

**CENTRE FOR GREEN MOBILITY  
AHMEDABAD**

**PAN : AAFCC0945G**

**Tax Audit Report**

**Audit Clause 44AB(b): Profession Gross Receipts exceeds 50 Lacs**

Financial Year	:	2017-2018
Assessment Year	:	2018-2019
Date of Audit Report	:	28/08/2018



**MSRR & CO  
RUCHI SANGHVI  
Chartered Accountants**



# MSRR & CO.

CHARTERED ACCOUNTANTS

## 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**

We report that the statutory audit of M/s. **CENTRE FOR GREEN MOBILITY AHMEDABAD, B - 101, PRUTHVI TOWER, JODHPUR VILLAGE, SATELLITE, AHMEADABAD, GUJARAT-380015', PAN - AAFCC0945G** was conducted by us in pursuance of the provisions of the **Companies Act 2013** Act, and We annex hereto a copy of our audit report dated **28th August , 2018** along with a copy of each of:-

(a) the audited Profit and loss account for the period beginning from **01 April 2017** to ending on **31 March 2018**

(b) the audited balance sheet as at **31 March 2018** ; 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 under section 44AB is annexed herewith in Form No. 3CD.

3. In our opinion and to the best of our information and according to examination of books of account including other relevant documents and explanations given to us, the particulars given in the said Form No. 3CD are true and correct subject to the following observations/qualifications, if any:

S.No	Qualification	Comments
	NIL	NIL

Place : AHMEDABAD  
Date : 28/08/2018

For **MSRR & CO**  
(Chartered Accountants)  
Reg No. :108611W

*R. K. Sanghvi*  
**RUCHI SANGHVI**  
(Partner)

Membership No :157199  
Firm PAN : ABCFM8144Q





# MSRR & CO.

CHARTERED ACCOUNTANTS

FORM NO. 3CD

[See rule 6 G(2)]

Statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961

## PART - A

- |   |  |
|---|--|
| 1. Name of the assessee   | CENTRE FOR GREEN MOBILITY<br>AHMEDABAD   |
| 2. Address  | B - 101, PRUTHVI TOWER,<br>JODHPUR VILLAGE, SATELLITE,<br>AHMEADABAD, GUJARAT-380015 |
| 3. Permanent Account Number (PAN)   | AAFCC0945G   |
| 4. Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and service tax, customs duty, etc. if yes, please furnish the registration number or GST number or any other identification number allotted for the same | Yes<br>Annexure No - 1   |
| 5. Status   | Private Limited  |
| 6. Previous year  | From 01/04/2017 To 31/03/2018  |
| 7. Assessment year  | 2018-2019  |
| 8. Indicate the relevant clause of section 44AB under which the audit has been conducted  | Clause 44AB(b)   |

## PART - B

9. (a)	If firm or association of persons, indicate names of partners/members and their profit sharing ratios.	NA
9. (b)	If there is any change in the partners or members or in their profit sharing ratios since the last date of preceding year, the particulars of such change.	
10. (a)	Nature of business or profession (If more than one business or profession is carried on during the previous year, nature of every business or profession)	Annexure No. : 2
10. (b)	If there is any change in the nature of business or profession, the particulars of such change.	
11. (a)	Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed.	Annexure No. : 3
11. (b)	List of books of account maintained and the address at which the books of accounts are kept. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location )	
11. (c)	List of books of account and nature of relevant documents examined	
12.	Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section.)	No



13. (a)	Method of accounting employed in the previous year.	Mercantile system
13. (b)	Whether there had been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year.	No
13. (c)	If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.	
13. (d)	Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2)	No
13. (e)	if answer to (d) above is in the affirmative give details of such adjustments:	
13. (f)	Disclosure as per ICDS	Yes Annexure No. : 4
14. (a)	Method of valuation of closing stock employed in the previous year.	NOT APPLICABLE
14. (b)	In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish	No
15.	Give the following particulars of the capital assets converted into stock in trade:-	No
15. (a)	Description of capital asset;	
15. (b)	Date of acquisition;	
15. (c)	Cost of acquisition;	
15. (d)	Amount at which the asset is converted into stock-in-trade.	
16.	Amounts not credited to the profit and loss account, being, -	NIL
16. (a)	the items falling within the scope section 28;	
16. (b)	the proforma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax where such credits, drawbacks or refunds are admitted as due by the authorities concerned;	NIL
16. (c)	escalation claims accepted during the previous year;	NIL
16. (d)	any other item of income;	NIL
16. (e)	capital receipt, if any.	NIL
17.	Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:	No
18.	Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the following form :-	Annexure No. : 5
18. (a)	Description of asset/block of assets.	
18. (b)	Rate of depreciation.	
18. (c)	Actual cost of written down value, as the case may be.	
18. (d)	Additions/deductions during the year with dates; in the case of any addition of an asset, date put to use; including adjustments on account of-	
18. (d)(i)	Central Value Added Tax credits claimed and allowed under the Central Excise rules, 1944, in respect of assets acquired on or after 1 <sup>st</sup> March, 1994,	
18. (d)(ii)	Change in rate of exchange of currency, and	
18. (d)(iii)	Subsidy or grant or reimbursement, by whatever name	



	called.	
18. (e)	Depreciation allowable.	
18. (f)	Written down value at the end of the year.	
19.	Amounts admissible under sections: 32AC, 32AD, 33AB, 33ABA, 35(1)(i), 35(1)(ii), 35(1)(iia), 35(1)(iii), 35(1)(iv), 35(2AA), 35(2AB), 35(ABB), 35(AC), 35(AD), 35(CCA), 35(CCB), 35(CCC), 35(CCD), 35D, 35DD, 35DDA, 35E :- (a)Debited to Profit and Loss Account and Allowable (b)Not Debited to profit and Loss Account.	NIL
20. (a)	Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [Section 36(1)(ii)]	NIL
20. (b)	Details of contributions received from employees for various funds as referred to in section 36(1)(va):	NIL
21. (a)	Please furnish the details of amounts debited to the profit and loss account, being in the nature of capital, personal, advertisement expenditure etc	NIL
21. (b)	Amounts inadmissible under section 40(a):-	NIL
21. (c)	Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof;	NIL
21. (d)	Disallowance/ deemed income under section 40A(3):	Yes
21. (A)	On the basis of the examination of books of account and other relevant documents/ evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details:	
21. (B)	On the basis of the examination of books of account and other relevant documents/ evidence, whether the payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A);	Yes
21. (e)	provision for payment of gratuity not allowable under section 40A(7).	NIL
21. (f)	any sum paid by the assessee as an employer not allowable under section 40A(9);	NIL
21. (g)	particulars of any liability of a contingent nature;	NIL
21. (h)	amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income;	NIL
21. (i)	Amounts inadmissible under the proviso to section 36(1)(iii).	NIL
22.	Amount of Interest inadmissible under section 23 of the Micro, Small and Medium Enterprise Development Act, 2006.	NIL
23.	Particulars of payments made to persons specified under section 40A(2)(b).	Annexure No. : 6
24.	Amounts deemed to be profits and gains under section 32AC, 32AD or 33AB or 33ABA or 33AC.	NIL
25.	Any amount of profit chargeable to tax under section 41 and computation thereof.	NIL
26.	In respect of any sum referred to in clause (a), (b), (c), (d), (e), (f) or (g) of section 43B, the liability for which:--	NIL
26.(A)	Pre-existed on the first day of the previous year but was not	

	allowed in the assessment of any preceding previous year and was	
26.(A)(a)	paid during the previous year;	
26.(A)(b)	not paid during the previous year;	
26.(B)	was incurred in the previous year and was	Annexure No. : 7
26.(B)(a)	paid on or before the due date for furnishing the return of income of the previous year under section 139(1);	
26.(B)(b)	not paid on or before the aforesaid date.  (State whether sales tax, customs duty, excise duty or any other indirect tax, levy, cess, impost etc. is passed through the profit and loss account.)	Yes SERVICE TAX PAID: 570554
27. (a)	Amount of Central Value Added Tax credits availed of or utilised during the previous year and its treatment in the profit and loss account and treatment of outstanding Central Value Added Tax credits in the accounts.	Annexure No. : 8 Yes
27. (b)	Particulars of income or expenditure of prior period credited or debited to the profit and loss account.	NIL
28.	Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(viiia), if yes, please furnish the details of the same.	No
29.	Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viib), if yes, please furnish the details of the same.	NA
29.(a)	Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (ix) of sub-section (2) of section 56?	No
29.(b)	Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (x) of sub-section (2) of section 56?	No
30.	Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid otherwise than through an account payee cheque. [Section 69D]	No
30.(a)	Whether primary adjustment to transfer price, as referred to in sub-section (1) of section 92Ce, has been made during the previous year	No
30.(b)	Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B	No
31.(a)	Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :—	None
31.(a)(i)	name, address and Permanent Account Number (if available with the assessee) of the lender or depositor;	
31.(a)(ii)	amount of loan or deposit taken or accepted;	
31.(a)(iii)	whether the loan or deposit was squared up during the previous year;	
31.(a)(iv)	maximum amount outstanding in the account at any time during the previous year;	



31.(a)(v)	whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account;	
31.(a)(vi)	in case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.	
31.(b)	Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:-	None
31.(b)(i)	name, address and Permanent Account Number (if available with the assessee) of the person from whom specified sum is received;	
31.(b)(ii)	amount of specified sum taken or accepted;	
31.(b)(iii)	whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account;	
31.(b)(iv)	in case the specified sum was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.  (Particulars at (a) and (b) need not be given in the case of a Government company, a banking company or a corporation established by the Central, State or Provincial Act.)	
31.(ba)	Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, during the previous year, where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account	None
31.(bb)	Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasions from a person, received by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year	None
31.(bc)	Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasions to a person, otherwise than by a cheque or bank draft, or use of electronic clearing system through a bank account, during the previous year	None
31.(bd)	Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasions to a person, made by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year	None
31.(c)	Particulars of each repayment of loan or deposit in an amount exceeding the limit specified in section 269T made during the previous year:-	None
31.(c)(i)	name, address and permanent Account Number (if available with the assessee) of the payee;	
31.(c)(ii)	amount of the repayment;	



31. (c)(iii)	maximum amounts outstanding in the account at any time during the previous year;	
31. (c)(iv)	whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account;	
31. (c)(v)	in case the ewpayment was made by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.	
31.(d)	Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year:—	None
31.(d)(i)	name, address and Permanent Account Number (if available with the assessee) of the lender, or depositor or person from whom specified advance is received;	
31.(d)(ii)	amount of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year.	
31.(e)	Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year:—	None
31.(e)(i)	name, address and Permanent Account Number (if available with the assessee) of the lender, or depositor or person from whom specified advance is received;	
31.(e)(ii)	amount of loan or deposit or any specified advance received by a cheque or a bank draft which is not an account payee cheque or account payee bank draft during the previous year.	
	(Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or deposit or any specified advance taken or accepted from the Government, Government company, banking company or a corporation established by the Central, State or Provincial Act)	
32. (a)	Details of brought forward loss or depreciation allowance, in the following manner, to the extent available:	Annexure No. : 9
32. (b)	whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79.	No
32. (c)	Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year, If yes, please furnish the details of the same.	No
32. (d)	whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year, if yes, please furnish details of the same.	No
32. (e)	In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73, if yes, please furnish the details of speculation loss if any incurred during the previous year.	NA
33.	Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA).	NIL





34. (a)	Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish:	Annexure No. : 10 Yes
(b)	whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes, please furnish the details	Annexure No. : 11 Yes
(c)	whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish:	Annexure No. : 12 Yes
35.(a)	In the case of a trading concern, give quantitative details of principal items of goods traded :	None
(i)	Opening Stock;	
(ii)	purchases during the previous year;	
(iii)	sales during the previous year;	
(iv)	closing stock;	
(v)	shortage/excess, if any	
35.(b)	In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products :	None
A.	Raw Materials:	
(i)	opening stock;	
(ii)	purchases during the previous year;	
(iii)	consumption during the previous year	
(iv)	sales during the previous year;	
(v)	closing stock;	
(vi)	*Yield of finished products;	
(vii)	* Percentage of yield;	
(viii)	*shortage/excess, if any.	
B.	Finished products/by-products :	
(i)	opening stock;	
(ii)	purchases during the previous year;	
(iii)	quantity manufactured during the previous year;	
(iv)	sales during the previous year;	
(v)	closing stock;	
(vi)	shortage/excess, if any.	
36.	In the case of a domestic company, details of tax on distributed profits under section 115-O in the following form:-	No
36. (a)	total amount of distributed profits;	
36. (b)	amount of reduction as referred to in section 115-O(1A)(i);	
36. (c)	amount of reduction as referred to in section 115-O(1A)(ii);	
36. (d)	total tax paid thereon;	
36. (e)	dates of payment with amounts.	
36 (A)	Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (e) of clause	No 0



	(22) of section 2	
37.	Whether any cost audit was carried out, if yes, give the details, if any, of disqualification or disagreement on any matter/ item/ value/ quantity as may be reported/ identified by the cost auditor	NA
38.	Whether any audit was conducted under the Central Excise Act, 1944, if yes, give the details, if any, of disqualification or disagreement on any matter/ item/ value/ quantity as may be reported/ identified by the auditor.	NA
39.	Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor	NA
40.	Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:	Annexure No. : 13

Serial number	Particulars	Previous year	Preceding previous year
1.	Total turnover of the assessee	7949700	9387080
2.	Gross profit/ turnover	100	14.84
3.	Net profit/ turnover	-4.27	14.84
4.	Stock-in-trade/ turnover	0	0
5.	Material consumed/ finished goods produced	0	0

(The details required to be furnished for principal items of goods traded or manufactured or services rendered)

41.	Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth-tax Act, 1957 alongwith details of relevant proceedings	No
42.	Whether the assessee is required to furnish statement in Form No.61 or Form No.61A or Form 61B	No
43.	Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286	No

Place: AHMEDABAD  
Date: 28/08/2018

**FOR M S R R & CO**  
(Chartered Accountants)  
Reg No. :108611W

*R. K. Sanghvi*

**RUCHI SANGHVI**  
Partner

Membership No 157199  
ABCFM8144Q



**CENTRE FOR GREEN MOBILITY AHMEDABAD**  
**B - 101, PRUTHVI TOWER, JODHPUR VILLAGE, SATELLITE, AHMEADABAD,**  
**GUJARAT-380015**

**Annexures Forming Part of 3CD For The Period Ended on 31 March 2018**

**ANNEXURE NO :- 1**

Detail of Indirect taxes applicable					
Sr.No.	Nature of Registration	State	Other Indirect Tax/Duty	Description [Not for E-filing]	Reg. No.
1	Service Tax				AAFCC0945GSD001
2	Goods and Service Tax				

**ANNEXURE NO :- 2**

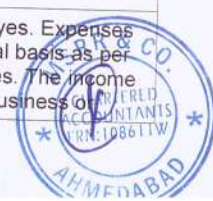
Nature of Business & Profession 10 (a)			
Sr.No.	Sector	Sub Sector	Code
1	PROFESSIONALS	Other professional services n.e.c.	16019

**ANNEXURE NO :- 3**

List of Books								
Books of Account Prescribed U/s 44AA		Books of Account Maintained						Books of Account Examined
Sr. No.	Books Prescribed	Books Maintained	Address 1	Address 2	City/Town/District	State	Pin Code	Books Examined
1	None	CASH BOOK	AHMEDABAD	SATELLITE	AHMEDABAD	GUJARAT	380015	CASH BOOK
2	None	BANK BOOK	AHMEDABAD	SATELLITE	AHMEDABAD	GUJARAT	380015	BANK BOOK
3	None	LEDGER	AHMEDABAD	SATELLITE	AHMEDABAD	GUJARAT	380015	LEDGER
4	None	JOURNAL	AHMEDABAD	SATELLITE	AHMEDABAD	GUJARAT	380015	JOURNAL
5	None	PROFESSIONAL FEES LEDGER	AHMEDABAD	SATELLITE	AHMEDABAD	GUJARAT	380015	PROFESSIONAL FEES LEDGER

**ANNEXURE NO :- 4**

Disclosure as per ICDS		
Sr.No.	ICDS	Disclosure
1	ICDS I - Accounting Policies	Mercantile method of accounting employees. Expenses and income are accounted for on accrual basis as per Generally accepted accounting Principles. The income under the heads "Profits and Gains of Business of



		Profession" or "Income from Other Sources" has been computed as per Income Computation and Disclosure standards notified under section 145(2) of the Income Tax Act, 1961 and rules or regulations made thereunder
2	ICDS IV - Revenue Recognition	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. The revenue from service provision reflected in financial statements is Rs. 50,39,970/-
3	ICDS V - Tangible Fixed Assets	Depreciation in the books of accounts is provided as per the provisions and requirements of Companies Act, 2013. However the depreciation allowable for Income Tax Purposes is as per income tax rates and all disclosures are made against clause number 18 of Form 3CD
4	ICDS X - Provisions, Contingent Liabilities and Contingent Assets	The provisions have been made against liability which are ascertainable. The same has been paid in the month of April or due date w.e is earlier. The provisions made are for 1. Audit Fee: 25000 2. Tds Payable: 108305 3. Goods and Service Tax Payable: 27000

**ANNEXURE NO :- 6**

Particulars of payments made to persons specified under sections 40 A(2)(b)					
Sr.No.	Name of Related Party	PAN No	Relation	Nature	Payment made(Amount)
1	ANUJ MALHOTRA		SON OF DIRECTOR	PROFESSIONAL FEES	1800000
2	ANUJ MALHOTRA HUF		RELATIVE	COMMISSION	1200000

**ANNEXURE NO :- 7**

Liability Incurred During the previous year					
Sr.No.	Section	Nature of Liability	Amount Incurred in prv. year but remaining outstanding on last day of prv. year.	Amount paid/set off before the due date of filing return/date upto which reported in the tax audit report, whichever earlier.	Amount Unpaid on the due date of filing return/date upto which reported in the tax audit report, whichever earlier.
1	Sec 43B(a)-tax , duty, cess, fee etc	TDS PAYABLE	108305	108305	0
2	Sec 43B(a)-tax , duty, cess, fee etc	GOODS AND SERVICE TAX	27000	27000	0

**ANNEXURE NO :- 8**

Treatment of Central Value Added Tax Availed or Utilised			
Sr.No.	CENVAT	Treatment in P/L Account	Amount
1	Opening balance of CENVAT Credit		0
2	CENVAT Availed		375120
3	CENVAT Utilized		113990
4	Closing/Outstanding Balance		261130



ANNEXURE NO :- 12

Interest details paid u/s 201(1A), or 206C(7)				
Sr.No.	TAN No.	Amount of interest u/s 201(1A)/206C(7) is payable	Amount paid out of column(2) along with date of payment	Dates of payment
1	AHMC03926G	334	334	24/01/2018

ANNEXURE NO :- 13

Accounting Ratios Current Year(Clause 40)			
Sr.No.	Description	Formula	Ratio
1	Total Turnover		7949700
2	Gross Profit Ratio(%)	$7949700 / 7949700 * 100$	100 %
3	Net Profit Ratio(%)	$-339192 / 7949700 * 100$	-4.27 %
4	Stock Turnover Ratio(%)	$0 / 7949700 * 100$	0 %
5	Material Consumed/Finished Goods Produced	$0 / 0 * 100$	0 %

Accounting Ratios Previous Year(Clause 40)			
Sr.No.	Description	Formula	Ratio
1	Total Turnover		9387080
2	Gross Profit Ratio(%)	$1393111 / 9387080 * 100$	14.84 %
3	Net Profit Ratio(%)	$1393111 / 9387080 * 100$	14.84 %
4	Stock Turnover Ratio(%)	$0 / 9387080 * 100$	0 %
5	Material Consumed/Finished Goods Produced	$0 / 0 * 100$	0 %

As Per Audit Report of Even Date

FOR M S R R & CO  
(Chartered Accountants)  
Reg No. :108611W

*R.K. Sanghvi*  
RUCHI SANGHVI  
Partner  
Membership No 157199  
ABCFM8144Q



FOR CENTRE FOR GREEN  
MOBILITY AHMEDABAD

*Madhu Malhotra*  
MADHU MALHOTRA  
(Director)

Place : AHMEDABAD  
Date : 28/08/2018

## ANNEXURE NO :- 9

Losses brought forward or unabsorbed depreciation							
Sr.No.	Assessment Year	Nature of Loss Allowance	Amount as Returned	Amount as Assessed	Order U/S	Date	Remark
1	2014-15	Loss from business other than loss from speculative business and specified business	4337	4337	354394171150914	15/09/2014	ALLOWABLE
2	2015-16	Loss from business other than loss from speculative business and specified business	109861	109861	827690771280915	28/09/2015	ALLOWABLE
3	2015-16	Unabsorbed depreciation	47917	47917	827690771280916	28/09/2015	ALLOWABLE
4	2016-17	Loss from business other than loss from speculative business and specified business	1655414	1655414	425311451270816	27/08/2016	ALLOWABLE
5	2016-17	Unabsorbed depreciation	49480	49480	425311451270816	27/08/2016	ALLOWABLE
6	2014-15	Unabsorbed depreciation	17216	17216	354394171150914	15/09/2014	ALLOWABLE

## ANNEXURE NO :- 10

TDS Details as per chapter XVII-B & XVII-BB										
Sr.No.	TAN No.	Section	Nature of Payment	Total Amount Paid/ Received as per nature specified in the column 3	Total Amount on which Tax is required to be deducted/ collected out of column 4	Total Amount on which Tax was deducted or collected at specified rate out of column 5v	Amount of Tax deducted or collected out of column 6	Total Amount on which tax was deducted or collected at less than specified rate out of Column 7	Amount of Tax deducted/ collected on column 8	Amount of Tax deducted or collected not deposited to the credit of the central govt. Out of column 6 & 8
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
1	AHMC03926G	194J	Fees for professional or technical services	4576752	4576752	4576752	457675	0	0	0
2	AHMC03926G	194H	Commission or brokerage	1200000	1200000	1200000	60000	0	0	0

## ANNEXURE NO :- 11

TDS Statement Details						
Sr.No.	TAN No.	Type of Form	Due date of furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contain information about all transaction which are required to be reported	
1	AHMC03926G	Form 26Q	31/07/2017	23/07/2017	Yes	
2	AHMC03926G	Form 26Q	31/10/2017	26/10/2017	Yes	
3	AHMC03926G	Form 26Q	31/01/2018	30/01/2018	Yes	
4	AHMC03926G	Form 26Q	31/05/2018	29/05/2018	Yes	



**CENTRE FOR GREEN MOBILITY AHMEDABAD**  
**B - 101, PRUTHVI TOWER, JODHPUR VILLAGE, SATELLITE, AHMEDABAD, GUJARAT-380015**

Annexure : 5

Depreciation allowable as per Income Tax Act for the period ended on 31/3/2018

Sl. No.	Description/Block of asset	Opening WDV	Rate	---ADDITIONS---		---DEDUCTIONS---				Total Depreciation	Add. Depreciation	Total Depreciation	Closing WDV	Block Nil(Y/N)
				180 Days CR more	Less Than 180 Days	180 Days OR more	Less Than 180 Days	Capital Gain	Total					
	Machinery and plant	310827.00	15 %	149000.00	21000.00	0.00	0.00	0.00	480827.00	0.00	70549.05	410277.95	N	
	Machinery and plant	73107.00	40 %	24990.00	62000.00	0.00	0.00	0.00	160097.00	0.00	51638.80	108458.20	N	
	Furniture and fittings	114076.00	10 %			0.00	0.00	0.00	114076.00	0.00	11407.60	102668.40	N	
	<b>Total</b>	498010.00		173990.00	83000.00	0.00	0.00	0.00	755000.00	0.00	133595.45	621404.55		

Per Audit Report of Even Date

FOR M S R R & CO  
 (Chartered Accountants)  
 Reg No. :108611W



*R. N. Sanghvi*

RUCHI SANGHVI  
 Partner  
 Membership No 157199  
 ABCFM8144Q

FOR CENTRE FOR GREEN  
 MOBILITY AHMEDABAD

*Madhuh Malhotra*  
 Centre For Green Mobility Ahmedabad  
 MADHU MALHOTRA  
 (Director) Director

Place : AHMEDABAD  
 Date : 28/08/2018

**CENTRE FOR GREEN MOBILITY AHMEDABAD**

**(CIN:- U73200GJ2012NPL073125)**

Regd Office : B - 101, PRUTHVI TOWER, JODHPUR VILLAGE, SATELLITE, AHMEADABAD-380015, GUJARAT

Contact No: - ,Email: aanujj@gmail.com

**Statement of Profit And Loss for the year ending 31st March,2018**

(Amount in Hundreds)

PARTICULARS	NOTE NO	AMOUNT	CURRENT YEAR	AMOUNT	PREVIOUS YEAR
(I) REVENUE FROM OPERATIONS	11		5039970.35		1750809.28
(II) OTHER INCOME	12		2909730.00		7636271.00
<b>(III) TOTAL REVENUE (I+II)</b>			<b>7949700.35</b>		<b>9387080.28</b>
<b>(IV) EXPENSES:</b>					
(1) COST OF MATERIALS CONSUMED					
(2) STORES & SPARES CONSUMED					
(3) PURCHASES OF STOCK-IN-TRADE					
(4) CHANGES IN INVENTORIES OF FINISHED GOODS,WIP AND STOCK-IN-TRADE					
(5) EMPLOYEE BENEFITS EXPENSE					
(6) FINANCE COSTS					
(7) DEPRECIATION AND AMORTIZATION EXPENSE	7	163143.00		57894.00	
(8) OTHER EXPENSES	13	8125749.36		7936074.82	
<b>TOTAL EXPENSES</b>			<b>8288892.36</b>		<b>7993968.82</b>
<b>(V) PROFIT BEFORE EXCEPTIONAL AND EXTRAORDINARY ITEMS AND TAX (III-IV)</b>			<b>(339192.01)</b>		<b>1393111.46</b>
(VI) EXCEPTIONAL ITEMS			-		-
<b>(VII) PROFIT BEFORE EXTRAORDINARY ITEMS AND TAX (V-VI)</b>			<b>(339192.01)</b>		<b>1393111.46</b>
(VIII) EXTRAORDINARY ITEMS			-		-
<b>(IX) PROFIT BEFORE TAX (VII-VIII)</b>			<b>(339192.01)</b>		<b>1393111.46</b>
(X) TAX EXPENSE:					
(1) CURRENT TAX			-		-
(2) DEFERRED TAX			-		-
<b>(XI) PROFIT/(LOSS) FOR THE PERIOD FROM CONTINUING OPERATIONS (IX-X)</b>			<b>(339192.01)</b>		<b>1393111.46</b>
(XII) PROFIT/ (LOSS) FROM DISCONTINUING OPERATIONS			-		-
(XIII) TAX EXPENSE OF DISCONTINUING OPERATIONS			-		-
<b>(XIV) PROFIT/(LOSS) FROM DISCONTINUING OPERATIONS (AFTER TAX) (XII-XIII)</b>			<b>-</b>		<b>-</b>
<b>(XV) PROFIT (LOSS) FOR THE PERIOD (XI+XIV)</b>			<b>(339192.01)</b>		<b>1393111.46</b>
(XVI) EARNINGS PER EQUITY SHARE:					
(1) BASIC			-		-
(2) DILUTED			-		-

SIGNIFICANT ACCOUNTING POLICIES

14

As Per our audit report of even Date

FOR M S R R & CO

(Chartered Accountants)

FRN : 108611W

*R.K. Sanghvi*

RUCHI SANGHVI  
(PARTNER)

Membership No : 157199



FOR CENTRE FOR GREEN MOBILITY AHMEDABAD

Centre For Green Mobility Ahmedabad

x

*Madhu*

Director

MADHU MALHOTRA

(Director)

(DIN-06402705)



**CENTRE FOR GREEN MOBILITY AHMEDABAD**

**(CIN:- U73200GJ2012NPL073125)**

Regd Office : B - 101, PRUTHVI TOWER, JODHPUR VILLAGE, SATELLITE, AHMEADABAD-380015, GUJARAT

Contact No: - ,Email: aanujj@gmail.com

**Balance Sheet as on 31st March,2018**

(Amount in Hundreds)

PARTICULARS	NOTE NO	CURRENT YEAR	PREVIOUS YEAR
<b>(I) EQUITY AND LIABILITIES</b>		-	-
<b>(1) SHAREHOLDER'S FUNDS</b>		-	-
(A) SHARE CAPITAL	1	100000.00	100000.00
(B) RESERVES AND SURPLUS	2	179273.64	518465.65
(C) MONEY RECEIVED AGAINST SHARE WARRANTS		-	-
<b>(2) SHARE APPLICATION MONEY PENDING ALLOTMENT</b>		-	-
<b>(3) NON-CURRENT LIABILITIES</b>		-	-
(A) LONG TERM BORROWINGS	3	518000.00	518000.00
(B) DEFERRED TAX LIABILITIES (NET)		-	-
(C) OTHER LONG TERM LIABILITIES		-	-
(D) LONG-TERM PROVISIONS		-	-
<b>(4) CURRENT LIABILITIES</b>		-	-
(A) SHORT TERM BORROWINGS		-	-
(B) TRADE PAYABLES	4	1876387.64	1056388.64
(C) OTHER CURRENT LIABILITIES	5	160305.00	52500.00
(D) SHORT-TERM PROVISIONS	6	-	85000.00
<b>TOTAL</b>		<b>2833966.28</b>	<b>2330354.29</b>
<b>(II) ASSETS</b>		-	-
<b>(1)NON-CURRENT ASSETS</b>		-	-
(A) FIXED ASSETS		-	-
(I) TANGIBLE ASSETS	7	525743.00	431896.00
(II) INTANGIBLE ASSETS		-	-
(III) CAPITAL WORK-IN-PROGRESS		-	-
(IV) INTANGIBLE ASSETS UNDER DEVELOPMENT		-	-
(B) NON-CURRENT INVESTMENTS		-	-
(C) DEFERRED TAX ASSETS (NET)		-	-
(D) LONG TERM LOANS AND ADVANCES		-	-
(E) OTHER NON-CURRENT ASSETS		-	-
<b>(2) CURRENT ASSETS</b>		-	-
(A) CURRENT INVESTMENTS		-	-
(B) INVENTORIES		-	-
(C) TRADE RECEIVABLES	8	63327.00	33394.00
(D) CASH AND BANK BALANCES	9	1875504.32	1756802.29
(E) SHORT TERM LOANS AND ADVANCES		-	-
(F) OTHER CURRENT ASSETS	10	369391.96	108262.00
<b>TOTAL</b>		<b>2833966.28</b>	<b>2330354.29</b>

As Per our audit report of even Date

FOR M S R R & CO  
(Chartered Accountants)  
FRN : 108611W

*R.K. Sanghvi*  
RUCHI SANGHVI  
(PARTNER)

Membership No : 157199



FOR CENTRE FOR GREEN MOBILITY AHMEDABAD

Centre For Green Mobility Ahmedabad

*Madhur*

Director  
MADHU MALHOTRA  
(Director)  
(DIN-06402705)

**CENTRE FOR GREEN MOBILITY AHMEDABAD**  
**(CIN:- U73200GJ2012NPL073125)**

Regd Office : B - 101, PRUTHVI TOWER, JODHPUR VILLAGE, SATELLITE, AHMEADABAD-380015, GUJARAT

Contact No: - ,Email: aanujj@gmail.com

**List for the year ending 31st March,2018**

(Amount in Hundreds)

List No -1

**SHARE CAPITAL**

PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
<b>SHARE CAPITAL</b>				
- SHARE CAPITAL	100000.00	100000.00	100000.00	100000.00
<b>TOTAL</b>		<b>100000.00</b>		<b>100000.00</b>

**RESERVES & SURPLUS**

List No -2

PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
<b>OTHER RESERVES</b>				
- GRANTS AND REWARDS	1100000.00	1100000.00	1100000.00	1100000.00
<b>PROFIT AND LOSS ACCOUNT</b>				
- PROFIT AND LOSS A/C	(920726.36)	(920726.36)	(581534.35)	(581534.35)
<b>TOTAL</b>		<b>179273.64</b>		<b>518465.65</b>

**LONG TERM BORROWINGS**

List No -3

PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
<b>LONG TERM BORROWINGS - OTHER</b>				
- VANDANA PHADKE	288000.00		288000.00	
- MADHU ANOOPKUMAR MALHOTRA	75000.00		75000.00	
- VINOD RABADIYA	155000.00	518000.00	155000.00	518000.00
<b>TOTAL</b>		<b>518000.00</b>		<b>518000.00</b>

**TRADE PAYABLES**

List No -4

PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
<b>TRADE PAYABLES</b>				
- SADA.FUL ISLAM	56250.00			
- AKRITI KISHORI	27000.00			
- ANUJ MALHOTRA CREDITOR	756000.00			
- ROHIT NIMJE	-		31500.00	
- VINAY BOMMIREDDIPALLI	-		36000.00	
- ADARSHA KAPOOR	135000.00			
- ANUJBHAI MALHOTRA	643387.64		793888.64	
- SHREE MADHAV NAIK	216000.00		105000.00	
- AKSHAN BHIDE	-		31500.00	
- ALI REZA HAKIM	42750.00			



**OTHER CURRENT LIABILITIES**

PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
<b>CURRENT LIABILITIES - OTHER</b>				
- TDS PAYABLE	108305.00		27500.00	
- IGST 18%	27000.00			
- UNPAID AUDIT FEE EXP.	25000.00	160305.00	25000.00	52500.00
<b>TOTAL</b>		<b>160305.00</b>		<b>52500.00</b>

**SHORT TERM PROVISIONS**

List No -6

PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
<b>SHORT TERM PROVISION- OTHER</b>				
- SALARY PAYABLE A/C			85000.00	85000.00
<b>TOTAL</b>				<b>85000.00</b>

**FIXED ASSETS**

List No -7

PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
<b>FIXED ASSETS</b>				
- OFFICE EQUIPMENT	60991.00		76191.00	
- COMPUTERS & PRINTERS	96122.00		94677.00	
- FURNITURE	51680.00		69949.00	
- CAMERA A/C	144011.00		175859.00	
- ELECTRONIC EQUIPEMENTS	161520.00			
- CYCLE A/C	11419.00	525743.00	15220.00	431896.00
<b>TOTAL</b>		<b>525743.00</b>		<b>431896.00</b>

**TRADE RECEIVABLES**

List No -8

PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
<b>TRADE RECEIVABLES</b>				
- EXECUTIVE ENGINEERING	63327.00			
- OASIS DESIGNS INCORPORATION		63327.00	33394.00	33394.00
<b>TOTAL</b>		<b>63327.00</b>		<b>33394.00</b>

**CASH AND BANK BALANCES**

List No -9

PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
<b>BANK BALANCE</b>				
- IDBI BANK A/C NO. 10830	33111.02		306368.29	
- IDBI BANK	1740949.30	1774060.32	1447069.00	1753437.29
<b>CASH ON HAND</b>				
- CASH	101444.00	101444.00	3365.00	3365.00



## OTHER EXPENSES

List No -13

PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
<b>INDIRECT EXPENSES OTHER</b>				
- OFFICE EXP.	15726.34		76820.00	
- TRAVELLING EXP.	807355.68		656881.22	
- COMMISSION EXP	1200000.00		900000.00	
- PROFESSIONAL EXP GST	1500000.00			
- INTEREST ON TDS	3477.00		334.00	
- REPAIR AND MAINTENANCE	1596.54		7800.00	
- MUNICIPAL TAX EXP.	75404.00		75974.00	
- SERVICE TAX EXP.	-		230695.00	
- TELEPHONE EXP.	12364.00			
- BANK CHARGES	2825.76		4995.29	
- PRINTING & STATIONERY EXP.	12957.00		34844.00	
- VEHICLE EXP.	-		8562.30	
- DEPRECIATION	-		57894.00	
- ELECTRICITY EXPENSES	38980.00		30198.00	
- RENT EXP.	357600.00		346200.00	
- PRELIMINARY EXP. (W/O)	-		10000.00	
- LEGAL EXP.	45110.00		66400.00	
- STAFF WELFARE	-		50070.00	
- SALARY EXP.	161500.00		1019520.00	
- AUDIT FEES EXP.	25000.00		25000.00	
- PENALTY OF GST	1600.00			
- SERVICE TAX EXP	570554.00			
- COURIER EXPS.	12212.00		890.00	
- PROFESSIONAL FEES EXP.	3274185.00		4361948.00	
- COMPUTER REPAIRING EXP.	-		3520.00	
- INTERNET EXP.	7302.00		25423.01	
- ROUND OFF	0.04	8125749.36		7993968.82
<b>TOTAL</b>		<b>8125749.36</b>		<b>7993968.82</b>



**OTHER CURRENT ASSETS**

List

PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
<b>CURRENT ASSETS - OTHER</b>				
- CGST 9%	130564.98			
- TDS	6262.00		6262.00	
- SGST 9%	130564.98			
- RENT SECURITY DEPOSIT	80000.00		80000.00	
- TENDER DEPOSIT A/C	22000.00	369391.96	22000.00	108262.00
<b>TOTAL</b>		<b>369391.96</b>		<b>108262.00</b>

**REVENUE FROM OPERATIONS**

List No -11

PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
<b>OTHER DIRECT INCOME</b>				
- PROFESSIONAL INCOME GST	633278.00			
- PROFESSIONAL INCOME	4256692.35		1750809.28	
- GST SALES INTERSTATE	150000.00			
<b>TOTAL</b>		<b>5039970.35</b>		<b>1750809.28</b>

**OTHER INCOME**

List No -12

PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
<b>INDIRECT INCOME</b>				
<b>INCOME</b>				
GRANT RECEIVED	2909730.00		7626330.00	
INTEREST ON IT REFUND	-	2909730.00	9941.00	7636271.00
<b>TOTAL</b>		<b>2909730.00</b>		<b>7636271.00</b>



CENTRE FOR GREEN MOBILITY AHMEDABAD  
(CIN : U73200GJ2012NPL073125)

B - 101, PRUTHVI TOWER, JODHPUR VILLAGE, SATELLITE, AHMEADABAD-380015, GUJARAT

Note no : 14

**Significant Accounting Policies**

1. **Basis of Accounting**  
The Assessee has Followed Mercantile Basis of accounting
2. **Fixed Assets**  
Fixed Assets has been stated at historical cost less depreciation.
3. **Depreciation**  
Depreciation on Fixed Assets has been provided as per Written Down Value Method as per the Useful Lives prescribed under Schedule II of the Companies Act, 2013.
4. **Revaluation of Fixed Assets**  
No Revaluation of Fixed Assets has been done the financial Year.
5. **Investment**  
Investment has been stated At Cost
6. **Inventories**  
Raw Material And Work in Progress Has been valued At cost And Finished Goods Has Been Valued At Cost or Net Realisable Value Whichever is less.
7. **Sundry Debtors**  
Debtors are subject to confirmation.
8. **Sundry Creditors**  
Sundry Creditors Are subject to Confirmation.
9. **Unsecured Loans**  
Unsecured Loans Are subject to Confirmation.

As Per our audit report of even Date

FOR M S R R & CO  
(Chartered Accountants)  
FRN : 108611W

R. K. Sanghvi

RUCHI SANGHVI  
(PARTNER)

Membership No : 157199

Place : AHMEDABAD

Date : 28/08/2018



FOR CENTRE FOR GREEN MOBILITY  
AHMEDABAD

Centre For Green Mobility Ahmedabad.

MADHU MALHOTRA Director  
(Director)  
(DIN-06402705)

**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  
**2018-19**

PERSONAL INFORMATION AND THE DATE OF ELECTRONIC TRANSMISSION	Name			CENTRE FOR GREEN MOBILITY AHMEDABAD		PAN		AAFCC0945G		
	Flat/Door/Block No		Name Of Premises/Building/Village			Form No. which has been electronically transmitted		ITR-6		
	B - 101		PRUTHVI TOWER							
	Road/Street/Post Office		Area/Locality							
	JODHPUR VILLAGE		SATELLITE			Status		Pvt Company		
	Town/City/District		State		Pin/ZipCode	Aadhaar Number/Enrollment ID				
	AHMEADABAD		GUJARAT		380015					
	Designation of AO(Ward/Circle)					ITO WARD 1(3), AHMEDABAD		Original or Revised		ORIGINAL
	E-filing Acknowledgement Number			345605861251018		Date(DD/MM/YYYY)		25-10-2018		
	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	309646			
4		Net tax payable				4	0			
5		Interest and Fee Payable				5	0			
6		Total tax, interest and Fee 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	Others			10				

This return has been digitally signed by RABADIYA VINOD in the capacity of DIRECTORhaving PAN AIBPR1283K from IP Address 122.169.9.40 on 25-10-2018 at AHMEADABADDsc SI No & issuer 14764296CN=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**Centre For Green Mobility Ahmedabad  
x 

Name :  
Address(O) :

M/s CENTRE FOR GREEN MOBILITY AHMEDABAD  
U73200GJ2012NPL073125  
B - 101, PRUTHVI TOWER, JODHPUR VILLAGE, SATELLITE, AHMEADABAD, GUJARAT-380015

Code :- M59

Permanent Account No :  
Status :  
Previous year :  
Ward/Circle :

AAFCC0945G  
Private Limited  
2017-2018  
ITO WARD 1(3),  
AHMEDABAD/1

Date of Incorporation :  
Resident Status  
Assessment Year :  
Return :

26/12/2012  
Resident  
2018-2019  
ORIGINAL

Nature of Business or Profession

OTHER PROFESSIONAL SERVICES N.E.C. - 16019

### Computation of Total Income

Income Heads	Income Before Set off	Income After Set off
Income from House Property	0	0
Income From Business or Profession	-309646	0
Income from Capital Gains	0	0
Income from Other Sources	0	0
<b>Gross Total Income</b>		<b>0</b>
Less : Deduction under Chapter VIA		0
<b>Total Income</b>		<b>0</b>
Rounding off u/s 288A		0
Income Taxable at Special Rate		0

### TAX CALCULATION

Tax Payable	0
Amount Payable	0
Tax Rounded Off u/s 288 B	0

### COMPREHENSIVE DETAIL

#### Income from Business & Profession Details

<b>BUS-1</b>		0
Net Profit As Per P&L A/c		
Add: Items Inadmissible/for Separate Consideration	-339193	
	163143	
Depreciation Separately Considered	163143	
Sub Total		-176050
Less: Items Admissible/for Separate Consideration		133596
Depreciation Allowed as Per IT Act	133596	
Loss From BUS-1		-309646
<b>Total of Business &amp; Profession</b>		<b>0</b>

#### Current year Losses Carry Forward

Nature of Loss	Asses. Year	Loss C/F
Unabsorbed Depreciation	2018-2019	133596
Business Income(Ordinary)	2018-2019	176050

#### Set off & Carry Forward of Losses



Business(Ordinary)	2014-2015	4337	0	4337	0
Business(Ordinary)	2015-2016	109861	0	109861	0
Business(Ordinary)	2016-2017	1655414	0	1655414	0
Unabsorbed Depreciation	2014-2015	17216	0	17216	0
Unabsorbed Depreciation	2015-2016	47917	0	47917	0
Unabsorbed Depreciation	2016-2017	49480	0	49480	0

Jurisdiction: Return for Asst. Year: 2017-2018 filed with Ward: ITO WARD 1(3), AHMEDABAD on vide receipt No. 0

Return Filing Due Date : 30/09/2018  
 Due Date Extended upto : 31/10/2018  
 Interest Calculated Upto : 25/10/2018

Return Filing Section : 139(1)  
 Notification No : 225/358/2018/ITA.11

**Details of Bank Accounts :**

**No of Bank Account :- 1**

Sr.No.	IFS Code	Name & Branch	Account No.	Type
1	IBKL0000179	IDBI BANK-9-11,SATYA COMPLEX,132 FT. RING ROAD,OPP. IOC PETROL PUMP,NR. SHIVRANJANI CROSS ROADS,SATELLITE, AHMEDABAD - 380015	0179102000010830	Current

Verified By : MADHU MALHOTRA

  
 Centre For Green Mobility Ahmedabad

Director



TO,

**THE MEMBERS OF CENTRE FOR GREEN MOBILITY AHMEDABAD**

### **Report on the Financial Statements**

We have audited the accompanying financial statements of CENTRE FOR GREEN MOBILITY AHMEDABAD ("the Company"), which comprise the Balance Sheet as at **31/03/2018**, the Statement of Profit and Loss, for the year then ended, and a summary of the 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 financial statements that give a true and fair view of the financial position and financial performance 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 of 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.

### **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 thereunder. 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 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, of the state of affairs of the Company as at **31/03/2018**, and its for the year ended on that date.

## Report on Other Legal and Regulatory Requirements

This report doesn't include a statement on the matters specified in paragraph 3 and 4 of the Companies (Auditor's Report) Order, 2016, issued by the Central Government of India, in terms of sub section 11 of section 143 of the companies Act, 2013 since in Our opinion and according to the information and explanation given to us, the said order is not applicable to the company.

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

- (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
- (c) The Balance Sheet, the Statement of Profit and Loss, and 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 Rule 7 of the Companies (Accounts) Rules, 2014.
- (e) On the basis of the written representations received from the directors as on **31/03/2018** taken on record by the Board of Directors, none of the directors is disqualified as **31/03/2018** from being appointed as a director in terms of Section 164 (2) of the Act.
- (f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate report in "Annexure A".
- (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:
  - i. The Company has disclosed the impact of 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, on long-term contracts including derivative contracts.
  - iii. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.



Date : 28/08/2018  
Place : AHMEDABAD

FOR M S R R & CO  
(Chartered Accountants)  
Reg No. :108611W

*R.K. Sanghvi*  
**RUCHI SANGHVI**  
Partner  
M.No. : 157199

**“Annexure A” to the Independent Auditor’s Report of even date on the Standalone Financial Statements of CENTRE FOR GREEN MOBILITY AHMEDABAD Company limited**

**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 CENTRE FOR GREEN MOBILITY AHMEDABAD Company Limited (“The Company”) as of March 31, 2018 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

**Management’s Responsibility for Internal Financial Controls**

The Company’s management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India. 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**

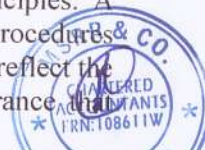
Our responsibility is to express an opinion on the Company’s internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the “Guidance Note”) and the Standards on 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 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 control system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and operating effectiveness of internal control based on the assessed risk. The procedures selected depend upon on the auditor’s judgment, 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 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



transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

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

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

### **Opinion**

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2018, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issues by the Institute of Chartered Accountants of India.

Date : 28/08/2018  
Place : AHMEDABAD

**FOR MSRR & CO**  
(Chartered Accountants)  
Reg No. :108611W



*R.K. Sanghvi*  
**RUCHI SANGHVI**  
Partner  
M.No. : 157199

Centre For Green Mobility Ahmedabad

*[Signature]*  
Director

**CENTRE FOR GREEN MOBILITY AHMEDABAD**  
(CIN : U73200GJ2012NPL073125)

B - 101, PRUTHVI TOWER, JODHPUR VILLAGE, SATELLITE, AHMEADABAD, GUJARAT-380015  
Contact No : - ,Email : aanujj@gmail.com

**DIRECTORS' REPORT**

Dear shareholders,

Your directors have pleasure in presenting the Third Annual Report of your company, together with the Audited Accounts for the year ended 31 March 2018.

**FINANCIAL SUMMARY**

The company has got a loss of Rs.339192.01 for the year ended 31 March 2018. The break-up of loss is given as follows :

Particulars	2017-2018	2016-2017
Sales	7949700.35	0.00
Net Profit/(Loss) (PBDT)	-176049.01	1393111.46
Less : Depreciation	163143.00	0.00
Profit after depreciation but before tax (PBT)	-339192.01	1393111.46
Less : Taxes	0.00	0.00
Net profit / (loss) for the period	-339192.01	1393111.46
No. of Shares	0	0
EPS	0.00	0.00
Proposed Dividend	0.00	0.00
Dividend tax	0.00	0.00
Balance of Profit Carried to B/S	-339192.01	1393111.46

**DIVIDEND**

The company does not propose any dividend during the current year.

**TRANSFER TO RESERVES IN TERMS OF SECTION 134 (3) (J) OF THE COMPANIES ACT, 2013**

The board does not proposed any amount to carry to any specific reserves.

**STATE OF COMPANY'S AFFAIRS**

During the current financial year, the company has made Net Loss of Rs 339192.01 as compared to Net Profit Rs 1393111.46 made in previous financial Year.

#### **CHANGES IN NATURE OF BUSINESS**

There is no significant changes had been made in the nature of the company during the financial year.

#### **MATERIAL CHANGES AND COMMITMENTS OCCURRED BETWEEN THE DATE OF BALANCE SHEET AND THE DATE OF AUDIT REPORT**

No significant material changes and commitments have occurred between the date of the balance sheet and the date of the audit report.

#### **SIGNIFICANT AND MATERIAL ORDERS PASSED BY REGULATORS/COURTS/TRIBUNALS**

There are no significant and material orders passed by Regulators/Court/Tribunals against the company.

#### **ADEQUACY OF INTERNAL FINANCIAL CONTROLS WITH REFERENCE TO THE FINANCIAL STATEMENTS**

The Company has in place proper and adequate internal control systems commensurate with the nature of its business, size and complexity of its operations. Internal control systems comprising of policies and procedures are designed to ensure liability of financial reporting, timely feedback on achievement of operational and strategic goals, compliance with policies, procedure, applicable laws and regulations, and that all assets and resources are acquired economically, used

#### **SUBSIDIARY/JOINT VENTURES/ASSOCIATE COMPANIES AND THEIR PERFORMANCE**

There is no Subsidiary company or Joint Venture or Associate Companies of the Company.

#### **DEPOSITS**

During the financial year, Company has not accepted any type of deposits. Neither, any type of deposits of previous year is Unpaid or Unclaimed during the financial year.

#### **STATUTORY AUDITORS**

M/s. M S R R & CO., Chartered Accountants, were appointed as the Statutory Auditors of the Company from the conclusion of the THIRD Annual General Meeting (AGM) of the Company, subject to ratification of their appointment at every AGM.

Accordingly, the appointment of M/s M S R R & CO., Chartered Accountants, as Statutory Auditors of the Company is placed for ratification by the shareholders.



### **AUDITORS REPORT**

Auditors had not made any qualification or did not make any adverse remark in their report regarding financial statements. Therefore, there is no need for any clarification or any comment on Auditors report.

### **SHARE CAPITAL**

During the financial year, the Company had not issued any Equity Shares with Differential rights, any Sweat Equity Shares and any Employee Stock Options.

### **ANNUAL REPORT**

The Extract of Annual report of the company in Form MGT-9 has been annexed with this report.

### **CONSERVATION OF ENERGY, TECHNOLOGY, ABSORPTION, AND FOREIGN EXCHANGE EARNINGS AND OUTGO**

**A) Conservation of Energy : Nil**

**B) Technology Absorption : Nil**

**C) Foreign Exchange earnings and outgo:**

The company has no foreign exchange earnings and outgo transactions during the current financial year.

### **CORPORATE SOCIAL RESPONSIBILITY(CSR)**

Provisions of Corporate social responsibility are not applicable to the Company. Accordingly details of activities have not been attached in the format specified in the annexure of Rule 9 of companies (corporate social responsibility policy) Rules, 2014.

### **DIRECTORS**

**A) Changes in Directors and Key Managerial Persons:-**

There is no change in Directors and Key Managerial Persons by way of Appointment, Re-designation, Resignation, Death, Disqualification and Variations made or Withdrawn, etc., of the company during the financial year.

**B) Declaration by an Independent Director(s) and reappointment, if any:-**

The Board of Directors of the company hereby confirms that they have received the declaration of fulfilling the criteria of Independent Director specified in subsection (6) of section 149 of the Companies Act, 2013 from all the Independent directors if appointed during the year.

### **NUMBER OF MEETINGS OF THE BOARD OF DIRECTORS**

The Board of Directors of the Company has done 6 number of meetings during this financial year which is in compliance to the provisions of the Companies Act,2013.

### **LOANS, GUARANTEES OR INVESTMENTS UNDER SECTION 186**

The Company has made following loans and Investments and has given following guarantees in compliance of section 186 of the Companies Act,2013 during the financial year:-

<b>S.No</b>	<b>Loan/Guarantee/ Investment</b>	<b>Date of Transaction</b>	<b>Name of Company</b>	<b>Amount</b>
	<b>NIL</b>	<b>NIL</b>	<b>NIL</b>	<b>NIL</b>

### **CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES**

Details in Form No AOC-2 for transaction entered with the related parties at on arm length or non arm length basis are NIL

### **MANAGERIAL REMUNERATION**

Provision of details of Managerial Remuneration required to be Disclosed in Boards Report as per Rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 are not applicable to Company.

There is no employee who is withdrawing remuneration more than 60 Lacs per annum, more than 5 Lacs per month and more than remuneration of Managing Director or Whole Time Director.

### **RISK MANAGEMENT POLICY**

Risks are event, situation or circumstances which may lead to negative consequences on the company's businesses. Risk management is a structured approach to manage uncertainty. A formal enterprise wide approach to Risk Management is being adopted by the company and key risks will now managed within unitary framework. As a formal roll-out, all business divisions and corporate function will embrace risk management policy and guidelines, and make use of these in their decisions making. Key business risks and their mitigation are considered in the annual/strategic business plans and in periodic management reviews. The risk management process in our multi-business, multi-site operations, over the period of time will become embedded into the company's business systems and processes, such that our responses to risks remain current and dynamic.

## DIRECTOR'S RESPONSIBILITY STATEMENT

Pursuant to Section 134(3)(c) of the Companies Act, 2013, your directors confirm that:

- (i) In the preparation of the accounts for the financial year ended 31 March 2018 the applicable Accounting standards have been followed along with proper explanations relating to material departures;
- (ii) The directors have selected such accounting policies and applied them consistently and make judgments and estimates that are reasonable and prudent so as to give true and fair view of the state of affairs of the company at the end of the said financial year and of the profit and loss of the company for the said financial year;
- (iii) The directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of Companies Act, 2013 for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;
- (iv) The directors have prepared the accounts for the year ended 31 March 2018 on a 'going concern' basis.
  
- (i) The directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

## ACKNOWLEDGEMENTS

Your company takes this opportunity to thank all the Shareholders and investors of the company for their continued support.

Your directors wish to place on record their appreciation for the co-operation and support received from employees, staff and other people associated with the company and look forward for their continued support.

Date : 28/08/2018

For and on behalf of the board

Place : AHMEDABAD

CENTRE FOR GREEN MOBILITY AHMEDABAD



MADHU MALHOTRA  
Director  
( DIN - 06402705)