

PARMANNDAY CONSULTANCY  
LIMITED

(Previously known as GEE TELE NETWORK LIMITED)

STATEMENT OF ACCOUNTS  
AND  
AUDIT REPORT  
31.03.2017

AUDITOR:

J S SHAH & CO.  
CHARTERED ACCOUNTANTS  
15 MUNICIPAL SHOPPING CENTER,  
KANKARIA, AHMEDABAD- 380028.  
[O] 25322635  
E MAIL ID: jsshahandcogmail.com



## **INDEPENDENT AUDITOR'S REPORT**

**TO,**

**THE MEMBERS OF PARMANNDAY CONSULTANCY LIMITED**

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

We have audited the accompanying financial statements of **PARMANNDAY CONSULTANCY LIMITED** ("the Company"), which comprise the Balance Sheet as at **31/03/2017**, the Statement of Profit and Loss, and Cash flow Statement for the year then ended, and a summary of the significant accounting policies and other explanatory information.

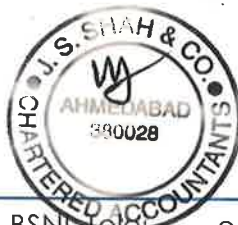
### **Management's Responsibility for the Financial Statements**

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. 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**

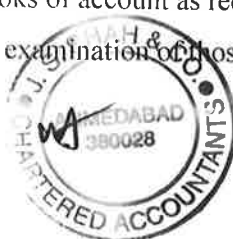
In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at **31/03/2017**, and its **Profit** for the yearended 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, 2015, issued by the department of company affairs, 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 Cash flow Statement 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 **31/03/2017** taken on record by the Board of Directors, none of the directors is disqualified as **31/03/2017** from being appointed as a director in terms of Section 164 (2) of the Act.
- (f) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
- 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.
  - iv. The Company has Provided requisite disclosure in **Note-2.11** of its financial statements as to holding as well as dealing in specified bank notes during the period from 8 November, 2016 to 30 December, 2016 and these are in accordance with books of accounts maintained by company

Date : 01.09.2017  
Place : Ahmedabad

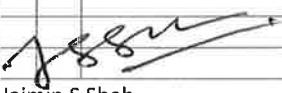
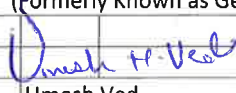
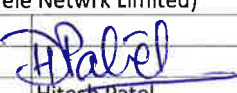
**FOR J S SHAH & CO**  
**(Chartered Accountants)**  
Reg No. : 132059W

  
**JAIMIN S SHAH**  
Partner  
M.No. : 138488



### Balance Sheet as at March 31st, 2017

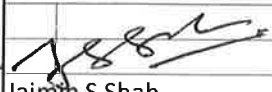
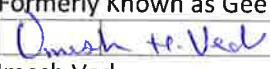
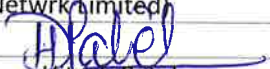
Amount in Rupees

|                                                                                     |      | Amount in Rupees                                                                      |                        |
|-------------------------------------------------------------------------------------|------|---------------------------------------------------------------------------------------|------------------------|
| Particulars                                                                         | Note | As at March 31st, 2017                                                                | As at March 31st, 2016 |
| <b>I Sources of Funds:</b>                                                          |      |                                                                                       |                        |
| <b>(1) Shareholders Funds :</b>                                                     |      |                                                                                       |                        |
| (a) Share Capital                                                                   | 2.1  | 790,000                                                                               | 790,000                |
| (b) Reserve & Surplus                                                               | 2.2  | (520,663)                                                                             | (528,711)              |
|                                                                                     |      | 269,337                                                                               | 261,289                |
| <b>(2) Share Application Money</b>                                                  |      |                                                                                       |                        |
| <b>(3) Non Current Liabilites</b>                                                   |      |                                                                                       |                        |
| (a) Long Term borrowings                                                            |      | -                                                                                     | -                      |
| (b) Deferred Tax Liabilites                                                         |      | -                                                                                     | -                      |
| (c) Other Long term Liabilites                                                      | 2.3  | -                                                                                     | 65,000                 |
| (d) Long term Provision                                                             |      | -                                                                                     | -                      |
|                                                                                     |      | -                                                                                     | 65,000                 |
| <b>(4) Current Liabilites</b>                                                       |      |                                                                                       |                        |
| (a) Short term borrowings                                                           |      | -                                                                                     | -                      |
| (b) Trade Payable                                                                   | 2.4  | 38,420                                                                                | 38,420                 |
| (c ) Other current Liabilites                                                       |      | -                                                                                     | -                      |
| (d) Short term Provision                                                            |      | -                                                                                     | -                      |
|                                                                                     |      | 38,420                                                                                | 38,420                 |
| <b>Total</b>                                                                        |      | 307,757                                                                               | 364,709                |
| <b>II Application of Funds:</b>                                                     |      |                                                                                       |                        |
| <b>(1) Non Current Assets</b>                                                       |      |                                                                                       |                        |
| (a) Fixed Assets                                                                    |      | -                                                                                     | -                      |
| (i) Tangible Assets                                                                 |      | -                                                                                     | -                      |
| (ii) Intangible Assets                                                              |      | -                                                                                     | -                      |
| (b) Non current Investment                                                          | 2.5  | 294,903                                                                               | 306,689                |
| (c )Deferred Tax Assets                                                             |      | -                                                                                     | -                      |
| (d) Long term Loans & advances                                                      |      | -                                                                                     | -                      |
| (e) Other Non Current Assets                                                        |      | -                                                                                     | -                      |
|                                                                                     |      | 294,903                                                                               | 306,689                |
| <b>(2) Current Assets</b>                                                           |      |                                                                                       |                        |
| (a) Current Investment                                                              |      | -                                                                                     | -                      |
| (b) Inventories                                                                     |      | -                                                                                     | -                      |
| (c) Trade receivable                                                                | 2.6  | -                                                                                     | 43,000                 |
| (d) Cash & Bank Balances                                                            | 2.7  | 12,854                                                                                | 15,020                 |
| (e) Short term Loans & Advances                                                     |      | -                                                                                     | -                      |
| (f) Other Current Assets                                                            |      | -                                                                                     | -                      |
|                                                                                     |      | 12,854                                                                                | 58,020                 |
| <b>Total</b>                                                                        |      | 307,757                                                                               | 364,709                |
| Significant Accounting Policies and Notes on Accounts                               |      | 2.11                                                                                  |                        |
| As per our report of even date attached,                                            |      |                                                                                       |                        |
| For J S SHAH & CO                                                                   |      | For or on behalf of Board of Directors                                                |                        |
| Chartered Accountants                                                               |      | Parmannday Consultancy Limited                                                        |                        |
|                                                                                     |      | (Formerly Known as Gee Tele Netwrk Limited)                                           |                        |
|  |      |   |                        |
| Jaemin S Shah                                                                       |      | Umesh Ved                                                                             |                        |
| Partner                                                                             |      | Director                                                                              |                        |
| M. No 138488                                                                        |      | DIN: 00003393                                                                         |                        |
| FRN No 132059W                                                                      |      | DIN NO:01505025                                                                       |                        |
| Place : Ahmedabad                                                                   |      | Place : Ahmedabad                                                                     |                        |
| Date : 01/09/2017                                                                   |      | Date : 01/09/2017                                                                     |                        |
|  |      |  |                        |
|                                                                                     |      | Hitesh Patel                                                                          |                        |
|                                                                                     |      | Director                                                                              |                        |
|                                                                                     |      | Place : Ahmedabad                                                                     |                        |
|                                                                                     |      | Date : 01/09/2017                                                                     |                        |

**PARMANNDAY CONSULTANCY LIMITED**  
**( FORMERLY KNOWN AS GEE TELE NETWORK LIMITED)**  
**CIN: U64202MH2000PCL126303**

**Profit & Loss Account for the year ended on March 31st, 2017**

Amount in Rupees

| Particulars                                                                         | Note | Current Year ended on<br>March 31st, 2017                                             | Previous Year ended<br>on March 31st, 2016 |
|-------------------------------------------------------------------------------------|------|---------------------------------------------------------------------------------------|--------------------------------------------|
| <b>I Revenue from Operation</b>                                                     |      | -                                                                                     | -                                          |
| <b>II Other Income</b>                                                              | 2.8  | 18,708                                                                                | -                                          |
| <b>III Total Reveune</b>                                                            |      | 18,708                                                                                | -                                          |
| <b>IV Expenditure</b>                                                               |      |                                                                                       |                                            |
| Cost of Raw Material Consumed                                                       |      | -                                                                                     | -                                          |
| Purchase of Material                                                                |      | -                                                                                     | -                                          |
| Increase/(Decrease) In Stock                                                        |      | -                                                                                     | -                                          |
| Employee benefits Expenses                                                          |      | -                                                                                     | -                                          |
| Interest & Fianance Charges                                                         | 2.9  | 374                                                                                   | 208                                        |
| Depreciation & Amortization Expenses                                                |      | -                                                                                     | -                                          |
| Other Expenses                                                                      | 2.10 | 10,287                                                                                | 15,788                                     |
| <b>V Total Expenses</b>                                                             |      | 10,661                                                                                | 15,995                                     |
| <b>VI Profit/ (Loss) before tax exception items</b>                                 |      | 8,047                                                                                 | (15,995)                                   |
| <b>Less :Exception items</b>                                                        |      |                                                                                       |                                            |
| Profit/loss on sale of Assets                                                       |      | -                                                                                     | -                                          |
| <b>Profit before tax</b>                                                            |      | 8,047                                                                                 | (15,995)                                   |
| <b>VII Less / (Add):</b>                                                            |      |                                                                                       |                                            |
| Provision for Income tax                                                            |      | -                                                                                     | -                                          |
| Deferred Tax adjustment                                                             |      | -                                                                                     | -                                          |
| <b>Total</b>                                                                        |      | -                                                                                     | -                                          |
| <b>VIII Profit / (Loss) after Tax</b>                                               |      | 8,047                                                                                 | (15,995)                                   |
| Add : Balances of Profit/ (Loss) of Previous Year                                   |      | (1,108,710)                                                                           | (1,092,715)                                |
| <b>IX Balance of Profit / (Loss) Carried to Balance Sheet</b>                       |      | (1,100,663)                                                                           | (1,108,710)                                |
| <b>Earning Per Share</b>                                                            |      | 0.10                                                                                  | (0.20)                                     |
| <b>Significant Accounting Policies and Notes on Accounts</b>                        | 2.11 |                                                                                       |                                            |
| As per our report of even date attached,                                            |      |                                                                                       |                                            |
| For J S SHAH & CO                                                                   |      | For or on behalf of Board of Directors of                                             |                                            |
| Chartered Accountants                                                               |      | Parmannday Consultancy Limited                                                        |                                            |
|                                                                                     |      | (Formerly Known as Gee Tele Netwrk Limited)                                           |                                            |
|  |      |   |                                            |
|  |      |  |                                            |
| Jaimin S Shah                                                                       |      | Umesh Ved                                                                             |                                            |
| Partner                                                                             |      | Director                                                                              |                                            |
| M. No 138488                                                                        |      | DIN: 00003393                                                                         |                                            |
| FRN No 132059W                                                                      |      | DIN NO:01505025                                                                       |                                            |
| Place : Ahmedabad                                                                   |      | Place : Ahmedabad                                                                     |                                            |
| Date : 01/09/2017                                                                   |      | Date : 01/09/2017                                                                     |                                            |
|                                                                                     |      | Place : Ahmedabad                                                                     |                                            |
|                                                                                     |      | Date : 01/09/2017                                                                     |                                            |



**PARMANNDAY CONSULTANCY LIMITED**

**( FORMERLY KNOWN AS GEE TELE NETWORK LIMITED)**

**CIN: U64202MH2000PCL126303**

**CASH FLOW STATEMENT FOR THE PERIOD ENDED 31ST MARCH 2017**

| PARTICULARS                                       | AMOUNT (RS) | AMOUNT(RS)<br>2016-17 | AMOUNT(RS)<br>2015-16 |
|---------------------------------------------------|-------------|-----------------------|-----------------------|
| <b>A CASH FLOW FROM OPERATING ACTIVITIES</b>      |             |                       |                       |
| Net Profit Before Tax                             |             | 8,047                 | (19,890)              |
| Adjustments for:                                  |             |                       |                       |
| Depreciation                                      | -           |                       |                       |
| Operating Profit before Working Capital Changes   |             | 8,047                 | (19,890)              |
| Adjustments for:                                  |             |                       |                       |
| Decrease/(Increase) in Trade Receivables          | 43,000      |                       |                       |
| Decrease/(Increase) in Trade Payable              | -           |                       |                       |
| Decrease/(Increase) in Other Long term Liabilites | (65,000)    |                       | (15,000)              |
| Increase/(Decrease) in Current Liabilites         | -           |                       | 5,787                 |
| Cash generated from operations                    |             | (22,000)              | (9,213)               |
| Income Tax paid                                   |             |                       |                       |
| Net Cash flow from Operating activities           |             | (13,953)              | (29,103)              |
| <b>B CASH FLOW FROM INVESTING ACTIVITIES</b>      |             |                       |                       |
| Investment in Equity Share                        | 11,786      |                       | (53,309)              |
| Net Cash used in Investing activities             |             | 11,786                | (53,309)              |
| <b>C CASH FLOW FROM FINANCING ACTIVITIES</b>      |             |                       |                       |
| Proceeds from Equity Share Captial                | -           |                       | 87,000                |
| Net Cash used in financing activities             |             | -                     | 87,000                |
| Net increase in cash & Cash Equivalents           |             | (2,167)               | 4,589                 |
| Cash and Cash equivalents as at 01.04.16          |             | 15,020                | 3,734                 |
| Cash and Cash equivalents as at 31.03.17          |             | 12,853                | 8,323                 |

**Notes** 1. The above cash flow statement has been prepared under the "Indirect Method" as set out in Accounting Standard - 3 "Cash Flow Statement".

2. Previous year figures have been regrouped, reclassified and reworked wherever necessary for Comparative purpose.

As per attached report of even date

**For J S SHAH & CO**

**Chartered Accountants**

Jaimin S Shah

Partner

FRN No 132059W

M No 138488

Date:

Place : Ahmedabad

**Parmannday Consultancy Limited**

(Formerly Known as Gee Tele Netwrk Limited)

Umesh Ved

Director

DIN: 00003393

Place : Ahmedabad

Hitesh Patel

Director

DIN NO:01505025



**PARMANNDAY CONSULTANCY LIMITED**  
**( FORMERLY KNOWN AS GEE TELE NETWORK LIMITED)**  
**Notes forming part of Accounts as at March 31st, 2017**

| Particulars                                   | As at March 31st, 2017 |                | As at March 31st, 2016 |                |
|-----------------------------------------------|------------------------|----------------|------------------------|----------------|
|                                               | Number                 | Amount         | Number                 | Amount         |
| <b>Note 2.1</b>                               |                        |                |                        |                |
| <b>a. Share Capital</b>                       |                        |                |                        |                |
| Authorised Share Capital                      |                        |                |                        |                |
| 150000 Equity Share of Rs 10.00 each          | 150,000                | 1,500,000      | 150,000                | 1,500,000      |
| Issued, Subscribed & Paid-up Capital          |                        |                |                        |                |
| 79000 Equity Share of Rs 10.00 each           | 79,000                 | 790,000        | 79,000                 | 732,000        |
| Issued, Subscribed & Called up Capital        |                        |                |                        |                |
| 14500 Eq.Share of Rs. 10 each called up:      | 0                      | 0              | 0                      | 58,000         |
| Less: Call in arrears Rs 4 Per Share :        |                        |                |                        |                |
| Add: Call in arrears received Rs. 4 per Share | 0                      | 0              |                        | 58,000         |
| <b>Total</b>                                  | <b>79,000</b>          | <b>790,000</b> | <b>79,000</b>          | <b>790,000</b> |

**b. Reconciliation of the number of shares outstanding at the beginning and at the end of reporting period**

| Particulars                                      | As at March 31st, 2017 |         | As at March 31st, 2016 |         |
|--------------------------------------------------|------------------------|---------|------------------------|---------|
|                                                  | Number                 | Amount  | Number                 | Amount  |
| 1 Share outstanding at the beginning of the year | 79,000                 | 790,000 | 79,000                 | 790,000 |
| 2 Share issued during the year                   | 0                      | 0       | 0                      | 0       |
| 3 Share bought back during the year              | 0                      | 0       | 0                      | 0       |
| 4 Shares outstanding at the end of year          | 79,000                 | 790,000 | 79,000                 | 790,000 |

**C.Shareholder(s) holding more than 5% of shares**

| Particulars                            | As at March 31st, 2017 |              | As at March 31st, 2016 |              |
|----------------------------------------|------------------------|--------------|------------------------|--------------|
|                                        | No of shares held      | % of holding | No of shares held      | % of holding |
| 1 Bankim Consultancy Pvt Ltd           | 15000                  | 18.99%       | 15000                  | 18.99%       |
| 2 Prathana Farming Private Limited     | 22450                  | 28.42%       | 22450                  | 28.42%       |
| 3 Methics Lifesciences Private Limited | 14500                  | 18.35%       | 14500                  | 18.35%       |
| 4 Shri Harjivandas N Ved               | 18910                  | 23.94%       | 18910                  | 23.94%       |





| PARMANNDAY CONSULTANCY LIMITED                        |                        |                        |
|-------------------------------------------------------|------------------------|------------------------|
| (FORMERLY KNOWN AS GEE TELE NETWORK LIMITED)          |                        |                        |
| Notes forming part of Accounts as at March 31st, 2017 |                        |                        |
| Particulars                                           | As at March 31st, 2017 | As at March 31st, 2016 |
| <b>Note 2.2</b>                                       |                        |                        |
| <b>Reserves &amp; Surplus</b>                         |                        |                        |
| a) Share Premium Account                              | 580,000                | 580,000                |
| b) Surplus Profit & Loss Account                      | (1,108,711)            | (1,092,715)            |
| Add: Surplus in Profit and Loss A/C                   | 8,047                  | (15,996)               |
|                                                       | (1,100,663)            | (1,108,711)            |
| <b>Total</b>                                          | (520,663)              | (528,711)              |
| <b>Note 2.3</b>                                       |                        |                        |
| <b>Other Long Term Liabilities</b>                    |                        |                        |
| <b>Long term Borrowings</b>                           |                        |                        |
| Borrowing from Member and Others                      | 0                      | 65,000                 |
| <b>Total</b>                                          | 0                      | 65,000                 |
| <b>Note 2.4</b>                                       |                        |                        |
| <b>Trade Payable</b>                                  |                        |                        |
| Creditors for Expenses                                | 38,420                 | 38,420                 |
| <b>Total</b>                                          | 38,420                 | 38,420                 |



**PARMANNDAY CONSULTANCY LIMITED**  
**(FORMERLY KNOWN AS GEE TELE NETWORK LIMITED)**  
**Notes forming part of Accounts as at March 31st, 2017**

| Particulars                                                                                                                                                                                   | As at March 31st,<br>2017 | As at March 31st,<br>2016 |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------|---------------------------|
| <b>Note 2.5</b>                                                                                                                                                                               |                           |                           |
| <b>Non Current Investments</b>                                                                                                                                                                |                           |                           |
| <b>Long Term Non Trade Investment Eq. Share</b>                                                                                                                                               |                           |                           |
| Altanta Devkon Ltd ( 4325 No of Equity Shares F.V. Rs 10 Each)                                                                                                                                | 208,059                   | 208,059                   |
| Roselab Ltd ( 10000 No of Equity Share of F.V. of Rs. 10 Each)                                                                                                                                | 53,310                    | 53,310                    |
| ESSEL PRO - EQUITY                                                                                                                                                                            | 0                         | 14,311                    |
| IDFC Bank Ltd - Equity                                                                                                                                                                        | 14,400                    | 0                         |
| Kansainer - Equity                                                                                                                                                                            | 19,035                    | 0                         |
| Shivalik Bimetal Controls Ltd ( 800 No of Equity Share of F.V. of Rs. 10 Each)                                                                                                                | 0                         | 30,910                    |
| Typhoon Financial Services Limited ( 100 No of Share of F.V. of Rs. 10 Each)                                                                                                                  | 100                       | 100                       |
| <b>Total</b>                                                                                                                                                                                  | <b>294,903</b>            | <b>306,689</b>            |
| Long term Investment are stated at Cost. Provision for diminution in the value of Long term investment is made only if such decline is other than temporary in the opinion of the management. |                           |                           |
| <b>Note 2.6</b>                                                                                                                                                                               |                           |                           |
| <b>Trade Receivable</b>                                                                                                                                                                       |                           |                           |
| Less than six month                                                                                                                                                                           |                           | 43,000                    |
| <b>Total</b>                                                                                                                                                                                  | <b>0</b>                  | <b>43,000</b>             |
| <b>Note 2.7</b>                                                                                                                                                                               |                           |                           |
| <b>Cash and cash equivalents</b>                                                                                                                                                              |                           |                           |
| Cash in hand                                                                                                                                                                                  | 1,087                     | 1,087                     |
| Bank Balance with schedule bank                                                                                                                                                               | 11,767                    | 13,933                    |
| <b>Total</b>                                                                                                                                                                                  | <b>12,854</b>             | <b>15,020</b>             |



| PARMANNDAY CONSULTANCY LIMITED                        |                                              |                                              |
|-------------------------------------------------------|----------------------------------------------|----------------------------------------------|
| (FORMERLY KNOWN AS GEE TELENETWORK LIMITED)           |                                              |                                              |
| Notes forming part of Accounts as at March 31st, 2017 |                                              |                                              |
| Particulars                                           | For the year ended<br>on March 31st,<br>2017 | For the year ended<br>on March 31st,<br>2016 |
| <b>Note 2.8</b>                                       |                                              |                                              |
| <b>Other Income</b>                                   |                                              |                                              |
| Dividend                                              | 614                                          | 0                                            |
| Short Term Loss & Gain                                | 715                                          | 0                                            |
| Consultancy Fees                                      | 1,000                                        | 0                                            |
| Long Term Capital gain                                | 16,379                                       | 0                                            |
| <b>Total</b>                                          | <b>18,708</b>                                | <b>0</b>                                     |
| <b>Note 2.9</b>                                       |                                              |                                              |
| <b>Interest &amp; Fianance Charges</b>                |                                              |                                              |
| Bank Charges                                          | 374                                          | 208                                          |
| <b>Total</b>                                          | <b>374</b>                                   | <b>208</b>                                   |
| <b>Note 2.10</b>                                      |                                              |                                              |
| <b>Other Expenses</b>                                 |                                              |                                              |
| Audit Fees                                            | 4,000                                        | 4,000                                        |
| Cost Sharing Expenses                                 | 0                                            | 6,390                                        |
| Demat Expenses                                        | 1,350                                        | 1,119                                        |
| ROC Filing Fees                                       | 4,600                                        | 2,800                                        |
| Securities Transaction Tax                            | 151                                          | 77                                           |
| Short Term Loss & gain                                | 0                                            | 1,359                                        |
| Service Tax                                           | 93                                           | 33                                           |
| Stamp Duty                                            | 43                                           | 7                                            |
| Turn Over Charge                                      | 49                                           | 3                                            |
| <b>Total</b>                                          | <b>10,287</b>                                | <b>15,788</b>                                |



**PARMANNDAY CONSULTANCY LIMITED**  
( FORMERLY KNOWN AS GEE TELE NETWORK LIMITED)  
**GROUPING FORMING PART OF BALANCE SHEET AS AT MARCH 31st, 2017**

| Particulars                                                    | Amount Rs | Amount As on<br>31.03.2017 |
|----------------------------------------------------------------|-----------|----------------------------|
| <b>LIABILITY SIDE:</b>                                         |           |                            |
| <b>Share Capital</b>                                           |           |                            |
| Equity Share Capital                                           | 790000    | 790000                     |
| Share Premium Account                                          | 580000    | 580000                     |
| <b>Reserve &amp; Surplus</b>                                   |           |                            |
| Opening Balance                                                | -1092716  |                            |
| Profit & Loss A/c                                              |           |                            |
| Opening Balance                                                | -15996    |                            |
| Add: During the year                                           | 8047      | -1100664                   |
| <b>Other current liabilities</b>                               |           |                            |
|                                                                |           | 0                          |
| <b>Trade For Expenses</b>                                      |           |                            |
| J S SHAH & CO                                                  | 4000      |                            |
| Sunil Poddar and Company                                       | 34420     |                            |
|                                                                | 0         | 38420                      |
| <b>Short term Provision</b>                                    |           |                            |
| Income tax Provision                                           | 0         |                            |
| <b>Total Liabilities</b>                                       |           | <b>307756</b>              |
| <b>Assets</b>                                                  |           |                            |
| <b>Investment in share</b>                                     |           |                            |
| Altanta Devkon Ltd ( 4325 No of Equity Shares F.V. Rs 10 Each) | 208059    |                            |
| Roselab Ltd ( 10000 No of Equity Share of F.V. of Rs. 10 Each) | 53310     |                            |
| Typhoon Financial Services Ltd                                 | 100       | 261468                     |
| IDFC BANK LTD EQUITY                                           |           | 14400                      |
| KANSAINER EQUITY                                               |           | 19035                      |
| <b>Trade Receivable</b>                                        |           |                            |
| <b>Cash and Bank balances</b>                                  |           |                            |
| Cash In Hand                                                   | 1087      | 1087                       |
| <b>Bank Balance</b>                                            |           |                            |
| PNB A/C 0969002100018404                                       | 11765     |                            |
|                                                                |           | 11765                      |



**PARMANNDAY CONSULTANCY LIMITED**  
( FORMERLY KNOWN AS GEE TELE NETWORK LIMITED)

**GROUPING FORMING PART OF PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED ON MARCH 31st, 2017**

| Particulars                           | Amount Rs  | Amount Rs 31.03.2017 |
|---------------------------------------|------------|----------------------|
| <b>INCOME</b>                         |            |                      |
| <b>Other Income</b>                   |            |                      |
| Dividend                              | 614        |                      |
| Consultancy Charges                   | 1,000      |                      |
| Long Term Gain                        | 16,379     |                      |
| Short Term Loss & Gain                | 715        | 18,708               |
| <b>Total Income</b>                   |            | <b>18,708</b>        |
| <b>EXPENSES</b>                       |            |                      |
| <b>Interest &amp; Finance Charges</b> | <b>374</b> |                      |
| <b>BANK CHARGES</b>                   |            | 374                  |
| <b>OTHER EXPENSES</b>                 |            |                      |
| <b>Other Expensese</b>                |            |                      |
| Adverstising Expense                  |            |                      |
| Audit Fees                            | 4,000      |                      |
| Cost Sharing Expenses                 | 0          |                      |
| Demat Expenses                        | 1,350      |                      |
| Other Charges                         | 0          |                      |
| Postage & Courier Express             | 0          |                      |
| ROC Filing Fees                       | 4,600      |                      |
| Securities Transaction Tax            | 151        |                      |
| Short term loss & Gain                | 0          |                      |
| Service Tax                           | 93         |                      |
| Stamp Duty                            | 43         |                      |
| Turn Over Charge                      | 49         | 10,287               |
| <b>Total Expenditure</b>              |            | <b>10,661</b>        |
| <b>Income tax Expenses</b>            |            |                      |
| <b>Profit/Loss for the year</b>       |            | <b>8,047</b>         |





**PARMANNDAY CONSULTANCY LIMITED**  
**(Formerly Known as GEE TELE NETWORK LIMITED)**

Schedules forming part of accounts for the year ended on March 31<sup>st</sup> 2017

**Note-1**

**Significant Accounting Policies & Notes on Accounts:**

**I) Significant Accounting Policies:**

**1) Historical Cost Basis:**

The financial statements are prepared under the historical cost convention on accrual basis and ongoing concern basis and in accordance with the generally accepted accounting principles, accounting standards issued by the Institute of Chartered Accountants of India, as applicable and relevant presentation requirements of the Companies Act, 1956.

**2) Use of Estimates:**

The preparation of financial statements requires the management of the company to make estimates and assumptions that affect the balances of assets and liabilities and disclosures relating to the contingent liability as at the date of the financial statements and reported amounts of income and expenses like provision for doubtful debts, allowances for slow or non moving inventories, useful lives of fixed assets, provision for taxation and provision of employee benefits, etc., during the period. Management believes the estimates used in the preparation of the financial statements are prudent and reasonable. Future results may vary from these estimates.

**3) Revenue Recognition:**

All Known expenditure and income to the extent payable or receivable respectively and quantifiable till the date of finalization of accounts are accounted on accrual basis.

**4) Fixed Assets and Depreciation:**

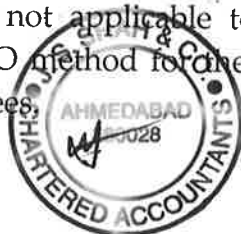
There is no fixed Assets acquired during the year. Hence this clause not applicable

**5) Valuation of Investment**

Long term investments are stated at cost. Provision for dimulation in the value of long term investment is made only if such decline is other than temporary in the opinion of the management.

**6) Employees Benefits:**

No Provision for retirement benefits for employees has been made since the Gratuity Act. Provident Fund Act not applicable to the company. And the company has adopted PAY-AS-YOU- GO method for the Payment of other retirement benefits if any payable to the employees.



**7) 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 obligation can be reliably estimated
- ii) Contingent liability is stated 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 required to settle the obligation.
  - b) A possible obligation, unless the probability of outflow of resources is remote.
- iii) Contingent Assets are not recognized in the financial statements since this may result in the recognition of income that may never be realized.
- iv) Provisions, Contingent Liabilities and Contingent Assets are reviewed at each Balance Sheet date in accordance with the Accounting Standard AS-29 on "Provisions, Contingent Liabilities and Contingent Assets" issued by the Institute of Chartered Accountants of India.

**8) General:**

Accounting policies not specifically referred to are consistent with generally accepted accounting practice



### Note 2.11

- 1) Paisa is rounded up to the nearest rupee.
- 2) Previous year's figures have been regrouped, reclassified, restated or recasted wherever necessary to make them comparable with current year's figure or for proper presentation.
- 3) In the opinion of the management, the current assets, loans and advances are approximately of the value stated in the Balance Sheet if realized in the ordinary course of business.
- 4) Balance of Sundry creditors, debtors, loans and advances are subject to confirmation.
- 5) We have verified the voucher and documentary evidences wherever made available; where no documentary evidence was available we relied on authentication given by management.
- 6) Note 1 & 2 forms the integral part of the Balance sheet as at 31<sup>st</sup> March 2017 and Profit & Loss Account for the year ended on that date.
- 7) Disclosure on Specified Bank Notes(SBNs):

During the year, the company has not deposited any specified bank notes or other denomination note as defined in MCA notification G.S.R. 308(E) dated 31<sup>st</sup> March, 2017 on the details of Specified Bank Notes (SBN) held and transacted during the period from 8<sup>th</sup> November, 2016 to 30<sup>th</sup> December, 2016, the denomination wise SBNs and other notes as per the notification.

### SIGNATURE TO NOTE 1 & 2

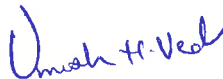
As per our report of even date,

For, J. S. SHAH & Co.  
Chartered Accountants  
FRN 132059W

  
[Jaimin S Shah]  
Partner  
Place: Ahmedabad  
Date : 01/09/2017



For and on behalf of Board of Directors  
Parmannaday Consultancy Limited  
(Formerly Known as Gee Tele Network Limited)

  
Umesh Ved  
Director  
DIN: 00003393

  
Hitesh Patel  
Director  
DIN NO: 01505025