



S.K. Singhal & Associates

Chartered Accountants

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INDEPENDENT AUDITORS' REPORT

TO THE MEMBERS OF HUMMING BIRD EDUCATION PRIVATE LIMITED

Report on the Financial Statements

We have audited the accompanying financial statements of HUMMING BIRD EDUCATION PRIVATE LIMITED, which comprise the Balance Sheet as at 31 March 2018, the Statement of Profit and Loss for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 with respect to the preparation and presentation of these financial statements that give a true and fair view of the financial position & financial performance of the Company in accordance with the accounting 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 the maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the Company and for preventing and detecting the frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial control, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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

We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made 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 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 true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by 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 31st March 2018 and its profit/loss for the year ended on that date.

Report on other Legal and Regulatory Requirements

1. Requirements of the Companies (Auditor's Report) Order, 2016 ("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, are not applicable.
2. As required by section 143(3) of the Act, we report that:
 - a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
 - b) In our opinion proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
 - c) the Balance Sheet and the Statement of Profit and Loss dealt with by this Report are in agreement with the books of account.
 - d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
 - e) On the basis of written representations received from the directors as on 31 March, 2018 and taken on record by the Board of Directors, none of the directors is disqualified as on 31 March, 2018, from being appointed as a director in terms of Section 164(2) of the Act.



f) In our opinion and to the best of our information and according to the explanations given to us, we report as under with respect to other matters to be included in the Auditor's Report .

- i. The Company does not have any pending litigations which would impact its financial position.
- ii. The Company did not have any long-term contracts including derivatives contracts for which there were any material foreseeable losses.
- iii. No amount is required to be transferred to the Investor Education and Protection Fund by the company as on 31st March,2018.

For S. K. SINGHAL & ASSOCIATES
Chartered Accountants



(Firm Reg. No. : 004807N)

Satish Singhal

SATISH SINGHAL

Partner

(M. No: 083684)

Place: Delhi

Date: September 24, 2018

Humming Bird Education Private Limited

Balance Sheet As At 31st March, 2018

CIN: U82201DL2010PTC207436

Particulars	Notes	As at	As at
		March 31st, 2018	March 31st, 2017
		Amount (₹)	Amount (₹)
<u>EQUITY AND LIABILITIES</u>			
SHAREHOLDERS' FUNDS			
Share capital	2	100,000	100,000
Reserve & Surplus	3	1,626,636	558,679
SHARE APPLICATION MONEY PENDING ALLOTMENT			
NON-CURRENT LIABILITIES			
Long-term borrowings	4	-	42,878
Deferred tax liability (Net)		-	-
CURRENT LIABILITIES			
Short-term borrowings	4	42,899	204,209
Trade payables	5	184,000	1,984,000
Other current liabilities	6	566,627	523,711
Short-term provisions	7	400,382	239,096
		2,920,544	3,652,573
<u>ASSETS</u>			
NON-CURRENT ASSETS			
Fixed assets			
i) Tangible assets	8	407,643	608,970
ii) Intangible assets			
Non current investments			
Deferred tax assets (Net)	9	57,928	36,599
Long-term loans and advances			
CURRENT ASSETS			
Inventories			
Trade receivables	10	336,000	-
Cash and cash equivalents	11	1,807,268	2,966,958
Short-term loans and advances			
Other current assets	12	311,705	40,046
TOTAL		2,920,544	3,652,573

For Humming Bird Education Pvt. Ltd.

(Signature)

Director

(Narender Kr. Jain)
DIRECTOR
(DIN : 03133942)

Place : Delhi
Dated : September 24, 2018

For Humming Bird Education Pvt. Ltd.

(Signature)

As per our attached report of even date

Director For S.K. SINGHAL & ASSOCIATES

(Nitesh Jain)
DIRECTOR
(DIN : 03150675)

CHARTERED ACCOUNTANTS
(Firm Reg. No. : 004807N)
DELHI
(S.K. SINGHAL)
PARTNER
M. No. : 083684

(Signature)

Humming Bird Education Private Limited
Statement of Profit and Loss for the year ended 31st March, 2018
CIN: U82201DL2010PTC207436

Particulars	Notes	For the Year ended March 31st, 2018 Amount (₹)	For the Year ended March 31st, 2017 Amount (₹)
INCOME			
Revenue from operations	13	11,708,746	9,369,881
Other income		101	571
TOTAL		11,708,847	9,370,452
EXPENDITURE			
(Increase)/Decrease in stocks		-	-
Purchase of traded goods		-	-
Employee benefit expenses	14	-	-
Finance costs		2,841,173	2,719,145
Depreciation	8	-	-
Other expenses	15	225,676	304,743
		7,179,948	5,691,234
TOTAL		10,246,797	8,715,122
Net Profit (Loss) before Prior Period and taxation		1,462,050	655,330
Less: Prior period items (net)		-	-
Net Profit (Loss) before taxation		1,462,050	655,330
Provision for taxation		-	-
- Current tax		400,382	239,096
- Income tax for earlier years		-	4,870
- Deferred tax/(asset) liability		(21,329)	(12,111)
Net Profit (Loss) after taxation		1,082,997	423,475
Weighted Average no. of Equity Shares (Refer note 16.4)		10,000	10,000
Nominal Value per equity share is Rs. 10/-			
Earning Per Share			
- Basic		108.30	42.35
- Diluted		108.30	42.35

For Humming Bird Education Pvt. Ltd.

(Signature)
 Director

(Narender Kr. Jain)
 DIRECTOR
 (DIN : 03133942)

Place : Delhi
 Dated : September 24, 2018

For Humming Bird Education Pvt. Ltd.

(Signature)

(Nitesh Jain)
 DIRECTOR
 (DIN : 03150675)

As per our attached report of even date

For S.K. SINGHAL & ASSOCIATES
 CHARTERED ACCOUNTANTS



(Firm Reg. No. : 004807N)

DELHI

(SAYISH SINGHAL)

PARTNER

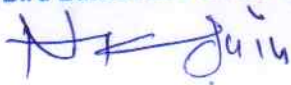
M. No. : 083684

Humming Bird Education Private Limited

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH, 2018

Note	Particulars
1.1 Corporate Information	
	Humming Bird Education Private Limited has been incorporated on 23rd August, 2010. The Company has been established with an objective of organising Educational Olympiad Competition on various subjects in various schools in all the states across the country.
1.2 Summary of Significant Accounting Policies	
1.2.1 Basis of preparation	The financial statements have been prepared under the historical cost convention on the basis of going concern in accordance with generally accepted accounting principles, applicable Accounting Standards and relevant presentational requirements of the Companies Act, 2013.
1.2.2 Use of estimates	The preparation of financial statements requires estimates and assumptions to be made that affect the reported amount of assets and liabilities on the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Difference between the actual results and estimates are recognized in the period in which the results are known / materialized.
1.2.3 Inventories	The company being operating in service industry, does not have any inventory.
1.2.4 Cash & cash equivalents	Cash & cash equivalents include cash on hand, cheques on hand and balances in current and deposit accounts respectively.
1.2.5 Depreciation	Depreciation on Fixed Assets has been calculated on Written Down Value on the basis of rates arrived at on the basis of useful lives of the assets as prescribed in Schedule II of Companies Act, 2013. The written down value of Fixed Assets whose lives have expired as at 01.04.2014 have been adjusted in the opening balance of Statement of Profit & Loss, if any.
1.2.6 Revenue recognition	<ol style="list-style-type: none">Income from services is recognized as the services are rendered, based on agreement/arrangement with the concerned parties.Interest income is recognized on time proportion basis.
1.2.7 Fixed Assets	Fixed assets are stated at cost of acquisition or construction less accumulated depreciation / amortization. All costs relating to the acquisition and installation of fixed assets are capitalized and include borrowing costs relating to funds attributable to construction or acquisition of qualifying assets, up to the date the asset / plant is ready for intended use. Pursuant to the enactment of Companies Act, 2013, the company has applied the estimated useful lives as specified in Schedule II of the Act. Accordingly, the unamortised carrying value is being depreciated/amortised over the revised/remaining useful lives.
1.2.8 Foreign Currency Transaction	Transactions in foreign currency are recorded at rates prevailing on the respective dates of the transactions. Exchange gain or loss, if any, is charged to the Profit and Loss Account. Receivables/Payables in foreign currencies are translated at the exchange rate ruling at the balance sheet date and the resultant gain or loss, is charged to Profit and Loss Account.
1.2.9 Employee Benefits	<ol style="list-style-type: none">Long Term Employee Benefits<ol style="list-style-type: none">Defined Contribution Plans The company has made no contribution to defined contribution plans.Defined Benefit Plans The company has not provided for employee's defined benefit plans.

For Humming Bird Education Pvt. Ltd.


Director



For Humming Bird Education Pvt. Ltd.


Director

1.2.10 Borrowing Cost

Interest and other costs in connection with the borrowing of the funds to the extent related/attributed to the acquisition/construction of qualifying fixed assets are capitalized due to the date when such fixed assets are ready for its intended use and other borrowing costs are charged to the Profit and Loss Account.

1.2.11 Operating Leases

Leases where significant portion of risk and reward of ownership are retained by the Lessor are classified as Operating Leases and lease rentals thereon are charged to the Profit and Loss Account.

1.2.12 Earnings per share

The earnings considered in ascertaining the Company's EPS comprises the net profit after tax (and include the post tax effect of any extra ordinary items). The number of shares used in computing Basic EPS is the weighted average number of shares outstanding during the year. The number of shares used in computing Diluted EPS comprises of weighted average shares considered for deriving Basic EPS, and also the weighted average number of equity shares which could have been issued on the conversion of all dilutive

1.2.13 Taxes on Income

- i) Current tax is the amount of tax payable on the taxable income for the year as determined in accordance with the provisions of the Income Tax Act, 1961.
- ii) Deferred tax is recognized, on timing differences, being the difference between taxable income and accounting income that originate in one period and are capable of reversal in one or more subsequent
- iii) Deferred tax assets in respect of unabsorbed depreciation and carry forward of losses are recognized if there is virtual certainty that there will be sufficient future taxable income available to realize such losses.

1.2.14 Impairment of Assets

Carrying amount of individual assets /cash generating unit (a group of assets that generates identified independent cash flows) is reviewed at each Balance Sheet date, if there is indication of impairment, based on the internal and external factors.

The assets are treated as impaired when the carrying amount of assets exceeds its recoverable amount and such impairment loss is charged to Profit and Loss Account in the year in which such impairment is identified. The impairment loss recognized in prior accounting period(s) is reversed to the extent of decrease in the impairment loss.

1.2.15 Provisions, Contingent liabilities and Contingent assets

- i) Provisions are recognized for liabilities that can be measured only by using a substantial degree of estimation, if:
 - a. The Company has a present obligation as a result of a past event.
 - b. A probable outflow of resources is expected to settle the obligation and
 - c. The amount of the obligation can be reliably estimated.
- ii) Reimbursement expected in respect of expenditure required to settle a provision is recognized only when it is virtually certain that the reimbursement will be received.
- iii) Contingent Liability is disclosed in the case of:
 - a. A present obligation arising from a past event, when it is not probable that an outflow of resources will be
 - b. A possible obligation, unless the probability of outflow of resources is remote.
- iv) Contingent Assets are neither recognized nor disclosed.

For Humming Bird Education Pvt. Ltd.

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Director

For Humming Bird Education Pvt. Ltd.

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Director



Humming Bird Education Private Limited

Note	Particulars	As at March 31st, 2018		As at March 31st, 2017	
		Amount (₹)		Amount (₹)	
2	Share Capital Authorized				
	10,000 Equity Shares of Rs.10/- each (Previous year 10,000 Equity Shares of Rs.10/- each)	100,000		100,000	
		<u>100,000</u>		<u>100,000</u>	
	Issued, Subscribed and Paid-up				
	10,000 (Previous Year 10,000) equity shares, fully paid of Rs.10/- each	100,000		100,000	
		<u>100,000</u>		<u>100,000</u>	

a. Reconciliation of the shares outstanding at the	As at March 31st, 2018		As at March 31st, 2017	
	No. of Shares	Amount (₹)	No. of	Amount (₹)
Equity Shares				
At the beginning of the year	10,000	100,000	10,000	100,000
Add: Shares issued during the year	-	-	-	-
Less: Reduction of share	-	-	-	-
Balance as at the end of the year	<u>10,000</u>	<u>100,000</u>	<u>10,000</u>	<u>100,000</u>

b. Rights, preferences and restrictions attached to shares

Equity Shares: The Company has one class of equity shares having par value of Rs. 10 per share. Each shareholder is eligible for one vote per share held. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the Company after distribution of all preferential amounts, in proportion to their shareholding.

c. Details of shares held by the shareholders holding more than 5% of the aggregate shares in the Company

Name of Shareholder	As at March 31st, 2018		As at March 31st, 2017	
	No. of Shares	% of Holding	No. of	% of Holding
Narender Kumar Jain	5,000	50.00%	5,000	50.00%
Nitesh Jain	5,000	50.00%	5,000	50.00%
	<u>10,000</u>		<u>10,000</u>	

3 Reserve and Surplus

Particulars	Amount (₹)	
	31st Mar' 18	31st Mar' 17
Surplus/(deficit) in Statement of Profit & Loss		
Opening Balance	558,679	135,204
Add: Profit for the year	1,082,997	423,475
Less: Income Tax fro Previous Year W/Off	(15,040)	-
Closing Balance	<u>1,626,636</u>	<u>558,679</u>

4 Borrowings

Particulars	Non Current Borrowings		Current Borrowings	
	Amount (₹)		Amount (₹)	
	31st Mar' 18	31st Mar' 17	31st Mar' 18	31st Mar' 17
Loan from Directors	-	-	-	-
Loan from Directors' Relatives	-	-	-	43,006
Loan from Banks	-	42,878	42,899	161,203
TOTAL	<u>-</u>	<u>42,878</u>	<u>42,899</u>	<u>204,209</u>

For Humming Bird Education Pvt. Ltd.

(Signature)

Director

For Humming Bird Education Pvt. Ltd.

(Signature)

Director



5 Trade Payables		Amount (₹)			
Particulars		31st Mar' 18	31st Mar' 17		
Trade Payables					
A. total outstanding dues of micro enterprises and small enterprises					
A. total outstanding dues of creditors other than micro enterprises and small enterprises		184,000	1,984,000		
Total		<u>184,000</u>	<u>1,984,000</u>		
6 Other Current Liabilities		Amount (₹)			
Particulars		31st Mar' 18	31st Mar' 17		
Salary Payable		50,000	485,821		
Audit Fees Payable		66,640	37,890		
D N A and Co.		27,300	-		
TDS Payable		153,057	-		
Sh. Nitesh Jain		269,630	-		
Total		<u>566,627</u>	<u>523,711</u>		
7 Provisions		Amount (₹)			
Particulars		31st Mar' 18	31st Mar' 17		
Provision for taxation		400,382.00	239,096.00		
Total		<u>400,382</u>	<u>239,096</u>		
9 Deferred tax asset		Amount (₹)			
Particulars		31st Mar' 18	31st Mar' 17		
At the beginning of the year					
(Liabilities)/Assets created during the year		57,928	36,599		
Total		<u>57,928</u>	<u>36,599</u>		
10 Trade Receivables		Amount (₹)			
Particulars		31st Mar' 18	31st Mar' 17		
Debts exceeding six months		-	-		
other debts		336,000	-		
Total		<u>336,000</u>	<u>-</u>		
11 Cash and cash equivalents		Amount (₹)			
Particulars		Non-Current portion		Amount (₹)	
		Current Portion			
		31st Mar' 18	31st Mar' 17	31st Mar' 18	31st Mar' 17
a)	Cash on hand	-	-	957,582	32,473
b)	Balance with banks				
	- In Current Account	-	-	849,686	2,931,485
	- In Deposit Account	-	-	-	3,000
	Total	-	-	<u>1,807,268</u>	<u>2,966,958</u>
12 Other Current Assets		Amount (₹)		Amount (₹)	
Particulars		Non-Current portion		Current Portion	
		31st Mar' 18	31st Mar' 17	31st Mar' 18	31st Mar' 17
Prepaid Insurance		-	-	3,152	-
Advance to Staff		-	-	33,645	-
TDS Receivable		-	-	39,908	40,046
Advance Tax		-	-	235,000	-
Total		-	-	<u>311,705</u>	<u>40,046</u>

For Humming Bird Education Pvt. Ltd.

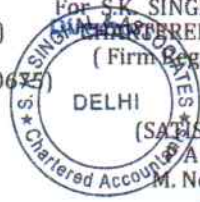
(Narender Kr. Jain)
DIRECTOR
(DIN : 03133942) Director

Place : Delhi
Dated : September 24, 2018

For Humming Bird Education Pvt. Ltd.

"As per our attached report of even date"
For S.K. SINGHAL & ASSOCIATES
MEMBERED ACCOUNTANTS
(Firm Reg. No. : 004807N)

(Nitesh Jain)
DIRECTOR
(DIN : 03150675)
DELHI
(SATISH SINGHAL)
PARTNER
M. No. : 083684



Humming Bird Education Private Limited

Note: 8 Fixed Assets

Name of Assets	GROSS BLOCK				DEPRECIATION/AMORTISATION				NET BLOCK	
	As at 1st April 2017	Additions	Deletion	As at 31st March 2018	As at 1st April 2017	Provided for This Year	Deduction/ Adjustments	As at 31st March 2018	As at 31st March 2018	As at 31st March 2017
Tangible Assets										
Tablets	107,400	-	-	107,400	69,422	23,986	-	93,408	13,992	37,978
Computers	43,000	22,000	-	65,000	2,307	37,427	-	39,734	25,266	40,693
Vehicles	977,978	-	-	977,978	481,029	155,197	-	636,226	341,752	496,949
Furniture	45,000	-	-	45,000	11,651	8,634	-	20,285	24,715	33,350
Fire Extinguisher	-	2,350	-	2,350	-	432	-	432	1,918	-
Total	1,173,378	24,350	-	1,197,728	564,409	225,676	-	790,085	407,643	608,970
Figures	1,085,378	88,000	-	1,173,378	259,665	304,743	-	564,409	608,970	608,970

Pursuant to the enactment of Companies Act 2013, the company has applied the estimated useful lives as specified in Schedule II of the Act. Accordingly, the unamortised carrying value is being depreciated/amortized over the revised/remaining useful lives.

For Humming Bird Education Pvt. Ltd.



Director

For Humming Bird Education Pvt. Ltd.




Director



Humming Bird Education Private Limited

Particulars	For the Year ended March 31st, 2018	For the Year ended March 31st, 2017
Note: 13	Amount (₹)	Amount (₹)
Revenue from operations		
Income from Olympiad exams and sale of related books	11,708,746	9,369,881
	11,708,746	9,369,881
Note: 14		
Employee benefit expenses		
Salaries & allowances	2,839,035	2,682,000
Staff welfare expenses	2,138	37,145
Total	2,841,173	2,719,145
Employee benefit expenses include directors remuneration		
Salary & allowances	540,000	655,000
House rent allowance		
Total	540,000	655,000
Note: 15		
Other Expenses		
Accounting charges	-	50,000.00
Author expenses	107,000	182,460
Advertisement	435,560	21,170
Coordinator Expenses	7,000	208,285
Courier charges	763,078	447,360
Data Entry Expenses	13,900	48,300
Insurance	17,388	22,000
Travelling (Director)	456,484	
Repair and maintenance	7,497	17,830
Telephone & SMS Expenses	-	45,063
Bank charges	1,742	1,646
Medal and trophies	328,500	202,500
Expenses related to Olympiad exams and books & printing	4,496,932	3,320,617
Auditors Remuneration		
- Statutory audit	28,750	28,750
- Professional expenses	88,000	-
- ROC fees	27,300	7,200
Prize distribution	86,000	256,100
Miscellaneous expenses	12,114	35,162
Interest on car loan	13,310	28,683
Referral expenses	-	76,510
Business promotion expenses	16,000	271,453
Fuel charges	1,993	199,331
Office rent	172,154	144,000
Electricity	89,246	76,812
Donation	10,000	-
Total	7,179,948	5,691,234

For Humming Bird Education Pvt. Ltd.


(Narender Kr. Jain) Director
DIRECTOR
(DIN : 03133942)

Place : Delhi
Dated : September 24, 2018

For Humming Bird Education Pvt. Ltd.


(Nitesh Jain) Director
DIRECTOR
(DIN : 03150675)

"As per our attached report of even date"

For S.K. SINGHAL & ASSOCIATES
REGISTERED ACCOUNTANTS
(Firm Reg. No. : 004807N)




(SATISH SINGHAL)
PARTNER
M. No. : 083684

Depreciation as per Company act

Name of Assets	Amount	Date of Purchase	Rate of Depreciation	No. Of Days	Depreciation	Closing WDV	Depreciation	Closing wdv	Depreciation	Closing wdv
Mobilio Car	977978	31/05/15	31.23%	306	255,353.00	722,625.00	225,676	496,949.21	155197	341,752.00
Tablets	5000	20/06/15	63.16%	286	2,468.00	2,532.00	1,599	932.79	589	344.00
Tablets	73600	21/03/16	63.16%	11	1,397.00	72,203.00	45,603	26,599.59	16800	9,800.00
Tablets	28800	23/03/16	63.16%	9	447.00	28,353.00	17,908	10,445.25	6597	3,848.00
Computer	43000	28/02/17	63.16%	31	-	-	2,307	40,693.36	25702	14,991.00
Furniture	45000	01/04/16	25.89%	365	-	-	11,651	33,349.50	8634	24,716.00
Computer	22000	28/05/17	63.16%	308	-	-	-	22,000.00	11725	10,275.00
Extinguisher	2350	03/11/17	45.07%	149	-	-	-	2,350.00	432	1,918.00
Total	1197728	31/03/18			259,665.00	938,063.00	304,743.31	608,969.69	225676	407,644.00

Depreciation as per Income Tax Act

Name of Assets	Amount	Date of Purchase	Rate of Depreciation	No. Of Days	Depreciation	Closing WDV	Depreciation	Closing wdv	Depreciation	Closing wdv
Mobilio Car	977978	31/05/15	15.00%	306	146,697.00	831,281.00	124,692.15	706,588.85	105,988.33	600,600.52
Tablets	5000	20/06/15	60.00%	286	3,000.00	2,000.00	1,200.00	800.00	480.00	320.00
Tablets	73600	21/03/16	60.00%	11	22,080.00	51,520.00	30,912.00	20,608.00	12,364.80	8,243.20
Tablets	28800	23/03/16	60.00%	9	8,640.00	20,160.00	12,096.00	8,064.00	4,838.40	3,225.60
Computer	43000	28/02/17	60.00%	31	-	-	12,900.00	30,100.00	18,060.00	12,040.00
Furniture	45000	01/04/16	10.00%	365	-	-	4,500.00	40,500.00	4,050.00	36,450.00
Computer	22000	28/05/17	40.00%		-	-	-	40,500.00	8,800.00	13,200.00
Extinguisher	2350	03/11/17	15.00%		-	-	-	-	176.25	2,173.75
Total	1173378				180,417.00	992,961.00	186,300.15	806,660.85	154,757.78	676,253.07
Timing Difference					79,248.00		118,443.16		70,918.22	



For Humming Bird Education Pvt. Ltd.

[Signature]
Director

For Humming Bird Education Pvt. Ltd.

[Signature]
Director

Deferred
Tax
Liability/
Assets

24,488.00
Deferred tax
assets

36,598.94
deferred tax
assets

21,913.73

DTA
To
p&L
21,913.73

Computation
of tax

Profit as per books	1,462,050.00
Add: depreciation on as per Company Act	225,676.00
Less: depreciation on as per Income tax act	154,757.78
Less: Interest on TDS and Profit under the head	#REF!
Tax @25.75% TDS already deducted	#REF!
Advance Tax Net payable	40,046.00
	#REF!
	#REF!



0.75

For Humming Bird Education Pvt. Ltd.

Director

For Humming Bird Education Pvt. Ltd.

Director

Humming Bird Education Private Limited

Note 16. Additional information to the financial statements

Note

16.1 Contingent Liabilities

Particulars	As at 31st March 2018	As at 31st March 2017
1) Contingent Liabilities	Nil	Nil

16.2 In the opinion of the Management, the value of current assets, loans and advances on realisation in the ordinary course of business, will not be less than the value at which these are stated in the Balance Sheet.

Note 17. Disclosures under Accounting Standards

17.1 Disclosure under Accounting Standard 11

Particulars	31st March, 2018	Year ended 31st March, 2017	
	(In Rs.)	(In Rs.)	
Exchange Gain or Loss during the period			
-Amount of exchange differences included in net profit or loss for the period - Gain/(Loss)	Nil	Nil	
Foreign Earnings and Outgo during the year		Year ended 31st March, 2017	
-Earnings & Outgo during the year	Nil	Earnings	Outgo
		Nil	Nil

17.2 Disclosure under Accounting Standard 15

Employee benefit plans

a) Defined contribution plans

The Employees Provident Fund and Pension Fund Act and the Employees State Insurance Act is not applicable to the company. Hence no deduction has been made from the employees in respect of the same & no contribution has been made by the

17.3 Disclosure under Accounting Standard 18

Related Party Disclosure:

Related party disclosures as required by AS-18 "Related Party Disclosure", are given below

A. Name of Related Parties and Description of Relationship

- a) Holding Company: Nil
- b) Subsidiaries Company : Nil
- c) Associate Company (having voting power more than 2 % and having common director) : Nil
- d) Key Management Personnel
 - i. Mr. Narender Kumar Jain - Director
 - ii. Mr. Nitesh Jain - Director
- e) Relatives of Director
 - i) Madhu Jain - Wife of Mr. Narender Jain and Mother of Mr. Nitesh Jain
 - ii) Vaishali Jain- Wife of Mr. Nitesh Jain

B. Transaction with related parties during the year

The following transactions were carried out with the related parties in the ordinary course of business

Nature of transactions	Key Mgt personnel		Relative of Key Management Personne	
	Curr. Yr	Prev. Yr	Curr. Yr	Prev. Yr
a) Managerial Remuneration	540,000	655,000		
b) Salary				
Madhu Jain	-	-	540,000	410,000
Vaishali Jain	-	-	540,000	395,000

17.4 Disclosure under Accounting Standard 20

Earning Per Share		
Particulars	Current Year	Previous Year
Profit for the year	1,082,997	423,475
B.Number of Equity Shares at the beginning of the year	10,000	10,000
C.Number of Equity Shares at the end of the year	10,000	10,000
D.Weighted Number of Equity Shares Outstanding during the year	10,000	10,000
E.Nominal Value of Equity Shares Rs.10/-	10	10
F.Earning / (Loss) per Share (Rs.) (Basic)	108.30	42.35
(Diluted)	108.30	42.35

For Humming Bird Education Pvt. Ltd.

N. Jain

Director

For Humming Bird Education Pvt. Ltd.

D. Singh

Director



Note

17.5 Disclosure under Accounting Standard 22

Deferred Tax

Deferred tax asset & liability arising due to timing difference between accounting income and taxable income are computed using the tax rates and tax laws that have been enacted or substantively enacted by the balance sheet date.

17.6 Disclosure under Accounting Standard 28

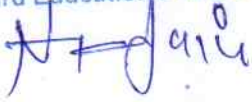
The management is of the opinion that no case of impairment of assets exists under the provisions of Accounting Standard (AS-28) on Impairment of Assets.

18 Previous year figures have been re-classified / regrouped wherever considered necessary.

19 Notes 1 to 19 form an integral part of the Balance Sheet and Statement of Profit and Loss Account and have been duly

For Humming Bird Education Pvt. Ltd.

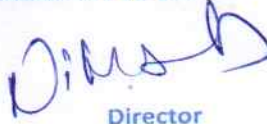
For Humming Bird Education Pvt. Ltd.



Director

(Narender Kr. Jain)
DIRECTOR
(DIN : 03133942)

Place : Delhi
Dated : September 24, 2018



Director

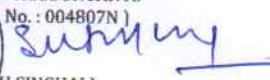
(Nitesh Jain)
DIRECTOR
(DIN : 03150675)

"As per our attached report of even date"



SINGHAL & ASSOCIATES
CHARTERED ACCOUNTANTS
(Firm No. : 004807N)

(S. K. SINGHAL)
PARTNER
M. No. : 083684



NAME : M/S HUMMING BIRD EDUCATION PRIVATE LIMITED

Date of Inc. : 23/08/2010

ADDRESS : 1374-1375, 2ND FLOOR, KATRA LEHSWAN, CHANDNI CHOWK, DELHI - 110006

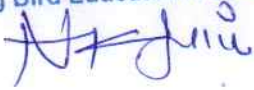
PAN No. : A A C C H 5 2 9 3 H

STATEMENT OF INCOME FOR ASSESSMENT YEAR 2018 - 2019

Income from Business / Profession

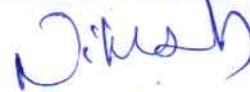
Net Profit as per Profit & Loss A/c	1,462,050.00
Add :- Depreciation (As per Company Law)	225,676.00
Add :- Donation	10,000.00
Total Income (Rs.)	1,697,726.00
Less :- Depreciation as per Income Tax (Fixed Assessts Schedule attached)	142,843.00
Total Taxable Income (Rs.)	1,554,883.00
Tax on Total Income (Rs.)	388,720.00
Add : Edu. Cess (Rs.)	11,662.00
Total Tax Payable (Rs.)	400,382.00
Advance Tax (Rs.)	235,000.00
TDS (Rs.)	39,908.00
Interest (Rs.)	125,474.00
Tax Paid (Rs.)	22,141.00
	147,615.00

For Humming Bird Education Pvt. Ltd.



Director

For Humming Bird Education Pvt. Ltd.



Director



S.K. Singhal & Associates

Chartered Accountants

203, Garg Plaza (Chowki No. 2), Near Shakti Nagar Underbridge, Delhi – 110052

Ph. : 23657777, Mob. : 9811151734

E-mail : singhal.associate@gmail.com

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

1. We report that the statutory audit of M/s HUMMING BIRD EDUCATION PRIVATE LIMITED, 1374-1375, 2nd Floor, Katra Lehswan, Chandni Chowk , Delhi-110006 (PAN : A A C C H 5 2 9 3H) was conducted by us in pursuance of the provisions of the the Companies Act, 2013 and we annex hereto a copy of our audit report dated 24/09/2018 along with a copy of each of :-
 - a) the audited profit and loss account for the period beginning from 01/04/2017 to ending on 31/03/2018
 - b) the audited balance sheet as at 31/03/2018 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.3 CD are true and correct subject to our observations / notes as per Annexure 'A'.

For S. K. SINGHAL & ASSOCIATES
Chartered Accountants
(Firm Reg. No. : 004807N)



Satish Singhal
SATISH SINGHAL
Partner
(M. No: 083684)

Place: Delhi

Date: September 24, 2018

M/S HUMMING BIRD EDUCATION PRIVATE LIMITED

Annexure 'A'

OBSERVATIONS REGARDING FORM 3CD FORMING PART OF THE REPORT U/S 44AB (A.Y. 2018-19)

1. Clause 21(d)(A)/(B):

It is not possible to verify whether the payment in excess of Rs. 10,000/- (Rs.35,000/- to transporter) have been made otherwise than by account payee cheque or bank draft as necessary evidence is not in the possession of the assessee. However, the assessee certifies that all such payments were made by account payee cheque or bank draft.

2. Clause 31(a)(vi), 31(c)(v) and 31(e)(ii):

It is not possible to verify whether the taking or accepting of loan/deposit/specified advance or repayment of the same has been made otherwise than by account payee cheque or bank draft as necessary evidence is not in the possession of the assessee. However, the assessee certifies that all such transactions were made by account payee cheque or bank draft.

3. Clause 34:

We have verified the compliance with the provisions of Chapter XVII-B regarding deduction of tax at source and regarding the payment thereof to the credit of the Central Government in accordance with the Auditing Standards generally accepted in India which include test checks and the concept of materiality. Such audit procedures did not reveal any significant non-compliance with the provisions of Chapter XVII-B.

NOTES TO THE REPORT FORMING PART OF AUDITOR'S REPORT U/S 44AB (A.Y. 2018-19)

1. The report is to be read in conjunction with the audited accounts and notes appearing thereon, which forms an integral part of this report.
2. The figure and information furnished in the report have been compiled by the management and have been verified by us on the basis of such test checks as considered appropriate. Further, wherever the information is stated to be "NIL" or "Not Applicable" (N.A.), these have been concluded on the basis of management certificate/representation.
3. The accompanying financial statements and Form No. 3CD is the responsibility of the management. The management is responsible for the preparation of these statements that give a true and fair view of the



4. Financial Position and Financial Performance of their concern in accordance with Accounting Standards applicable to them and in accordance with the accounting principles generally accepted in India.
5. Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

For S. K. SINGHAL & ASSOCIATES
Chartered Accountants
(Firm Reg. No. : 004807N)



Satish Singhal
SATISH SINGHAL
Partner
(M. No: 083684)

Place: Delhi
Date: September 24, 2018

FORM NO. 3CD

[See rule 6G(2)]

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

1	Name of the assessee		HUMMING BIRD EDUCATION PRIVATE LIMITED			
2	Address		1374-1375, 2ND FLOOR , KATRA LEHSWAN, CHANDNI CHOWK , DELHI , DELHI , 110006			
3	Permanent Account Number (PAN)		AACCH5293H			
4	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and services tax, customs duty, etc. if yes, please furnish the registration number or, GST number or any other identification number allotted for the same		No			
	Sl No.	Type	Registration Number			
5	Status		Company			
6	Previous year from		01/04/2017 to 31/03/2018			
7	Assessment Year		2018-19			
8	Indicate the relevant clause of section 44AB under which the audit has been conducted					
	Sl No.	Relevant clause of section 44AB under which the audit has been conducted				
	1	Clause 44AB(a)-Total sales/turnover/gross receipts of business exceeding specified limits				
9	a	If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios. In case of AOP, whether shares of members are indeterminate or unknown ?				
	S.No.	Name			Profit Sharing Ratio (%)	
	1					
9	b	If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such change.				
	S.No.	Date of change	Name of Partner/Member	Type of change	Old profit sharing ratio	New profit Sharing Ratio
						Remarks
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).				
	S.No.	Sector		Sub Sector		Code
	1	EDUCATION SERVICES		Other education services n.e.c.		17007
10	b	If there is any change in the nature of business or profession, the particulars of such change				
	S.No.	Business	Sector	SubSector		Code
11	a	Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed				
	S.No.	Books prescribed				
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.) Same as 11(a) above				
	S.No.	Books maintained	Address Line 1	Address Line 2	City or Town or District	State
	1	Cash Book, Bank Book, Journal, Ledgers etc.	1374-1375, 2ND FLOOR	KATRA LEHSWAN, CHANDNI CHOWK	DELHI	DELHI
						PinCode
						110006
11	c	List of books of account and nature of relevant documents examined. Same as 11(b) above				
	Books Examined					
	As above point 11 (b) and Bank Statements, Expenses vouchers, deposit receipts etc.					
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, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section).					
	S.No.	Section				Amount
		Nil				
13	a	Method of accounting employed in the previous year			Mercantile system	
13	b	Whether there has been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year.				
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.				



Particulars		Increase in profit(Rs.)	Decrease in profit(Rs.)					
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.							
S.No.	ICDS	Increase in profit(Rs.)	Decrease in profit(Rs.)					
	Total		Net effect(Rs.)					
13 f	Disclosure as per ICDS.							
S.No.	ICDS	Disclosure						
1	ICDS I - Accounting Policies	Accounting policies adopted represents true and fair view of financial statements under audit .No adjustment is required to be made to profit & loss as there is no change in fundamental accounting assumption. Expenses and Income are accounted for on accrual basis as per generally accepted accounting principles in India. Interest on refund of any tax , duty or cess is accounted on receipt basis.						
2	ICDS II - Valuation of Inventories	Not Applicable						
3	ICDS III - Construction Contracts	Not Applicable						
4	ICDS IV - Revenue Recognition	For sale of goods: No adjustment is required to be made to profit & loss as there is no unreasonable uncertainty of collection of dues/debts. For services: The amount as mentioned in profit & loss account requires no adjustment .						
5	ICDS V - Tangible Fixed Assets	Adequate disclosure in respect of block of asset, rate of depreciation, actual cost / WDV , additions /deductions, date put to use , depreciation allowable and W D V at the end of the previous year has already been made as per Clause 18 of Form 3CD.						
6	ICDS VII - Governments Grants	Not Applicable						
7	ICDS IX - Borrowing Costs	In case of specific borrowing, actual borrowing cost is capitalized on that asset. In case of general borrowing, cost is being capitalized in accordance with the provisions of the Act.						
8	ICDS X - Provisions, Contingent Liabilities and Contingent Assets	No additional provision/adjustment required						
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						
Particulars		Increase in profit(Rs.)	Decrease in profit(Rs.)					
15	Give the following particulars of the capital asset converted into stock-in-trade							
S.No.	(a) Description of capital asset	(b) Date of acquisition	(c) Cost of acquisition					
			(d) Amount at which the asset is converted into stock-in trade					
	Nil							
16	Amounts not credited to the profit and loss account, being:-							
16 a	The items falling within the scope of section 28							
	S.No.	Description	Amount					
	Nil							
16 b	The proforma credits, drawbacks, refunds of duty of customs or excise or service tax or refunds of sales tax or value added tax or Goods and Services Tax,where such credits, drawbacks or refunds are admitted as due by the authorities concerned							
	S.No.	Description	Amount					
16 c	Escalation claims accepted during the previous year							
	S.No.	Description	Amount					
	Nil							
16 d	Any other item of income							
	S.No.	Description	Amount					
	Nil							
16 e	Capital receipt, if any							
	S.No.	Description	Amount					
	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:							
S.No.	Details of property	Address Line 1	Address Line 2	City/Town/ District	State	Pincode	Consideration received or accrued	Value adopted or assessed or assessable



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:-

S.No.	Description of Block of Assets/ Class of Assets	Rate of depreciation (In Percent- age)	Opening WDV / Actual(A) (A)	Additions					Deductions (C)	Depreciation Allowable (D)	Written Down Value at the end of the year (A +B-C-D)
				Purchase Value (1)	CENT VAT (2)	Change in Rate of Ex- change (3)	Subsidy/ Grant (4)	Total Value of Purchases (B) (1+2+3+4)			
1	Plant & Machinery @ 15%	15%	706589	2350	0	0	0	2350	0	106164	602775
2	Plant & Machinery @ 40%	40%	59572	22000	0	0	0	22000	0	32629	48943
3	Furnitures & Fittings @ 10%	10%	40500	0	0	0	0	0	0	4050	36450

* For Addition and Deduction Details refer Addition and Deduction Detail Tables At the End of the Page

19 Amounts admissible under sections :

S.No.	Section	Amount debited to profit and loss account	Amounts admissible as per the provisions of the Income-tax Act, 1961 and also fulfils the conditions, if any specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules,1962 or any other guidelines, circular, etc., issued in this behalf.
		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)]

S.No.	Description	Amount
-------	-------------	--------

20 b Details of contributions received from employees for various funds as referred to in section 36(1)(va):

S.No.	Nature of fund	Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities
		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

Capital expenditure		Amount in Rs.
S.No.	Particulars	
	Personal expenditure	
S.No.	Particulars	Amount in Rs.
1	DONATION	10000
Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party		
S.No.	Particulars	Amount in Rs.
Expenditure incurred at clubs being entrance fees and subscriptions		
S.No.	Particulars	Amount in Rs.
Expenditure incurred at clubs being cost for club services and facilities used.		
S.No.	Particulars	Amount in Rs.
Expenditure by way of penalty or fine for violation of any law for the time being force		
S.No.	Particulars	Amount in Rs.
Expenditure by way of any other penalty or fine not covered above		
S.No.	Particulars	Amount in Rs.
Expenditure incurred for any purpose which is an offence or which is prohibited by law		
S.No.	Particulars	Amount in Rs.

(b) Amounts inadmissible under section 40(a):-

(i) as payment to non-resident referred to in sub-clause (i)

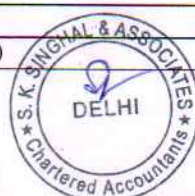
(A) Details of payment on which tax is not deducted:

S.No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode
-------	-----------------	-------------------	-------------------	-------------------	--------------------------------	----------------	----------------	--------------------------	---------

(B) Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed under section 200(1)



S.No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted	
(ii) as payment referred to in sub-clause (ia)											
(A) Details of payment on which tax is not deducted:											
S.No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode		
(B) Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.											
S.No.	Date of payment	Amount of payment	Nature of payment	Name of the payer	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted	Amount out of (VI) deposited, if any
(iii) as payment referred to in sub-clause (ib)											
(A) Details of payment on which levy is not deducted:											
S.No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode		
(B) Details of payment on which levy has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.											
S.No.	Date of payment	Amount of payment	Nature of payment	Name of the payer	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of levy deducted	Amount out of (VI) deposited, if any
(iv) fringe benefit tax under sub-clause (ic)											
(v) wealth tax under sub-clause (ija)											
(vi) royalty, license fee, service fee etc. under sub-clause (ifb).											
(vii) salary payable outside India/to a non resident without TDS etc. under sub-clause (iii).											
S.No.	Date of payment	Amount of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City	Pincode			
(viii) payment to PF /other fund etc. under sub-clause (iv)											
(ix) tax paid by employer for perquisites under sub-clause (v)											
(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:											
S.No.	Particulars	Section	Amount debited to P/L A/C	Amount Admissible	Amount Inadmissible	Remarks					
(d) Disallowance/deemed income under section 40A(3):											
(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:										Yes	
S.No.	Date Of Payment	Nature Of Payment	Of	Amount in Rs	Name of the payee	Permanent Number of the payee, if available	Account				
(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	
S.No.	Date Of Payment	Nature Of Payment	Of	Amount in Rs	Name of the payee	Permanent Number of the payee, if available	Account				
(e) Provision for payment of gratuity not allowable under section 40A(7)											
(f) Any sum paid by the assessee as an employer not allowable under section 40A(9)											
(g) Particulars of any liability of a contingent nature											
S.No.	Nature Of Liability	Amount in Rs.									
(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											
S.No.	Nature Of Liability	Amount in Rs.									
(i) Amount inadmissible under the proviso to section 36(1)(iii)											



22	Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006							
23	Particulars of any payment made to persons specified under section 40A(2)(b).							
	S.No.	Name of Person	Related Person	PAN of Related Person	Relation	Nature of transaction	of Payment Made(Amount)	
	1	Madhu Jain			Wife of Mr. Narender Jain, Director	Salary		540000
	2	Vaishali Jain			Wife of Mr. Nitesh Jain, Director	Salary		540000
	3	Nitesh Jain			Director	Salary		540000
24	Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33ABA or 33AC.							
	S.No.	Section	Description				Amount	
	Nil							
25	Any amount of profit chargeable to tax under section 41 and computation thereof.							
	S.No.	Name of Person	Amount of income	Section	Description of Transaction		Computation if any	
	Nil							
26	(i)*	In respect of any sum referred to in clause (a), (b), (c), (d), (e), (f) or (g) of section 43B, the liability for which:-						
26	(i)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	(i)(A)(a)	Paid during the previous year						
	S.No.	Section	Nature of liability				Amount	
	Nil							
26	(i)(A)(b)	Not paid during the previous year						
	S.No.	Section	Nature of liability				Amount	
26	(i)B	was incurred in the previous year and was						
26	(i)(B)(a)	Paid on or before the due date for furnishing the return of income of the previous year under section 139(1)						
	S.No.	Section	Nature of liability				Amount	
	1	Sec 43B(a)-Tax, Duty, Cess, Fee etc	TDS				153057	
26	(i)(B)(b)	not paid on or before the aforesaid date						
	S.No.	Section	Nature of liability				Amount	
	Nil							
(State whether sales tax, goods and services Tax, No customs duty, excise duty or any other indirect tax, levy, cess, impost etc. is passed through the profits and loss account.)								
27	a	Amount of Central Value Added Tax Credits/ Input Tax Credit(ITC) availed of or utilised during the previous year and its treatment in profit and loss account and treatment of outstanding Central Value Added Tax Credits/ Input Tax Credit(ITC) in accounts						No
		CENVAT/ITC	Amount	Treatment in Profit and Loss/Accounts				
		Opening Balance						
		Credit Availed						
		Credit Utilized						
		Closing/Outstanding Balance						
27	b	Particulars of income or expenditure of prior period credited or debited to the profit and loss account :-						
	S.No.	Type	Particulars	Amount	Prior period to which it relates (Year in yyyy-yy format)			
	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)							
	S.No.	Name of the person from which shares received	PAN of the person, if available	Name of the company from which shares received	CIN of the company	No. of Shares Received	Amount of consideration paid	Fair Market value of the shares
	Nil							
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)(viiib). If yes, please furnish the details of the same							
	No							



S.No.	Name of the person from whom consideration received for issue of shares	PAN of the person, if available	No. of Shares	Amount of consideration received	Fair Market value of the shares								
Nil													
A(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							
A(b)	If yes, please furnish the following details:												
	S.No.	Nature of income:		Amount (in Rs.)									
B(a)	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							
B(b)	If yes, please furnish the following details:												
	S.No.	Nature of income:		Amount (in Rs.)									
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							
	S.No.	Name of the person from whom amount borrowed or repaid on hundi	PAN of the person, if available	Address Line 1	Address Line 2	City or Town or District	State	Pin code	Amount borrowed	Date of Borrowing	Amount due including interest	Amount repaid	Date of Repayment
Nil													
A(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							
A(b)	If yes, please furnish the following details:												
	S.No.	Under which clause of sub-section (1) of section 92CE primary adjustment is made	Amount (in Rs.) of primary adjustment	Whether the excess of money available with the associated enterprise is required to be repatriated to India as per the provisions of sub-section (2) of section 92CE.	If yes, whether the excess money has been repatriated within the prescribed time.	If no, the amount (in Rs.) of imputed interest income on such excess money which has not been repatriated within the prescribed time	Expected date of repatriation of money						
B(a)	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							
B(b)	If yes, please furnish the following details:												
	S.No.	Amount (in Rs.) of expenditure by way of interest or of similar nature incurred	Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year (in Rs.)	Amount (in Rs.) of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above.	Details of interest expenditure brought forward as per sub-section (4) of section 94B.		Details of interest expenditure carried forward as per sub-section (4) of section 94B:						
					Assessment Year	Amount (in Rs.)	Assessment Year	Amount (in Rs.)					
Nil													
C(a)	Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year. (This Clause is applicable from 1st April, 2019)					No							
C(b)	If yes, please furnish the following details:												
	S.No.	Nature of the impermissible avoidance arrangement			Amount (in Rs.) of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement								
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 :-												
	S.No.	Name of the lender or depositor	Address of the lender or depositor	Permanent Account Number (if available with the assessee) or the lender or depositor	Amount of loan or deposit taken or accepted during	Whether the loan or deposit was squared up during	Maximum amount outstanding in the account at any time during the previous year	Whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic	In case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken				



					the previous year	clearing system through a bank account.	or accepted by an account payee cheque or an account payee bank draft.
1	Madhu Jain	DELHI			0 Yes	43005 Yes-Cheque	Account payee cheque

31 b Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:-

S.No.	Name of the person from whom specified sum is received	Address of the person from whom specified sum is received	Permanent Account Number (if available with the assessee) of the person from whom specified sum is received	Amount of specified sum taken or accepted	Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account	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.
Nil						

(Particulars at (a) and (b) need not be given in the case of a Government company, a banking company or a corporation established by a Central, State or Provincial Act.)

31 b(a) 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 :-

S.No.	Name of the Payer	Address of the payer	Permanent Account Number (if available with the assessee) of the Payer	Nature of transaction	Amount of Receipt	Date of receipt
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31 b(b) 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, received by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year :-

S.No.	Name of the Payer	Address of the payer	Permanent Account Number (if available with the assessee) of the Payer	Amount of Receipt
-------	-------------------	----------------------	------------------------------------------------------------------------	-------------------

31 b(c) 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 occasion 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 :-

S.No.	Name of the Payee	Address of the payee	Permanent Account Number (if available with the assessee) of the Payee	Nature of transaction	Amount of Payment	Date of Payment
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31 b(d) Particulars of each payment 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 occasion 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 :-

S.No.	Name of the Payee	Address of the payee	Permanent Account Number (if available with the assessee) of the Payee	Amount of Payment
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(Particulars at (ba), (bb), (bc) and (bd) need not be given in the case of receipt by or payment to a Government company, a banking Company, a post office savings bank, a cooperative bank or in the case of transactions referred to in section 269SS or in the case of persons referred to in Notification No. S.O. 2065(E) dated 3rd July, 2017)

31 c Particulars of each repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T made during the previous year:-

S.No.	Name of the payee	Address of the payee	Permanent Account Number (if available)	Amount of the repayment	Maximum amount outstanding in the account	Whether the repayment was made by cheque	In case the repayment was made by bank draft, whether the same was repaid by an
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				with the assessee) of the payee	at any time during the previous year	or bank draft or use of electronic clearing system through a bank account.	account payee cheque or an account payee bank draft.
1	Madhu Jain	DELHI			43005	43005	Yes-Cheque Account payee cheque

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:

S.No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Amount of repayment 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
Nil				

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:

S.No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Amount of repayment of loan or deposit or any specified advance received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year.
Nil				

Note: (Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or any deposit or specified advance taken or accepted from Government, Government company, banking company or a corporation established by a Central, State or Provincial Act)

32 a Details of brought forward loss or depreciation allowance, in the following manner, to extent available

S.No.	Assessment Year	Nature of loss/allowance	Amount as returned	Amount as assessed (give reference to relevant order)	Remarks
				Amount as assessed	Order U/S and Date
Nil					

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? **Not Applicable**

32 c Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year. **No**
If yes, please furnish the details below

32 d Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year. **No**
If yes, please furnish details of the same

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

33 Section-wise details of deductions if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA) **No**

S.No.	Section	Amount
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 details

S.No.	Taxing Section and nature of deduction	Total amount of payment	Total amount on which tax is deducted	Total amount of tax deducted	Amount of tax deducted or



	collection Account Number (TAN)	or receipt of the nature specified in column (3)	tax was required to be deducted or collected out of (4)	tax was deducted or collected at specified rate out of (5)	or collected out of (6)	tax was deducted or collected at less than specified rate out of (7)	or collected on (8)	collected not deposited to the credit of the Central Government out of (6) and (8)
1	DELH098 194H 35A	Commission or brokerage	3754797	3754797	3754797	89240	0	0
2	DELH098 194C 35A	Payments to contractors	1463724	1463724	1463724	24566	0	0
3	DELH098 194I 35A	Fees for professional or technical services	80000	80000	80000	8000	0	0
4	DELH098 192 35A	Salary	2220000	2220000	2220000	49025	0	0

34 b Whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes, Please furnish the details: **Yes**

S.No.	Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all details/transactions which are required to be reported	If not, please furnish list of details/transactions which are not reported
1	DELH09835A	24Q	31/07/2017	27/07/2017	Yes	
2	DELH09835A	24Q	31/10/2017	04/11/2017	Yes	
3	DELH09835A	24Q	31/01/2018	29/01/2018	Yes	
4	DELH09835A	24Q	31/05/2018	31/05/2018	Yes	
5	DELH09835A	26Q	31/07/2017	27/07/2017	Yes	
6	DELH09835A	26Q	31/10/2017	04/11/2017	Yes	
7	DELH09835A	26Q	31/01/2018	01/02/2018	Yes	
8	DELH09835A	26Q	31/05/2018	23/04/2018	Yes	

34 c Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish **Yes**

S.No.	Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) payable	Amount paid	Dates of payment
1	DELH09835A	125	125	07/09/2017
2	DELH09835A	385	385	03/11/2017
3	DELH09835A	74	74	04/11/2017
4	DELH09835A	7	7	27/07/2017
5	DELH09835A	45	45	03/11/2017
6	DELH09835A	568	568	30/11/2017
7	DELH09835A	80	80	07/12/2017
8	DELH09835A	205	205	23/01/2018
9	DELH09835A	30	30	30/11/2017
10	DELH09835A	20	20	23/01/2018
11	DELH09835A	205	205	23/01/2018
12	DELH09835A	290	290	14/02/2018
13	DELH09835A	206	206	17/02/2018
14	DELH09835A	1661	30	31/05/2018

35 a In the case of a trading concern, give quantitative details of principal items of goods traded

S.No.	Item Name	Unit	Opening stock	Purchases during the previous year	Sales during the previous year	Closing stock	Shortage/excess, if any
Nil							

35 b In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products



35	bA	Raw materials											
		S.No.	Item Name	Unit	Opening stock	Purchases during the previous year	Consumption during the previous year	Sales during the previous year	Closing stock	*Yield of finished products	*Percent- age of yield	Shortage/ excess, if any	
		Nil											

35	bB	Finished products											
		S.No.	Item Name	Unit	Opening stock	Purchases during the previous year	Quantity manufactured during the previous year	Sales during the previous year	Closing stock	Shortage/ excess, if any			
		Nil											

35	bC	By products											
		S.No.	Item Name	Unit	Opening stock	Purchases during the previous year	Quantity manufactured during the previous year	Sales during the previous year	Closing stock	Shortage/ excess, if any			
		Nil											

36	In the case of domestic company, details of tax on distributed profits under section 115-O in the following forms :-											
	S.No.	(a) Total amount of distributed profits	(b) Amount of reduction as referred to in section 115-O(1A)(i)	(c) Amount of reduction as referred to in section 115-O(1A)(ii)	(d) Total tax paid thereon	(e) Date of Payment with Amounts	Dates of payment					
	Nil											

A(a) Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (e) of clause (23) of section 2 No

A(b) If yes, please furnish the following details:

S.No.	Amount received (in Rs.)	Date of receipt
-------	--------------------------	-----------------

37 Whether any cost audit was carried out Not Applicable

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

38 Whether any audit was conducted under the Central Excise Act, 1944 Not Applicable

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

39 Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services as may be reported/identified by the auditor Not Applicable

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

40 Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:

No	Particulars	Previous Year		Preceding previous Year	
a	Total turnover of the assessee		11708746		9369881
b	Gross profit Turnover		%		%
c	Net profit Turnover	1462050	11708746 12.49%	655300	9369881 6.99%
d	Stock-in-Trade Turnover		%		%
e	Material consumed/ Finished goods produced		%		%

(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							
	S.No.	Financial year to which demand/refund relates to	Name of other Tax law	Type (Demand raised/Refund received)	Date of demand raised/refund received	Amount	Remarks	
	Nil							
42	A(a)	Whether the assessee is required to furnish statement in Form No.61 or Form No. 61A or Form No. 61B?						No
	A(b)	If yes, please furnish the following details:						
	S.No.	Income-tax Department Reporting Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the Form contains information about all details/ transactions which are required to be reported	If not, please furnish list of the details/ transactions which are not reported	
43	A(a)	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
	A(b)	If yes, please furnish the following details:						
	S.No.	Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity	Name of parent entity	Name of alternate reporting entity (if applicable)	Date of furnishing of report			
	A(c)	If Not due , please enter expected date of furnishing the report						
44	Break-up of total expenditure of entities registered or not registered under the GST:(This Clause is applicable from 1st April,2019)							
	S.No.	Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST				Expenditure relating to entities not registered under GST	
			Relating to goods or services exempt from GST	Relating to entities falling under composition scheme	Relating to other registered entities	Total payment to registered entities		

Place
Date

DELHI
24/09/2018

Name
Membership Number
FRN (Firm Registration Number)
Address

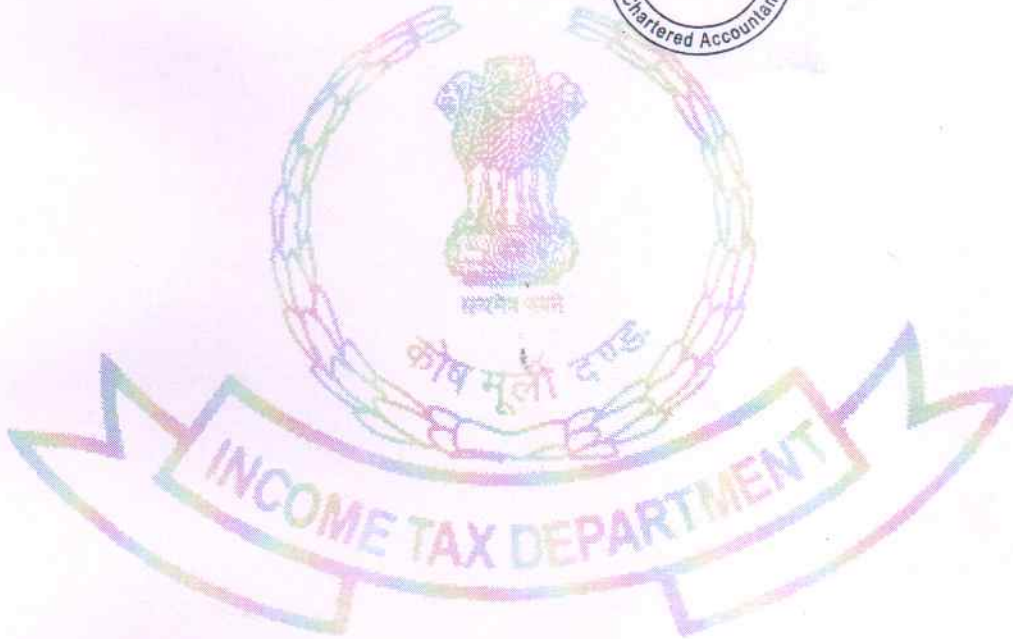
SATISH SINGH & ASSOCIATES
083684
004807N
DELHI
203, GARG PLAZA (CHOWKI NO. 2) ..
NEAR SHAKTI NAGAR UNDERBRIDGE
E, DELHI, 110052

Form Filing Details

Revision/Original Original

Addition Details(From Point No. 18)								
Description of Block of Assets	Sl.No.	Date of Purchase	Date put to use	Amount	Adjustment on account of			Total Amount
					MODVAT	Exchange Rate Change	Subsidy Grant	
Plant & Machinery @ 15%	1	03/11/2017	03/11/2017	2350	0	0	0	2350
Total of Plant & Machinery @ 15%								2350
Plant & Machinery @ 40%	1	28/05/2017	28/05/2017	22000	0	0	0	22000
Total of Plant & Machinery @ 40%								22000
Furnitures & Fittings @ 10%								0
Total of Furnitures & Fittings @ 10%								0

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



SCHEDULE OF FIXED ASSETS AS ON 31.03.2018

Particulars	Rate of Dep. (%)	Balance as on 01.04.2017	Addition during the year		Sale	Total	Depreciation	Net Balance as on 31.03.2018
			(More than 180 days)	(Less than 180 days)				
Car	15	706,588.85	-	-	-	706,588.85	105,988.00	600,600.85
Computer & Tablets	40	59,572.00	22,000.00	-	-	81,572.00	32,829.00	48,943.00
Furniture & Fixtures	10	40,500.00	-	-	-	40,500.00	4,050.00	36,450.00
Fire Extinguisher	15	-	-	2,350.00	-	2,350.00	176.00	2,174.00
TOTAL		806,660.85	22,000.00	2,350.00	-	831,010.85	142,843.00	688,167.85

Particulars	Date	Amount
Computer	28/05/17	22,000.00
		22,000.00
Fire Extinguisher	03/11/17	2,350.00
		2,350.00

For Humming Bird Education Pvt. Ltd.

[Signature]

DIRECTOR

Director

For Humming Bird Education Pvt. Ltd.

[Signature]

DIRECTOR

Director



ANNEXURE - II

PARTICULARS OF ALL PAYMENTS MADE TO PERSONS SPECIFIED IN SECTION 40A (2)(b).

NAME	AMOUNT	NATURE OF PAYMENT
Madhu Jain	540,000.00	Salary (Wife of Mr. Narender Jain, Director)
Vaishali Jain	540,000.00	Salary (Wife of Mr. Nitesh Jain, Director)
Nitesh Jain	540,000.00	Salary (Director)

ANNEXURE - III

PARTICULARS OF EACH LOAN/DEPOSIT OF RS. 20,000/- OR MORE

TAKEN /ACCEPTED OR REPAID DURING THE YEAR 2017-2018

Name	Amount taken/accepted (Except Op. Bal. & Interest)	Amount of Repayment	Squared UP	Maximum amount outstanding at any time during the year	Taken / Accepted or repaid by account payee cheque/draft or ECS
Madhu Jain	-	43,005.00	Yes	43,005.00	Yes

For Humming Bird Education Pvt. Ltd.



Director

DIRECTOR

For Humming Bird Education Pvt. Ltd.



DIRECTOR

Director

