

# INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

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

Assessment Year

**2015-16**

PERSONAL INFORMATION AND THE DATE OF ELECTRONIC TRANSMISSION	Name <b>STARSHINE TIE UP PRIVATE LIMITED</b>			PAN <b>AAKCS5877L</b>		
	Flat/Door/Block No <b>3RD FLOOR</b>	Name Of Premises/Building/Village <b>SHOVONA PLAZA</b>		Form No. which has been electronically transmitted <b>ITR-6</b>		
	Road/Street/Post Office <b>37,JESSORE ROAD</b>	Area/Locality <b>DUMDUM</b>				
	Town/City/District <b>KOLKATA</b>	State <b>WEST BENGAL</b>	Pin <b>700074</b>	Status <b>Pvt Company</b>	Aadhaar Number	
	Designation of AO(Ward/Circle) <b>8(4)</b>			Original or Revised <b>ORIGINAL</b>		
	E-filing Acknowledgement Number <b>838962551300915</b>		Date(DD/MM/YYYY) <b>30-09-2015</b>			
	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	49899
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 115.187.57.20 on 30-09-2015 at KOLKATA  
 Doc SI No & issuer 2056658043327752435CN=SafeScript sub-CA for RCAI Class 2 2014, OU=Sub-CA, O=Sify Technologies 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, ☎: (033) 2350 6991, 2360 9686  
E-mail : ca.sumanraguha@gmail.com  
sguhaassociates@gmail.com

## Branches :

C/o. Swapan Banik  
Rest House Lane, Town Bardwali  
Netaji Chowmuhani, Agartala - 799001  
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Nona Sibatala, Nona Area, Uluberia  
E-mail : sguhaassociates@gmail.com

'Nirmalabash'  
William's Town, College Road  
P.O. & District : B. Deoghar  
Jharkhand-814 112  
E-mail : sguhaassociates@gmail.com

## INDEPENDENT AUDITOR'S REPORT

To  
The Members of **STAR SHINE TIE-UP PRIVATE LIMITED**

### Report on the Financial Statements

We have audited the accompanying financial statements of **STAR SHINE TIE-UP PRIVATE LIMITED** ('the Company') which comprise the Balance Sheet as at March 31, 2015, and the Statement of Profit and Loss for the year ended 31<sup>st</sup> March, 2015 and a summary of significant accounting policies and other explanatory information.

### Management's Responsibility for the Financial Statement

The Company's Board of Directors is responsible for the preparation and presentation of these financial statements in accordance with Section 134(5) of the Companies Act, 2013 ("the Act"), that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with accounting principles generally accepted in India, including the Accounting Standards notified under Section 133 of the Act read with Rule 7 of Companies (Accounts) Rules, 2014. This responsibility includes maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the Company and for preventing and detecting the frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial control that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made 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.





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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Company's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the Company has in place an adequate internal financial controls system over financial reporting and 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 management, 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 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, 2015;
- (b) in the case of the Statement of Profit and Loss, of the Loss for the year ended on that date.

## Report on Other Legal and Regulatory Requirements

- 1) Requirements of the Companies (Auditor's Report) Order, 2015 ("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, are not applicable.





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- 2) As required by section 143(3) of the Act, we report that:
- 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.
  - 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.
  - the Balance Sheet, the Statement of Profit and Loss dealt with by this Report are in agreement with the books of account.
  - In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- e) On the basis of written representations received from the directors as on 31<sup>st</sup> March, 2015, taken on record by the Board of Directors, none of the directors is disqualified as on 31<sup>st</sup> March, 2015, from being appointed as a director in terms of Section 164(2) of the Act.
- f) In our opinion and to the best of our information and according to the explanations given to us, we report as under with respect to other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014:
- The Company does not have any pending litigations which would impact its financial position.
  - The Company did not have any long-term contracts including derivatives contracts for which there were any material foreseeable losses.
  - There were no amounts which required to be transferred by the Company to the Investor Education and Protection Fund.

Place: Kolkata

Date: 1<sup>st</sup> September, 2015

Firm's Registration No. : 322493E

For S Guha & Associates  
Chartered Accountants

DEBAYAN PATRA

Partner

Membership No.: 301624



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

**BALANCE SHEET AS AT 31ST MARCH, 2015**

	Note NO	AMOUNT 2014-15		AMOUNT 2013-14	
		Rs.	Rs.	Rs.	Rs.
<b>EQUITY AND LIABILITIES</b>					
<u>SHAREHOLDERS' FUNDS</u>					
SHARE CAPITAL	1	1,00,000.00		1,00,000.00	
RESERVE & SURPLUS	2	(1,33,80,329.00)		(1,33,30,430.00)	
			(1,32,80,329.00)		(1,32,30,430.00)
<u>NON-CURRENT LIABILITIES</u>					
LONG- TERM BORROWINGS	3		2,11,65,750.00		2,11,65,750.00
<u>CURRENT LIABILITIES</u>					
OTHER CURRENT LIABILITIES	4	36,32,700.00		28,82,618.00	
			36,32,700.00		28,82,618.00
			<b>1,15,18,121.00</b>		<b>1,08,17,938.00</b>
<b>ASSETS</b>					
<u>NON CURRENT ASSETS</u>					
TANGIBLE ASSETS	5				87,55,172.00
NON CURRENT INVESTMENT					
OTHER NON-CURRENT ASSETS					
<u>CURRENT ASSETS</u>					
INVENTORIES		98,20,980.00			
CASH & CASH EQUIVALENT	6	16,97,141.00		20,62,766.00	
			1,15,18,121.00		20,62,766.00
			<b>1,15,18,121.00</b>		<b>1,08,17,938.00</b>

Notes on Financial Statements for the year ended 31st March, 2015  
 The Previous year figures have been regrouped/reclassified, wherever necessary to confirm to the current year presentation

Place : Kolkata  
 Dated : 1st September 2015  
 FRN NO - 322493E

STARSHINE TIE- UP PRIVATE LIMITED

In terms of our separate report of even date  
 FOR S. GUHA & ASSOCIATES  
 Chartered Accountants

DIRECTOR

DIRECTOR

*Debayan Patra*

DEBAYAN PATRA

Partner

MEM NO - 301624



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

STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH 2015					
	NOTE	AMOUNT	AMOUNT	AMOUNT	AMOUNT
	NO	2014-15	2014-15	2013-14	2013-14
		Rs.	Rs.	Rs.	Rs.
<b>INCOME :</b>					
I. REVENUE FROM OPERATION		-		-	
II. OTHER INCOME		-		-	
III. TOTAL REVENUE			-		-
<b>IV. EXPENDITURE :</b>					
PURCHASE	7	98,20,980.00			
CHANGES IN INVENTORY	8	(98,20,980.00)			
OTHER EXPENSES	9	49,899.00		10,618.00	
DEPRECIATION & AMORTISATION EXP.		-		-	
TOTAL EXPENSES			49,899.00		10,618.00
PROFIT BEFORE TAX			(49,899.00)		(10,618.00)
<b>V. TAX EXPENSES</b>					
CURRENT TAX			-		-
DEFERRED TAX			-		-
PROFIT FOR THE YEAR			(49,899.00)		(10,618.00)
<b>EARNINGS PER SHARE</b>					
ESP ( BASIC & DILUTED )			(4.99)		(1.06)

Notes on Financial Statements for the year ended 31st March, 2015

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

In terms of our separate report of even date

STARSHINE TIE- UP PRIVATE LIMITED

FOR S. GUHA & ASSOCIATES  
Chartered Accountants

Place : Kolkata  
Dated : 1st September 2015  
FRN NO - 322493E

DIRECTOR

DIRECTOR

*Debayan Patra*  
DEBAYAN PATRA  
PARTNER  
MEM NO - 301624



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

**NOTES TO BALANCE SHEET AS AT 31ST MARCH, 2015**

2014 - 2015

2013 - 2014

01. SHARE CAPITAL :-	As at.	As at.	As at.	As at.
	31st March, 2015	31st March, 2015	31st March, 2014	31st March, 2014
<b>AUTHORISED SHARE CAPITAL</b> 1000 Equity Shares of Rs. 10/- each	1,00,000.00		1,00,000.00	
		1,00,000.00		6,00,000.00
<b>ISSUED, SUBSCRIBED &amp; FULLY PAID - UP</b> 10000 Equity Shares of Rs. 100/- each	1,00,000.00		1,00,000.00	
		1,00,000.00		1,00,000.00

SHARES IN THE COMPANY HELD BY EACH SHAREHOLDER HOLDING MORE THAN 5 PERCENT SHARES				
NAME OF SHAREHOLDERS	AS AT 31st MARCH, 2015		AS AT 31st MARCH, 2014	
	NO. OF SHARES HELD	% OF HOLDING	NO. OF SHARES HELD	% OF HOLDING
UTTAM KUMAR SAHA	3334	33.34	3334	33.34
DIPAK DE	3333	33.33	3333	33.33
RAJESH SINGH	3333	33.33	3333	33.33

02. RESERVE AND SURPLUS				
PARTICULARS	As at.	As at.	As at.	As at.
	31st March, 2015	31st March, 2015	31st March, 2014	31st March, 2014
<b>SURPLUS</b>				
OPINING BALANCE	(1,33,30,430.00)		(1,33,19,812.00)	
Add : NET PROFIT/ (NET LOSS) FOR THE YEAR	(49,899.00)	(1,33,80,329.00)	(10,618.00)	(1,33,30,430.00)
		(1,33,80,329.00)		(1,33,30,430.00)

03. LONG TERM BORROWINGS				
PARTICULARS	As at.	As at.	As at.	As at.
	31st March, 2015	31st March, 2015	31st March, 2014	31st March, 2014
FROM RELATED PARTIES	59,00,000.00		59,00,000.00	
FROM OTHERS	1,52,65,750.00		1,52,65,750.00	
		2,11,65,750.00		2,11,65,750.00
		2,11,65,750.00		2,11,65,750.00

04. OTHER CURRENT LIABILITIES				
PARTICULARS	As at.	As at.	As at.	As at.
	31st March, 2015	31st March, 2015	31st March, 2014	31st March, 2014
(a) AUDIT FEES PAYABLE	5700		5,618.00	
(b) ADVANCE AGAINST FLAT	3627000		28,77,000.00	
		36,32,700.00		
		36,32,700.00		28,82,618.00

6. CASH & CASH EQUIVALENTS				
PARTICULARS	As at.	As at.	As at.	As at.
	31st March, 2015	31st March, 2015	31st March, 2014	31st March, 2014
(I) BALANCE WITH BANK				
(b) AXIS BANK	137428		14,79,052.66	
(II) CASH IN HAND	1559713	16,97,141.00	5,83,713.12	
		16,97,141.00		20,62,765.78



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

NOTES TO STATEMENT OF PROFIT AND LOSS AS AT 31ST MARCH, 2015

7. PURCHASE				
PARTICULARS	As at.	As at.	As at.	As at.
	31st March, 2015	31st March, 2015	31st March, 2014	31st March, 2014
BUILDING MATERIAL	10,65,808.00			
TRANSFER FROM FIXED ASSET	87,55,172.00			
		98,20,980.00		

8. CHANGES IN INVENTORY				
PARTICULARS	As at.	As at.	As at.	As at.
	31st March, 2015	31st March, 2015	31st March, 2014	31st March, 2014
OPENING WIP	NIL			
LESS: CLOSING WIP	(98,20,980.00)			
		(98,20,980.00)		

9. OTHER EXPENSES :				
PARTICULARS	As at.	As at.	As at.	As at.
	31st March, 2015	31st March, 2015	31st March, 2014	31st March, 2014
LEGAL FEES	11065		-	-
BANK CHARGES	28,134.00		-	-
AUDIT FEES	5700		5,618.00	
PROFESSIONAL TAX	2500		2,500.00	
TRADE LISENCE	1500		1,500.00	
FILING FEES	1000		1,000.00	
		49,899.00		10,618.00
TOTAL :		49,899.00		10,618.00





**STAR SHINE TIE-UP PRIVATE LIMITED.**

**Notes forming parts of the financial statements**

**CORPORATE INFORMATION**

STAR SHINE TIE-UP PRIVATE LIMITED 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**

**ii) 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) 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.



**STAR SHINE TIE-UP PRIVATE LIMITED.**

**Notes forming parts of the financial statements**

**iv) 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.

<b>C</b>	<b>EARNING PER SHARE(EPS)</b>	<b>2014-15</b>	<b>2013-14</b>
<b>I)</b>	<b>NET PROFIT AFTER TAX AS PER PROFIT &amp; LOSS ACCOUNT</b>	<b>(49,899.00)</b>	<b>(10,618.00)</b>
<b>II)</b>	<b>NUMBER OF EQUITY SHARE</b>	<b>10,000</b>	<b>10,000</b>
<b>III)</b>	<b>BASIC AND DILUTED EARNING PER SHARE(Rs.)</b>	<b>(4.99)</b>	<b>(1.06)</b>
<b>IV)</b>	<b>FACE VALUE PER EQUITY SHARE(Rs.)</b>	<b>10.00</b>	<b>10.00</b>

