

Independent auditor's report

To the Members of JKT Consulting Limited

Report on the audit of the financial statements

Opinion

1. We have audited the financial statements of JKT Consulting Limited ("the Company"), which comprise the Balance Sheet as at March 31, 2019, the statement of Profit and Loss, the Cash Flow Statement for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.
2. 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 Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2019, its profit, and its cash flows for the year ended on that date.

Basis for Opinion

3. We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Information

4. The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Director's report, but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.



Responsibilities of management and those charged with governance for the financial statements

5. The Company's Board of Directors is responsible for the matters stated in section 134(5) of 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. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.
6. In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so. Those Board of Directors are also responsible for overseeing the company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

7. Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.
8. As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:
 - Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
 - Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances; but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
 - Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.



- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
 - Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
9. We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Report on Other Legal and Regulatory Requirements

10. As required by the Companies (Auditor's Report) Order, 2016 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the "Annexure A" a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.
11. As required by Section 143(3) of the Act, we report that:
- (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
 - (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
 - (c) The Balance Sheet, the Statement of Profit and Loss, and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.
 - (d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
 - (e) On the basis of the written representations received from the directors as on March 31, 2019 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2019 from being appointed as a director in terms of Section 164 (2) of the Act.
 - (f) Clause (i) of Section 143(3) of the Act is not applicable pursuant to notification G.S.R. 583(E) dated June 13, 2017.
 - (g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
 - i. The Company does not have any pending litigations which would impact its financial position.



- ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
- iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

For SNMG & Co.
FRN: 004921N
Chartered Accountants



A handwritten signature in blue ink, appearing to read "Rakesh Kumar".

Rakesh Kumar
Partner
M.No. 083911

Place: New Delhi
Date: 03.09.2019
UDIN:19083911AAAACZ3529

"Annexure A" to Independent Auditor's Report

The Annexure referred to in Independent Auditor's Report to the members of JKT Consulting Limited on the financial statements for the year ended March 31, 2019, we report that:

- i. (a) The Company is maintaining proper records showing full particulars, including quantitative details and situation of fixed assets.
(b) The fixed assets of the Company have been physically verified by the Management during the year and no material discrepancies have been noticed on such verification. In our opinion, the frequency of verification is reasonable.
(c) The Company does not own any immovable properties and, therefore, the provisions of Clause (i)(c) of the said Order are not applicable to the Company.
- ii. The company is not having inventory during the year, hence the said clause is not applicable.
- iii. The Company has not granted any loans, secured or unsecured, to companies, firms or other parties covered in the register maintained under Section 189 of the Act. Therefore, the provisions of Clause (iii), (iii)(a), (iii)(b) and (iii)(c) of the said Order are not applicable to the Company.
- iv. In our opinion and according to the information and explanations given to us, the company has complied with the provisions of section 185 and 186 of the Companies Act, 2013 in respect of loans, investments, guarantees, and security.
- v. The Company has not accepted any deposits from the public within the meaning of Sections 73, 74, 75 and 76 of the Act and the Rules framed there under to the extent notified.
- vi. The Central Government of India has not specified the maintenance of cost records under sub-section (1) of Section 148 of the Act, in respect of the activities carried on by the company.
- vii. (a) According to information and explanations given to us and on the basis of examination of the books of account, and records, the Company has been generally regular in depositing undisputed statutory dues including provident fund, income-tax, duty of customs, goods and service tax and any other statutory dues with the appropriate authorities. According to the information and explanations given to us, no undisputed amounts payable in respect of the above were in arrears as at March 31, 2019 for a period of more than six months from the date on when they become payable.
(b) According to the information and explanations given to us and the records of the Company examined by us, there are no dues of income-tax, duty of customs and goods and service tax which have not been deposited on account of any dispute.
- viii. In our opinion and according to the information and explanations given to us, the Company has not defaulted in the repayment of of loans or borrowings to a financial institution, bank, Government or dues to debenture holders.



- ix. Based upon the audit procedures performed and the information and explanations given by the management, the company has not raised moneys by way of initial public offer or further public offer including debt instruments and term Loans. Accordingly, the provisions of clause (ix) of the Order are not applicable to the Company.
- x. During the course of our examination of the books and records of the Company, carried out in accordance with the generally accepted auditing practices in India, and according to the information and explanations given to us, we have neither come across any instance of material fraud by the Company or on the Company by its officers or employees, noticed or reported during the year, nor have we been informed of any such case by the Management.
- xi. Based upon the audit procedures performed and the information and explanations given by the management, the provisions of section 197 read with Schedule V to the Companies Act are not applicable to the company. Accordingly, the provisions of clause (xi) of the Order are not applicable to the Company.
- xii. In our opinion, the Company is not a Nidhi Company. Therefore, the provisions of clause (xii) of the Order are not applicable to the Company.
- xiii. The Company has entered into transactions with related parties in compliance with the provisions of the section 188 of the Act. The details of such related party transactions have been disclosed in the financial statements as required under Accounting Standard 18, Related Party Disclosures specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. Further, the Company is not required to constitute an Audit Committee under section 177 of the Act, and accordingly, to this extent, the provisions of clause (xiii) of the Order are not applicable to the company.
- xiv. The Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year under review. Accordingly, the provisions of Clause (xiv) of the Order are not applicable to the Company.
- xv. The Company has not entered into any non-cash transactions with its directors or persons connected with him. Accordingly, the provisions of Clause (xv) of the Order are not applicable to the Company.
- xvi. The Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, the provisions of Clause (xvi) of the Order are not applicable to the Company.

For SNMG & Co.
FRN: 004921N
Chartered Accountants



Rakesh Kumar
Partner
M.No. 083911

Place: New Delhi
Date: 03.09.2019
UDIN:19083911AAAACZ3529

BALANCE SHEET AS AT MARCH 31, 2019

Particulars	Notes	As at March 31, 2019 (Rs.)	As at March 31, 2018 (Rs.)
I EQUITY AND LIABILITIES			
Shareholders' Funds			
(a) Share Capital	3	8,600,000	8,600,000
(b) Reserve and Surplus	4	(41,045,833)	(51,115,433)
Non- Current Liabilities			
(a) Long term borrowings	5	-	-
(b) Long term provisions	6	5,937,039	3,211,422
Current Liabilities			
(a) Short term borrowings	7	50,333,770	83,172,830
(b) Trade Payables	8	3,957,745	3,168,849
(c) Other current liabilities	9	11,609,752	18,510,525
(d) Short term provisions	10	1,792,454	1,891,100
TOTAL		41,184,927	67,439,292
II ASSETS			
Non Current Assets			
(a) Fixed Assets	11		
Tangible assets		536,102	587,188
(b) Deferred tax assets (net)	12	9,186,544	11,785,470
(c) Long term loans and advances	13	5,644,164	3,063,700
(d) Other Non Current assets	14	-	-
Current Assets			
(a) Trade Receivables	15	13,211,582	25,261,847
(b) Cash and cash equivalents	16	1,944,003	9,351,416
(c) Short term loans and advances	17	8,786,088	16,997,095
(d) Other current assets	18	1,876,444	392,576
TOTAL		41,184,927	67,439,292

This is the balance sheet referred to in our audit report of even date.
The notes are an integral part of these financial statements.

For SNMG & Co
Chartered Accountants
Firm Reg. No.: 04921N

Rakesh Kumar
Partner
M.No.:083911

Place : New Delhi
Date: 03.09.2019

UDIN: 19003911 AAAACZ 3529

For and on behalf of Board of Directors
of JKT Consulting Limited

Satish Chandra Gupta
Director
DIN:01595040

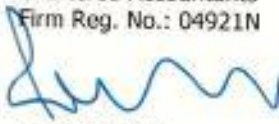
Babu Abraham
Director
DIN:00532197


STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED MARCH 31, 2019

Particulars	Notes	Year ended March 31, 2019 (Rs.)	Year ended March 31, 2018 (Rs.)
Revenue			
I Revenue from operation	19	81,468,935	70,360,873
II Other Income	20	1,245,308	1,240,593
Total revenue		82,714,243	71,601,466
III Expenses			
(a) Purchase Computer Hardware/Software	21	5,904,421	2,251,429
(b) Employee Benefit Expenses	22	37,814,227	47,364,389
(c) Other Expenses	23	17,602,260	12,602,860
(d) Finance Costs	24	8,673,721	9,267,384
(e) Depreciation and Amortization expense	25	-51,088	516,536
Total expenses		70,045,717	72,002,598
IV Profit Before Exceptional & Extraordinary Items & Tax		12,668,526	(401,131)
Exceptional & Extraordinary Items		-	-
V Profit Before Tax		12,668,526	(401,131)
VI Tax Expenses			
(a) Current Tax(Provision)		2,609,464	79,590
(b) Deferred Tax		2,598,926	2,670,958
(c) Mat Credit for the Year		(2,609,464)	(79,590)
VII Profit for the Year		10,069,600	(3,072,089)
VIII Earnings per Equity Share:	29		
(a) Basic		11.71	(3.57)
(b) Diluted		11.71	(3.57)

This is the statement of profit and loss referred to in our report of even date
The notes are an integral part of these financial statements

For SNMG & Co
Chartered Accountants
Firm Reg. No.: 04921N


Rakesh Kumar
Partner
M.No.:083911



Place : New Delhi
Date:03.09.2019

UDIN: 19083911AAAAC23529

For and on behalf of Board of Directors
of JKT Consulting Limited


Satish Chandra Gupta
Director
DIN:01595040


Babu Abraham
Director
DIN:00532197

CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2019

Particulars	Year ended March 31, 2019 (Rs.)	Year ended March 31, 2018 (Rs.)
A. Cash Flow from Operating Activities		
Profit Before Tax	12,668,526	(401,131)
Adjustment For:		
Depreciation & Amortization	51,088	516,536
Loss on Sale of Assets		
Bad Debt written off	6,482,042	1,698,383
Interest Expenses	8,672,401	9,089,316
Interest Income	(94,760)	(73,540)
Operating profit before working capital changes	27,779,297	10,829,564
Adjustments For:		
(Increase)/decrease in Sundry Debtors	5,568,223	23,034,829
(Increase)/decrease in Loans, Advances & Other assets	4,146,675	4,627,524
Increase/(decrease) in Trade Payable	788,896	(3,219,565)
Increase/(decrease) in CL & Provisions	(4,273,802)	(734,785)
Cash Generated from operations	34,009,289	34,537,566
Direct Tax Paid	-	-
Net Cash Flow from Operating Activities	34,009,289	34,537,566
B. Cash Flow From Investing Activities		
Purchase of Fixed Assets	-	-
Proceeds from sale of Fixed Assets	-	-
Interest Income	94,760	73,540
Fixed Deposit placed with banks having original maturity over three months closing	(1,562,694)	(1,333,748)
Fixed Deposit with banks matured having original maturity over three months opening	1,333,748	306,307
Net Cash flow from Investing Activity	(134,186)	(953,901)
C. Cash flow from Financing Activities		
Proceeds (Repayment) of short term borrowings	(32,839,061)	(18,047,517)
Proceeds (Repayment) of Long term borrowings	-	(1,039,195)
Interest Paid	(8,672,401)	(9,089,316)
Net Cash flow from Investing Activity	(41,511,462)	(28,176,028)
Net increase/(decrease) in cash and cash equivalent during the year(A+B+C)	(7,636,358)	5,407,637
Cash & Cash Equivalent at the beginning of the Year	8,017,668	2,610,031
Cash & Cash Equivalent at the end of the Year	381,309	8,017,668
Cash & Cash Equivalents:		
Cash On Hand	7,432	259,166
On Current Accounts	373,877	7,758,502
	381,309	8,017,668

Note

1) Cash & Cash Equivalents components are as per Note 16 of the Financial Statements.

As Per Our Report of Even Date Attached
For **SNMG & CO**

Chartered Accountants
Firm Reg. No.: 049211N

Rakesh Kumar
Partner
M.No.:083911



For and on behalf of Board of Directors
JKT Consulting Limited

Satish Chandra Gupta
Director
DIN:01595040

Babu Abraham
Director
DIN:00532197

Place : New Delhi
Date: 03.09.2019

UDIN: 19003911AAAACZ3529

JKT CONSULTING LIMITED
Notes Forming part of Financial Statement

1). CORPORATE INFORMATION

JKT Consulting Limited (CIN: U74140DL2007PLC160160) was incorporated on 06.03.2007 as a Public Limited Company. The Certificate of Commencement of Business was granted to it by the Registrar of Companies, NCT of Delhi and Haryana with effect from 19.06.2007. The company has its Registered Office at A-2, Local Shopping Complex, Masjid Moth, Greater Kailash - II, New Delhi - 110048 and its corporate office at F-2 & 3, Sector 3, Noida 201301. The Company is a wholly owned subsidiary of M/s JK Technosoft Limited and the main objectives of the Company are to provide Business solution through ERP Solution, Business Processes Solutions and consultation in the field of Computer Science including planning, preparation of feasibility and other various application systems, market planning, research and development, training, designing, data processing and provide consultancy in the field of project planning, networking, office automation, telecommunication and other related areas to its clients in India and abroad.

2). SIGNIFICANT ACCOUNTING POLICIES**A Basis of Preparation**

These financial statements have been prepared in accordance with the generally accepted accounting principles in India under the historical cost convention on accrual basis. Pursuant to section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014, till the standards of accounting or any addendum thereto are prescribed by Central Government in consultation and recommendation of the National Financial Reporting Authority, the existing Accounting Standards notified under the Companies Act, 1956 shall continue to apply. Consequently, these financial statements have been prepared to comply in all material aspects with the accounting standards notified under section 211(3c) [Companies (Accounting Standard) Rules, 2006, as amended] and other provisions of the Companies Act, 2013.

All assets and liabilities have been classified as current or non-current as per the Company's operating cycle and other criteria set out in the Schedule III to the Companies Act, 2013. Based on the nature of services and the time between the acquisition of assets for processing and their realization in cash and cash equivalents, the Company has ascertained its operating cycle as 12 months for the purpose of current - non current classification of assets and liabilities.

B Use of Estimates

The preparation of financial statements requires the management to make estimates and assumptions considered in the reported amounts of assets and liabilities, including the disclosure of contingent liabilities as of the date of the financial statements and the reported income and expenses during the reporting period like provision for employee benefits, provision for doubtful debts, useful lives of fixed assets, calculation of work in progress and provision for taxation etc. The Management believe that the estimates used in preparation of the financial statements are prudent and reasonable. Future results could differ due to these estimates between the actual results and the estimates are recognized in the periods in which the results are know/ materialize.

C Revenue Recognition

The company derives its revenues primarily from software and Education services. Revenue from software development on time and material basis is recognized as the related services are rendered. Revenue from fixed price contracts is recognized using the milestone completion certificate as per contract or work order. Pre-received Income represent the excess of billing over cost and earning while accrued income represent the excess of cost and earning over billing. Maintenance revenue is recognized over period of maintenance contract. Education/ Training Revenue is recognized on a time proportion basis taking into account the time spent thereon compared with the scheduled completion thereof and the total course fee. Revenue from Sale of Software is recognized on delivery of goods by transferring all risk and reward to customers.

D Tangible Assets and Capital work-in-progress

Tangible Assets are stated at acquisition cost, net of accumulated depreciation and accumulated impairment losses, if any. Cost of acquisition is inclusive of freight, duties, taxes and other directly attributable expenses incurred to bring the assets to their working condition for intended use.

Subsequent costs related to an item of Property, Plant & Equipment are recognised in the carrying amount of the item if the recognition criteria are met.

E Intangible Assets

Intangible assets are recorded at the consideration paid for acquisition of such assets and are carried at cost less accumulated amortization and impairment.

F Depreciation and Amortization**Tangible Fixed Assets**

Depreciation on fixed assets is provided using straight line method as per the useful life prescribed in Schedule II of the Companies Act, 2013.

In respect of fixed assets whose useful life has been revised, the unamortized depreciable amount is charged over the revised remaining useful life.

Intangible Fixed Assets

The intangible assets are amortized over a period of three years based on its estimated useful life and the amortized period are reviewed at the end of each financial year.



G Impairment of Assets

The carrying amount of assets, other than inventories is reviewed at each balance sheet date, to determine whether there is any indication of impairment. If any such indication exists, the recoverable amount of assets is estimated.

An impairment loss is recognized, whenever the carrying amount of assets or its cash generating units exceeds its recoverable amount. The recoverable amount is the greater of the asset's net selling price and value in use which is determined based on the estimated future cash flow generated from the continuing use of an asset and from its disposal at the end of its useful life, discounted to their present value.

An impairment loss is reversed, if there has been a change in the estimates made to determine and recognize the recoverable amount in the earlier year.

H Inventories

Closing stock (Traded) has been valued at lower of cost or net realizable value. Closing stock of Work-in-Progress has been valued at Cost plus appropriate overheads, as certified by the Management.

I Foreign Currency Transactions**Initial Recognition**

Foreign currency transactions are recorded in the reporting currency by applying to the foreign currency amount the exchange rate between the reporting currency and the foreign currency at the date of the transaction.

Conversion

Foreign currency monetary items are reported using the closing rate. Non - monetary items which are carried in terms of historical cost denominated in a foreign currency, are reported using the exchange rate at the date of the transaction; and non monetary items which are carried at fair value or other similar valuation denominated in a foreign currency are reported using the exchange rates that existed when the values were determined.

Exchange Differences

Exchange differences arising on the settlement of monetary items or on restatement of monetary items at rates different from those at which they were initially recorded during the period, are recognized as income or as expenses in the period in which they arise.

J Provision for Current and Deferred Tax

Current tax is the amount of tax payable on the taxable income for the year as determined in accordance with the applicable tax rates and the provisions of the Income Tax Act, 1961 and other applicable tax laws.

Minimum Alternate Tax (MAT) paid in accordance with the tax laws, which gives future economic benefits in the form of adjustment to future income tax liability, is considered as an asset if there is convincing evidence that the Company will pay normal income tax. Accordingly, MAT is recognized as an assets in the Balance Sheet where it is probable that future economic benefits associated with it will flow to the Company.

Deferred tax is recognized on timing differences between the accounting income and the taxable income for the year and quantified using the tax rates and laws enacted or substantively enacted as on the balance sheet date. Deferred tax liabilities are recognized for all timing differences. Deferred tax assets are recognized only to the extent there is a reasonable certainty that assets can be realized in future. However, where there is unabsorbed depreciation or carry forward of losses and item related to capital losses, deferred tax assets are recognized only if there is a virtual certainty supported by convincing evidence of realization of such assets.

K Retirement Benefits**Gratuity**

The Company provides for gratuity, a defined benefit retirement plan covering eligible employees. The Gratuity Plan provides a lump-sum payment to vested employees at retirement, death, incapacitation or termination of employment, of an amount base on the respective employee's salary and the tenure of employment with the company.

Liabilities with regard to the Gratuity Plan are determined by actuarial valuation, performed by an independent actuary, at each Balance Sheet date using the projected unit credit method. The Company recognized the net obligation of the gratuity plan in the Balance Sheet as an asset or liability, respectively in accordance with Accounting Standard (AS) 15, "Employee Benefits". Actuarial gains and losses arising from experience adjustments and changes in actuarial assumption are recognized in the Statement of Profit and Loss in the period in which they arise.

Provident fund

Eligible employees receive benefits from a provident fund, which is a defined benefit plan. Both the employee and the Company make monthly contributions to the provident fund plan equal to a specified percentage of the employee's salary. The Company contributes the same to Regional Provident Fund Corporation, New Delhi. The Employee Deposit Link Scheme (EDLI) and Employee Pension Fund are covered by RPFC, New Delhi.



Compensated absence

The employees of the Company are entitled to compensated absences which are both accumulating and non-accumulating in nature. The expected cost of accumulating compensated absence is determined by actuarial valuation using projected unit credit method on the additional amount expected to be paid/ availed as a results of the unused entitlement that has accumulated at the Balance Sheet date. Expenses on non-accumulating compensated absences is recognized in the period in which the absence occurs.

L Lease

Leases where the lessor effectively retains substantially all the risks and benefits of ownership of the leased assets are recognized as operating leases. Operating Lease payments are recognized as an expenses in the statement of profit and loss as per the lease terms.

Assets leased by the Company in its capacity as lessee where substantially all the risks and rewards of ownership vest in the Company are classified as finance lease. Such leases are capitalized at the inception of the lease and charged off in accordance with the applicable terms/ years of lease.

M Provisions, Contingent Liabilities and Contingent Assets

A provision is recognized when the company has a present obligation as a result of past events and it is probable that an outflow of resources will be required to settle the obligation, in respect of which a reliable estimate can be made. Provisions (excluding retirement benefits) are not discounted to their present value and are determined based on best estimates required to settle the obligation at the balance sheet date. These are reviewed at each balance sheet date and are adjusted to reflect the current best estimates. Contingent liabilities are not recognized but are disclosed in the notes to accounts. A contingent asset is neither recognized nor disclosed in financial statements.

N Earning Per Share

Basic earning per share is computed by dividing the Net Profit after tax by the weighted average number of equity shares outstanding during the period.

Diluted earnings per shares is computed by dividing the Net profit after tax by the weighted average number of equity shares considered for deriving basic earnings per share and also the weighted average number of equity share that could have been issued upon conversion of all dilutive potential shares, if any.

O Cash and Cash Equivalent

Cash comprises cash on hand and demand deposits with banks. Cash equivalents are short-term balances (with an original maturity of three months or less from the date of acquisition) and which are subject to insignificant risk of changes in value.

P Cash Flow Statement

Cash Flows are reported using indirect method, whereby the Net Profit before tax is adjusted for the effects of transactions of a non-cash nature, any deferrals or accruals of past or future operating cash receipts or payments and item of income or expense associated with investing or financing cash flows. The cash flows from operating, investing and financing activities are segregated.



CA

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Notes Forming part of Financial Statement

3) SHARE CAPITAL

Authorized

1,000,000 Equity Shares (March 31, 2018: 1,000,000) of Rs. 10 each

As at March 31, 2019 (Rs.)	As at March 31, 2018 (Rs.)
10,000,000	10,000,000
10,000,000	10,000,000

Issued, subscribed and fully paid-up

860,000 Equity Shares (March 31, 2018: 860,000) of Rs. 10 each

8,600,000	8,600,000
8,600,000	8,600,000

(a) Reconciliation of number of Shares

	As at March 31, 2019		As at March 31, 2018	
	Number of Shares	Amount	Number of Shares	Amount
Equity Shares				
Balance as at the beginning of the year/ period	860,000	8,600,000	860,000	8,600,000
Add: Issued during the year/ period	-	-	-	-
Balance as at the end of the year/ period	860,000	8,600,000	860,000	8,600,000

b) Terms/ right attached to the Equity Shares

The company has only one class of equity shares having a par value of ` 10 per share. Each holder of equity shares is entitled to one vote per share.

In the event of liquidation of the company, the holders of equity share will be entitled to receive remaining assets of the Company, after distribution of all preferential amounts, if any. The distribution will be in proportion to the number of equity shares held by the shareholders.

c) Details of Shareholding holding more than 5% shares in the company

Equity Share of ` 10/- Each

JK Technosoft Limited
Others-Subscribers to MOA

As at March 31, 2019 No. of Shares	As at March 31, 2018 No. of Shares
859,994	859,994
6	6

4) RESERVES AND SURPLUS

Surplus/ (Deficit) in statement of profit and loss

Balance as at the beginning of the year/ period

Profit/ (Loss) for the year/ period

Balance as at the end of the year/ period

As at March 31, 2019 (Rs.)	As at March 31, 2018 (Rs.)
(51,115,433)	(48,043,344)
10,069,600	(3,072,089)
(41,045,833)	(51,115,433)

5) LONG TERM BORROWINGS

Unsecured

Loan From Bank

Axis Bank Limited

Total

As at March 31, 2019 (Rs.)		As at March 31, 2018 (Rs.)	
Current	Non Current	Current	Non Current
-	-	1,039,195	-
-	-	1,039,195	-



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6) LONG TERM PROVISIONS

	As at March 31, 2019 (Rs.)	As at March 31, 2018 (Rs.)
Provision for employee benefits		
Gratuity	3,092,341	1,768,037
Leave Encashment	2,844,698	1,443,385
	5,937,039	3,211,422

7) SHORT TERM BORROWINGS

	As at March 31, 2019 (Rs.)	As at March 31, 2018 (Rs.)
Secured		
Working capital Loan from Bank Axis Bank Limited	7,891,192	7,850,343
	7,891,192	7,850,343

(Working capital Loan from Axis Bank Limited, Secured by present & future present Assets, tenure one year with 12.85% P.A. rate of interest)

Other borrowings (from entities other than bank)

Williamson Financial Services Limited (Payable on Demand, Interest rate 15% p.a.)	7,500,000	10,000,000
JKT Learning Solutions Pvt. Ltd.	209,340	

Loan and Advances from related parties

JK Technosoft Limited (Payable on Demand, Interest rate 10% p.a)	34,733,237	65,322,487
	42,442,577	75,322,487
	50,333,770	83,172,830

8) TRADE PAYABLES

	As at March 31, 2019 (Rs.)	As at March 31, 2018 (Rs.)
Salary Payable	2,286,806	2,615,625
Trade Payable	1,670,939	553,224
Other Payables		
	3,957,745	3,168,849

9) OTHER CURRENT LIABILITIES

	As at March 31, 2019 (Rs.)	As at March 31, 2018 (Rs.)
Current maturities on long term debt (Refer Note No. 5)		1,039,195
Interest accrued and due on borrowings		14,015,600
Advance from Customers	6,892,308	102,846
Statutory Dues	4,512,852	2,654,586
Payable to Employees	63,183	227,882
Other Payables (Including outstanding liabilities)	141,409	470,416
	11,609,752	18,510,525



10) SHORT TERM PROVISIONS

	As at March 31, 2019 (Rs.)	As at March 31, 2018 (Rs.)
Provision for employee benefits		
Gratuity Payable	797,206	842,672
Leave Encashment Payable	995,248	1,048,428
	1,792,454	1,891,100

12) DEFERRED TAX ASSETS (NET)

	As at March 31, 2019 (Rs.)	As at March 31, 2018 (Rs.)
Deferred Tax Liabilities(Reversal)		
Depreciation and Amortization	322,861	342,368
Deferred Tax Assets		
Provision for Expenses	3,285,002	2,415,227
Unabsorbed Loss/ Depreciation	5,578,681	9,027,875
Deferred Tax Assets (Net)	9,186,544	11,785,470

13) LONG TERM LOAN AND ADVANCES

	As at March 31, 2019 (Rs.)	As at March 31, 2018 (Rs.)
(Unsecured and Considered Good)		
Security Deposit-LT	382,931	411,931
Mat Credit Receivable	5,261,233	2,651,769
	5,644,164	3,063,700

14) OTHER NON CURRENT ASSETS

	As at March 31, 2019 (Rs.)	As at March 31, 2018 (Rs.)
Sales Tax (Deposits for Appeal)	-	-
	-	-

15) TRADE RECEIVABLES

	As at March 31, 2019 (Rs.)	As at March 31, 2018 (Rs.)
Unsecured		
Over six months		
Considered Good	6,854,929	18,771,577
Considered Doubtful	-	-
Others		
Considered Good	10,435,218	10,767,270
Considered Doubtful	-	-
Less: Provision for Doubtful Receivables	4,078,565	4,277,000
	13,211,582	25,261,847

16) CASH AND CASH EQUIVALENTS

	As at March 31, 2019 (Rs.)	As at March 31, 2018 (Rs.)
Balance with Banks	373,877	7,758,502
Cash on hand	7,432	259,166
	381,309	8,017,668
Other bank balances		
Fixed Deposit with Bank	1,562,694	1,333,748
	1,944,003	9,351,416



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JKT CONSULTING LIMITED
NOTES TO THE FINANCIAL STATEMENTS

Note No. 11 FIXED ASSETS

Particulars	Gross Block				Depreciation				Net Block	
	As at April 1, 2018	Addition	Assets w/o during the year	As at March 31, 2019	As at April 1, 2018	Dep. for the year	Less. Dep for assets sold	Prior period depreciation	Total depreciation	As at March 31, 2019
TANGIBLE ASSETS:										
Computer and Data Processing Units:	6,773,170	-	-	6,773,170	6,591,621	3,503	-	-	6,595,124	178,046
Electrical Installations & Equipments:	1,057,941	-	-	1,057,941	938,964	29,149	-	-	968,113	89,828
Electrical Fittings	311,119	-	-	311,119	267,713	14,329	-	-	282,042	29,077
Air Conditioner	102,204	-	-	102,204	40,662	10,352	-	-	51,014	51,190
UPS/ Batteries	637,118	-	-	637,118	626,822	3,681	-	-	630,503	6,615
Office Equipments	7,500	-	-	7,500	3,767	787	-	-	4,554	2,946
Office Equipments:	138,267	-	-	138,267	110,474	9,133	-	-	119,607	18,660
Fire Fighting System	69,724	-	-	69,724	66,238	-	-	-	66,238	3,486
Telephones instrument/ System	68,543	-	-	68,543	44,236	9,133	-	-	53,369	15,175
Furnitures and Fittings:	3,818,682	-	-	3,818,682	3,559,813	9,303	-	-	3,569,116	249,566
SUB TOTAL	11,788,060	-	-	11,788,060	11,200,872	51,088	-	-	11,251,959	536,102
INTANGIBLE ASSETS:										
Computer Software	1,155,000	-	-	1,155,000	1,155,000	-	-	-	1,155,000	-
SUB TOTAL	1,155,000	-	-	1,155,000	1,155,000	-	-	-	1,155,000	-
TOTAL	12,943,060	-	-	12,943,060	12,355,872	51,088	-	-	12,406,959	536,102
Previous Year	12,943,060	-	-	12,943,060	11,839,335	516,536	-	-	12,355,872	587,188



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17) SHORT TERM LOANS AND ADVANCES

Unsecured and Considered Good

	As at March 31, 2019 (Rs.)	As at March 31, 2018 (Rs.)
JKT Learning Solutions Pvt. Ltd.	-	-
Advance to Vendors/ Suppliers	-	74,472
Security Deposit-ST	-	-
Loan and Advances to Staff (Incl. FFS recovery)	103,132	51,508
Advance Income Tax(Net of Provision)		
Previous years	6,158,057	
Current Year	5,134,363	
Less: Provision for income tax	2,609,464	
	8,682,956	16,871,115
	8,786,088	16,997,095

18) OTHER CURRENT ASSETS

Unsecured and Considered Good

	As at March 31, 2019 (Rs.)	As at March 31, 2018 (Rs.)
Income Accrued	1,721,126	131,032
Prepaid Expenses	119,860	166,346
Sales Tax Receivable*	-	74,000
GST Receivable	35,458	21,198
	1,876,444	392,576

19) REVENUE FROM OPERATIONS

Income from Services

	Year ended March 31, 2019 (Rs.)	Year ended March 31, 2018 (Rs.)
Information Services and Consulting Services:		
Domestic	66,136,294	56,061,217
Export	-	-
Commercial Coaching and Training Services:		
Domestic	6,767,766	9,423,071
Deemed Export (SEZ)	2,365,233	2,522,585
Sale of Hardware & Software		
Domestic	6,199,642	2,354,000
Deemed Export (SEZ)	-	-
	81,468,935	70,360,873

20) OTHER INCOME

	Year ended March 31, 2019 (Rs.)	Year ended March 31, 2018 (Rs.)
Interest	94,760	73,540
Reimbursement of Expenses	47,988	20,760
Notice Period Recovery	20,000	16,532
Balance Written off	-	772,015
Misc. Recovery	2,800	13,814
Excess Provision Written back	-	-
Interest on Income Tax Refund	1,079,760	343,932
Exchange Fluctuation	-	-
	1,245,308	1,240,593

21) PURCHASE

	Year ended March 31, 2019 (Rs.)	Year ended March 31, 2018 (Rs.)
Purchase of Software	5,904,421	2,251,429
	5,904,421	2,251,429



22) EMPLOYEE BENEFITS EXPENSES

Salaries and Wages
Contribution to Provident and other Funds
Staff Welfare Expenses

Year ended March 31, 2019 (Rs.)	Year ended March 31, 2018 (Rs.)
36,053,145	44,445,142
1,275,468	1,856,004
485,614	1,063,243
37,814,227	47,364,389

23) OTHER EXPENSES

Rent
Professional Fees & Legal Expenses
Electric, Power, Fuel and Water
Travelling & Conveyance Expenses
Internet & Networking
Telephone Expenses
Maintenance Expenses - Office
Maintenance Expenses - Computers
Exchange Fluctuation
Business Promotion
Audit Fee
Bad Debts
Insurance Expenses
Bank Charges
Miscellaneous Expenses

Year ended March 31, 2019 (Rs.)	Year ended March 31, 2018 (Rs.)
1,507,345	1,494,888
6,511,739	4,797,915
470,056	-
434,808	840,688
13,100	18,621
310,082	337,397
692,968	710,024
46,616	-
-	201,981
5,833	7,893
100,000	100,000
6,482,042	1,698,383
335,099	437,893
225,758	216,463
466,814	1,740,714
17,602,260	12,602,860

24) FINANCE COST

Interest on TDS
Interest on other Statutory Dues
Interest on Loan
Processing Charges

Year ended March 31, 2019 (Rs.)	Year ended March 31, 2018 (Rs.)
1,300	8,149
20	8,159
8,672,401	9,089,316
-	161,760
8,673,721	9,267,384

25) DEPRECIATION AND AMORTISATION EXPENSES

Depreciation on Tangible Assets
Amortization of Intangible Assets

Year ended March 31, 2019 (Rs.)	Year ended March 31, 2018 (Rs.)
51,088	516,536
-	-
51,088	516,536

26) EMPLOYEE DEFINED BENEFIT PLAN

PROVISION FOR GRATUITY

I Assumptions:

	2018-19	2017-18
Discount Rate	6.80%	6.90%
Rate of Increase in Compensation Levels	14.00%	14.00%
Rate of Return on Plan Assets		

II Changes in Present Value of Obligations During the Period (Amount in `)

Present Value of Obligation as at the beginning of the period	2,610,709	1,862,391
Interest Cost	180,011	120,969
Current Service Cost	530,656	472,809
Benefit Paid	(54,522)	(147,335)
Actuarial (Gain)/Loss on obligations	622,693	301,875
Present Value of Obligation as at the end of the period	3,889,547	2,610,709

III Changes in the Fair value of Plan Assets during the Period

Fair Value of Plan Assets at the beginning of the period
Expected Return on Plan Assets
Contributions
Benefits Paid



Actuarial Gain/ (Loss) on Plan Assets	-	-
Fair Value of Plan Assets at the end of the period	-	-
IV Fair Value of Plan Assets		
Fair Value of Plan Assets at the beginning of the period	-	-
Actual Return on Plan Assets	-	-
Contributions	-	-
Benefits Paid	-	-
Fair value of plan assets at the end of period	-	-
V Expenses Recognized in the Profit and Loss Account		
Current Service Cost		
Past Service Cost	530,656	472,809
Interest Cost	-	-
Expected Return on Plan Assets	180,011	120,968
Net actuarial (gain)/ loss recognized in the period	622,693	301,875
Expenses recognized in the Statement of Profit and Loss	1,333,360	895,652
VI Amount for the Current Period		
Actuarial (Gain)/Loss for the period - Present Value of Obligation	622,693	301,875
Actuarial Gain/(Loss) for the period - Fair Value of Plan Assets	-	-
Total Actuarial(Gain)/Loss for the period	622,693	301,875
Actuarial (Gain)/Loss recognized in the period	622,693	301,875
Unrecognized Actuarial (Gain)/Loss recognized in the period	-	-
Experience adjustments on Present Value of Obligation - Loss/(Gain)	622,693	301,875
Experience adjustments on Fair value of plan assets - (Loss)/Gain	622,693	301,875
VII Amount to be recognized in Balance Sheet		
Present Value of Obligation as at the beginning	2,610,709	1,862,391
Expenses Recognized in statement of Profit and Loss	1,333,360	895,653
Benefits Paid	(54,522)	(147,335)
Actual Return of Plan Assets	-	-
Acquisition Adjustment	-	-
Present Value of Obligation as at the end	3,889,547	2,610,709
VIII Bifurcation of Present value of Obligation at the end of the year as per Schedule III of the Companies Act, 2013		
Current Liability(Short term)	797,206	842,672
Non-Current Liability(Long term)	3,092,341	1,768,037
Present Value of Obligation as at the end	3,889,547	2,610,709
PROVISION FOR LEAVE ENCASHMENT		
I Assumptions:		
Discount Rate	6.80%	6.90%
Rate of Increase in Compensation Levels	14.00%	14.00%
II Changes in Present Value of Obligations During the Period (Amount in `)		
Present Value of Obligation as at the beginning of the period	2,491,813	2,230,887
Interest Cost	171,813	144,905
Current Service Cost	665,953	572,218
Curtailment Cost/(Credit)	-	-
Benefit Paid	(126,703)	(536,274)
Actuarial (Gain)/Loss on obligations	637,070	80,077
Present Value of Obligation as at the end of the period	3,839,946	2,491,813
III Changes in the Fair value of Plan Assets during the Period		
Fair Value of Plan Assets at the beginning of the period	-	-
Expected Return on Plan Assets	-	-
Contributions	-	-
Benefits Paid	-	-
Actuarial Gain/ (Loss) on Plan Assets	-	-
Fair Value of Plan Assets at the end of the period	-	-
IV Fair Value of Plan Assets		
Fair Value of Plan Assets at the beginning of the period	-	-
Actual Return on Plan Assets	-	-
Contributions	-	-
Benefits Paid	-	-
Fair value of plan assets at the end of period	-	-



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V Expenses Recognized in the Profit and Loss Account		
Current Service Cost	665,953	572,218
Past Service Cost	-	-
Interest Cost	-	-
Expected Return on Plan Assets	171,813	144,905
Net actuarial (gain)/ loss recognized in the period	637,070	60,077
Expenses recognized in the Statement of Profit and Loss	1,474,836	797,200
VI Amount for the Current Period		
Actuarial (Gain)/Loss for the period - Present Value of Obligation	637,070	80,077
Actuarial Gain/(Loss) for the period - Fair Value of Plan Assets	-	-
Total Actuarial(Gain)/Loss for the period	637,070	80,077
VI Amount for the Current Period (Cont.)		
Actuarial (Gain)/Loss recognized in the period	637,070	80,077
Unrecognized Actuarial (Gain)/Loss recognized in the period	-	-
Experience adjustments on Present Value of Obligation - Loss/(Gain)	637,070	80,077
VII Amount to be recognized in Balance Sheet		
Present Value of Obligation as at the beginning	2,491,813	2,230,887
Expenses Recognized in statement of Profit and Loss	1,474,836	797,200
Benefits Paid	(126,703)	(536,274)
Actual Return on Plan Assets	-	-
Acquisition Adjustment	-	-
Present Value of Obligation as at the end	3,839,946	2,491,813
VII Bifurcation of Present value of Obligation at the end of the year as per Schedule III of the Companies Act, 2013		
Current Liability(Short term)	995,248	1,048,428
Non-Current Liability(Long term)	2,844,698	1,443,385
Present Value of Obligation as at the end	3,839,946	2,491,813

27) SEGMENT REPORTING

The Company has identified business segments as its primary segment. Business segments of the Company are SAP Implementation & Support, Educational Services & Sale. Revenue and expenses directly attributable to segments are reported under each reportable segment. Expenses incurred in India on behalf of other segments and not directly identifiable to each reportable segment have been allocated to each segment on the basis of associated revenues of each segment. All other expenses which are not attributable or allocable to segments have been disclosed as un-allocable expenses.

Assets and liabilities that are directly attributable to segments are disclosed under each reportable segment. All other assets and liabilities are disclosed as un-allocable. Fixed assets have not been allocated to primary and secondary segments as these are used interchangeably between segments.

Year Ended March 31, 2019

Particulars	Consulting Services	Educational Services	Sales	Total
Revenue & Other Income	67,232,925	9,281,676	6,199,642	82,714,243
Identified Operating Expenses	33,709,691	2,343,454	5,904,421	41,957,566
Allocable Expenses	25,233,938	2,780,213	-	28,014,150
Segment Results(PBT)	8,289,297	4,158,009	295,221	12,742,527
Unallocable Expenses/Income				2,598,926
Profit after Tax				10,143,601

Year Ended March 31, 2018

Particulars	Consulting Services	Educational Services	Sale	Total
Revenue	57,070,267	12,177,199	2,354,000	71,601,466
Identified Operating Expenses	37,111,694	7,333,448	2,251,429	46,696,571
Allocable Expenses	20,638,931	4,667,096	-	25,306,027
Segment Results	(680,357)	176,655	102,571	(401,131)
Unallocable Expenses				(2,670,958)
Profit after Tax				(3,072,089)



As at March 31, 2019

Particulars	Consulting Services	Educational Services	Sale	Total
Segment Assets				
Unallocable Assets	12,863,919	2,068,789	74,000	15,006,708
Total Assets				41,258,926
Segment Liabilities				
Unallocable Liabilities	10,833,432	853,806	-	11,687,238
Total Liabilities				41,258,927

As at March 31, 2018

Particulars	Consulting Services	Educational Services	Sale	Total
Segment Assets				
Unallocable Assets	19,698,994	4,678,693	958,632	25,336,319
Total Assets				67,439,292
Segment Liabilities				
Unallocable Liabilities	6,900,700	1,473,517	-	8,374,217
Total Liabilities				67,439,292

The Company has a single geographical segment as per Accounting Standard 17 dealing with "Segment Reporting" issued by the Institute of Chartered Accountants of India.

28) RELATED PARTY DISCLOSURE

a. Name of Related Parties and description of relationship:

Holding Company

JK Technosoft Limited

Key Management Personnel

Abhishek Singhanian (Director)
Satish Chandra Gupta (Director)
Babu Abraham (Director)

Associates Companies / Enterprises

JK Infrastructure & Developers Pvt. Ltd.
Manphool Trading & Finance Co Ltd
Proserve Consulting Inc. (USA)

Relative to Key Management Personnel

NA



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b. Transactions with related parties during the year

Description	Subsidiaries/ Holding Companies	Associated Companies/ Enterprises	Key Management Personnel	Relatives to Key Management Personnel
Sale of Services/ Product				
Interest Paid	9,940,350	-		
Interest Received	6,264,969	-		
Reimbursement of Expenses		-		
Received against Loans/ Advance	63,002,192	-		
Loans/ Advances Given/Repaid	92,026,208	-		

Transactions with related parties during the year 2017-18

Description	Subsidiaries/ Holding Companies	Associated Companies/ Enterprises	Key Management Personnel	Relatives to Key Management Personnel
Sale of Services/ Product				
Interest Paid	-	-	-	-
Interest Received	4,131,445	-	-	-
Reimbursement of Expenses		-	-	-
Received against Loans/ Advance	73,943,331	-	-	-
Loans/ Advances Given/Repaid	60,346,492	-	-	-

c. Balance with related parties as on 31st March, 2019

Description	Subsidiaries/ Holding Companies	Associated Companies/ Enterprises	Key Management Personnel	Relatives to Key Management Personnel
Amount Payable				
JK Technosoft Limited	40,371,709	-	-	-
JK Infrastructure Developers (P) Ltd.	-	-	-	-
Manphul Trading & Finance Co. Ltd.	-	-	-	-
Amount Receivable				
Proserve Consulting Inc.	-	-	-	-

Balance with related parties as on 31st March, 2018

Description	Subsidiaries/ Holding Companies	Associated Companies/ Enterprises	Key Management Personnel	Relatives to Key Management Personnel
Amount Payable				
JK Technosoft Limited	74,492,832	-	-	-
JK Infrastructure Developers (P) Ltd.	-	2,803,069	-	-
Manphul Trading & Finance Co. Ltd.	-	1,302,460	-	-
Amount Receivable				
Proserve Consulting Inc.	-	-	-	-



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29) EARNING PER SHARE

Profit for the year
 Amount available for Equity Shares
 Weighted Average number of Shares
 Earning per share
 Basic
 Diluted
 Face Value per share

Year ended March 31, 2019 (Rs.)	Year ended March 31, 2018 (Rs.)
10,069,600	(3,072,089)
10,069,600	(3,072,089)
860,000	860,000
11.71	(3.57)
11.71	(3.57)
10	10

30) AUDITOR'S REMUNERATION

Audit Fees
 Other Services - Tax Audit
 Audit Expenses
 GST

Year ended March 31, 2019 (Rs.)	Year ended March 31, 2018 (Rs.)
80,000	80,000
20,000	20,000
1,600	4,200
18,288	18,756
119,888	122,956

31) INCOME IN FOREIGN CURRENCY

Consultancy Services

Year ended March 31, 2019 (Rs.)	Year ended March 31, 2018 (Rs.)
-	-
-	-

32) EXPENDITURE IN FOREIGN CURRENCY

Foreign Travelling

Year ended March 31, 2019 (Rs.)	Year ended March 31, 2018 (Rs.)
-	-
-	-

33) REMITTANCE IN FOREIGN CURRENCIES FOR DIVIDENDS

The Company has no foreign shareholder and also the company has not paid any dividend, so there is no remittance of Dividend in Foreign Currencies.

34) CONTINGENT LIABILITIES

The company has given FDR of Rs. 25,000/- to UP Trade Tax Department and provided FDR of Rs.13,85,343/- against Bank Gurantee for various operational purposes.

UP Trade Tax Department has raised demand of Rs.606,076/- for FY-2013-2014. The Company has appealed against this demand to higher authority of Up Tax Department.

35) The company has no Prior Period Income (P.Y. 2017-18 - NIL) and Prior Period Expenses Nil (P.Y. 2017-18 - Rs. 90,000) . These expenses and income are booked in the respective heads for the current year and correspondingly disclosed in the previous year. Details of Prior Period Transactions are as below:

Prior Period Income

Prior Period Expenses

Rates & Tax (Additional Tax)

Year ended March 31, 2019 (Rs.)	Year ended March 31, 2018 (Rs.)
-	-
-	-
-	90,000
-	90,000

36) Leases

Operating lease: company as lessee

The Company's significant operating lease arrangements include premises taken on lease ranging for a period of 1-3 years and all of such lease arrangements are cancellable. Lease payments under such arrangements have been recognized as an expense in the statement of Profit & Loss as against straight line basis over the lease term as required by AS-19 in view of the uncertainty of continuing the arrangement(s) over the lease term.

Future minimum lease payments

Not later than one year

Later than one year and not later than five years

1,644,384
 3,151,736



Lease payments recognized in Statement of Profit & Loss during the year

1,507,345

37) Details of dues to Micro, Small and Medium Enterprise

The Government of India has promulgated an Act namely The Micro, Small and Medium Enterprises Development Act, 2006 which comes into force with effect from October 2, 2006. The Company has, during the year, not received any intimation from any of its suppliers regarding their status under the said Act and hence disclosures, if any, relating to amounts unpaid as at the year end along with interest paid/payable as required under the said Act have not been given. The Company generally makes payments to all its suppliers within the agreed credit period (generally less than 45 days) and thus, the Management is confident that the liability of interest under this Act, if any, would not be material.

38) Some of the balance grouped under Trade Receivables, Trade Payables, Loan and Advances recoverable in cash or in kind are subject to confirmation from respective parties. Differences, if any, arising on reconciliation of these balances, in the opinion of the management, will not be material and will be accounted for as and when such reconciliations are completed.

39) In the opinion of the Management, the Current Assets, Loans and Advances are approximately of the value stated if realized in the ordinary course of business.

40) Previous years' figures have been recasted/ restated.

For SNMG & Co
Chartered Accountants
Firm Reg. No.:04921N

[Signature]
Rakesh Kumar
Partner
M.No.:083911



[Handwritten mark]

Place : New Delhi
Date:03.09.2019

UDIN: 19003911AAAAC23529

For and on behalf of Board of Directors
of JKT Consulting Limited

[Signature]
Satish Chandra Gupta
Director
DIN:01595040

[Signature]
Babu Abraham
Director
DIN:00532197

Your directors are pleased to present the 12th Annual Report of the company together with the audited accounts for the financial year ended 31st March, 2019.

FINANCIAL RESULTS

Particulars	2018-19	2017-18
Gross Revenue	81,468,935	70,360,873
Other Income	1,245,308	1,240,593
Expenditure	69,994,629	71,486,062
Operating Profit/-Loss	12,719,614	115,404
Depreciation & Amortisation	51,088	516,536
Profit Before Tax	12,668,527	-401,131
Tax Adjustment	2,598,926	2,670,958
Profit After Tax	10,069,600	-3,072,089
Balance in P&L Account of Previous Year B/F	-51,115,433	-48,043,344
Transferred to General Reserve	10,069,600	-3,072,089
Other Adjustment	0	0
Balance in P&L Account to be Carried Forward	-41,045,833	-51,115,433

BUSINESS ACTIVITIES

Financial year 2018-19 was quite good for the Company and it impacted the revenue of the Company. During the year the Company managed to achieve Rs. 8.14 Crore revenue as compared to Rs. 7.03 Crore of last financial year. The Net Profit of the Company for the financial year was Rs. 1.06 Crore. The Company is expecting some potential growth in its revenue and profit into upcoming years.

DIVIDEND

During the year under report, the company did not recommend any dividends.

TRANSFER TO RESERVE

During the year, Rs. 1.06 Crore net profit of the Company was transferred to Reserve and Surplus. After this the reserve of the company is Rs.(41,045,833/-) (minus).

SHARE CAPITAL

The paid up share capital of the company as at 31st march,2019 remained Rs. 86 Lacs.During the period under report, the company has not issued any share including sweat equity,ESOP and/or convertible Debenture.

CHANGE IN THE NATURE OF BUSINESS,IF ANY

There is no change in the nature of business of the company during the year 2018-19.

DIRECTORS

In accordance to the provisions of section 152 of the companies Act,2013, Mr.Abhishek Singhania (DIN: 00087844) will retire by rotation at the ensuring Annual General Meeting, and being eligible offers himself for re-appointment.

MEETINGS OF THE BOARD OF DIRECTORS

During the year 2018-19, four Board meetings were convened and held,the details of which are given below.The intervening gap between the meetings was within the period prescribed under the Companies Act,2013.

Sr.No	Date of Board Meetings	Directors Present		
1	8-Jun-18	1. Mr. Abhishek Singhania	2. Mr. Satish Gupta	3. Mr. Babu Abraham
2	3-Sep-18		2. Mr. Satish Gupta	3. Mr. Babu Abraham
3	1-Dec-18	1. Mr. Abhishek Singhania	2. Mr. Satish Gupta	3. Mr. Babu Abraham
4	22-Mar-19		2. Mr. Satish Gupta	3. Mr. Babu Abraham

SUBSIDIARIES

The Company does not have any subsidiary either in India or in abroad.

MATERIAL CHANGES AND COMMITMENTS AFFECTING FINANCIAL POSITION BETWEEN THE END OF THE FINANCIAL YEAR AND DATE OF REPORT

There have been no material changes and commitments affecting the financial position of the company between the end of the financial year and the date of report.

Registered Office: A-2, LSC, Masjid Moth, Greater Kailash - II, New Delhi - 110048

CIN-U74140DL2007PLC160160

SIGNIFICANT AND MATERIAL ORDER(S) PASSED BY THE REGULATORY(COURT(S) OR TRIBUNAL(S)

No significant or material orders has been passed by the Regulators or Courts or Tribunals which impact the going concern status and company's operations in future.

AUDITORS

The auditors M/s SNMG & CO. (M.No. 083911), Chartered Accountants, Delhi, will retire from their office at the ensuing Annual General Meeting. They are, however, eligible for re-appointment. The Company has received a letter from the Auditors confirming that they are eligible for re-appointment as Auditors of the company under section 139 of the companies Act, 2013 and meet the criteria for appointment specified in section 141 of the companies Act, 2013.

AUDITORS REPORT

The comments on statement of accounts referred to in the report of the Auditors are self explanatory. The Auditors report does not contain any qualification, reservation or adverse remark.

RELATED PARTY TRANSACTIONS

All related party transactions that were entered into during the financial year 2018-19, were on arm's length basis and were in the ordinary course of business and that the provisions of section 188 of the companies Act, 2013 are not attracted. Further there are no material related party transactions made by the company with promoters, Directors or other designated persons which may have a potential conflict with the interest of the company at large. Disclosure of related party transactions during the year is annexed in form no. AOC-2 as Annexure-I.

PUBLIC DEPOSITS

During the year under review, Your company did not accept deposits covered under Chapter V of the Companies Act, 2013.

INTERNAL CONTROL

The internal control system of the company is commensurate with its size, scale and complexities of its operations. The internal control system are reviewed and monitored regularly.

RISK MANAGEMENT POLICY

The Company has a well laid out risk management policy, covering the process of identifying, assessing, mitigating and reviewing critical risks impacting the achievements of the Company's objectives.

EXTRACT OF ANNUAL RETURN

The details forming part of the extract of Annual return in form No. MGT-9 as required under section 92 of the Companies Act, 2013 is annexed hereto as ANNEXURE-II .

CORPORATE SOCIAL RESPONSIBILITY

The provision of section 135 of the Companies Act, 2013 are not applicable to the company. so the Company has not spent any amount towards Corporate Social Responsibility.

DISCLOSURE UNDER THE SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013

In the line with provisions of 'Sexual Harassment of Women at Workplace (Prevention, Prohibition & Redressal) Act, 2013, an 'Internal Complaint Committee' has been constituted in the company for redressal of complaint(s) against Sexual harassment of Women employees. The committee is headed by a Senior level Woman officer of the company and includes an NGO representative as one of its members.

During the financial year 2018-19, the company did not receive any complaint of sexual harassment.

PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS UNDER SECTION 186

During the year under review, Your company has not provided any Loan, given guarantee or made investment which is covered under the provisions of section 186 of Companies Act, 2013

PARTICULARS OF EMPLOYEES

During the year, the company has not engaged any employee whose particulars are required to be reported under the provisions of section 134 of the companies Act, 2013 read with Companies (Appointment & Remuneration) Rules, 2014.

CONSERVATION OF ENERGY

The company is in Service Industry and do not consume high level of energy, adequate measures have been taken by the management to consume energy by using energy-efficient computers & equipments with the latest Technologies. As the cost of energy consumed by the Company forms a very small portion of the total cost, the impact of change in energy cost on total cost is insignificant.

TECHNOLOGY ABSORPTION

Your Company has no activity related to Technology Absorption.

FOREIGN EXCHANGE EARNINGS & OUTGO

There was no foreign exchange earnings and expenditures during the year 2017-18

DIRECTORS' RESPONSIBILITY STATEMENT

The Director's Pursuant to the provisions of section 134(3) of the Companies Act,2013 do hereby confirm that:

- i) In the preparation of the annual accounts,the applicable Accounting Standards have been followed and that no material departures have been made from the same;
- ii) They have selected such accounting policies and applied them consistently and made judgements and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit of the company of for that year;
- iii) They have taken proper and sufficient care for 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;
- iv) They have prepared the annual accounts on going concern basis;
- v) They have laid down internal financial controls to be followed by the company and that such internal financial controls are adequate and were operating effectively; and
- vi) They have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.


ACKNOWLEDGEMENT

Your Directors wish to place on record their appreciation for the services of the employees at all levels and for the assistance form holding company,bank,customers,vendors and member during the year under review.

For and on Behalf of Board of Directors
OF JKT CONSULTING LIMITED

Satish chandra Gupta (DIN: 01595040)
Director
Address: B-47, Sector-36,Noida-201301

For JKT CONSULTING LTD.


Director
Babu Abraham (DIN:00532197)
Director
Address: 24,Rajpur Road,civil lines,
DELHI-110054

Place: New Delhi
Date: 03-09-2019

**Annexure I
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 transactions under third proviso thereto

1. Details of contracts or arrangements or transactions not at arm's length basis-

There was no Contracts or Arrangements or Transactions entered into during the year ended 31st March, 2019, which were not at arm's length basis.

2. Details of material contracts or arrangement or transactions at arm's length basis-

Details of material contracts or Arrangements or Transactions at arm's length basis for the year ended March 31, 2019 are as follows:

Name of related party	Nature of relationship	Nature of transaction	Transaction Value	Duration of Transaction	Date of approval by Board,if any	Amount Paid as advance,if any
1. JK Technosoft Limited	Holding Company	Interest Paid	6,264,969	April 2018-March 2019	Since these RPT's are in the ordinary course of business and are at arm's length basis,so approval of the Board is not applicable for these transactions.	N.A.
		Sale of Sertvices	9,940,350			
		Received against Loans/Advance given	63,002,192			
		Loans/Advance Given/Repaid	92,026,208			

For JKT CONSULTING LTD.

For and on behalf of Board of Directors of JKT Consulting Limited

Babu Abraham
Director

Babu Abraham (DIN:00532197)
Director

For JKT CONSULTING LTD.

Satish Chandra Gupta

Satish Chandra Gupta (DIN:01595040)
(Director) Director

Date: 03.09.2019
Place: New Delhi

Annexure II
FORM NO. MGT 9
EXTRACT OF ANNUAL RETURN
(As on Financial Year ended on 31.03.2019)

Pursuant to Section 92 (3) of the Companies Act, 2013 and rule 12(1) of the Company (Management & Administration) Rules, 2014.

I REGISTRATION & OTHER DETAILS:

i	CIN	U74140DL2007PLC160160
ii	Registration Date	3/6/2007
iii	Name of the Company	JKT Consulting Limited
iv	Category/Sub-category of	Public Company
v	Address of the Registered office	A-2, LSC, Masjid Moth, Greater Kailash-II, New Delhi-110048
vi	Whether listed company	No
vii	Name, Address & contact details of the Registrar & Transfer Agent, if any.	NA

II PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY

All the business activities contributing 10% or more of the total turnover of the company shall be stated

Sl No	Name & Description of main products/services	NIC Code of the Product /service	% to total turnover of the company
1	Computer Programming, Consultancy and related	620	100%

III PARTICULARS OF HOLDING, SUBSIDIARY & ASSOCIATE COMPANIES

Sl No	Name & Address of the Company	CIN/GLN	Holding/ Subsidiary/ Associate	% of Shares Held	Applicable Section
1	JK Technosoft Limited, A-2, Local Shopping Complex, Masjid Moth, Greater Kailash - II, New Delhi	U64202DL1988PLC030870	Holding Company	100%	2(87)

IV SHAREHOLDING PATTERN (Equity Share capital Break up as % to total Equity)**(i) Category-wise Shareholding**

Category of Shareholders	No. of share held at the beginning of the year (April 1, 2018)				No. of share held at the end of the year (March 31, 2019)				% Change during the year
	Demat	Physical	Total	% of Total Share	Demat	Physical	Total	% of Total Share	
A. Promoters									
(1) Indian									
a) Individual/HUF			6	6			6	6	0
b) Central Govt. or State Govt.									
c) Bodies Corporates		859,994	859,994	100%		859,994	859,994	100%	0
d) Bank/FI									
SUB TOTAL (A) (1)		860,000	860,000	100%		860,000	860,000	100%	0

(ii) Category-wise Shareholding (Cont.)

Category of Shareholders	No. of share held at the beginning of the year (April 1, 2018)				No. of share held at the beginning of the year (March 31, 2019)				% Change during the year
	Demat	Physical	Total	% of Total Share	Demat	Physical	Total	% of Total Share	
(2) Foreign			0	0			0	0	0
a) NRI- Individuals									
b) Other Individuals									
c) Bodies Corp.									
d) Banks/FI									
e) Any other...									
SUB TOTAL (A) (2)			0	0%			0	0%	0
Total Shareholding of Promoter (A) = (A)(1)+(A)(2)			860,000	100%			860,000	100%	0

B. PUBLIC SHAREHOLDING								
(1) Institutions		0	0	0		0	0	0
a) Mutual Funds								
b) Banks/FI								
c) Central govt								
d) State Govt.								
e) Venture Capital Fund								
f) Insurance Companies								
g) FIIS								
h) Foreign Venture Capital Funds								
i) Others (specify)								
SUB TOTAL (B)(1):		0	0	0		0	0	0
(2) Non institutions								
a) Bodies corporates								
i) Indian								
ii) Overseas								
b) Individuals								
i) Individual shareholders holding nominal share capital upto Rs. 1 lakhs								
ii) Individuals shareholders holding nominal share capital in excess of Rs. 1 lakhs								
c) Others (specify)								
SUB TOTAL (B)(2):								0
Total Public Shareholding (B) = (B)(1)+(B)(2)				0%				0%
C. Shares held by Custodian for GDRs & ADRs								
Grand Total (A+B+C)		860000	860000	100%		860000	860000	100%

(ii) Shareholding of Promoters

Sl. No.	Shareholder's Name	No. of share held at the beginning of the year (April 1, 2018)			No. of share held at the end of the year (March 31, 2019)			% Change during the year
		No. of Shares	% of Total Share of the Company	% of shares pledged encumbered to total shares	No. of Shares	% of Total Share of the Company	% of shares pledged encumbered to total shares	
1	JK Technosoft Limited	859,994	100%	0	859,994	100%	0	0
2	Mr. Abhishek Singhania	1	0%	0	1	0%	0	0
3	Mr. Satish Chandra Gupta	1	0%	0	1	0%	0	0
4	Mr. Shyam Verma	1	0%	0	1	0%	0	0
5	Mr. R.K. Kamra	1	0%	0	1	0%	0	0
6	Mr. Yuvraj Bahadur	1	0%	0	1	0%	0	0
7	Mr. Rajiv Mittal	1	0%	0	1	0%	0	0
	Total	860,000	100%	0	860,000	100%	0	0

(iii) Change in Promoter's Holding

Sl. No.	Shareholder's Name	No. of share held at the beginning of the year (April 1, 2018)		Cumulative Shareholding during the year (April 1, 2018 to March 31, 2019)	
		No. of Shares	% of Total Share of the Company	No. of Shares	% of Total Share of the Company
	At the beginning of the year	860,000	100%	860,000	100%
1	JK Technosoft Limited	859,994	100%	859,994	100%
2	Mr. Abhishek Singhania	1	0%	1	0%
3	Mr. Satish Chandra Gupta	1	0%	1	0%
4	Mr. Shyam Verma	1	0%	1	0%
5	Mr. R.K. Kamra	1	0%	1	0%
6	Mr. Yuvraj Bahadur	1	0%	1	0%
7	Mr. Rajiv Mittal	1	0%	1	0%
	Date wise increase/decrease in Promoters Share holding during the year specifying the reasons for increase/decrease (e.g. allotment/transfer/bonus/s weat equity etc)	No Change			
	At the end of the year	860,000	100%	860,000	100%
1	JK Technosoft Limited	860,000	100%	860,000	100%
2	Mr. Abhishek Singhania	1	0%	1	0%
3	Mr. Satish Chandra Gupta	1	0%	1	0%
4	Mr. Shyam Verma	1	0%	1	0%
5	Mr. R.K. Kamra	1	0%	1	0%
6	Mr. Yuvraj Bahadur	1	0%	1	0%
7	Mr. Rajiv Mittal	1	0%	1	0%

(iv) Shareholding Pattern of Top Ten Shareholders (Other than Directors, Promoters and Holders of GDRs and ADRs)

Sl. No.	Shareholder's Name	No. of share held at the beginning of the year (April 1, 2018)		No. of share held at the end of the year (March 31, 2019)	
		No. of Shares	% of Total Share of the Company	No. of Shares	% of Total Share of the Company
	At the beginning of the year	-	0%	-	0%
	Date wise increase/decrease in Promoters Share holding during the year specifying the reasons for increase/decrease (e.g. allotment/transfer/bonus/s weat equity etc)				
	At the end of the year	-	0%	-	0%

(v) Shareholding of Directors and Key Managerial Personnel (KMP)

Sl. No.	Shareholder's Name	No. of share held at the beginning of the year (April 1, 2018)		No. of share held at the end of the year (March 31, 2019)	
		No. of Shares	% of Total Share of the Company	No. of Shares	% of Total Share of the Company
	At the beginning of the year	-	0%	-	0%
	Date wise increase/decrease in Promoters Share holding during the year specifying the reasons for increase/decrease (e.g. allotment/transfer/bonus/sweat equity etc)				
	At the end of the year	-	0%	-	0%

V INDEBTEDNESS

Indebtedness of the Company including interest outstanding/accrued but not due for payment

Particulars	Secured Loans excluding deposits	Unsecured Loans	Deposits	Total Indebtedness
Indebtedness at the beginning of the financial year				
i) Principal Amount	7,850,343	75,322,487	-	83,172,830
ii) Interest due but not paid	-	-	-	-
iii) Interest accrued but not due	-	-	-	-
Total (i+ii+iii)	7,850,343	75,322,487	-	83,172,830
Change in Indebtedness during the financial year				
Additions	40,849	209,340	-	250,189
Reduction	-	33,089,250	-	33,089,250
Net Change	40,849	42,233,237	-	32,839,061
Indebtedness at the end of the financial year				
i) Principal Amount	7,891,192	42,442,577	-	50,333,770
ii) Interest due but not paid	-	-	-	-
iii) Interest accrued but not due	-	-	-	0
Total (i+ii+iii)	7,891,192	42,442,577	-	50,333,770

VI REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL

A. Remuneration to Managing Director, Whole time director and/or Manager:

Sl. No.	Particulars of Remuneration	Name of the MD/WTD/Manager			Total Amount
		MD	WTD	Manager	
1	Gross salary				
	(a) Salary as per provisions contained in section 17(1) of the Income				
	(b) Value of perquisites u/s 17(2) of the Income tax Act, 1961				
	(c) Profits in lieu of salary under section 17(3) of the Income Tax Act,				
2	Stock option				
3	Sweat Equity				
4	Commission as % of profit others (specify)				
5	Others, please specify				
	Total (A)				
	Ceiling as per the Act				

NA

B. Remuneration to other directors:

Sl. No.	Particulars of Remuneration	Name of the Directors	Total Amount
1	Independent Directors		
	(a) Fee for attending board committee meetings		
	(b) Commission		
	(c) Others, please specify		
	Total (1)		
2	Other Non Executive Directors		
	(a) Fee for attending		
	(b) Commission		
	(c) Others, please specify		
	Total (2)		
	Total (B)=(1+2)		
	Total Managerial Remuneration		
	Overall Ceiling as per the Act.		

C. Remuneration to Key Managerial Personnel other than MD/ Managers/ WTDs

Sl. No.	Particulars of Remuneration	Key Managerial Personnel			Total Amount
		CEO	CS	CFO	
1	Gross Salary				
	(a) Salary as per provisions contained in section 17(1) of the Income				
	(b) Value of perquisites u/s 17(2) of the Income Tax Act, 1961				
	(c) Profits in lieu of salary under section 17(3) of the Income Tax Act,				
2	Stock Option				
3	Sweat Equity				
4	Commission				
	as % of profit				
	others, specify				
5	Others, please specify				
	Total				

VII. PENALTIES/PUNISHMENT/COMPOUNDING OF OFFENCES

Sl. No.	Type	Section of the Companies Act	Brief Description	Details of Penalty/Punishment/ Compounding fees Imposed	Authority (RD/NCLT/ Court)	Appeal made if any (give details)
A.	COMPANY					
	Penalty					
	Punishment					
	Compounding					
B.	DIRECTORS					
	Penalty					
	Punishment					
	Compounding					
C.	OTHER OFFICERS IN DEFAULT					
	Penalty					
	Punishment					
	Compounding					

For and On behalf of Board of Directors of JKT Consulting Limited

Date 03.09.2019
Place: New Delhi

Babu Abraham
Babu Abraham(DIN:00532197)
(Director)

For JKT CONSULTING LTD.
For JKT CONSULTING LTD.
Satish Chandra Gupta (DIN:01595040)
(Director)

Director

Satish Chandra Gupta
Director

Anand