

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

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

Assessment Year
2017-18

PERSONAL INFORMATION AND THE DATE OF ELECTRONIC TRANSMISSION	Name			PAN		
	STARSHINE TIE UP PRIVATE LIMITED			AAKCS5877L		
	Flat/Door/Block No	Name Of Premises/Building/Village		Form No. which has been electronically transmitted	ITR-6	
	3RD FLOOR	SHOVONA PLAZA				
	Road/Street/Post Office	Area/Locality		Status	Pvt Company	
	37, JESSORE ROAD	DUMDUM				
	Town/City/District	State	Pin/ZipCode	Aadhaar Number/Enrollment ID		
	KOLKATA	WEST BENGAL	700074			
	Designation of AO(Ward/Circle) 8(4)			Original or Revised ORIGINAL		
	E-filing Acknowledgement Number 241199371121017			Date(DD/MM/YYYY) 12-10-2017		
COMPUTATION OF INCOME AND TAX THEREON	1	Gross total income			1	0
	2	Deductions under Chapter-VI-A			2	0
	3	Total Income			3	0
	3a	Current Year loss, if any			3a	0
	4	Net tax payable			4	0
	5	Interest payable			5	0
	6	Total tax and interest payable			6	0
	7	Taxes Paid	a	Advance Tax	7a	0
			b	TDS	7b	0
			c	TCS	7c	0
d			Self Assessment Tax	7d	0	
e			Total Taxes Paid (7a+7b+7c+7d)	7e	0	
8	Tax Payable (6-7e)			8	0	
9	Refund (7e-6)			9	0	
10	Exempt Income	Agriculture		10		
		Others				

This return has been digitally signed by DIPAK DE in the capacity of DIRECTOR
 having PAN ADOPD0596R from IP Address 115.187.57.208 on 12-10-2017 at KOLKATA

Dsc SI No & issuer 14397693CN=e-Mudhra Sub CA for Class 2 Individual 2014,OU=Certifying Authority,O=eMudhra Consumer Services Limited,C=IN

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU



S. GUHA & ASSOCIATES

Chartered Accountants

H. O. : 16/1, Girish Vidya Ratna Lane, Kolkata-700 009, T. : (033) 2350 6991, 2360 9686

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'Nirmalabash'
William's Town, College Road
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INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF

STARSHINE TIE- UP PRIVATE LIMITED

Report on the Financial Statements

We have audited the accompanying financial statements of **STARSHINE TIE-UP PRIVATE LIMITED** ('the Company') which comprise the Balance Sheet as at 31st March, 2017, the Statement of Profit and Loss for the year ended 31st March, 2017 and a summary of the significant accounting policies and other explanatory information.

Management's Responsibility for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance of the Company in accordance with the accounting principle generally accepted in India, including the Accounting Standards prescribed under Section 133 of the Act, read with relevant rules issued thereunder. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.





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Auditor's Responsibility

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

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

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

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





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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 at March 31, 2017

(b) in the case of the Statement of Profit and Loss, of the Profit for the year ended on that date.

Report on Other Legal and Regulatory Requirements

1. Requirements of the Companies (Auditor's Report) Order, 2016 ("the Order") issued by the Central Government of India in terms of section 143(11) of the Companies Act, are not applicable.
2. As required by Section 143(3) of the Act, we report that:
 - a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
 - b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books
 - c) The Balance Sheet, the Statement of Profit and Loss dealt with by this Report are in agreement with the books of account.
 - d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with relevant rules issued thereunder.
 - e) On the basis of the written representations received from the directors as on 31st March, 2017 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March 2017 from being appointed as a director in terms of Section 164 (2) of the Act.





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- f) with respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate report in "Annexure B"; and
- g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
- The Company does not have any pending litigations which would impact its financial position.
 - The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - There were no amounts which required to be transferred by the Company to the Investo Education and Protection Fund.
 - The company has provided requisite disclosures in its financial statements as to holdings as well as dealings in Specified Bank Notes during the period from 8th November, 2016 to 30th December, 2016 and these are in accordance with the books of accounts maintained by the company.

Place: Kolkata

Date: 31st July 2017



For S.Guha & Associates

Chartered Accountants

FRN: 322493E

Sankar Nath Thakur
Partner

Membership No: 009497



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ANNEXURE TO THE INDEPENDENT AUDITOR'S REPORT OF EVEN DATE ON THE STANDALONE FINANCIAL STATEMENTS

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

We have audited the internal financial controls over financial reporting of ('the Company') **STARSHINE TIE- UP PRIVATE LIMITED** as of 31st March, 2017 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance 168 Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects. Our audit involves performing





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procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. We believe that the audit evidence I/we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls Over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

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





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Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31st March, 2017.

Place: Kolkata

Date: 31st July, 2017



For S.Guha & Associates
Chartered Accountants
FRN: 322493E


Sankar Nath Thakur
Partner

Membership No: 009497

BALANCE SHEET AS AT 31ST MARCH, 2017

	Note NO	AMOUNT	AMOUNT	AMOUNT	AMOUNT
		2016 - 2017	2016 - 2017	2015 - 2016	2015 - 2016
		Rs.	Rs.	Rs.	Rs.
EQUITY AND LIABILITIES					
SHAREHOLDERS' FUNDS					
SHARE CAPITAL	2	100,000.00		100,000.00	
RESERVE & SURPLUS	3	(13,380,329.00)	(13,280,329.00)	(13,380,329.00)	(13,280,329.00)
NON- CURRENT LIABILITIES					
LONG- TERM BORROWINGS	4		44,615,750.00		24,615,750.00
CURRENT LIABILITIES					
OTHER CURRENT LIABILITIES	5	5,022,604.00		3,632,750.00	
			5,022,604.00		3,632,750.00
			36,358,025.00		14,968,171.00
ASSETS					
NON CURRENT ASSETS					
TANGIBLE ASSETS					
NON CURRENT INVESTMENT					
OTHER NON-CURRENT ASSETS					
CURRENT ASSETS					
INVENTORIES		35,973,644.14		11,707,731.90	
CASH & CASH EQUIVALENT	6	384,380.86		3,260,439.10	
SHORT TERM LOANS AND ADVANCES					
			36,358,025.00		14,968,171.00
			36,358,025.00		14,968,171.00
Significant Accounting Policies	1				

Notes on Financial Statements for the year ended 31st March, 2017

In terms of our separate report of even date

Place : Kolkata
Dated : 31st July, 2017

STARSHINE TIE- UP PRIVATE LIMITED

Gitan Keemat Saha

Rajendra Singh
DIRECTOR

DIRECTOR

FOR S. GUHA & ASSOCIATES

Chartered Accountants

FRN : 322493E

Sankar Nath Thakur
Sankar Nath Thakur
Partner
Membership No:009497



STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH, 2017

	NOTE NO	AS At. 31.03.2017 Rs.	AS At. 31.03.2017 Rs.	AS At. 31.03.2016 Rs.	AS At. 31.03.2016 Rs.
INCOME :					
I. REVENUE FROM OPERATION		-	-	-	-
II. OTHER INCOME		-	-	-	-
III. TOTAL REVENUE					
IV. EXPENDITURE :					
PURCHASE OF STOCK-IN-TRADE	7	6,733,568.00		1,860,350.00	
CHANGES IN INVENTORY	8	(24,265,912.24)		(1,886,751.90)	
EMPLOYEE BENEFIT EXPENSES	9	133,400.00			
OTHER EXPENSES	10	17,398,944.24		26,401.90	
DEPRECIATION & AMORTISATION EXP.		-		-	
TOTAL EXPENSES			(0.00)		(0.00)
PROFIT BEFORE TAX			0.00		0.00
V.					
TAX EXPENSES					
CURRENT TAX			-		-
DEFERRED TAX			-		-
PROFIT FOR THE YEAR			0.00		0.00
EARNINGS PER SHARE					
ESP (BASIC & DILUTED)			0.00		0.00
Significant Accounting Policies	1				

Notes on Financial Statements for the year ended 31st March, 2017

The Previous year figures have been regrouped/reclassified, wherever necessary to conform to the current year presentation

In terms of our separate report of even date

Place : Kolkata

Dated : 31st July, 2017

STARSHINE TIE-UP PRIVATE LIMITED

Gitan Kumar Saha

Rajm Saha
DIRECTOR

DIRECTOR

FOR S. GUHA & ASSOCIATES

Chartered Accountants

FRN : 322493E

Sankar Nath Thakur
Sankar Nath Thakur

Partner

Membership No:009497



STARSHINE TIE- UP PRIVATE LIMITED
37, JESSORE ROAD, KOLKATA - 700 074

NOTES TO BALANCE SHEET AS AT 31ST MARCH, 2017

	2016 - 2017		2015 - 2016	
	As at. 31st March, 2017	As at. 31st March, 2017	As at. 31st March, 2016	As at. 31st March, 2016
02. SHARE CAPITAL :-				
AUTHORISED SHARE CAPITAL 60000 Equity Shares of Rs. 100/- each	600,000.00		600,000.00	
		600,000.00		600,000.00
ISSUED, SUBSCRIBED & FULLY PAID - UP 10000 Equity Shares of Rs. 100/- each	100,000.00		100,000.00	
		100,000.00		100,000.00

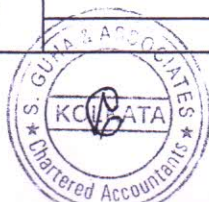
SHARES IN THE COMPANY HELD BY EACH SHAREHOLDER HOLDING MORE THAN 5 PERCENT SHARES				
NAME OF SHAREHOLDERS	AS AT 31st MARCH, 2017		AS AT 31st MARCH, 2016	
	NO. OF SHARES HELD	% OF HOLDING	NO. OF SHARES HELD	% OF HOLDING
UTTAM KUMAR SAHA	3334	33.34	3334	33.34
DEBRAJ DE	2500	25.00	2233	22.33
DIPAK DE	200	2.00	1100	11.00
SANJANA DE	633	6.33	-	-
RAJESH SINGH	3333	33.33	3333	33.33

03. RESERVE AND SURPLUS				
PARTICULARS	As at.		As at.	
	31st March, 2017	31st March, 2017	31st March, 2016	31st March, 2016
SURPLUS				
OPINING BALANCE	(13,380,329.00)		(13,380,329.00)	
Add : NET PROFIT/ (NET LOSS) FOR THE YEAR	0.00	(13,380,329.00)	0.00	(13,380,329.00)
		(13,380,329.00)		(13,380,329.00)

04. LONG TERM BORROWINGS				
PARTICULARS	As at.		As at.	
	31st March, 2017	31st March, 2017	31st March, 2016	31st March, 2016
FROM RELATED PARTIES	17,731,822.00		13,731,822.00	
FROM OTHERS	26,883,928.00		10,883,928.00	
		44,615,750.00		24,615,750.00
		44,615,750.00		24,615,750.00

05. OTHER CURRENT LIABILITES				
PARTICULARS	As at.		As at.	
	31st March, 2017	31st March, 2017	31st March, 2016	31st March, 2016
(a) AUDIT FEES PAYABLE	5,900.00		5,750.00	
(b) ADVANCE AGAINST FLAT	4,956,860.00		3,627,000.00	
(c) S. Tax Payable	59,844.00	5,022,604.00	-	3,632,750.00
		5,022,604.00		3,632,750.00

06. CASH & CASH EQUIVALENTS				
PARTICULARS	As at.		As at.	
	31st March, 2017	31st March, 2017	31st March, 2016	31st March, 2016
(I) BALANCE WITH BANK				
(b) AXIS BANK	334,467.58		2,164,775.82	
(II) CASH IN HAND	49,913.28	384,380.86	1,095,663.28	
		384,380.86		3,260,439.10



STARSHINE INFRA PRIVATE LIMITED
37, JESSORE ROAD, KOLKATA - 700 074

NOTES TO STATEMENT OF PROFIT AND LOSS AS AT 31ST MARCH, 2017

07. PURCHASE :				
PARTICULARS	As at. 31st March, 2017	As at. 31st March, 2017	As at. 31st March, 2016	As at. 31st March, 2016
BUILDING MATERIALS	6,733,568.00		1,860,350.00	
		6,733,568.00		1,860,350.00
TOTAL :		<u>6,733,568.00</u>		<u>1,860,350.00</u>

08. CHANGES IN INVENTORY :				
PARTICULARS	As at. 31st March, 2017	As at. 31st March, 2017	As at. 31st March, 2016	As at. 31st March, 2016
OPENING WIP	11,707,731.90		9,820,980.00	
LESS: CLOSING WIP	(35,973,644.14)		(11,707,731.90)	
		(24,265,912.24)		(1,886,751.90)
TOTAL :		<u>(24,265,912.24)</u>		<u>(1,886,751.90)</u>

09.EMPLOYEE BENEFIT EXPENSES :				
PARTICULARS	As at. 31st March, 2017	As at. 31st March, 2017	As at. 31st March, 2016	As at. 31st March, 2016
Salary	133,400.00			
		133,400.00		

10. OTHER EXPENSES :				
PARTICULARS	As at. 31st March, 2017	As at. 31st March, 2017	As at. 31st March, 2016	As at. 31st March, 2016
BANK CHARGES	494.24		15,651.90	
AUDIT FEES	5,900.00		5,750.00	
PROFESSIONAL TAX	2,500.00		2,500.00	
TRADE LICENCE	1,500.00		1,500.00	
FILING FEES	1,000.00		1,000.00	
Labour Charges	1,111,500.00		-	
Municipality Fess	16,047,558.00		-	
Security Charges	139,752.00		-	
Electricity Charges	88740	17,398,944.24	-	26,401.90
TOTAL :		<u>17,398,944.24</u>		<u>26,401.90</u>



STARSHINE TIE- UP PRIVATE LIMITED
37, JESSORE ROAD, KOLKATA - 700 074

SCHEDULES FORMING PART OF THE BALANCE SHEET AS AT 31ST MARCH, 2016

FIXED ASSETS (NOTES - 5) AS PER COMPANIES ACT, 2013

Sl. No.	Description of Assets	Cost of Assets acquired on 01.04.2013	Date of Addition	Addition for the year	Sold Out	Total Cost as on 31-03-2016	Depreciation Upto 31.03.2016 for the year	Depreciation Upto 31.03.2016	Net Value as on 31-03-2016	Net Value as on 31-03-2016
1	Land & Building	5,888,773.00	-	2,866,399.00	-	8,755,172.00	-	-	8,755,172.00	5,888,773.00
		<u>5,888,773.00</u>		<u>2,866,399.00</u>	<u>-</u>	<u>8,755,172.00</u>	<u>-</u>	<u>-</u>	<u>8,755,172.00</u>	<u>5,888,773.00</u>
	PREVIOUS YEAR	<u>5,888,773.00</u>		<u>-</u>	<u>-</u>	<u>5,888,773.00</u>	<u>-</u>	<u>-</u>	<u>5,888,773.00</u>	<u>-</u>



STARSHINE TIE- UP PRIVATE LIMITED

Notes forming parts of the financial statements

CORPORATE INFORMATION

STARSHINE TIE-UP PVT LTD. is a private company domiciled in India and incorporated under the provisions of the companies Act, 1956.

SIGNIFICANT ACCOUNTING POLICIES

i) **Basis of preparation and presentation of financial statements**

These financial statements have been prepared to comply in all material aspects with the applicable accounting principles in India. Including Accounting Standards notified u/s 133 of the Companies Act, 2013 and the other relevant provisions of the Companies Act, 2013 to the extent applicable.

B) Summary of Significant Accounting Policies

i) **Basis of Accounting**

The accompanying financial statements have been prepared in accordance with historical cost convention.

ii) **Use of estimates**

The preparation of the financial statements is in conformity with India GAAP which requires the Management to make estimates and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities) and the reported income and expenses during the year. The Management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Future result could differ due to these estimates and the differences between the actual results and the estimates are recognised in the period in which the results are known/materialised.

iii) **Tangible Assets**

Tangible Assets are valued at cost of acquisition and subsequent improvement thereto including taxes, duties, freight and other incidental expenses related to acquisition and installation.



STARSHINE TIE- UP PRIVATE LIMITED

Notes forming parts of the financial statements

iv) Employee Benefits

Since the no. of employees working with the company is less than 50, AS-15 (Employee Benefits) is not applicable to the company.

v) Earnings per share

Basic earnings per share is computed by dividing the profit/ (loss) after tax (including the post-tax effect of extraordinary items, if any) by the weighted average number of equity shares outstanding during the year. Diluted earnings per share are not computed as the company is a Small and Medium Sized Company.

c	EARNING PER SHARE(EPS)	2016-17	2015-16
i)	NET PROFIT AFTER TAX AS PER PROFIT & LOSS ACCOUNT	-	-
ii)	NUMBER OF EQUITY SHARE	10,000	10,000
iii)	BASIC AND DILUTED EARNING PER SHARE(Rs.)	-	-
iv)	FACE VALUE PER EQUITY SHARE(Rs)	100	100

- vi) The details of Specified Bank Notes (SBN) held and transacted during the period from 8th November, 2016 to 30th December, 2016 are as below: -

	SBNs	Other denomination notes	Total
Closing cash in hand as on: 08.11.2016	NIL	1,132	1,132
(+) Permitted receipts	NIL	80,000	80,000
(-) Permitted payments	NIL	27,418	27418
(-) Amount deposited in Banks	NIL	NIL	NIL
Closing cash in hand as on 30.12.2016	NIL	53,714	53,714

