

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-2A, ITR-3, ITR-4S (SUGAM), ITR-4 , ITR-5, ITR-6, ITR-7 transmitted electronically with digital signature]

Assessment Year
2016-17

PERSONAL INFORMATION AND THE DATE OF ELECTRONIC TRANSMISSION	Name				PAN	
	SAMPURNA TRAINING AND ENTERPRENEURSHIP PROGRAMME				AAPCS4136D	
	Flat/Door/Block No		Name Of Premises/Building/Village		Form No. which has been electronically transmitted	
	222/18					
	Road/Street/Post Office		Area/Locality		Status Domestic Company	
	M C GARDEN ROAD		DUM DUM			
	Town/City/District		State	Pin	Aadhaar Number	
	KOLKATA		WEST BENGAL	700030		
	Designation of AO(Ward/Circle) ITO(E)/KOL				Original or Revised ORIGINAL	
	E-filing Acknowledgement Number			473904431300916	Date(DD/MM/YYYY) 30-09-2016	
COMPUTATION OF INCOME AND TAX THEREON	1	Gross total income			1	0
	2	Deductions under Chapter-VI-A			2	0
	3	Total Income			3	0
	3a	Current Year loss, if any			3a	0
	4	Net tax payable			4	0
	5	Interest payable			5	0
	6	Total tax and interest payable			6	0
	7	Taxes Paid	a	Advance Tax	7a	0
			b	TDS	7b	0
			c	TCS	7c	0
		d	Self Assessment Tax	7d	0	
		e	Total Taxes Paid (7a+7b+7c +7d)	7e	0	
8	Tax Payable (6-7e)			8	0	
9	Refund (7e-6)			9	0	
10	Exempt Income	Agriculture	0	10	0	
		Others	0		0	

This return has been digitally signed by ABHIJIT BERA in the capacity of DIRECTOR
 having PAN ANWPB9931G from IP Address 115.124.126.166 on 30-09-2016 at KOLKATA
 Dsc SI No & issuer 1397735CN=e-Mudhra Sub CA for Class 2 Individual 2014, OU=Certifying Authority, O=eMudhra Consumer Services Limited, C=IN

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

Office: Bhagat Chambers 12A, Netaji Subhas Road, Ground Floor, Room No. 3, Kolkata - 700 001.

Independent Auditor's Report

To

The Members,

M/S. SAMPURNA TRAINING AND ENTREPRENEURSHIP PROGRAMME

Report on the Standalone Financial Statements

We have audited the accompanying standalone financial statements of M/s. Sampurna Training And Entrepreneurship Programme (the company), which comprises the Balance Sheet as at March 31, 2016, and the Profit and Loss Statement for the year then ended and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position 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 the assets of the company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgements 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

1. Our responsibility is to express an opinion on these standalone financial statements based on our audit.
2. We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made there under.
3. 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 misstatements.
4. 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 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 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.



Srimal Jain & Co.
Chartered Accountants

[2]

5. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the standalone financial statements.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone 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 March 31, 2016, and its profit for the year ended on that date.

Report on Other Legal and Regulatory Requirements

1. Requirements of the Companies (Auditor's Report) Order, 2016 issued by the Central Government of India in terms of sub-section (11) of section 143 of the 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 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 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 standalone 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 March 31, 2016, taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2016, from being appointed as a director in terms of section 164(2) of the Act.
 - f) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us :
 - (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 derivative contracts for which there were any material foreseeable losses.
 - (iii) There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

For Srimal Jain & Co
Chartered Accountants.
Firm Registration No.314167E.



Devesh Jain

(Devesh Jain)

Partner.

Membership No.61264.

Place : Kolkata
Date : 24/06/2016

SAMPURNA TRAINING AND ENTREPRENEURSHIP PROGRAMME

Balance Sheet as at 31st March, 2016

Particulars	Note No	AS ON 31.03.2016	AS ON 31.03.2015
EQUITY AND LIABILITIES			
Shareholder's Funds			
Share Capital	1	-	-
Reserves and Surplus	2	1,44,95,510.93	1,28,02,040.67
Non-Current Liabilities			
Long Term Borrowings	3	64,67,118.17	33,02,010.07
Current Liabilities			
Short Term Borrowings	4	76,20,332.00	60,41,662.00
Other Current Liabilities	5	79,18,623.00	94,06,145.00
Short Term Provisions	6	4,82,487.00	4,63,541.00
Total		3,69,84,071.10	3,20,15,398.74
ASSETS			
Non-Current Assets			
Fixed Assets	7	1,04,261.00	1,37,064.00
Current assets			
Cash and Bank Balances	8	10,58,924.67	10,05,498.58
Short Term Loans and Advances	9	3,56,05,046.00	3,08,31,787.00
Other Current Assets	10	2,15,839.43	41,049.16
Total		3,69,84,071.10	3,20,15,398.74

Significant Accounting Policies

Notes on Accounts

1 to 16

Signed in terms of our report of even date

For Srimal Jain & co.

Chartered Accountants

Firm's Registration No:314167E

Devesh Jain

CA. Devesh Jain

(Partner)

Membership No. 061264

Place: Kolkata

Date: 24 JUN 2016



For & on behalf of the Board

SAMPURNA TRAINING AND ENTREPRENEURSHIP PROGRAMME

Abhinav Bera

Director

Anjali Shaw

DIRECTOR
Director

SAMPURNA TRAINING AND ENTREPRENEURSHIP PROGRAMME

Profit and Loss statement for the year ended 31st March, 2016

Particulars	Note No	AS ON 31.03.2016	AS ON 31.03.2015
INCOME			
Revenue from Operation	11	1,23,03,077.43	95,37,601.16
Other Income	12	10,870.90	41,525.00
Total Revenue		1,23,13,948.33	95,79,126.16
EXPENSES			
Employee Benefits Expenses	13	56,64,473.50	53,49,918.50
Finance Costs	14	14,68,734.30	13,60,130.86
Depreciation	7	78,755.00	86,697.00
Other Expenses	15	34,08,515.27	16,13,599.15
Total Expenses		1,06,20,478.07	84,10,345.51
Profit/(Loss) before tax		16,93,470.26	11,68,780.65
Tax expense: (1) Current tax			
Profit/ (Loss)after Tax		16,93,470.26	11,68,780.65

Significant Accounting Policies

Notes on Accounts

1 to 16

Signed in terms of our report of even date

For Srimal Jain & co.

Chartered Accountants

Firm's Registration No:314167E

For & on behalf of the Board

SAMPURNA TRAINING AND ENTREPRENEURSHIP PROGRAMME

Devesh Jain

CA. Devesh Jain
(Partner)

Membership No. 061264

Place: Kolkata

Date: 24 JUN 2016



Abhijit Bera

Director

Arati Shaver
DIRECTOR

Director

SAMPURNA TRAINING AND ENTREPRENEURSHIP PROGRAMME

Notes forming part of the Balance Sheet date as at 31.03.2016 and Profit & loss account for the period ended at that

Significant Accounting Policies and notes on accounts

a) Significant Accounting Policy

Accounting Policies not specifically referred to otherwise are consistent and are in consonance with generally accepted accounting principles

b) Basis of preparation of financial statements

The financial statements have been prepared and presented under the historical cost convention on the cash basis of accounting.

c) Revenue recognition :

All receipts are accounted for in the year of receipts. Only confirmed receipts are accounted for.

d) Fixed Assets & Depreciation :

The Fixed Assets are stated at cost. Depreciation is provided on the WDV method based on useful life of the assets as prescribed in Schedule II to the Companies Act, 2013.

e) Loans and Advances

The Loans and advances includes Micro Credit loans.

f) Inventories

Inventories are stated at cost.

g) Employee Benefits

The company provides specified monthly contributions towards Provident Fund, Pension Fund and ESI. The contribution is recognised as an expense in the Profit and Loss Statement during the period in which the employee renders the service.

h) Borrowing Costs

Borrowing Costs include Foreign Exchange differences arising from foreign currency borrowings. All the borrowing costs are charged to the Profit and Loss Statement in the period in which they are incurred.

i) Income Tax

The Company is licensed u/s 25 of the companies, 1956 and is a non profit company, having no share capital. The company is registered u/s 12A of the Income Tax Act, 1961. Accumulation of Income to the extent of 15% of total income would be utilised for the same purpose for future years and as such, income tax liability does not arise.



SAMPURNA TRAINING AND ENTREPRENEURSHIP PROGRAMME

Abhinav Bera

Arati Shaw
DIRECTOR

SAMPURNA TRAINING AND ENTREPRENEURSHIP PROGRAMME

Details of Balance Sheet as at 31st March, 2016

Note annexed to and forming part of Balance Sheet

(figures in INR)

NOTE	AS 31.03.2016	ON 31.03.2015
1 SHARE CAPITAL The company is licensed u/s 25 of the the companies Act, 1956, and has no share capital. Thus, all information pertaining to share capital are not included in these financial statements	-	-
2 RESERVES AND SURPLUS		
Corpus Fund	A	
Add : Corpus Fund	1,14,86,016.00	95,82,555.97
	-	19,03,460.03
	<u>1,14,86,016.00</u>	<u>1,14,86,016.00</u>
Surplus/(Deficit)		
Balance b/f	13,16,024.67	1,47,244.02
Add: Profit during the year	16,93,470.26	11,68,780.65
	B	
	<u>30,09,494.93</u>	<u>13,16,024.67</u>
	(A+B)	
	<u><u>1,44,95,510.93</u></u>	<u><u>1,28,02,040.67</u></u>
3 LONG TERM BORROWINGS		
Unsecured Loans	64,67,118.17	33,02,010.07
	<u>64,67,118.17</u>	<u>33,02,010.07</u>
4 SHORT TERM BORROWINGS		
Secured Loans	60,00,000.00	50,00,000.00
Unsecured Loans	16,20,332.00	10,41,662.00
	<u>76,20,332.00</u>	<u>60,41,662.00</u>
5 OTHER CURRENT LIABILITIES		
Profession Tax for Employees'	2,850.00	2,250.00
Refundable Margin	73,34,211.00	88,82,131.00
VT Security Deposit	43,050.00	46,100.00
Bank Balance due to reconciliation	-	-
Audit Fees Payable	10,000.00	8,550.00
Staff's Due Salary Reserve	4,92,090.00	4,44,857.00
Liability for Expenses	9,970.00	624.00
TDS	1,222.00	-
Provident Fund - Contribution of Employees'	25,230.00	21,633.00
	<u>79,18,623.00</u>	<u>94,06,145.00</u>
6 SHORT TERM PROVISIONS		
Leave Encashment Reserve	4,03,154.00	3,91,481.00
Financial Loss Reserve	79,333.00	72,060.00
	<u>4,82,487.00</u>	<u>4,63,541.00</u>
7 FIXED ASSETS		
Furniture	56,902.00	26,828.00
Camera	5,201.00	9,469.00
Printer	2,430.00	6,597.00
Office Equipments	9,206.00	16,759.00
Computer	30,522.00	77,411.00
Total	<u><u>1,04,261.00</u></u>	<u><u>1,37,064.00</u></u>



SAMPURNA TRAINING AND ENTREPRENEURSHIP PROGRAMME

Abhijit Bera

DIRECTOR

Arati Shaw

8	CASH AND CASH EQUIVALENTS		
	Cash in Hand (Certified by the management)	3,83,411.75	5,16,961.50
	Balance with Scheduled Bank in Current Accounts	3,75,512.92	2,38,537.08
	Fixed Deposit with Bank	3,00,000.00	2,50,000.00
		<u>10,58,924.67</u>	<u>10,05,498.58</u>
9	SHORT TERM LOANS AND ADVANCES		
	Unsecured, Considered Good		
	Microfinance Assistance	3,52,64,046.00	3,05,29,987.00
	Advance (Recoverable in cash or in kind or for value to be received)	3,40,000.00	2,83,000.00
	Staff Advance	1,000.00	18,800.00
		<u>3,56,05,046.00</u>	<u>3,08,31,787.00</u>
10	OTHER CURRENTS ASSETS		
	Closing Stock	2,15,839.43	41,049.16
		<u>2,15,839.43</u>	<u>41,049.16</u>



SAMPURNA TRAINING AND ENTREPRENEURSHIP PROGRAMME

Abhinav Bere *Arate Shrawan*
DIRECTOR

SAMPURNA TRAINING AND ENTREPRENEURSHIP PROGRAMME

Details of Profit and Loss statement for the year ended 31st March, 2016

Note annexed to and forming part of Profit and Loss Statement

(figures in INR)

NOTE	AS 31.03.2016	ON 31.03.2015
11 REVENUE FROM OPERATIONS		
Donations/Grant	10,35,849.00	15,14,267.00
Microcredit Project	1,01,37,998.00	76,63,333.00
Recovery Write-Off	-	2,300.00
Vocational Training Project	18,800.00	17,250.00
NFS Services	30,590.00	-
Loan Loss Provision	-	-
Sales	8,63,009.00	2,98,405.00
Other Income	992.00	997.00
Closing Stock	2,15,839.43	41,049.16
	<u>1,23,03,077.43</u>	<u>95,37,601.16</u>
12 OTHER INCOME		
Interest on Fixed Deposits	10,870.90	41,525.00
	<u>10,870.90</u>	<u>41,525.00</u>
13 EMPLOYEE BENEFITS EXPENSE		
Salary & Bonus	50,63,398.00	47,18,996.00
Direct Wages	31,324.50	27,064.50
Leave Encashment	24,016.00	1,21,802.00
Staff Training	25,922.00	30,583.00
Exgratia to Adm & Social Services Staff	1,10,000.00	74,000.00
Travelling Allowance	51,952.00	71,324.00
Social Security Benefits	3,21,821.00	3,06,149.00
Maternity Benefits	36,040.00	-
	<u>56,64,473.50</u>	<u>53,49,918.50</u>
14 Financial Costs		
Bank Charges	89,068.20	75,280.04
Foreign Exchange Cost	3,17,550.00	5,43,204.00
Interest on Loan	8,00,588.10	2,38,783.82
Interest on Savings	1,11,438.00	2,06,312.00
Loan Loss Provision	17,628.00	64,969.00
Loan Security Claims	1,32,462.00	2,31,582.00
	<u>14,68,734.30</u>	<u>13,60,130.86</u>
15 OTHER EXPENSE		
Audit fees	10,000.00	8,550.00
Professional Charges	34,992.00	14,820.00
Partner Training	12,528.00	21,750.00
Conveyance	83,569.00	80,122.00
FCRA Funded Expenses	10,35,666.00	-
Legal Charges	1,000.00	30,000.00
Electricity expenses	31,518.00	23,612.00
Tax	26,250.00	20,377.00
Office Expenses	4,17,396.86	3,07,800.50
Printing and Stationery	1,50,832.25	1,89,136.00
Rent	4,03,820.00	4,47,700.00
Repairs and Maintenance	33,979.00	24,541.00
Telephone and Internet	59,498.00	48,663.00
Purchase of Raw Material	9,31,514.00	2,90,032.00
Consultancy Fees	1,33,558.00	1,05,652.65
Opening stock	41,049.16	-
Selling Expense	1,345.00	823.00
	<u>34,08,515.27</u>	<u>16,13,599.15</u>

16 Previous year figures have been grouped/regrouped wherever necessary.

For Srimal Jain & co.
Chartered Accountants
Firm's Registration No:314167E
Devesh Jain
CA. Devesh Jain
(Partner)
Membership No. 061264
Place: Kolkata
Date: **24 JUN 2016**



For & on behalf of the Board

SAMPURNA TRAINING AND ENTREPRENEURSHIP PROGRAMME

Shruti Bera Direct Director

Arati Shaw
DIRECTOR

SAMPURNA TRAINING AND ENTREPRENEURSHIP PROGRAMME

Fixed Assets As per Companies Act as at 31.03.2016

NOTE - 6

Sl. No./ITEM	GROSS BLOCK				DEPRECIATION		NET BLOCK		
	Gross Block 01.04.15	ADDITION DURING THE YEAR	SALE DURING THE YEAR	As on 01.04.16	As on 01.04.2015	FOR THE YEAR	As on 31.3.16	As on 31.3.16	As on 31.3.15
Furniture & Fixture	33,903.00	41,500.00	-	75,403.00	7,075.00	11,426.00	18,501.00	56,902.00	26,828.00
Camera	11,800.00	-	-	11,800.00	2,331.00	4,268.00	6,599.00	5,201.00	9,469.00
Computer	1,64,702.00	4,452.00	-	1,69,154.00	87,291.00	51,341.00	1,38,632.00	30,522.00	77,411.00
Office Equipment	18,750.00	-	-	18,750.00	1,991.00	7,553.00	9,544.00	9,206.00	16,759.00
Printer	11,048.00	-	-	11,048.00	4,451.00	4,167.00	8,618.00	2,430.00	6,597.00
TOTAL	2,40,203.00	45,952.00	-	2,86,155.00	1,03,139.00	78,756.00	1,81,894.00	1,04,261.00	1,37,064.00
Previous Year	63,123.00	1,77,080.00	-	2,40,203.00	16,442.00	86,697.00	1,03,139.00	1,37,064.00	46,681.00



SAMPURNA TRAINING AND ENTREPRENEURSHIP PROGRAMME
Anshu Bera
 Anshu Bera
 DIRECTOR