	
Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year.   No			section	, 70	a biloi, to	me previo	ous year can	not be allo	owed to be c	arried forw	ard in terr	ns of	
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	32	0			soo bas in			1 - C	3 7 823 34 2 3 300	. 70 1	.1	<u> </u>	157
details below   Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business   No	52	-	If yes	nleace furnic	b the	curred any	y speculation	i loss refer	red to in sec	tion 73 duri	ng the pre	vious year.	No
Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business   No					SII tile								
during the previous year   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	32	d			ssee has in	curred ar	v loss refer	red to in s	ection 73A	in respect of	of any spe	cified busine	es No
If yes, please furnish details of the same  In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73  If yes, please furnish the details of speculation loss if any incurred during the previous year  33 Section-wise details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA) No  S.No. Section   Amount    Nil  34 a   Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish  S.No. Tax   Section   Nature of payment and collection   Payment on which on which and collection   Account   Account   Number							, 10101				- unj spe	carron ousill	200 110
of the same  In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73  If yes, please furnish the details of speculation loss if any incurred during the previous year  33 Section-wise details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA) No  S.No. Section   Amount    Nil  34 a   Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter    XVII-BB, if yes please furnish  S.No. Tax   Section   Nature of   Total   amount   amount   of tax   amount	8												
as referred in explanation to section 73   If yes, please furnish the details of speculation loss if any incurred during the previous year			of the s	ame									
as referred in explanation to section 73   If yes, please furnish the details of speculation loss if any incurred during the previous year	32	e	In case	of a compa	ny, please	state that	whether the	company i	s deemed to	be carrying	on a specu	lation busine	ess No
Incurred during the previous year			as refe	rred in expl	anation to	section 7	3						1
S.No.   Section   Amount   S.No.   Tax   Section   Nature of deduction   Amount			If yes,	please furnis	sh the detai	ils of speci	ulation loss if	any					
S.No. Section   Amount													
S.No. Section   Amount		Secti	on-wise	e details of c	leductions	, if any ad	missible und	ler Chapter	VIA or Cha	pter III (Sec	tion 10A,	Section 10A	A) No
Nil  34 a Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter Yes XVII-BB, if yes please furnish  S.No. Tax Section and collection and collection Account Number (TAN)  Section based on the required deducted of the required deducted of the required deducted of the required deducted collected in column or at the collected of the required deducted collected to the credit of the collected in column or at the collected than the Central tax and the collected than the collected of the collected than the Central tax and the collected than the collected than the collected than the central tax and the collected than the collected than the collected than the Central tax and the collected than the co	33							•				**************************************	
Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish  S.No. Tax Section deduction and collection Account Number (TAN)  Number (TAN)  Section Nature of Total amount of amount on which on which on which on which on which on the in column or at specified deducted collected in collected specified (3)  S.No. Tax Section Nature of Total amount of tax am		S.No	1										
XVII-BB, if yes please furnish  S.No. Tax deduction and collection Account Number (TAN)  Section Nature of Total amount of payment amount of the required nature to be in column or at (3)  Solution Total Amount of tax amount of						.'	educt or coll	ect tax as r	per the prov	isions of Ch	anter XVI	ILB or Chan	ter Vec
S.No. Tax deduction and collection Account Number (TAN) Section Nature of Total amount of tax by specified deducted in collected in collected (3) Collected specified collected specified collected specified collected specified specified collected specified collected specified collected specified specified collected specified collected specified specified collected specified specified specified collected specified specified specified collected specified specified specified specified specified specified collected specified		Nil	Wheth	er the asses	see is real	nrea to a						ii-b of Chap	101 105
deduction and payment amount of payment on which collection Account Number (TAN) payment of the specified in column or at (3) payment on which deducted on which on w		Nil					cauci or con	on central value to a la l			apter 11 11	0.76	
and collection Account Number (TAN) payment on which on which tax was		Nil	XVII-l	BB, if yes p	lease furni	sh						14 .	
collection Account Number (TAN)  or receipt tax was or deducted of the nature to be specified in column or at (3)  collected specified (3)  collected tax was or collected deducted out of (6) or on (8)  tax was or collected out of (6) or on (8)  collected to the credit of than the Central		Nil	XVII-l	BB, if yes p Tax	lease furni Section [1	sh Nature of	Total	Total	Total	Amount	Total		L.
Account Number (TAN) of the nature to be or deducted in column or at less (3) collected specified (3) collected specified to collected specified to collected specified than the Central		Nil	XVII-l	BB, if yes p Tax deduction	lease furni Section [1	sh Nature of	Total amount of	Total amount	Total amount	Amount of tax	Total amount	of tax	tax
Number (TAN)  nature to be or out of (6) or collected in column or at less (3)  nature specified deducted in collected in collected specified spec		Nil	XVII-l	BB, if yes p Tax deduction and	lease furni Section [1	sh Nature of	Total amount of payment	Total amount on which	Total amount on which	Amount of tax deducted	Total amount on which	of tax deducted	tax deducted or
(TAN) specified deducted collected in column or at at less credit of (3) collected specified than the Central		Nil	XVII-l	BB, if yes p Tax deduction and collection	lease furni Section [1	sh Nature of	Total amount of payment or receipt	Total amount on which tax was	Total amount on which stax was	Amount of tax deducted or	Total amount on which tax was	of tax deducted or	tax deducted or collected
in column or at at less credit of (3) collected specified than the Central		Nil	XVII-l	BB, if yes p Tax deduction and collection Account	lease furni Section [1	sh Nature of	Total amount of payment or receipt of the	Total amount on which tax was required	Total amount on which tax was deducted	Amount of tax deducted or collected	Total amount on which tax was	of tax deducted or collected	tax deducted or collected
in column or at at less credit of than the Central		Nil	XVII-l	BB, if yes p Tax deduction and collection Account Number	lease furni Section [1	sh Nature of	Total amount of payment or receipt of the	Total amount on which tax was required	Total amount on which tax was deducted	Amount of tax deducted or collected	Total amount on which tax was deducted	of tax deducted or collected	tax deducted or collected not
(3) collected specified than the Central		Nil	XVII-l	BB, if yes p Tax deduction and collection Account Number	lease furni Section [1	sh Nature of	Total amount of payment or receipt of the nature	Total amount on which tax was required to be	Total amount on which tax was deducted or	Amount of tax deducted or collected	Total amount on which tax was deducted or	of tax deducted or collected	tax deducted or collected not deposited
		Nil	XVII-l	BB, if yes p Tax deduction and collection Account Number	lease furni Section [1	sh Nature of	Total amount of payment or receipt of the nature specified	Total amount on which tax was required to be deducted	Total amount on which tax was deducted or collected	Amount of tax deducted or collected	Total amount on which tax was deducted or collected	of tax deducted or collected on (8)	tax deducted or collected not deposited to the
openie   Overmen		Nil	XVII-l	BB, if yes p Tax deduction and collection Account Number	lease furni Section [1	sh Nature of	Total amount of payment or receipt of the nature specified in column	Total amount on which tax was required to be deducted or	Total amount on which tax was deducted or collected at	Amount of tax deducted or collected	Total amount on which tax was deducted or collected at less	of tax deducted or collected on (8)	tax deducted or collected not deposited to the credit of
		Nil	XVII-l	BB, if yes p Tax deduction and collection Account Number	lease furni Section [1	sh Nature of	Total amount of payment or receipt of the nature specified in column	Total amount on which tax was required to be deducted or collected	Total amount on which tax was deducted or collected at specified	Amount of tax deducted or collected	Total amount on which tax was deducted or collected at less than	of tax deducted or collected on (8)	tax deducted or collected not deposited to the credit of the Central
		Nil	XVII-l	BB, if yes p Tax deduction and collection Account Number	lease furni Section [1	sh Nature of	Total amount of payment or receipt of the nature specified in column	Total amount on which tax was required to be deducted or collected	Total amount on which tax was deducted or collected at specified	Amount of tax deducted or collected	Total amount on which tax was deducted or collected at less than	of tax deducted or collected on (8)	tax deducted or collected not deposited to the credit of the Central

								rate out of	f	rate of	ut of		at of (6)	
	1	MUMK22	192	Salar	·v	8432725	152600	(5) <b>8 1526008</b>	3 10399	(7)	0	0	nd (8)	
		830D	172	Salai	, I	0432123	132000	1520000	1032	,,,	٠	· ·	U	
	2		194-I	Rent		2891368	133730	0 1337300	13373	30	0	0	0	
	3	MUMK22 830D	194C	Paym to co	nents ontrac	21464383	738484	7 7384847	14669	93	0	0	0	
	4	MUMK22	194J	20000000000	for pr	24408852	412017	9 4120179	41202	20	0	0	0	
		830D		ofessi or te		9	zi.							
34 b	1				hed the	statement	of tax de	ducted or tax	x collected	l within t	he prescr	ibed time	Yes	
	If not, please furnish the details:  S.No. Tax deduction Type of Form Due date for Date of Whether the statement of tax deduction.													
			ection	Гуре of	f Form	Due of furnishi	ing	Date of furnishing, if furnished	or collec	eted con	tains info	ormation	about all	
2.1	Nil							201(11)		(O(E) TC			157	
34 c								201(1A) or s					No	
		Account N			- 1	under	sect	rest Amoun tion is		Dates of	of paymen	it:		
26	Nil		_1'				J. 6. 1 6		a of oo	ada tuada	J			
35 a		Item Name	1000	meem,	Unit	annianve	details of	prinicipal it Opening	Purchas-		Closing	etcols	Shortage	
	5.No.	item Name			Onit			stock	es during	during the previous		Stock	excess, if any	
	Nil					HALP FLENE AND	HII.		year		L			
35 b	In the	case of a may-products:		iring co	oncern, g	give quant	titative det	ails of the pi	incipal ite	ms of rav	v material	ls, finishe	d products	
35 bA		naterials:			ish ter un L	0.7			- NE	5000	100			
00 01 1		Item Name	e I	Unit	Openin	Purchas	ses	Consumpti-	Sales	Closing	*Yield	*Percent	Shortage	
					stock	during previou	the	on during the previous year		stock	of finished products	age of	excess, if any	
	Nil	10.00	MALE TO A SECOND		WORKSON A STREET	West beauty	NEED THE SELECTION	year	year		L			
35 bB		ed products	s:											
	S.No.	Item Name		Unit	Openin stock	during previou	the	Quantity manufactur ed during the previous year	- previous		Closing	stock	Shortage excess, if any	
241.00	Nil													
35 bC		oducts :		r r - 1 - 1		In I		IO	0.11		loi :		T01 .	
-		Item Nam	Iame Unit Open stock			during the man ed the previous year		ed during	Sales during the previous year		Closing stock		Shortage excess, if any	
2617	Nil	C 1		Magnes addition to the Total			'1 1	C. 1		15.0	L - C 11	· _ c		
36 In th								orofits under						
	5.No.		ributed	reducti	on a d to i 115	s reducti	on as d to in 115-	(d) Total ta thereon	x paid An	nount	Da	ites of pa	yment	

. . .

	Nil								
37		cost audit was carri							No
	If yes, give t	the details, if any, o	f disqualification of	r disagreeme	nt on any				
		alue/quantity as mag							
38		audit was conducted							No
		he details, if any, o							
		/alue/quantity as ma							
39		audit was conducted			ance Act,19	994 in rela	tion to valuation	n of taxable	e No
		ay be reported/ident							
		he details, if any, o							
		/alue/quantity as ma			ALL STATE OF THE S				
		ding turnover, gross	profit, etc., for the	previous year			The second of th		
No	Particulars	Previous Year			Preceding	previous Y	ear ear		
a	Total turnove	abece, a		270856685					176662126
	of the assesse	376							
b	Gross profit	/ 99934087	270856685	36.90%	5	0527014	17666212	26 28.60%	
	Turnover								
С	Net profit	/ 9081775	270856685	3.35%	9	6948091	17666212	26 3.93%	
	Turnover								
d	Stock-in-		0	0.00%				0.00%	
	Trade	/							
	Turnover			- 11 - 12 - 12 - 12					
e	Material			%				%	
	consumed/								
	Finished				75.75				
	goods	† 4.			2.00				
/TC1	produced		l fertil			0 1			
(11)	ne details requ	ired to be furnished	for principal items	of goods trad	led or manu	ifactured o	r services rende	red)	
41	Please furnis	h the details of dem	and raised or refun	d issued durin	ig the previ	ious year u	nder any tax lav	vs other tha	ın Income-
		and Wealth tax Ac			1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1				
		Financial year to		For the second second			demand Amo	unt R	emarks
		which demand/	law	raised/Ref		raised/refu	nd		
	Nil	refund relates to		received)	19 1	received	25 H		
	INII	·				ulli.			

Place Date

**MUMBAI** 01/09/2017 Name

Membership Number FRN (Firm Registration Number) Address

MANOJ AGARWAL 119509 0120927W

202, MAY BUILDING, 297/299/301, PRIN CESS STREET, MUMBAI, MAHARAS HTRA, 400002,

2 11 (2111	
Revision/Original Original	

				Add	litie	on Details(Fro	m Point No. 18)			
Description of	Sl.No.	Date	of	Date put	to	Amount	Adjustmen	t on account	of	Total Amount
Block of Assets		Purchase		use			MODVAT	Exchange	Subsidy	Control (Control Control Contr
								Rate	Grant	
								Change		
Plant &	1	01/06/2016		01/06/2016	5	725171	0	0	0	725171
Machinery @ 15%	2	18/01/2017		18/01/2017	7	1217290	0	0	0	1217290
Total of Plant & N	<b>Iachine</b>	ry @ 15%								1942461
Plant &		05/05/2016		05/05/2016	,	34287527	0	0	0	34287527
Machinery @ 30%	2	22/03/2017		22/03/2017	1	56144731	0	0	0	56144731

Total of Plant & Machinery @ 30%	90432258
Plant &	
Machinery @ 60%	
Total of Plant & Machinery @ 60%	
Furnitures &	
Fittings @ 10%	
Total of Furnitures & Fittings @ 10%	

Deduction Details(From Point No. 18)  Description of Block of Assets	CI No	Date of Sale et	- A	
Plant & Machinery @ 15%	31.110	Date of Sale et	c. Amount	
Total of Plant & Machinery @ 15%	)			
Plant & Machinery @ 30%				
Total of Plant & Machinery @ 30%	181			
Plant & Machinery @ 60%				
Total of Plant & Machinery @ 60%				
Furnitures & Fittings @ 10%		Winds.		
Total of Furnitures & Fittings @ 10%	and out		T	

PAN: AAACI6922J Receipt Number: 271227711301017

### FORM No.29B

[See rule 40B]

Report under section 115JB of the Income-tax Act, 1961 for computing the book profits of the company

1. We have examined the accounts and records of KOOL-EX COLD CHAIN LIMITED 84-B, AMBA BHAVAN, 3RD FLOOR, BROACH STREET,

MASJID (E), MUMABI, MAHARASHTRA, INDIA, 400009 PAN AAACI6922J engaged in business of Service Sector Transporters in order to arrive at the book profit during the year ended on the 31st March, 2017

2. We certify that the book profit has been computed in accordance with the provisions of this section. The tax payable under section 115JB of the Income-tax Act in respect of the assessment year 2017-18 is Rs., 1680127 which has been determined on the basis of the details provided in Annexure appended to this Form.

3.In our opinion and to the best of our knowledge and according to the explanations given to us the particulars given in the Annexure are true and correct.

Where any of the matter stated in this report is answered in the negative or with a qualification, the report shall state the reasons therefor

Name of the Signatory	MANOJ AGARWAL
Full Address	MAY BUILDING, 297/299/301, PRINCESS STREET, MUMBAI,
	MAHARASHTRA, INDIA, 400002
Membership No	119509
FRN (Firm Registration Number)	0120927W
Place	MUMBAI
Date	30/10/2017
Are you liable to report under section 115JB(2A) - PART B	No
Are you liable to report under section 115JB(2C) - PART C	No

### ANNEXURE

### [See paragraph 2]

Details relating to the computation of Book Profits for the purposes of section 115JB of the Income-tax Act, 1961

### General - Applicable to all the companies

il.No	Particulars	A deposit
l.	Name of the assessee	KOOL-EX COLD CHAIN LIMITED
2.	Address	84-B
	e c	AMBA BHAVAN, 3RD F LOOR
		BROACH STREET
		MASJID (E)
		MUMABI
	* -	MAHARASHTRA
		INDIA
		400009
	Permanent Account Number	AAACI6922J
l.	Assessment year	2017-18
	Financial year adopted by the company under the Companies Act, 2013 (18 of 2013)	01/04/2016 to 31/03/2017
	Order number of the approving Tribunal	

Receipt Number: 271227711301017

4	Total income of the company under the Act	0					
7.	Income-tax payable on total income	0					
8.	Whether statement of profit and Loss is prepared in accordance with the provisions of Schedule III to the	Yes					
	Companies Act, 2013 (18 of 2013)						
9.	Where the financial year referred to in Sl. No. 5 above is same as the relevant previous year, whether	Yes					
	the statement of Profit and Loss Account referred to in Sl No. 8 above has followed the same accounting						
	policies, accounting standards for preparing the profit and loss account and the same method of rates for						
	calculating depreciation as have been adopted for preparing accounts laid before the company at its annual						
	general meeting? If not, the extent and nature of variation be specified (attach working separately, where						
	required)						
10.	Where the financial year referred to in Sl. No. 5 is not the same as the relevant previous year, whether						
	the statement of profit and loss referred to in Sl. No. 8 above has followed the same accounting policies,						
	accounting standards for preparing the statement of profit and loss and the same method of rates for						
	calculating depreciation as have been adopted for preparing accounts for the respective parts of the						
	financial year laid or to be laid before the company at its annual general meeting? If not, the extent and	=					
	nature of variation be specified (attach working separately, where required)						
11.	Profit according to statement of profit and loss referred to in Sl. No. 8 above as adjusted by the amount or	4180622					
	aggregate of amounts on account of variations referred to in Sl. No 9 or Sl. No. 10, as the case may be						
12.	Add: Amount or aggregate of amounts referred to in clauses (a) to (k) of Explanation 1 to sub-section (2) of	this section (attach working separately, where					
	required)						
	Sl.No Clause (1)	4 4 5					
		Amount (2)					
	1 a-Income Tax	Amount (2)					
	1 a-Income Tax 2 h-Deferred Tax	10 17 18 18 18 18 18 18 18 18 18 18 18 18 18					
		1493116					
13.	2 h-Deferred Tax	1493116 3408028 4901144					
13.	2 h-Deferred Tax  Total	1493116 3408028 4901144					
13.	2 h-Deferred Tax  Total  Less: Amount or aggregate of amounts referred to in clauses (i) to (viii) of Explanation 1 of sub-section (2)	1493116 3408028 4901144					
13.	2 h-Deferred Tax  Total  Less: Amount or aggregate of amounts referred to in clauses (i) to (viii) of Explanation 1 of sub-section (2) required).	1493116 3408028 4901144 of this section (attach working separately, where					
13.	2 h-Deferred Tax  Total  Less: Amount or aggregate of amounts referred to in clauses (i) to (viii) of Explanation 1 of sub-section (2) required).  Sl.No Clause (1)	1493116 3408028 4901144 of this section (attach working separately, where					
13.	2 h-Deferred Tax  Total  Less: Amount or aggregate of amounts referred to in clauses (i) to (viii) of Explanation 1 of sub-section (2) required).  Sl.No Clause (1)	1493116 3408028 4901144 of this section (attach working separately, where Amount (2)					
	2 h-Deferred Tax  Total  Less: Amount or aggregate of amounts referred to in clauses (i) to (viii) of Explanation 1 of sub-section (2) required).  Sl.No Clause (1)  Total	1493116 3408028 4901144 of this section (attach working separately, where					
	Total  Less: Amount or aggregate of amounts referred to in clauses (i) to (viii) of Explanation 1 of sub-section (2) required).  SI.No  Clause (1)  Total  Add/(Less): Amount of adjustments as referred to in subsection (2A) of this section where the financial	1493116 3408028 4901144 of this section (attach working separately, where Amount (2)					
	Total  Less: Amount or aggregate of amounts referred to in clauses (i) to (viii) of Explanation 1 of sub-section (2) required).  Sl.No  Clause (1)  Total  Add/(Less): Amount of adjustments as referred to in subsection (2A) of this section where the financial statements of the company are drawn up in compliance with the Indian Accounting Standards specified in	1493116 3408028 4901144 of this section (attach working separately, where Amount (2)					
	Total  Less: Amount or aggregate of amounts referred to in clauses (i) to (viii) of Explanation 1 of sub-section (2) required).  Sl.No  Clause (1)  Total  Add/(Less): Amount of adjustments as referred to in subsection (2A) of this section where the financial statements of the company are drawn up in compliance with the Indian Accounting Standards specified in Annexure to the Companies (Indian Accounting Standards) Rules, 2015 for the previous year or any part	1493116 3408028 4901144 of this section (attach working separately, where Amount (2)					
14.	Total  Less: Amount or aggregate of amounts referred to in clauses (i) to (viii) of Explanation 1 of sub-section (2) required).  Sl.No  Clause (1)  Total  Add/(Less): Amount of adjustments as referred to in subsection (2A) of this section where the financial statements of the company are drawn up in compliance with the Indian Accounting Standards specified in Annexure to the Companies (Indian Accounting Standards) Rules, 2015 for the previous year or any part thereof (amount from Sl. No 26 of Part B).	1493116 3408028 4901144 of this section (attach working separately, where Amount (2)					
14.	Total  Less: Amount or aggregate of amounts referred to in clauses (i) to (viii) of Explanation 1 of sub-section (2) required).  SI.No  Clause (1)  Total  Add/(Less): Amount of adjustments as referred to in subsection (2A) of this section where the financial statements of the company are drawn up in compliance with the Indian Accounting Standards specified in Annexure to the Companies (Indian Accounting Standards) Rules, 2015 for the previous year or any part thereof (amount from SI. No 26 of Part B).  Add/(Less): Amount of adjustments as referred to in sub-section (2C) of this section where the financial	3408028 4901144 of this section (attach working separately, where  Amount (2)					

16.	Add/(Less): Amount or aggregate of the amounts referred to in the sub-clauses (B) to (E) of clause (iii)	
	of Explanation to sub-section (2C) of this section for the previous year or any of the preceding previous	
	years and relatable to such asset or investment retired, disposed, realised or otherwise transferred during	
	the previous year (attach working separately, where required).	
17.	Add/(Less): Amount or aggregate of the amounts referred to in the sub-clause (F) of clause (iii) of	
	Explanation to subsection (2C) of this section for the previous year or any of the preceding previous years	
	and relatable to such foreign operations is disposed or otherwise transferred during the previous year	
	(attach working separately, where required).	
18.	Book profit as computed according to Explanation 1 givenin sub-section (2) read with sub-sections (2A),	9081766
	(2B) and (2C) (total of Sl. No. 11 to 17).	
19.	18.5% of "book profit" as computed in Sl. No. 18.	1680127
20.	In case income-tax payable by the company referred to at Sl. No. 7 is less than eighteen and one-half per	1680127
	cent of its book profits shown in Sl No. 18, the amount of income-tax payable by the company would be	
	18.5% of SI No. 18, i.e., as Per SI No. 19.	

### Part B

### Details of the amount required to be increased or decreased in accordance with sub-section (2A) of section 115JB

[Applicable only where the financial statements of the company are drawn up in compliance with the Indian Accounting Standards specified in Annexure to the Companies (Indian Accounting Standards) Rules, 2015 for the previous year or any part thereof]

Sl.No		Particulars						
21.	Year o	of convergence as defined in clause (i) of Explanation to sub-section (2C) of this section.	Á					
22.	Convergence date.							
23.	Total a	amount credited to the other comprehensive income in the statement of profit and loss.						
24.	Total amount debited to the other comprehensive income in the statement of profit and loss.							
25.	Increase or decrease referred to in sub-section (2A) of this section							
	(i)	increase on account of amounts credited to other comprehensive income under the head "Items that will not be re-classified to profit or loss".						
	(ii)	decrease on account of amounts debited to other comprehensive income under the head "Items that will not be re-classified to profit or loss".						
	(iii)	increase on account of amounts or aggregate of amounts debited to the statement of profit and loss on distribution of non-cash assets to shareholders in a demerger in accordance with Appendix A of the Indian Accounting Standard 10.						
ŧ.	(iv)	decrease on account of amounts or aggregate of amounts credited to the statement of profit and loss on distribution of non-cash assets to shareholders in a demerger in accordance with Appendix A of the Indian Accounting Standard 10.						
	(v)	Sub-total [(i) -(ii) + (iii) - (iv)]						
	(vi)	Increase or decrease on account of amount of revaluation surplus of assets included in item (i) or (ii) above.						

	(vii)	Increase or decrease on account of amount of gains or losses from investments in equity						
		instruments designated at fair value through other comprehensive income in accordance with						
		Indian Accounting Standards 109 included in item (i) or (ii) above.						
	(viii)	Increase or decrease on account of amount or aggregate of the amounts referred to in the first						
		proviso of sub-section (2A) of this section for the previous year or any of the preceding previous						
	2.5	years and relatable to such asset or investment retired, disposed, realised or otherwise transferred						
. 1		during theprevious year.						
26.	Total [	Total [ (v) to (viii)] (amount to be carried to Sl. No. 14 of Part A.).						

### Part C

### Details of the amount required to be increased or decreased in accordance with sub-section (2C) of section 115JB

[Applicable only where the financial statements of the company are drawn up in compliance with the Indian Accounting Standards specified in Annexure to the Companies (Indian Accounting Standards) Rules, 2015 for the previous year or any part thereof]

[To be filled up for the year of convergence and each of the following four previous years only]

Sl.No		Particulars	
27.	Year o	f convergence as defined in clause (i) of Explanation to sub-section (2C) of this section.	
28.	Conve	rgence date.	**************************************
29.		nt or the aggregate of the amounts adjusted in the other equity (including capital reserve and ies premium reserve).	
30.	To be i	increased or decreased by:-	
	(i)	amount or aggregate of amounts adjusted in Capital reserve.	úr.
	(ii)	amount or aggregate of amounts adjusted in Securities premium reserve.	
	(iii)	amount or aggregate of amounts adjusted in the other comprehensive income on the convergence date which shall be subsequently reclassified to profit or loss.	
	(iv)	amount or aggregate of amounts adjusted in Revaluation surplus for assets in accordance with the Indian Accounting Standards 16 and Indian Standards 38 adjusted on the convergence date.	er i kantara na
	(v)	gains or losses from investment in equity instruments designated at fair value through other comprehensive income in accordance with Indian Accounting Standards 109 adjusted on the convergence date.	
	(vi)	adjustments relating to items of property plant and equipment and intangible assets recorded at fair value as deemed cost in accordance with paragraphs D5 and D7 of the Indian Accounting Standards 101 on the convergence date.	در
1	(vii)	adjustments relating to investments in subsidiaries, joint ventures and associates recorded at fair value as deemed cost in accordance with paragraph D15 of the Indian Accounting Standard 101 on the convergence date.	
	(viii)	adjustments relating to cumulative translation differences of a foreign operation in accordance with paragraph D13 of the Indian Accounting Standard 101 on the convergence date.	
	(ix)	any other adjustment (to be specified).	L

		Sl.No	Nature (1)	Amount (2)
		1		
31.	Total	[29 +/ (-)	30 (i) to (ix)].	
32.	1/5th o	of the SI.	No 31(amount to be carried to SI. No. 15 of Part A).	
33.	Detail	s of adjus	tment for transition amount.	
	(i)	Total tr	ransition amount.	
	(ii)	Amoun	t or aggregate of amounts adjusted till immediately preceding year.	
	(iii)	Amoun	its adjusted in this year.	
	(iv)	Amoun	t to be adjusted in the subsequent year(s).".	
	*		Form Filing Details	
Revis	ion/Origi	nal	Original	

This form has been digitally signed by MANOJ SURESH AGARWAL having PAN AFRPA3699D from IP Address 120.61.188.79 on 30/10/2017. Dsc Sl

No and issuer 1400071943CN=(n)Code Solutions CA 2014,2.5.4.51=#13133330312c20474e464320496e666f746f776572,STREET=Bodakdev\, S G Road\,

Ahmedabad,ST=Gujarat,2.5.4.17=#1306333830303534,OU=Certifying Authority,O=Gujarat Narmada Valley Fertilizers and Chemicals Limited,C=IN

Santosh Jain M.Com., F.C.A., DISA B.Com., F.C.A.

Ramawatar Sharma | Rajesh Agarwal B.Com., F.C.A.

Alok Bairagra | Manoi Agarwal B.Com., F.C.A. B.Com., F.C.A.

Govind Sharma | Sandeep Saini | Rachana Kanoi | Kamal Sharma | Dominic D'costa | M.Com., F.C.A., DISA | B.Com., F.C.A., C.S. | 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: info@sara-india.com Website: www.sara-india.com

### **INDEPENDENT AUDITORS' REPORT**

### TO THE MEMBERS OF KOOL-EX COLD CHAIN LIMITED

### Report on the Standalone Financial Statements

We have audited the accompanying standalone financial statements of KOOL\_EX COLD CHAIN LIMITED ("the Company"), which comprise the Balance Sheet, as at 31st March, 2017 and the Statement of Profit and Loss, Statement of Cash Flows, for the year then ended, and a summary of the significant accounting policies and other explanatory information (hereinafter referred to as "Standalone Financial Statements").

### Management's Responsibility for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these standalone financial statements that give a true and fair view of the state of affairs (financial position), profit or loss (financial performance), cash flows in accordance with the accounting principles generally accepted in India, including the Accounting Standards prescribed under Section 133 of the Act and relevant rules thereunder.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

### Auditors' Responsibility

Our responsibility is to express an opinion on these standalone financial statements based on our

We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made thereunder

We conducted our audit of the standalone financial statements in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the standalone financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the standalone financial statements. The procedures selected depend on the Auditors' judgment, including the assessment of the risks of material misstatement of the standalone financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the standalone financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Company's Directors, as well as evaluating the overall presentation of the standalone financial statements.

Ramawatar Sharma | Rajesh Agarwal M.Com., F.C.A., DISA B.Com., F.C.A. B.Com., F.C.A.

Alok Bairagra | Manoj Agarwal

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

Govind Sharma | Sandeep Saini | Rachana Kanoi | Kamat Sharma | Dominic D'costa | M.Com., E.C.A., DISA | B.Com., E.C.A., DISA | B.Com., E.C.A. | B.Com., E.C.A. | B.Com., E.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: info@sara-india.com Website: www.sara-india.com

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the standalone financial statements.

### Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs (financial position) of the Company as at 31<sup>st</sup> March, 2017 and its profit, its cash flows for the year ended on that date.

### Report on Other Legal and Regulatory Requirements

As required by the Companies (Auditors' Report) Order, 2016 ("the Order") issued by the Central Government of India in terms of Section 143(11) of the Act, we give in the "Annexure A" a statement on the matters specified in paragraph 3 and 4 of the Order.

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

- (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
- (c) The Balance Sheet, the Statement of Profit and Loss and the Statement of Cash Flows dealt with by this Report are in agreement with the books of account.
- (d) In our opinion, the aforesaid standalone financial statements comply with the Accounting Standards prescribed under Section 133 of the Act.
- (e) On the basis of the written representations received from the directors as on 31st March, 2017 and taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2017 from being appointed as a director in terms of Section 164 (2) of the Act.
- (f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure B". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting.



- (g) With respect to other matter to be included in the Auditor's Report in accordance with the Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
  - i. The Company does not have any pending litigations which would impact its financial position in the aforesaid standalone financial statements.
  - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
  - iii. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.
  - iv. The Company has accurately disclosed holdings or dealings in Specified Bank Notes during the period from 8th November, 2016 to 30th December, 2016. (Refer Note 18B (6) of notes to accounts)

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

Place : Mumbai Date : 03/09/2017 MUMBAI CONTRACTOR MUMBAI

Manoj Agarwal Partner

Membership No: 119509

# ANNEXURE REFERRED TO IN PARAGRAPH "REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS" OF OUR REPORT OF EVEN DATE TO THE MEMBERS OF THE KOOL-EX COLD CHAIN LIMITED ON STANDALONE FINANCIAL STATEMENTS

On the basis of such checks as we considered appropriate and according to the information and explanations given to us during the course of our audit, we state that:

- i. (a) The company is maintaining proper records showing full particulars, including quantitative details and situation of fixed assets.
  - (b) According to the information and explanations given to us, the Management of the company physically verified its fixed assets annually which, in our opinion, are reasonable having regard to the size of the Company and the nature of its assets. As informed, no material discrepancies were noticed on such verification of fixed assets during the year.
- ii. The Company has no inventory during the year.
- During the year, the Company has not granted any loans, secured or unsecured to companies, firms and other parties covered in the register maintained under section 189 of the Act.
- iv. In our opinion and according to the information and explanation given to us, the Company has complied with the provisions of section 185 and 186 of the Act, with respect to the loans and investments made. The Company has not issued any guarantee nor provided any security.
- v. No deposits within the meaning of directives issued by RBI (Reserve Bank of India) and Sections 73 to 76 or any other relevant provisions of the Act and rules framed thereunder have been accepted by the Company.
- vi. We have broadly reviewed the books of account maintained by the Company pursuant to the rules made by the Central Government of India, regarding the maintenance of cost records under sub-section (1) of Section 148 of the Act and are of the opinion that prima facie, the prescribed accounts and records have been maintained. We have, however, not made a detailed examination of the records with a view to determine whether they are accurate or complete.
- vii. a) According to the information and explanations given to us and on the basis of our examination of the records, the Company is generally regular in depositing undisputed statutory dues including Provident Fund, Employees' State Insurance, Income Tax, Sales Tax, Service Tax, Duty of Customs, Duty of Excise, Value Added Tax, Cess and other material statutory dues applicable to the Company with the appropriate authorities. No undisputed amounts in respect of the aforesaid statutory dues were outstanding as at the last day of the financial year for a period of more than six months from the date they became payable.
  - b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, there are no dues of Income Tax, Sales Tax, Service tax, Duty of Customs, Duty of Excise and Value Add Tax which have not been deposited on account of any dispute.
- viii. In our opinion and according to the information and explanations given to us, during the year, the Company has not defaulted in repayment of loans or borrowings to financial institutions, banks and dues to debenture holders.

- ix. According to the information and explanations given to us, the Company has not raised any money by way of initial public offer or further public. The terms loans were applied for the purpose for which they are raised.
- x. 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 by the Company or on the Company by its officers or employees, noticed or reported during the year, nor have we been informed of such case by the management.
- xi. According to the information and explanations given to us and based on the examination of the records, the Company has paid / provided for managerial remuneration in accordance with the requisite approvals mandated by the provisions of Section 197 read with Schedule V to the Act.
- xii. The provisions of Nidhi Company are not applicable to the Company. Therefore, Para 3 (xii) of the Order is not applicable to the Company.
- xiii. According to the information and explanations given to us, the provision of Section 177 and 188 of Act, to the extent applicable, in respect of transactions with the related parties have been complied by the Company and the details have been disclosed in the Financial Statements as required by the applicable accounting standards.
- xiv. During the year, the Company has made preferential allotment of fully convertible debentures, the amount raised have been used for the purposes for which the funds were raised.
- xv. According to the information and explanations given to us, during the year, the Company has not entered into any non-cash transactions with directors or persons connected with him under Section 192 of the Act.

xvi. The Company is not required to be registered under Section 45 IA of the Reserve Bank of India Act, 1934.

Chartered Accountants Firm Registration No: 120927W

For SARA & Associates

Manoj Agarwal

Partner

Membership No: 119509

Place : Mumbai Date : 01/09/2017 Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of KOOL-EX COLD CHAIN LIMITED ("the Company") as of 31<sup>st</sup> March, 2017 in conjunction with our audit of the Standalone Financial Statements of the Company for the year ended on that date.

### Management's Responsibility for Internal Financial Controls

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

### Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing issued by ICAI and deemed to be prescribed under Section 143(10) of the Act, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the ICAI. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the Auditors' judgement, including the assessment of the risks of material misstatement of the standalone financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

### Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and



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

### Inherent Limitations of Internal Financial Controls over Financial Reporting

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

### Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31st March, 2017, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

> For SARA & Associates **Chartered Accountants**

Firm Registration No: 120927W

Mary agen of

Manoj Agarwal

**Partner** 

Membership No: 119509

Place: Mumbai Date: 01/09/2017

### KOOL -EX COLD CHAIN LIMITED BALANCE SHEET AS AT 31'ST MARCH 2017

_			PARTICULARS	NOTES	31-Mar-17	31-Mar-16
Ι			EQUITY AND LIABILITIES:			
	A.		SHARE HOLDERS FUND	1 1		
	1	a.	Share Capital	1	5,000,000	5,000,00
		b.	Reserve & Surplus	2	10,056,850	5,868,22
						0,000,22
	В		NON-CURRENT LIABILITIES			
		a.	Long Term Borrowings	3	188,954,253	79,924,70
		b.	Deferred Tax Liabilities		4,342,618	934,580
	В.		CURRENT LIABILITIES			
		a.	Short-term borrowing	4	40,117,415	25,027,19
		b.	Trade Payables	5	211,173	1,325,86
		C.	Other Current Liabilities	6	48,900,503	20,577,34
		d.	Short-term provisions	7	-	-
			Total		297,582,812	138,657,91
I.	11.0		ASSETS:			
	Α		Tangible Assets	8	140.045.400	
			Capital work in progress		148,217,492	89,147,376
					11,649,000	5
	C.		NON CURRENT INVESTMENTS		10,000	10,000
	D.		DEFERRED TAX ASSETS			,
	υ.		DEFENCED TAX ASSETS		-	-
	E.		LONG TERM LOANS & ADVANCES		_	-
Ì	F.		OTHER NON-CURRENT ASSETS		-	X <b>=</b> 5
	G.		CURRENT ASSETS			
		a.	Current Investments		_	
		b.	Inventories		_	-
ľ		c.	Trade Receivables	9	100,618,187	48,309,401
		d.	Cash & Cash Equivalents	10	398,912	983,979
		e.	Short term loans & advances		2	-
		f.	Other current assets	11	36,689,221	207,161
$\dashv$			Total	-	297,582,812	138,657,917

Significant Accounting Policies & Notes to Accounts

18

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

of agent of MUMBAI

Manoj Agarwal

Partner

Membership No. 119509

Mumbai, 01st September, 2017

For Kool -Ex Cold Chain Limited

R.A.

Director

## KOOL -EX COLD CHAIN LIMITED CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH 2016

Sr. No.	Particulars	31-M	lar-17	31-N	/Iar-16
		Rs.	Rs.	Rs.	Rs.
A.	Cash flow from Operating Activities:				AND STREET OF
	Net Profit before tax	e:	9,081,775		6,948,09
	Depreciation	33,304,603	50 NI		22,649,31
	Profit on sale of Fixed Assets	-			-
	Interest expense	20,911,131			7,734,33
	Preliminary expenditure w/off	_			8,00
	Interest income	-	54,215,734		-
	Operating Profit before working Capital changes	1 1	63,297,509		37,339,74
	Trade Receivables	1	(52,308,786)		(13,886,89
	Other Current Assets		(36,482,060)		(207,16
	Trade Payables		(1,114,688)		(7,544,62)
	Other Current Liabilities		28,323,154		9,273,969
	Cash generated from operations	1	1,715,129		24,975,042
	Income Taxes paid	1	(1,485,116)		(1,625,000
	Cash flow before extraordinary items		230,013		23,350,042
	Net Cash inflow/(used) from Operating Activities (A)		230,013		23,350,04
В.	Cash flow from Investing Activities:				
	Purchase of Fixed Assets		(104,023,719)		(84,104,030
	Sale of Fixed Assets	1	( , , , , , , , , , , , , , , , , , , ,		(01)101,050
	Sale / (Purchase) of Investments		-		(10,000
	Interest received		2		-
	Net Cash inflow / (used) in Investing Activities (B)		(104,023,719)		(84,114,030
C.	Cash flow from Financing Activities:				
	Proceeds from issuance of share capital				
	Preliminary Expenses Incurred				-
	Proceeds from long term & short term borrowings		-		*******************************
	Interest paid		124,119,769		69,196,028
	Angelo de 7		(20,911,131)		(7,734,334
	Net Cash inflow/(used) in Financing Activities (C)		103,208,638		61,461,694
D.	Net Increase In Cash And Cash Equivalents (A+B+C)	-	(585,068)		697,706
	Opening balance of Cash and Cash Equivalents	-	983,981		286,274
	Closing balance of Cash & Cash Equivalents		398,912		983,981

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, 01st September, 2017

For Kool -Ex Cold Chain Limited

R.A.

Director

## KOOL -EX COLD CHAIN LIMITED STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED 31ST MARCH 2017

Particulars	NOTES	31-Mar-17	31-Mar-16
A. (I) REVENUE FROM OPERATIONS	8	х.	
Sales & Services	12	270,856,685	176,662,126
(II) OTHER INCOME	13	19,054	, <u>-</u>
TOTAL (A)		270,875,740	176,662,126
B. EXPENDITURE			
a. Direct Cost	14	170,922,599	126,135,113
b. Finacial Expenses	15	20,911,131	7,734,334
c. Employees benefit Expenses	16	18,515,109	3,136,486
d. Other Expenses	17	18,140,524	10,058,784
e. Depreciation & Amortization expenses	8	33,304,603	22,649,319
TOTAL (B)		261,793,964	169,714,036
C. Profit before Tax (A - B) Tax Expenses:		9,081,775	6,948,091
Current Tax		1,750,000	1,625,000
Deferred Tax		3,408,038	557,239
Short/(Excess) provisions of earlier years written back		256,884	(30,511
D. Not profit for the year		4.100 (22	4.706.262
D. Net profit for the year		4,180,622	4,796,3

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

8.36

12.34

Significant Accounting Policies & Notes to Accounts

18

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, 01st September, 2017

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Director

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

PATICULARS	31-Mar-17	24.34
TATICOLARS	31-Mar-17	31-Mar-16
NOTE:1	*	
SHARE CAPITAL		
Authorised Share Capital	5,000,000	5 000 000
5,00,000 (P.Y. 5,00,000) equity shares of Rs.10/- each	5,000,000	5,000,000
cuential of the second of the	*	
TOTAL	5,000,000	5,000,000
Issued, Subscribed & Paid-up Share Capital		
5,00,000 (P.Y.5,00,000) equity shares of Rs.10/- each fully paid up	5,000,000	5,000,000
system (1.1.5)00,000) equity shares of Rs.10,7 - each fully paint up		
TOTAL	5,000,000	5,000,000
Information On Shareholders	No.and % of shares held a on	No and % -f-1
	31st March 2017	No.and % of shares held a or
Rahul Agarwal	115810 (23.16%)	31st March 2016
2.) Sarika Agarwal	4560 (0.91%)	115810 (23.16%)
3.) Kunal Agarwal	115810 (23.16%)	4560 (0.91%)
4.) Bhoruka Logistics Private Limited		115810 (23.16%)
5.) Sunaina Agarwal	258760 (51.75%)	258760 (51.75%)
6.) Nirmala Agarwal	4260 (0.85%) 800(0.16%)	4260 (0.85%) 800(0.16%)
(Refer Note 18 B(1))		(0.2070)
NOTE: 2		
RESERVES & SURPLUS:		
a) Surplus Balance in Profit & Loss a/c		
Opening Balance		25, 467
Add: Additions during the year	5,824,104	1,027,741
Less Transferred to General Reserve	4,180,622	4,796,363
Closing Balance	10,004,725	5,824,104
	20/002//20	3,024,104
b) General reserve		
pening Balance	68,125	68,125
Add: Tranferred from Profit and Loss a/c	-	-
Closing Balance	68,125	68,125
c) Misc. Expenses		
Opeing Balance	24,000	32,000
Add: Addition	-	52,000
Less: Written Off during the year	8,000	0.000
Closing belongs	16,000	8,000 24,000
MUMBAI	*/	22,000
Fotal (a+b-c)	10,056,850	5,868,229

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KOOL -EX COLD CHAIN LIM NOTES TO THE FINANCIAL STA	TEMENT	
PATICULARS NOTE:3	31-Mar-17	31-Mar-16
LONG TERM BORROWING Axis Bank Ltd.	34,936,040	5,317,30
(Secured against Motor Trucks/Motor Car/Scooter Purchase against above borrowing		
HDFC Bank (Secured against Motor Trucks/Motor Car/Scooter Purchase against above borrowing	50,437,681	19,696,699
Kotak Mahindra Bank Ltd. (Secured against Motor Trucks/Motor Car/Scooter Purchase against above borrowing	19,186,006	24,701,609
ICICI Bank Ltd. (Secured against Motor Trucks/Motor Car/Scooter Purchase against above borrowing	65,999,496	11,167,631
<b>Yes Bank Ltd.</b> (Secured against Office Owned by Director situated at Office No. 311,312 3rd Floor, Shiv Smruti Chambers, Co op premises, Dr. Annie Besant road, Worli, Mumbai, Maharashtra- 400018)	18,395,030	19,041,463
Total	188,954,253	79,924,705
SHORT TERM BORROWINGS SECURED Loans repayable on demand From Banks Cash Credit & Working Capital loan facility HDFC Bank Secured by:  1. Hypothecation of Book Debts & Mortgage of property value & Margin Acceptable to the Bank. 2. Personal Guarantee of Mr. Rahul Agarwal, Mr. Kunal Agarwal, and corporate guarantee M/s. Bhoruka Logistics Pvt. Ltd. 3. First pari paasu charge on entire current assets of the borrower. 3. Equitable mortgage of commercial property located at til Unit No. B-1, 84/B, Broach Street, Amba Bhawan, Masjid Bunder, Mumbai- 400009.	40,117,415	25,027,193
OTAL	40,117,415	25,027,193
RADE PAYABLES andry Creditors	211,173	1,325,861
	211,173	1,325,861
OTE: 6 THER CURRENT LIABILITIES purrent Maturity of Long-term debt redit Bank Balance (Excess cheque issued) spenses Payable uties & Taxes Payable	42,607,649 2,335,215 3,726,846 230,793 48,900,503	17,306,955 1,016,975 2,189,588 63,831 20,577,349
OTE: 7 IORT-TERM PROVISIONS ovisoiin for income tax ( Net of advance taxes and TDS)	_	
OTAL		(05)

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KOOL-EX COLD CHAIN LTD. NOTES TO THE FINANCIAL STATEMENT

Note:8 NON CURRENT ASSETS a.Tangible Assets

			GROSS BLOCK (AT	r cost)			DEPRECIATION	NOL		NET I	NET BLOCK
PARTICULARS	RATE OF DEPRECIATION	AS ON 01.04.2016	ADDITIONS DURING THE YEAR	DEDUCTION DURING THE YEAR	UP TO 31.03.2017	UP TO 01.04.2016	FOR THE YEAR	DEDUCTION	UP TO 31.03.17	AS ON 31/03/2017	AS ON 31.03.2016
					7		,				
OFFICE EQUIPMENTS	19.00%	3,251,913	E	r	3,251,913	800,475	617,863	ı	1,418,338	1,833,575	2,451,438.00
COMPUTER	31.67%	378,300	313	SIEG	378,300	88,305	119,808		208,113	170,187	289,995.00
MOTOR TRUCKS / VANS	16.21%	113,700,528	90,432,258	ä	204,132,786	27,350,837	32,250,242	j	59,601,079	144,531,707	86,349,691.00
MOTOR CARS	80:20%	•	1,942,461	ń	1,942,461		310,990		310,990	1,631,471	• 3
Scooler	6.50%	000'09	31	0	000'09	3,748	2,700		9,448	50,552	56,252.00
										г	
TOTAL		117,390,741	92,374,719	,	209,765,460	28,243,365	33,304,603		61,547,968	148,217,492	89,147,376
Previous Year		33,286,711	84,104,030		117,390,741	5,594,046	22,649,319		28,243,365	89,147,376	î

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KOOL -EX COLD CHAIN I	IMITED	
NOTES TO THE FINANCIAL S	TATEMENT	
PATICULARS	31-Mar-17	31-Mar-16
NOTE:9		
TRADE RECEIVABLES		
(Unsecured, Considered Good)		
Outstanding for More than 6 months	i <del>a</del>	-
Others	100,618,187	48,309,401
TOTAL	100,618,187	48,309,401
NOTE:10		
CASH & CASH EQUIVALENT		20
Cash on Hand	333,452	976,905
Balances with Banks	65,460	7,075
TOTAL	398,912	983,979
NOTE: 11		
OTHER CURRENT ASSETS		
Name &		
Deposite	190,886	6,000
Security Deposit	35,075,000	-
Advance Recoverable in Cash oor Kind	-	5,000
Taxes receivable	1,423,335	196,161
	26 600 551	000
TOTAL	36,689,221	207,161

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NOTE : 12   SALES & SERVICES   Freight & other operational income   270,856,685   176,662,12     NOTE : 13   TOTAL   270,856,685   176,662,12     NOTE : 14   TOTAL   19,054   -1     NOTE : 14   DIRECT COST   Freight paid   1,008,356   246,47     Hamali paid   2,118,217   1,454,72     Lorry trip expenses   166,297,898   123,073,78     Claim paid   1,498,127   1,360,12     TOTAL   170,922,599   126,135,11     NOTE : 15   FINANCIAL CHARGES     Other borrowing cost   20,528,198   6,284,06     Interest   382,933   1,450,26     TOTAL   20,911,131   7,734,33     NOTE : 16   Employees benefit Expenses     Salary Expenses and Bonus   18,515,109   3,136,48     NOTE : 17   Other Expenses     Rent, Rates & Taxes   2,316,118   499,51     NOTE : 17   Other Expenses     Rent, Rates & Taxes   2,316,118   499,51     Capal & professional fees   1,415,967   992,52     Legal & professional fees   1,415,967   992,52     Legal & professional fees   1,477,373     Office & godown maintenance   3,693,871   1,778,737     Miscellaneous expenses   10,707,046   499,566     Miscellaneous expenses   10,707,0	KOOL -EX COLD	CHAIN LIMITED	
PARTICULARS 31-Mar-17 31-Mar-16  NOTE: 12  SALES & SERVICES Freight & other operational income 270,856,685 176,662,1:  TOTAL 270,856,685 176,662,1:  NOTE: 13  OTHER INCOME Interest income 19,054 -  TOTAL 19,054 -  NOTE: 14  DIRECT COST Freight paid 1,008,356 246,47  Hamali paid 2,118,217 1,454,72  Lorry trip expenses 166,297,898 123,073,78  Claim paid 1,498,127 1,360,13  TOTAL 170,922,599 126,135,11  NOTE: 15  FINANCIAL CHARGES  Other borrowing cost 1,498,127 1,360,13  TOTAL 20,911,131 7,734,33  NOTE: 16  Employees benefit Expenses  Salary Expenses and Bonus 18,515,109 3,136,48  TOTAL 18,515,109 3,136,48  NOTE: 17  Other Expenses  Rent, Rates & Taxes Payment to Auditors 88,230 84,27  Electricity expenses 1,145,967 992,52  Legal & professional fees 1,782,371 1,773,73  Office & godown maintenance 3,693,871 1,773,73  Miscellaneous expenses 10,070,046 4 996,564	9		
NOTE: 12 SALES & SERVICES Freight & other operational income TOTAL  NOTE: 13 OTHER INCOME Interest income TOTAL  NOTE: 14 DIRECT COST Freight paid Hamali paid Hamali paid Hamali paid Home income TOTAL  NOTE: 15 FINANCIAL  NOTE: 16 Employees benefit Expenses Salary Expenses and Bonus TOTAL  NOTE: 17 Other Expenses Rent, Rates & Taxes Payment to Auditors Responses Rent, Rates & Taxes Responses Rent, Rates & Taxes Payment to Auditors Responses Rent, Rates & Taxes Responses Rent, Rates & Taxes Responses Rent, Rates & Taxes Responses Rent, Rates & Rates Responses Rent, Rates & Taxes Responses Rent, Rates & Taxes Responses Rent, Rates & Rates Response Rent, Rates & Rates Rent, Rates & R			× .
SALES & SERVICES Freight & other operational income TOTAL TO	PARTICULARS	31-Mar-17	31-Mar-16
SALES & SERVICES       270,856,685       176,662,11         Freight & other operational income       270,856,685       176,662,11         NOTE: 13       13       176,662,11         OTHER INCOME       19,054       -         Interest income       19,054       -         NOTE: 14       19,054       -         DIRECT COST       16,297,898       123,073,78         Claim paid       2,118,217       1,454,72         Lorry trip expenses       166,297,898       123,073,78         Claim paid       1,498,127       1,360,13         TOTAL       170,922,599       126,135,11         NOTE: 15       15       170,802,2599       126,135,11         NOTE: 15       18,293,23       1,450,26         TOTAL       20,528,198       6,284,06         Interest       382,933       1,450,26         TOTAL       20,911,131       7,734,33         NOTE: 16       16       18,515,109       3,136,48         TOTAL       18,515,109       3,136,48         NOTE: 17       17       17       17         Other Expenses       2,316,118       499,51         Rent, Rates & Taxes       2,316,118       499,51 <t< td=""><td></td><td></td><td></td></t<>			
Freight & other operational income   270,856,685   176,662,12   176,	WELL CONTROL OF THE C	6 100	
TOTAL 270,856,685 176,662,1:  NOTE: 13  OTHER INCOME Interest income 19,054 - TOTAL 19,054 -  NOTE: 14  DIRECT COST Freight paid 1,008,356 246,47 Hamali paid 2,118,217 1,454,77 Lorry trip expenses 166,297,898 123,073,78 Claim paid 1,709,22,599 126,135,11  NOTE: 15  FINANCIAL CHARGES Other borrowing cost 20,528,198 6,284,06 Interest 382,933 1,450,26  TOTAL 20,911,131 7,734,33  NOTE: 16  Employees benefit Expenses Salary Expenses and Bonus 18,515,109 3,136,48  TOTAL 18,515,109 3,136,48  NOTE: 17 Other Expenses Rent, Rates & Taxes 2,316,118 499,51 Payment to Auditors 88,230 84,277 Electricity expenses 1,145,967 992,52 Legal & professional fees 0,693,871, 1,773,734,34  Miscellaneous expenses 10,770,046 496,564  Miscellaneous expenses	The state of the s		<b>(</b>
NOTE: 13 OTHER INCOME Interest income TOTAL  NOTE: 14 DIRECT COST Freight paid Hamali paid Lorry trip expenses Claim paid TOTAL  NOTE: 15 FINANCIAL CHARGES Other borrowing cost Interest Salary Expenses and Bonus TOTAL  NOTE: 16 Employees benefit Expenses Salary Expenses and Bonus TOTAL  NOTE: 17 Other Expenses Rent, Rates & Taxes Payment to Auditors Electricity expenses Legal & professional fees Office & godown maintenance Miscellaneous expenses  Interest In	Freight & other operational income	270,856,685	176,662,126
OTHER INCOME Interest income	TOTAL	270,856,685	176,662,126
OTHER INCOME Interest income	NOTE : 12		
Interest income	and the second s		
TOTAL 19,054  NOTE: 14  DIRECT COST  Freight paid 1,008,356 246,47  Hamali paid 2,118,217 1,454,72  Lorry trip expenses 166,297,898 123,073,78  Claim paid 1,498,127 1,360,13  TOTAL 170,922,599 126,135,11  NOTE: 15  FINANCIAL CHARGES  Other borrowing cost 20,528,198 6,284,06  Interest 382,933 1,450,26  TOTAL 20,911,131 7,734,33  NOTE: 16  Employees benefit Expenses  Salary Expenses and Bonus 18,515,109 3,136,48  TOTAL 18,515,109 3,136,48  NOTE: 17  Other Expenses  Rent, Rates & Taxes Payment to Auditors 88,230 84,27  Electricity expenses 1,145,967 992,52  Legal & professional fees 189,291 1,773,73  Office & godown maintenance 3,693,871 1,782,473  Miscellaneous expenses 10,070,446 4,976,264			
NOTE: 14 DIRECT COST Freight paid	DE TOUR COURT OF THE PROPERTY		-
DIRECT COST       Freight paid       1,008,356       246,47         Hamali paid       2,118,217       1,454,72       1,454,72         Lorry trip expenses       166,297,898       123,073,78       123,073,78         Claim paid       1,498,127       1,360,13         TOTAL       170,922,599       126,135,11         NOTE:15       FINANCIAL CHARGES         Other borrowing cost       20,528,198       6,284,06         Interest       382,933       1,450,26         TOTAL       20,911,131       7,734,33         NOTE:16       Employees benefit Expenses         Salary Expenses and Bonus       18,515,109       3,136,48         NOTAL       18,515,109       3,136,48         NOTE:17       Other Expenses       2,316,118       499,51         NOTE:17       Other Expenses       2,316,118       499,51         Payment to Auditors       88,230       84,27         Electricity expenses       1,145,967       992,52         Legal & professional fees       1,89,291       1,773,73         Office & godown maintenance       3,693,871       1,782,47         Miscellaneous expenses       10,707,046       4,926,264	TOTAL	19,054	-
DIRECT COST       Freight paid       1,008,356       246,47         Hamali paid       2,118,217       1,454,72       1,454,72         Lorry trip expenses       166,297,898       123,073,78       123,073,78         Claim paid       1,498,127       1,360,13         TOTAL       170,922,599       126,135,11         NOTE:15       FINANCIAL CHARGES         Other borrowing cost       20,528,198       6,284,06         Interest       382,933       1,450,26         TOTAL       20,911,131       7,734,33         NOTE:16       Employees benefit Expenses         Salary Expenses and Bonus       18,515,109       3,136,48         NOTAL       18,515,109       3,136,48         NOTE:17       Other Expenses       2,316,118       499,51         NOTE:17       Other Expenses       2,316,118       499,51         Payment to Auditors       88,230       84,27         Electricity expenses       1,145,967       992,52         Legal & professional fees       1,89,291       1,773,73         Office & godown maintenance       3,693,871       1,782,47         Miscellaneous expenses       10,707,046       4,926,264	NOTE · 14		
Freight paid  Hamali paid  Lorry trip expenses  166,297,898  123,073,78  Claim paid  1,498,127  1,360,13  TOTAL  170,922,599  126,135,11  NOTE: 15  FINANCIAL CHARGES  Other borrowing cost  Interest  382,933  1,450,26  TOTAL  20,911,131  7,734,33  NOTE: 16  Employees benefit Expenses  Salary Expenses and Bonus  18,515,109  3,136,48  TOTAL  18,515,109  3,136,48  NOTE: 17  Other Expenses  Rent, Rates & Taxes  Payment to Auditors  Electricity expenses  Legal & professional fees  Office & godown maintenance  3,693,871  1,782,475  Miscellaneous expenses  10,707,046  4 996,526  Miscellaneous expenses	C. 1995 (1997   1997		
Hamali paid		1,000,054	2 00 0020
Lorry trip expenses		1 1	246,479
Claim paid			
TOTAL 170,922,599 126,135,11  NOTE: 15  FINANCIAL CHARGES  Other borrowing cost 20,528,198 6,284,06  Interest 382,933 1,450,26  TOTAL 20,911,131 7,734,33  NOTE: 16  Employees benefit Expenses  Salary Expenses and Bonus 18,515,109 3,136,48  TOTAL 18,515,109 3,136,48  NOTE: 17  Other Expenses  Rent, Rates & Taxes  Payment to Auditors 88,230 84,276  Electricity expenses 1,145,967 992,522  Legal & professional fees 189,291 1,773,73-60  Office & godown maintenance 3,693,871 1,782,475  Miscellaneous expenses 10,707,046 4926,266			
NOTE: 15 FINANCIAL CHARGES Other borrowing cost Interest TOTAL 20,528,198 6,284,06 Interest 382,933 1,450,26 TOTAL 20,911,131 7,734,33  NOTE: 16 Employees benefit Expenses Salary Expenses and Bonus TOTAL 18,515,109 3,136,48 TOTAL 18,515,109 3,136,48  NOTE: 17 Other Expenses Rent, Rates & Taxes Payment to Auditors Rent, Rates & Taxes Payment to Auditors Electricity expenses Legal & professional fees 1,145,967 1,773,736 0ffice & godown maintenance 3,693,871 1,782,475 Miscellaneous expenses 10,707,046 4,926,266			
FINANCIAL CHARGES Other borrowing cost Interest  20,528,198 6,284,06 Interest 382,933 1,450,26  TOTAL 20,911,131 7,734,33  NOTE:16 Employees benefit Expenses Salary Expenses and Bonus 18,515,109 3,136,48  TOTAL 18,515,109 3,136,48  NOTE:17 Other Expenses Rent, Rates & Taxes Rent, Rates & Taxes Payment to Auditors Electricity expenses Legal & professional fees 11,145,967 17,73,73 Office & godown maintenance 3,693,871 1,782,473 Miscellaneous expenses 10,707,046 4926,266		170,722,399	120,133,113
Other borrowing cost       20,528,198       6,284,06         Interest       382,933       1,450,26         TOTAL       20,911,131       7,734,33         NOTE: 16       Employees benefit Expenses         Salary Expenses and Bonus       18,515,109       3,136,48         TOTAL       18,515,109       3,136,48         NOTE: 17       Other Expenses       2,316,118       499,51         Payment to Auditors       88,230       84,27         Electricity expenses       1,145,967       992,52         Legal & professional fees       189,291       1,773,73         Office & godown maintenance       3,693,871       1,782,473         Miscellaneous expenses       10,707,046       4,926,264	NOTE: 15		
Interest 382,933 1,450,26  TOTAL 20,911,131 7,734,33  NOTE: 16  Employees benefit Expenses Salary Expenses and Bonus 18,515,109 3,136,48  TOTAL 18,515,109 3,136,48  NOTE: 17 Other Expenses Rent, Rates & Taxes Payment to Auditors 88,230 84,276  Electricity expenses 1,145,967 992,52: Legal & professional fees 189,291 1,773,736 Office & godown maintenance 3,693,871 1,782,473  Miscellaneous expenses 10,707,046 4 926,266	FINANCIAL CHARGES	*	
Interest 382,933 1,450,26  TOTAL 20,911,131 7,734,33  NOTE: 16  Employees benefit Expenses Salary Expenses and Bonus 18,515,109 3,136,48  TOTAL 18,515,109 3,136,48  NOTE: 17 Other Expenses Rent, Rates & Taxes Payment to Auditors 88,230 84,276  Electricity expenses 1,145,967 992,52: Legal & professional fees 189,291 1,773,736 Office & godown maintenance 3,693,871 1,782,473  Miscellaneous expenses 10,707,046 4 926,266	Other borrowing cost	20 520 100	( 204 0( (
TOTAL 20,911,131 7,734,33  NOTE: 16  Employees benefit Expenses Salary Expenses and Bonus 18,515,109 3,136,48  TOTAL 18,515,109 3,136,48  NOTE: 17 Other Expenses Rent, Rates & Taxes Payment to Auditors 88,230 84,276  Electricity expenses 1,145,967 992,52: Legal & professional fees 189,291 1,773,736 Office & godown maintenance 3,693,871 1,782,473  Miscellaneous expenses 10,707,046 4 926,266		Access Control	
NOTE: 16 Employees benefit Expenses Salary Expenses and Bonus TOTAL 18,515,109 3,136,48  NOTE: 17 Other Expenses Rent, Rates & Taxes Payment to Auditors Electricity expenses Legal & professional fees 18,291 1,773,73 Office & godown maintenance 3,693,871 Miscellaneous expenses 10,707,046 4926,266			
Employees benefit Expenses Salary Expenses and Bonus TOTAL 18,515,109 3,136,48  NOTE: 17 Other Expenses Rent, Rates & Taxes Payment to Auditors Electricity expenses Legal & professional fees Office & godown maintenance Miscellaneous expenses 10,707,046 4926,266		20,911,131	7,734,334
Salary Expenses and Bonus       18,515,109       3,136,48         TOTAL       18,515,109       3,136,48         NOTE: 17       Color of the Expenses       2,316,118       499,51         Rent, Rates & Taxes       2,316,118       499,51         Payment to Auditors       88,230       84,27         Electricity expenses       1,145,967       992,52         Legal & professional fees       189,291       1,773,73         Office & godown maintenance       3,693,871       1,782,473         Miscellaneous expenses       10,707,046       4,926,264	NOTE: 16		
Salary Expenses and Bonus       18,515,109       3,136,48         TOTAL       18,515,109       3,136,48         NOTE: 17       Color of the Expenses       2,316,118       499,51         Rent, Rates & Taxes       2,316,118       499,51         Payment to Auditors       88,230       84,27         Electricity expenses       1,145,967       992,52         Legal & professional fees       189,291       1,773,73         Office & godown maintenance       3,693,871       1,782,473         Miscellaneous expenses       10,707,046       4,926,264	Employees benefit Expenses		
TOTAL         18,515,109         3,136,48           NOTE: 17         Other Expenses         2,316,118         499,51           Rent, Rates & Taxes         2,316,118         499,51           Payment to Auditors         88,230         84,27           Electricity expenses         1,145,967         992,52           Legal & professional fees         189,291         1,773,73           Office & godown maintenance         3,693,871         1,782,473           Miscellaneous expenses         10,707,046         4,926,264		18.515.109	3 136 486
NOTE: 17 Other Expenses Rent, Rates & Taxes Payment to Auditors Electricity expenses Legal & professional fees Office & godown maintenance Miscellaneous expenses  NOTE: 17  2,316,118 499,51 84,27 992,52 1,745,967 992,52 1,773,73 1,782,473 1,782,473 4926,266	TOTAL		3,136,486
Other Expenses       2,316,118       499,510         Rent, Rates & Taxes       2,316,118       499,510         Payment to Auditors       88,230       84,270         Electricity expenses       1,145,967       992,520         Legal & professional fees       189,291       1,773,730         Office & godown maintenance       3,693,871       1,782,473         Miscellaneous expenses       10,707,046       4,926,260	34		
Rent, Rates & Taxes       2,316,118       499,516         Payment to Auditors       88,230       84,276         Electricity expenses       1,145,967       992,522         Legal & professional fees       189,291       1,773,736         Office & godown maintenance       3,693,871       1,782,473         Miscellaneous expenses       10,707,046       4,926,266			
Payment to Auditors 88,230 84,270 Electricity expenses 1,145,967 992,522 Legal & professional fees 189,291 1,773,736 Office & godown maintenance 3,693,871 1,782,473 Miscellaneous expenses 10,707,046 4 926,266	Other Expenses		
Payment to Auditors       88,230       84,27         Electricity expenses       1,145,967       992,52         Legal & professional fees       189,291       1,773,73         Office & godown maintenance       3,693,871       1,782,473         Miscellaneous expenses       10,707,046       4,926,260		2,316,118	499,516
Electricity expenses       1,145,967       992,523         Legal & professional fees       189,291       1,773,733         Office & godown maintenance       3,693,871       1,782,473         Miscellaneous expenses       10,707,046       4,926,264	Payment to Auditors		84,270
Legal & professional fees       189,291       1,773,734         Office & godown maintenance       3,693,871       1,782,473         Miscellaneous expenses       10,707,046       4,926,264	Electricity expenses	1 1	
Office & godown maintenance       3,693,871       1,782,473         Miscellaneous expenses       10,707,046       4,926,266	Legal & professional fees		
Miscellaneous expenses 10,707,046 4 926 266		ALL COLUMN	
TOTAL			10,058,784

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### **KOOL-EX COLD CHAIN LIMITED**

### Notes forming part of the financial statements for the year ended 31st March 2017

Note 18: 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 133 of the Companies Act, 2013 and other provisions of Companies Act, 2013. Accounting policies not stated explicitly otherwise are consistent with generally accepted accounting principles.

### 2. Fixed Assets

Fixed Assets are stated at cost includes incidental expenses related to acquisition/construction and installation of the asset less accumulated depreciation.

### 3. DEPRECIATION

Depreciation on fixed assets is being provided on "Straight Line Method" on the basis of useful lives of assets as mentioned in Schedule II to the Companies Act, 2013.

### 4. 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.

### 5. Investments

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

### 6. 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.

### 7. 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.

### 8. Employee Benefits

Short term employee benefits are accounted on accrual basis.

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### 9. 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.

#### 10. 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.

#### 11. 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.

### 12. 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.

### 13. Miscellaneous Expenditure

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

### 14. 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.

### 15. 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.

### 16. Cash and Cash Equivalent

Cash and cash equivalent in the cash flow statement comprises cash at bank and in hand and short-term investment with an original maturity of three months or less.

### **B. NOTES FORMING PARTS OF FINANCIAL STATEMENTS**

1. 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	1,15,810	23.16	
Kunal Agarwal	1,15,810	23.16	
Bhoruka Logistics Pvt. Ltd.	2,58,760	51.75	

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### 2. Earnings per share

Particulars	Current Year	Previous Year
Net profit for the year attributable to equity shareholders	41,80,622	47,96,363
Weighted average no. of outstanding equity shares	5,00,000	5,00,000
Basic and diluted earnings per share (face value of Rs.10/- each)	8.36	9.59

### 3. Related party:

a) Name of Related Parties and description of relationship

Relationship	Name of related party
a) Key Management Personnel(KMP) and Relative of Key Management Personnel (RKMP)	Mr. Rahul Agarwal

### b) Transactions with Related Parties:

Particulars	For the year ended 31st March	
Transaction with KMP and RKMP	2017	2016
Bhoruka Logistics Pvt. Ltd.(Rent Paid)	600,000	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.
- 6. Details of Specified Bank Notes (SBN) held and transacted during the period from 8th November, 2016 to 30th December 2016 is as under:

Particulars	SBNs
Closing Cash in hand as on 08.11.2016	5,54,500
(+)Permitted receipts	Nil
(-) Permitted payments	Nil
(-) Amount Deposited in Banks	5,54,500
Closing Cash in Hand as on 30.12.2016	Nil

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- 7. Current assets and current liabilities are subject to balance confirmation and confirmed by the management and relied upon by the auditors.
- 8. 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

Manoj Agarwal

Partner

Membership No. 119509 Mumbai, September 1, 2017 Director

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