

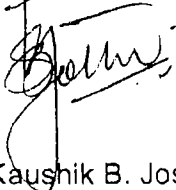
**CSI PUBLICATIONS**  
**BALANCE SHEET AS AT MARCH 31, 2018**

		Note No.	As at March 31, 2018 (Rs)	As at March 31, 2017 (Rs)
I.	<b>EQUITY AND LIABILITIES</b>			
1	<b>Shareholders' funds</b>			
	(a)	2	100,000	100,000
	(b)	3	(612,487)	(1,113,199)
2	<b>Current liabilities</b>			
	(a)	4	136,711	1,322,435
	(b)	5	66,783	17,700
	(c)		900,000	
	<b>TOTAL</b>		<b>591,007</b>	<b>326,936</b>
II.	<b>ASSETS</b>			
1	<b>Non-current assets</b>			
	(a)			
	(i)	6	39,886.58	15,398
	(b)	7	140,000	140,000
2	<b>Current assets</b>			
	(a)	8	305,099	98,611
	(b)	9	14,022	61,550
	(c)	10	92,000	11,378
	<b>TOTAL</b>		<b>591,007</b>	<b>326,937</b>

**SIGNIFICANT ACCOUNTING POLICIES AND NOTES  
ON ACCOUNTS**

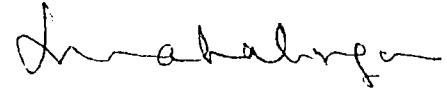
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For **K B J & ASSOCIATES.**  
(Chartered Accountants)  
(Firm Registration No. 114934W)



**Kaushik B. Joshi**  
Proprietor  
(Membership No.48889)  
Date: .  
PLACE: Mumbai

For **CSI PUBLICATIONS**



Director

Director

Director

Date: **SEPTEMBER 03, 2018**  
PLACE: Chennai



### 11) INCOME FROM OTHER OPERATIONS

Income From Other Operations consist of the following:

	As at March 31, 2018 (Rs)	As at March 31, 2017 (Rs)
(a) Subscription Income	510,000	9,800
(b) Royalty Income	185,628	-
(c) Other Operating Income	98,100	-
	793,728	9,800

### 12) OTHER INCOMES

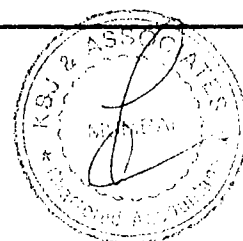
Other Income consist of the following:

	As at March 31, 2018 (Rs)	As at March 31, 2017 (Rs)
Interest income	3,524	10,519
	3,524	10,519

### 13) ESTABLISHMENT EXPENSES

Establishment expenses consist of the following:

	As at March 31, 2018 (Rs)	As at March 31, 2017 (Rs)
a) Interest Expenses	26,087	-
b) Legal and Professional Expenses	108,250	450,000
c) Interest Paid on Late Payment of TDS	369	-
d) Printing & Stationery	104,309	-
e) Audit Fees	23,600	17,700
f) Amortisation of Preliminary Expenses	11,378	11,578
g) ROC Filing Fees	1600	-
h) Interest Paid on Late Filing Service Tax Ret	1,296	-
i) Telephone Expenses	-	1374.44
j) Duties and taxes	-	600
k) Other Expenses	800	19,500
l) Swachh Bharat Cess	80	-
	277,769	500,752



**CSI PUBLICATIONS**  
Statement of Income and Expenditure for the Financial year 2017-18

	Note No.	2017-18 (Rs)	2016-17 (Rs)
<b>I Income :</b>			
Subscription Income	11	7,93,728	9,800
<b>II Other Income:</b>			
Interest income	12	3,524	10,519
<b>Total Income</b>		<b>7,97,252</b>	<b>20,319</b>
<b>III Expenses:</b>			
Establishment Expenses	13	2,77,769	5,00,752
Depreciation and amortization expense		15,765	11,983
<b>Total expenses</b>		<b>2,93,534</b>	<b>5,12,735</b>
<b>Excess of Income over Expenditure</b>		<b>5,03,718</b>	<b>(4,92,416)</b>
<b>IV Tax expense:</b>			
(i) Current tax		95,000	
(ii) Deffered tax			
(iii) MAT credit entitlement		(92,000)	
<b>v Excess of Income over Expenditure</b>		<b>5,00,718</b>	<b>(4,92,416)</b>

**SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS**

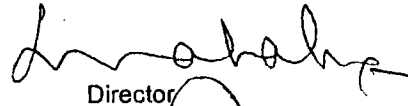
Earnings per equity share- Basic and diluted (Rs)	50	(42)
Weighted average number of equity shares	10000	10000
Face value per equity share (Rs)	10	10

For K B J & ASSOCIATES.  
( Chartered Accountants )  
(Firm Registration No. 114934W)



Kaushik B. Joshi  
Proprietor  
(Membership No.48889)  
Date:.  
PLACE: Mumbai

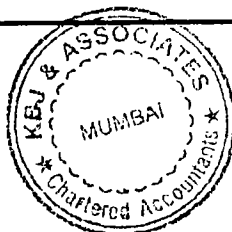
For CSI PUBLICATIONS



Director

Director

Date: September 03, 2018  
PLACE: Chennai



7) Non- Current Investments

Deferred tax assets on business loss  
Total

As at March 31, 2018 (Rs)	As at March 31, 2017 (Rs)
140,000.00	140,000.00
140,000.00	140,000.00

8) TRADE RECEIVABLES

Trade Receivables consist of the following:

- a) Trade Receivables(Considered good)  
Outstanding for a period exceeding six months from the  
date they were due for payment  
Others

As at March 31, 2018 (Rs)	As at March 31, 2017 (Rs)
-	-
305,099	98,611
305,099	98,611

9) CASH AND BANK BALANCES

Cash and bank balances consist of the following:

- a) Balance with Scheduled Bank  
Saving Bank Account with Axis Bank

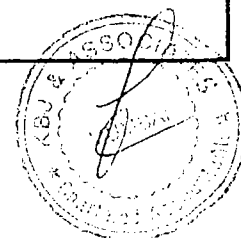
As at March 31, 2018 (Rs)	As at March 31, 2017 (Rs)
14,022	61,550
14,022	309,268

10) OTHER CURRENT ASSETS

Other current assets consist of the following:

- MAT Credit  
Preliminary Expenses not w/off  
Less:Amortisation

As at March 31, 2018 (Rs)	As at March 31, 2017 (Rs)
92,000	
11,378	22,956
(11,378)	(11,578)
92,000	11,378



**GSI PUBLICATIONS**

Notes forming part of the financial statements

**1) SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS**

**(a) Nature of Operation**

CSI Publication, is a company registered u/s 25 of the Companies Act, 1956 vide approval letter reference no.ROC/STA/25(1)/SRN B11370061/4/06 dated 07th June 2011. The main object of the company is to promote, educate, encourage and do all kinds of activities for the interchange and flow of information relating to Science and Technological advancement and thus to ensure the benefits of Information Technology ultimately percolate down to every single citizen of India.

**(b) Basis of Preparation**

The accounts have been prepared on the basis of Going Concern concept and under historical cost convention. The Company adopts accrual basis in preparation of its accounts to comply in all material aspect with applicable accounting principles in India, the Accounting Standards, as specified in circular 15/2013 dated 13th September 2013 of the Ministry of Corporate Affairs in respect of section 133 of the Companies Act 2013, and the relevant provisions of the Companies Act, 1956. The Company is a Small Company as defined in section 2(85) in respect of the Companies Act, 2013. Accordingly, the company has complied with the Accounting Standards as applicable to Small Company.

**(c) Use of Estimates**

The preparation of financial statements requires the management of Company to make estimates and assumptions that affect the reported amounts of the assets and liabilities on the date of financial statements and the reported amounts of revenue and expenses during the reporting period. Differences between actual results and estimates are recognized in the period in which the results are known/materialised.

**(d) Fixed Assets & Intangible Assets**

Fixed Assets are recognised at cost. Cost includes all the incidental expenses up to the date of capitalisation of assets.

**(e) Depreciation**

Depreciation on fixed assets is provided on Straight Line Method (SLM) on useful life of assets as specified in Schedule II to the Companies Act, 2013.

Useful life of the Asset is specified in Schedule II to the Companies Act for providing depreciation is as stated below:

Nature of the asset	Useful life of the asset
Computers	3 Years
Printer	3 Years

In case of asset acquired/sold during the year depreciation is considered proportionately

**(f) Income**

Subscription Fees from members is accounted for on accrual basis when it is due. Interest is accounted for on accrual basis.

**(h) Expenses**

All Expenses are accounted for on accrual basis.

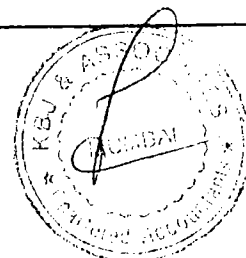
**(g) Provision for Current Tax and Deferred Tax**

Current tax is accounted as per the provisions of Income tax act 1964. Deferred Tax Expense or benefit is recognised for the timing difference between taxable income and accounting Income. The same is measured at prevailing tax rates. The deferred Tax Asset is recognised only to the extent that there is virtual certainty of the future taxable profits to realise the same.

**2) SHARE CAPITAL**

The Authorised, Issued, Subscribed and Fully paid up share capital comprises of equity shares having par value of ₹10 each as follows :

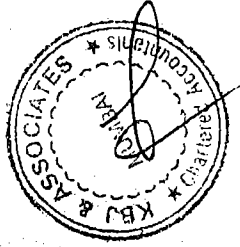
	As at March 31, 2018 (Rs)	As at March 31, 2017 (Rs)
<b>(a) Authorised :</b>		
100,000 equity shares of Rs 10 each	1,000,000	1,000,000
	1,000,000	1,000,000
<b>Issued, Subscribed and</b>		
<b>(b) Paid up:</b>		
10,000 equity shares of Rs 10 each	100,000	100,000
	100,000	100,000



CSI PUBLICATIONS  
Notes forming part of the financial statements

Note 6  
Fixed Assets

ASSETS	Rate	GROSS AMOUNT			DEPRECIATION			NET AMOUNT			
		OPENING BALANCE 1.04.17	ADDITIONS	DELETIONS	BALANCE AS ON 31.03.18	OPENING BALANCE 1.04.17	ADDITIONS (During the period)	DELETIONS	TOTAL AS ON 31.03.18	W D V 31.03.18	W D V 31.03.17
<u>TANGIBLE ASSETS</u>											
COMPUTERS		35,950	30,085	-	66,035	20,552	15,672	-	36,224	29,811	15,398.00
PRINTER		-	10,169	-	10,169	-	93	-	93	10,076	-
TOTAL TANGIBLE ASSET		35,950	40,254	-	76,204	20,552	15,765	-	36,317	39,887	15,398



**Reconciliation of number of shares**

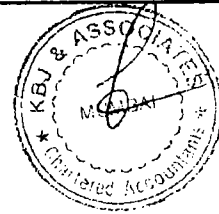
	As at 31 March	
	As at 31 March 2018	2017
	No. of Equity shares	No. of Equity shares
At the beginning of the year	10,000	10,000
Issued during the year	-	-
Outstanding at the end of the year	10,000	10,000

**Rights, Preferences and restrictions attached to shares**

The Company has one class of equity shares having a par value of Rs. 10 per share. Each shareholder is eligible for one vote per share held. The Company is registered u/s 25 of the Companies Act 1956. It's Memorandum of Association restricts the company to make any payment on account of dividend or distribution of any profit directly or indirectly from any income earned by it to any of its members.

**Details of shares held by shareholders holding more than 5% of the aggregate Shares in the Company**

Name of share Holder	As at 31 March 2018		As at 31 March 2017	
	No. of Equity shares	Holding	No. of Equity shares	Holding
Computer Society Of India	9,998	99.98%	9,998	99.98%



CSI PUBLICATIONS

Notes forming part of the financial statements

3) RESERVES AND SURPLUS

Reserves and surplus consists of the following:

Surplus in Statement of Income and Expenditure  
Opening balance  
Add : Excess of Expenses over Income for the year

As at March 31, 2018 (Rs)	As at March 31, 2017 (Rs)
(1,113,199)	(620,783)
500,718	(492,416)
(612,482)	(1,113,199)

4) TRADE PAYABLES

Trade Payables consist of the following:

Creditors for Expenses

As at March 31, 2018 (Rs)	As at March 31, 2017 (Rs)
-	-
136,711	1,322,435
136,711	1,159,536

5) OTHER CURRENT LIABILITIES

Other Current Liabilities consist of the following:

- a) Statutory Liabilities  
GST Payable  
TDS Payable
- b) Other Current Liabilities  
Interest Payable to Mr. Seturaman Mahalingam  
Provision for Tax (Net of Tax Deducted at Sources )

As at March 31, 2018 (Rs)	As at March 31, 2017 (Rs)
9,759	-
7,109	-
23,478	-
26,437	-
66,783	-

