Audited Financial Statements Of

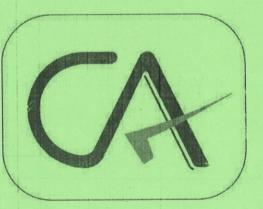
Aurangabad Smart City Development Corporation Ltd.

Corporate Office: Aurangabad Municipal Corporation, Town Hall,

Aurangabad - 431001

For The Financial Year 2019-20

UDIN: - 21120222AAAAAAA9814



<u>Auditors</u> **SABS and Associates**Chartered Accountants

Aurangabad





M/s SABS & Associates Chartered Accountant

Contents Of The Audit Report

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- Management Accounting Policies
- Balance Sheet as on 31st March, 2020
- Profit and Loss Account
- Schedule forming part of Financial Statements
- Notes to Accounts
- Management Representation Letter



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M/s Aurangabad Smart City Development Corporation Ltd. Aurangabad Municipal Corporation, Town Hall,

Aurangabad – 431001

<u>Certificate</u>

- 1. This is to certify that all the payments regarding expenditure which are recovered under section 40 A (3) of the Income Tax Act, 1961 were exclusively made by giving account payee cheque drawn on a bank or account payee bank draft, as the case may be.
- 2. It is further certified that we have not accepted loan or deposit or repaid the same other than an account payee cheque or an account payee demand draft.
- 3. We also certify that as on 31st March, 2020 <u>Closing Stock in trade of our company is</u>

 <u>NIL</u> as the company is engaged in service sector.
- 4. It is certified that closing <u>Cash Balance as on 31st March, 2020 was ₹ 74 /-</u>, which is correct & in accordance with our books of accounts maintained.

Date: 01-04-2020

For M/s Aurangabad Smart City

Place: Aurangabad

Development Corporation Ltd.

Chief Executive Officer
Chief Finance Officer
Aurangabad Smart City
Development Corporation Ltd:

Director

Ananagabad Sanar Carp Buchingan Bogimatica An Ananabad Manaryat (Transmitter), "Imaa Nist, Ananabat masar

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INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

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

(Please see Rule 12 of the Income-tax Rules, 1962)

Assessment Year 2020-21

PAN	N AAOCA7749K									
Name		AURANGABAD SMART CITY DEVELOPM	MENT CORPORATION LIMITED		9					
Addre	ss	AURANGABAD MUNICIPAL CORPORATION, TOWN HALL, AURANGABAD, AURANGABAD, AURANGABAD, MAHARASHTRA, 431001								
Status	12	Pvt Company	Form Number	ITR-6						
Filed ı	ı/s	139(1)-On or before due date	e-Filing Acknowledgement Number	98726	58081020121					
S	Current	Year business loss, if any		1	0					
etai	Total Inc	come			38624680					
ax d	Book Pr	ofit under MAT, where applicable		2	8140305					
I pu	Adjusted	l Total Income under AMT, where applica	ble	3	0					
ne al	Net tax p	payable		4	10745386					
Taxable Income and Tax details	Interest	and Fee Payable	5	193416						
ble I	Total tax	s, interest and Fee payable	932 2 365 111	6	10938802					
axal	Taxes Pa	nid A	CHARLE AND A	7	25000000					
	(+)Tax P	ayable /(-)Refundable (6-7)		8	-14061200					
ах	Dividend	l Tax Payable		9	0					
and on T	Interest	nterest Payable 10								
Dividend tribution details	Total Di	0								
Dividend Distribution Tax details	Taxes Pa	aid	The state of the s	12	0					
	(+)Tax P	'ayable /(-)Refundable (11-12)	The state of the s	13	0					
Tax	Accreted	I Income as per section 115TD		14	0					
	Addition	nal Tax payable u/s 115TD		15	0					
come & tail	Interest	payable u/s 115TE	*	16	0					
Accreted In Del	Addition	nal Tax and interest payable		17	0					
rete	Tax and	interest paid		18	0					
Aco	(+)Tax I	Payable /(-)Refundable (17-18)		19	0					
Incom	e Tax Re	turn submitted electronically on 02-01-2	021 13:43:52 from IP address 103.59.1	104.70	and verified by					
NIPU	IN UMES	H VINAYAK								
havin	g PAN _	ACMPV5257A on 02-01-2021 13:4	3:52 from IP address 103.59.104.7	70	using					
	_	ıre Certificate (DSC). 16705897CN=e-Mudhra Sub CA for Class 2 Ind	lividual 2014,OU=Certifying Authority,O=eMudhra	Consum	ner Services Limited,C=IN					

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU



A.Y. 2020-2021

Name

Address

: AURANGABAD SMART CITY DEVELOPMENT

CORPORATION LIMITED

: AURANGABAD MUNICIPAL CORPORATION

TOWN HALL AURANGABAD

AURANGABAD, AURANGABAD - 431 001

P. Y. : 2019-2020

P.A.N. : AAOCA 7749 K

D.O.I. : 20-Sep-2016

Status : Domestic Company

Statement of Income									
	Sch.No	Rs.	Rs.	Rs.					
Profits and gains of Business or Profession									
Business-1									
Net Profit Before Tax as per P & L a/c			81,40,305						
Add: Inadmissible expenses & Income not included									
Depreciation debited to P & L a/c			12,06,38,176						
			12,87,78,481						
Less: Deductible expenditure & income to be exclude	ed								
Incomes considered separately	1		15,38,10,368						
Adjusted Profit of Business-1			-2,50,31,887						
Total income of Business and Profession			-2,50,31,887						
Less: Depreciation as per IT Act	5		9,01,53,797						
Income chargeable under the head "Business and Profession"				-11,51,85,					
Income from other sources									
Interest income	2		15,38,10,368						
Income chargeable under the head "other sources"				15,38,10,3					
Total Income				3,86,24,6					
Total income rounded off u/s 288A				3,86,24,					
Tax on total income				96,56,					
Add: Surcharge			_	6,75,					
Tax with Surcharge				1,03,32,					
Add: Cess				4,13,2					
Tax with surcharge and cess				1,07,45,					
Minimum Alternative Tax	3		12,69,888						
Net Tax			•	1,07,45,					
Advance Tax	4		2,50,00,000						
Total prepaid taxes				2,50,00,					
Balance Tax				-1,42,54,6					
Interest u/s 234C				1,93,4					
Refund Due				1,40,61,2					



Schedule 1

Asst year:

2020-2021

		Amount	
Income considered under other heads			
Interest received		15,38,10,368	
Grand total	=	15,38,10,368	
Schedule 2 Interest income			
Name of the Bank	Interest		
Interest on Time Deposits			
Fixed Deposit With Maharshtra Gramin Bank	3,88,32,310		
Fixed Deposit With SBI	10,33,56,323		
Total	14,21,88,633		
Other Interest			
Interest on savings account - SBI	33,35,353		
Interest on savings account - YES Bank	24,18,118		
Interest on savings account - ICICI	58,68,264		
Total	1,16,21,735		
Taxable Interest	15,38,10,368		
Schedule 3			
Financial statements are drawn as per Ind AS?	No		
Minimum alternative tax			
Net profit before tax as per P & L A/c			81,40,305
Less: Provision for Tax in P&L A/c			1,09,38,802
Net profit after tax (A)			-27,98,497
Additions (if considered in Profit and Loss account)			
Income Tax including Interest		1,09,38,802	
Total additions (B)			1,09,38,802
Book Profit (A + B - C)			81,40,305
Mat on book profit			12,21,046
Mat with SC & Cess on book profit			12,69,888
Earning solely in Foreign Exchange in Intl. Financial Services Centre (MAT @ 9%)?	No		
Depreciation debited to P & L a/c (For 29B only)		12,06,38,176	
Policies, standards & depreciation methods used in accounts laid before AGM are followed in P & L a/c	Yes		
Schedule 4			
Advance tax paid			
ICICI Bank-6390340	04-Oct-2019	13452	1,00,00,000
ICICI Bank-6390340	26-Dec-2019	02954	1,50,00,000



THE RESERVE OF THE PROPERTY OF

to a Call Sec.

Asst year:

2020-2021

Total tax

2,50,00,000

Bank A/c for Refund: ICICI BANK LTD 004401041123 IFSC: ICIC0000044

Date:

02-Jan-2021

Place: AURANGABAD

For AURANGABAD SMART CITY DEVELOPMENT CORPORATION LIMITED

Authorised Signatory

Authorised Signato



Chief Finance Officer
Aurangebad Smart City
Development Conjunction Ltd:
Aurangebad.

Chief Executive Officer ASCDCL, Aurangabad.



TRACES



TDS Reconciliation Analysis and Correction Enabling System

Form 26AS

Annual Tax Statement under Section 203AA of the Income Tax Act, 1961

· See Section 203AA and second provision to Section 206C (5) of the Income Tax Act, 1961 and Rule 31AB of Income Tax Rules, 1962

Perm	anent Account Number (PAN)	AAOCA7749K	Current Status of PAN	Active	Financial Year	2019-20	Assessment Year	2020-21		
ж	Name of Assessee	AURANGABAD SMART CITY DEVELOPMENT CORPORATION LIMITED								
	Address of Assessee	AMC MAIN BUILDING, TOWN HALL, AURANGABAD, MAHARASHTRA, 431001								

- Above data / Status of PAN is as per PAN details. For any changes in data as mentioned above, you may submit request for corrections Refer www.tin-nsdl.com / www.utiitsl.com for more details. In case of discrepancy in status of PAN please contact your Assessing Officer
- · Communication details for TRACES can be updated in 'Profile' section. However, these changes will not be updated in PAN database as mentioned above

PART A - Details of Tax Deducted at Source

(All amount values are in INR)

Sr. No.	Name of Deductor				Total Amount Paid/ Credited	Total Tax Deducted #	Total TDS Deposited
Sr. No. Section 1	Transaction Date	Status of Booking*	Date of Booking	Remarks**	Amount Paid / Credited	Tax Deducted ##	TDS Deposited

PART A1 - Details of Tax Deducted at Source for 15G / 15H

Sr. No.	Name of Deductor		TAN of Deductor	Total Amount Paid / Credited	Total Tax Deducted#	Total TDS Deposited
- 4		Add to the	4333 6	100	200	
Sr. No. Section 1	Transaction Date	Date of Booking	Remarks**	Amount Paid/Credited	Tax Deducted ##	TDS Deposited
Transactions Present						1-1

PART A2 - Details of Tax Deducted at Source on Sale of Immovable Property u/s 1941A/ TDS on Rent of Property u/s 1941B/ TDS on payment to resident contractors and professionals u/s 194M (For Seller/Landlord of Property/Payee of resident contractors and professionals)

Sr. No.	Acknowledgement Number	Name of Deductor	PAN of Deductor	Transaction Date	Total Transaction Amount	Total TDS Deposited***
					7.1-10.00.00.00.00.00.00.00.00.00.00.00.00.0	
Sr. No.	TDS Certificate Number	Date of Deposit	Status of Booking*	Date of Booking	Demand Payment	TDS Deposited***
14.11 64		Gross Total Across Deductor(s		Address of the Asset		

PART B - Details of Tax Collected at Source

Sr. No.	Name of Collector	TAN of Collector	Total Amount Paid/ Debited	Total Tax Collected +	Total TCS Deposited
Sr. No. Sec	ction 1 Transaction Date Status of Booking* Date of Booking	Remarks**	Amount Paid/ Debited	Tax Collected ++	TCS Deposited

No Transactions Present

PART C - Details of Tax Paid (other than TDS or TCS)

Sr. ⊬No.	Major ³ Head	Minor ² Head	Tax	Surcharge	Education Cess	Others	Total Tax	BSR Code	Date of Deposit	Challan Serial Number	Remarks**
1	0020	100	14423077.00	0.00	576923.00	0.00	15000000.00	6390340	26-Dec-2019	02954]
2	0020	100	9615385.00	0.00	384615.00	0.00	10000000.00	6390340	04-Oct-2019	13452	-

Part D - Details of Paid Refund

Sr.	Assessment Year	Mode	Refund Issued	Nature of Refund	Amount of Refund	Interest	Date of Payment	Remarks
No.								
Va Tanna	ations Descent							

No Transactions Present

Part E - Details of SFT Transaction

Sr. No.	Type Of 4 Transaction	Name of SFT Filer	Transaction Date	Amount (Rs.)	Remarks**
i	SFT-004 Cash	STATE BANK OF INDIA, STATE BANK BHAVAN 3RD FLOOR FRT	-	1284106.00	O
1.	deposit (Other than Current Account)	DEPARTMENT MADAME CAMAE ROAD NARIMAN POINT, MUMBAI, MAHARASHTRA, INDIA, 400021	**		

DEVELOPMENT CORPORATION LIMITED

1. Amount shown for SFT-005 and SFT-010 is as per below formula:-Aggregate gross amount received from the Person (-) Aggregate gross amount paid to the Person

PART F - Details of Tax Deducted at Source on Sale of Immovable Property u/s 1941A/TDS on Rent of Property u/s 1941B/TDS on payment to resident contractors and professionals u/s 194M (For Buyer/Tenant of Property /Payer of resident contractors and professionals)

Sr. No.	Acknowledgement Number	Name Of Deductee	PAN of Deductee	Transaction Date	Total Transaction Amount	Total TDS Deposited***	Total Amount *** * Deposited other than TDS
Sr. No.	TDS Certificate Number	Date of Deposit	Status of Booking*	Date of Booking	Demand Payment	TDS Deposited***	Total Amount ### Deposited other than TDS
開闢		Gross Total Across Deductor(s)		THE BUILD	PARTE S	10003461536	h Hara

No Transactions Present

(All amount values are in INR)

PART G - TDS Defaults* (Processing of Statements)

Sr. No.	Financial Year	Short Payment	Short Deduction	Interest on TDS Payments Default	Interest on TDS Deduction Default	Late Filing Fee u/s 234E	Interest u/s 220(2)	Total Default
Sr. No.	TANs	Short Payment	Short Deduction	Interest on TDS Payments Default	Interest on TDS Deduction Default	Late Filing Fee u/s 234E	Interest u/s 220(2)	Total Default

No Transactions Present

Notes:

1.Defaults relate to processing of statements and donot include demand raised by the respective Assessing Officers.

2. For more details please log on to TRACES as taxpayer.

Contact Information

Part of Form 26AS	Contact in case of any clarification
A	Deductor
A1	Deductor
A2	Deductor
В	Collector
C	Assessing Officer / Bank
D	Assessing Officer / ITR-CPC
Е	Concerned AIR Filer/SFT Filer
F	NSDL / Concerned Bank Branch
G	Deductor

Legends used in Form 26AS

*Status Of Booking

Legend	Description	Definition
U	Unmatched	Deductors have not deposited taxes or have furnished incorrect particulars of tax payment. Final credit will be reflected only when payment details in bank match with details of deposit in TDS / TCS statement
P	Provisional	Provisional tax credit is effected only for TDS / TCS Statements filed by Government deductors."P" status will be changed to Final (F) on verification of payment details submitted by Pay and Accounts Officer (PAO)
F	Final	In case of non-government deductors, payment details of TDS / TCS deposited in bank by deductors have matched with the payment details mentioned in the TDS / TCS statement filed by the deductors. In case of government deductors, details of TDS / TCS booked in Government account have been verified with payment details submitted by Pay and Accounts Officer (PAO)
0	Overbooked	Payment details of TDS / TCS deposited in bank by deductor have matched with details mentioned in the TDS / TCS statement but the amount is over claimed in the statement. Final (F) credit will be reflected only when deductor reduces claimed amount in the statement or makes additional payment for excess amount claimed in the statement

**Remarks

Legend	Description	
'A'	Rectification of error in challan uploaded by bank	
'B'	Rectification of error in statement uploaded by deductor	l l
'C'	Correction/Rectification of error in Statement uploaded by SFT Filer	
'D'	Rectification of error in Form 24G filed by Accounts Officer	
'E'	Rectification of error in Challan by Assessing Officer	
'F'	Lower/ No deduction certificate u/s 197	
'G'	Reprocessing of Statement	
'O'	Original Statement uploaded by SFT Filer	
'R'	Reversal of Entry in Original/Correction Statement uploaded by SFT Filer	
'T'	Transporter	1

[#] Total Tax Deducted includes TDS, Surcharge and Education Cess
Tax Deducted includes TDS, Surcharge and Education Cess
+ Total Tax Collected includes TCS, Surcharge and Education Cess
++ Tax Collected includes TCS, Surcharge and Education Cess
*** Total TDS Deposited will not include the amount deposited as Fees and Interest
Total Amount Deposited other than TDS includes the Fees, Interest and Other ..etc

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

- - (a) the audited Profit and loss account for the period beginning from 01/04/2019 to ending on 31/03/2020
 - (b) the audited balance sheet as at, 31/03/2020; 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.

Acres

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

SI Qualification Type No.	Observations/Qualific	eations & D
Place AURANGABAE Date 02/01/2021	Name Membership Number FRN (Firm Registrati	
	Address	B 101/102, COSTA MAPLE, NEAR SSC B OARD,, Aurangabad, MAHARASHTRA ,431001
NA	भी केल मुहते दर्भ	SABS & ASSOC
1/1/2		Aurangaban Ess
	LE TAX DEPART	CCOUMINITY

FORM NO. 3CD

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

1	Name	of the a	ssessee			ATION LIMITEI	D SMART CITY D	L'ILOTINE.	
2	Addre	ess	,	iel		AURANGABAD I L, AURANGABA	MUNICIPAL COR D, AURANGABAD		
						HARASHTRA, 4	31001		
			count Number			AAOCA7749K			
				e to pay indirect ta		Yes			
				goods and services					
				the registration nur					
	numb	er or an	y other identif	ication number alle	otted for the				
	same								
- 1	S1	Type				Registration	Number		
	No.								
_	1		and Services tax	MAHARASHTRA	1	27 AAOCA77	49K 1ZX		
	Status		<u>C</u>			Company 01/04/2019 to 31/0	12/2020		
		ous year				2020-21			
		ssment Y		C	1-:-141				
8				f section 44AB und					
	S1	Releva	nt clause of sec	tion 44AB under w	nich the audi	t has been conduc	tea		
	No.	Clause	44AB(a) Total a	ales/turnover/gross	a like at her	duese as and and in a co	saified limits		
0	1			as opted for taxation					No
8	a		under which op		i under seem	JII I I JDAMI I JDA	A/IIJDAD		1110
9				f Persons, indicate	nomas af no	tnans/manthass an	d their profit cheri	ng ratios. In	2000
9				of members are in			d their profit sharn	ng rados. In c	case
	S.No.		Name	of members are in	determinate (or unknown 4		Drofit 9	Sharing Rati
	5.110.		Name			/h		(%)	Sharing Kan
								(70)	
	Nil								
0	Nil	If there	is any change		members or i	in their profit char	ring ratio since the	a last date of	the
9	b		g year, the part	in the partners or r iculars of such char Name of Partner/ Member	members or inge. Type of change	54 /h/	Remarks	e last date of	`the
9	b S.No	precedir Date o	g year, the part f change	in the partners or riculars of such char Name of Partner/ Member	members or nge. Type of change	Old profit New profit ratio Sharing Ratio	Remarks	7	
	s.No	Nature of every	g year, the part f change	in the partners or riculars of such char Name of Partner/ Member	members or nge. Type of change	Old profit New profit sharing Ratio Ratio	Remarks	7	ıs year, natu
	S.No	Nature of every	of business or probusiness or pro-	in the partners or riculars of such char Name of Partner/ Member rofession (if more tofession).	members or nge. Type of change	Old profit New profit Sharing Ratio Sharing Ratio	Remarks g is carried on durin	g the previou	is year, natu
	S.No	Nature of every Sector	of business or probusiness or probus	in the partners or riculars of such char Name of Partner/ Member	members or nge. Type of change	Old profit New profit Sharing Ratio Ratio Sub Sector Other Social or co	Remarks is carried on durin	g the previou	code
10	S.No a S.No 1 2	Nature of every Sector SOCIA	of change of business or probusiness	in the partners or riculars of such charles of Partner/Member rofession (if more to fession).	nembers or inge. Type of change han one busi	Old profit New profit Sharing Ratio Ratio Sharing Ratio ness or profession Other Social or co Other services n.e.	Remarks is carried on durin mmunity service n.c.	g the previou	Code 19009 21008
	s.No	Nature of every Sector SOCIA OTHE	of business or probusiness or probus	in the partners or riculars of such charles of Partner/Member rofession (if more to fession). UNITY WORK	nembers or inge. Type of change han one busi	Old profit New profit Sharing Ratio Ratio Sharing Ratio ness or profession Sub Sector Other Social or co Other services n.e. ssion, the particular	Remarks is carried on durin mmunity service n.c. ars of such change	g the previou	Code 19009 21008 No
10	s.No a S.No 1 2 b S.No	Nature of every Sector SOCIA	of business or probusiness or probus	in the partners or riculars of such charles of Partner/Member rofession (if more to fession).	nembers or inge. Type of change han one busi	Old profit New profit Sharing Ratio Ratio Sharing Ratio ness or profession Other Social or co Other services n.e.	Remarks is carried on durin mmunity service n.c. ars of such change	g the previou	Code 19009 21008
10	S.No a S.No 1 2 b S.No Nil	Nature of every Sector SOCIA OTHE If there	of business or probusiness or probus	in the partners or r iculars of such char lame of Partner/ Member rofession (if more to ofession). UNITY WORK In the nature of busin Sector	nembers or inge. Type of change han one business or profes	Old profit New profit Sharing Ratio ness or profession Sub Sector Other Social or co Other services n.e. ssion, the particula	Remarks is carried on durin mmunity service n.c. ars of such change	ng the previou	Code 19009 21008 No Code
10	s.No a S.No 1 2 b S.No Nil a	Nature of every Sector SOCIA OTHE If there Busines	of business or probusiness or probus	in the partners or r iculars of such char Name of Partner/ Member rofession (if more to ofession). UNITY WORK In the nature of busin Sector unts are prescribed	nembers or inge. Type of change han one business or profes	Old profit New profit Sharing Ratio ness or profession Sub Sector Other Social or co Other services n.e. ssion, the particula	Remarks is carried on durin mmunity service n.c. ars of such change	ng the previou	Code 19009 21008 No
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9		ints admiss				, raditivii	and Dedt	ction De	tan rabic	Jac the J		c I age		
_		Section	.o.o and	5001101		nt debite	ed to An	nounts a	dmissible	e as ne	r the	provision	ns of the I	ncome-
1	5.140.	Section			profit	and							if any speci	
4	/				accou								t, 1961 or I	
7	41	1			- Cour		tile	. CIC YUII	- P. C. 131				,	

								behalf.	02 01	any our	a garden	nes, circu	, 0.0	., 1004	
Nil															
20 a								ssion for	servic	es render	ed, where	such sur	n was o	therwis	se pa
		as profits		dend. [Section	on 36(1)	(ii)]								
		Descript									15		mount		
20 b				receiv	ed fro	m emple	yees f	or variou	is fund	ls as refer	red to in s	section 36	(1)(va):		
	S.No.	Nature o	f fund					Su		5 - 5 - 5 - 5 - 5 - 5 - 5 - 5 - 5 - 5 -	date for		tual Th	e act	tual
									eived	payn	nent	amount p	aid of	pay	mer
	_							fro					the		con
								em	ployee	es			aut	horitie	S
	Nil														
21 a					moun	ts debite	ed to th	ne profit	and lo	oss accou	nt, being	in the na	ture of	capital,	, per
		isement e		ure etc											
		l expendi													
		Particula										Amount	in Rs.		
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				ture in	any so	ouvenir,	brochu	re, tract,	, pamp	hlet or the	e like pub	lished by	a politic	cal part	у
		Particula										Amount	in Rs.		
		diture inc		clubs	being	entrance	fees a	nd subsc	cription	ns					
		Particula						Mary						Am	oun
	Expen	diture inc	curred at	clubs	being	cost for	club se	ervices a	nd fac	ilities used	d.				
	S.No.	Particula	irs	4	177	£38	4155	>.				Amount	in Rs.		
	Expen	diture by	way of	penalty	or fin	ne for vi	olation	of any 1	aw for	the time	being for	ce			
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1	Expen	diture by	way of	any otl	ner per	nalty or	fine no	t covere	d abov	е					_
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				r any i	ournos	se which	is an c	ffence o	r whic	h is prohi	bited by l				
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(b) Am		admissibl		section	1 40(a)):-	43.40	4	į.	////					
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		4 /	Ais.		Williams.	The state of the s	No.			able		100		District	
(B) De	tails of p	ayment o	n which	tax ha	s beer	n deduct	ed but	has not b	een p	aid during	the previ	ious year	or in the	subse	que
before	the expir	y of time	prescri	bed un	der sec	ction200	(1)	- 47 h		111					•
	S.No.	Date	of Amo	unt of	Natur	e of N	ame	of PAN	of A	ddress	Address	City	or P	incode	An
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(ii) as r	payment	referred t	to in sub	-clause	e (ia)										-
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		ection (1)										AND DESCRIPTION	manage and a		
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		payment		of		the	the		ne 1	Line 2	Town o		of	tax of	
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(iii) as	(A) D	etails of p			re o	f Name	0+1	PANI	OTIAN						node
(iii) as	(A) Do	etails of p	Amour	nt Natu		of Name			Carrier Contract	dress Li					code
(iii) as	(A) Do	etails of p	Amour	nt Natu paym		of Name the pa	yee	the	1	dress Li	Line 2	? To	wn (or	code
(iii) as	(A) Do	etails of p	Amour	nt Natu paym		The second second	iyee		. 1	dress Li		? To			code



		payment		Nature of payment	the	of PAN of the payee,if	Addres Line 1	S Address Line 2	City or Town or District	Pincode	Amount of levy deducted	of	(V
			payment	payment	payer	avaliable			District		deducted	any	orcea,
	ge bene	fit tax und	ler sub-cla	iuse (ic)								1	
		nder sub-											
(vi) roya		ense fee, s			er sub-cla	use (iib).							
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	S.No.		of Amou					lress Line 1		City	y	Pincoo	de
	-11 =1	payment	payme	ent pa	ayee	the paye			Line 2		19		
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section 4		O(ba) and											
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or ac						the details:							
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		HII IT		Payment						N	umber of	the p	ayee,
				h		Fires soft		1/1/		av	vailable		
(e) Prov	ision fo	r paymen	t of gratui	ty not allo	owable u	nder section	40A(7)	1/77					
(f) Any	sum pa	id by the a	assessee a	s an empl	oyer not	allowable u	nder sec	tion 40A(9)	A				
		of any liab				7777 - 14	- September 1				and a second		
		Nature C			The State of the S	6	de Mil	A	mount in R	S.	7		
(h) Ame					ms of sec	tion 14A in	respect	of the expe			relation to	incom	e wh
does not	form r	oart of the	total inco	me									
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(i) Amo		dmissible			o section	36(1)(iii)	CAT !	and the second	All P	-			
		day of the same		- Committee -		the state of the same of	ro Smal	I and Medi	um Enternr	ices Dev	elonment	Act	
44 111110		microst m	adiiissioi	c under s	cetion 23	of the lyffe	io, omai	i and wicur	um Emerpi	iscs Dev	ciopinent	Act,	
		of any nor	mont mo	lo to porc	one enooi	fied under a	nation A	0A(2)(b)					
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85 & ASSO

ACCOUNT

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<i>ia</i> :	Nil			_									
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27 a													
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	CEN	VAI/IIC		Amou	nt								rofit
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27 b			ncome or ex	nenditu	re of prior	neriod cre	dited o	or dehite	d to the n	ofit and I	oss accoun	t ·-	
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111	5.140.	Type		1	articulars		A	mount			1		
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	Nil	1									133.011114	-,	
28		her during	g the previou	us year t	he assesse	e has recei	ved any	y proper	ty, being s	hare of a	company n	ot being a	П
	as refe	erred to in	n section 56	(2)(viia))	ZN.		118					
	S.No.	Name	of PAN	of the	Name of	the CIN	of the	compan	y No. of	Shares	Amount	of Fair	M
		the pers	son person,					1/1/	Receiv	ed o	considerati	on valu	e of
		from	availab	le	which sl	nares				1	paid	shar	es
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		received	1 1		1000	E 12 E 7							
20	Nil	mpost etc nt.) unt of Cen and its trea Tax Cred VAT/ITC ing Balan it Availed it Utilized ng/Outsta nce culars of in . Type ther during bany in wh ferred to in . Name the pers from which shares received ther during narket valu . Name of consider shares ther any a red to in c s, please fi . Nature its of any owed) repa	- (1	11	739	(2) (2) (3) (4) (4) (4) (4) (4) (4) (4) (4) (4) (4			C :	C 1	1:1	1 .1	la.
29									availed of or utilised during the preventing Central Value Added Tax Crest Treatment in Loss/Account Loss/Acc				
												Treatment in Loss/Accounts Seacount:- Prior period trelates(Year ryformat) Inpany not being nate consideration and consideration desired trelates of Fair values and the same of Fair values and the	
	3.140.						person	ι, 11 ΙΝΟ.	of Shares			1	
	Ti dinama	DOS TRIBUTA	racion receiv	ved for i	sauc of av	anabic		8	7	900,000	200		
100	Nil	Dittal Co	141	1		No seed your live				Treceive	1	Sildi	
A(a)	Whetl	her any a	mount is to	be inclu	ided as in	come char	geable	under th	ne head 'in	ncome fro	m other so	ources' as	No
custom tax, levy and los 27 a 27 b 28 29 A(a) B(b) B(b)	referred to in clause (ix) of sub-section (2) of section 56?							17.7	ALCOHOL:	A STATE OF THE PARTY OF THE PAR			
	If yes	, please fi	urnish the fo	ollowing	details:	Ulcul	1000	Total State of the last of the	A.				
						Christian Service	(SECTION)	Amou	int (in Rs.)			
B(a)											om other so	ources' as	No
	referr	ed to in c	lause (x) of	sub-sec	tion (2) of			And a second					
B(b)	If yes	, please fi	urnish the fo	ollowing	details:								
			of income:					Amou	ınt (in Rs.)			
30	Detail	ls of any	amount bo	rrowed	on hundi	Loss/Accounterticulars Amount Amount Prior period itrelates(Year yyformat) Proor period itrelates(Year yyformat) Prior Prior Period itrelates(Year yyformat) Prior	e amoun	No					
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			PAN of A	Address	Address		State	Pin			Amount	Amount	Date
				Line 1	Line 2			code			Treatment in Loss/Accounts loss account: Prior period itrelates(Year yyformat) company not being dequate consideration paid res which exceeds the details of the sam to feration ed share of the sam of the details of the sam to feration ed share of the sam of the details of the sam to feration ed share of the sam of	Rep	
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		whom	available										
	1 1	borrowed	1										
		or repaid											
		on hundi									L		
1	Nil						1				200		1
A(a)				ent to tra	nsfer price	e, as referre	ed to in	sub-sec	ction (1) of	section 9	2CE, has b	een made	No
100			vious year.	11	1								
A(b)			urnish the fo				- 12	0				0.1=	
	S.No.	Under	which A										
			of sub-R		of mone		lable						
			(1) of pr			the assoc					n such exc		oney
		section	92CE ac	ijustmen	nt enter	prise	IS C	rej	patriated 1	noney W	hich has	HOU	



	a	orimary adjustment is made		required to repatriated to as per the prov of sub-section section 92CE.	India pr			repatri	ated withind time	n	
B(a)	Wheth	er the assessee has in	curred exp	enditure during	the previ	ious year b	y way of i	nterest o	r of simila	r nature No	,
		ing one crore rupees									
		please furnish the fo				1					
		Amount (in Rs.) Ea			(in Rs.)	Details	of	interest	Details	of in	iteres
17		of expenditure by intway of interest or deport similar nature are	erest, preciation nortization	tax, of expend and way of or of	liture by interest similar	forward a (4) of sec	as per sub- tion 94B.	orought section	expenditution forward at (4) of sec	re can be set to	arrie ectio
11000		du		the (i) above nature (ii) above nature (iii) above	which 30% of as per		Rs.)	int(in	Assessme Year	Rs.)	it(in
	Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96,										
	during the previous year.(This Clause is kept in abeyance till 31st March, 2021) If yes, please furnish the following details:										
		•	-								
	S.No.	Nature of the impern	nissible avo	oidance arrange	ment					he previous	
		Management of the second of th		er grap	182					o the arrange	
		llars of each loan or o	deposit in a	in amount excee	eding the	limit spec	ified in sec	tion 269	SS taken o	or accepted o	durir
		vious year :-	And I	\$180 S1 \$5	4	11					
		Name of the Addre		Permanent			Maximun			ne In case	
- I	-	lender or the le		Account	1	the loan				sit loan or o	
		depositor depos		Number(if	or	or	outstandi			en was	tak
		Manager Comment		vailable with		deposit			accepte		ccept
				he assessee) of			at any			ie by cheq	
				he lender or the	accepted	2 8 3			bank dra		dr
· · · · ·			C	lepositor	At .	up	previous			of whether	4.1
		A. V			1500	during	100	C. C	ectronic	same was	
	.]	A A	M. A.	74 Wall	A. Market	the	A 1	2000	earing stem	by an a	ccept
Salan	Teleformus				24 24	year	140		ough		chec
	The same of		A STATE OF THE PARTY OF THE PAR	The Republic Parks		year			14/5/5	t. or an a	
	The same of			THE STATE OF STATE	1.704	18 B	1 100	100		payee	ba
	3.0		Alf for the	Park is a secondary	MACH	100	A STATE OF THE PARTY OF THE PAR	150		draft.	
	Nil	The same of the sa	7 6.7		PA		400				
31 b	Particu	lars of each specifie	d sum in a	n amount excee	ding the l	limit speci	fied in sec	tion 269	SS taken	or accepted of	duri
		evious year:-	No.	Company Assessment		District of the last of the la	in the same			1	
	S.No.	Name of the person	from Add	ress of the p	erson Pe	rmanent	Amount	Whethe	er the I	n case	t
h		whom specified su					of	specifie		specified sur	m w
		received	sum	is received	Nu	ımber (if	specified			aken or acc	
	127	1111				ailable	sum	accepte		by cheque or	
		e e			wi			•		draft, wheth	
						sessee) of	accepted		CONTRACTOR OF THE PARTY OF THE	same was	
						e person				or accepted	
						om whom				an account	-
						ecified .			a bank		
					sui			account			pay
	NI.			1 11 11 11 1 1 1 1 1 1 1 1 1 1 1 1 1 1	rec	ceived				oank draft.	
	Nil) and (h) 1	alaren 1 d	C - C			- h - 1 '				11. 1
(Doution 1		a) and (b) need not be ate or Provincial Act		ie case of a Gov	ernment o	company,	a banking o	company	or a corp	oration estab	nanı
		alars of each receipt or in respect of a sing	in an amou gle transac	tion or in respe	ct of tran	sactions re	elating to o	ne even	t or occas	ion from a p	oerso
by a Cen	a day	the previous was -	VIICLE SHCD	receipt is other	wise that	n by a che	que or bar	ik draft	or use of	electronic ci	carı
by a Cen	a day during	the previous year, v									
by a Cen	a day during	through a bank acco	ount :-	ver Permanent	Account	t Notura	-	f Amo	int of Das	oint Data	
by a Cen	a day during	Name of the Addre	ount :-					of Amou	unt of Rec	200	
by a Cen	a day during	through a bank acco	ount :-	Number	(it	f transacti		of Amou	unt of Rec	eipt Date receipt	
by a Cen	a day during	Name of the Addre	ount :-		(it	f transacti		of Amou	unt of Rec	200	

						assessee) Payer	of	the						
31	b(b)	a day o	or in respect o	f a single tr	ansaction	exceeding to or in respe	ect of tr	ansa	ecified in section actions relating ee cheque or a	to one	e event c	or occasion	from a pers	son,
			Name of the I	Payer	Addre	ss of the pa	ayer		Permanent Number (if av the assessee) o	ailable	e with	Amount of R	Receipt	
31	b(c)	in a da	y or in respec	t of a single	e transacti	on or in re	spect o	he li	mit specified in nsactions relations aring system the	sections sections	on 269S' one ever	nt or occasion	on to a pers	son,
		year :- S.No.	Name of the Payee	Address payee	of the	Permanen Number available assessee) Payee	with		Nature transaction	of	Amount Paymen		Date Payment	of
31	b(d)	day or by a cl	in respect of a	a single tran draft, not be	saction or eing an acc	exceeding in respect	of tran	isacti	pecified in sections relating to an account pay Permanent Number (if av	one e ree bar Arailabl	vent or onk draft, ccount e with	occasion to a during the p	person, m	ade ar :-
Co	mpan persoi	y, a pos ns refer Particu	st office saving red to in Notif alars of each r	gs bank, a concept of the content of	ooperative S.O. 206: of loan or	bank or it 5(E) dated deposit or	the ca 3rd Jul	f receise of	the assessee) of the payment of transactions roll?) ed advance in	ent to eferred	a Govern	ection 269SS	S or in the c	case
		S.No.	Name of the payee			Account	of (if repare he e)of	the a	Maximum amount entistanding in the account at any time during the previous year	repay was by or draft of el cleari system	ment made cheque bank or use ectronic ng	draft.	by cheque , whether repaid by tyee cheque	the an
31	d	269T during		wise than by year:—	y a chequ		draft o	or us	nce in an amou e of electronic	cleari	ng syste	m through a	bank acco	ount
		Nil				1 11		ava pay	ilable with the	assess	ee)of the	any spec received of by a che draft or us clearing sy	otherwise the control of the control	than bank onic gh a
31	e	Partice 269T							nce in an amou nt payee chequ					
550	CIATA		Name of the	payer	Address	of the pay	ver		manent Accou ilable with the er			of loan any spec received t bank draft		or ance e or ot an

126840W Aurangabad

33 3	akei	:: (Pa	Nil Wheth	ed from Gov et)	forward t Natur	, Governme	reciation owance	any, bar allowan Amoun as	ce, in the All losses/ allowar not allowed under section	mpany or e followin Amount as cestjusted by withdra of addition A deprecia on account of opting for taxation under section 115BA be filled in for assessm year 2020-21	g manner, Amount (give I relevant Amount was assessed al ation	or any deposition establish to extent avassess reference	it or specified by a Callable ed Remark	entral, Stat
33 3	aker or Pr 2 a	n or a covin	Nil Wheth	ed from Govet) s of brought Assessment Year	forward t Natur	loss or dep	reciation owance	any, bar allowan Amoun as	ce, in the All losses/ allowar not allowed under section	mpany or e followin Amount as cestjusted by withdra of addition A deprecia on account of opting for taxation under section 115BA be filled in for assessm year 2020-21	g manner, Amount (give I relevant Amount was assessed al ation	tion establish to extent ava as assess reference order) Order U/S as	ailable ed Remark	entral, Stat
33	2 a		Nil Wheth	s of brought Assessmen Year	Natur		owance	Amoun as	All losses/ allowar not allowed under section	Amount as by withdra of addition A deprecia on account of opting for taxation under section 115BA be filled in for assessmyear 2020-2	Amount (give relevant Amount was assessed al ation	as assess reference order) Order U/S a	ed Remark to	KS .
3	32 1		Nil Wheth	Year		e of loss/all		as	losses/ allowar not allowed under section	as by withdray of addition A depreciation account of opting for taxation under section 115BA be filled in for assessmyear 2020-2	(give relevant Amount was assessed al ation	reference order) Order U/S a	to	cs
3	32 1)	Wheth						allowar not allowed under section	by withdray of addition depreciation account of opting for taxation under section 115BAA be filled in for assessmyear 2020-2	A(To	order) Order U/S a	E/	
3	32 8)	Wheth	er a change					allowed under section	withdray of addition A deprecia on account of opting for taxation under section 115BA be filled in for assessm year 2020-21	was assessed al ation		nd	
3	32 1)	Wheth	er a change						account of opting for taxation under section 115BA be filled in for assessmyear 2020-21	A(To			
3	32 1)	Wheth	er a change	The state of the s	A STATE OF THE PARTY OF THE PAR				under section 115BA be filled in for assessm year 2020-21	A(To I			
3	32 1)	Wheth	er a change						in for assessm year 2020-21	ent			
3	32 1)	Wheth	er a change					1				1	
3	32 H)	Wheth	er a change		5		028511	1	only)				
3	02 0			ier a change	in about	alding of the		S DODE		1/1/			into Min	
3			ING ING									ear due to wn vard in terms		
3		- 1	section		i prior te	THE PICTO	us year c	annor o	c anowe	d to be ca	arrica forv	varu ili terilis	, 01	
3	32 0			A Control of the Cont	see has in	ncurred any	speculat	ion loss	referred	to in sect	ion 73 dur	ing the previ	ous year.	No
	-1			please furnis			Specular	Controls		to in sec.	ion 75 dan	ing the pre-	ous yeur.	1110
		1	details	below		The same of the sa	A District	and a second	Company of	plich.				
3	32 0	i	Wheth	er the asses	see has	incurred an	y loss re	ferred to	in sect	ion 73A i	n respect	of any speci	fied busine	ess No
3				the previou		MARY		+8000	. a to		AL PERSON	A STATE OF THE STA		
3				please furnis	h details	146, 1	AX		100	and the same				
3			of the			44 Description			A PERSONAL PROPERTY.	Market Comment	A STATE OF THE STA			
L	32		as refe	erred in expl	anation t	o section 73	3		any is d	eemed to l	e carrying	g on a specula	ition busine	ess No
			incurr	please furnised during th	e previou	s year								
3					leduction		nissible i	ınder Cl	napter V	A or Chap	oter III (Se	ction 10A, S	ection 10A	A) No
			Secti	on		Amount								
2	34 8	Vil	W/la a 4 la	41	:		1	-114-4-		41	·	l	D Cl	A NI -
13	, 7 6	- 1		BB, if yes p			duct or c	onect ta	as per	me provi	SIONS OF C	hapter XVII-	ъ ог спар	ICI INO
-			S.No.		Section		Total	Tota	1 17	otal	Amount	Total	Amount	Amount
			B.140.	deduction	Section	payment	amount	1			Amount of tax		Amount of tax	Amount of
				and		payment	paymen			n which		on which		deducted of
				collection			or recei		was ta			tax was		collected
1				Account				he requ		200	collected	100000000000000000000000000000000000000	collected	not
				Number			nature	to	be o		out of (6)		on (8)	deposited
		,		(TAN)			specifie			ollected	0. (0)	collected	(0)	to th
				, , ,			in colun		at			at less		credit
							(3)		10000	pecified		than		the Centr
								200000000000000000000000000000000000000		ite out of		specified		Governme
*									1350 60	5)		rate out of		out of (
1	*									8		(7)		and (8)
10	13	- L	Nil									1		1
B	12	4	Wheth	er the asses	see is req	uired to fur	nish the s	tatemen	t of tax of	leducted o	r tax colle	cted. If yes, I	Please furn	ish No
1	34			tails:	10.5							200 100		

	S.No.	Tax deduction and collection Account Number (TAN)	Type of	Form	Due date furnishing		Date of furnishing, if furnished	tax deducontains	letails/trar re require	collected on about isactions	furnish	
34 c	Nil Wheth	ner the assessee is	liable to	pay inte	erest under sect	ion	201(1A) or s	section 20	6C(7).If	ves pleas	e furnish	Not
	, vineti	ier the assessee is	naoie to	pay me	rest under seet	.1011	201(111) 01 1	section 2	,00(1).11	yes, preus	c rarmon	Applicable
	S.No.	Tax deduction Account Number			under 201(1A)/206C	sect	rest Amoun tion paymen is Amoun	ıt.		mn (2) a		date of
	Nil				payable							
35 a		case of a trading	concern	give que	antitative detai	ls of	nrinicinal it	ems of go	oods trade	d		
33 [4		Item Name	oneern,	Unit	annutive detail	13 01	Opening stock	Purchases during the previous	Sales during the previous	Closing	stock	Shortage/ excess, if any
	Nil			- CORNE				10				
35 b	and by	case of a manufac y-products :-	turing co	ncern, g	ive quantitativ	e det	tails of the pr	incipal ite	ems of rav	v material	s, finished	products
35 bA		naterials :										
	S.No.	Item Name	Unit	Openin stock	gPurchases during previous year	the r	the previous	during the previous	Closing stock	*Yield of finished products	age of yield	Shortage/ excess, if any
	Nil		<u> </u>				year	year		L	L.,,,	
35 bB		ed products:	11.7		COLD COLD		100					
	N. Carrier	Item Name	Unit	Openin stock	gPurchases	100	Quantity manufactur ed during the previous year	previous	uring the	Closing	stock	Shortage/ excess, if any
35 bC	Nil By pr	oducts:	- 17	CH	LY DEF	14	The same	A CONTRACTOR OF THE PARTY OF TH	Alle			
		Item Name	Unit	Openir stock	ngPurchases during previous yea	the	Quantity manufactur ed during the previous year	-previou	uring the	Closing	stock	Shortage/ excess, if any
	Nil											
36 In		of a domestic com										
	S.No.	(a) Total amount of distributed profits	reduction	on as d to in 115	reduction referred to	as	thereon)Date of F mount		with Amou	
	Nil											
A(a)	clause	her the assessee he (22) of section 2				nati	ure of divide	end as ref	ferred to i	n sub-cla	use (e) of	No
A(b)	S.No.	, please furnish th Amount received		ing deta	ils:		Date of	receipt				
37 W	Nil hether an	y cost audit was o	carried or	ıt								Not Applicab
		the details, if an /value/quantity as										Аррисац



38 V	Whet	her any a	udit was condu	cted ı	under the Centra	al Excis	e Act, 1	944					Not
													Applicabl
					disqualification								
					be reported/ider				2011			0. 11	
					under section 7		the Fina	ince Act, I	994 in	relation to val	uation of	of taxable	The state of the s
					ied by the audit								Applicabl
					disqualification							,	
					be reported/ider								
					rofit, etc., for th	e previ							
		culars	Previous Year	•				Preceding	previo	ous Year			
		turnover	1			77:	274695					1	99112584
		assessee										Lat	
		profit /	1402	837	7727469	5 1.82	%			199	112584	%	
	Turno	CO. (1) (1) (1)		- 1									
		profit /	8140	305	7727469	5 10.53	3 %	10	89625	55 199	112584	54.72 %	
	Turno												
	Stock				7727469	5 %				199	112584	%	
	Trade	2	'										
ľ	Turn	over										1.	
e l	Mate	rial	- 1			%						%	
		ımed/	_										
1	Finis	hed			and the same		Jan.						
	good			- 1	the state of the s			.					
	produ				Mary made	想题。		100					
					or principal iten								
					nd raised or refu					ear under any t	ax laws	other tha	n Income-
	tax A				1957 alongwith			ant procee	edings				
		S.No. F	inancial year	to l	Name of other	Tax Ty	pe	(Demand	Date	of demand	Amour	nt Re	emarks
		W	hich dem	nd/ 1	law 🚜	ra	ised/Ref	und	raised	/refund			
		re	efund relates to			re	ceived)	/W	receiv	ed			
		Nil				77,33 Ho		1/1/					
					ired to furnish s	tatemer	nt in For	m No.61 c	r Form	No. 61A or F	orm No	. 61B?	No
	A(b)		lease furnish th	7400			15 (2)	111					
		1000	come-tax Ty		of Due dat		Date o	f furnishin	ng, Wh				se furnish
	-		epartment For	m	furnishing		if furnis	shed	cor	AND SECURE	5.00		e details/
	4		eporting	- Hill		San Andrews	Carlo Carro	A STATE OF THE PARTY OF THE PAR	abo				ns which
			ntity	V	BEST PROPERTY.		THE REAL PROPERTY.	- 45		nsactions which		are not rep	orted
		13.0	entification	11	i e			at "E" TAU	req	uired to be rep	orted		
			umber	Salar Salar	WAY THE	ME	TOA		1				
43	A(a)				arent entity or a	lternate	e reporti	ng entity i	s liable	to furnish the	report a	as referred	No
			-section (2) of			HER (COLUM	Marie Services		15075				
	A(b)		lease furnish th					San San					
					lame of parent e	entity	Name			Date of furn	ishing		
			en furnished				reportin	_	(if	of report	1		
			e assessee or				applica	ble)					*
		1 .	arent entity or	1000000					-		- 1		
		al	ternate report	ing					11				
		er	ntity										
	A(c)	If Not d	ue, please ente	rexpe	ected date of fur	nishing	the rep	ort					
44					re of entities reg				under	the GST:(This	Clause	is kept in	abeyance
			March, 2021)										
		S.No. T		Exp	enditure in resp	ect of e	ntities r	egistered i	ınder C	ST		Expenditu	ire
		01			ating to goods R					Total payme			
		1000	curred during		services f			ler other	.5 10	registered ent			ered under
			e year	exe	Annual Control of the			registe	red	Togistored offt		GST	. Ju diluoi
		"	e j cui	GST		cheme	tion	entities					
i				001	. 5	CHOTHE		Citities	,				

Place Date

AURANGABAD

02/01/2021

Name

Membership Number
FRN (Firm Registration Number)
120222
126840W



Form Filing Details	
Revision/Original	Original

			Additio	on Details(Fro	m Point No. 18)			
Description of	Sl.No.	Date o	f Date put to	Amount	Adjustn	nent on account	of	Total Amount
Block of Assets		Purchase	use		MODVAT	Exchange Rate Change	Subsidy Grant	
Furnitures &	1	07/05/2019	07/05/2019	103800				103800
Fittings @ 10%								
Total of Furniture	s & Fit	tings @ 10%						103800
Plant &	1	19/10/2019	19/10/2019	170320				170320
Machinery @ 15%	2	14/06/2019	14/06/2019	1095846				1095846
Total of Plant & M	Tachine	ry @ 15%	112.	Asia,	<u> </u>			1266166
Plant &	1	01/04/2019	01/04/2019	183712448			T	183712448
Machinery @ 30%	2	10/06/2019	10/06/2019	6334912				6334912
Total of Plant & M	Tachine	ry @ 30%		N. C.	11/4			190047360
Plant &	1	07/05/2019	07/05/2019	55509				55509
Machinery @ 40%	2	03/09/2019	03/09/2019	89746	110			89746
	3	09/10/2019	09/10/2019	128800	Type -			128800
	4	30/11/2019	30/11/2019	80085				80085
Total of Plant & N	Tachine	ery @ 40%			781			354140

	A A A
Deduction Details(From Point No. 18)	
Description of Block of Assets Sl.No. Date of Sale etc. Am	ount
Furnitures & Fittings @ 10%	
Total of Furnitures & Fittings @ 10%	0
Plant & Machinery @ 15%	
Total of Plant & Machinery @ 15%	0
Plant & Machinery @ 30%	
Total of Plant & Machinery @ 30%	0
Plant & Machinery @ 40%	
Total of Plant & Machinery @ 40%	0

This form has been digitally signed by <u>SACHIN SUBHASH SANCHETI</u> having PAN <u>BAQPS7128N</u> from IP Address <u>103.59.104.70</u> on <u>2021-01-02 13:28:54.0</u> .

Dsc SI No and issuer 17513954CN=e-Mudhra Sub CA for Class 2 Individual 2014,OU=Certifying Authority,O=eMudhra Consumer Services Limited,C=IN



ANNEXURE TO FORM 3CD FOR

M/S AURANGABAD SMART CITY DEVELOPMENT CORPORATION. LTD.

Note to Clause 10 (a) - During the previous year, the company was engaged in providing Social and Community Work.

Note to Clause 10 (b) - There is no change in the nature of business carried on by the company as compared to the immediately preceding year.

Note to Clause 11 (a) - No specific books of account are prescribed under Section 44AA in case of the business of the company as the said section is not applicable to the company.

Note to Clause 13 (b) - A change in accounting policy is not a change in the method of accounting as mentioned in Para 22.7 of the Guidance Note.

Note to Clause 13 (d) - There is no change in profits of the company due to ICDS. Net Effect on profit is Nil.

Note to Clause 13 (f) - Subject to the below mentioned Disclosures relating to ICDS, All other disclosures as they are applicable are made thoroughly in form 3CD.

ICDS - X. Provisions, contingent liabilities & contingent assets:

Description of Provisions made	Opening Provisions	Additions	Payment Made	Closing Provisions
GST TDS Payable	-	6,995	-	6,995
TDS Payable	-	61,281	-	61,281
Total		68,276	-	68,276

<u>Note to Clause 14</u>: There is no change in the method of valuation of closing stock by the company. Stock is valued at the end of the year on cost Basis.

Note to Clause 18 (d) - In giving the dates under "date put to use" in respect of additions during the year, wherever necessary, we have relied on the date certified / provided by the company.

Note to Clause 21 (d) - We have to state that it is not possible for us to verify whether the payments in excess of $\rat{10,000}$ / 35,000 have been made otherwise than by account payee cheque / bank draft since the necessary evidence is not in the possession of the company. However the company has



SUPPLY OF THE PARTY OF BUILDING STREET

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certified that all such payments covered u/s. 40A(3) / (3A) of the Act read with Rule 6DD, were made either by account payee cheques drawn on a bank or by account payee bank drafts.

Note to Clause 23 - The identification of the specified persons covered u/s. 40A(2)(b) is made by the company on which we have relied.

Note to Clause 26 - The details of payments made after 31st March of the Financial Year, but before the due date for filing the return of income include only those payments made up to the date of signing of the report and does not include any payment which the company may make subsequently before the due date of filing the Return u/s. 139(1) or for which the evidence is not produced.

Note to Clause 26 - We have disclosed only those amounts which are covered u/s. 43B and have remained unpaid as at the year end. It is the primary responsibility of the management to get all the inward supplies reconciled with the GST Returns for the concerned period under audit. The Liability of GST is calculated as per the documents furnished before us for verification.

Note to Clause 31 - In respect of the amounts borrowed from bank such as cash credit, overdraft, term loan etc., the particulars under clause 31(a) are not furnished in the above statement as provisions of Sec. 269SS do not apply to such borrowings by way of loan or deposit.

Note to Clause 31 - It is not possible for us to verify whether the loans/deposits accepted or repaid exceeding $\stackrel{?}{\stackrel{\checkmark}{}}$ 20,000 otherwise than by an account payee cheque or bank draft as the necessary information is not in the possession of the company.

<u>Note to Clause 31</u> - Particulars are not furnished in respect of (a) amounts received from customers whether as advance or similar receipts as they are not treated as loans or deposits and (b) amounts refunded in full or part to the customers either on cancellation of orders or of excess amounts received.

<u>Note to Clause 31</u> - Particulars are not furnished in respect of parties from whom loans are borrowed in earlier financial years and are carried forward to the next financial year with no transactions during the year except provision/payment for interest thereon.

For M/s SABS & Associates

Firm Reg. No. 126840W

Chartered Accountants

CA Sachin S. Sancheti

Partner

Membership Number: 120222

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INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF

M/s Aurangabad Smart City Dev. Corp. Ltd.

REPORT ON THE FINANCIAL STATEMENTS

We have audited the accompanying financial statements of M/s Aurangabad Smart City Development Corporation Limited which comprise of the Balance Sheet as on March 31, 2020, the Profit and Loss Statement, for the year then ended and a summary of significant accounting policies and other explanatory information.

MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS.

The Company's Board of Directors is responsible for the matters 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 financial position, financial performance and cash flows of the Company in accordance with the accounting generally accepted in India, principles including Accounting Standards specified under section 133 of the Act read with Rule 7 of the Companies (Accounts) Rules, 2014.

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 prevention and detection of frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates

that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

AUDITORS' RESPONSIBILITY

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

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

We conducted our audit in accordance with the Standards on Auditing specified under Section <u>143(10)</u> of the Act.

Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements.

INDEPENDENT AUDITOR'S REPORT

The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the financial statements that give a true and fair view in order to design audit procedures that appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the Company has in place an adequate internal financial system over financial reporting and the operating effectiveness of such controls.

An audit also includes evaluating the appropriateness of 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 financial statements.

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

OPINION

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India,

- (a) In the case of the Balance Sheet, of the state of affairs of the Company as on March 31, 2020;
- (b) In the case of the Statement of Profit and Loss, of the profit of the Company for the Period beginning from 01/04/2019 to ending on 31/03/2020;

OTHER MATTERS /EMPHASIS MATTER

:

We draw attention to the following matters in the Notes to the financial statements:

a) <u>Contingency</u>: To the best of our knowledge and information provided to us there is no such contingency in the financial statements which, describes the uncertainty related to the outcome of the lawsuit filed against the Company.

b) Going Concern:

The Company has incurred a net profits / net cash profits during the current and previous year(s) and, the Company's current assets exceeded its current liability as at the balance sheet date. These conditions, along with other matters, indicate the existence of a material certainty that may cast significant existence and growth about the Company's ability to continue as a going concern.

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

As required by Section $\underline{143(3)}$ 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;



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INDEPENDENT AUDITOR'S REPORT

- b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
- c) The Balance Sheet and the Profit and Loss Statement, dealt with by this Report are in agreement with the books of account.
- d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with <u>Rule 7</u> of the Companies (Accounts) Rules, 2014;
- e) On the basis of the written representations received from the directors as on March 31, 2020, taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2020, from being appointed as a director in terms of Section 164 (2) of the Act.
- f) Based on the audit procedures and relying on the management representation we report that the disclosures are in accordance with books of accounts maintained by the assesse and as produced to us by the management.

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

(i) The Company has no pending litigations on its financial position in its financial statements.

- (ii) The Company has made provision, as required under the applicable law or accounting standards, for material foreseeable losses, if any, and as required on long-term contracts.
- (iii) There has been no amount to be transferred to the Investor Education and Protection Fund by the Company and hence no such delay in transferring amounts.

For M/s SABS & Associates Firm Reg. No.: 126840W Chartered Accountants

CA Sachin S. Sancheti

Partner

Membership No. 120222

Date: 02nd January 2020

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ANNEXURE TO THE AUDITOR'S REPORT

(Referred to in Paragraph (3) of our report of even date to the Members of Aurangabad Smart City Development Corporation Limited)

Based on the audit procedures performed for the purpose of reporting a true and fair view on the financial statements of the Company and taking into consideration the information and explanations given to us and the books of account and other records examined by us in the normal course of audit, and to the best of our knowledge and belief, we report that:

Fixed Assets - [Clause 3(i)]

- a) The Company has maintained proper records showing full particulars, including quantitative details and situation of fixed assets.
- b) The Company has a regular program of physical verification of its fixed assets under which fixed assets are verified in a phased manner over a period of one year, which, in our opinion, is reasonable having regard to the size of the Company and the nature of its assets. In accordance with this program, certain fixed assets were verified during the year and no material discrepancies were noticed on such verification.

Loans and Advances U/s 189 - [Clause 3(iii)]

According to the information and explanations given to us and based on the audit procedures conducted by us, we are of the opinion that the Company has not granted loan and advances to partnership firm and individuals or other parties covered in the register maintained under Section 189 of the Act.

Advances are granted to parties which are sundry creditors for work to be done in near future. Accordingly, the provisions of clauses 3(iii)(a), 3(iii)(b) and 3(iii)(c) of the Order are not applicable.

Loans, Investment, Guarantees and Securities

<u>U/s 185 and 186</u> - [Clause 3(iv)]

In our opinion, the Company has not entered into any transaction covered under Sections 185 and 186 of the Act. Accordingly, the provisions of clause 3(iv) of the Order are not applicable.

Acceptance of Deposits U/s 73 to 76 - [Clause

3(v)]

In our opinion, the Company has not accepted any deposits within the meaning of Sections 73 to 76 of the Act and the Companies (Acceptance of Deposits) Rules, 2014 (as amended). Accordingly, the provisions of clause 3(v) of the Order are not applicable.

Cost Records - [Clause 3(vi)]

The Central Government has not specified maintenance of cost records under sub-section (1) of Section 148 of the Act, in respect of Company's products/ services. Accordingly, the provisions of clause 3(vi) of the Order are not applicable.

Statutory Dues - [Clause 3(vii)]

According to information and explanation given to us 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, as applicable, have generally been regularly deposited to the appropriate authorities, though there has been a slight delay in a few cases, such amount is deposited with interest. Further, no undisputed amounts payable in respect thereof were outstanding at the year-ended 31st March, 2020 for a period of more



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than six months from the date they became payable.

There are no dues in respect of income-tax, sales-tax, service tax, duty of customs, duty of excise and value added tax that have not been deposited with the appropriate authorities on account of any dispute.

Repayment of loans or borrowings - [Clause 3(viii)]

The Company has not defaulted in repayment of loans or borrowings to any financial institution or a bank or government.

<u>Application of IPO, FPO and Term Loans - [Clause 3(ix)]</u>

The Company did not raise moneys by way of initial public offer or further public offer (including debt instruments).

Frauds Reporting - [Clause 3(x)]

Due to inherent limitation of audit, ultimate responsibility of prevention and detection of fraud rests with management and as per explanation provided to us no fraud by the Company or on the company by its officers or employees has been noticed or reported during the period covered by our audit.

Managerial Remuneration - [Clause 3(xi)]

The provisions of Section 197 of the Act read with Schedule V to the Act are not applicable to the company since the company is not a public company as defined under Section 2(71) of the Act. Accordingly, provisions of clause 3(xi) of the Order are not applicable.

Nidhi Company compliance - [Clause 3(xii)]

In our opinion, the Company is not a Nidhi Company. Accordingly, provisions of clause 3(xii) of the Order are not applicable.

Related Party transaction U/s 177 and 188 -[Clause 3(xiii)]

In our opinion, the company has not entered into any transactions / contracts of Clause (a) to (g) of sub clause (1) of Section 188 of the

Companies Act, 2013 without consent of Board of Directors of the Company with the related parties.

<u>Preferential allotment / private placement of shares or debentures - [Clause 3(xiv)]</u>

During the year, the company did not make preferential allotment/ private placement of shares/fully/partly convertible debentures. Thus, compliance with the requirement of Section 42 of the Act and the Rules framed there under are not applicable.

Non Cash Transaction U/s 192 - [Clause 3(xv)]

In our opinion, the company has not entered into any non-cash transactions with the directors or persons connected with them covered under Section 192 of the Act.

BFC Compliances - [Clause 3(xvi)]

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

For SABS & Associates

Chartered Accountants

Jame et

CA Sachin Sancheti

Partner

Membership No.: 120222

Place: Aurangabad

Date: 2nd January, 2021

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M/s Aurangabad Smart City Development Corporation Ltd.

Note '1': SIGNIFICANT ACCOUNTING POLICIES

SIGNIFICANT ACCOUNTING POLICIES:

1. CORPORATE INFORMATION

M/s Aurangabad Smart City Development Corporation Ltd. is a company incorporated on 20th September, 2016 under Companies act 2013.

The Company has its registered office at Aurangabad. The company is engaged in providing security agency services.

2. BASIS OF PREPARATION

These financial statements are prepared in accordance with the historical cost convention on the accrual basis.

The accounting standards as prescribed under <u>Section 133</u> of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014 are also accorded.

The accounting policies have been consistently applied by the Company, are consistent with those used in the previous year.

3. USE OF ESTIMATES

The preparation of the financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported balances of assets and liabilities and disclosures relating to contingent liabilities as at the date of the financial statements and reported amounts of income and expenses during the period.

Examples of such estimates include computation of percentage of completion which requires the Company to estimate the efforts or costs expended to date as a proportion of the total efforts or costs to be expended, provisions for doubtful debts, future obligations under employee retirement benefit plans, income taxes, post-sales customer support and the useful lives of fixed tangible assets and intangible assets.

Accounting estimates could change from period to period. Actual results could differ from those estimates. Appropriate changes in estimates are made as the Management becomes aware of changes in circumstances surrounding the estimates. Changes in estimates are reflected in the financial statements in the period in which changes are made and, if material, their effects are disclosed in the notes to the financial statements.

4. DEFERRED REVENUE EXPENDITURE

Miscellaneous Expenditure includes preliminary and pre-operative expenses to be amortized over a period of five years from the year in which commercial activity commences.

5. TAXES ON INCOME

Tax expenses comprises of current tax.

Current tax is measured at the amount expected to be paid to the tax authorities, using the applicable tax rates.



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M/s Aurangabad Smart City Development Corporation Ltd.

Note '1': SIGNIFICANT ACCOUNTING POLICIES

6. FIXED ASSETS AND DEPRECIATION

- i. Tangible Assets if any, are stated at cost net of recoverable taxes, trade discounts and rebates and include amounts added on revaluation, less accumulated depreciation and impairment loss, if any. The cost of Tangible Assets comprises of its purchase price, borrowing cost and any cost directly attributable to bringing the asset to its working condition for its intended use, net charges on foreign exchange contracts and adjustments arising from exchange rate variations attributable to the assets.
- ii. Subsequent expenditures if any, related to an item of Tangible Asset are added to its book value only if they increase the future benefits from the existing asset beyond its previously assessed standard of performance.
- iii. Projects if any under which assets are not ready for their intended use are disclosed under Capital Work-in-Progress.

7. INVENTORIES

Items of inventories if any, are measured at lower of cost and net realizable value after providing for obsolescence.

Cost of inventories comprises of cost of purchase, cost of conversion and other costs incurred in bringing them to their respective present location and condition.

8. DEPRECIATION

Depreciation if any, is provided based on useful life of the assets as prescribed in Schedule II to the Companies Act, 2013

9. VALUATION OF INVESTMENTS

Investments that are readily realizable and intended to be held for not more than a year are classified as current investments.

Current investments are carried at lower of cost and quoted / fair value, computed category-wise.

Non-Current investments are stated at cost. Provision for diminution in the value of Non-Current investments is made only if such a decline is other than temporary.

10. REVENUE RECOGNITION

- i. Revenue is recognized only when risks and rewards incidental to ownership are transferred to the customer, it can be reliably measured and it is reasonable to expect ultimate collection.
 - Revenue from operations includes sale of goods, services, service tax, excise duty and sales during trial run period, adjusted for discounts (net).
- ii. Interest income is recognized on a time proportion basis taking into account the amount outstanding and the interest rate applicable.
- **iii.** Dividend income is recognized when the right to receive payment is established.



M/s Aurangabad Smart City Development Corporation Ltd.

Note '1': SIGNIFICANT ACCOUNTING POLICIES

11. SEGMENT REPORTING

Disclosures under <u>Accounting Standard - 17</u> are not applicable to the company as; it does not have business functionality classification based on geographical or revenue segmentation.

12. PROVISIONS/CONTINGENCIES

Provisions if any involving substantial degrees of estimation in measurement are recognized when there is a present obligation as a result of past event and it is probable that there will be outflow of resources required to settle the obligation, in respect of which a reliable estimate can be made.

Contingent Liabilities are not recognized but disclosed in the notes (if any).

Contingent Assets are neither recognized nor disclosed.

13. BORROWING COSTS

Borrowing costs if any, (less any income on the temporarily investments of those borrowings) that are directly attributable to qualifying assets / project work in progress are charged over such qualifying assets / project work in progress.

A qualifying asset is one that necessarily takes substantial period of time to get ready for its intended use.

All other borrowing costs are charged to the Profit and Loss Statement in the period in which they are incurred.



14. Accounting policies not specifically referred above are consistent with generally accepted accounting practices.

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M/s Aurangabad Smart City Development Corporation Limited

Balance Sheet as at 31st March, 2020

Particulars	Note	2020 ₹	2019 ₹	
EQUITY AND LIABILITIES				
Shareholders Funds				
Share capital	2	5,00,000	5,00,000	
Reserves and surplus	3	3,12,84,00,106	3,01,93,90,382	
Non-current liabilities				
Long-term borrowings		_	-	
Deferred tax liabilities (Net)		-	-	
Current liabilities	,	*		
Short-term borrowings		_	-	
Duties and Taxes		_	_	
Trade payables	4	3,24,13,519	2,36,84,102	
Other current liabilities	5	68,276	18,08,221	
Short-term provisions		-	-	
Total Liabilities		3,16,13,81,901	3,04,53,82,705	
ASSETS				
Non-current assets				
Fixed assets	6	18,92,59,628	11,81,26,338	
Non Current Investments				
Long-term loans and advances			-	
Current Assets, Loans & Advances				
Inventories		-	₁₂	
Trade receivables		-	-	
Cash and Cash Equivalents	7	2,55,24,03,385	2,87,47,86,581	
Short-term loans and advances			-	
Other current assets	8	41,97,18,888	5,24,69,786	
Total Assets		3,16,13,81,901	3,04,53,82,705	
Significant Accounting Policies 1				

As per our report of even date

For M/s SABS & Associates

Chartered Accountants

FRN NO 126840W

CA Sachin Sancheti

M/s Aurangabad Smart City Development **Corporation Limited**

Chief Fin

urangabad.

126840W

Chief Executive Officer ASCOCL, Aurangabad.

Director

Membership No.: 120222

Place: Aurangabad

Date: 2nd January, 2020

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M/s Aurangabad Smart City Development Corporation Limited

Profit and loss statement for the year ended 31st March, 2020

Particulars	Note	2020 ₹	2019 ₹
Revenue from operations	9	7,72,74,695	78,45,254
Other Income	10	15,34,24,819	19,12,67,330
Total Revenue		23,06,99,514	19,91,12,584
			· ·
Direct Expenses	11	7,58,71,858	2,58,28,077
Indirect Expenses	12	15,76,26,154	9,55,26,726
Total expenses		23,34,98,011	12,13,54,803
Profit before tax			ENGINEERING THURSDAY BENEFIT AND AN AN AN AND A
		-27,98,497	7,77,57,781
<u>Tax expenses</u> :			
(1) Current tax		-	
(2) Taxes paid for earlier year			
(2) Deferred Tax Liability		=	18,08,221
Profit after tax		-27,98,497	7,59,49,560
Earnings per equity share:		-56	1,518.99
Significant Accounting Policies	1		

As per our report of even date

For M/s SABS & Associates

Chartered Accountants

FRN NO 126840W

IIDIN - 21120222 A A A A A A 9814

M/s Aurangabad Smart City
Development Corporation Limited

Aurangabad Smart

126840W Aurangabad

CA Sachin Sancheti

Partner

Membership No.: 120222

Chief Executive Officer ASDirectorurangabad.

Director

Place: Aurangabad

Date: 2nd January, 2020

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M/s Aurangabad Smart City Development Corporation Limited

Notes forming Part of Financial Statements for the year ended 31st March, 2020

Note	2	-	Share	Ca	pital	

Note 2 - Share Capital	
Particulars	2020 ₹
Authorised	
10,000 Equity Shares of Rs.10 each	5,00,000
Issued Subscribed & Paid up	
10,000 Equity Shares of Rs.10 each	5,00,000
Total	5,00,000
Particulars	Number of Equity Shares 2020 ₹
Shares outstanding at the beginning of the year	50,000
Shares Issued during the year	-
Shares bought back during the year	-
Shares outstanding at the end of the year	50,000
Note 3 - Reserves & Surplus - Corpus Fund	
Particulars	2020 ₹
Surplus (Profit & Loss A/c)	
Opening balance	2,83,00,00,000
(+) Addition to Corpus Fund	11,00,00,000
(-) Transferred to General Reserve	-
(-) Corpus Utilised during the year	-
Closing Balance of Corpus Fund	2,94,00,00,000
Note 3 - Recerves & Surplus	
Note 3 - Reserves & Surplus Particulars	2020 ₹
Surplus (Profit & Loss A/c)	
Opening balance	18,93,90,382
(+) Net Profit/(Net Loss) For the current year	(27,98,497)
(+) Deferred Tax Liability	18,08,221
(-) Transferred to General Reserve	-
(-) Self Assessment Tax	-
Closing Balance	18,84,00,106



M/s Aurangabad Smart City Development Corporation Limited

Notes forming Part of Financial Statements for the year ended 31st March, 2020

Note	4 -	Trade	Pay	ables
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Note 4 - Trade Payables	
Particulars	2020 ₹
- Creditors	3,24,13,519
Total	3,24,13,519
Note 5 - Other Current Liablities	
Particulars	2020 ₹
- GST TDS payable	6,995
- TDS payable	61,281
- Deferred Tax Liabilities Total	68,276
Note 7 - Cash & Cash Equivalent	
Particulars	2020
a. Cash In hand	74
b. Balances with Bank	
- YES Bank A/c - 000393	10,16,122
- ICICI Bank A/c - 5371	8,53,52,487
- ICICI Bank A/c - 1123	2,05,59,924
- SBI A/c - CMO & ASSIT MGR -7146	1,50,80,279
- Maharashtra Gramin Bank A/c - FD	52,38,57,048
- SBI A/c - FD	1,90,65,37,451
Total	2,55,24,03,385



Note 8 - Other Current Assets	
Particulars	2020 ₹
Advance Payment to Vendor	35,41,48,876
Prepaird Insurance	15,32,020
School Project Advance	1,40,000
MSRTC Deposit	2,00,00,000
Miscellaneous Expenses (Asset)	90,41,568
IT Refund	3,43,56,424
Miscellaneous Assets (Not to be Written off)	5,00,000
Total	41,97,18,888
Note 9 - Revenue from Operations	2000
Particulars Particulars	2020
Receipt from City Buses	7,72,74,695
Total	7,72,74,695
Note 10 - Other Income	
Particulars	2020 ₹
(1) 14 (1) 15 (
Scrap Sale	_
Interest on Savings A/c	1,16,21,735
Interest on Fixed Deposits	14,18,03,084
	30 0 30
Total	15,34,24,819



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Note 11 - Direct Expenses	
Particulars	2020 ₹
City Bus Operation Expenses	7,23,10,243
Insurance Expenses for Buses	30,56,196
Passenger Tax	17,94,834
Preliminary Expenses	22,60,392
Fine	(35,49,807
Total	7,58,71,858
Note 12 - Indirect Expenses	
Particulars	2020
Consultancy Expenses	35,15,426
Advertising Expenses	70,37,657
Depreciation	12,06,38,176
Remuneration	82,63,766
ROC Expenses	41,300
School Project	2,24,515
Telephone Expenses	31,397
GST Expenses	13,70,424
Audit Fees	3,00,000
Bank Charges	89
Contract Engineers Payment	16,56,992
Conveyance	4,18,000
Corporate Tax	1,09,38,802
Honorarium Expense	30,000
Inspection charges	6,44,000
Travelling Expense	16,86,493
Office expenses	8,29,117
Total	15,76,26,154



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M/s Aurangabad Smart City Development Corporation Limited Notes Forming Integral Part of the Balance Sheet as on 31st March, 2020

Note 6:

Depreciation And Fixed Assets For The Year FY 2019-20

		DEP	BLOCK	ADDIT	DDITION/ DELETION	NOI		DEPRECIATION	>	NET	NET BLOCK
Sr. No.	PARTICULARS	RATE	As on 01st April, 2019	Acquired During Deletion/ the Period Transfered	Deletion/ Transfered	Total As on 31st March, 2020	Opening Balance	For the year	As on 31st March, 2020	As On 31.03.2020	As On 31.03.2019
1	1 Motor Vehicles	39.30%	12,66,98,240	19,00,47,360	E.	31,67,45,600	1,18,69,912	11,91,35,921	13,10,05,833	18,57,39,767	11,48,28,328
7	Plant and machinery	31.23%	35,99,270	12,66,166	. 1	48,65,436	4,92,541	12,66,169	17,58,710	31,06,726	31,06,729
8	3 Computer and Peripherals	63.17%	1,31,401	3,54,140	II:	4,85,541	16,556	1,92,140	2,08,696	2,76,845	1,14,845
4	4 Furniture & Fixtures	25.89%	81,510	1,03,800	ı	1,85,310	5,074	43,946	49,020	1,36,290	76,436
	TOTAL		13,05,10,421	19,17,71,466		32,22,81,886	1,23,84,083	12,06,38,177	13,30,22,259	18,92,59,628	11,81,26,338

Note: Depreciation is charged on the basis of Straight Line Method





M/s Aurangabad Smart City Development Corporation Limited Notes Forning Integral Part of the Balance Sheet as on 31st March, 2020

Depreciation And Fixed Assets For The Year FY 2019-20

ż		DEP	GROSS BLOCK	FIDOR	ADDITION/ DELETION	NC	i.		DEPRECIATION	ja .	NET B	NET BLOCK
or No.	PARTICULARS	RATE	As on 01st April, 2019	Acquired Acquired before 180 days	Acquired after 180 days	Deletions	10fall	Opening Balances	For the year	As on 31st March, 2020	As On 31.03.2020	As On 31.03.2019
1	Motor Vehicles	30%	12,66,98,240	19,00,47,360	1	1	31,67,45,600	1,90,04,736	8,93,22,259	10,83,26,995	20,84,18,605	10,76,93,504
7	2 Plant and machinery	15%	35,99,270	10,95,846	1,70,320		48,65,436	3,03,688	6,71,488	9,75,176	38,90,260	32,95,582
3	3 Computer and Peripherals	40%	1,31,401	1,45,255	2,08,885	1	4,85,541	26,280	1,41,927	1,68,207	3,17,334	1,05,121
4	4 Furniture & Fixtures	10%	81,510	1,03,800	ì	1	1,85,310	4,076	18,123	22,199	1,63,111	77,434
	TOTAL		13,05,10,421	19,13,92,261	3,79,205	•	32,22,81,887	1,93,38,780	9,01,53,798	10,94,92,577	21,27,89,310	11,11,71,641



NOTES TO THE ACCOUNTS

1. Capital:

Capital of the company consists of Corpus provided by the central government to undertake the activities as entrusted to carry out the responsibilities conferred upon them including those in relation to the matters listed in the Twelfth Schedule of the constitution. The corpus fund is generally not allowed to be utilized for the attainment of the purposes other than mentioned specifically as in the case of ASCDCL. Further, it also consists of paid up capital and profits emanated in previous years in form of Reserves & surplus.

2. Provisions:

The **Provisions** for all known liabilities has been made by the company. At the year end, Provisions included GST and TDS payable which were paid in the succeeding year.

3. Other Current Liabilities :

Balance of sundry creditors, loans and advances and deposit are subject to confirmations and reconciliations as ledger confirmations were not provided for cross verification. We have relied on invoices, cash book and vouchers as maintained, provided for record and verification.

4. Contingent liabilities:

Contingent Liabilities during the current year are 'NIL' and hence not provided in accounts. (Previous year – Nil).

5. Fixed Assets:

- i) The Company has maintained proper records showing full particulars, including quantitative details and situation of fixed assets.
- ii) Additions or deletions of any fixed asset is recorded appropriately. Effective date of put to use and life of the asset is measured and considered correctly.
- iii) Depreciation provided on the face of financial statement is provided as per provisions of Companies Act, 1961. Further, Depreciation is considered as per Income Tax Act, 1961 for the purpose of Computation of Income as per the statutory guidance.

6. Investments:

Company have made investment of surplus funds in Term Deposits for which interest is recorded and provided as income on accrual basis.



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NOTES TO THE ACCOUNTS

7. Current assets, loans and advances:

Stated in the balance sheet, are measured at the realizable value in the ordinary course of business.

- 8. The statement of affairs are prepared as per guidance note provided to maintain the financial statement for the year ending March 31, 2020 under Schedule III as notified under the Companies Act, 2013. The adoption of the Schedule III requirements has significantly modified the presentation and disclosures which has been complied with in these financial statements.
- 9. Previous year's figures are regrouped wherever necessary in order to comply with current year's classification.
- Related party Disclosure as required by accounting Standard AS 18 are as follows,

During the previous year there are no related party transactions

11. The Note referred to in the Balance Sheet and Statement of Profit & Loss form an integral part of accounts 12. The Company has not received any intimation from 'suppliers' regarding the status under the Micro, Small and Medium Enterprises Development Act, 2006 and hence disclosures, if any relating to amounts unpaid as at the year end together with interest paid\payable as required under the said Act have not been given.

13. Events Occurring after Balance Sheet Date

No Significant events which could affect the financial position as on 31st March, 2020, to a material extent have been reported by assesse after the Balance Sheet date till the signing of report.

14. Prior Period and Extraordinary Items

There are no material changes or credit which arises in current period, on account of errors or omission in the preparation of financial statements for one or more periods.

15. Basic Earning Per Share calculated in accordance with the provisions of Accounting Standard - 20 "Earnings Per Share" issued by the institute of



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NOTES TO THE ACCOUNTS

Chartered Accountants of India in terms of para 24 of AS-20.

16. Other Points:

i) There are certain bills which were not booked by the company as bills were not received by the accounts department. The said bills were tracked and taken into note on basis of GSTR 2A which reflects purchases made by the company during the year.

ii) Deferred Tax liability:

In previous year Deferred tax liability was created due to timing difference of depreciation as per companies act and Income tax act. In current year, A Deferred tax asset is created which is not required to be provided on the face of financial statement as per prudence basis.

iii) Maintaining Books of Accounts:

Books are maintained separately on hard copy and in system (Tally). In maintenance of books in hard copy (Manual Registers), Cash basis method is used giving single effect of payment or receipts. It is advisable to prepare and maintain

books of accounts fully on mercantile basis by providing double effect of each payment / receipt in hard copy also. Further, General Ledgers of parties in sundry creditors / debtors needs to maintained for having true and fair view of books of accounts.

- iv) There are many payment for which invoices are not found while vouching and verification of Books of account. A summary of RTGS / PFMS is attached along with the voucher where invoices or any relevant document from the party is missing.
- v) Expenses should be booked on the basis of invoice and not on the basis of payment. On many occasions it is found that expenses are directly booked collectively on the basis of numerous payments due to which, we cannot identify specific party to whom payment is made.



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NOTES TO THE ACCOUNTS

For M/s SABS & Associates

r Aurangabad Smart Ci

Development

Corporation

Limited.

CA Sachin S. Sancheti

Partner

Membership Number: 120222

Chief Finance Officer
Aurangabad Smart City
Development Corporation Ltd:

Aurangabad.

Chief Executive Office Director ASCDCL, Aurangabad

Management Representation Letter

To,

Date: 1St April, 2020

SABS & Associates

Chartered Accountants

Aurangabad.

Sir,

This representation letter is provided in connection with your audit of Balance Sheet and Profit &Loss Account of M/s Aurangabad Smart City Development Corporation Limited as of 31st March, 2020 and for the period then ended, for the purpose of expressing an opinion as to whether the financial statements present fairly, in all material respects, the financial position, results of operations, in conformity with accounting standards generally accepted in the India. We acknowledge our responsibility for the fair presentation in the financial statements of financial positions, results of operations, and cash flows in conformity with generally accepted accounting standards in accordance with the recognized accounting standards.

Certain representations in this letter are described as being limited to matters that material.

Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in the light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by his omission or misstatement.

We confirm to the best of our knowledge and belief, the following representations made to you during your audit(s):

- 1. That in preparation of the annual accounts, the applicable accounting standards have been followed and no material departures have been made from the same;
- 2. We had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of applicable laws, for safeguarding the assets of the firm and for preventing and detecting fraud and other irregularities;
- 3. The company has prepared the annual accounts on a going concern basis;
- 4. We have made available to you all:
 - Financial records and related documents, Information and other relevant Data.

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- 5. There have been no communications from regulatory agencies concerning non-compliance with or deficiencies in financial reporting practices.
- 6. There are no material transactions that have not been properly recorded in the accounting records underlying the financial statements.
- 7. We believe that the effects of the uncorrected financial statement, misstatements summarized in the accompanying schedule are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

8. There has been no:

- Fraud involving management or employees who have significant rolesin internal control.
- Fraud involving others that could have a material effect on the financial statements.
- 9. The Entity has no plans or intentions that may materially affect the carrying value or classification of assets and liabilities.
- 10. The following have been properly recorded or disclosed in the financial statements:
 - Related-party transactions, including sales, purchases, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties.
 - Guarantees, whether written or oral, under which the company/firm* is contingently liable.
 - Significant estimates and material concentrations known to management are disclosed properly.

11. There are no:

- Violations or possible violations of laws or regulations the effect of which should be considered for disclosure in the financial statements or as a basis for recording a loss contingency.
- Un asserted claims or assessments that our lawyer has advised are probable of assertion and must be disclosed in accordance with AS – 29, Accounting for Contingencies.
- 12. The Entity has satisfactory title to all owned assets and are duly utilized for the business purpose only. None of the fixed assets have been revalued during the year.

13. The Entity has complied with all aspect of contractual agreements that would have a material effect on the financial statement in the event of non-compliance.

14. That the Entity has not entered into any "International Transactions", as defined by Section

92B of the Act. In case there is any "International Transaction" has took place during the

year it was at "Arm's Length Price" only, i.e. the transactions had been taken place at

prevailing market rate and there is no element of under/over invoicing in these

transactions.

15. Related party transaction (if any) have been taken place at the market competitive prices.

16. The cash in hand was physically verified and agreeing as shown in the financial statements.

17. That there is no Personal / Capital expenditure debited to the Profit & Loss Account;

18. That the company has not violated any provisions regarding Deduction of Tax at Source as

prescribed by Income Tax Act, 1961;

19. There are no expenses paid in cash paid in cash above ₹ 10,000/- or otherwise through an

account payee cheque.

20. There are no liabilities debited to Profit & Loss A/c which are contingent in nature.

21. Particulars of Loans accepted and repaid during the year above ₹ 20,000/- except for through

account payee cheques/drafts unless otherwise stated.

22. To the best of our knowledge and belief, no events have occurred subsequent to the balance

sheet date and through the date of this letter that would require adjustment to or disclosure in

the aforesaid financial statements.

For M/s Aurangabad Smart City Development Corporation Limited

ChiefiFexegutive Officer Director

ASCDCL, Aurangabad.

Chief Fin Development Corporation Ltd:

Aurangabad.

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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 AURANGABAD SMART CITY DEVELOPMENT CORPORATION LIMITED AURANGABAD

MUNICIPAL CORPORATION, TOWN HALL, AURANGABAD, AURANGABAD, AURANGABAD, MAHARASHTRA, INDIA, 431001 PAN

AAOCA7749K engaged in business of Social and Community work Other Social or community service n.e.c in order to arrive at the book profit during the year ended on the 31st March, 2020

- 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 2020-2021 is Rs. 0 which has been determined on the basis of the details provided in Annexure appended to this Form.
- 3.In <u>our</u> opinion and to the best of <u>our</u> knowledge and according to the explanations given to <u>us</u> 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	SACHIN SUBHASH SANCH ETI	
Full Address	B-101, COSTA MAPLE, PEER BAZAAR ROAD, OSMANPURA,	
	AURANGABAD, MAHARASHTRA, INDIA, 431001	
Membership No	120222	
FRN (Firm Registration Number)	0126840W	
Place	AURANGABAD	
Date	02/01/2021	
Are you liable to report under section 115JB(2A) - PART B	No	
Are you liable to report under section 115JB(2C) - PART C	No Ass SIII	

ANNEXURE

[See paragraph 2]

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

Part A

General - Applicable to all the companies

Sl.No		Particulars	
1.	Name of the assessee		AURANGABAD SMART C ITY
			DEVELOPMENT CO RPORATION
			LIMITED
	Address		AURANGABAD MUNICIP AL
			CORPORATION
			TOWN HALL
			AURANGABAD
			AURANGABAD
			AURANGABAD
			MAHARASHTRA
			INDIA
			431001



3.	Perma	nent Account Number	AAOCA7749K			
4.	Assess	sment year	2020-2021			
5.	Financ	cial year adopted by the company under the Companies Act, 2013 (18 of 2013)	01/04/2019 to 31/03/2020			
	Order	number of the approving Tribunal				
6.	Total	income of the company under the Income-tax Act	38624680			
7.	Income-tax payable on total income					
8.		ner statement of profit and Loss is prepared in accordance with the provisions of Schedule III to the anies Act, 2013 (18 of 2013)	Yes			
9.	Where	the financial year referred to in Sl. No. 5 above is same as the relevant previous year, whether	Yes			
	calcula	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 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.	the sta	the financial year referred to in Sl. No. 5 is not the same as the relevant previous year, whether tement of profit and loss referred to in Sl. No. 8 above has followed the same accounting policies, ating standards for preparing the statement of profit and loss and the same method of rates for ating depreciation as have been adopted for preparing accounts for the respective parts of the all year laid or to be laid before the company at its annual general meeting? If not, the extent and of variation be specified (attach working separately, where required)	À			
11.		according to statement of profit and loss referred to in Sl. No. 8 above as adjusted by the amount or ate of amounts on account of variations referred to in Sl. No. 9 or Sl. No. 10, as the case may be	-2798497			
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)	Amount (2)			
	1	a-Income Tax	10938802			
	2	g-Depreciation	120638176			
	Total		131576978			
13.		Less: Amount or aggregate of amounts referred to in clauses (i) to (viii) of Explanation 1 of sub-section (2) of this section (attach working separately, where required).				
	Sl.No	Clause (1)	Amount (2)			
	1	iia-Depreciation	120638176			
	Total		120638176			
14. 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).			0			





15.	Add/(Less): Amount of adjustments as referred to in sub-section (2C) of this section where the financial	0
	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 32 of Part C).	
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).	a -
18.	Book profit as computed according to Explanation 1 given in sub-section (2) read with sub-sections (2A),	8140305
	(2B) and (2C) (total of Sl. No. 11 to 17).	
19.	15% of "book profit" as computed in Sl. No. 18.	1221046
20.	In case income-tax payable by the company referred to at Sl. No. 7 is less than fifteen percent of its book	0
	profits shown in Sl No. 18, the amount of income-tax payable by the company would be 15% of Sl 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 thereoff

Sl.No	Particulars					
21.	Year	Year of convergence as defined in clause (i) of Explanation to sub-section (2C) of this section.				
22.	Convergence date.					
23.	Total	amount credited to the other comprehensive income in the statement of profit and loss.				
24.	Total	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.				
	(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	
		years and relatable to such asset or investment retired, disposed, realised or otherwise transferred	
		during theprevious year.	
26.	6. 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	Year of convergence as defined in clause (i) of Explanation to sub-section (2C) of this section.				
28.	Conve	Convergence date.				
29.	Amount or the aggregate of the amounts adjusted in the other equity (including capital reserve and securities premium reserve).					
30.	To be increased or decreased by:					
	(i)	amount or aggregate of amounts adjusted in Capital reserve.				
	(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 Accounting Standards 38 adjusted on the convergence date.				
	(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.				
	(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 adjust	nent (to be specified).		
		Sl.No	Nature (1)		Amount (2)
31.	Total	[29 +/ (-) 30 (i) to	29 +/ (-) 30 (i) to (ix)].		
32.	1/5th	of the Sl. No 31(amount to be carried to Sl. No. 15 of Part A).			
33.	33. Details of adjustment for transition amount.				
	(i)	Total transition amount.			
	(ii)	Amount or aggregate of amounts adjusted till immediately preceding year.			
	(iii)	Amounts adjusted in this year.			
	(iv) Amount to be adjusted in the subsequent year(s).".			,	
			Fo	rm Filing Details	<i>i</i> .
Revision/Original Original		Original			
This fo	rm has be	een digitally signe	by SACHIN SUBHASH SANCHETI	aving PAN BAQPS7128N from IP Address 10;	3.59.104.70 on 02/01/2021 . Dsc SI No a
			Day of the second	Certifying Authority,O=eMudhra Consumer	

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