

**Duly sworn on 27.01.2024**

**Further Cross Examination by Ld. Counsel for Accused :-**

I do not know that the ExP.23 document was not the part of the enquiry conducted by me against the accused. I do not remember whether I have handed over all the original documents related to the enquiry proceedings conducted by me to the investigation officer. The original documents of the entire proceedings are last seen by me when I have completed the said enquiry proceedings. It is false to suggest that, document at page No.23 and 24 of the final report were not part of the proceedings conducted by me. Project manager of the Nobel Software Systems Pvt. Ltd., will have interaction with the clients. The witness again voluntarily stated that, the concerned staff at United States will interact with the clients. I have not enquired the concerned Project Manager or the concerned staff at the United States during the course of my enquiry proceedings. Witness further voluntarily stated that, it was not necessary. I do not remember whether in the complainant given to me the name of concerned staff or the Project manager was mentioned. The said complainant was lodge before me by the then Managing Director of the Company Mr. Mrinal Kumar Singh. I do not remember when the said Mrinal Kumar Singh joined and resigned the Nobel Software Systems

Pvt. Ltd. It is true to suggest that, I had been the Managing Director of said company since from 1999 to 2012. It is false to suggest that, my wife was also Director of the said company. Witness voluntarily stated that, she was an alternative Director. It is false to suggest that, Mr. Mrinal Kumar Singh was part of our company during the year 1999 to 2012. I do not remember whether the Mr. Mrinal Kumar Singh was the part of the company in the year 2012. The witness voluntarily stated that, the said Mr. Mrinal Kumar Singh was part of company in the year 2012 to 2014. The Nobel Software Systems Pvt. Ltd., head office is at United States of America. It is exactly located at San-Bernadino of USA. It is true to suggest that, all the projects are secured by our company at head office located at San-Bernadino. All the data of the projects and clients information is available at head office as well as office situated at India. All the project details and clients details were not furnish to me during the course of enquiry proceedings conducted by me as the same were not necessary for the enquiry. No project will be directly allotted to the branch office at Bangalore. The Bangalore Branch office get the projects from the head office from USA. The co-ordinating officer at USA receives the project and allot to the said project to the concerned project manager at our branch. The Noble Software System Pvt. Ltd., company has not given me the details of the project allotted to the branch office at India during the period July 2012 to February 2013 during my enquiry proceedings. The project Manager details also were not given to me

during the enquiry proceedings. The Project Manager do not directly contact the clients. The head office remit the amount to branch office at India in US \$. I am not aware about whether the head office receive the amount from the client before receiving the project or after completion of the project. It is true to suggest that, what ever amount has been remitted by the head office to the branch office at India during the period July 2012 to February 2013 is available at the brach office. No accounts statements for the period July 2012 to February 2013 were submitted to me during the enquiry proceedings. It is true to suggest that, salary paid to the Indian Employees is on monthly basis and not on the basis project allotted. It is true to suggest that, in the final report the period is mentioned as July 2012 to 14 March 2013. It is true to suggest that, at page No.12 of final report the period mentioned is August 2012 to January 2013. The document at page No.12 was not produced before me during the course of enquiry proceedings. It is false to suggest that, no officer of our company or the accused have put their signature on the said document at the page No.12. It is true to suggest that, my signature is available on the said document on the page No.12. I verified the said documents at the time of submitting the same to the Investigation officer, as it was required to the said officer. I do not remember on which date I have submitted the said document to the IO. The said document is submitted by the company to the IO. I do not remember how many times I have visited the Police Station after lodging the complaint. It is false to suggest

that, I have visited the Police Station for one time. I do not remember whether I have visited the Police Station after a month of lodging the complainant. It is false to suggest that, I have never visited the Police Station during the entire period of one year after lodging the complaint. I do not remember whether I have visited the Police Station 3-4 times after lodging the complainant. The Police officials have visited the company. I do not remember on which date the Police Officials have visited to our company. I do not remember whether the police have visited more than twice to our company. I do not remember how many police officials visited to our company. I do not remember what all documents I have handed over to the police while they had visited our company. After going through entire documents submitted along with final report the witness stated that, I do not remember which of the documents I have submitted to the Police while they have visited to our company. No liability sheet was produced to me during the course of enquiry proceedings. On question put by the Ld. Counsel for accused whether any liability sheet of the accused was produced before me during the course of enquiry proceedings, the witness stated that, I do not know what is liability sheet of the accused the counsel intends to ask. I do not remember whether the company has given any documents with respect to loss incurred by the company during the enquiry proceedings.

**( At this stage further cross-examination of witness  
is deferred as Court time is over)**

(Typed to my dictation in open court).

R O I & A C.

**XLV ACMM, Bengaluru**