

# S. S. KOTHARI & CO.

CHARTERED ACCOUNTANTS

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T. K. SENGUPTA B.Com. LL.B., F.C.A. P. K. BHATTACHARYA B.Com., F.C.A.

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## INDEPENDENT AUDITORS' REPORT

To the Members of  
**Finetune Engineering Services Pvt. Limited**

### Report on the Financial Statements

We have audited the accompanying Financial Statements of **Finetune Engineering Services Pvt. Limited** ("the Company"), which comprise the Balance Sheet as at March 31, 2014, the Statement of Profit and Loss and the Cash Flow Statement for the year then ended, and a summary of significant accounting policies and other explanatory information.

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

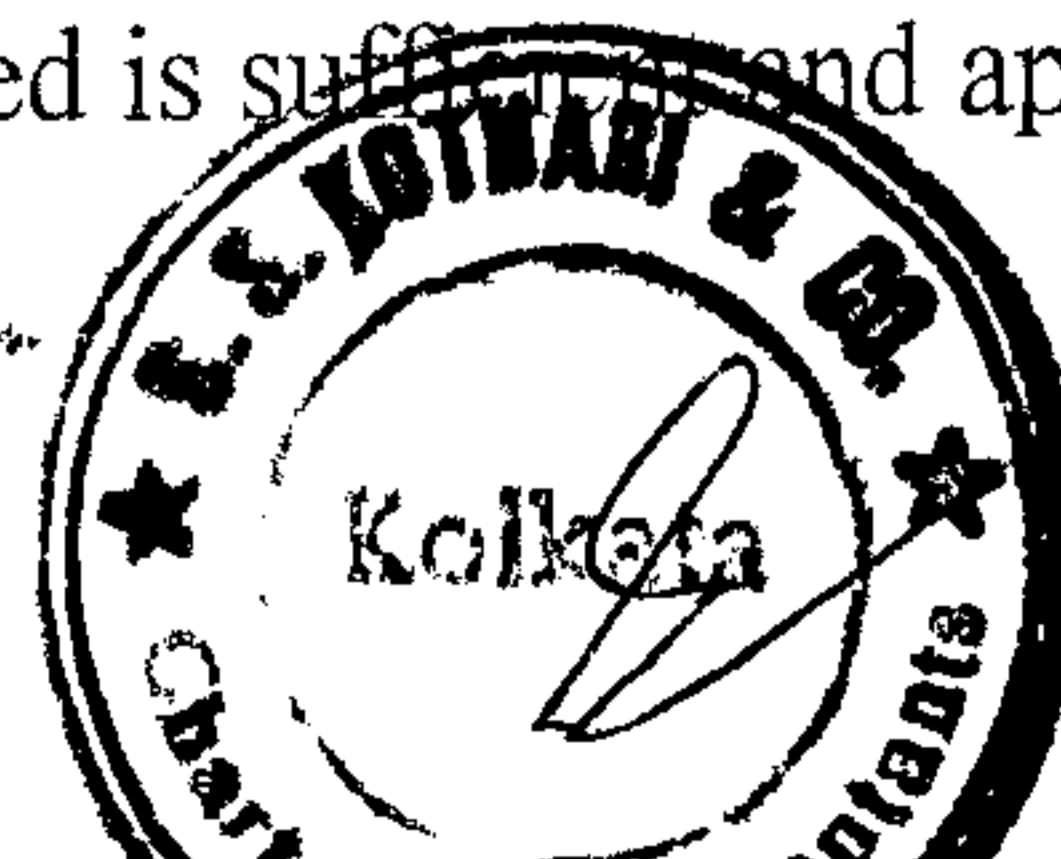
Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance of the Company in accordance with the Accounting Standards referred to in sub-section (3C) of section 211 of the Companies Act, 1956 ("the Act") read with the General Circular 15/2013 dated 13th September 2013 of the Ministry of Corporate Affairs in respect of Section 133 of the Companies Act, 2013. This responsibility includes the design, implementation and maintenance of internal control 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 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 Company's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on 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 the management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit.



## **Opinion**

In our opinion and to the best of our information and according to the explanations given to us, the financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

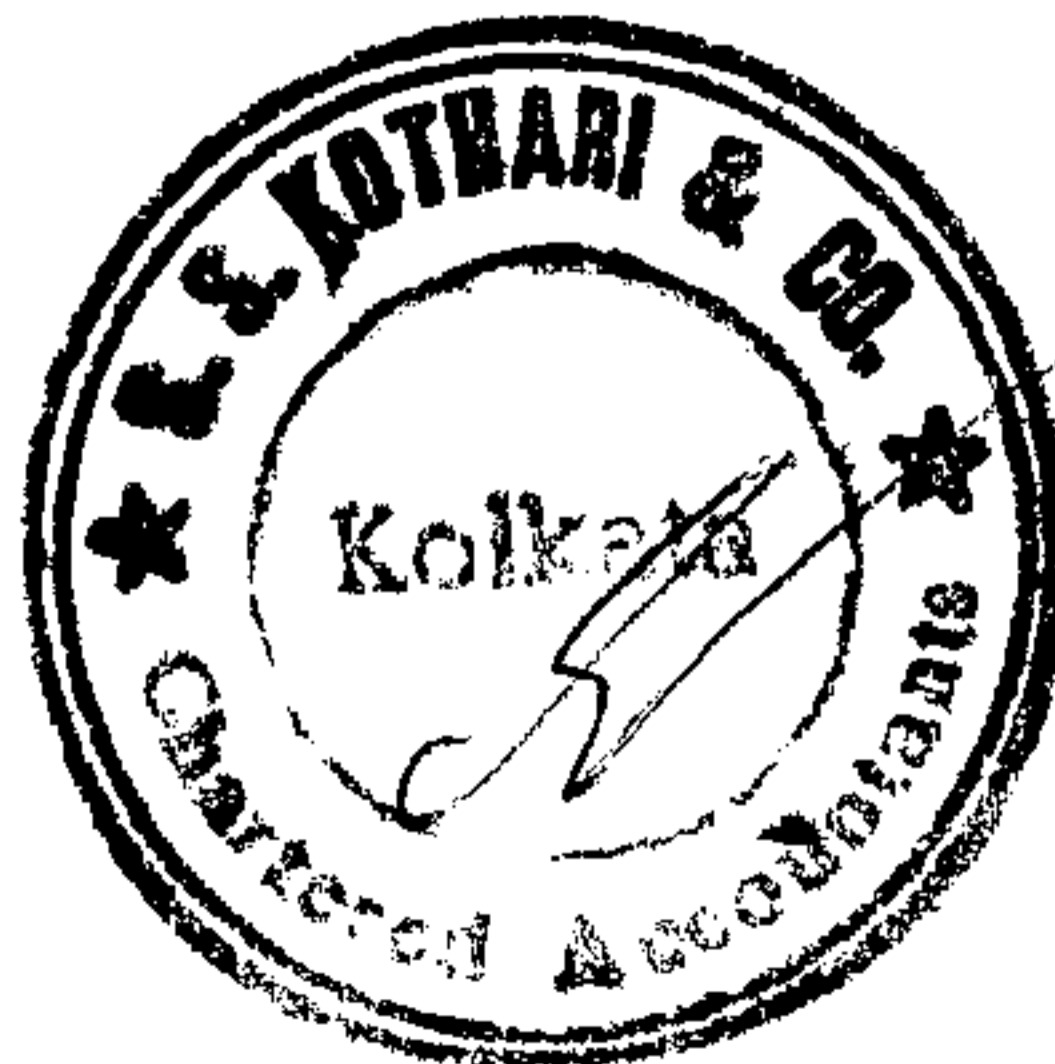
- (a) in the case of the Balance Sheet, of the state of affairs of the Company as at March 31, 2014; and
- (b) in the case of the Statement of Profit and Loss, of the profit for the year ended on that date.
- (c) in the case of Cash Flow Statement, of the cash flows for the year ended on that date.

## **Report on Other Legal and Regulatory Requirements**

1. As required by the Companies (Auditor's Report) Order, 2003 ("the Order") issued by the Central Government of India in terms of sub-section (4A) of section 227 of the Act, we give in the Annexure a statement on the matters specified in paragraphs 4 and 5 of the Order.
2. As required by section 227(3) of the Act, we report that:
  - a) we have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
  - b) in our opinion proper books of account as required by law have been kept by the Company so far as appears from our examination of those books;
  - c) the Balance Sheet, 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 Balance Sheet, Statement of Profit and Loss and Cash Flow Statement comply with the Accounting Standards referred to in sub-section (3C) of section 211 of the Companies Act, 1956, read with the General Circular 15/2013 dated 13th September 2013 of the Ministry of Corporate Affairs in respect of Section 133 of the Companies Act, 2013; and
  - e) on the basis of written representations received from the directors as on March 31, 2014, and taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2014 from being appointed as a director in terms of clause (g) of sub-section (1) of section 274 of the Companies Act, 1956.

Centre Point  
21, Old Court House Street,  
Kolkata – 700 001  
The 23<sup>rd</sup> day of May, 2014

For S. S. KOTHARI & CO.  
Chartered Accountants  
Firm Registration No: 302034E



  
(R.N. Bardhan)

Partner  
Membership No: 017270

**The Annexure referred to in the Paragraph 1 of Auditors' Report to the members of Finetune Engineering Services Pvt. Ltd. on the accounts for the year ended 31<sup>st</sup> March 2014.**

On the basis of such checks as we considered appropriate and according to the information and explanation given to us during the course of our audit, we report that:

- I
  - a) The company has maintained proper records showing full particulars, including quantitative details and situation of fixed assets. However, the updation of such records is in process.
  - b) The physical verification of the Fixed Assets, as stated by the Management, has been conducted by the Management whenever practicable and the reconciliation of the quantities with the book records is in progress/has been done on a continuous basis as confirmed by the Management. The differences, if any, arising out of such reconciliation to the extent such reconciliation has been done so far have been adjusted and no serious discrepancies between book records and physical inventory have been revealed.
  - c) Substantial part of the Fixed Assets has not been disposed of during the year as to affect the going concern status.
- II. As there is no Inventory during the year, therefore we are not required to comment on the physical verification and maintenance of records relating to inventory.
- III.
  - a. The company has not granted any secured or unsecured loan to companies, firms or other parties covered in the register maintained under Section 301 of the Companies Act, 1956.
  - b. The company has not taken any secured or unsecured loan from companies, firms or other parties covered in the register maintained under Section 301 of the Companies Act, 1956.
- IV. In our opinion and according to the information and explanations given to us, there are adequate internal control procedures commensurate with the size of the Company and nature of its business for the purchase of inventory and fixed assets and for the sale of goods and services. Further, on the basis of our examination of the books of accounts and according to the information and explanation given to us, we have not come across any instances of major weaknesses in the aforesaid internal control system.
- V. Based on the audit procedures applied by us and according to the information and explanations provided by the Management, we are of the opinion that there are no contracts and arrangements, the particulars of which need to be entered into the register maintained under section 301 of the Companies Act, 1956. Accordingly clause 4(V) (b) of the Order is not applicable
- VI. The Company has not accepted any deposits from the public within the meaning of section 58A and 58AA of the companies Act, 1956 during the year.
- VII. In our opinion, the present internal audit system of the Company is commensurate with the size of the company and nature of its business.
- VIII. The maintenance of Cost Records under Section 209(1)(d) of the Companies Act, 1956 is not applicable to the Company.



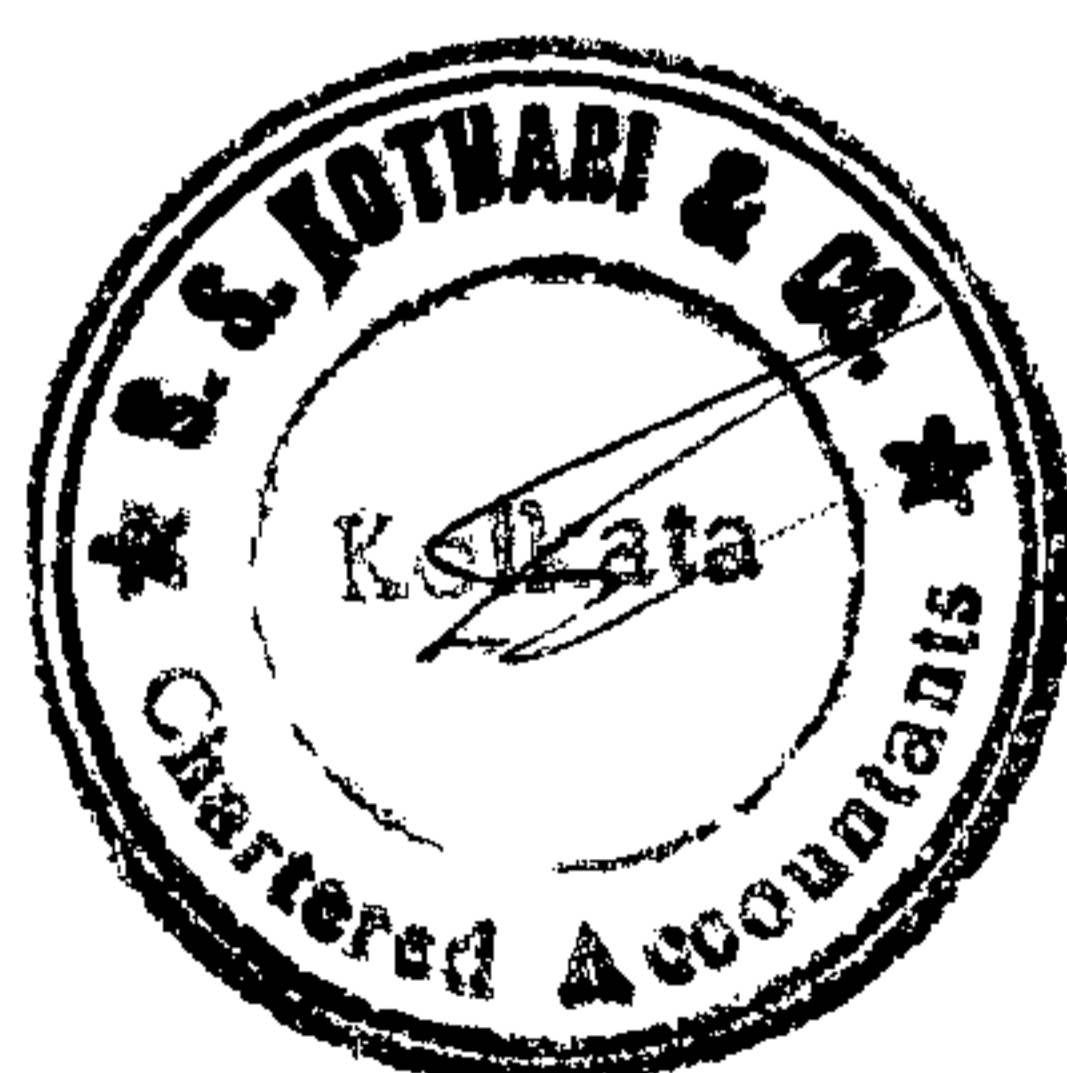
- IX. a) According to the records of the Company, the Company has been generally regular in depositing undisputed statutory dues including Provident Fund, Employees State Insurance, Income Tax, Sales Tax, Wealth Tax, Customs Duty, Excise Duty, Service Tax, Cess and any other statutory dues during the year with the appropriate authorities where applicable, which are outstanding for more than six months
- b) According to the information and explanation given to us ,there is no amount payable in respect of Sales tax, Custom duty, wealth tax, Income tax, Excise duty, Service tax which has not been deposited on account of any disputes.
- X. The company has accumulated loss and has incurred cash loss during the financial year covered by our audit and in the immediately preceding financial year.
- XI. The company has not defaulted in repayment of dues to the Financial Institutions, Bank and debenture holders.
- XII. According to the information and explanation given to us, the Company has not granted any loans and advances on the basis of security by way of pledge of shares, debentures and other securities.
- XIII. The Company is not a Chit fund or a Nidhi/Mutual Benefit Fund/Society.
- XIV. The Company is not in the business of dealing or trading in shares. The Company has maintained proper records of transactions and contracts in respect of shares, securities, debentures and other investments and timely entries have been made therein. We also report that the Company has held shares, securities, debentures and other securities in its own name.
- XV. The company has not given guarantee for loans taken by other companies from banks or Financial Institutions and as per the Management Representations we are of the opinion that the related terms and conditions are not prima facie prejudicial to the interests of the company.
- XVI. Based on information and explanations given to us by the Management, no term loans were obtained by the Company during the year. Hence this Clause is not applicable.
- XVII. On the basis of our overall examination of the Balance Sheet, no funds raised on short term basis have been used for long term investment
- XVIII. During the year under audit, the company has not made any preferential allotment of shares to parties or companies covered in the register maintained under section 301 of the Companies Act, 1956.
- XIX. The Company has not issued any debentures during the year.
- XX. The Company has not raised any money by way of Public Issue during the year.
- XXI. Based upon the audit procedures performed and on the basis of information and explanations given by the Management, we report that no fraud on or by the Company has been noticed or reported during the year.

Place : Kolkata  
Date: 23<sup>rd</sup> May, 2014.

For **S. S. KOTHARI & CO.**  
Chartered Accountants  
FR No. 302034E



R. N. Bardhan  
**Partner**  
Membership No. 017270



FINETUNE ENGINEERING SERVICES PVT. LTD.  
BALANCE SHEET AS AT 31st March 2014

	Notes	As at 31st March 2014	(Amount in Rs.) As at 31st March, 2013
<b>EQUITY AND LIABILITIES</b>			
<b>Shareholders' Funds</b>			
Share Capital	2	20,000,000	20,000,000
Reserves and Surplus	3	(17,827,824)	(17,801,002)
		<b>2,172,176</b>	<b>2,198,998</b>
<b>Current Liabilities</b>			
Trade Payable	4	-	10,500
Other Current Liabilities	5	11,236	5,618
		<b>11,236</b>	<b>16,118</b>
<b>TOTAL</b>		<b>2,183,412</b>	<b>2,215,116</b>
<b>ASSETS</b>			
<b>Non-Current Assets</b>			
Fixed Assets			
Tangible assets	6	12,308	17,998
Deferred Tax Asset (Net)	7	53,626	53,141
		<b>65,934</b>	<b>71,139</b>
<b>Current Assets</b>			
Cash and Cash Equivalents	8	32,113	58,612
Short Term Loans and Advances	9	2,085,365	2,085,365
		<b>2,117,478</b>	<b>2,143,977</b>
<b>TOTAL</b>		<b>2,183,412</b>	<b>2,215,116</b>
Summary of significant accounting policies	1		

The accompanying notes form an integral part of the financial statements

As per our report of even date

For S.S. Kothari & Co.  
Firm Registration No.  
Chartered Accountants



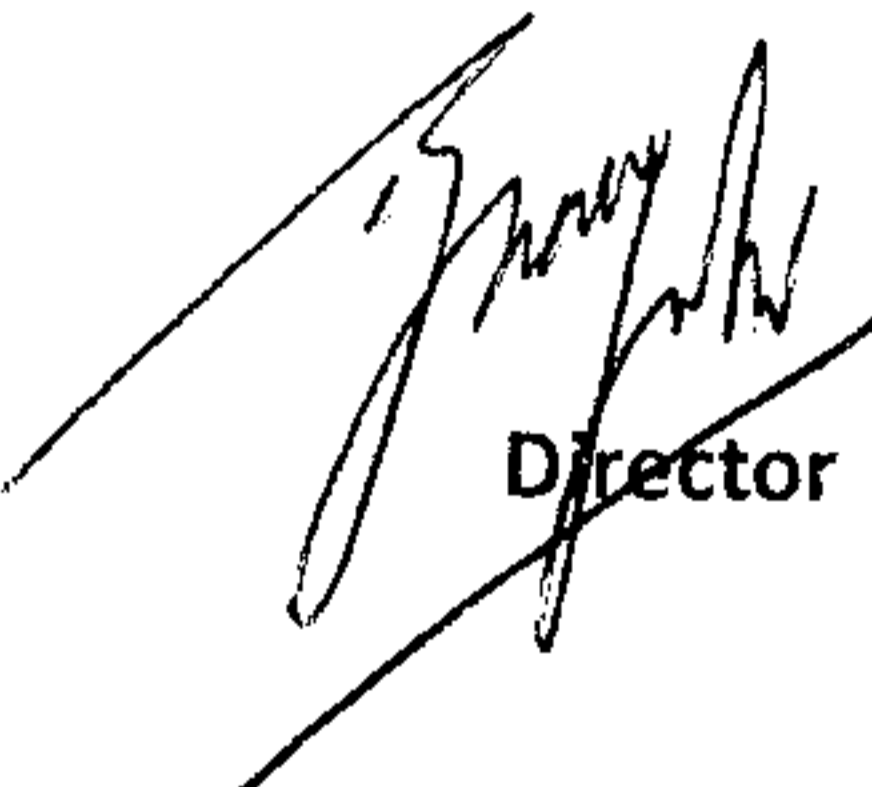
Per R. Bardhan  
Partner  
Membership No.

Place: Kolkata  
Dated: 23.05.2014

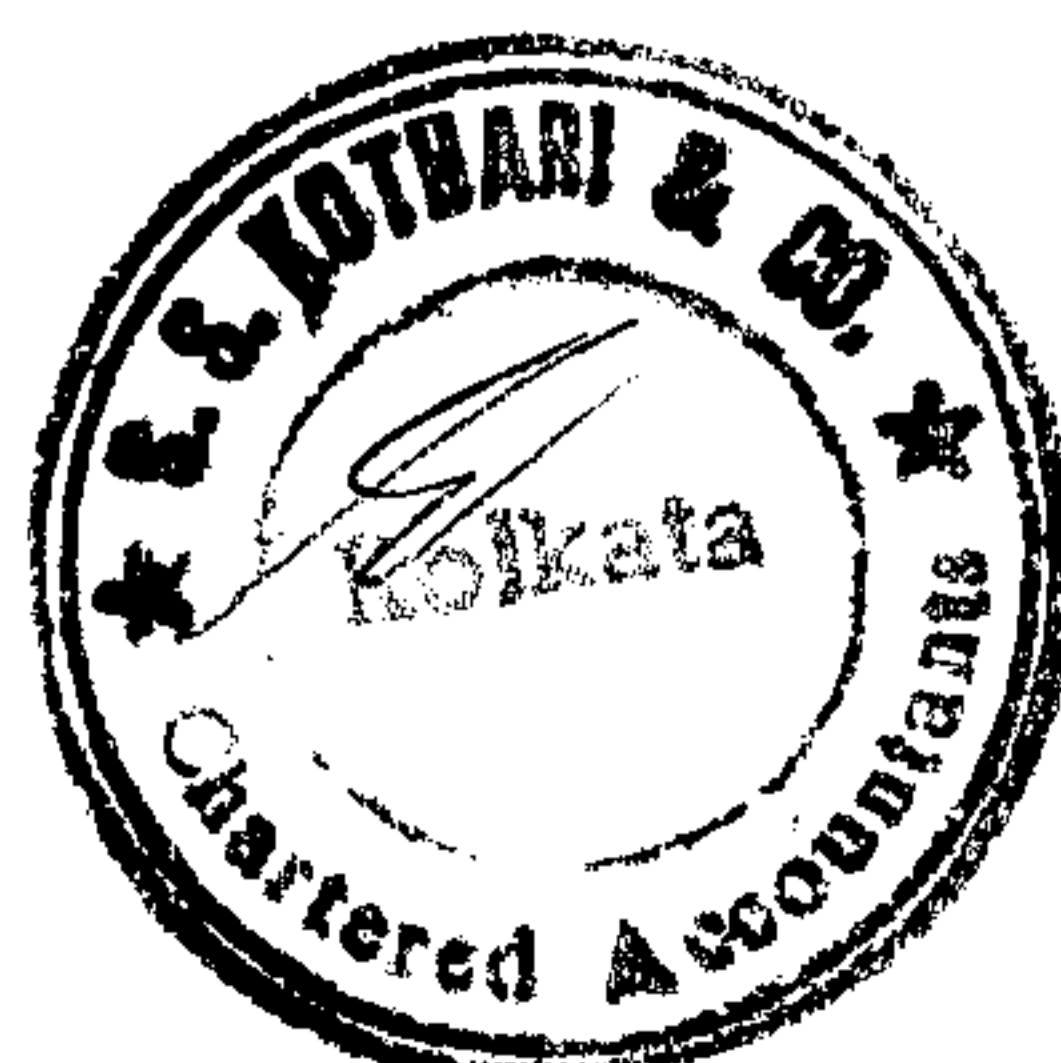
For & on behalf of the Board



Director



Director



**FINETUNE ENGINEERING SERVICES PVT.LTD.**  
**STATEMENT OF PROFIT AND LOSS FOR THE PERIOD ENDED 31st March 2014**

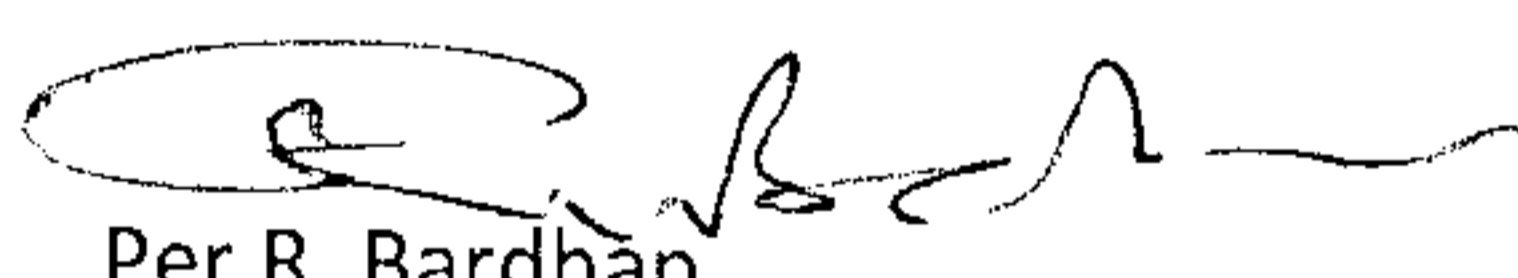
	Notes	Year Ended 31st March 2014	(Amount in Rs.) Year Ended 31st March, 2013
<b>INCOME</b>			
Other Income	10	-	13,783
<b>TOTAL REVENUE</b>		<b>-</b>	<b>13,783</b>
<b>EXPENSES</b>			
Other Expenses	11	21,617	19,409
Finance cost	12	-	-
Depreciation and amortization expense	6	5,690	9,078
<b>TOTAL EXPENSES</b>		<b>27,307</b>	<b>28,487</b>
<b>PROFIT BEFORE TAX</b>		<b>(27,307)</b>	<b>(14,704)</b>
<b>Tax Expense</b>			
Current tax		-	-
Deferred tax		(485)	55,369
<b>Total Tax Expense</b>		<b>(485)</b>	<b>55,369</b>
<b>PROFIT/LOSS FROM CONTINUING OPERATIONS AFTER TAX</b>		<b>(26,822)</b>	<b>(70,073)</b>
Earnings per Equity Share (Nominal Value of Share Rs. 10) (31st March, 2014: Rs.10)			
Basic & Diluted	13	(0.01)	(0.04)

Summary of significant accounting policies 1

The accompanying notes form an integral part of the financial statements


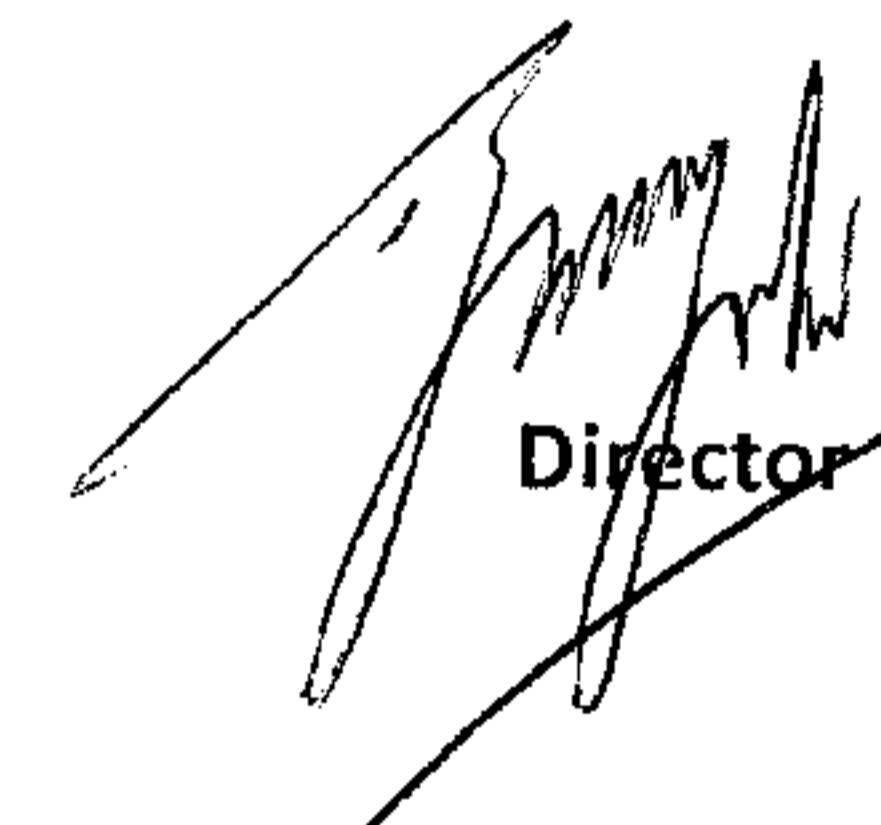
As per our report of even date

For S.S. Kothari & Co.  
 Firm Registration No.  
 Chartered Accountants

  
 Per R. Bardhan  
 Partner,  
 Membership No.

Place: Kolkata  
 Dated: 23.05.2014

For & on behalf of the Board

 Director  
 Director



FINETUNE ENGINEERING SERVICES PVT. LTD.  
CASH FLOW STATEMENT FOR THE YEAR ENDED 31st March 2014

	Year Ended 31st March 2014	(Amount in Rs.) Year Ended 31st March, 2013
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net Profit before tax and extraordinary items	(27,307)	(14,704)
Adjusted for:		
Depreciation	5,690	9,078
Income Tax	-	-
Operating Profit before working capital changes	(21,617)	(5,626)
Adjusted for:		
Trade payables & Other liabilities	(4,882)	10,603
Loans and Advances	-	(329,196)
Cash generated from operations	(26,499)	(324,219)
Direct Taxes paid	-	-
<b>NET CASH FLOW FROM/(USED IN) OPERATING ACTIVITIES</b>	<b>(26,499)</b>	<b>(324,219)</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>		
Sale of Fixed Assets	-	-
Purchases of Investments	-	-
<b>NET CASH FLOW FROM/(USED IN) INVESTING ACTIVITIES</b>	<b>-</b>	<b>-</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>		
Loans and Advances	-	-
<b>NET CASH FLOW FROM/(USED IN) FINANCING ACTIVITIES</b>	<b>-</b>	<b>-</b>
<b>INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS (A+B+C)</b>	<b>(26,499)</b>	<b>(324,219)</b>
Opening Balance of Cash and Cash equivalents	58,612	382,831
Closing Balance of Cash and Cash equivalents	32,113	58,612
Summary of significant accounting policies		

The accompanying notes form an integral part of the financial statements

As per our report of even date

For S.S. Kothari & Co.  
Firm Registration No.  
Chartered Accountants



Per R. Bardhan  
Partner  
Membership No.

Place: Kolkata  
Dated: 23.05.2014

For & on behalf of the Board



Director



Director



**1. SIGNIFICANT ACCOUNTING POLICIES**

**A. ACCOUNTING CONVENTIONS**

The accounts have been prepared under the historical cost convention as a going concern and in accordance with the relevant disclosure requirements of the Companies Act, 1956 and are consistent with the generally accepted accounting principles. Income and expenditure are accounted for on accrual basis. The financial statements have also been prepared to comply in all applicable respects of mandatory Accounting Standards as prescribed by Companies (Accounting Standards) Rules, 2006 under sub-section (3C) of the section 211 of the Companies Act, 1956.

**B. USE OF ESTIMATES**

The presentations of financial statements in conformity with the Generally Accepted Accounting Principles requires estimates and assumptions to be made that affect the reportable amount of assets and liabilities on the date of financial statements and the reportable amount of revenue and expenses during the reporting period. Differences between the actual results and estimates are recognized in the year in which the results are known / materialized.

**C. FIXED ASSETS**

Fixed Assets are stated at cost less accumulated depreciation. Cost comprises the purchase price and any attributable cost of bringing the asset to its working condition for its intended use.

**D. DEPRECIATION**

Depreciation on fixed assets is provided under Written Down Value method at rates and in the manner prescribed in Schedule XIV of the Companies Act, 1956.

**E. REVENUE RECOGNITION**

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured.

Interest is recognized on a time proportion basis taking into account the amount outstanding and the rate applicable.

Dividend is recognized when the shareholders' right to receive payments is established by the balance sheet date.

**F. FOREIGN EXCHANGE TRANSACTIONS**

Foreign currency transactions are recorded at the exchange rates prevailing on the date of such transactions.

Foreign currency monetary assets and liabilities remaining unsettled at the end of the year are translated at the closing exchange rate. Gains and Losses on account of exchange difference either on settlement or on translation are recognized in the relevant head of Profit & Loss Account.

Non-monetary items denominated in foreign currency are reported using exchange rate prevailing on the date of transactions.



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**G. EMPLOYEE BENEFITS**

Short-term employee benefits are recognized as an expense at the undiscounted amount in the profit and loss account of the year in which the related service is rendered.

Leave Encashment liabilities are accounted for on accrual basis.

**H. EARNINGS PER SHARE**

Basic earnings per share are calculated by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period.

For the purpose of calculating diluted earnings per share, the net profit or loss for the year attributable to equity shareholders and the weighted average number of shares outstanding during the year are adjusted for the effects of all dilutive potential equity shares.

**I. TAXATION**

**a. Current Tax**

Provision for taxation is ascertained on the basis of assessable profits computed in accordance with the provision of Income Tax Act, 1961.

**b. Deferred Tax**

i) Deferred tax is recognized, subject to the consideration of prudence, as the tax effect of timing difference between the taxable income and accounting income computed for the current accounting year and reversal of earlier years' timing differences.

ii) Deferred tax assets are recognized and carried forward to the extent that there is a reasonable certainty, except arising from unabsorbed depreciation and carry forward losses which are recognized to the extent that there is virtual certainty, that sufficient future taxable income will be available against which such deferred tax assets can be realized.

**J. PROVISIONS, CONTINGENT LIABILITIES AND CONTINGENT ASSETS**

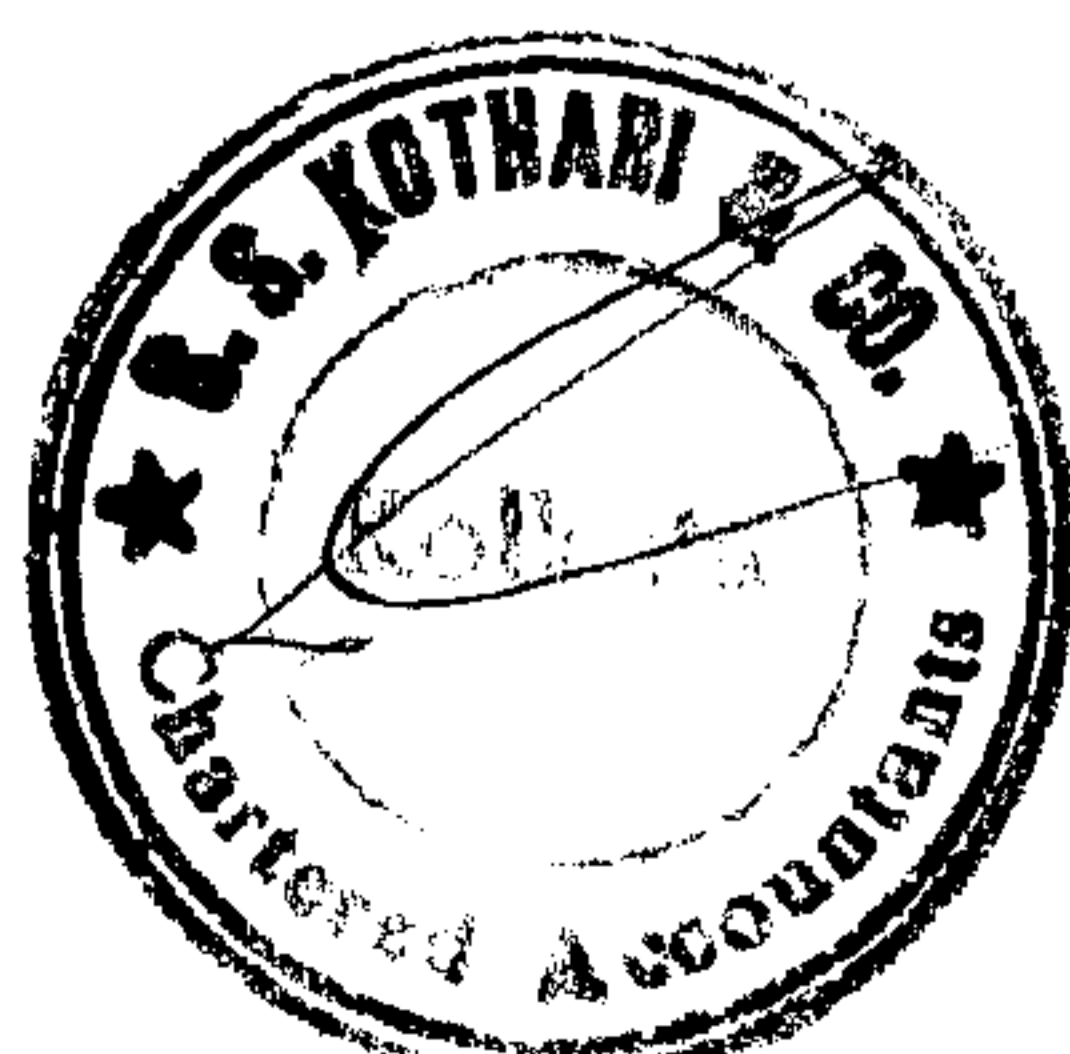
Provisions involving substantial degree of estimation in measurement are recognized when there is a present obligation as a result of past events and it is probable that there will be an outflow of resources. Liabilities which are material, and whose future outcome cannot be ascertained with reasonable certainty, are treated as contingent, and disclosed by way of notes to the accounts. Contingent Assets are neither recognized nor disclosed in the financial statement.



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FINETUNE ENGINEERING SERVICES PVT.LTD.  
NOTES TO FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31st March 2014

	As At 31st March 2014	(Amount in Rs.) As At 31st March, 2013
<b>2. SHARE CAPITAL</b>		
Authorised 2,000,000 (31st March, 2014: 2,000,000 ) Equity Shares of Rs.10/- each	20,000,000	20,000,000
Issued, Subscribed & Paid-Up 2,000,000 (31st March, 2014: 2,000,000 ) Equity Shares of Rs.10/- each fully paid up	20,000,000	20,000,000
	<u>20,000,000</u>	<u>20,000,000</u>
(a) Rights, preference, repayability and restriction, if any, on equity shares	All general right applicable as per Companies Act	
<b>(b) Reconciliation of number of shares outstanding at the beginning and end of the year</b>		
Particulars	31st March 2014	31st March, 2013
	Number	Value
Shares issued and subscribed at the beginning of the year	2,000,000	20,000,000
Shares issued and subscribed at the end of the year	2,000,000	20,000,000
	<u>2,000,000</u>	<u>20,000,000</u>
<b>(c) Details of shareholders holding more than 5% shares in the Company</b>		
Name of the Shareholder	31st March 2014	31st March, 2013
	Number	% holding
Equity Shares of Rs.10 each fully paid up - Shristi Housing Development Ltd.	1,999,999	100%
	<u>1,999,999</u>	<u>100%</u>
<b>3. RESERVES AND SURPLUS</b>		
Profit & Loss Account		
As per last Balance Sheet	(17,801,002)	(17,730,929)
Add: Profit/(Loss) for the year	(26,822)	(70,073)
Total	<u>(17,827,824)</u>	<u>(17,801,002)</u>
<b>4. TRADE PAYABLES</b>		
Micro, Small & Medium Enterprises	-	-
Others	-	10,500
	<u>-</u>	<u>10,500</u>
<b>5. OTHER CURRENT LIABILITIES</b>		
Other liabilities	11,236	5,618
Statutory dues payable	-	-
	<u>11,236</u>	<u>5,618</u>
<b>7. DEFERRED TAX ASSET (NET)</b>		
Deferred Tax Asset		
Related to Preliminary Expenses	55,323	55,321
Difference due to Sec. 43B of the Income Tax Act, 1961	-	-
Gross Deferred Tax Asset	<u>55,323</u>	<u>55,321</u>
Deferred Tax Liability		
Related to Fixed Assets	1,697	2,181
Gross Deferred Tax Liability	<u>1,697</u>	<u>2,181</u>
Net Deferred Tax Asset	<u>53,626</u>	<u>53,141</u>
<b>8. CASH AND CASH EQUIVALENTS</b>		
Cash and cash equivalents		
Cash-in-hand	527	667
Balances with scheduled banks - in Current Accounts	31,586	57,945
	<u>32,113</u>	<u>58,612</u>
<b>9. SHORT TERM LOANS AND ADVANCES</b> (Unsecured, Considered good)		
Loans and advance to related parties	2,080,361	2,080,361
Other Loans and advances	5,004	5,004
	<u>2,085,365</u>	<u>2,085,365</u>



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FINETUNE ENGINEERING SERVICES PVT.LTD.

NOTES TO FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31st March. 2014

6. TANGIBLE ASSETS

(Amount in Rs.)

Description	Gross Block				Depreciation				Net Block	
	As at 31st March, 2013	Additions during the Year	Deductions/a djustments	As at 31st March, 2014	Up to 31st March, 2013	For the Year	Deductions/a djustments	Up to 31st March, 2014	As at 31st March, 2014	As at 31st March, 2013
Computers	65,500	-	-	65,500	53,284	4,886	-	58,170	7,330	12,216
Office Equipments	9,550	-	-	9,550	3,768	804	-	4,572	4,978	5,782
<b>TOTAL</b>	<b>75,050</b>	<b>-</b>	<b>-</b>	<b>75,050</b>	<b>57,052</b>	<b>5,690</b>	<b>-</b>	<b>62,742</b>	<b>12,308</b>	<b>17,998</b>
Previous Year	75,050	-	-	75,050	47,974	9,078	-	57,052	17,998	-



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FINETUNE ENGINEERING SERVICES PVT.LTD. (FORMERLY NET ENGINEERING PRIVATE LIMITED)  
 NOTES TO FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31st March 2014

	Year Ended 31st March 2014	(Amount in Rs.) Year Ended 31st March, 2013
<b>10. OTHER INCOME</b>		
Interest on Income Tax refund	-	13,783
	<u>-</u>	<u>13,783</u>
<b>11. OTHER EXPENSES</b>		
Professional Consultancy Fees	15,859	11,500
Membership & Subscription	140	2,291
Audit Fees	5,618	5,618
	<u>21,617</u>	<u>19,409</u>
<b>12. FINANCE COSTS</b>		
Bank Charges	-	-
	<u>-</u>	<u>-</u>
<b>13. EARNING PER SHARE (EPS)</b>		
Net Profit after Tax as per Statement of Profit and Loss attributable to Equity Share holders	(26,822)	(70,073)
Weighted Average number of Equity Shares used as denominator for calculating EPS	2,000,000	2,000,000
Basic and Diluted EPS	(0.01)	(0.04)






**FINETUNE ENGINEERING SERVICES PVT. LTD.**

**NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2014**

15. In the opinion of the management, the value on realization of current assets, loans & advances in the ordinary course of business would not be less than the amount at which they are stated in the Balance Sheet and provisions for all known liabilities has been made.
16. Information as required to be disclosed under the Micro, Small and Medium Enterprise Development Act, 2006 has been determined to the extent such parties have been identified on the basis of information available with the Company.
17. The Company dealt in rendering "Consultancy Services" in India. The company has considered "Consultancy Services" as only business segment for disclosure in the context of Accounting Standard (AS-17) issued by The Institute of Chartered Accountants of India and the conditions prevailing in India being uniform, no separate geographical disclosure considered necessary.
18. As per the information available with the company, there are no dues to any Micro & Small enterprise as defined in the Micro, Small and Medium Enterprises Development Act, 2006 as on 31st March, 2014. Further no interest has been paid during the year and payable as on 31st March, 2014 to such parties.
19. In the opinion of the management, the value on realization of current assets, loans & advances in the ordinary course of business would not be less than the amount at which they are stated in the Balance Sheet and provisions for all known liabilities has been made.

**20. Related Party Transaction**

As per Accounting Standard (AS) 18 "Related Party Disclosures", the company's related parties transactions are disclosed below:

- a. **List of Related parties & relationships where control exists:** Shristi Infrastructure Development Corporation Ltd. (Holding Company)  
Shristi Housing Development Ltd. (Holding Company)

**b. Transaction with Related Parties**

Sl. No.	Name of the Party	Nature of Transaction	Amount in Rs.	
			Current Year	Previous Year
1.	Shristi Infrastructure Development Corporation Ltd.	Closing Balance - Loan and Advances	2,080,365/-	2,080,365/-



*Handwritten signature and initials.*

**FINETUNE ENGINEERING SERVICES PVT. LTD.**

**NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2014**

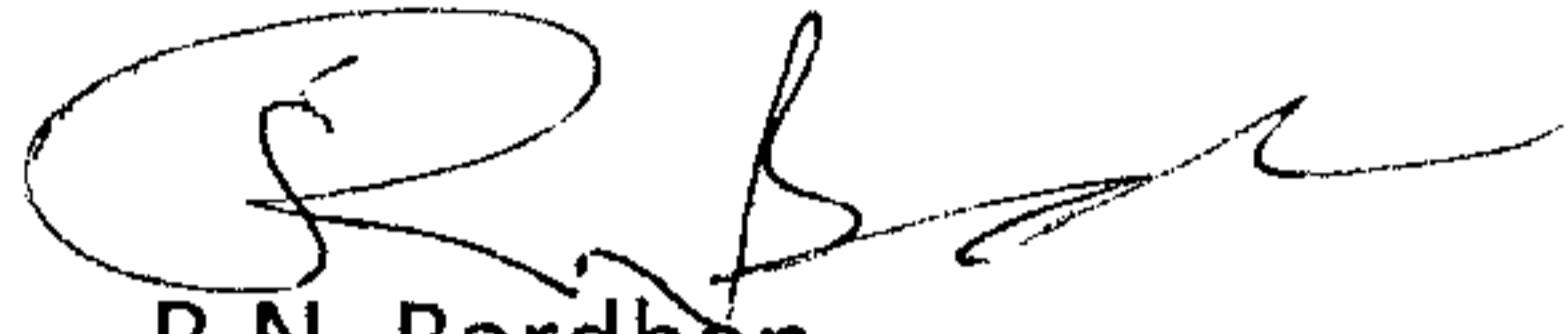
21. The Company has re-classified the previous year figures in accordance with the requirements applicable in the current year as required by the revised Schedule VI of the Companies Act, 1956.

As per our report of even date

**For S.S. Kothari & Co.**

Firm Registration No.302034E

Chartered Accountants



R.N. Bardhan

Partner

Membership No.017270

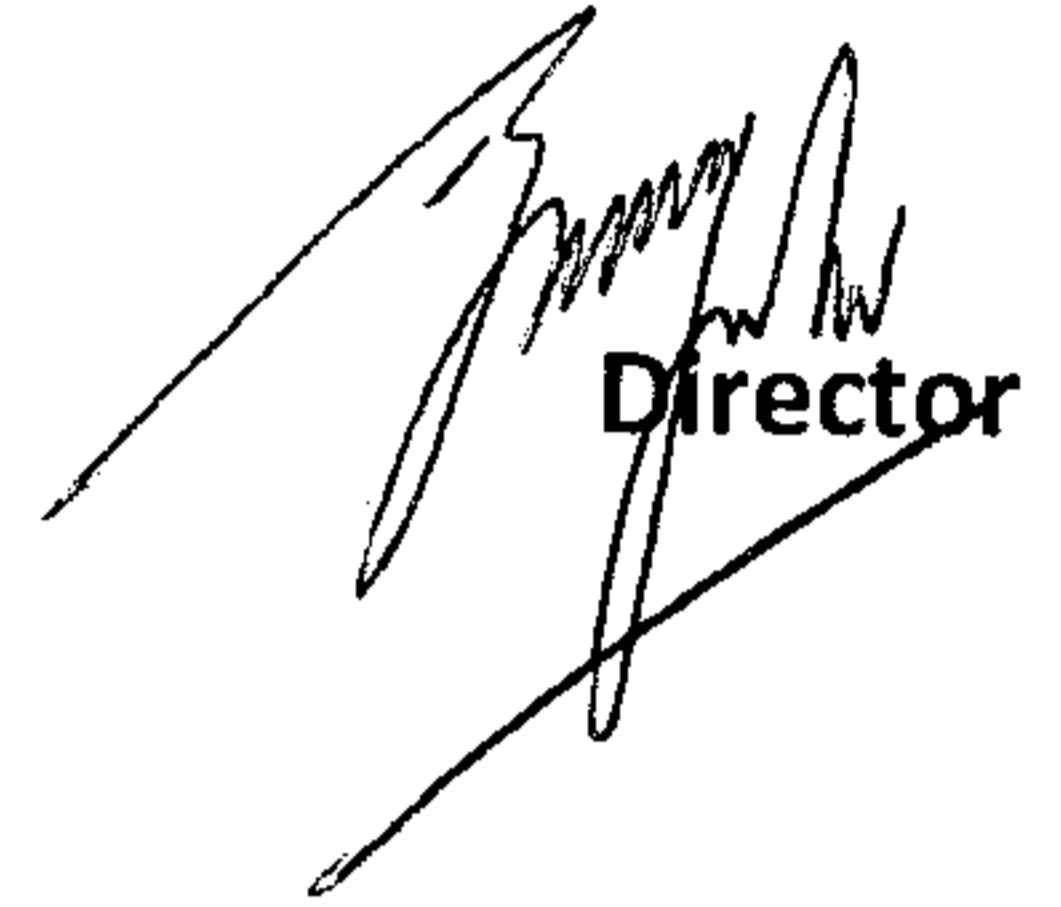
Place: Kolkata

Dated: 23.05.2014

**For & on behalf of the Board**



Director



Director

