



K. B. Nambiar & Associates

chartered accountants

101, President Chambers, # 8, Richmond Road
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Service Tax Regn. No. (CAC) / AAAPK7721LST001

INDEPENDENT AUDITORS' REPORT

TO THE MEMBERS OF CMCA

REPORT ON THE FINANCIAL STATEMENTS

We have audited the accompanying financial statements of **CMCA**, which comprise the **Balance Sheet as at March 31, 2018**, the **Income and Expenditure Account** and the **Receipts and Payments Account** for the year then ended, and a summary of significant accounting policies and other explanatory information.

MANAGEMENTS' RESPONSIBILITIES 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 and financial performance of CMCA. 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.

AUDITORS' 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 of 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 auditors' 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 auditee'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 auditee's internal control. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by 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.

OPINION :

In our opinion and to the best of our information and according to the explanations given to us, the said accounts give a true and fair view;

- a. In the case of the **Balance Sheet**, of the state of affairs of **CMCA** as at March 31, 2018;
- b. In the case of the **Income and Expenditure Account**, of the **excess of Income over Expenditure** for the year ended on that date;

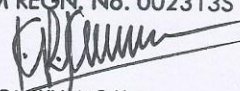
and,

- c. In the case of the **Receipts and Payments Account**, of the Receipts and Payments for the year ended on that date.

WE FURTHER 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 **CMCA** so far as appears from our examination of those books ;
- c. The Balance Sheet, Income and Expenditure Account and the Receipts and Payments Account dealt with by this Report are in agreement with the books of account.

For K.B. NAMBIAR & ASSOCIATES
Chartered Accountants
FIRM REGN. No. 002313S


CA. RAJ KUMAR K
PARTNER (M. No. 208039)

BENGALURU, 17 JULY 2018

CMCA

No.346. 3rd Cross, 8th A Main, 4th Block, Koramangala, Bengaluru - 560 034


BALANCE SHEET AS AT 31ST MARCH 2018 - FOREIGN CONTRIBUTION

LIABILITIES	As on 31.03.2018	As on 31.03.2017	ASSETS	As on 31.03.2018	As on 31.03.2017
RESERVES AND SURPLUS Excess of Income over Expenditure	4,78,998	2,28,256	CASH AND BANK BALANCES Cash on Hand Axis Bank Ltd	20 4,78,978	20 2,28,236
TOTAL	4,78,998	2,28,256	TOTAL	4,78,998	2,28,256

Significant accounting policies and notes on account form an integral part of Financial Statements:

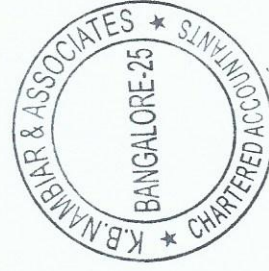
AS PER OUR REPORT OF EVEN DATE

For CMCA


CHAIRMAN


DIRECTOR

For K.B NAMBIAR AND ASSOCIATES,
CHARTERED ACCOUNTANTS





(RAJ KUMAR K)
PARTNER

Membership No.208039
Firm No.0023135

PLACE: BENGALURU
Date: 17th July, 2018

CMCA

No.346, 3rd Cross, 8th A Main, 4th Block, Koramangala, Bengaluru - 560 034

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2018 - FOREIGN CONTRIBUTION

EXPENDITURE	Amt (Rs.) FY 2017-18	Amt (Rs.) FY 2016-17		INCOME	Amt (Rs.) FY 2017-18	Amt (Rs.) FY 2016-17
To Bank Charges	-	380	By	Donations and Contributions	1,11,375	1,25,000
To Consultancy Charges	-	7,500	By	Marathon Income	1,27,094	1,94,502
To Impact Assessment	-	4,780	By	Bank Interest	9,872	6,875
To Meeting and Workshop	-	37,850	By	Other Income	2,401	15,091
To Rent	-	31,500				
To Salaries and Benefits	-	78,900				
To Travel and Conveyance	-	2,650				
To Volunteer Honorarium	-	24,000				
To Provident Fund -EPF	-	6,009				
To Excess of Income Over Expenditure transferred to Balance Sheet	2,50,742	1,47,899				
TOTAL	2,50,742	3,41,468		TOTAL	2,50,742	3,41,468

Significant accounting policies and notes on account form an integral part of Financial Statements

AS PER OUR REPORT OF EVEN DATE

For CMCA

For K.B NAMBIAR AND ASSOCIATES,
CHARTERED ACCOUNTANTS



Apurva
DIRECTOR

R.K. Kumar K
(RAJ KUMAR K)
PARTNER

PLACE: BENGALURU
Date: 17th July, 2018

Membership No.208039
Firm No.002313S

CMCA

No.346, 3rd Cross, 8th A Main, 4th Block, Koramangala, Bengaluru - 560 034

RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31ST MARCH 2018 - FOREIGN CONTRIBUTION

	RECEIPTS	Amt (Rs.) FY 2017-18	Amt (Rs.) FY 2016-17		PAYMENTS	Amt (Rs.) FY 2017-18	Amt (Rs.) FY 2016-17
To	Opening Balances:						
	Cash on Hand	20	20	By	Bank Charges	-	380
	Axis Bank	2,28,236	80,337	By	Consultancy Charges	-	7,500
				By	Impact Assessment	-	4,780
	Income			By	Meeting and Workshop	-	37,850
				By	Rent	-	31,500
To	Bank Interest	9,872	6,875	By	Salaries and Benefits	-	78,900
To	Donations and Contributions	1,11,375	1,25,000	By	Travel and Conveyance	-	2,650
To	Marathon Income	1,27,094	1,94,502	By	Volunteer Honorarium	-	24,000
To	Other Income	2,401	15,091	By	Provident Fund -EPF	-	6,009
					<u>Cash and Bank Balances :</u>		
					Cash on Hand	20	20
					Axis Bank	4,78,978	2,28,236
	TOTAL	4,78,998	4,21,825		TOTAL	4,78,998	4,21,825

Significant accounting policies and notes on account form an integral part of Financial Statements


AS PER OUR REPORT OF EVEN DATE

For CMCA


CHAIRMAN


DIRECTOR

For K.B NAMBIAR AND ASSOCIATES,
CHARTERED ACCOUNTANTS


(RAJ KUMAR K)
PARTNER

Membership No.208039
Firm No.0023135



PLACE: BENGALURU
Date: 17th July, 2018

FORM NO. 10B

[See rule 17B]

Audit report under section 12A(b) of the Income-tax Act, 1961, in the case of charitable or religious trusts or institutions

We have examined the balance sheet of **CMCA , AABTC0920G** [name and PAN of the trust or institution] as at **31/03/2018** and the Profit and loss account for the year ended on that date which are in agreement with the books of account maintained by the said trust or institution.

We have obtained all the information and explanations which to the best of **our** knowledge and belief were necessary for the purposes of the audit. In **our** opinion, proper books of account have been kept by the head office and the branches of the abovenamed **trust** visited by **us** so far as appears from **our** examination of the books, and proper Returns adequate for the purposes of audit have been received from branches not visited by **us**, subject to the comments given below:

In **our** opinion and to the best of **our** information, and according to information given to **us**, the said accounts give a true and fair view-

(i) in the case of the balance sheet, of the state of affairs of the above named **trust** as at **31/03/2018** and

(ii) in the case of the profit and loss account, of the profit or loss of its accounting year ending on **31/03/2018**

The prescribed particulars are annexed hereto.

Place **BENGALURU**
Date **28/08/2018**

Name **RAJ KUMAR K**
Membership Number **208039**
FRN (Firm Registration Number) **002313S**
Address **101,President Chambers,#8,Richmond Road, Bengaluru-560025**

ANNEXURE

Statement of particulars

I. APPLICATION OF INCOME FOR CHARITABLE OR RELIGIOUS PURPOSES

1.	Amount of income of the previous year applied to charitable or religious purposes in India during that year (₹)	31590118
2.	Whether the trust has exercised the option under clause (2) of the Explanation to section 11(1) ? If so, the details of the amount of income deemed to have been applied to charitable or religious purposes in India during the previous year (₹)	No
3.	Amount of income accumulated or set apart for application to charitable or religious purposes, to the extent it does not exceed 15 per cent of the income derived from property held under trust wholly for such purposes. (₹)	Yes 5356164
4.	Amount of income eligible for exemption under section 11(1)(c) (Give details)	No
5.	Amount of income, in addition to the amount referred to in item 3 above, accumulated or set apart for specified purposes under section 11(2) (₹)	0
6.	Whether the amount of income mentioned in item 5 above has been invested or deposited in the manner laid down in section 11(2)(b) ? If so, the details thereof.	Not Applicable
7.	Whether any part of the income in respect of which an option was exercised under clause (2) of the Explanation to section 11(1) in any earlier year is deemed to be income of the previous year under section 11(1B) ? If so, the details thereof (₹)	No
8.	Whether, during the previous year, any part of income accumulated or set apart for specified purposes under section 11(2) in any earlier year-	
(a)	has been applied for purposes other than charitable or religious purposes or has ceased to be accumulated or set apart for application thereto, or	No
(b)	has ceased to remain invested in any security referred to in section 11(2)(b)(i) or deposited in any account referred to in section 11(2)(b)(ii) or section 11(2)(b)(iii), or	No
(c)	has not been utilised for purposes for which it was accumulated or set apart during the period for which	No

	it was to be accumulated or set apart, or in the year immediately following the expiry thereof? If so, the details thereof	
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II. APPLICATION OR USE OF INCOME OR PROPERTY FOR THE BENEFIT OF PERSONS REFERRED TO IN SECTION 13(3)

1.	Whether any part of the income or property of the trust was lent, or continues to be lent, in the previous year to any person referred to in section 13(3) (hereinafter referred to in this Annexure as such person)? If so, give details of the amount, rate of interest charged and the nature of security, if any.	No
2.	Whether any part of the income or property of the trust was made, or continued to be made, available for the use of any such person during the previous year? If so, give details of the <u>property</u> and the amount of rent or compensation charged, if any.	No
3.	Whether any payment was made to any such person during the previous year by way of salary, allowance or otherwise? If so, give details	No
4.	Whether the services of the trust were made available to any such person during the previous year? If so, give details thereof together with remuneration or compensation received, if any	No
5.	Whether any share, security or other property was purchased by or on behalf of the trust during the previous year from any such person? If so, give details thereof together with the consideration paid	No
6.	Whether any share, security or other property was sold by or on behalf of the trust during the previous year to any such person? If so, give details thereof together with the consideration received	No
7.	Whether any income or property of the trust was diverted during the previous year in favour of any such person? If so, give details thereof together with the amount of income or value of property so diverted	No
8.	Whether the income or property of the trust was used or applied during the previous year for the benefit of any such person in any other manner? If so, give details	No

III. INVESTMENTS HELD AT ANY TIME DURING THE PREVIOUS YEAR(S) IN CONCERNS IN WHICH PERSONS REFERRED TO IN SECTION 13(3) HAVE A SUBSTANTIAL INTEREST

S. No	Name and address of the concern	Where the concern is a company, number and class of shares held	Nominal value of the investment(₹)	Income from the investment(₹)	Whether the amount in col. 4 exceeded 5 per cent of the capital of the concern during the previous year-say, Yes/No
Total					

Place BENGALURU
Date 28/08/2018

Name
Membership Number
FRN (Firm Registration Number)
Address

RAJ KUMAR K
208039
002313S
101,President Chambers,#8,Richmond Road, Bengaluru-560025

Form Filing Details	
Revision/Original	Original

FORM
ITR-VINDIAN INCOME TAX RETURN VERIFICATION FORM
[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3,
ITR-4(SUGAM), ITR-5, ITR-7 transmitted electronically without digital signature] .
(Please see Rule 12 of the Income-tax Rules, 1962)Assessment Year
2018-19PERSONAL INFORMATION AND THE
DATE OF ELECTRONIC
TRANSMISSION

Name		PAN	
CMCA		AABTC0920G	
Flat/Door/Block No	Name Of Premises/Building/Village	Form No. which has been electronically transmitted	ITR-7
NO.346			
Road/Street/Post Office	Area/Locality	Status	AOP/BOI
346, 3RD CROSS, 8TH A MAIN	KORAMANGALA 4TH BLOCK		
Town/City/District	State	Pin/ZipCode	Aadhaar Number/ Enrollment ID
BENGALURU	KARNATAKA	560034	
Designation of AO (Ward / Circle)		Original or Revised	ORIGINAL
EXEMPTIONS CIRCLE-1 BANGA			
E-filing Acknowledgement Number	199419490290818	Date(DD-MM-YYYY)	29-08-2018

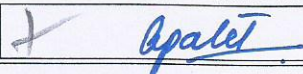
COMPUTATION OF INCOME
AND TAX THEREON

1	Gross Total Income	1	0
2	Deductions under Chapter-VI-A	2	0
3	Total Income	3	0
a	Current Year loss, if any	3a	0
4	Net Tax Payable	4	0
5	Interest and Fee Payable	5	0
6	Total Tax, Interest and Fee Payable	6	0
7	Taxes Paid		
a	Advance Tax	7a	0
b	TDS	7b	82542
c	TCS	7c	0
d	Self Assessment Tax	7d	0
e	Total Taxes Paid (7a+7b+7c +7d)	7e	82542
8	Tax Payable (6-7e)	8	0
9	Refund (7e-6)	9	82540
10	Exempt Income		
	Agriculture		
	Others	10	0

VERIFICATION

I, **MR.ASHISH PATEL** son/ daughter of **NAVINCHANDRA RATILAL**, holding Permanent Account Number **AAFPP4550K** solemnly declare to the best of my knowledge and belief, the information given in the return and the schedules thereto which have been transmitted electronically by me vide acknowledgement number mentioned above is correct and complete and that the amount of total income and other particulars shown therein are truly stated and are in accordance with the provisions of the Income-tax Act, 1961, in respect of income chargeable to income-tax for the previous year relevant to the assessment year 2018-19. I further declare that I am making this return in my capacity as **CHIEF EXECUTIVE OFFICER** and I am also competent to make this return and verify it.

Sign here



Date 29-08-2018

Place BENGALURU

If the return has been prepared by a Tax Return Preparer (TRP) give further details as below:

Identification No. of TRP	Name of TRP	Counter Signature of TRP

For Office Use Only

Receipt No

Filed from IP address 171.61.103.207

Date

Seal and signature of
receiving official

AABTC0920G0719941949029081841F4F433EDA077CC4AB0B81C83C5691D5861FA6

Please send the duly signed Form ITR-V to "Centralized Processing Centre, Income Tax Department, Bengaluru 560500", by **ORDINARY POST OR SPEED POST ONLY**, within 120 days from date of transmitting the data electronically. Form ITR-V shall not be received in any other office of the Income-tax Department or in any other manner. The confirmation of receipt of this Form ITR-V at ITD-CPC will be sent to the e-mail address headoffice@cmcaindia.org

CMCA

SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS FOR THE YEAR ENDED
31st MARCH 2018

1. Basis for preparation of financial statements:

The Financial statements are prepared and presented in accordance with the cash method of accounting.

2. Revenue Recognition :

- a. Voluntary Contributions received are recognized as income as and when received.
- b. Interest received on Savings Bank Account is recognized as income as and when received.
- c. Interest received from Fixed Deposits specifically earmarked as corpus fund are accumulated to corpus fund and recognized on accrual basis.

3. Expenses: All expenditures are accounted on Cash Basis.

4. Income tax : The Trust is registered under Section 12A(a) vide registration no: DIT(E)BLR/12A/C-710/AABTC0920G/ITO(E)-1/Vol 2009-10 of the Income Tax Act, 1961. Consequently income earned by the Trust is exempt from the purview of Income Tax.

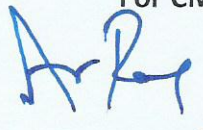
5. Gratuity : During the year the Trust has during the year taken a policy for payment of gratuity with Life Insurance Corporation of India. All premiums paid to Life Insurance Corporation of India have been debited to the Gratuity Account. Prior to this, on the retirement of employees, the entire gratuity amount has been paid by debiting the Gratuity account.

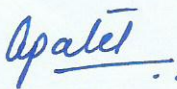
6. Fixed Assets:

These assets are stated at the original cost. Such cost includes all duties and other incidental charges related to acquisition.

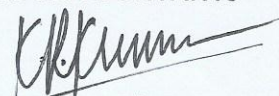
The Trust has a policy to write off fixed assets to the Income and Expenditure account. Subsequent to the write off, the fixed assets are again brought back into the books by creating Fixed Asset Reserve Fund. The Trust has been following this practice consistently.

For CMCA


CHAIRMAN


DIRECTOR

For K.B NAMBIAR & ASSOCIATES,
CHARTERED ACCOUNTANTS


(RAJ KUMAR)
PARTNER

Membership No.208039

Firm No.002313S

Place: Bengaluru

Date: 17th July 2018

