

ANNUAL REPORT

OF

M/s. EPS ATM SERVICES PVT. LTD.

(Previously known as M/s. CISB ATM SERVICES PVT. LTD)

A.Y. 2016-2017

AS ON 31ST MARCH, 2016

M/S PRASHANT MITTAL & ASSOCIATES
CHARTERED ACCOUNTANTS

306, LINKWAY ESTATE PREMISES OPP PRIDE, LINK ROAD,

MALAD (WEST), MUMBAI - 400064

☎ **022-28777391/42640413**

✉ ***pm.associates@hotmail.com***

EPS ATM SERVICES PRIVATE LIMITED

DIRECTORS

Mr. Mani Mamallan, Chairman cum Managing Director

Mrs. Vidyarani Mani Mamallan, Director

BANKERS

Bank of India, Nariman Point Branch, Mumbai.

Kotak Mahindra Bank Limited, Powai Branch, Mumbai.

Bank of Maharashtra, Powai Branch, Mumbai.

AUDITORS

M/s. Prashant Mittal & Associates,

Chartered Accountants.

306, Linkway Estate Premises

Opp. Greens Hotel, Link Road

Malad (West), Mumbai – 400064.

REGISTERED OFFICE

518-535, F Wing,

5th Floor Solaris - I,

Saki Vihar Road,

Andheri (East),

Mumbai - 400072.,

Maharashtra.



EPS ATM SERVICES (P) LIMITED
(Formerly known as CISB ATM SERVICES (P) LIMITED)

DIRECTORS' REPORT

To,
The Members of,
M/S. EPS ATM SERVICES PRIVATE LIMITED (Formerly known as CISB ATM SERVICES (P) LIMITED)

Your Directors have pleasure in presenting the 4th Annual Report together with the Audited statement of Accounts for the year ended 31st March, 2016.

FINANCIAL RESULTS:

The financial results for the accounting period under review are as follows:-

<u>Particulars</u>	<u>Year Ended on</u> <u>31/03/2016</u>	<u>Year Ended on</u> <u>31/03/2015</u>
Income	1,409,788,294.00	1,25,96,33,098.53
Expenditure	1,396,703,500.40	1,24,55,04,453.22
Profit / Loss before Depreciation	13,084,793.60	1,41,28,645.31
Less: Depreciation	0.00	0.00
Profit / Loss Exception / Prior Period Items	13,084,793.60	1,41,28,645.31
Less: Provisions for Taxation	4,358,774.00	45,84,041.00
Less : Provision For Deferred Tax Liability	0.00	0.00
Profit & Loss from Discontinuing Operations	0.00	0.00
Profit / Loss After Tax	87,26,019.60	95,44,604.31

FINANCIAL POSITION:

The Company has earned a profit of Rs. 87, 26,019.60/- during the year as compared to Profit amounting to Rs. 95, 44,604.31 /- during previous year.

DIVIDEND:

The Company had declared Interim Dividend during the Financial Year 2015-16.

The Company does not recommend any further Dividend for the Financial Year 2015-16.

REGISTERED OFFICE: 518- 553,5TH FLOOR, 'F' WING, SOLARIS -I, SAKI VIHAR ROAD,
ANDHERI (E) MUMBAI 400072. CIN: U74120MH2012PTC234605

PHONE: +91 22 4022 2900 FACSIMILE: +91 22 4022 2910

WEBSITE: WWW.ELECTRONICPAY.IN

(A WHOLLY OWNED SUBSIDIARY ELECTRONIC PAYMENT AND SERVICES (P) LTD.)



EPS ATM SERVICES (P) LIMITED
(Formerly known as CISB ATM SERVICES (P) LIMITED)

GENERAL REVIEW

(i) Change in name of the company

The Company has changed its name with effect from 1st March 2016 to EPS ATM Services Private Limited subsequent to Company becoming a wholly owned subsidiary of Electronic Payment and Services Pvt Ltd.

(ii) Transfer of shares

The erstwhile holding Company CIS Bureaus Facility Services Private Limited transferred its holding i.e 7400 equity shares to Electronic Payment and Services Private Limited thereby making the Company a wholly owned subsidiary of Electronic Payment and Services Private Limited.

CORPORATE SOCIAL RESPONSIBILITY:

The Company has not developed and implemented any Corporate Social Responsibility initiatives as the provisions of Section 135 of the Companies Act, 2013 are not applicable.

DIRECTORS' RESPONSIBILITY STATEMENT:

The Board of Directors of the Company pursuant to the requirements of Section 134(3)(c) of the Companies Act, 2013, hereby confirm:

- 1) that in the preparation of the annual accounts, the applicable accounting standards have been followed and there has been no material departure;
- 2) that the Directors have selected accounting policies and applied consistently and the directors made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the statement of affairs of the Company as at March 31st, 2016 and of the profit of the Company for the year ended on that date;
- 3) that the Director had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;
- 4) That the Director had prepared annual accounts on a going concern basis.
- 5) They have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.



EPS ATM SERVICES (P) LIMITED
(Formerly known as CISB ATM SERVICES (P) LIMITED)

PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS MADE UNDER SECTION 186 OF THE COMPANIES ACT, 2013

There was no loan given or guarantee given or investment made or security provided pursuant to Section 186 of the Companies Act, 2013 during the year under review and hence the said provisions are not applicable.

DISCLOSURES OF AMOUNTS, IF ANY, TRANSFER TO ANY RESERVES.

It is not proposed to carry any amount to any reserves from the profits of the Company. Hence, disclosure under Section 134 (3) (j) of the companies act, 2013 is not required.

MATERIAL CHANGES AND COMMITMENT IF ANY AFFECTING THE FINANCIAL POSITION OF THE COMPANY OCCURRED BETWEEN THE END OF THE FINANCIAL YEAR TO WHICH THIS FINANCIAL STATEMENTS RELATE AND THE DATE OF THE REPORT

No material changes and commitments affecting the financial position of the Company occurred between the end of the financial year to which this financial statement relate on the date of this report.

PARTICULARS REGARDING ENERGY CONSERVATION, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNING AND OUTGOINGS:

The information pursuant to Section 134(3) (m) of the Companies Act, 2013, read with the Companies (Disclosure of particulars in the Report of Board of Directors) Rules, 1988, with regard to conservation of energy, technology absorption and foreign exchange earnings and outgo, is given below:

- a. Conservation of Energy: The Company continues to adopt the requisite measures for conservation of energy.
- b. Technology Absorption: There was no technology absorption etc. which is required to be disclosed.
- c. Foreign Exchange: During the period under the review, the foreign exchange earning and outgo of the company was NIL.

REGISTERED OFFICE: 518- 553,5TH FLOOR, 'F' WING, SOLARIS -I, SAKI VIHAR ROAD,
ANDHERI (E) MUMBAI 400072. CIN: U74120MH2012PTC234605

PHONE: +91 22 4022 2900 FACSIMILE: +91 22 4022 2910

WEBSITE: WWW.ELECTRONICPAY.IN

(A WHOLLY OWNED SUBSIDIARY ELECTRONIC PAYMENT AND SERVICES (P) LTD.)



EPS ATM SERVICES (P) LIMITED
(Formerly known as CISB ATM SERVICES (P) LIMITED)

DETAILS OF SIGNIFICANT MATERIAL ORDERS PASSED BY THE REGULATORS / COURTS / TRIBUNAL IMPACTING THE GOING CONCERN STATUS AND COMPANY'S OPERATION IN FUTURE

There are no significant material orders passed by the Regulators / Courts / Tribunal which would impact the going concern status of the Company and its future operations. Hence, disclosure pursuant to Rule 8 (5) (vii) of Companies (Accounts) Rules, 2014 is not required.

DETAILS IN RESPECT OF ADEQUACY OF INTERNAL FINANCIAL CONTROLS WITH REFERENCE TO THE FINANCIAL STATEMENTS PURSUANT TO RULE 8 (5) (viii) OF COMPANIES (ACCOUNTS) RULES, 2014:

The Company has an adequate Internal Financial Control system, commensurate with the size of its business operations.

PARTICULARS OF CONTRACTS OR ARRANGEMENTS MADE WITH RELATED PARTIES MADE PURSUANT TO SECTION 188 OF THE COMPANIES ACT, 2013

The details of the contracts or arrangements that have been made with related parties pursuant to Section 188 of the Companies Act 2013 are provided in the Annexure AOC 2.

ANNUAL RETURN

The extracts of Annual Return pursuant to the provisions of Section 92 read with Rule 12 of the Companies (Management and administration) Rules, 2014 is furnished in "Annexure.

SUBSIDIARY COMPANY

As on March 31, 2016, the Company does not have any subsidiary.

AUDITORS:

M/S. PRASHANT MITTAL & ASSOCIATES, CHARTERED ACCOUNTANTS, Mumbai, were appointed as the Statutory Auditors of the company in AGM held on 17th September 2014 till the conclusion of the fifth AGM, subject to ratification at every Annual General Meeting. Accordingly, their appointment is proposed to be ratified in the ensuing AGM.



EPS ATM SERVICES (P) LIMITED
(Formerly known as CISB ATM SERVICES (P) LIMITED)

EXPLANATION OR COMMENTS ON QUALIFICATIONS, RESERVATIONS OR ADVERSE REMARKS OR DISCLAIMERS MADE BY THE AUDITORS AND THE PRACTICING COMPANY SECRETARY IN THEIR REPORTS

There was no qualification, reservation or adverse remark made by the Auditors in their report.

The provisions of Section 204 of the Companies Act, 2013 relating to submission of Secretarial Audit Report is not applicable to the Company.

DIRECTORS:

There has been change in the composition of the Board during the year under review since the Company became a wholly owned subsidiary of Electronic Payment and Services Pvt Ltd.

Mr Krishna Narsingrao Pimple resigned on 31st December 2015 and Mrs Vidya Rani Mani Mamallan was appointed as Director on 31st December 2015.

DECLARATION OF INDEPENDENT DIRECTORS

The provisions of Section 149 pertaining to the appointment of Independent Directors do not apply to our Company.

BOARD MEETING:

During the financial year 2015-16, the Board met nine times (9) times on 24th June 2015, 19th August, 2015, 4th November 2015, 7th December 2015, 23rd December 2015, 6th January 2016, 3rd February, 2016, 17th February 2016 and 25th March 2016.

COMPANY'S POLICY RELATING TO DIRECTORS APPOINTMENT, PAYMENT OF REMUNERATION AND DISCHARGE OF THEIR DUTIES

The provisions of Section 178(1) relating to constitution of Nomination and Remuneration Committee are not applicable to the Company and hence the Company has not devised any policy relating to appointment of Directors, payment of Managerial remuneration, Directors qualifications, positive attributes, independence of Directors and other related matters as provided under Section 178(3) of the Companies Act, 2013.

PARTICULARS OF EMPLOYEES:

REGISTERED OFFICE: 518- 553,5TH FLOOR, 'F' WING, SOLARIS -I, SAKI VIHAR ROAD,
ANDHERI (E) MUMBAI 400072. CIN: U74120MH2012PTC234605
PHONE: +91 22 4022 2900 FACSIMILE: +91 22 4022 2910
WEBSITE: WWW.ELECTRONICPAY.IN
(A WHOLLY OWNED SUBSIDIARY ELECTRONIC PAYMENT AND SERVICES (P) LTD.)



EPS ATM SERVICES (P) LIMITED
(Formerly known as CISB ATM SERVICES (P) LIMITED)

There was no employee who was employed through the year and in receipt of remuneration aggregating to Rs. 1.2 Crores p.a. or more or who was employed for part of the year and in receipt of remuneration aggregating Rs.8.5 Lakhs p.m. or more.

FIXED DEPOSIT:

The company has not accepted any fixed deposit within the meaning of section 73 of The Companies Act, 2013 and rules made there under from the public.

ACKNOWLEDGEMENT:

Your Directors would like to express their sincere appreciation to the Banks & the company's valued investors for their continued co-operation & support. Your Company also take this opportunity to acknowledge the dedicated efforts made by staff and officers at all level for their contribution to the company.

**FOR AND ON BEHALF OF THE BOARD OF
M/S. EPS ATM SERVICES PRIVATE LIMITED**

PLACE: MUMBAI

DATE: July 14, 2016

Mr. Mani Mamallan
(Managing Director)
DIN: 03584512

Mrs. Vidya Rani Mani Mamallan
(Director)
DIN: 02672428

**REGISTERED OFFICE: 518- 553,5TH FLOOR, 'F' WING, SOLARIS -I, SAKI VIHAR ROAD,
ANDHERI (E) MUMBAI 400072. CIN: U74120MH2012PTC234605**

PHONE: +91 22 4022 2900 FACSIMILE: +91 22 4022 2910

WEBSITE: WWW.ELECTRONICPAY.IN

(A WHOLLY OWNED SUBSIDIARY ELECTRONIC PAYMENT AND SERVICES (P) LTD.)



EPS ATM SERVICES (P) LIMITED
(Formerly known as CISB ATM SERVICES (P) LIMITED)

FORM NO. AOC -2

(Pursuant to clause (h) of sub-section (3) of section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014.

Form for Disclosure of particulars of contracts/arrangements entered into by the company with related parties referred to in sub section (1) of section 188 of the Companies Act, 2013 including certain arms length transaction under third proviso thereto.

1. Details of contracts or arrangements or transactions not at Arm's length basis.- Nil
2. Details of contracts or arrangements or transactions at Arm's length basis.

SL. No.	Particulars	Details
1	Name (s) of the related party & nature of relationship	Electronic Payment and Services Private Limited (EPS) Common Director Mr Mani Mamallan
2	Nature of contracts/arrangements/transaction	One time
3	Duration of the contracts/arrangements/transaction	Not applicable
4	Salient terms of the contracts or arrangements or transaction including the value, if any	As per the Share Purchase Agreement dated 23rd Dec, 2015 EPS shall purchase 74% of the total paid-up share capital of the Company which is earlier held by M/s CIS Bureaus Facility Services Private Limited subject to terms & conditions in the Agreement.
5	Date of approval by the Board	7 th December 2015
6	Amount paid as advances, if any	Nil

**FOR AND ON BEHALF OF THE BOARD OF
M/S. EPS ATM SERVICES PRIVATE LIMITED**

PLACE: MUMBAI
DATE: July 14, 2016

Mr. Mani Mamallan
(Managing Director)

Mrs. Vidya Rani Mani Mamallan
(Director)



EPS ATM SERVICES (F) LIMITED
(Formerly known as CISB ATM SERVICES (P) LIMITED)

Extract of Annual Return as on financial year ended 31.03.2016
[Form MGT-9 pursuant to section 92(3) of the Companies Act, 2013 and rule 7.10(1)]

I. Registration and other details:

i. CIN Number of the Company:	U74120MH2012PTC234605
ii. Registration Date:	17 th August, 2012
iii. Name of the Company:	EPS ATM SERVICES PRIVATE LIMITED
iv. Category/ Sub-category of the Company:	Private Company Limited by Shares
v. Address of Registered office and contact details:	518 – 535, F Wing, 5th Floor Solaris – I, Saki Vihar Road, Andheri (East), Mumbai – 400 072, Phone: 022 28777391 Fax: 022 28777391 Email id: mani@electronicpay.in
vi. Whether listed company:	Yes / No
vii. Name, Address and contact details of Registrar and Transfer Agent :	Not Applicable

II. Principal Business Activity of the Company:

All the business activities contributing to 10% or more of the total turnover of the Company shall be stated:-

Sr. No.	Name and Description of main products/ services	NIC Code of the product/ service	Percentage to total turnover of the company
1.	Repair and maintenance of automated terminals like automatic teller machines, point-of-sale (POS) terminals, not mechanically operated	95112	100%

III. Particulars of Holding, Subsidiary and Associate Companies:

Sr. No.	Name and Address of the Company	CIN/GLN	Holding/ Subsidiary/ Associate	Percentage of shares held	Applicable Section
1.	Electronic Payment and Services Pvt Ltd Add: 518 – 535, F Wing, 5th Floor Solaris – I, Saki Vihar Road, Andheri (East), Mumbai – 400 072	U72300MH2011PTC222535	Holding	99.99%	2(46)



EPS ATM SERVICES (P) LIMITED
(Formerly known as CISB ATM SERVICES (P) LIMITED)

IV. Shareholding pattern (Equity Share Capital Breakup as percentage of Total Equity)

i. Category wise shareholding:

Category of Shareholders	No. of Shares held at the beginning of the year				No. of Shares held at the end of the year				% Change during The year
	Demat	Physical	Total	% of Total Shares	Demat	Physical	Total	% of Total Shares	
A. Promoter									
<i>1) Indian</i>									
a) Individual/ HUF	0	0	0	0	0	0	0	0	0
b) Central Govt	0	0	0	0	0	0	0	0	0
c) State Govt(s)	0	0	0	0	0	0	0	0	0
d) Bodies Corp	0	10,000	10,000	100	9,999	0	9,999	99.99	99.99
e) Banks / FI	0	0	0	0	0	0	0	0	0
f) Any Other	0	0	0	0	0	0	0	0	0
Sub-total(A)(1):-	0	10,000	10,000	100	9,999	0	9,999	99.99	99.99
<i>2) Foreign</i>									
g) NRIs-Individuals	0	0	0	0	0	0	0	0	0
h) Other-Individuals	0	0	0	0	0	0	0	0	0
i) Bodies Corp.	0	0	0	0	0	0	0	0	0
j) Banks / FI	0	0	0	0	0	0	0	0	0
k) Any Other....	0	0	0	0	0	0	0	0	0
Sub-total(A)(2):-	0	0	0	0	0	0	0	0	0
B. Public Shareholding									
1. Institutions									
a) Mutual Funds	0	0	0	0	0	0	0	0	0
b) Banks / FI	0	0	0	0	0	0	0	0	0
c) Central Govt	0	0	0	0	0	0	0	0	0
d) State Govt(s)	0	0	0	0	0	0	0	0	0
e) Venture Capital Funds	0	0	0	0	0	0	0	0	0
f) Insurance Companies	0	0	0	0	0	0	0	0	0
g) FIIs	0	0	0	0	0	0	0	0	0
h) Foreign Venture Capital Funds	0	0	0	0	0	0	0	0	0
i) Others (specify)	0	0	0	0	0	0	0	0	0
Sub-total(B)(1)	0	0	0	0	0	0	0	0	0
2. Non Institutions									
a) Bodies Corp.									
(i) Indian	0	0	0	0	0	0	0	0	0
(ii) Overseas	0	0	0	0	0	0	0	0	0

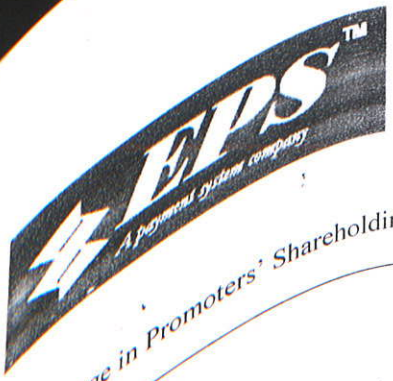


EPS ATM SERVICES (P) LIMITED
(Formerly known as CISB ATM SERVICES (P) LIMITED)

b) Individuals	0	0	0	0	1	0	1	0.01	0.01
(i) Individual shareholders holding nominal share capital upto Rs. 1 lakh									
(ii) Individual shareholders holding nominal share capital in excess of Rs 1 lakh									
c) Others(Specify)	0	0	0	0	0	0	0	0	0
Sub-total(B)(2)	0	0	0	0	0	0	0	0	0
Total Public Shareholding (B)=(B)(1)+ (B)(2)	0	0	0	0	0	0	0	0	0
C.Shares held by Custodian for GDRs&ADRs	0	0	0	0	0	0	0	0	0
Grand Total (A+B+C)	0	10,000	10,000	100	10,000	0	10,000	100	100

ii. Shareholding of Promoters :

Sr. No.	Name of the shareholder	As on 01.04.2015			As on 31.03.2016			% change in share holding during the year
		Number of shares held	% of total Shares of the company	% of Shares Pledged / encumbered to total shares	Number of shares held	% of total Shares of the company	% of Shares Pledged / encumbered to total shares	
1.	CIS BUREAUS FACILITY SERVICES PVT. LTD	7,400	74	NIL	0	0	NIL	74
2.	ELECTRONIC PAYMENT AND SERVICES PVT LTD	2,600	26	NIL	9,999	99.99	NIL	73.99
TOTAL		10,000	100	NIL	9,999	99.99	NIL	



EPS ATM SERVICES (P) LIMITED

(Formerly known as CISB ATM SERVICES (P) LIMITED)

iii. Change in Promoters' Shareholding:

Serial no.	Name of the Share Holder	Date	Reason	Shareholding at the beginning of the year 01.04.2015		Cumulative Shareholding during the year	
				No. of Shares	% of total Shares of the company	No. of Shares	% of total Shares of the company
1.	CIS BUREAUS FACILITY SERVICES PVT LTD		At the beginning of the year	7,400	74	7,400	74
			Transfer	7,400	74	7,400	74
			At the end of the year	0	0	0	0
2.	ELECTRONIC PAYMENT AND SERVICES PVT LTD		At the beginning of the year	2,600	26	2,600	26
			Transfer	7,399	73.99	7,399	73.99
			At the end of the year	9,999	99.99	9,999	99.99

Shareholding pattern of top ten shareholders (other than Directors, Promoters and holders of GDRs and ADRs): NOT APPLICABLE

iv. Shareholding of Directors and Key Managerial Personnel:

Sl. No.	Folio Number	Name of the Share Holder	Date	Reason	Shareholding at the beginning of the year		Cumulative Shareholding during the year	
					No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
1.	03	Vidya Rani Mamallan	31/12/2015	At the beginning of the year	0	0	0	0
				At the end of the year	1	0.01	1	0.01



EPS ATM SERVICES (P) LIMITED
(Formerly known as CISB ATM SERVICES (P) LIMITED)

V. INDEBTEDNESS: NOT APPLICABLE

VI. REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL: NOT APPLICABLE

II. PENALTIES / PUNISHMENT/ COMPOUNDING OF OFFENCES: NIL

FOR AND ON BEHALF OF THE BOARD OF
EPS ATM SERVICES PRIVATE LIMITED

PLACE: MUMBAI

DATE: July 14, 2016

Mr. Mani Mamallan

(Managing Director)

DIN: 03584512

Mrs. Vidya Rani Mani Mamallan

(Director)

DIN: 02672428



Prashant Mittal & Associates

CA. Prashant Mittal

M.Com., F.C.A. A.C.M.A., C.S., D.I.S.A. (ICA), F.A.F.D.(ICAI)

AUDITORS' REPORT

TO THE MEMBERS OF

M/S. EPS ATM SERVICES PRIVATE LIMITED.

(Previously Known as M/S. CISB ATM Services Private Limited)

Report on the Financial Statements

We have audited the accompanying financial statements of **EPS ATM SERVICES PRIVATE LIMITED.**, which comprise the Balance Sheet as at 31st March, 2016 the Statement of Profit and Loss, 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

The Company's Board of Directors is responsible for the matters 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, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the Company and for preventing and detecting the frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of internal financial control, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.



Auditor's Responsibility

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

We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made thereunder. We conducted our audit in accordance with the Standards on Auditing specified under section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the financial statements that give true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by Company's Directors, as well as evaluating the overall presentation of the financial statements.

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

Opinion

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

a) in the case of the Balance Sheet, of the state of affairs of the Company as at March 31, 2016;



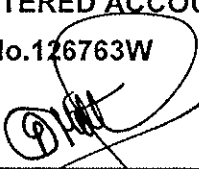
- b) in the case of the Statement of Profit and Loss, of the loss for the year ended on that date; and
- c) in the case of the Cash Flow Statement, of the cash flows for the year ended on that date.

Report on other Legal and Regulatory Requirements

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 appears from our examination of those books.
- c) The Balance Sheet, the Statement of Profit & 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 written representations received from the directors as on 31 March, 2016, taken on record by the Board of Directors, none of the directors is disqualified as on 31 March, 2016, from being appointed as a director in terms of Section 164(2) of the Act.

FOR PRASHANT MITTAL & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN No.126763W



CA. PRASHANT MITTAL

PROPRIETOR

MEM. NO: 120902

Place: Mumbai

Dated: 14 July 2016



Prashant Mittal & Associates



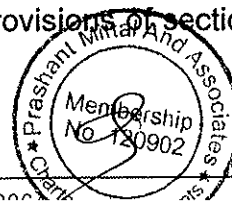
CA. Prashant Mittal

M.Com., F.C.A. A.C.M.A., C.S., D.I.S.A. (ICA), F.A.F.D. (ICAI)

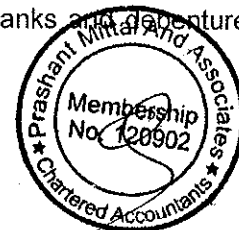
ANNEXURE -A TO AUDITORS'S REPORT

As required by THE COMPANIES AUDITORS REPORT ORDER, 2016 issued by the Department of Company affairs in terms of Section 143 of The Companies Act, 2013, we report as under: -

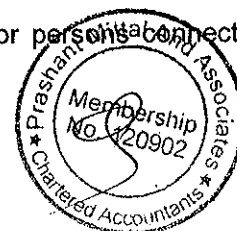
1. In respect of Fixed Assets:
The Company does not own any Fixed Assets during the Previous Year. Thus, Clause 1(a), & (b) do not apply to the company.
2. The company does not have any stock during the previous year. Thus clause 2(a), (b) &(c) do not apply to the company.
3. According to the Management representation letter provided to us and as per the verification of records maintained by the company, it has not granted and taken loans to /from companies, firms, or other parties listed in register maintained u/s 189 of The Companies Act, 2013. Hence we do not offer any comment on Para 3 (iii) (a), (b) & (c) of Companies (Auditors Report) Order, 2016.
4. According to the Management representation letter provided to us, the company has not given any loans, guarantees, and security to any director or person related to the director. Hence, comment on Para 3 (iv) of Companies (Auditor Report) Order 2016 requiring the compliance of provisions of section 185 and 186 of the Companies Act, 2013 is not given.



5. In our opinion and according to the information and explanations given to us, the company has not accepted any deposit from public
6. We are informed by the management that the Central Government has not prescribed maintenance of cost records by the company under sub-section (1) of section 148 of the Companies Act, 2013 for any of the products.
7. In respect of statutory duties and liabilities:
 - (a) According to the information and explanations given to us, no undisputed amounts payable in respect of Income Tax, Wealth Tax, Sales Tax, Custom Duty and Excise Duty, Service Tax were outstanding as at 31st March, 2016 for a period of more than six months from the date they became payable.
 - (b) According to the information and explanation given to us, there are no dues of Income Tax, Wealth Tax, Sales Tax, Custom Duty, Excise Duty and Cess which have not been deposited on account of any dispute.
8. Based on our audit procedure and according to the information and explanation given to us, we are of the opinion that the company has not defaulted in repayment of dues to financial institutions, banks and debenture holders



9. The company has not obtained any term loans. Hence the question of application for the purpose for which they were obtained does not arise
10. According to the information and explanations given to us, no fraud on or by the company has been noticed or reported during the course of our audit.
11. The company has not paid or provided any managerial remuneration during the year and hence the provisions of section 197 read with Schedule V to the Companies Act are not required to be complied.
12. The company is not a Nidhi Company and hence there is no comment given in Point 3(xii) of the Companies (Auditor Report) Order, 2016
13. All transactions with the related parties are in compliance with sections 177 and 188 of Companies Act, 2013 where applicable and the details have been disclosed in the Financial Statements etc., as required by the applicable accounting standards;
14. The company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year under review. Therefore, no comment is required to be given on Para 3 (xiv) of the Companies (Auditor Report) Order, 2016
15. As per the management representation letter received the company not has entered into any non-cash transactions with directors or persons connected with him.

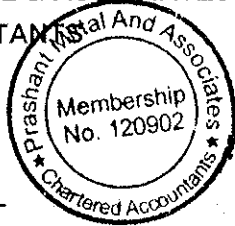


16. The company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934 and hence, no such registration has been obtained.

FOR PRASHANT MITTAL & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN NO: 126763W



CA. PRASHANT MITTAL
PROPRIETOR
MEMB NO: 120902



Place: Mumbai
Date: 14 July 16



Prashant Mittal & Associates

CA. Prashant Mittal

M.Com., F.C.A. A.C.M.A., C.S., D.I.S.A. (ICA), F.A.F.D.(ICAI)

ANNEXURE - B TO THE AUDITORS' REPORT

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of M/s. EPS ATM Services Private Limited (Previously Known as M/S. CISB ATM Services Private Limited) ("the Company") as of 31 March 2016 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India ('ICAI'). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over

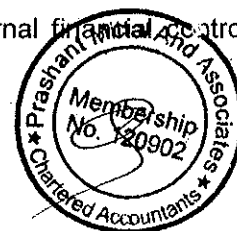


Financial Reporting (the "Guidance Note") and the Standards on

Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. 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.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.



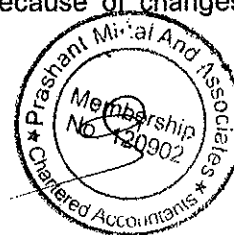
Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that

(1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in



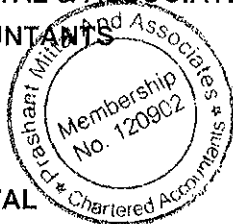
conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31 March 2016, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

**FOR PRASHANT MITTAL & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN NO: 126763W**





**CA. PRASHANT MITTAL
PROPRIETOR
MEMB NO: 120902**

**Place: Mumbai
Date: 14 March 2016**

Prashant Mittal & Associates



CA. Prashant Mittal

M.Com., F.C.A. A.C.M.A., C.S., D.I.S.A. (ICA), F.A.F.D.(ICAI)

To
Board of Directors
EPS ATM Services Private Limited
518-535, F WING, 5th FLOOR
SOLARIS - I, SAKI VIHAR ROAD,
ANDHERI (EAST), MUMBAI - 400072.

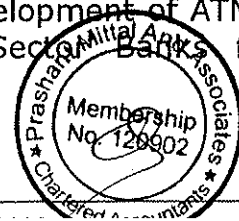
Dear Sir

Sub. : Report on Internal Finance Control over Financial Reporting.

As per the scope of work in Letter of appointment from the above mentioned company & discussions with the management of the company during the conduct of audit we are called upon to give our opinion on the Internal Financial Control over Financial Reporting of EPS ATM Services Private Limited.

We give our observation in relation to existing Internal Financial Control over Financial Statement in following para:

- 1 We have occasions to discuss the processes of internal control with Mr. Farroukh Kolah, CFO. We had sent the questions with the intention to understand the existing Internal Finance Control Processes. The questions were replied by the company and relied upon by us.
- 2 We have audited the processes in respect of following items in order to ascertain risk of material misstatement.
 - (1) **Cash and Bank balances:** The control is existing and reasonable for maintenance of transaction in cash and bank.
 - (2) **Prepaid Expenses:** There are no prepaid expense in the company during the year.
 - (3) **Trade Receivable:** Company's sales are mainly as per the contract with Banks to execute tender for development of ATM's on an outsourcing model for 26 Public Sector Banks for



Maharashtra. The above contract shall be executed and completed through sub-contract to Electronic Payment and Services Private Limited ("EPS") for fulfilling the obligations under the contract.

There are reasonable processes and systems in place for recording of such sales and debtors. However, it is advisable to procure debtors confirmations ledgers to substantiate the sales for the relevant financial year.

- (4) **Fixed Assets;** There are no fixed assets in the company.
- (5) **Trade Payable:** Company has adequate processes of recording the payables and payments thereof. The advances to the vendors are made based terms of payment with the vendors and there is no specific policy in relation to such advances.
- (6) **Provision for expenses:** The provisions for expenses are made based on estimates and oral contracts with the service providers and the accounts of the service providers are settled periodically. Many a times invoices from these service providers are delayed and therefore settled late. There is a scope for improving the process whereby the contracts are negotiated and finalized for rates and particular period of time, the settlement shall be at end of such fixed period of time. The submission of bills by service providers and their verification should be streamlined.
- (7) **Loans and Borrowings:** There were borrowings relating to Electronic Payment Services Private Limited which was squired up during the end of financial year. There is reasonable system in place for recoding these transactions.
- (8) **Employee Benefits:** Not applicable.
- (9) **Journal entries:** The journal entries mainly are for provisions at cut off dates at the end of every quarter and which gets reversed. The other set of journal entries are for rectification of errors again settled at end of every quarter. The errors mainly arising for the classification of expenses under appropriate heads of expenses, prior period adjustments etc. Such rectification may be carried out more frequently not later than by the end of the respective month.



- (10) **Currency Fluctuation:** There are no currency fluctuation.
- (11) **Financial Reporting:** Accounting records are updated periodically on day on day basis. The records are also checked by the accounts department regularly in addition to the regular audit processes periodically at the end of every quarter. Such record keeping is highly undesirable and records should be updated as and when the transactions are entered into by the company.
- 3) There is reasonable system of internal control process and it is recommended that these processes shall be documented in the form of Standard Operating Procedure and Accounting Manual so as to improve upon the internal control process.

We take this opportunity to the Management and the staff for the support and cooperation during our audit.

**FOR PRASHANT MITTAL & ASSOCIATES
CHARTERED ACCOUNTANTS**



**CA. PRASHANT MITTAL
PROPRIETOR**



**PLACE: MUMBAI
DATE: 14 July 16**

Prashant Mittal & Associates

CA. Prashant Mittal

M.Com., F.C.A. A.C.M.A., C.S., D.I.S.A. (ICA), F.A.F.D. (ICAI)

Form No. 3CA

[See rule 6G (1) (a)]

AUDIT REPORT

Under Section 44AB of the Income-Tax Act, 1961

**(In a case where the accounts of the business or profession
Of a person have been audited under any other law)**

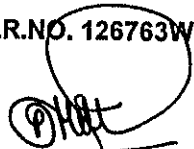
We report that the Statutory Audit of **M/S. EPS ATM SERVICES PRIVATE LIMITED**
(Previously Known as *CISB ATM Services Private Limited*) **518-535, F WING, 5th FLOOR**
SOLARIS- I, SAKI VIHAR ROAD, ANDHERI (EAST), MUMBAI - 400072.
Permanent Account Number: AA ECC9469N conducted by us in pursuance of the
provisions of The Companies Act, 2013 and we annex hereto a copy of our Audit
Report along with a copy each of –

- a) **The Audited Profit and Loss Account** for the year ended on
31/03/2016.
 - b) **The Audited Balance Sheet** as at **31/03/2016;** and
 - c) Documents declared by the said Act to be part of, or annexed to, the
profit and loss account and balance sheet.
2. The statement of particulars required to be furnished under section 44AB is
annexed herewith in **Form No. 3CD.** However:
- DEBTORS, CREDITORS, LOANS AND BANK BALANCES ARE SUBJECT TO
CONFIRMATION.**
3. In our opinion and to the best of our information and according to explanations
given to us, the particulars given in the said Form No. 3CD are true and correct.

FOR PRASHANT MITTAL & ASSOCIATES

CHARTERED ACCOUNTANT

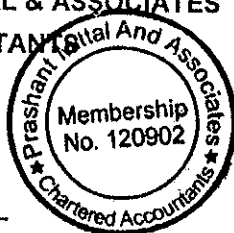
F.R.NO. 126763W



CA. PRASHANT MITTAL

PROPRIETOR

MEM. NO. : 120902



Place : Mumbai

Date : 14 June 16

FORM NO 3 CD

See Rule 6 G (2)

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

PART - A

1. Name of the assessee : EPS ATM SERVICES PRIVATE LIMITED
(Previously Known as CISB ATM Services Private Limited)
2. Address : 518-535,F WING, 5th FLOOR SOLARIS - I, SAKI
VIHAR ROAD, ANDHERI (EAST), MUMBAI -
400072.
3. Permanent Account Number : AA ECC9469N
4. Whether the assessee is liable to pay indirect tax like excise duty,
service tax, sales tax, customs duty, etc. if yes, please furnish the
registration number or any other identification number allotted for the
same : AA ECC9469NSD001
5. Status : PRIVATE COMPANY
6. Previous year ended : 31ST MARCH, 2016
7. Assessment year : 2016-2017
8. Indicate the relevant clause of section 44AB under which the audit
has been conducted : Clause (a)

PART - B

- (a) If firm or association of persons, indicate names of
partners/members and their profit sharing ratios. : N.A.
- (b) If there is any change in the partners or members or in their profit
sharing ratio since the last date of the preceding year, the
particulars of such change : N.A.
- 10 (a) Nature of business or profession (if more than one business or
profession is carried on during the previous year, nature of
every business or profession) : ATM OPERATIONS, MAINTENANCE OR
MANAGEMENT SERVICE
- (b) If there is any change in the nature of business or profession,
the particulars of such change. : NO CHANGE
- 11 (a) Whether books of account are prescribed under section 44AA,
if yes, list of books so prescribed. : CASH & BANK BOOK, SALES AND ALL JOURNAL &
LEDGER.
- (b) List of books of account maintained and the address at which the
books of accounts are kept.
(In case books of account are maintained in a computer system,
mention the books of account generated by such computer system
If the books of accounts are not kept at one location, please
furnish the addresses of locations along with the details of books
of accounts maintained at each location.) : THE BOOKS ARE MAINTAINED IN COMPUTER
SYSTEM. IT CONSISTS CASH & BANK BOOK, SALES
AND ALL JOURNAL & LEDGER.
- (c) List of books of account and nature of relevant documents examined : AS ABOVE (CLAUSE NO. 9(b)) ON TEST
CHECK BASIS



12 Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter III-G, First Schedule or any other relevant section) :

N.A.

13 (a) Method of accounting employed in the previous year. :

MERCANTILE

(b) Whether there had been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year. :

NO CHANGE

(c) If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss. :

N.A.

(d) Details of deviation, if any, in the method of accounting employed in the previous year from accounting standards prescribed under section 145 and the effect thereof on the profit or loss. :

N.A.

14 (a) Method of valuation of closing stock employed in the previous year. :

N.A.

(b) In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish. :

N.A.

15 Give the following particulars of the capital asset converted into stock-in trade: -

(a) Description of capital asset, :

N.A.

(b) Date of acquisition;

(c) Cost of acquisition ;

(d) Amount at which the asset is converted into stock -in -trade.

16 Amounts not credited to the profit and loss account, being, -

(a) the items falling within the scope of section 28 :

(b) the pro forma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax where such credits, drawbacks or refunds are admitted as due by the authorities concerned;

NIL

(c) escalation claims accepted during the previous year;

(d) any other item of income;

(e) capital receipt, if any.

17 Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:

NIL

a) Details of Property

b) Consideration received or accrued

c) Value adopted or assessed or assessable

18 Particulars of depreciation allowable as per the Income Tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the following form :-

(a) Description of asset/block of assets

(b) Rate of depreciation.

(c) Actual cost or written down value, as the case may be.

(d) Additions/deductions during the year with dates; in the case of any addition of an asset, date put to use; including adjustments on account of -

NIL



the Central Excise Rules, 1944, in respect of assets acquired on or after 1st March, 1994,

- ii. change in rate of exchange of currency; and
- iii.) subsidy or grant or reimbursement, by whatever name called.

- (e) Depreciation allowable.
- (f) Written down value at the end of the year

19 Amounts admissible under section (wherever applicable),
33AB, 33ABA, 33AC, 35, 35ABB, 35AC, 35CCA, 35CCB, 35D, 35DD
35DDA, 35E:-

- (a) debited to the profit and loss account
- (b) not debited to the profit and loss account

N.A.

20 (a) Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [Section 36(1)(ii)]

NO

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

NO

21 Please furnish the details of amounts debited to the profit and loss account

- (a) i expenditure of capital nature;
- ii expenditure of personal nature;

N.A.

: PRIMAFACIE, AS PER THE RECORDS & INFORMATION PROVIDED TO US BY THE CLIENT, IT APPEARS THAT NO PERSONAL EXP. ARE DEBITED TO PROFIT & LOSS A/C OTHER THAN THOSE PAYABLE UNDER CONTRACTUAL OBLIGATION.

iii expenditure on advertisement

N.A.

iv expenditure incurred at clubs being cost for club services and facilities used.

N.A.

v expenditure by way of penalty or fine for violation of any law for the time being in force;

Rs. 2,000/- Service Tax Penalty

vi any other penalty or fine not covered above;

N.A.

vii expenditure incurred for any purpose which is an offence or which is prohibited by law;

N.A.

(b) amounts inadmissible under section 40(a);

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

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

(I) date of payment

(II) amount of payment

(III) nature of payment

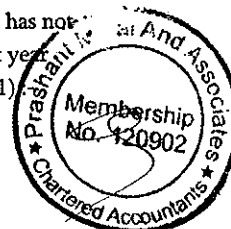
(IV) name and address of the payee

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

(I) date of payment

(II) amount of payment

(III) nature of payment



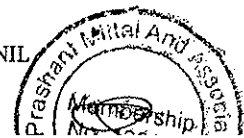
- (V) amount of tax deducted
 - (ii) as payment referred to in sub-clause (ia)
 - (A) Details of payment on which tax is not deducted:
 - (I) date of payment
 - (II) amount of payment
 - (III) nature of payment
 - (IV) name and address of the payee
 - (B) Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139
 - (I) date of payment
 - (II) amount of payment
 - (III) nature of payment
 - (IV) name and address of the payer
 - (V) amount of tax deducted
 - (VI) amount out of (V) deposited, if any
 - (iii) under sub-clause (ic) [Wherever applicable]
 - (iv) under sub-clause (jia)
 - (v) under sub-clause (iib)
 - (vi) under sub-clause (iii)
 - (A) date of payment
 - (B) amount of payment
 - (C) name and address of the payee
 - (vii) under sub-clause (iv)
 - (viii) under sub-clause (v)
- (c) interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof;
- (d) Disallowance/deemed income under section 40A(3)
 - (A) On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details:
 - (B) On the basis of the examination of books of account and other relevant documents/evidence, whether the payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A);
- (e) provision for payment of gratuity not allowable under section 40A(7);
- (f) any sum paid by the assessee as an employer not allowable under section 40A(9)

N.A.

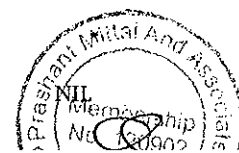
NIL

ALL THE PAYMENTS WERE MADE BY CHEQUE BARRING CERTAIN PETTY CASH EXPENSES ON NEED BASIS

NIL



(h) amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income,	:	NIL.
(i) amount inadmissible under the provision to section 36(1)(iii)	:	
22 Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.	:	N.A.
23 Particulars of payments made to persons specified under section 40A(2)(b).	:	AS PER ANNEXURE "1"
24 Amounts deemed to be profits and gains under section 33AB or 33ABA or 33AC.	:	NIL
25 Any amount of profit chargeable to tax under section 41 and computation thereof.	:	NIL
26 (i) In respect of any sum referred to in clause (a), (b), (c), (d), (e) or (f) of section 43B, the liability for which; -	:	
(A) pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was	:	
(a) paid during the previous year;	:	NIL
(b) not paid during the previous year;	:	
(B) was incurred in the previous year and was	:	
(a) paid on or before the due date for furnishing the return of income of the previous year under section 139(1)	:	AS PER ANNEXURE "2"
(b) not paid on or before the aforesaid date.	:	NIL
State whether sales tax, customs duty, excise duty or any other indirect tax, levy, cess, impost etc. is passed through the profit and loss account.	:	
27 (a) Amount of Modified Value Added Tax credits availed of or utilised during the previous year and its treatment in the profit and of outstanding Modified Value Added Tax credits in the accounts.	:	NIL
(b) Particulars of income or expenditure of prior period credited or debited to the profit and loss account	:	NIL
28 Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(viii), if yes, please furnish the details of the same.	:	NIL
29 Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viib), if yes, please furnish the details of the same.	:	NIL
30 Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque. [Section 69D]	:	



31 (a) Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:-

- i. name, address and permanent account number (if available with the assessee) of the lender or depositor;
- ii. amount of loan or deposit taken or accepted;
- iii. whether the loan or deposit was squared up during the previous year;
- iv. maximum amount outstanding in the account at any time during the previous year;
- v. whether the loan or deposit was taken or accepted otherwise than by an account payee cheque or an account payee bank draft. *(These particulars needs not be given in the case of a Government Company, a banking company or a corporation established by a Central, State or Provincial Act.)

AS PER ANNEXURE "3"

(b) Particulars of each repayment of loan or deposit in an amount exceeding the limit specified in section 269T made during the previous year:-

- 1. name, address and permanent account number (if available with the assessee) of the payee;
- 2. amount of the repayment;
- 3. maximum amounts outstanding in the account at any time during the previous year;
- 4. whether the repayment was made otherwise than by account payee cheque or account payee bank draft.

AS PER ANNEXURE "3"

(c) Whether the taking or accepting loan or deposit, or repayment of the same were made by account payee cheque drawn on a bank or account payee bank draft based on the examination of books of account and other relevant documents
(The particulars (i) to (iv) at (b) and comment at (c) above need not be given in the case of a repayment of any loan or deposit taken or accepted from Government, Government company, banking company or a corporation established by a Central, State or Provincial Act)

NA

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

- (b) Whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79. :
- (c) Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year, If yes, please furnish the details of the same. :
- (d) whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year, if yes, please furnish details of the same. :
- (e) In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73, if yes, please furnish the details of speculation loss if any incurred during the previous year. :

NO

NO

NO

NO

33 Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA).



chapter XVII-B. regarding deduction of tax at source and regarding the payment thereof to the credit of Central Government. (Yes/No)

YES, AS PER ANNEXURE "4"

(b) If the provision of chapter XVII-B have not been complied with, please give the following details,

- (i) Tax deductible and not deducted at all : NIL
- (ii) shortfall on account of lesser deduction than required to be deducted : NIL
- (iii) tax deducted late : NIL
- (iv) tax deducted but not paid to the credit of the central Government : NIL

"[Please give the details of cases covered in (i) to (iv) above."

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

AS PER ANNEXURE "5"

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

- i. Opening Stock;
- ii. Purchases during the previous year;
- iii. Sales during the previous year;
- iv. Closing Stock;
- Shortage/excess, if any.

N.A.

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

A. Raw Materials:

- i. opening stock;
- ii. purchases during the previous year;
- iii. consumption during the previous year;
- iv. sales during the previous year;
- v. closing stock;
- vi. yield of finished products;
- vii. percentage of yield;
- viii shortage/excess, if any.

N.A.

B. Finished products/By-products:

- i. opening stock;
- ii. purchases during the previous year;
- iii. quantity manufactured during the previous year;
- iv. sales during the previous year
- v. closing stock;
- vi. shortage/excess, if any.

36 In the case of a domestic company, details of tax on distributed profits under section 115-O in the following form :-

- (a) total amount of distributed profits
- (b) amount of reduction as referred to in section 115-O(1A)(i);
- (c) amount of reduction as referred to in section 115-O(1A)(ii);
- (d) total tax paid thereon;
- (e) dates of payment with amounts.

AS PER ANNEXURE - "6"

37 Whether any cost audit was carried out, if yes, give the details, if any, of disqualification or disagreement on any matter/item/ value/quantity as may be reported/identified by the cost auditor.

N.A.

39 Whether any audit was conducted under the Central Excise Act, 1944, if yes, give the details, if any, of disqualification or disagreement



by the auditor.

39 Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services, Finance Act, 1994 in relation to valuation of taxable services, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.

NO

40 Accounting ratios with calculations as follows:-

- (a) Total Turnover of the Assess
- (b) Gross profit/Turnover;
- (c) Net profit/Turnover;
- (d) Stock-in-trade/Turnover;
- (e) Material consumed/Fin. Goods

AS PER ANNEXURE - "7"

41 Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income Tax Act, 1961 and Wealth Tax Act, 1957 alongwith details of relevant proceedings

AS PER ANNEXURE - "8"

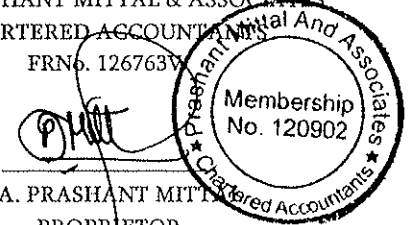
PLACE: MUMBAI

DATE: July 14, 2016.

FOR PRASHANT MITTAL & ASSOCIATES

CHARTERED ACCOUNTANTS

FRN No. 126763V



C.A. PRASHANT MITTAL

PROPRIETOR

MEMB. NO : 120902

EPS ATM SERVICES PRIVATE LIMITED

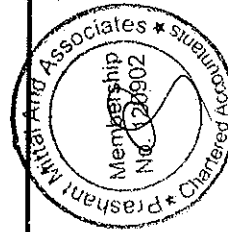
(Previously Known as CISB ATM Services Private Limited)

Regd. Off.:518-535,F WING, 5th FLOOR SOLARIS - I, SAKI VIHAR ROAD, ANDHERI (EAST), MUMBAI - 400072.

ANNEXURE "1" TO FORM NO. 3CD-CLAUSE NO.18

Particulars of payment made to specified persons Under Section 40A(2)

NAME	RELATIONSHIP	NATURE OF PAYMENT	AMOUNT(Rs.)
Electronic Payment Services Private Ltd	Share Holder	Contractual Obligation	1,39,26,29,933.00



EPS ATM SERVICES PRIVATE LIMITED

(Previously Known as CISB ATM Services Private Limited)

Regd. Off.:518-535,F WING, 5th FLOOR SOLARIS - I, SAKI VIHAR ROAD, ANDHERI (EAST), MUMBAI - 400072.

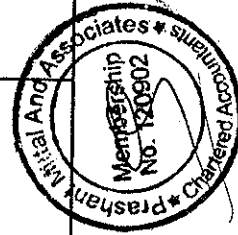
A.Y. 2016-2017, F.Y. 2015-2016

ANNEXURE - "2"

21 (B)

LIABILITY INCURRED DURING THE PREVIOUS YEAR.

Sr. No.	Nature of Liability	Challan No.	Amount Incurred in prv.year but remaining outstanding on last day of prv.year.	Amount paid/set off before the due date of filing return/date upto which reported in the tax audit report, whichever earlier.	Payment Date	Amount unpaid on the due date of filing return/date upto which reported in the tax audit report, whichever earlier.	Whether passed through P&L	Remarks
1	TDS Payable	00737	77,843.00	77,843.00	30/04/2016	0	No	
2	TDS Payable	00745	1,14,486.00	1,14,486.00	30/04/2016	0	No	
	Total		1,92,329.00	1,92,329.00				



EPS ATM SERVICES PRIVATE LIMITED

(Previously Known as CIBS ATM Services Private Limited)

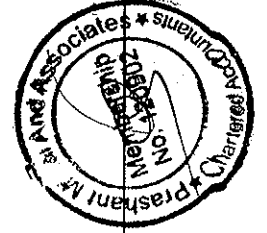
Regd. Off.: 518-535, F WING, 5th FLOOR SOLARIS - I, SAKI VIHAR ROAD, ANDHERI (EAST), MUMBAI - 400072.

A.Y. 2016-2017, F.Y. 2015-2016

ANNEXURE 3 TO FORM NO. 3CD-CLAUSE NO.24(a) and (b)

PARTICULARS OF EACH LOAN OR DEPOSITS IN AN AMOUNT EXCEEDING THE LIMIT SPECIFIED
IN SECTION 269SS & 269T TAKEN OR ACCEPTED DURING THE PREVIOUS YEAR

SR. NO.	(1) NAME AND ADDRESS OF THE LENDER / DEPOSITOR	(2) AMOUNT OF LOAN OR DEPOSIT TAKEN OR ACCEPTED		(3) WHETHER THE LOAN OR DEPOSITS WAS SQUARED UP DURING THE PREVIOUS YEAR	(4) MAXIMUM AMOUNT OUTSTANDING IN THE ACCOUNT AT ANY TIME DURING THE PREVIOUS YEAR	(5) WHETHER THE LOAN OR DEPOSITS WAS TAKEN OR ACCEPTED OR REPAID OTHERWISE THAN BY AN ACCOUNT PAYEE CHEQUE OR AN ACCOUNT PAYEE BANK DRAFT. * (THESE PARTICULARS NEEDS NOT BE GIVEN IN THE CASE OF A GOVT. COMPANY, A BANKING COMPANY OR A CORPO- -RATION ESTABLISHED BY A CENTRAL, STATE OR PROVINCIAL ACT.)	(6) REPAYMENT DURING THE YEAR
		OP. BALANCE (2A)	ADDITIONS (2B)				
1	M/s. Electronic Payment & Services Pvt. Ltd. ADD: 5th Floor, F. -Wing, Solaris - I, Saki Vihar Road, Andheri (E), Mumbai - 400072. PAN: AACCE8316J	2,63,713.00	1,65,65,597.00	-	79,06,437.00	NO	1,68,29,310.00



EPS ATM SERVICES PRIVATE LIMITED

(Previously Known as CISB ATM Services Private Limited)

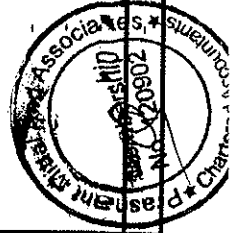
Regd. Off.: 518-535, F WING, 5th FLOOR SOLARIS - I, SAKI VIHAR ROAD, ANDHERI (EAST), MUMBAI - 400072.

F.Y. 2015-16 A.Y. 2016-17

ANNEXURE "4" TO FORM NO. 3CD-CLAUSE NO. 34 (a)

DETAILS OF TAX DEDUCTED OR COLLECTED AT SOURCE AS PER THE PROVISION OF CHAPTER XVII B OR CHAPTER XVII BB

TAN	Section	Nature of Payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax collected or deducted out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (5)	Amount of tax collected or deducted out of (8)	Amount of tax deducted or collected not deposited to the credit of the central government out of (7) & (9)	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
MUMC19250A	194C	PAYMENT TO CONTRACTORS	1,49,47,03,180	1,37,97,42,333	79,29,711	79,29,711	-	-	-
MUMC19250A	194J	PAYMENT FOR PROFESSIONAL / TECHNICAL FEES	3,00,000	3,00,000	30,000	30,000	-	-	-
MUMC19250A	194J	PAYMENT FOR PROFESSIONAL / TECHNICAL FEES	3,05,464	3,05,464	30,546	30,546	-	-	-
MUMC19250A	194J	PAYMENT FOR PROFESSIONAL / TECHNICAL FEES	3,58,425	3,58,425	35,843	35,843	-	-	-
MUMC19250A	194J	PAYMENT FOR PROFESSIONAL / TECHNICAL FEES	30,000	30,000	3,000	3,000	-	-	-
			1,49,56,97,069	1,38,07,36,222	80,29,100	80,29,100	-	-	-



EPS ATM SERVICES PRIVATE LIMITED

(Previously Known as CISB ATM Services Private Limited)

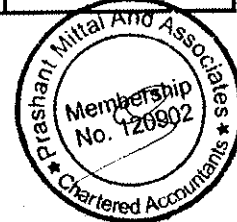
Regd. Off.:518-535,F WING, 5th FLOOR SOLARIS - I, SAKI VIHAR ROAD, ANDHERI (EAST), MUMBAI -
400072.

F.Y. 2015-16 A.Y. 2016-17

ANNEXURE "5" TO FORM NO. 3CD-CLAUSE NO. 34 (c)

DETAILS OF INTEREST PAID UNDER SECTION 201 (1A) OR SECTION
206C(7)

Sr.No	TAN	AMOUNT OF INTEREST U/S 201(1A) OR SECTION 206C(7) IS PAYABLE	AMOUNT PAID OUT OF COLUMN (2) ALONG WITH DATE OF PAYMENT	
			DATE	AMOUNT
1	MUMC19250A	3,590.00	08/03/2016	3,590.00
TOTAL				3,590.00



EPS ATM SERVICES PRIVATE LIMITED
(Previously Known as CISB ATM Services Private Limited)

Regd. Off.:518-535,F WING, 5th FLOOR SOLARIS - I, SAKI VIHAR ROAD, ANDHERI (EAST), MUMBAI -
400072.

F.Y. 2015-16 A.Y. 2016-17

ANNEXURE "6" TO FORM NO. 3CD-CLAUSE NO. 36

DETAILS OF DIVIDEND PAID UNDER SECTION 115-O

Sr.No	PARTICULARS	AMOUNT OF DIVIDEND	AMOUNT OF DDT	DATE OF PAYMENT OF DDT
1	FINAL DIVIDEND	1,50,00,000	30,84,183	21/10/2015
2	INTERIM DIVIDEND	49,55,000	10,08,721	04/01/2016
TOTAL		1,99,55,000	40,92,904	-



EPS ATM SERVICES PRIVATE LIMITED

(Previously Known as CISB ATM Services Private Limited)

Regd. Off.: 518-535, F WING, 5th FLOOR SOLARIS - I, SAKI VIHAR ROAD, ANDHERI (EAST), MUMBAI - 400072.

A.Y. 2016-2017, F.Y. 2015-2016

ANNEXURE - "7"

ACCOUNTING RATIOS

		A. Y. 2016-17	A. Y. 2015-16
(1)	NET PROFIT RATIO = $\frac{\text{NET PROFIT}}{\text{SALES}} \times 100$	$\frac{1,30,84,793.60}{1,40,87,17,104.00} =$	$\frac{1,41,28,645.31}{1,25,96,33,098.53} =$
			0.93%
(2)	GROSS PROFIT RATIO = $\frac{\text{GROSS PROFIT}}{\text{SALES UP TO 20 CRORE}} \times 100$	$\frac{1,71,58,361.00}{20,00,00,000.00} =$	$\frac{1,45,96,331.53}{20,00,00,000.00} =$
			8.58%
(3)	GROSS PROFIT RATIO = $\frac{\text{GROSS PROFIT}}{\text{SALES MORE THAN 20 CRORE}} \times 100$	$\frac{1,71,58,361.00}{1,20,87,17,104.00} =$	$\frac{1,45,96,331.53}{1,05,96,33,098.53} =$
			1.42%
(4)	GROSS PROFIT RATIO = $\frac{\text{GROSS PROFIT}}{\text{SALES}} \times 100$	$\frac{1,71,58,361.00}{1,40,87,17,104.00} =$	$\frac{1,45,96,331.53}{1,25,96,33,098.53} =$
			1.22%
(5)	TOTAL TURNOVER	1,40,97,88,294.00	1,25,96,33,098.53



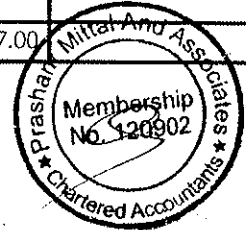
EPS ATM SERVICES PRIVATE LIMITED

(Previously Known as CISB ATM Services Private Limited)

Regd. Off.:518-535,F WING, 5th FLOOR SOLARIS - 1, SAKI VIHAR ROAD, ANDHERI (EAST), MUMBAI - 400072.

ANNEXURE "8" TO FORM NO. 3CD-CLAUSE NO. 41

Sr No	Financial Year to which demand / refund relates	Name of other Tax Laws	Type(Demand raised/ Refund received)	Date of Demand raised/ Refund received	Amount	Remarks
1	2012 TO 2015	SERVICE TAX	TAX INTEREST PENALTY	18-02-2016	7,652.00 10,045.00 2,000.00	ASSESSMENT COMPLETED
					19,697.00	



EPS ATM SERVICES PRIVATE LIMITED
(Previously Known as CISB ATM Services Private Limited)
Regd. Off.: 518-535, F WING, 5th FLOOR SOLARIS - I, SAKI VIKHAR ROAD, ANDHERI (EAST), MUMBAI - 400072.

PATEL & PATEL CHARTERED ACCOUNTANTS

Balance Sheet as at 31st MARCH 2016

Particulars	Sch No.	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
		2015-16 (in Rs.)	2014-15 (in Rs.)
EQUITY AND LIABILITIES			
Shareholders Fund			
Share Capital	1	1,00,000.00	1,00,000.00
Reserves & Surplus	2	4,42,185.09	157,64,069.49
Money Received against Warrants		-	-
		5,42,185.09	158,64,069.49
Share Application Money pending allotment			
		-	-
Non-current Liabilities			
Long Term Borrowings		-	-
Deferred Tax Liabilities (Net)		-	-
Other Long Term Liabilities		-	-
Long Term Provisions		-	-
Current Liabilities			
Short Term Borrowings		-	-
Trade Payables	3	2308,19,700.84	1499,35,548.69
Other Current Liabilities	4	1229,43,182.00	1127,41,323.00
Short Term Provisions	5	45,47,073.00	46,12,852.00
		3583,09,955.84	2672,89,723.69
Total		3588,52,140.93	2831,53,793.18
ASSETS			
Non-current Assets			
Fixed Assets			
Tangible Assets		-	-
Intangible Assets		-	-
Capital Work-in-Progress		-	-
Intangible Assets under development		-	-
Non-current Investments		-	-
Deferred Tax Assets (Net)		-	-
Long Term Loans & Advances		-	-
Other Non-current Assets		-	-
Current Assets			
Current Investments		-	-
Inventories		-	-
Trade Receivables	6	1643,80,109.26	1146,32,823.21
Cash and Cash Equivalents	7	129,31,401.07	125,99,031.47
Short Term Loans & Advances		-	-
Other Current Assets	8	1815,40,630.60	1559,21,938.50
		3588,52,140.93	2831,53,793.18
Total		3588,52,140.93	2831,53,793.18

Significant Accounting Policies

The accompanying notes are an integral part of the financial statements

Auditors' Report

As per our report of even date attached

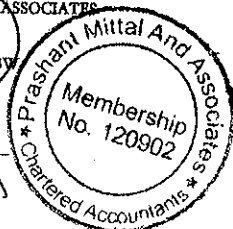
For PRASHANT MITTAL & ASSOCIATES

(Chartered Accountants)

Firm Registration No 126763V

For EPS ATM Services Pvt. Ltd.

CA. PRASHANT MITTAL
PROPRIETOR
MEMB. NO. 120902



Mani Mamallan

MR. MANI MAMALLAN
(MANAGING DIRECTOR & CHAIRMAN)

DIN No. 03584512

Vidya Rani Mamallan

MRS. VIDYA RANI MAMALLAN

(DIRECTOR)

DIN No. 0267242R

EPS ATM SERVICES PRIVATE LIMITED
(Previously Known as CISB ATM Services Private Limited)

Regd. Off: 518-535, F WING, 5th FLOOR, SOLARIS, L. SAKA BHAR ROAD, ANDHERI (EAST), MUMBAI - 400072.

PAN: AAEX 29469N, DOB: 17/08/2012

Profit/Loss for the period ending 31 st MARCH 2016

Particulars	Sch No.	Figures as at the end of	Figures as at the end of previous
		current reporting period	reporting period
		2015-16 (in Rs.)	2014-15 (in Rs.)
Continuing Operations			
REVENUE			
Revenue from Operations	9	16031,47,901.85	14122,96,912.57
Less : Service Tax Collected		1920,55,092.26	1526,63,814.04
Less : Swachh Bharat Cess Collected		23,75,705.59	-
Revenue from Operations (Net)		14087,17,104.00	12596,33,098.53
Increase in Inventories of PG/WIP/Stock-in-trade		-	-
Other Income		10,71,190.00	-
Total Revenue		14097,88,294.00	12596,33,098.53
EXPENSES			
Operating Expense		13926,29,933.00	12450,36,767.00
Employee Benefit Expenses		-	-
Finance Cost	10	985.22	132.00
Depreciation & Amortisation Expenses		-	-
Other Expenses	11	40,72,582.18	4,67,554.22
Total Expenses		13967,03,500.40	12455,04,453.22
Profit Before Exceptional and Extraordinary Items & Tax		130,84,793.60	141,28,645.31
Exceptional Income / Expenses		-	-
Profit Before Extraordinary Items & Tax		130,84,793.60	141,28,645.31
Prior Period Items		-	-
Extraordinary Items		-	-
Profit Before Tax		130,84,793.60	141,28,645.31
Provision for Taxation	12	43,58,774.00	45,84,041.00
Profit/(Loss) for the period from continuing operations		87,26,019.60	95,44,604.31
Discontinuing Operations			
Profit/(Loss) from Discontinuing operations		-	-
Tax expense of Discontinuing operations		-	-
Profit/(Loss) from Discontinuing operations after Tax		-	-
Profit/(Loss) for the period		87,26,019.60	95,44,604.31
Earnings per Share			
Basic EPS (in Rs.)	13	872.60	954.46
Diluted EPS (in Rs.)		872.60	954.46
Face value per Equity Share		10.00	10.00
Average No. of Shares for Basic EPS		10,000.00	10,000.00
Adjustment to Average No. of Shares		10.00	10.00
Average No. of Shares for Diluted EPS		10,000.00	10,000.00

As per our report of even date attached

For PRASHANT MITTAL & ASSOCIATES
(Chartered Accountants)

Firm Registration No 126763W



CA. PRASHANT MITTAL

PROPRIETOR

MEMB. NO 120902

FRN-126763W

For EPS ATM Servies Pvt. Ltd.

Mani Mamallan

MR. MANI MAMALLAN
(MANAGING DIRECTOR & CHAIRMAN)

DIN No. 03584512

Vidya Rani Mamallan

MRS. VIDYA RANI MAMALLAN
(DIRECTOR)

DIN No. 02672428

EPS ATM SERVICES (P) LIMITED

(Previously Known as CISB ATM Services Private Limited)

Regd. Office: 518, 5th Floor Wing, 5th Floor Solaris - I, Sakinaka Road, Andheri (W), Mumbai - 400072

PAN: AATCC969N, Dated: 17.08.2012

CASH FLOW STATEMENT (AS 3) FOR YEAR ENDED 31/03/2016

	31st March 2016		31st March 2015	
	Amount	Amount	Amount	Amount
Cash flows from operating activities				
Net Profit before taxation	130,84,793.60		141,28,645.31	
Adjustments for:				
Depreciation & Amortisations	-		-	
Provision for Fringe Benefit Tax	-		-	
Provision for Dividend Distribution Tax	-40,92,904.00		-	
Provision for Income Tax	-43,58,774.00		-45,84,041.00	
IT Refund	-		-	
Profit on sale of Fixed Asset	-		-	
(To the extent of Dep. W/back)	-		-	
Operating income before working capital changes	46,33,115.60		95,44,604.31	
Changes in Sundry Debtors	-497,47,286.05		-355,99,660.65	
Changes in Creditors & Curr. Liab.	910,20,232.15		786,31,366.74	
Changes in Inventories	-		-	
Changes in Loans & Advances	-		-	
Changes in Other Current Assets	-256,18,692.10		-508,18,329.50	
	-		-	
Cash generated from operations	202,87,369.60		17,57,980.90	
IT Refund	-		-	
Fringe Benefit Tax W/off	-		-	
Net Cash from operating activities		202,87,369.60		17,57,980.90
Cash flow from investing activities				
Sale of fixed assets	-		-	
Purchase of Fixed Assets	-		-	
Purchase of Investment	-		-	
Sale of Investments	-		-	
	-		-	
Cash from investing activities				
Cash flow from financing activities				
Interim Dividend	-49,55,000.00		-	
Final Dividend	-150,00,000.00		-	
	-		-	
Cash from financing activities	-199,55,000.00		-	
Preliminary Expenses	-		-	
	-		-	
Net cash used in financing activities		-199,55,000.00		-
		-		-
Net increase in cash & cash equivalents		3,32,369.60		17,57,980.90
Cash & cash equivalents at the beginning of the period		125,99,031.47		108,41,050.57
		-		-
Cash & cash equivalents at the end of the period		129,31,401.07		125,99,031.47
		=====		=====

For PRASHANT MITTAL & ASSOCIATES
(Chartered Accountants)
Firm Registration No 126763



CA. PRASHANT MITTAL
PROPRIETOR
MEMB. NO 120902

For EPS ATM Services Pvt. Ltd.

Mani Mamallan
MR. MANI MAMALLAN
(MANAGING DIRECTOR & CHAIRMAN)
DIN No. 03584512

Vidya Rani Mamallan
MRS. VIDYA RANI MAMALLAN
(DIRECTOR)
DIN No. 02672428

Place : Mumbai.
Date : July 14, 2016

EPS ATM SERVICES PRIVATE LIMITED
(Previously Known as CISB ATM Services Private Limited)

Regd. Off: 5th-535, F WING, 5th FLOOR SOLARIS - I, SAKI VIKAR ROAD, ANDHERI (EAST), MUMBAI - 400072.

PAN: AAEECC9469N , DOI: 17/08/2012

Notes to financial statements for the year ended 31st March 2016

1. SHARE CAPITAL	31-03-2016	31-03-2015
Authorised Share Capital :		
Equity Shares 10,000 of Rs.10/- each	1,00,000.00	1,00,000.00
	<u>1,00,000.00</u>	<u>1,00,000.00</u>
Issued Subscribed and Paid Up Capital :		
Equity Shares 10,000 of Rs.10/- each	1,00,000.00	1,00,000.00
	<u>1,00,000.00</u>	<u>1,00,000.00</u>



EPS ATM SERVICES PRIVATE LIMITED
(Previously Known as CISB ATM Services Private Limited)

Regd. Off: 518-535, F WING, 5th FLOOR SCV APIC - I, SAEI VIHAR ROAD, ANDHERI (EAST), MUMBAI - 400071.

PAN: AAEECC9469N, DOI: 17/08/2012

Notes to financial statements for the period ended 31st March 2016

2. RESERVES & SURPLUS	31-03-2016	31-03-2015
Capital Surplus		
As per last Balance Sheet	157,64,069.49	62,19,465.18
Add : Additions during the year	-	-
Less : Transfer / Adjustment during the year	-	-
	157,64,069.49	62,19,465.18
Profit & Loss Account		
Less : Appropriation for Interim Dividend	49,55,000.00	-
Less : Appropriation for Final Dividend	150,00,000.00	-
Less : Appropriation for Dividend Distribution Tax on Equity Dividend	40,92,904.00	-
	-240,47,904.00	-
Surplus / (Deficit) during the year	87,26,019.60	95,44,604.31
	-153,21,884.40	95,44,604.31
	4,42,185.09	157,64,069.49



EPS ATM SERVICES PRIVATE LIMITED

(Previously Known as CISB ATM Services Private Limited)

Regd. Off: 518-535, F WING, 5th FLOOR SOLARIS - I, SAKI VIHAR ROAD, ANDHERI (EAST), MUMBAI - 400072.

PAN: AAEECC9469N , DOI: 17/08/2012

Notes to financial statements for the year ended 31st March 2016

3. TRADE PAYABLES

	31-03-2016	31-03-2015
Trade Payables:		
Acceptances	2403,67,632.84	1499,35,548.69
Less: Allowances for creditors	-95,47,932.00	
	2308,19,700.84	1499,35,548.69



EPS ATM SERVICES PRIVATE LIMITED

(Previously Known as CISB ATM Services Private Limited)

Regd. Off.: 518-535.F WING, 5th FLOOR SOLARIS - I, SAKI VIHAR ROAD, ANDHERI (EAST), MUMBAI - 400073.

PAN: AAEECC9469N , DOI: 17/08/2012

Notes to financial statements for the year ended 31st March 2016

4 .OTHER CURRENT LIABILITIES	31-03-2016	31-03-2015
Other Payables	1229,43,182.00	1127,41,323.00
	1229,43,182.00	1127,41,323.00



EPS ATM SERVICES PRIVATE LIMITED

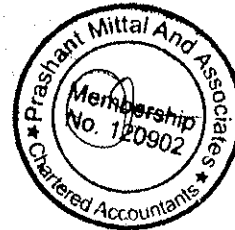
(Previously Known as CISB ATM Services Private Limited)

Regd. Off.: 518-535, F WING, 5th FLOOR SOLARIS - I, SAKI VIHAR ROAD, ANDHERI (EAST), MUMBAI - 400072.

PAN: AAEECC9469N, DOI: 17/08/2012

Notes to financial statements for the year ended 31st March 2016

5. SHORT TERM PROVISIONS	31-03-2016	31-03-2015
Provision for Statutory Liabilities		
SERVICE TAX PAYABLE	-4,030.00	-189.00
	<u>-4,030.00</u>	<u>-189.00</u>
Other Short Term Provisions		
TDS PAYABLE	1,92,329.00	29,000.00
INCOME TAX PROVISION	43,58,774.00	45,84,041.00
	<u>45,51,103.00</u>	<u>46,13,041.00</u>
	<u>45,47,073.00</u>	<u>46,12,852.00</u>



EPS ATM SERVICES PRIVATE LIMITED

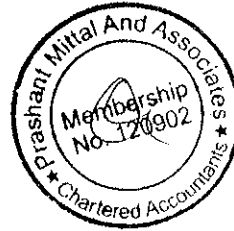
(Previously Known as CISB ATM Services Private Limited)

Regd. Off: 518-535.F WING, 5th FLOOR SOLARIS - I, SAKI VIHAR ROAD, ANDHERI (EAST), MUMBAI - 400072.

PAN: AAEECC9469N , DOI: 17/08/2012

Notes to financial statements for the year ended 31st March 2016

6. TRADE RECEIVABLES	31-03-2016	31-03-2015
Secured - Considered Good		
Outstanding for more than six months	103,78,403.00	5,86,612.00
Others	1636,46,082.26	1140,46,211.21
	<u>1740,24,485.26</u>	<u>1146,32,823.21</u>
Other Trade Receivables		
Less : Provision for Doubtful Debts	96,44,376.00	-
	<u>96,44,376.00</u>	<u>-</u>
GRAND TOTAL	<u>1643,80,109.26</u>	<u>1146,32,823.21</u>



EPS ATM SERVICES PRIVATE LIMITED

(Previously Known as CISB ATM Services Private Limited)

Regd. Off: 518-535, F WING, 5th FLOOR SOLARIS - I, SAKI VIHAR ROAD, ANDHERI (EAST), MUMBAI - 400072.

PAN: AAECC9469N, DOI: 17-08-2012

Notes to financial statements for the year ended 31st March 2016

7. CASH & CASH EQUIVALENTS	31-03-2016	31-03-2015
Cash Balance on Hand		
Cash in Hand	74,000.00	74,000.00
	<u>74,000.00</u>	<u>74,000.00</u>
Bank Balance with Other Banks		
In Current Accounts	128,57,401.07	125,25,031.47
	<u>128,57,401.07</u>	<u>125,25,031.47</u>
	<u>129,31,401.07</u>	<u>125,99,031.47</u>



EPS ATM SERVICES PRIVATE LIMITED

(Previously Known as CIB ATM Services Private Limited)

Regd. Off: 518-535, F WING, 5th FLOOR SOLARIS - I, SAKINAHAR ROAD, ANDHERI (EAST), MUMBAI - 400072

PAN: AAEECC9469N, DOE: 17/08/2012

Notes to Financial statements for the year ended 31st March 2016

8. OTHER CURRENT ASSEST	31-03-2016	31-03-2015
Unbilled Revenue	1241,85,032.00	1138,80,124.00
Claims Recoverable	209,77,923.50	178,54,830.00
Other Receivables	363,77,675.10	241,86,984.50
	1815,40,630.60	1559,21,938.50

Notes :



EPS ATM SERVICES PRIVATE LIMITED

(Previously Known as CISB ATM Services Private Limited)

Regd. Off.:518-535,F WING, 5th FLOOR SOLARIS - 1, SAKI VIHAR ROAD, ANDHERI (EAST), MUMBAI - 400072.

PAN: AAEC9469N , DOI: 17/08/2012

Notes to financial statements for the year ended 31st March 2016

9. REVENUE FROM OPERATIONS	31-03-2016	31-03-2015
Revenue from Sale of Services		
Maintenance Charges	16031,47,901.85	14122,96,912.57
	<u>16031,47,901.85</u>	<u>14122,96,912.57</u>
Less : Service Tax Collected	1920,55,092.26	1526,63,814.04
Less :Cess Collected	23,75,705.59	-
	<u>14087,17,104.00</u>	<u>12596,33,098.53</u>



EPS ATM SERVICES PRIVATE LIMITED

(Previously Known as CISB ATM Services Private Limited)

Regd. Off: 518-535, F WING, 5th FLOOR SOLARIS - I, SAKI VIHAR, ROAD, ANDHERI (EAST), MUMBAI - 400072.

PAN: AAEECC9469N , DOI: 17/08/2012

Notes to financial statements for the year ended 31st March 2016

10. OTHER INCOME	31-03-2015	31-03-2015
Other Income	10,71,190.00	-
	10,71,190.00	-



EPS ATM SERVICES PRIVATE LIMITED

(Previously Known as CISB ATM Services Private Limited)

Regd. Off: 518-535, F WING, 5th FLOOR SOLARIS - I, SAKI VIKAR ROAD, ANDHERI (EAST), MUMBAI - 400072.

PAN: AAEECC9469N , DOI: 17/08/2012

Notes to financial statements for the year ended 31st March 2016

11. FINANCE COSTS	31-03-2016	31-03-2015
Bank charges/Bank Guarantee Charges	985	132
	985	132



EPS ATM SERVICES PRIVATE LIMITED

(Previously Known as CISB ATM Services Private Limited)

Regd. Off: 518-535, F WING, 5th FLOOR SOLARIS - I, SAKI VIHAR ROAD, ANDHERI (EAST), MUMBAI - 400072.

PAN: AAEECC9469N, DOI: 17/08/2012

Notes to financial statements for the year ended 31st March 2016

12. OTHER EXPENSES	31-03-2016	31-03-2015
Payment to Auditors		
As auditors - statutory audit	1,00,000.00	1,00,000.00
For taxation matters	1,00,000.00	50,000.00
For management services	50,000.00	50,000.00
For other services	55,464.00	66,630.00
	3,05,464.00	2,66,630.00
Professionals & Account Controller Fees	6,88,425.00	1,95,000.00
Rates and taxes, paid or payable to Government or any local body (excluding taxes on income)		
Service Tax	12,045.00	-
Swachh Bharat Cess	23,52,159.00	-
Any other rate, tax, duty or cess	2,500.00	5,150.00
	23,66,704.00	2,00,150.00
Other Expenses	6,10,651.70	774.22
Bad debts	4,893.48	-
Doubtful Advances	96,444.00	-
	7,11,989.18	774.22
	40,72,582.18	4,67,554.22



EPS ATM SERVICES PRIVATE LIMITED

(Previously Known as CISB ATM Services Private Limited)

Regd. Off.:518-535,F WING, 5th FLOOR SOLARIS - I, SAKI VIHAR ROAD, ANDHERI (EAST), MUMBAI - 400072.

PAN: AAEECC9469N , DOI: 17/08/2012

Notes to financial statements for the year ended 31st March 2016

14. EARNINGS PER SHARE (EPS)

The following details reflects data of Profit & Shares used in the basic & diluted EPS computations

	31-03-2016	31-03-2015
a. Net Profit / Loss attributable to Equity Shareholders (Basic)		
Net Profit after Tax as per Profit & Loss Account	87,26,019.60	95,44,604.31
Net Profit attributable to Equity Shareholders (Basic)	87,26,019.60	95,44,604.31
b. Details of No. of Shares used for Basic Earning Per Share		
Number of Equity Shares at the start of the period	10,000.00	10,000.00
Weighted Average No. of Shares for Basic EPS	10,000.00	10,000.00
c. Net Profit / Loss attributable to Equity Shareholders (Diluted)		
Net Profit after Tax as per Profit & Loss Account	87,26,019.60	95,44,604.31
Dividends in respect of Dilutive Potential Equity Shares	-	-
Net Profit / Loss attributable to Equity Shareholders (Diluted)	87,26,019.60	95,44,604.31
d. Details of No. of Shares used for Diluted Earning Per Share		
Number of Equity Shares at the start of the period	10,000.00	10,000.00
Other Potentially Dilutive Shares	-	-
Weighted Average No. of Shares for Diluted EPS	10,000.00	10,000.00



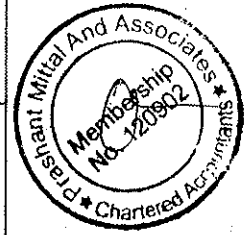
EPS ATM SERVICES PRIVATE LIMITED
(Previously Known as *CISB ATM Services Private Limited*)

Regd. Off: 518-535, F WING, 5th FLOOR SOLARIS - I, SAKI VIHAR ROAD, ANDHERI (EAST), MUMBAI - 400072.

Annexure - A

DETAILS OF DIRECTORS AT DATE OF AGM

Sr. No.	Name	Residential Address	Nationality (Indian/ Foreign)	Date of birth	Designation	Date of Appointment	Date of Ceasing
1	VIDYA RANI MANI MAMALLAN	D-303, POWAI PARK CHS, HIGH STREET, HIRANANDANI GARDENS, POWAI, MUMBAI- 400076	INDIAN	12/10/1965	DIRECTOR	31/12/2015	N.A.
2	MANI MAMALLAN	D-303, POWAI PARK CHS, HIGH STREET, HIRANANDANI GARDENS, POWAI, MUMBAI- 400076	INDIAN	27/03/1961	CHAIR MAN	17/08/2012	N.A.



EPS ATM SERVICES PRIVATE LIMITED

(Previously known as CISB ATM Services Private Limited)

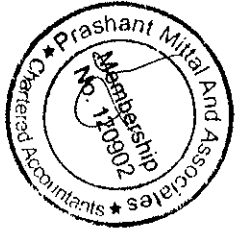
Regd. Off: 518-535, F WING, 5th FLOOR SOLARIS - I, SAKI VIHAR ROAD, ANDHERI (EAST), MUMBAI - 400072.

Annexure - B

DETAILS OF SHARES/DEBENTURES HELD AT DATE OF AGM

Ledger Folio of Holder	Name of Holder	Father's/Husband's Name	Address	Type of share/debenture	Number of share/debenture	Amount per share (in Rs.)	Category
00003	VIDYA RANI MANI MAMALLAN	MANI MAMALLAN	D-303, POWAI PARK CHS. HIGH STREET, HIRANANDANI GARDENS, POWAI, MUMBAI- 400076	EQUITY	1	10	Individual
00002	M/S ELECTRONIC PAYMENT AND SERVICES PVT. LTD.	N.A.	518-535, F WING, 5TH Floor, Solaris - I SAKI VIHAR ROAD, ANDHERI EAST, MUMBAI - 400072	EQUITY	9999	10	Bodies Corporate

10000



EPS ATM SERVICES PRIVATE LIMITED
 (Previously Known as CISB ATM Services Private Limited)
 BALANCE SHEET ABSTRACTS AND
 COMPANIES GENERAL BUSINESS PROFILE
 AS PER SCHEDULE VI, PART (IV) OF THE COMPANIES ACT, 2013

I REGISTRATION DETAILS

Registration No. U74120MH2012PTC234605

BALANCE SHEET AS ON 31/03/2016 State code MH

II CAPITAL RAISED DURING THE YEAR

Public issue	Nil	Bonus Issue	Nil
Right Issue	Nil	Private Placement	Nil

III POSITION OF MOBILISATION AND DEVELOPMENT OF FUND

Total Liabilities Total Assets

SOURCES OF FUND

Paid up Capital	1,00,000.00	Reserves and Surplus	4,42,185.09
Secured Loan	-	Unsecured Loan	-

APPLICATION OF FUND

Net fixed Assets	-	Investment	-
Net current Assets	5,42,185.09	Misc. Expenditure	-
Accumulated Losses	-		

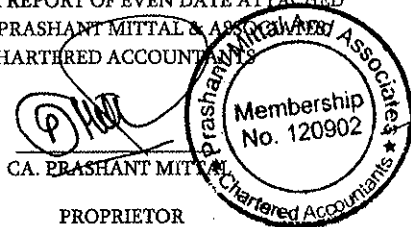
IV PERFORMAMCE OF COMPANY

Total Income	1,40,87,17,104.00	Total Expenditure	1,39,67,03,500.40
Profit /Loss Before Tax	1,30,84,793.60	Profit /Loss After Tax	87,26,019.60
Earning Per Share (Rs.)	872.60	Dividend Rate (%)	0.00

AS PER OUR REPORT OF EVEN DATE ATTACHED

FOR M/S. PRASHANT MITTAL & ASSOCIATES
 CHARTERED ACCOUNTANTS

FOR: EPS ATM SERVICES PRIVATE LIMITED



CA. PRASHANT MITTAL
 PROPRIETOR
 MEM. NO. 120902

Mani Mamallan

MR. MANI MAMALLAN
 (CHAIRMAN)
 DIN No. 03584512

Vidya Rani Mani Mamallan

MRS. VIDYA RANI MANI
 MAMALLAN
 (DIRECTOR)
 DIN No. 02672428

PLACE: MUMBAI

DATE: July 14, 2016

EPS ATM SERVICES PRIVATE LIMITED

(Previously Known as CISB ATM Services Private Limited)

FOR THE YEAR ENDED 31ST MARCH 2016

SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO THE ACCOUNTS

A. CORPORATE INFORMATION:

Company Name : M/s. EPS ATM Services Private Limited
CIN : U74120MH2012PTC234605
Authorised Capital (in Rs.) : 1,00,000/-
Paid up Capital (in Rs.) : 1,00,000/-
Date of Incorporation : 17/08/2012
Regd. Office Address : 518-535, F WING, 5th FLOOR SOLARIS - I,
SAKI VIHAR ROAD, ANDHERI (EAST),
MUMBAI - 400072.

B. SIGNIFICANT ACCOUNTING POLICIES:-

1. Basis of Accounting (AS 1):

The Financial Statement of the Company have been prepared and presented in accordance with Generally Accepted Accounting Principles (GAAP) on the historical cost convention on the accrual basis GAAP comprises accounting Standards notified by Central Government of Indian under section 133 Companies Act, 2013, other Pronouncement of Institute of Chartered Accountant of India and the provisions of The Companies Act 2013.

2. Inventories (AS 2):

The Company does not have any Stock in Trade during Current Financial



3. Cash Flow Statements (AS 3):

The company is required to prepare cash flow statement and accordingly the same is prepared.

4. Contingencies and Events Occurring after The Balance Sheet Date (AS 4):

There are no Events occurring after balance sheet date to be considered in preparation of Financial Statements.

5. Net Profit or Loss, Prior period Items and Changes in Accounting Policies (AS 5):

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

<u>Particulars</u>	<u>Year Ended on</u> <u>31/03/2016</u>	<u>Year Ended on</u> <u>31/03/2015</u>
Income	1,40,97,88,294.00	1,25,96,33,098.53
Expenditure	1,39,67,03,500.40	1,24,55,04,453.22
Profit / Loss before Depreciation	1,30,84,793.60	1,41,28,645.31
Less: Depreciation	0.00	0.00
Profit / Loss Exception / Prior Period Items	1,30,84,793.60	1,41,28,645.31
Less: Provisions for Taxation	43,58,774.00	45,84,041.00
Less : Provision For Deferred Tax Liability	0.00	0.00
Profit & Loss from Discontinuing Operations	0.00	0.00
Profit / Loss After Tax	87,26,019.60	95,44,604.31
Profit / Loss Brought Forward	1,57,64,069.49	62,19,465.18
Less: Transfer/ Adjustment During the year	-2,40,47,904.00	0.00
Profit / Loss carried forward to Balance sheet	4,42,185.09	1,57,64,069.49

6. Depreciation (AS 6):

As there is no fixed asset thus no depreciation charged.



7. Revenue Recognition (AS 9):

Revenue is recognized only when it can be reliably measured and it is reasonable to expect ultimate collection. Revenue from operations excludes Services and is net of Service Tax, Value Added Tax.

8. Fixed Assets (AS 10):

Fixed assets are stated at cost of acquisition and subsequent improvement thereto including tax, duties, freight and other incidental expenses related to acquisition and installation. There is no Fixed Assets Purchased during the year.

9. Investment (AS 13):

No Investment has been made during the year.

10. Employee benefits (AS 15):

No Provision for gratuity has been made as no employee is entitled to this benefit.

11. Related Party Disclosures (AS 18):

The International Accounting Standards Board (IASB), in International Accounting Standard (IAS) 24, Related Party Disclosures states that related party relationships are a normal feature of commerce and business. The transactions are as follows:

A. Name of the Related Party & Nature of Relationship

a. Company in which Directors are interested:

Electronic Payment and Services Private Ltd.

b. Key Managerial Personnel & their Relatives:

Mr. Mani Mamallan

Mrs. Vidya Mamallan



B. Transactions with Related Parties

Nature of Transaction	Company in which directors are interested	Key Personnel & their Relatives	Managerial & their
Advances Paid	1,68,29,310.00/-	-	
Advances Received	1,65,65,597.00/-	-	
Receiving of Services	128,91,17,121.10/-	-	
Back Office Fees	-	-	
Sales	-	-	
Remuneration	-	-	
Salary	-	-	
Rent	-	-	

12. Operating Lease (AS 19):

The Lease Rent under operating leases is recognized in the profit & loss account and there are no financial lease transactions.

13. Earnings Per Share (AS 20):

		2015-16	2014-15
Net Profit / Loss for the period attributable to Equity Shareholders	Rupees	4,42,185.09	95,44,604.31
Weighted Average Number of Equity Shares outstanding	Number	10000	10000
Basic Earnings Per Share (Face Value of Rs. 10 each)	Rupees	872.60	954.46
Diluted Earnings Per Share (Face Value of Rs. 10 each)	Rupees	872.60	954.46

14. Taxation (AS 22) :

Current Year:

Provision for taxation has been made for the current year on taxable Income.

Deferred Tax:

No Deferred tax asset/ liability is recognized in view of accumulated losses & unabsorbed depreciation on the consideration of prudence value.

15. Impairment Of Assets (AS 28) :

During the year no asset is found to be carried at an amount higher than its recoverable value so, no provision for impairment is required to be made.



16. Contingent Liabilities And Contingent Assets (AS 29):

Contingent Liabilities or Contingent Assets are generally not provided for and are disclosed by way of notes on accounts.

17. Details of Micro , Medium & Small Enterprises:

The company has no due to micro and small enterprises during the year ended March 31, 2016 and March 31, 2015 and as at 31st March 2016 and as at 31st March 2015.

18. Payments To Auditors (Excluding Service Tax):

Particulars	Current Year	Previous Year
As Auditors' - Statutory Audit	Rs.1,00,000.00	Rs. 1,00,000.00
For Taxation Matter	Rs. 50,000.00	Rs. 50,000.00
For Company Law Matter	NIL	NIL
For Management Services	Rs. 50,000.00	Rs. 50,000.00
For Other Services	Rs. 55,464.00	Rs. 66,630.00
Reimbursement of Expenses	NIL	NIL
TOTAL	Rs. 3,05,464.00	Rs. 2,66,630.00

19. Use of Estimates:

The presentation of financial statements requires estimates and assumptions to be made that affect the reported amount of assets and liabilities on the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Difference between the actual results and the estimates are recognized in the period in which the results are known/materialized.



20. As per the resolution dated 07/12/2015, the Board of Directors have approved the transfer of **7,400 Shares** (F.V of Rs. 10 each) to **M/s Electronic Payment and Services Private limited** which were previously held by M/s CIS Bureaus Facility Services Private limited for a consideration as approved in the Board Meeting.
21. Due to the transfer of shares taken place between M/s CIS Bureaus Facility Services Private limited and Electronic Payment and Services Private Limited, wherein the latter have become the major Shareholder and hence there is a change in the name of Company from M/s CISB ATM Services Private Limited to **M/s EPS ATM Services Private Limited** with effect from 01/03/2016.
22. The Company has declared Final dividend as per resolution dated 30/09/2015 amounting to Rs.150 Lacs from the accumulated profits of last year and Interim Dividend as per resolution dated 23/12/2015, from the current year's profit amounting to Rs. 49.55 Lacs. The company has paid Dividend Distribution Tax amounting to Rs.30.84 lacs and Rs. 10.08 lacs respectively.
23. During the year the company has provided for Doubtful Debts amounting to Rs. 96.44 lacs (i.e. Rs. 65.22 lacs of Indian Overseas Bank and Rs. 30.91 lacs of Bank of India). Further, there has been doubtful debt written off amounting to Rs. 4.89 lacs as per the board resolution dated 23/05/2016.
24. **Other additional information required pursuant to Part II of Revised Schedule VI of The Companies Act, 2013 is as under:**
- a) The Company follows the system of disclosing the Revenue as Net of Service Tax and Tax payable has been shown under Duties & Taxes; however as per the requirements of Part II of Revised Schedule VI the Company is required to disclose Gross Revenue and Tax Payable as an indirect expense. The Format of the same is as under:



Particulars	Current Year	Previous Year
Gross Revenue	160,31,47,901.85	141,22,96,912.57
Service Tax	(19,20,55,092.26)	(15,26,63,814.04)
Swachh Bharat Cess	<u>(23,75,705.09)</u>	-----
Net Revenue	140,87,17,104.50	125,96,33,098.53

b) As required by Note 2 (A) to General Instructions for Preparation of Statement of Profit & loss, the Net Income derived from the Sale of Services during the year is Rs. 140,87,17,104.50/-

25. Additional information pursuant to the provisions of Part IV of Revised Schedule VI of The Companies Act, 2013 are as per the Details of The Act.

