

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
2016-17

| | | | | | | |
|--|---|-----------------------------------|---------------------------------|---|-------|---|
| 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 | | |
| | 37,JESSORE ROAD | DUMDUM | | Pvt Company | | |
| | Town/City/District | State | Pin | Aadhaar Number | | |
| | KOLKATA | WEST BENGAL | 700074 | | | |
| | Designation of AO(Ward/Circle) 8(4) | | | Original or Revised ORIGINAL | | |
| | E-filing Acknowledgement Number 358042461310716 | | | Date(DD/MM/YYYY) 31-07-2016 | | |
| 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 203.171.244.60 on 31-07-2016 at KOLKATA

Dsc 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

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INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF

STARSHINE TIE-UP PRIVATE LTD

Report on the Standalone Financial Statements

We have audited the accompanying standalone financial statements of STARSHINE TIE-UP PRIVATE LTD ('the Company') which comprise the Balance Sheet as at 31st March, 2016, the Statement of Profit and Loss for the year ended 31st March, 2016 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 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 principles generally accepted in India, including the 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 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

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material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these Standalone 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, 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 the operating effectiveness of such controls. 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 standalone 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 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

- in the case of the Balance Sheet, of the state of affairs of the Company as at March 31, 2016
- 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

- Requirements of the Companies (Auditor's Report) Order, 2016 ("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.
- 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 standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts)



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Rules, 2014.

- e) On the basis of the written representations received from the directors as on 31st March, 2016, taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2016 from being appointed as a director in terms of Section 164 (2) of the Act.
- f) 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 Investor Education and Protection Fund.
- g) Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act") - is enclosed as annexure to this report.

Place: Kolkata
Date: 29th JULY 2016

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 LTD as of 31st March, 2016 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 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



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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, 2016.

Place: Kolkata

Date: 29th July, 2016

For S.Guha & Associates

Chartered Accountants

FRN: 322493E


SANKAR NATH THAKUR

Partner

Membership No: 009497



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

| BALANCE SHEET AS AT 31ST MARCH, 2016 | | | | | |
|---|------|------------------|-----------------------|------------------|-----------------------|
| | Note | AMOUNT | AMOUNT | AMOUNT | AMOUNT |
| | NO | 2015 - 2016 | 2015 - 2016 | 2014 - 2015 | 2014 - 2015 |
| | | Rs. | Rs. | Rs. | Rs. |
| EQUITY AND LIABILITES | | | | | |
| SHAREHOLDERS' FUNDS | | | | | |
| SHARE CAPITAL | 1 | 1,00,000.00 | | 1,00,000.00 | |
| RESERVE & SURPLUS | 2 | (1,33,80,329.00) | (1,32,80,329.00) | (1,33,80,329.00) | (1,32,80,329.00) |
| NON- CURRENT LIABILITIES | | | | | |
| LONG- TERM BORROWINGS | 3 | | 2,46,15,750.00 | | 2,11,65,750.00 |
| CURRENT LIABILITIES | | | | | |
| OTHER CURRENT LIABILITIES | 4 | 36,32,750.00 | | 36,32,700.00 | |
| | | | 36,32,750.00 | | 36,32,700.00 |
| | | | 1,49,68,171.00 | | 1,15,18,121.00 |
| ASSETS | | | | | |
| NON CURRENT ASSETS | | | | | |
| TANGIBLE ASSETS | | | | | |
| NON CURRENT INVESTMENT | | | | | |
| OTHER NON-CURRENT ASSETS | | | | | |
| CURRENT ASSETS | | | | | |
| INVENTORIES | | 1,17,07,731.90 | | 98,20,980.00 | |
| CASH & CASH EQUIVALENT | 6 | 32,60,439.10 | | 16,97,141.00 | |
| SHORT TERM LOANS AND ADVANCES | | | 1,49,68,171.00 | | 1,15,18,121.00 |
| | | | 1,49,68,171.00 | | 1,15,18,121.00 |

Notes on Financial Statements for the year ended 31st March, 2016

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

Place : Kolkata

Dated : The 29th July, 2016

FOR S. GUHA & ASSOCIATES

Chartered Accountants

FRN : 322493E

(Signature)

(Signature)

Sankar Nath Thakur

DIRECTOR

DIRECTOR

Membership No:009497

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

| STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARHC 2016 | | | | | |
|--|------------|----------------|------------|----------------|-------------|
| | NOTE NO | AS At. | AS At. | AS At. | AS At. |
| | | 31.03.2016 | 31.03.2016 | 31.03.2015 | 31.03.2015 |
| | | Rs. | Rs. | Rs. | Rs. |
| INCOME : | | | | | |
| I. REVENUE FROM OPERATION | | - | | - | |
| II. OTHER INCOME | | - | | - | |
| III. TOTAL REVENUE | | | - | | - |
| IV. EXPENDITURE : | | | | | |
| PURCHASE OF STOCK-IN-TRADE | 7 | 18,60,350.00 | | 98,20,980.00 | |
| CHANGES IN INVENTORY | 8 | (18,86,751.90) | | (98,20,980.00) | |
| OTHER EXPENSES | 9 | 26,401.90 | | 49,899.00 | |
| DEPRECIATION & AMORTISATION EXP. | | | (0.00) | | 49,899.00 |
| TOTAL EXPENSES | | | (0.00) | | (49,899.00) |
| PROFIT BEFORE TAX | | | 0.00 | | (49,899.00) |
| V. TAX EXPENSES | | | | | |
| CURRENT TAX | | | - | | - |
| DEFERRED TAX | | | - | | - |
| PROFIT FOR THE YEAR | | | 0.00 | | (49,899.00) |
| EARNINGS PER SHARE | | | | | |
| ESP (BASIC & DILUTED) | | | 0.00 | | (4.99) |

Notes on Financial Statements for the year ended 31st March, 2016

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 da

STARSHINE TIE- UP PRIVATE LIMITED

Place : Kolkata

Dated : The 29th July, 2016

[Signature]

DIRECTOR

DIRECTOR

FOR S. GUHA & ASSOCIATES
Chartered Accountants
FRN: 322493E

[Signature]
Sankar Nath Thakur

Membership No:009497

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

NOTES TO BALANCE SHEET AS AT 31ST MARCH, 2016

2015 - 2016

2014 - 2015

| 01. SHARE CAPITAL :- | As at. | As at. | As at. | As at. |
|--|------------------|------------------|------------------|------------------|
| | 31st March, 2016 | 31st March, 2016 | 31st March, 2015 | 31st March, 2015 |
| AUTHORISED SHARE CAPITAL 60000 Equity Shares of Rs. 100/- each | 6,00,000.00 | | 6,00,000.00 | |
| | | 6,00,000.00 | | 6,00,000.00 |
| ISSUED, SUBSCRIBED & FULLY PAID - UP 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, 2016 | | AS AT 31st MARCH, 2015 | |
| | NO. OF SHARES HELD | % OF HOLDING | NO. OF SHARES HELD | % OF HOLDING |
| UTTAM KUMAR SAHA | 3334 | 33.34 | 3334 | 34.00 |
| DEBRAJ DE | 2233 | 22.33 | - | - |
| DIPAK DE | 1100 | 11.00 | 3334 | 33.00 |
| RAJESH SINGH | 3333 | 33.33 | 3334 | 33.00 |

| 02. RESERVE AND SURPLUS | | | | |
|---|------------------|------------------|------------------|------------------|
| PARTICULARS | As at. | As at. | As at. | As at. |
| | 31st March, 2016 | 31st March, 2016 | 31st March, 2015 | 31st March, 2015 |
| SURPLUS | | | | |
| OPINING BALANCE | (1,33,80,329.00) | | (1,33,30,430.00) | |
| Add : NET PROFIT/ (NET LOSS) FOR THE YEAR | 0.00 | (1,33,80,329.00) | (49,899.00) | (1,33,80,329.00) |
| | | (1,33,80,329.00) | | (1,33,80,329.00) |

| 03. LONG TERM BORROWINGS | | | | |
|--------------------------|------------------|------------------|------------------|------------------|
| PARTICULARS | As at. | As at. | As at. | As at. |
| | 31st March, 2016 | 31st March, 2016 | 31st March, 2015 | 31st March, 2015 |
| FROM RELATED PARTIES | 1,37,31,822.00 | | 59,00,000.00 | |
| FROM OTHERS | 1,08,83,928.00 | | 1,52,65,750.00 | |
| | | 2,46,15,750.00 | | 2,11,65,750.00 |
| | | 2,46,15,750.00 | | 2,11,65,750.00 |

| 04. OTHER CURRENT LIABILITES | | | | |
|------------------------------|------------------|------------------|------------------|------------------|
| PARTICULARS | As at. | As at. | As at. | As at. |
| | 31st March, 2016 | 31st March, 2016 | 31st March, 2015 | 31st March, 2015 |
| (a) AUDIT FEES PAYABLE | 5,750.00 | | 5,700.00 | |
| (b) ADVANCE AGAINST FLAT | 36,27,000.00 | | 36,27,000.00 | |
| | | 36,32,750.00 | - | 36,32,700.00 |
| | | 36,32,750.00 | | 36,32,700.00 |

| 6. CASH & CASH EQUIVALENTS | | | | |
|------------------------------|------------------|------------------|------------------|------------------|
| PARTICULARS | As at. | As at. | As at. | As at. |
| | 31st March, 2016 | 31st March, 2016 | 31st March, 2015 | 31st March, 2015 |
| (I) BALANCE WITH BANK | | | | |
| (b) AXIS BANK | 21,64,775.82 | | 1,37,428.00 | |
| (II) CASH IN HAND | 10,95,663.28 | 32,60,439.10 | 15,59,713.00 | |
| | | 32,60,439.10 | | 16,97,141.00 |

STARSHINE TIE-UP PVT. LTD.

Uttam Kumar Saha
DIRECTOR

STARSHINE TIE-UP PVT. LTD.

Dipak De
DIRECTOR

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

NOTES TO STATEMENT OF PROFIT AND LOSS AS AT 31ST MARCH, 2016

| 7. PURCHASE : | | | | |
|--------------------|------------------|---------------------|------------------|---------------------|
| PARTICULARS | As at. | As at. | As at. | As at. |
| | 31st March, 2016 | 31st March, 2016 | 31st March, 2015 | 31st March, 2015 |
| BUILDING MATERIALS | 18,60,350.00 | | 10,65,808.00 | |
| | | 18,60,350.00 | 87,55,172.00 | 98,20,980.00 |
| TOTAL : | | 18,60,350.00 | | 98,20,980.00 |

| 8. CHANGES IN INVENTORY : | | | | |
|---------------------------|------------------|-----------------------|------------------|-----------------------|
| PARTICULARS | As at. | As at. | As at. | As at. |
| | 31st March, 2016 | 31st March, 2016 | 31st March, 2015 | 31st March, 2015 |
| OPENING WIP | 98,20,980.00 | | | |
| LESS: CLOSING WIP | (1,17,07,731.90) | | (98,20,980.00) | |
| | | (18,86,751.90) | | (98,20,980.00) |
| TOTAL : | | (18,86,751.90) | | (98,20,980.00) |

| 9. OTHER EXPENSES : | | | | |
|---------------------|------------------|------------------|------------------|------------------|
| PARTICULARS | As at. | As at. | As at. | As at. |
| | 31st March, 2016 | 31st March, 2016 | 31st March, 2015 | 31st March, 2015 |
| LEGAL FEES | | | 11,065.00 | |
| BANK CHARGES | 15,651.90 | | 26,134.00 | |
| AUDIT FEES | 5,750.00 | | 5,700.00 | |
| PROFESSIONAL TAX | 2,500.00 | | 2,500.00 | |
| TRADE LICENCE | 1,500.00 | | 1,500.00 | |
| FILING FEES | 1,000.00 | | 1,000.00 | |
| | | 26,401.90 | | 49,899.00 |
| TOTAL : | | 26,401.90 | | 49,899.00 |

STARSHINE TIE-UP PVT. LTD.

Manoj Kumar Singh
 DIRECTOR

STARSHINE TIE-UP PVT. LTD.

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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.

STARSHINE TIE-UP PVT. LTD.


DIRECTOR

STARSHINE TIE-UP PVT. LTD.


DIRECTOR



STARSHINE TIE-UP PRIVATE LIMITED

CIN: U51109WB2007PTC113440

ADDRESS: 3rd. Floor, Shovona Plaza, 37, Jessore Road, Dumdum, KOLKATA- 700 074**DIRECTOR'S REPORT**

To the Members,

Your Directors have pleasure in submitting their Annual Report of the Company together with the Audited Statements of Accounts for the year ended 31st March, 2016

1 FINANCIAL SUMMARY

Amount in Rs.

| Particulars | As at the end of current reporting period(31 st March, 2016) | As at the end of previous reporting period(31 st March, 2015) |
|---|---|--|
| Total Revenue | - | - |
| Total Expenses | - | 49899 |
| Profit or Loss before Exceptional and Extraordinary items and Tax | 0.00 | (49,899.00) |
| Less: Exceptional Items | - | - |
| Less: Extraordinary Items | - | - |
| Profit or Loss before Tax | 0.00 | (49,899.00) |
| Less: Current Tax | - | - |
| Deferred Tax | - | - |
| Profit or Loss After Tax | 0.00 | (49,899.00) |
| Add: Balance as per last Balance Sheet | (1,33,80,329.00) | (1,33,30,430.00) |
| Less: Transfer to Reserves | - | - |
| Balance Transferred to Balance Sheet | (1,33,80,329.00) | (1,33,80,329.00) |

2 DIVIDEND

No Dividend was declared for the current financial year.

3 TRANSFER OF UNCLAIMED DIVIDEND TO INVESTOR EDUCATION AND PROTECTION FUND

The provisions of Section 125(2) of the Companies Act, 2013 do not apply as there was no dividend declared and paid last year.

4 REVIEW OF BUSINESS OPERATIONS AND FUTURE PROSPECTS

Your Directors are optimistic about company's business and hopeful of better performance with increased revenue in next year. There was no change in the nature of business of company.

5 MATERIAL CHANGES AND COMMITMENT IF ANY AFFECTING THE FINANCIAL POSITION OF THE COMPANY OCCURRED BETWEEN THE END OF THE FINANCIAL YEAR TO WHICH THIS FINANCIAL STATEMENTS RELATE AND THE DATE OF THE REPORT:

No material changes and commitments affecting the financial position of the Company occurred between the end of the financial year to which this financial statements relate on the date of this report.

6 CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, FOREIGN EXCHANGE EARNINGS AND OUTGO

The provisions of Section 134(m) of the Companies Act, 2013 do not apply to our Company. There was no

STARSHINE TIE-UP PRIVATE LIMITED

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foreign exchange inflow or Outflow during the year under review.

7 STATEMENT CONCERNING DEVELOPMENT AND IMPLEMENTATION OF RISK MANAGEMENT POLICY OF THE COMPANY

The Company does not have any Risk Management Policy as the elements of risk threatening the Company's existence are very minimal.

8 DETAILS OF POLICY DEVELOPED AND IMPLEMENTED BY THE COMPANY ON ITS CORPORATE SOCIAL RESPONSIBILITY INITIATIVES

The Company has not developed and implemented any Corporate Social Responsibility initiatives as the said provisions are not applicable to the company.

9 PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS MADE UNDER SECTION 186 OF THE COMPANIES ACT, 2013

There were no loans, guarantees or investments made by the Company under **Section 186** of the Companies Act, 2013 during the year under review and hence the said provision is not applicable.

10 PARTICULARS OF CONTRACTS OR ARRANGEMENTS MADE WITH RELATED PARTIES

There were no contract or arrangements made with related parties as defined under Section 188 of the Companies Act, 2013 during the year under review.

11 EXPLANATION OR COMMENTS ON QUALIFICATIONS, RESERVATIONS OR ADVERSE REMARKS OR DISCLAIMERS MADE BY THE AUDITORS AND THE PRACTICING COMPANY SECRETARY IN THEIR REPORTS

There are no qualifications, reservations or adverse remarks made by the Auditors in their report. The provisions relating to submission of Secretarial Audit Report under **Section 204** of the Companies Act, 2013 is not applicable to the Company.

12 COMPANY'S POLICY RELATING TO DIRECTORS APPOINTMENT, PAYMENT OF REMUNERATION AND DISCHARGE OF THEIR DUTIES

The provisions of **Section 178(1)** relating to constitution of Nomination and Remuneration Committee are not applicable to the Company.

13 ANNUAL RETURN

The extracts of Annual Return pursuant to the provisions of **Section 92** read with Rule 12 of the Companies (Management and Administration) Rules, 2014 is furnished in Annexure **A** and is attached to this Report.

14 NUMBER OF BOARD MEETINGS CONDUCTED DURING THE YEAR UNDER REVIEW

The Company has conducted **5 Board meetings** during the financial year under review.

15 DIRECTORS RESPONSIBILITY STATEMENT

In accordance with the provisions of **Section 134(5)** of the Companies Act, 2013 the Board hereby submit its responsibility Statement:

(a) in the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures;

(b) the directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit and loss of the company for that period;

(c) the directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;

(d) the directors had prepared the annual accounts on a going concern basis;

(e) the Company being unlisted, sub clause (e) of section 134(3) of the Companies Act, 2013 pertaining to laying down internal financial controls is not applicable to the Company; and

(f) the directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

16 SUBSIDIARIES, JOINT VENTURES AND ASSOCIATE COMPANIES

The Company does not have any Subsidiary, Joint venture or Associate Company during the year under review.

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17 DEPOSITS

The Company has neither accepted nor renewed any deposits during the year under review.

18 DIRECTORS

There was no Director who was appointed/ceased/re-elected/reappointed during the year under review. Company is not mandatorily required to appoint any whole time Key Management Personnel (KMP).

19 DECLARATION OF INDEPENDENT DIRECTORS

The provisions of Section 149 for appointment of Independent Directors do not apply to the company.

20 ADEQUACY OF INTERNAL FINANCIAL CONTROLS WITH REFERENCE TO FINANCIAL STATEMENTS

The Company has in place adequate internal financial controls with reference to financial statements. During the year under review, such controls were tested and no reportable material weakness in the design or operation were observed.

21 STATUTORY AUDITORS

M/s S.GUHA & ASSOCIATES, Chartered Accountants were appointed as Statutory Auditors for a period of 5 years in the Annual General Meeting held in the year 2014 and are eligible for reappointment, subject to ratification of members at ensuing Annual General Meeting of the company.

22 DISCLOSURE OF COMPOSITION OF AUDIT COMMITTEE AND PROVIDING VIGIL MECHANISM

The provisions of Section 177 of the Companies Act, 2013 read with Rule 6 and 7 of the Companies (Meetings of the Board and its Powers) Rules, 2013 is not applicable to the Company.

23 SHARES

During the year under review, the company has undertaken following transactions:

| Increase in Share Capital | Buy Back of Securities | Sweat Equity | Bonus Shares | Employees Stock Option Plan |
|---------------------------|------------------------|--------------|--------------|-----------------------------|
| Nil | Nil | Nil | Nil | Nil |

24 DETAILS OF SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS, COURTS AND TRIBUNALS

No significant and material order has been passed by the regulators, courts, tribunals impacting the going concern status and Company's operations in future.

25 ACKNOWLEDGEMENTS

Your Directors place on record their sincere thanks to bankers, business associates, consultants, and various Government Authorities for their continued support extended to your Company's activities during the year under review. Your Directors also acknowledge gratefully the shareholders for their support and confidence reposed on your Company.

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS

Date: 29th. July, 2016

Place: Kolkata

Director
(DIN:)

Director
(DIN:)

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.

| C | EARNING PER SHARE(EPS) | 2015-16 | 2014-15 |
|------|---|---------|-------------|
| I) | NET PROFIT AFTER TAX AS PER PROFIT & LOSS ACCOUNT | NIL | (49,899.00) |
| II) | NUMBER OF EQUITY SHARE | 10,000 | 10,000 |
| III) | BASIC AND DILUTED EARNING PER SHARE(Rs.) | NIL | (4.99) |
| IV) | FACE VALUE PER EQUITY SHARE(Rs.) | 10.00 | 10.00 |

STARSHINE TIE-UP PVT. LTD.


DIRECTOR

STARSHINE TIE-UP PVT. LTD.


DIRECTOR

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