


INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT				Assessment Year
[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR- 4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified] (Please see Rule 12 of the Income-tax Rules, 1962)				2022-23
PAN	AAICS4340J			
Name	SHIVALIC POWER CONTROL PRIVATE LIMITED			
Address	3E/35 BP , 1ST FLOOR NIT , FARIDABAD , 12-Haryana , 91-INDIA , 121004			
Status	Pvt Company	Form Number	ITR-6	
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	619792411061022	
Taxable Income and Tax details	Current Year business loss, if any	1	0	
	Total Income		1,53,12,170	
	Book Profit under MAT, where applicable	2	0	
	Adjusted Total Income under AMT, where applicable	3	0	
	Net tax payable	4	38,53,767	
	Interest and Fee Payable	5	73,804	
	Total tax, interest and Fee payable	6	39,27,571	
	Taxes Paid	7	45,07,985	
	(+) Tax Payable / (-) Refundable (6-7)	8	(-) 5,80,410	
Accreted Income & Tax Details	Accreted Income as per section 115TD	9	0	
	Additional Tax payable u/s 115TD	10	0	
	Interest payable u/s 115TE	11	0	
	Additional Tax and interest payable	12	0	
	Tax and interest paid	13	0	
	(+) Tax Payable / (-) Refundable (12-13)	14	0	
This return has been digitally signed by <u>ALIC POWER CONTROL PRIVATE LIM</u> in the capacity of <u>Director</u> having PAN <u>AFQPJ6129L</u> from IP address <u>223.190.82.115</u> on <u>06-Oct-2022</u> DSC SI.No & Issuer <u>2886342091649523266</u> & <u>2886342091649523266CN=SafeScript sub-CA for RCAI Class3 2014,OU=Sub-CA,O=Sify Technologies Limited,C=IN</u>				
System Generated				
Barcode/QR code	AAICS4340J06619792411061022e5ab43af6ce687acaf00ce77f0a4942f6ca9aec0			
DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU				

Name of Assessee	SHIVALIC POWER CONTROL PRIVATE LIMITED		
Address	3E/35 BP, 1ST FLOOR NIT, FARIDABAD, HARYANA, 121004		
E-Mail	ACCOUNTS@SHIVALIC.COM		
Status	Company(Domestic)	Assessment Year	2022-2023
Ward	CIRCLE 1, FBD	Year Ended	31.3.2022
PAN	AAICS4340J	Incorporation Date	08/10/2004
Residential Status	Resident		
Nature of Business	MANUFACTURING-Manufacture of electrical machinery and apparatus(04077)		
A.O. Code	NWR-C-51-1		
GSTIN No.	06AAICS4340J1ZA		
Filing Status	Original		
Return Filed On	06/10/2022	Acknowledgement No.:	619792411061022
Last Year Return Filed On	18/01/2022	Acknowledgement No.:	941887410180122
Last Year Return Filed u/s	Normal		
Bank Name	HDFC BANK, , A/C NO:00932560000583 ,Type: ,IFSC: HDFC0000093		
Tele:	Mob:9891012007		

Computation of Total Income [As per Section 115BAA (Tax @22%)]

Income from Business or Profession (Chapter IV D)	15312174
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Profit as per Profit and Loss a/c	19439980
<u>Add:</u>	
Depreciation Debited in P&L A/c	10689806
Donation u/s 37	31000
Total	30160786
<u>Less:</u>	
Depreciation as per Chart u/s 32	14848612
	14848612
	15312174

Gross Total Income	15312174
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Total Income	15312174
Round off u/s 288 A	15312170
MAT Provisions not apply on company due to applicability of section 115BAA	

Tax Due @ 22% (Company applicable for Sec 115BAA)	3368677
Surcharge @10%	336868
	3705545
Health & Education Cess (HEC) @ 4.00%	148222
	3853767
T.D.S./T.C.S	557985
	3295782
Advance Tax	2800000
	495782
Interest u/s 234 A/B/C	73804
	569586

Round off u/s 288B	569590
Deposit u/s 140A	1150000
Refundable (Round off u/s 288B)	580410

Interest Charged	(Rs.)	T.D.S./ T.C.S. From	(Rs.)
u/s 234B (7 Month)	14871	Non-Salary(as per Annexure)	539974
u/s 234C	58933	T.C.S.(as per Annexure)	18011

(14829+15993+23154+4957)

Interest calculated upto October,2022, Due Date for filing of Return October 31, 2022
Due date extended to 07/11/2022 Circular No. 20/2022 in F.No:225/49/2021/ITA-II Dt 26-Oct-2022

Comparison of Income if Company does not Opts for Section 115BAA/115BAB (Tax @25%)

1.Total income as per Section 115BAA/115BAB	15312174
2. Adjustments according to section 115BAA/115BAB	
(i) Deduction under Ch VIA as per Provisions of Section 115BAA/115BAB	0
Gross Total Income as per Section 115BAA/115BAB	15312174
(ii) Allowed Deductions (which were disallowed under section 115BAA / 115BAB)	
No Deduction exists	
(iii) Allowed Brought Forward Loss (which were disallowed under section 115BAA / 115BAB)	0
NA	0
3. Gross Total Income (1-2)	15312174
Deduction under Chapter VIA	0
Total Income after Adjustments under section 115BAA/115BAB	15312174

Prepaid taxes (Advance tax and Self assessment tax)26 AS Import Date:24 Sep 2022

Sr.No.	BSR Code	Date	Challan No	Bank Name & Branch	Amount
1	0510308	14/12/2021	87919	HDFC BANK LTD. HDFC	400000
2	0510080	15/12/2021	56470	HDFC BANK LTD. COLABA	350000
3	0510308	14/09/2021	65986	HDFC BANK LTD. HDFC	950000
4	0510080	14/03/2022	26385	HDFC BANK LTD. COLABA	500000
5	0510011	15/03/2022	49487	HDFC BANK LTD. PRABHADEVI	600000
6	0510308	17/06/2022	19324	HDFC BANK LTD. HDFC	1150000
Total					3950000

Details of Depreciation

Particulars	Rate	Opening+ Adjusted for 115BAA	More Than 180 Days	Less Than 180 Days	Total	Sales	Sales Less Than 180 days	Balance	Depreciation (Short Gain)	WDV Closing
Building	10%	34991331	0	0	34991331	0	0	34991331	3499133	31492198
Computer	40%	1868868	0	6684996	8553864	0	0	8553864	2084546	6469318
Furniture	10%	1231892	0	0	1231892	0	0	1231892	123189	1108703
PLANT AND MACHINERY	15%	59873612	302822	1537048	61713482	0	0	61713482	9141744	52571738
Total		97965703	302822	8222044	106490569	0	0	106490569	14848612	91641957

Interest Calculation u/s 234C

S. No.	Installment Period	Total Tax Due	To Be Deposited (In %)	To Be Deposited (In Amount)	Deposit Amount	Remaining Tax Due(Round off in 100 Rs.)	Int Rate (In %)	Interest
1.	First (Up to June)	3295782	15.00	494367	0	494300	3	14829
2.	Second (Up to Sep)	3295782	45.00	1483102	950000	533100	3	15993
3.	Third (Up to Dec)	3295782	75.00	2471837	1700000	771800	3	23154
4.	Fourth (Up to March)	3295782	100.00	3295782	2800000	495700	1	4957
	Total							58933

Interest Calculation u/s 234B

Interest u/s 234C : 58933

S. No.	Month	Principal	Int. 234B	Int. 234A/F	Deposit	Int Adjusted	Int Remain	Principal Adj
1	April-2022	495782	4957	0	0	0	63890	0
2	May-2022	495782	4957	0	0	0	68847	0
3	June-2022	495782	4957	0	1150000	73804	0	1076196
4	July-2022	-580414	0	0	0	0	0	0
5	August-2022	-580414	0	0	0	0	0	0
6	September-2022	-580414	0	0	0	0	0	0
7	October-2022	-580414	0	0	0	0	0	0
	Total		14871	0				

Bank Account Detail

S. No.	Bank	Address	Account No	MICR NO	IFSC Code	Type
1	HDFC BANK		00932560000583		HDFC0000093	(Primary)
2	KOTAK MAHINDRA BANK		584044010764		KKBK0004335	
3	YES BANK LTD		002084600000806		YESB0000019	
4	STATE BANK OF INDIA		31857928557		SBIN0000734	
5	ORIENTAL BANK OF COMMERCE		01984011000190		ORBC0100198	

GST Turnover Detail

S.NO.	GSTIN	Turnover
1	06AAICS4340J1ZA	573325973
	TOTAL	573325973

Details of Turnover as per GSTR-3B (Imported From Form 26AS)

S.NO.	GSTIN	ARN	Date	Period	Taxable Turnover	Total Turnover
1	06AAICS4340J1ZA	AA0604211681788	20-May-2021	April, 2021	24736471.61	24736471.61
2	06AAICS4340J1ZA	AA060621565907W	20-Jul-2021	June, 2021	12695515.13	12695515.13
3	06AAICS4340J1ZA	AA060521185028C	19-Jun-2021	May, 2021	12796173	12796173
4	06AAICS4340J1ZA	AA060821487448R	20-Sep-2021	August, 2021	24359177.22	24359177.22
5	06AAICS4340J1ZA	AA060721436138B	20-Aug-2021	July, 2021	9208188.33	9208188.33
6	06AAICS4340J1ZA	AA061021425895D	19-Nov-2021	October, 2021	35211731.23	35211731.23
7	06AAICS4340J1ZA	AA060921667763T	20-Oct-2021	September, 2021	36263222.4	36263222.4
8	06AAICS4340J1ZA	AA061221696164B	20-Jan-2022	December, 2021	62529682.2	62529682.2
9	06AAICS4340J1ZA	AA060222417184P	17-Mar-2022	February, 2022	55870583.5	55870583.5
10	06AAICS4340J1ZA	AA060122461259E	19-Feb-2022	January, 2022	64030643.1	64030643.1
11	06AAICS4340J1ZA	AA061121448054Q	20-Dec-2021	November, 2021	64398379	64398379
12	06AAICS4340J1ZA	AA0603227960087	22-Apr-2022	March, 2022	171226206.36	171226206.36
	Total				573325973.08	573325973.08

Details of SFT Transaction (Imported From Form 26AS)

S.NO.	Type of Transaction	Name of SFT Filer	Transaction Date	Amount(Rs.)
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1	SFT-005 Time deposit	HDFC BANK LTD., HDFC BANK HOUSE 1 SENAPATI BAPAT MARG LOWER PAREL, MUMBAI, MAHARASHTRA, INDIA. 400013	3280222
Total			3280222.00

Details of T.D.S. on Non-Salary(26 AS Import Date:24 Sep 2022)

S.No	Name of the Deductor	Tax deduction A/C No. of the deductor	Amount Paid/credited	Total Tax deducted	Amount out of (5) claimed for this year
1	A.N.Y. GRAPHICS PVT LTD.	DELA07829D	2301000	2301	2301
2	APPLICATION CONTROL PANELS PVT LTD	RTKR04140D	77051729	77050	77050
3	ARTIZEN INTERIORS PRIVATE LIMITED	BLRA05881B	974680	19494	19494
4	ATHEM FACILITY PRIVATE LIMITED	RTKA15968B	103000	2060	2060
5	DAURALA SUGAR WORKS A UNIT OF DCM SHRI RAM INDUSTR	MRTD00083G	50000	1000	1000
6	DCM SHRIRAM LIMITED	JDHD04044F	5755000	5755	5755
7	DRAEGER INDIA PRIVATE LIMITED	MUMD13546B	50000	1000	1000
8	GLOBUS SPIRITS LIMITED	DELG14207E	3005000	3005	3005
9	GLOBUS SPIRITS LIMITED	DELG18463E	2445000	2445	2445
10	GMT INDUSTRIES LIMITED	RTKG08073C	1376500	1377	1377
11	HDFC BANK LIMITED	MUMH03189E	57527	5753	5753
12	INDIAN SUCROSE LTD.	JLDI00268C	19604000	19604	19604
13	INSECTICIDES INDIA LIMITED	DELI03290A	6591250	6591	6591
14	J.K. CEMENT LTD.	JDHJ01761E	4575000	4575	4575
15	JUPITER LAMINATORS PRIVATE LIMITED	DELJ05291G	1120286	22407	22407
16	KAMAL GROVER	DELK13572G	26456685	26457	26457
17	MAA SHAKAMBARI STEEL LIMITED	CALM07846G	7285000	7285	7285
18	MARTIN AND HARRIS LABORATORIES LIMITED	DELM08836C	167570	3351	3351
19	NAINI PAPERS LIMITED	MRTN02048E	4840000	4840	4840
20	NATCO TRUST	HYDN02693F	30000	600	600
21	OMAXE NEW CHANDIGARH DEVELOPERS PRIVATE LIMITED	DELO07351B	353000	353	353
22	PAQUES ENVIRONMENTAL TECHNOLOGY INDIA PRIVATE LIMI	CHEP15166E	1180000	1180	1180
23	PERFECT ELECTROMECH SOLUTIONS PRIVATE LIMITED	RTKP06000B	475500	9510	9510
24	POLY MEDICURE LTD.	RTKP01741F	179940	3599	3599
25	POWERGEN AUTOMATION	RTKP09626B	11120915	11121	11121
26	RITU KAURA	RTKR15013F	2000000	40000	40000
27	RUCHIRA PAPERS LIMITED	PTLR12554D	60000	1200	1200
28	SANJEEV SHARMA	PTLS26787F	4000000	80000	80000
29	SARVESH SETHI	RTKS17608D	6091000	6091	6091
30	STUDDS ACCESSORIES LIMITED	RTKS07822D	312000	312	312
31	TECHNOVATIVE ENGINEERS PRIVATE LIMITED	RTKT02797E	518000	10360	10360
32	THE SIRPUR PAPER MILLS LIMITED	HYDT00008B	9817190	9820	9820
33	VICTORA AUTO PRIVATE LIMITED	RTKS05731F	31823696	141715	141715
34	YES BANK LIMITED	MUMY02084F	77594	7763	7763
TOTAL			231848062	539974	539974

Head wise Summary on Income and TDS thereon

Head	Section	Amount Paid/Credited As per 26AS	As per Computation	Location of Income for Comparison	TDS
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Business	194C	15462672	574143987	(Total of Sales/ Gross receipts of business and Gross receipts from Profession in Trading Account + Total of other income) in profit & Loss A/c :574143987	309256
Business	194JA	50000	as above	as above	1000
Business	194Q	216200269	as above	as above	216202
Other Sources	194A	135121			13516
Total		231848062	574143987		539974

Details of T.C.S.(26 AS Import Date:24 Sep 2022)

S.No	Name of the Collector	Tax Deduction and Tax Collection Account Number of the Collector	Total tax collected	Amount out of (4) claimed during the year
1	KAMAL GROVER	DELK13572G	57	57
2	LALIT ELECTRICALS & ELECTRONICS	RTKL01075E	12154	12154
3	NIGANIA STEEL PRT LTD	MRTN00109E	1714	1714
4	SCHNEIDER ELECTRIC INDIA PRIVATE LIMITED	MUMS12865N	1230	1230
5	SHERA METAL PRIVATE LIMITED	JPRS12955F	1532	1532
6	SUKHVIR SINGH BENIWAL	RTKS08585D	1324	1324
	TOTAL		18011	18011

Signature
(AMIT KANWAR JINDAL)
For SHIVALIC POWER CONTROL
PRIVATE LIMITED
Date-12.11.2022

CompuTax : SHIV [SHIVALIC POWER CONTROL PRIVATE LIMITED]

Shivalic Power Control Private Limited

Balance Sheet as at 31 March, 2022

Amount(in Rs. '000)

Particulars	Note No.	As at 31 March, 2022	As at 31 March, 2021
A. EQUITY AND LIABILITIES			
1) Shareholders' funds			
(a) Share Capital	3	10,052	10,052
(b) Reserves and Surplus	4	1,66,760	1,48,958
2) Non-current Liabilities			
(a) Long-term Borrowings	5	92,543	1,27,676
(b) Long-term Provisions	6	1,018	2,420
3) Current Liabilities			
(a) Short-term Borrowings	7	1,47,762	99,488
(b) Trade Payables			
(A) total outstanding dues of micro enterprises and small enterprises; and		-	-
(B) total outstanding dues of creditors other than micro enterprises and small enterprises*	8	99,608	67,941
(c) Short-term Provisions	9	13,221	7,756
(d) Other current Liabilities	10	83,618	28,870
TOTAL		6,14,582	4,93,161
B. ASSETS			
1) Non-current Assets			
(a) Property, Plant and Equip. and Intangible Assets			
i) Property, Plant & Equipments	10	1,93,400	1,80,354
ii) Intangible Assets		-	-
(b) Non-current Investments	11	3,379	2,662
(c) Long-term Loans and Advances	12	1,073	1,513
2) Current Assets			
(a) Inventories	14	2,44,993	2,57,077
(b) Trade Receivables	15	1,34,279	42,159
(c) Cash and Cash Equivalents	16	30,830	3,855
(d) Short-term Loans and Advances	17	6,628	5,541
TOTAL		6,14,582	4,93,161

Notes Forming integral Part of Financial Statements 1 to 35

As per our report of even date.

For Shiv & Associates

Chartered Accountants

Firm's Registration No.:009989N


Amit Singh
Partner


Membership No. 09841

UDIN: 22098417AXTAGT6063

Place : Gurgaon, Haryana

Date: 05.09.2022

For Shivalic Power Control Pvt. Ltd.


Director

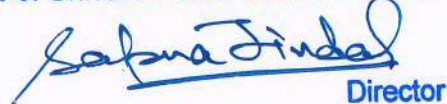
Amit Kanwar Jindal

Director

DIN:00034633

For and on behalf of the Board

For Shivalic Power Control Pvt. Ltd.


Director

Sapna Jindal

Director

DIN:03269137

Shivalic Power Control Private Limited
Statement of Profit and Loss for the year ended 31st March, 2022

		Amount(in Rs. '000)	
Particulars	Note No.	For the year ended 31st March, 2022	For the year ended 31st March, 2021
A) Income			
Revenue from Operations (Net)	18	5,73,320	5,22,244
Other Income	19	824	1,941
Total Income (A)		5,74,144	5,24,185
B) Expenses			
(a) Cost of Materials/Services Consumed	20	4,36,212	4,66,762
(b) Changes in Inventories	21	52,603	(30,398)
(c) Employee Benefits Expense	22	21,302	18,585
(d) Finance costs	23	21,422	27,246
(e) Depreciation and Amortisation Expense	10	10,692	12,747
(f) Other Expenses	24	12,475	15,139
Total Expenses (B)		5,54,706	5,10,081
Profit / (Loss) before Tax		19,440	14,104
Less: Tax Expense			
(a) Current Tax Expense for Current Year		3,040	4,068
(b) Current Tax Expense relating to Prior Years		-	-
(c) Deferred Tax Liability (Asset)		(1,402)	254
		1,638	4,322
Profit / (Loss) for the year (C)		17,802	9,781
Earnings per Equity Share of Rs 10/ each: Basic and	25	17.71	9.73

Notes Forming integral Part of Financial Statements 1 to 35

As per our report of even date.

For Shiv & Associates

Chartered Accountants

Firm's Registration No.:009989N

For Shivalic Power Control Pvt. Ltd.

Amit Singhal

Amit Singhal
Partner

Membership No. 0984

UDIN: 22098417AXTA6T6063



Amit Kanwar Jindal
Director

Amit Kanwar Jindal
Director
DIN:00034633

For and on behalf of the Board

For Shivalic Power Control Pvt. Ltd.

Sapna Jindal
Director

Sapna Jindal
Director
DIN:03269137

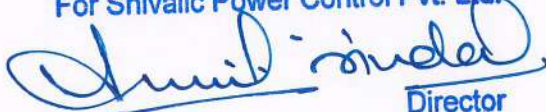
Place : Gurgaon, Haryana

Dat 05.09.2022

Shivalic Power Control Private Limited
Cash Flow Statement for the year 2021-22

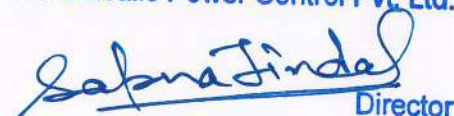
Particulars	Amount(in Rs. '000)	
	For the year ended 31st March, 2022	For the year ended 31st March, 2021
A. CASH FLOW FROM OPERATING ACTIVITIES :-		
Net profit (before tax and extraordinary items)	19,440	14,104
Adjustments for		
- Depreciation	10,692	12,747
- Interest Paid	21,422	27,246
- Interest Received	(196)	(736)
- Provision for Tax	(3,040)	-
Operating Profit before Working Capital Changes	48,318	53,360
Adjustments for		
- Trade & other receivables	(92,120)	42,038
- Inventories	12,084	(41,449)
Other Current Liability	60,213	(37,987)
Short term loans and Advances	(1,087)	20,514
- Trade & other Payables	31,667	(41,119)
Cash Generated / (Used) from Operations	10,757	(58,001)
Income tax (paid)/Refund		(3,186)
Net cash generated from / (used in) operating activities (A)	59,075	(7,828)
B. CASH FLOW FROM INVESTING ACTIVITIES:-		
Purchase of Fixed Assets & Capital Items	(23,735)	(7,379)
Received from Security Deposit	440	-
Interest Income	196	736
Cash Advance And loans Received back		2,833
Net cash used in Investing Activities (B)	(23,099)	(3,810)
C. CASH FLOW FROM FINANCING ACTIVITIES:-		
Net Proceeds from Long Term Borrowings	(35,136)	35,665
Net Proceeds from Short Term Borrowings	48,274	-
Net Proceeds from Non Current Investment	(717)	-
Proceeds from Unsecured loans	-	-
Interest Paid	(21,422)	(27,247)
Other inflow/Outflows		(2,073)
Net cash flow / (used) from / in Financing Activities (C)	(9,001)	6,345
Net Increase in cash & cash equivalents (A+B+C)	26,974	(5,293)
Cash & Cash equivalents (Op. balance)	3,855	9,147
Cash & Cash equivalents (Closing balance)	30,830	3,855

For Shivalic Power Control Pvt. Ltd.



Director

For Shivalic Power Control Pvt. Ltd.



Director



AS AT 31st MARCH 2022	AS AT 31st MARCH 2021
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SHARE CAPITAL

Authorised Capital

1100000 Equity Shares of Rs. 10/- each.

(Pvs Yr 1100000 Equity Shares of Rs. 10/- each.)

11,000

11,000

Issued, Subscribed and Paid up Capital

1005212 Equity Shares of Rs.10/- each fully paid-up

(Pvs Yr 1005212 Equity Shares of Rs.10/- each fully paid-up)

10,052

10,052

Total

10,052

10,052

Reconciliation of number of Shares

Equity Shares

Shares outstanding at the beginning of the year

Shares Issued during the year

Shares bought back during the year

Shares outstanding at the end of the year

No. of Shares	Amount	No. of Shares	Amount
10,05,212	10,052	10,05,212	10,052
-	-	-	-
-	-	-	-
10,05,212	10,052	10,05,212	10,052

Rights, Preferences and Restrictions attached to Shares

The company has one class of equity shares having a par value of Rs. 10/- each. Each shareholder is eligible for one vote per share held. The dividend, if any proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting, except in the case of interim dividend. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the company after distribution of all preferential amounts, in proportion to their shareholding.

Detail of shares held by shareholders holding more than 5% of the aggregate shares in the company.

Equity Shares

i) Amit Kanwar jindal

ii) Sapna Jindal

No. of Shares	% Shareholding	No. of Shares	% Shareholding
8,56,958	85.25%	8,56,958	85.25%
1,48,254	14.75%	1,48,254	14.75%

Change in Equity shares held by Promoters during the year

For the year ending 31.03.2022

Promoter's Name

Amit Kanwar jindal

Sapna Jindal

Total

Shares held by promoters as at 31.03.2022		Shares held by promoters as at 31.03.2021		% Change during the year
No. of Shares	% of Total Shares	No. of Shares	% of Total Shares	
8,56,958	85.25%	8,56,958	85.25%	0.00%
1,48,254	14.75%	1,48,254	14.75%	0.00%
10,05,212	100.00%	10,05,212	100.00%	0.00%

For the year ending 31.03.2021

Promoter's Name

Amit Kanwar jindal

Sapna Jindal

Total

Shares held by promoters as at 31.03.2021		Shares held by promoters as at 31.03.2020		% Change during the year
No. of Shares	% of Total Shares	No. of Shares	% of Total Shares	
8,56,958	85.25%	8,56,958	85.25%	0.00%
1,48,254	14.75%	1,48,254	14.75%	0.00%
10,05,212	100.00%	10,05,212	100.00%	0.00%



Notes forming part of the Financial Statements

Amount (Rs '000)

	AS AT 31st MARCH 2022	AS AT 31st MARCH 2021
RESERVES & SURPLUS		
a) Revaluation Reserve	14,730	14,730
b) Securities Premium Account	74,495	74,495
c) Surplus in the statement of Profit and Loss		
Opening Balance	59,733	52,025
Add: Profit / (Loss) for the year	17,802	9,781
Less: Deletion during the year		(2,073)
Total	1,66,760	1,48,958

LONG TERM BORROWINGS

Secured Loans

Loan from Bank & NBFC:-

Aditya Birla Finance Limited	-	3,489
Axis Bank Car Loan - Fortuner	-	905
Deutsche Bank LAP PF Loan Agst Property	5,506	6,654
Fullerton India Credit Company Ltd	-	3,342
HDFC Bank Car Loan - 114140896	1,017	1,653
HDFC Bank Car Loan - Wagon R - 127377067	512	-
Hdfc Bank Loan Agst Used Car Loan - 96722984	-	1,633
HDFC Msme Loan - 8303085	746	1,559
HDFC WC Term Loan - 85460465	14,105	-
HDFC WC Term Loan - 85525941	2,952	-
HDFC WC Term Loan - 85525951	122	-
HDFC WC Term Loan - 85525954	17,519	-
HDFC WC Term Loan - 85525975	721	-
HDFC WC Term Loan - 85871921	9,633	-
Icici Hfel Loan Agst Property	4,898	5,346
Idfc First Bank (MSME)	468	978
Kotak Bank Loan	-	1,748
Kotak Mahindra Bank - MSME Loan	276	583
RBL Bank Limited	-	2,670
RBL BANK LTD MSME LOAN	450	784
Yes Bank Business Loan - 1.5 Cr	-	9,166
Yes Bank Covid Mora. Loan - 002053000000021	-	636
Yes Bank IMT - USD Loan	-	36,459
Yes Bank Machinery Loan - 80 Lac	-	1,631
YES BANK MSME LOAN	-	29,885
Yes Bank Term Loan -020LAFT202690001	-	1,462
Yes Bank Term Loan -020LAFT202690002	-	63
Yes Bank Term Loan -020LAFT202690004	-	366

Unsecured Loans

Loans and Advances from Related Parties:-

a) Amit kanwar jindal	26,497	12,342
b) Sapna Jindal	7,121	4,322

Total	92,543	1,27,676
--------------	---------------	-----------------

- Aditya Birla Finance Limited Term loan is availed with EMI of Rs. 173327/- and is scheduled to close on 05.01.2023.
- Axis Bank loan is availed against car bearing interest rate @8.36% with EMI of Rs. 56607/- and is scheduled to close on 01.08.2022.
- Deutsche loan is availed against Property bearing interest rate @ 9.9%.with EMI of Rs. 72887/- and is scheduled to close on 05.12.2034.



Fullerton India Credit Company Limited loan is Personal Loan bearing interest rate @ 16% with EMI of Rs. 176196/- and is scheduled to close on 04.01.2023.

HDFC loan-114140896 is Available against Car bearing interest rate @ 7.8% with EMI of Rs. 35316/- and is scheduled to close on 07.11.2025.

HDFC loan-127377067 is Available against Car bearing interest rate @ 7.25% with EMI of Rs. 12330/- and is scheduled to close on 05.03.2027.

HDFC loan-96722984 is Available against Car bearing interest rate @ 12.10% with EMI of Rs. 83155/- and is scheduled to close on 05.01.2023.

HDFC loan-8303085 is Business Loan bearing interest rate @ 9.65% with EMI of Rs. 49380/- and is scheduled to close on 07.08.2024.

HDFC loan-85460465 is Working Capital Business Loan bearing interest rate @ 7.9% with EMI of Rs. 789631/- and is scheduled to close on 07.11.2024.

1) HDFC loan-85525941 is Working Capital Business Loan bearing interest rate @ 8.25% with EMI of Rs. 304498/- and is scheduled to close on 07.02.2024.

2) HDFC loan-85525951 is Working Capital Business Loan bearing interest rate @ 8.26% with EMI of Rs. 12566/- and is scheduled to close on 07.02.2024.

3) HDFC loan-85525954 is Working Capital Business Loan bearing interest rate @ 8.25% with EMI of Rs. 975572/- and is scheduled to close on 07.11.2024.

5) HDFC loan-85525975 is Working Capital Business Loan bearing interest rate @ 8.25% with EMI of Rs. 40141/- and is scheduled to close on 07.11.2024.

4) HDFC loan-85871921 is Working Capital Business Loan with EMI of Rs. 171326/- and is scheduled to close on 07.11.2028.

5) ICICI HFCL Loan is against Property bearing Interest Rate @ 12.05% with EMI of Rs. 65480/- and is scheduled to close on 05.10.2034.

6) IDFC First Bank loan is against Property bearing Interest Rate @ 9.25% with EMI of Rs. 31205/- and is scheduled to close on 02.07.2024.

7) Kotak Bank loan is Business Loan with EMI of Rs. 121986/- and is scheduled to close on 01.07.2022.

8) Kotak Mahindra MSME loan is Business Loan with EMI of Rs. 18270/- and is scheduled to close on 07.07.2024.

9) RBL Bank Limited loan is Business loan bearing Interest Rate @ 16% with EMI of Rs. 140980/- and is scheduled to close on 05.01.2023.

0) RBL Bank Limited MSME loan is Business loan bearing Interest Rate @ 9.25% with EMI of Rs. 25044/- and is scheduled to close on 05.11.2024.

1) YES Bank loan is Business loan bearing Interest Rate @ 9.7% with EMI of Rs. 277755.10 and is close on Aug-2021.

2) YES Bank Covid loan is closed on April-2021.

3) YES Bank loan is Business loan bearing Interest Rate @ 9.7% with EMI of Rs. 868083.32 and is close on Aug-2021.

4) YES Bank loan is Machinery loan bearing Interest Rate @ 9.7% with EMI of Rs. 148296.30 and is close on Aug-2021.

5) YES Bank MSME loan is closed on Aug-2021.

6) YES Bank Term loan-020LAFT202690001 is a business loan with EMI of Rs 34818.15 and is closed on Aug-2021.

7) YES Bank Term loan-020LAFT202690002 is a business loan with EMI of Rs 5732.02 and is closed on Aug-2021.

8) YES Bank Term loan-020LAFT202690004 is a business loan with EMI of Rs 11089.34 and is closed on Aug-2021.

6) Deffered tax Liabilities/Long term Provisions
Deffered tax Liabilities

1,018

2,420

Total

1,018

2,420



Amount (Rs '000)

AS AT 31st MARCH 2022	AS AT 31st MARCH 2021
-----------------------	-----------------------

2) **SHORT TERM BORROWINGS**

Bank OD A/c

HDFC BANK CC-583	47,240	11
WCDL Loan	1,00,522	-
YES BANK LTD.	-	99,477

Total	1,47,762	99,488
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Cash Credit referred to in (a) above:

- Secured by way of hypothecation of present and future stock of raw material, stock-in-process, finished goods, consumables, book debts, bills, claims, material in transit etc.
- Collaterally secured by equitable mortgage of factory land and building
- Personal Guarantee of Mr. Amit Jindal and Mrs. Sapna Jindal, directors of the company.
- Repayable in 1 year from date of sanction

3) **TRADE PAYABLES**

MSME	-	-
Non-MSME	99,608	67,941

Total	99,608	67,941
--------------	---------------	---------------

Note:

Note:

Particulars	Outstanding for following periods from due date of payment/ transaction date				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
Balance outstanding as on 31.03.2022					
MSME	-	-	-	-	-
Others	97,235	1,049	1,196	128	99,608
Total	97,235	1,049	1,196	128	99,608

Particulars	Outstanding for following periods from due date of payment/ transaction date				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
Balance outstanding as on 31.03.2021					
MSME	-	-	-	-	-
Others	66,016	1,532	266	128	67,941
Total	66,016	1,532	266	128	67,941

9) **Short Term Provision**

a) **Provision for Employee benefit**

Esi	16	19
Labour Welfaer Fund	4	10
PF	161	117
Gratuity Provision	1,803	2,729
Full And Final Settlement Salary	44	166

b) **OTHER PROVISION**

CURRENT TAX PROVISION	3,040	4,068
GST	7,947	-

Financial Statements 2021-22



TDS	206	647
Total	13,221	7,756
10 OTHER CURRENT LIABILITIES		
a) Current Maturity of Long Term Debt	31,961	12,199
b) Other Payables		
a) Advance from Customers	51,500	16,514
b) Electricity Expenses Payable	157	157
Total	83,618	28,870



otes forming part of the Financial Statements

Amount (Rs '000)

AS AT 31st MARCH 2022	AS AT 31st MARCH 2021
-----------------------	-----------------------

1) NON CURRENT INVESTMENT

a) Investment in Property

Investment in Flats

Prepaid Expense

Total

2,662

717

3,379

2,662

2,662

2) LONG TERM LOANS AND ADVANCES

a) (Unsecured and Considered Good)

Security Deposits

1,073

1,513

3) DEFERRED TAX ASSETS

Deferred Tax Asset

0

0

Total

-

-

14) INVENTORIES

a) Raw Materials

b) Work-in-Process

c) Finished Goods

Total

1,07,632

61,073

76,288

2,44,993

67,114

1,20,268

69,695

2,57,077

Notes:

i) Raw Materials are carried at lower of cost or net realisable value.

ii) Work-in-Progress and Finished Goods are carried at lower of cost of production or net realisable value.

iii) Consumable Stores are carried at cost.

15) TRADE RECEIVABLES

Undisputed Considered Good -

Less than 6 Months

Others

Total

1,18,953

15,326

1,34,279

17,377

24,782

42,159

Note:

Note:

Particulars	Outstanding for following periods from due date of payment					
	Less than 6 months	6 months -1 year	1-2 years	2-3 years	More than 3 years	Total
Balance outstanding as on 31.03.2022						
Undisputed Considered						
- Good	1,18,953	2,187	276	2,316	10,547	1,34,279
Total	1,18,953	2,187	276	2,316	10,547	1,34,279

Note:

Note:						
Particulars	Outstanding for following periods from due date of payment					
	Less than 6 months	6 months -1 year	1-2 years	2-3 years	More than 3 years	Total
Balance outstanding as on 31.03.2021						
Undisputed Considered						
- Good	24,782	2,381	7,238	340	7,418	42,159
Total	24,782	2,381	7,238	340	7,418	42,159



Notes forming part of the Financial Statements

Amount (Rs '000)

AS AT 31st MARCH 2022	AS AT 31st MARCH 2021
-----------------------	-----------------------

16) CASH AND CASH EQUIVALENTS

a) Cash in Hand	3	332
b) Fixed Deposit Account	3,332	3,370
c) Balance With Bank	27,459	153
d) Imprest with Employees	36	-

Total	30,830	3,855
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17) SHORT TERM LOANS AND ADVANCES

(Unsecured and considered Good)

Advance against Salary	703	447
Prepaid Expenses	750	-
Balance with Government Authorities-		
TDS Recoverable	1,181	1,150
Income Tax Receivables	2,800	1,600
GST Receivables	-	1,398
TCS Receivable	4	4
Other Advances		
Advance to Suppliers - Production	1,189	942
Advance to Suppliers - Expenses	-	942

Total	6,628	5,541
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Notes forming part of the Financial Statements

	Amount (Rs '000)	
	For the Year Ended 31.03.2022	For the Year Ended 31.03.2021
18) REVENUE FROM OPERATIONS		
a) Gross Sales (Manufactured)	5,59,241	5,11,933
b) Job Work Services (Net)	14,079	10,311
Total	5,73,320	5,22,244
19) OTHER INCOME		
a) Interest Income	196	736
b) Discount and Rebates	628	1,205
Total	824	1,941
20) COST OF MATERIALS CONSUMED & TRADED GOODS		
a) Raw Material		
Op. Stock	67,114	56,064
Add: Purchases / Transferred	4,76,730	4,77,812
Less : Stock-in-hand	1,07,632	67,114
Net Consumption	4,36,212	4,66,762
Total	4,36,212	4,66,762
21) CHANGES IN INVENTORIES		
Opening Stock	1,89,964	1,59,566
Closing Stock	1,37,361	1,89,964
(Increase)/ Decrease in stock	52,603	(30,398)
Total	52,603	(30,398)
22) EMPLOYEE BENEFITS EXPENSE		
a) Salary, Wages and Bonus	20,357	17,902
c) Contribution to Employee Welfare Funds	945	683
Total	21,302	18,585
23) FINANCE COSTS		
a) Interest Expenses	20,082	24,065
b) Other Borrowing Costs	1,340	3,181
Total	21,422	27,246



Notes forming part of the Financial Statements

Amount (Rs '000)

For the Year Ended 31.03.2022	For the Year Ended 31.03.2021
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24) OTHER EXPENSES

Power and Fuel	221	224
Manufacturing Expenses	173	494
Rates and Taxes	504	-
Insurance	751	2,006
Legal & Professional Charges	532	2,352
Administration Expenses	2,828	3,672
Travelling Expenses	1,459	1,025
Cartage Outward	2,407	2,556
Security Expense	778	727
Selling and Distribution Expenses	124	86
Erection Expense	295	259
Electricity Expense	1,771	1,728
Job Work	632	10
Total	12,475	15,139

25) EARNINGS PER SHARE (EPS)

Number of equity shares at the beginning of the	10,05,212	10,05,212
Total number of equity shares outstanding at the	10,05,212	10,05,212
Weighted Average No of Equity Shares	10,05,212	10,05,212
Net Profit attributable to equity shareholders	17,802	9,781
Basic and Diluted EPS (Rs.)	17.71	9.73



Shivalic Power Control Private Limited
Notes forming part of the Financial Statements

10) SCHEDULE OF PROPERTY, PLANT AND EQUIPMENT AND INTANGIBLE ASSETS AS ON 31.03.2022

PARTICULARS	GROSS BLOCK				ACCUMULATED DEPRECIATION			NET BLOCK	
	Value as on 01.04.2021	Additions during the Year	Deletions / Adjustments during the Year	Total as on 31.03.2022	Upto 01.04.2021	For the Year	Total Upto 31.03.2022	As on 31.03.2022	As on 31.03.2021
Tangible Assets									
Air conditioner	2,250	64	-	2,314	1,552	193	1,745	568	697
CAMERA	1,369	-	-	1,369	1,166	91	1,257	111	202
CAR	20,319	719	-	21,038	16,651	1,165	17,816	3,223	3,668
COMPUTER	11,719	6,685	-	18,404	9,850	797	10,646	7,757	1,869
FURNITURE	3,265	-	-	3,265	2,033	319	2,352	913	1,232
INVERTER	1,208	-	-	1,208	903	79	982	226	305
MOBILE	2,277	143	-	2,419	1,722	283	2,005	414	555
OFFICE EQUIPMENT	3,182	505	-	3,687	2,249	472	2,721	966	933
PLANT and MACH	83,470	409	-	83,879	33,785	3,594	37,379	46,500	49,684
TOOLS	-	-	-	-	-	-	-	-	-
TWO WHEELERS	431	-	-	431	377	14	391	40	54
BUILDING	51,469	-	-	51,469	12,703	3,683	16,386	35,083	38,766
IMMOVABLE PROPERTY	82,389	15,210	-	97,599	-	-	-	97,599	82,389
Total	2,63,348	23,735	-	2,87,082	82,991	10,692	93,680	1,93,400	1,80,354

For Shivalic Power Control Pvt. Ltd.

For Shivalic Power Control Pvt. Ltd.
Director

For Shivalic Power Control Pvt. Ltd.
Director



INDEPENDENT AUDITOR'S REPORTS

To the Members of SHIVALIC POWER CONTROL PRIVATE LIMITED

Report on the Audit of Financial Statements

Opinion

We have audited the accompanying financial statements of SHIVALIC POWER CONTROL PRIVATE LIMITED ("the Company"), which comprise the Balance Sheet as at 31st March, 2022, the Statement of Profit and Loss, Cash Flow Statement for the year ended and notes to the financial statement, including a summary of the significant accounting policies, and other explanatory information.

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, 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 31st March, 2022 and profit and its cash flows for the year ended on that date.

Basis of Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibility for the Audit of the Financial Statement 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 there under, 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

The Company's management and Board of Directors are responsible for the other information. The other information comprises the information included in the Company's annual report, but does not include the financial statements and our auditors' 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.



Responsibility of Management for Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act. 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 implementation and maintenance of 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 for 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.

In preparing the financial statements, Management and Board of Directors are 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 Statement

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.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism 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. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.



- 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 ability of the company 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 evidences 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.

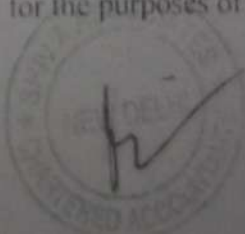
We communicate with those charged with governance, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

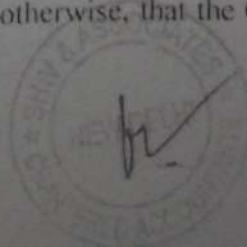
From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in Annexure: A, a statement on matters specified in the paragraph 3 and 4 of the order for the company, to the extent applicable.
2. As required by Section 143(3) of the Act, based on our audit 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 accounts 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, Cash flow statement and notes to financial statements dealt with by this Report are in agreement with the relevant books of accounts.
- (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 31st March, 2022 taken on record by the Board of Directors and the report of the statutory auditors, none of the directors of the company is disqualified as on 31st March, 2022 from being appointed as a director in terms of Section 164 (2) of the Act.
- (f) 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 Investors Education and Protection Fund by the Company.
 - iv) (a) The respective Management of the Company have represented to us that, to the best of their knowledge and belief, no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person or entity, including foreign entity ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
 - (b) The respective Management of the Company have represented to us that, to the best of their knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Company or any of such subsidiaries from any person or entity, including foreign entity ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company or any of such subsidiaries



shall, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

(c) Based on the audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (a) and (b) above, contain any material misstatement.


v) There is no dividend declared or paid during the year by the company.

As per our report of even date.

For Shiv & Associates

Chartered Accountants

Firm's Registration No.:009989N


Amit Singhal
Partner

Membership No. 098417

UDIN:22098417AXTAGT6063

Place : Gurgaon, Haryana

Date : 05/09/2022

ANNEXURE 'A' TO THE INDEPENDENT AUDITOR'S REPORT
(Referred to in paragraph 1 under 'Report on Other Legal and Regulatory Requirements' section of our report to the Members of SHIVALIC POWER CONTROL PRIVATE LIMITED of even date)

To the best of our information and according to the explanations provided to us by the Company and the books of account and records examined by us in the normal course of audit, we state that:

1. In respect of its Property, Plant & Equipment and Intangible assets:
 - a) (A) The company has maintained proper records showing full particulars including quantitative details and situation of Property, Plant & Equipment.

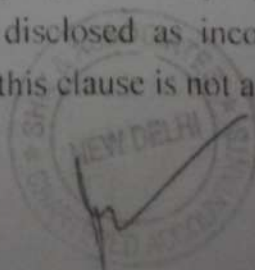
(B) The company does not have any intangible assets.
 - b) In our opinion, the Property, Plant & Equipment have been physically verified by the management at reasonable intervals, having regard to the size of the company and the nature of its assets. No material discrepancies were noticed on such verification.
 - c) According to the information and explanations given to us and on the basis of our examination of the records of the company, the title deeds of immovable properties (other than immovable properties where the company is the lessee and the lease agreements are duly executed in favour of the lessee) disclosed in the financial statements are held in the name of the Company.
 - d) The company has not revalued its Property, Plant & Equipment or intangible assets during the year.
 - e) According to the information and explanations given to us and on the basis of our examination of the records of the company, there have been no proceedings initiated or pending against the company for holding any benami property under the Benami Transaction (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.
2. a) In our opinion and according to the information and explanations given to us, inventory has been physically verified at reasonable intervals and the coverage and procedure of such verification by the management is appropriate and no discrepancy of 10% or more in aggregate in any class of inventory was noticed during the physical verification.

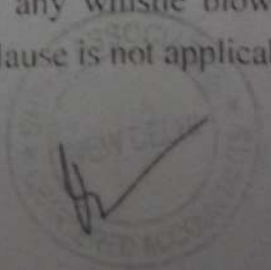


b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks on the basis of security of current assets. In our opinion, the quarterly returns or statements filed by the Company with such banks are in agreement with the books of account of the Company.

3. The company has not made any investments in, provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to the companies, firm, Limited Liability Partnership or any other firms, hence reporting under clause 3 (iii)(a),(b),(c),(d),(e) and (f) is not applicable.
4. According to the information and explanations given to us, the company has complied with the provisions of section 185 and 186 of the Act, with respect to the loans, investments, guarantees and security.
5. According to the information and explanations given to us, the company has not accepted any deposits during the year, hence reporting under this clause is not applicable to the company.
6. As informed to us, the Central Government has not prescribed the maintenance of cost records under section 148(1) of the Act, for the nature of business carried on by the company.
7. a) According to the information and explanation given to us and on the basis of our examination of the records, company is generally regular in depositing undisputed statutory dues including Goods and Service Tax, Provident Fund, Employees' State Insurance, Income Tax, duty of customs, cess and any other material statutory dues to the appropriate authorities. There is no undisputed statutory due which is outstanding for more than six months from the date they become payable.

b) According to the information and explanation given to us, there are no dues as referred to in sub clause (a) which have not been deposited by the Company on account of disputes.
8. According to the information and explanation given to us and on the basis of our examination of records of the company, the company does not have any transactions which have been surrendered or disclosed as income during the year in any tax assessment hence, reporting under this clause is not applicable to the Company.



9. a) According to the information and explanation given to us and on the basis of our examination of records of the company, the company has not defaulted in repayment of the loans or other borrowings or in the payment of interest thereon to any lender during the year.
- b) The Company has not been declared willful defaulter by any bank or financial institution or other lender.
- c) The Company has utilized the loan obtained for the purpose for which they were obtained.
- d) As per management the Company has not utilized its fund raised on short term basis for the long term purposes.
- e) The Company does not have any subsidiary, associate or joint venture. Thus, reporting under this sub clause and sub clause (f) is not applicable to the Company.
10. a) According to the information and explanation given to us and on the basis of our examination of records of the company, the Company has not raised any money by way of initial public offer or further public offer (including debt instruments). Accordingly, clause 3(x)(a) of the order is not applicable.
- b) According to the information and explanations given to us and based on our examination of records the Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year. Accordingly, clause 3(x)(b) of the order is not applicable.
11. a) According to the information and explanation given to us, no material fraud by the Company or on the Company by its officers or employees has been noticed or reported during the course of audit.
- b) According to the information and explanations given to us, no report under sub-section (12) of Section 143 of the Companies Act, 2013 has been filed by the auditors in Form ADT-4 as prescribed under Rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government.
- c) The company has not received any whistle blower complaints during the year. Accordingly, reporting under this clause is not applicable.
- 

12. In our opinion and according to the information and explanation given to us, the Company is not a Nidhi company as per the Act. Accordingly, paragraph 3(xii) of the Order is not applicable to the company.
13. According to the information and explanations given to us and based on our examination of the records of the Company, transactions with the related parties are in compliance with sections 177 and 188 of the Act where applicable and details of such transactions, as required by the applicable accounting standards, have been disclosed in the financial statements.
14. The company is not required to appoint internal auditor as per Section 138 of the Companies Act, 2013. Accordingly, reporting under this clause is not applicable.
15. According to the information and explanations given to us and based on our examination of records the company, the company has not entered into non-cash transactions with directors or persons connected with them. Accordingly, paragraph 3(xv) of the Order is not applicable to the company.
16. a) In our opinion and according to the information and explanations given to us, the company is not required to register under section 45-IA of the Reserve Bank of India Act, 1934. Accordingly clause 3(xvi)(a) of the Order is not applicable.
- b) The company is not required to register under section 45-IA of the Reserve Bank of India Act, 1934. Accordingly clause 3(xvi)(b) of the Order is not applicable.
- c) The company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. Accordingly, clause 3(xvi)(c) of the Order is not applicable.
17. The company has not incurred any cash losses in the current and in the immediately preceding financial year.
18. M/s AKGS & ASSOCIATES were appointed as Statutory Auditors of the Company to hold office from the conclusion of the 11th Annual General Meeting (AGM) held on December 31st, 2020 until the conclusion of the 16th AGM to be held in the year 2025. However, M/S AKGS & Associates has resigned on 20.08.2022 due to Personal Reason. According to the information and explanations given to us and based on our examination of records the company, they have not given any other concern or raised any objection, which needs to be considered for the audit.



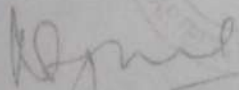
19. According to the information and explanations given to us and based on our examination of records the company and on the basis of financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statement, there is no material uncertainty exists on the date of audit report regarding the capability of company of meeting its existing liabilities and as and when they fall due within a period of one year from the balance sheet date.
20. As per our examination of books of accounts, Section 135 of Companies Act, 2013 is not applicable to the Company hence, reporting under this clause is not applicable to the Company.
21. As company do not have any subsidiary/associate/joint venture hence requirement of making consolidated financial statements is not there. Hence reporting under clause 3(xxii) is not applicable.

As per our report of even date.

For Shiv & Associates

Chartered Accountants

Firm's Registration No.:009989N



Amit Singhal

Partner

Membership No. 098417

UDIN: 22098417AXTA4T6063

Place : Gurgaon, Haryana

Date : 05-09-2022

Audit report under section 44AB of the Income-tax Act, 1961, in a case where the accounts of the business or profession of a person have been audited under any other law

1. I report that the statutory audit of

Name	SHIVALIC POWER CONTROL PV T. LTD.
Address	3E 35 B.P , NIT , , , 12- Haryana , 91-India , Pincode - 121001
PAN	AAICS4340J
Aadhaar Number of the assessee, if available	

was conducted by **me Amit Singhal** in pursuance of the provisions of the **Companies Act, 2013**,
and **I** annex hereto a copy of **my** audit report dated **05-Sep-2022** along with a copy each of

- a. the audited **profit and loss account** for the period beginning from **01-Apr-2021** to ending on **31-Mar-2022**
- b. the audited balance sheet as at **31-Mar-2022** ; and
- c. documents declared by the said Act to be part of, or annexed to, the **profit and loss account** and balance sheet.

2. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.
3. In **my** opinion and to the best of **my** information and according to examination of books of account including other relevant documents and explanations given to **me**, the particulars given in the said Form No. 3CD are true and correct subject to the following observations/qualifications, if any.

Sl. No.	Qualification Type	Observations/Qualifications
1	Valuation of closing stock is not possible.	Valuation of closing stock was worked out on the basis of physical verification done by the management as these are lying as different different location

Accountant Details

Name	AMIT SINGHAL
Membership Number	098417
FRN (Firm Registration Number)	0009899N
Address	DWARKA , DWARKA , , , 09- Delhi , 91-India , Pincode - 110037

Acknowledgement Number:614437920041022

Date of signing Tax Audit Report	05-Sep-2022
Place	122.176.54.158
Date	30-Sep-2022

This form has been digitally signed by **AMIT SINGHAL** having PAN **ACTPS6935P** from IP Address **122.176.54.158** on **04/10/2022 01:09:29 PM** Dsc Sl.No and issuer ,**C=IN,O=Verasys Technologies Pvt Ltd.,OU=Certifying Authority**

FORM 3CD [See rule 6 G(2)]
Statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961
PART - A

1. Name of the Assessee	SHIVALIC POWER CONTROL PVT. LTD .
2. Address of the Assessee	3E 35 B.P , NIT , , , 12- Haryana , 91-India , Pincode - 121001
3. Permanent Account Number (PAN)	AAICS4340J
Aadhaar Number of the assessee, if available	
4. Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and services tax,customs duty,etc. if yes, please furnish the registration number or,GST number or any other identification number allotted for the same ?	Yes

Sl. No.	Type	Registration /Identification Number
1	Goods and Services Tax 12- Haryana	06AAICS4340J1ZA

5. Status	Company
6. Previous year	01-Apr-2021 to 31-Mar-2022
7. Assessment year	2022-23

8. Indicate the relevant clause of section 44AB under which the audit has been conducted

Sl. No.	Relevant clause of section 44AB under which the audit has been conducted
1	Third Proviso to sec 44AB : Audited under any other law
2	Clause 44AB(a)- Total sales/turnover/gross receipts of business exceeding specified limits

8(a). Whether the assessee has opted for taxation under section 115BA / 115BAA /115BAB / 115BAC /115BAD ?	Yes
Section under which option exercised	115BAA

PART - B

9.(a). If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios. In case of AOP, whether shares of members are indeterminate or unknown?

Sl. No.	Name	Profit Sharing Ratio (%)

(b). If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such change ?

Sl. No.	Date of change	Name of Partner/Member	Type of change	Old profit sharing ratio (%)	New profit Sharing Ratio (%)	Remarks
						No records added

10.(a). Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession).

Sl. No.	Sector	Sub Sector	Code
1	MANUFACTURING	Manufacture of electrical machinery and apparatus	04077

(b). If there is any change in the nature of business or profession, the particulars of such change ?**No**

Sl. No.	Business	Sector	Sub Sector	Code
				No records added

11.(a). Whether books of accounts are prescribed under section 44AA, list of books so prescribed ?**Yes**

Sl .No.	Books prescribed
1	Cash Book
2	Purchases Register
3	Sales Register
4	Stock Register
5	Journal
6	Journal

(b). List of books of account maintained and the address at which the books of accounts are kept. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.)

☐ Same as 11(a) above

Sl. No.	Books maintained	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1	Cash Book (Computerized)	3E/35, BP, 1ST FLOOR NIT		Faridabad	121004	91-India	12- Haryana
2	Purchases Register (Computerized)	3E/35, BP, 1ST FLOOR NIT		Faridabad	121004	91-India	12- Haryana
3	Sales Register (Computerized)	3E/35, BP, 1ST FLOOR NIT		Faridabad	121004	91-India	12- Haryana
4	Stock Register (Computerized)	3E/35, BP, 1ST FLOOR NIT		Faridabad	121004	91-India	12- Haryana
5	Journal (Computerized)	3E/35, BP, 1ST FLOOR NIT		Faridabad	121004	91-India	12- Haryana

(c). List of books of account and nature of relevant documents examined.

☐ Same as 11(b) above

Sl. No.	Books examined
	No records added

12. Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section.) ? **No**

Sl. No.	Section	Amount
		No records added

13.(a). Method of accounting employed in the previous year. **Mercantile system**

(b). Whether there had been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year ? **No**

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

Sl. No.	Particulars	Increase in profit	Decrease in profit
		₹ 0	₹ 0

(d). Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2) ?

No

(e). If answer to (d) above is in the affirmative, give details of such adjustments:

Sl. No.	ICDS	Increase in profit	Decrease in profit	Net effect
		₹ 0	₹ 0	₹ 0
Total		₹ 0	₹ 0	₹ 0

(f). Disclosure as per ICDS:

Sl. NO.	ICDS	Disclosure
1	ICDS I-Accounting Policies	As per accounting policies & notes to financial statements
2	ICDS II-Valuation of Inventories	As per accounting policies & notes to financial statements
3	ICDS IV-Revenue Recognition	As per accounting policies & notes to financial statements
4	ICDS V-Tangible Fixed Assets	As per Fixed Assets and Depreciation Chart annexed in FORM 3CD
5	ICDS IX Borrowing Costs	As per accounting policies & notes to financial statements

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

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

No

Sl. NO.	Particulars	Increase in profit	Decrease in profit
	No records added		

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

Sl. No.	Description of capital asset (a)	Date of acquisition (b)	Cost of acquisition (c)	Amount at which the asset is converted into stock-in trade (d)
	No records added			

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

(a). The items falling within the scope of section 28;

Sl.No.	Description	Amount
		₹ 0

(b). the proforma credits, drawbacks, refunds of duty of customs or excise or service tax or refunds of sales tax or value added tax or Goods & Services Tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned;

Sl. No.	Description	Amount
No records added		

(c). Escalation claims accepted during the previous year;

Sl. No.	Description	Amount
No records added		

(d). any other item of income;

Sl. No.	Description	Amount
No records added		

(e). Capital receipt, if any.

Sl. No.	Description	Amount
No records added		

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

[illegible]

1	₹ 0	₹ 0
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18. Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the following form:-

Sl. No.	Description of the Block of Assets/Class of Assets	Rate of Depreciation (%)	Opening WDV / Actual	Adjustment made to the written down value under section 115BAC/115BAD (for assessment year 2021-22 only)	Adjustment made to the written down value of Intangible asset due to excluding value of goodwill of a business or profession	Adjusted written down value(A)	Purchase Value	Total Value of Purchases (B)	Deductions (C)	Other Adjustments	Depreciation Allowable (D)	Written Down Value at the end of the year(A+B-C-D)
1	Building @ 10%	10	₹ 3,49,91,331	₹ 0	₹ 0	₹ 3,49,91,331	₹ 0	₹ 0	₹ 0	₹ 0	₹ 34,99,133	₹ 3,14,92,198
2	Plant and Machinery @ 40%	40	₹ 18,68,868	₹ 0	₹ 0	₹ 18,68,868	₹ 66,84,966	₹ 66,84,966	₹ 0	₹ 0	₹ 20,84,540	₹ 64,69,294
3	Furnitures & Fittings @ 10%	10	₹ 12,31,892	₹ 0	₹ 0	₹ 12,31,892	₹ 0	₹ 0	₹ 0	₹ 0	₹ 1,23,189	₹ 11,08,703
4	Plant and Machinery @ 15%	15	₹ 5,98,73,612	₹ 0	₹ 0	₹ 5,98,73,612	₹ 17,35,632	₹ 17,35,632	₹ 0	₹ 0	₹ 91,33,926	₹ 5,24,75,318

19. Amount admissible under section-

Sl. No.	Section	Amount debited to profit and loss account	Amounts admissible as per the provisions of the Income-tax Act, 1961 and also fulfils the conditions, if any specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc., issued in this behalf.
No records added			

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

Sl. No.	Description	Amount
No records added		

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

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Acknowledgement Number:614437920041022

Sl. No.	Nature of fund	Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities
1	Provident Fund	₹ 71,539	15-May-2021	₹ 71,539	12-May-2021
2	Provident Fund	₹ 44,423	15-Jun-2021	₹ 44,423	14-Jun-2021
3	Provident Fund	₹ 61,520	15-Jul-2021	₹ 61,520	13-Jul-2021
4	Provident Fund	₹ 69,094	15-Aug-2021	₹ 69,094	13-Aug-2021
5	Provident Fund	₹ 75,422	15-Sep-2021	₹ 75,422	14-Sep-2021
6	Provident Fund	₹ 80,626	15-Oct-2021	₹ 80,626	13-Oct-2021
7	Provident Fund	₹ 81,754	15-Nov-2021	₹ 81,754	13-Nov-2021
8	Provident Fund	₹ 77,129	15-Dec-2021	₹ 77,129	14-Dec-2021
9	Provident Fund	₹ 83,052	15-Jan-2022	₹ 83,052	14-Jan-2022
10	Provident Fund	₹ 86,114	15-Feb-2022	₹ 86,114	12-Feb-2022
11	Provident Fund	₹ 83,885	15-Mar-2022	₹ 83,885	12-Mar-2022
12	Provident Fund	₹ 86,168	15-Apr-2022	₹ 86,168	12-Apr-2022
13	Any fund setup under the provisions of ESI Act, 1948	₹ 3,040	15-May-2021	₹ 3,040	11-May-2021
14	Any fund setup under the provisions of ESI Act, 1948	₹ 1,185	15-Jun-2021	₹ 1,185	14-Jun-2021
15	Any fund setup under the provisions of ESI Act, 1948	₹ 2,177	15-Jul-2021	₹ 2,177	13-Jul-2021
16	Any fund setup under the provisions of ESI Act, 1948	₹ 2,581	15-Aug-2021	₹ 2,581	13-Aug-2021
17	Any fund setup under the provisions of ESI Act, 1948	₹ 2,636	15-Sep-2021	₹ 2,636	14-Sep-2021
18	Any fund setup under the provisions of ESI Act, 1948	₹ 2,612	15-Oct-2021	₹ 2,612	13-Oct-2021
19	Any fund setup under the provisions of ESI Act, 1948	₹ 2,994	30-Nov-2021	₹ 2,994	14-Nov-2021
20	Any fund setup under the provisions of ESI Act, 1948	₹ 2,395	15-Dec-2021	₹ 2,395	14-Dec-2021
21	Any fund setup under the provisions of ESI Act, 1948	₹ 2,759	15-Jan-2022	₹ 2,759	14-Jan-2022
22	Any fund setup under the provisions of ESI Act, 1948	₹ 2,835	15-Feb-2022	₹ 2,835	12-Feb-2022
23	Any fund setup under the provisions of ESI Act, 1948	₹ 2,827	15-Mar-2022	₹ 2,827	12-Mar-2022

24	Any fund setup under the provisions of ESI Act, 1948	₹ 2,993	30-Apr-2022	₹ 2,993	12-Apr-2022
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21.(a). Please furnish the details of amounts debited to the profit and loss account, Being in the nature of capital, personal, advertisement expenditure etc.

Capital expenditure

Sl. No.	Particulars	Amount
1		₹ 0

Personal expenditure

Sl. No.	Particulars	Amount
No records added		

Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party

Sl. No.	Particulars	Amount
No records added		

Expenditure incurred at clubs being entrance fees and subscriptions

Sl. No.	Particulars	Amount
No records added		

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

Sl. No.	Particulars	Amount
No records added		

Expenditure by way of penalty or fine for violation of any law for the time being in force

Sl.No.	Particulars	Amount
No records added		

Expenditure by way of any other penalty or fine not covered above

Sl. No.	Particulars	Amount
No records added		

Expenditure incurred for any purpose which is an offence or which is prohibited by law

Sl. No.	Particulars	Amount
No records added		

(b). Amounts inadmissible under section 40(a);

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

A. Details of payment on which tax is not deducted:

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1		₹ 0										

B. Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of tax deducted
1		₹ 0											₹ 0

ii. as payment referred to in sub-clause (ia)

A. Details of payment on which tax is not deducted:

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1		₹ 0										

B. Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of tax deducted	Amount deposited out of "Amount of tax deducted"
1		₹ 0											₹ 0	₹ 0

iii. as payment referred to in sub-clause (ib)

A. Details of payment on which levy is not deducted:

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1		₹ 0										

B. Details of payment on which levy has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of levy deducted	Amount deposited out of "Amount of Levy deducted"
1		₹ 0											₹ 0	₹ 0

iv. Fringe benefit tax under sub-clause (ic)	₹ 0
v. Wealth tax under sub-clause (iia)	₹ 0
vi. Royalty, license fee, service fee etc. under sub-clause (iib)	₹ 0
vii. Salary payable outside India/to a non resident without TDS etc. under sub-clause (iii)	

Sl. No.	Date of payment	Amount of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1		₹ 0									

viii. Payment to PF /other fund etc. under sub-clause (iv)	₹ 0
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ix. Tax paid by employer for perquisites under sub-clause (v)	₹ 0
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(c). Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof;

Sl. No.	Particulars	Section	Amount debited to P/L A/C	Amount admissible	Amount inadmissible	Remarks
No records added						

(d). Disallowance/deemed income under section 40A(3):

A. On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. Please furnish the details ?	Yes
---	-----

Sl. No.	Date of Payment	Nature of Payment	Amount	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available
No records added						

B. On the basis of the examination of books of account and other relevant documents/evidence, whether payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A) ?	Yes
--	-----

Sl. No.	Date of Payment	Nature of Payment	Amount	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available
No records added						

(e). Provision for payment of gratuity not allowable under section 40A(7);	₹ 0
--	-----

(f). Any sum paid by the assessee as an employer not allowable under section 40A(9);	₹ 0
--	-----

(g). Particulars of any liability of a contingent nature;

Sl. No.	Nature of Liability	Amount
1		₹ 0

(h). Amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income;
--

Sl. No.	Particulars	Amount
No records added		

(i). Amount inadmissible under the proviso to section 36(1)(iii).

₹ 0

22. Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.

₹ 0

23. Particulars of any payments made to persons specified under section 40A(2)(b).

Sl. No.	Name of Related Person	PAN of Related Person	Aadhaar Number of the related person, if available	Relation	Nature of Transaction	Payment Made
1	Amit Kanwar Jindal			Director	Director Remuneration	₹ 16,14,666
2	Sapna Jindal			Director	Director Remuneration	₹ 16,14,666

24. Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33AC or 33ABA.

Sl. No.	Section	Description	Amount
No records added			

25. Any Amount of profit chargeable to tax under section 41 and computation thereof.

Sl. No.	Name of person	Amount of income	Section	Description of Transaction	Computation if any
No records added					

26.i. In respect of any sum referred to in clause (a),(b),(c),(d),(e),(f) or (g) of section 43B, the liability for which:-

A. pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was

a. paid during the previous year;

Sl. No.	Section	Nature of liability	Amount
			₹ 0

b. not paid during the previous year;

Sl. No.	Section	Nature of liability	Amount
			₹ 0

B. was incurred in the previous year and was

a. paid on or before the due date for furnishing the return of income of the previous year under section 139(1);

Sl. No.	Section	Nature of liability	Amount
1	Sec 43B(b)-provident/superannuation/gratuity/other fund	Esi Payble	₹ 15,900
2	Sec 43B(b)-provident/superannuation/gratuity/other fund	PF Payble	₹ 16,08,636
3	Sec 43B(b)-provident/superannuation/gratuity/other fund	Lwf Payble	₹ 4,200
4	Sec 43B(a)- tax,duty,cess,fee etc	Tds	₹ 2,06,111

b. not paid on or before the aforesaid date.

Sl. No.	Section	Nature of liability	Amount
			₹ 0

State whether sales tax,goods & services Tax, customs duty, excise duty or any other indirect tax,levy,cess,impost etc.is passed through the profit and loss account ?

No

27.a. Amount of Central Value Added Tax Credits/ Input Tax Credit(ITC) availed of or utilised during the previous year and its treatment in profit and loss account and treatment of outstanding Central Value Added Tax Credits/Input Tax Credit(ITC) in accounts.

No

CENVAT /ITC	Amount	Treatment in Profit & Loss/Accounts
No records added		

b. Particulars of income or expenditure of prior period credited or debited to the profit and loss account.

Sl. No.	Type	Particulars	Amount	Prior period to which it relates (Year in yyyy-yy format)
No records added				

28. Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(vii) ?

No

Please furnish the details of the same

Sl. No.	Name of the person from which shares received	PAN of the person, if available	Aadhaar Number of the payee, if available	Name of the company whose shares are received	CIN of the company	No. of Shares Received	Amount of consideration paid	Fair Market value of the shares
No records added								

29. Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viib) ?

No

Please furnish the details of the same

Sl. No.	Name of the person from whom consideration received for issue of shares	PAN of the person, if available	Aadhaar Number of the payee, if available	No. of shares issued	Amount of consideration received	Fair Market value of the shares
No records added						

Acknowledgement Number:614437920041022

No

b. Please furnish the following details:

Sl. No.	Nature of income	Amount
No records added		

No

b. Please furnish the following details:

Sl. No.	Nature of income	Amount
No records added		

No

Sl. No.	Name of the person from whom amount borrowed or repaid on hundi	PAN of the person, if available	Aadhaar Number of the person, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount borrowed	Date of borrowing	Amount due including interest	Amount repaid	Date of Repayment
1										₹ 0		₹ 0	₹ 0	

No

b. Please furnish the following details:

Sl. No.	Under which clause of sub-section (1) of section 92CE primary adjustment is made ?	Amount of primary adjustment	Whether the excess money available with the associated enterprise is required to be repatriated to India as per the provisions of sub-section (2) of section 92CE ?	Whether the excess money has been repatriated within the prescribed time ?	The amount of imputed interest income on such excess money which has not been repatriated within the prescribed time	Expected date of repatriation of money
No records added						

B.a. Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B ?

No

b. Please furnish the following details

Sl. No.	Amount of expenditure by way of interest or of similar nature incurred (i)	Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year (ii)	Amount of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above. (iii)	Details of interest expenditure brought forward as per sub-section (4) of section 94B. (iv)		Details of interest expenditure carried forward as per sub-section (4) of section 94B. (v)	
				Assessment Year	Amount	Assessment Year	Amount
1	₹ 0	₹ 0	₹ 0		₹ 0		₹ 0

C.a. Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year.(This clause is kept in abeyance till 31st March, 2022) ?

No

b. Please furnish the following details

Sl. No.	Nature of the impermissible avoidance arrangement	Amount of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement
No records added		

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

Sl. No.	Name of the lender or depositor	Address of the lender or depositor	Permanent Account Number (if available with the assessee) of the lender or depositor	Aadhaar Number of the lender or depositor, if available	Amount of loan or deposit taken or accepted	Whether the loan/deposit was squared up during the previous year ?	Maximum amount outstanding in the account at any time during the previous year	Whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account ?	In case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.
1	AMIT Kanwar JINDA	1420 Near sec 15 Market Faridabad Haryana			₹ 1,41,55,000	No	₹ 2,64,97,152	Yes-Electronic clearing system	

2	SAPNA JIN	1420 Near sec 15 Ma rket Farid abad Hary ana	₹ 27,99,000	No	₹ 71,20,754	Yes-Electr onic cleari ng system
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b. Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:-

Sl. No.	Name of the person from whom specified sum is received	Address of the person from whom specified sum is received	Permanent Account Number (if available with the assessee) of the person from whom specified sum is received	Aadhaar Number of the person from whom specified sum is received, if available	Amount of specified sum taken or accepted	Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account ?	In case the specified sum was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.
No records added							

Note: Particulars at (a) and (b) need not be given in the case of a Government company, a banking company or a corporation established by a Central, State or Provincial Act.

b.(a). Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, during the previous year, where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Nature of transaction	Amount of receipt	Date of receipt
No records added							

b.(b). Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, received by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year:-

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Amount of receipt
No records added					

b.(c). Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, otherwise than by a cheque or bank draft, or use of electronic clearing system through a bank account during the previous year

Sl. No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Nature of transaction	Amount of payment	Date of payment
No records added							

b.(d). Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, made by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year

Sl. No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Amount of payment
No records added					

Note: Particulars at (ba), (bb), (bc) and (bd) need not be given in the case of receipt by or payment to a Government company, a banking Company, a post office savings bank, a cooperative bank or in the case of transactions referred to in section 269SS or in the case of persons referred to in Notification No. S.O. 2065(E) dated 3rd July, 2017

c. Particulars of each repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T made during the previous year:-

Sl. No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Amount of repayment	Maximum amount outstanding in the account at any time during the previous year	Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account ?	In case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee cheque or an account payee bank draft.
1	AMIT K anwar Jindal	Near Sector 15 Market Faridabad	AFQPJ6129L		₹ 8,12,612	₹ 2,64,97,152	Yes-Electronic clearing system	
2	Sapna Jindal	3E-35B Nit Faridabad	AAUPJ2492H		₹ 4,11,405	₹ 71,20,754	Yes-Electronic clearing system	

d. Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year:-

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Amount of repayment of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year
No records added					

e. Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year:-

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Amount of repayment of loan or deposit or any specified advance received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year
No records added					

Note: Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or deposit or specified advance taken or accepted from Government, Government company, banking company or a corporation established by a Central, State or Provincial Act

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

Sl. No.	Assessment Year	Nature of loss/allowance	Amount as returned (if the assessed depreciation is less and no appeal pending then take assessed)	All losses/allowances not allowed under section 115BAA / 115BAC / 115BAD	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAC/115BAD(To be filled in for assessment year 2021-22 only)	Amount as assessed (give reference to relevant order)		Remarks
						Amount	Order U/s & Date	
1			₹ 0	₹ 0	₹ 0	₹ 0		

b. Whether a change in share holding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79 ?	No
c. Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year ?	No
Please furnish the details of the same.	₹ 0
d. Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year ?	No
Please furnish the details of the same.	₹ 0
e. In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73.	No
Please furnish the details of the same.	₹ 0

33. Section-wise details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA).	No
---	----

Sl. No.	Section under which deduction is claimed	Amounts admissible as per the provision of the Income-tax Act,1961 and fulfils the conditions, if any, specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc, issued in this behalf.
No records added		

34.(a). Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, please furnish ?	Yes
--	-----

Sl. No.	Tax deduction and collection Account Number (TAN) (1)	Section (2)	Nature of payment (3)	Total amount of payment or receipt of the nature specified in column (3) (4)	Total amount on which tax was required to be deducted or collected out of (4) (5)	Total amount on which tax was deducted or collected at specified rate out of (5) (6)	Amount of tax deducted or collected out of (6) (7)	Total amount on which tax was deducted or collected at less than specified rate out of (7) (8)	Amount of tax deducted or collected on (8) (9)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8) (10)
1	RTKS09801 B	194A	Interest other than Interest on securities	₹ 10,66,126	₹ 10,66,126	₹ 10,66,126	₹ 1,06,613	₹ 0	₹ 1,06,613	₹ 0
2	RTKS09801 B	194C	Payments to contractors	₹ 39,97,234	₹ 39,97,234	₹ 39,97,234	₹ 62,219	₹ 0	₹ 62,219	₹ 0

3	RTKS09801 B	194J	Fees for professional or technical services	₹ 19,86,100	₹ 19,86,100	₹ 19,86,100	₹ 1,98,610	₹ 0	₹ 1,98,610	₹ 0
4	RTKS09801 B	194Q	TDS on Purchase of Goods	₹ 41,73,92,856	₹ 41,73,92,856	₹ 41,73,92,856	₹ 4,17,393	₹ 0	₹ 4,17,393	₹ 0
5	RTKS09801 B	206C	Profits and gains from the business of trading in alcoholic liquor, forest produce, scrap, etc	₹ 4,66,40,886	₹ 4,66,40,886	₹ 4,66,40,886	₹ 60,073	₹ 0	₹ 60,073	₹ 0

(b). Whether the assessee is required to furnish the statement of tax deducted or tax collected ?

Yes

Please furnish the details:

Sl. No.	Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all details/ transactions which are required to be reported	Please furnish list of details/transactions which are not reported.
1	RTKS09801B	24Q	31-Jul-2021	31-Jul-2021	Yes	
2	RTKS09801B	24Q	31-Oct-2021	28-Oct-2021	Yes	
3	RTKS09801B	24Q	31-Jan-2022	31-Jan-2022	Yes	
4	RTKS09801B	24Q	31-May-2022	31-May-2022	Yes	
5	RTKS09801B	26Q	31-Jul-2021	30-Jul-2021	Yes	
6	RTKS09801B	26Q	31-Oct-2021	28-Oct-2021	Yes	
7	RTKS09801B	26Q	31-Jan-2022	31-Jan-2022	Yes	
8	RTKS09801B	26Q	31-May-2022	31-May-2022	Yes	
9	RTKS09801B	27EQ	15-Jul-2021	15-Jul-2021	Yes	
10	RTKS09801B	27EQ	15-Oct-2021	14-Oct-2021	Yes	
11	RTKS09801B	27EQ	15-Jan-2022	14-Jan-2022	Yes	
12	RTKS09801B	27EQ	15-May-2022	12-May-2022	Yes	

(c). Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7) ?

Yes

Please furnish:

Sl. No.	Tax deduction and collection Account Number (TAN) (1)	Amount of interest under section 201(1A)/206C(7) is payable (2)	Amount paid out of column (2) along with date of payment. (3)	
			Amount	Date of payment
1	RTKS09801B	₹ 1,500	₹ 1,500	28-May-2021
2	RTKS09801B	₹ 500	₹ 500	07-Oct-2021
3	RTKS09801B	₹ 100	₹ 100	07-Oct-2021
4	RTKS09801B	₹ 4,238	₹ 4,238	14-Nov-2021
5	RTKS09801B	₹ 125	₹ 125	31-Mar-2022

35.(a). In the case of a trading concern, give quantitative details of prinicipal items of goods traded;

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
1			0	0	0	0	0

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

A. Raw materials:

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Consumption during the pervious year	Sales during the pervious year	Closing stock	Yield of finished products	Percentage of yield	Shortage/excess, if any
No records added										

B. Finished products :

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Quantity manufactured during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
No records added								

C. By-products

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Quantity manufactured during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
No records added								

36.(a). Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (e) of clause (22) of section 2 ?

No

Please furnish the following details:-

Sl. No.	Amount received	Date of receipt
No records added		

37. Whether any cost audit was carried out ?

No

Give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor.

38. Whether any audit was conducted under the Central Excise Act, 1944 ?

No

Give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.

39. Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services as may be reported/identified by the auditor. ?

No

give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.

40. Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:

Sl. No.	Particulars	Previous Year	%	Preceding previous Year	%
(a)	Total turnover of the assessee	573320243		1044488160	

(b)	Gross profit / Turnover	78812391	573320243	13.75	75850746	1044488160	7.26
(c)	Net profit / Turnover	19439981	573320243	3.39	14103580	1044488160	1.35
(d)	Stock-in-Trade / Turnover	241992389	573320243	42.21	257077739	1044488160	24.61
(e)	Material consumed / Finished goods produced	0	0	0	436661925	0	0

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

Sl. No.	Financial year to which demand/refund relates to	Name of other Tax law	Type (Demand raised/Refund received)	Date of demand raised/refund received	Amount	Remarks
No records added						

42.a. Whether the assessee is required to furnish statement in Form No. 61 or Form No. 61A or Form No. 61B ?

No

b. Please furnish

Sl. No.	Income tax Department Reporting Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the Form contains information about all details/ furnished transactions which are required to be reported ?	Please furnish list of the details/transactions which are not reported.
No records added						

43.a. Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286 ?

No

b. Please furnish the following details:

Date of furnishing of report

c.Please enter expected date of furnishing the report

44. Break-up of total expenditure of entities registered or not registered under the GST: (This Clause is kept in abeyance till 31st March, 2022)

Sl. No.	Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST				Expenditure relating to entities not registered under GST
		Relating to goods or services exempt from GST	Relating to entities falling under composition scheme	Relating to other registered entities	Total payment to registered entities	
No records added						

Accountant Details

Accountant Details

Name	AMIT SINGHAL
Membership Number	098417
FRN (Firm Registration Number)	0009899N
Address	DWARKA, DWARKA, , , , 09- Delhi, 91-India, Pincode - 110037
Place	122.176.54.158
Date	30-Sep-2022

Additions Details (From Point No.18)								
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value (1)	Adjustments on Account of			Total Value of Purchases (B) (1+2+3+4)
					CENVAT (2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Building @ 10%								
	No records added							

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value (1)	Adjustments on Account of			Total Value of Purchases (B) (1+2+3+4)
					CENVAT (2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Plant and Machinery @ 40%								
	1	01-Dec-2021	01-Dec-2021	₹ 11,000	₹ 0	₹ 0	₹ 0	₹ 11,000
	2	31-Mar-2022	31-Mar-2022	₹ 96,310	₹ 0	₹ 0	₹ 0	₹ 96,310
	3	31-Mar-2022	31-Mar-2022	₹ 4,237	₹ 0	₹ 0	₹ 0	₹ 4,237
	4	31-Mar-2022	31-Mar-2022	₹ 2,119	₹ 0	₹ 0	₹ 0	₹ 2,119
	5	09-Oct-2021	09-Oct-2021	₹ 89,000	₹ 0	₹ 0	₹ 0	₹ 89,000
	6	15-Nov-2021	15-Nov-2021	₹ 13,800	₹ 0	₹ 0	₹ 0	₹ 13,800
	7	01-Dec-2021	01-Dec-2021	₹ 22,000	₹ 0	₹ 0	₹ 0	₹ 22,000
	8	24-Dec-2021	24-Dec-2021	₹ 55,000	₹ 0	₹ 0	₹ 0	₹ 55,000
	9	28-Mar-2022	28-Mar-2022	₹ 48,90,000	₹ 0	₹ 0	₹ 0	₹ 48,90,000
	10	29-Mar-2022	29-Mar-2022	₹ 15,01,500	₹ 0	₹ 0	₹ 0	₹ 15,01,500
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value (1)	Adjustments on Account of			Total Value of Purchases (B) (1+2+3+4)
					CENVAT (2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Furnitures & Fittings @ 10%	No records added							

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value (1)	Adjustments on Account of			Total Value of Purchases (B) (1+2+3+4)
					CENVAT (2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Plant and Machinery @ 15%	1	20-Jun-2021	20-Jun-2021	₹ 38,135	₹ 0	₹ 0	₹ 0	₹ 38,135
	2	06-Jul-2021	06-Jul-2021	₹ 25,938	₹ 0	₹ 0	₹ 0	₹ 25,938
	3	11-Jul-2021	11-Jul-2021	₹ 25,999	₹ 0	₹ 0	₹ 0	₹ 25,999
	4	30-Apr-2021	30-Apr-2021	₹ 1,12,750	₹ 0	₹ 0	₹ 0	₹ 1,12,750
	5	09-Sep-2021	09-Sep-2021	₹ 1,00,000	₹ 0	₹ 0	₹ 0	₹ 1,00,000
	6	31-Mar-2022	31-Mar-2022	₹ 7,322	₹ 0	₹ 0	₹ 0	₹ 7,322
	7	28-Oct-2021	28-Oct-2021	₹ 4,999	₹ 0	₹ 0	₹ 0	₹ 4,999
	8	28-Feb-2022	28-Feb-2022	₹ 6,19,347	₹ 0	₹ 0	₹ 0	₹ 6,19,347
	9	28-Feb-2022	28-Feb-2022	₹ 21,182	₹ 0	₹ 0	₹ 0	₹ 21,182
	10	28-Feb-2022	28-Feb-2022	₹ 78,471	₹ 0	₹ 0	₹ 0	₹ 78,471
	11	31-Mar-2022	31-Mar-2022	₹ 2,87,288	₹ 0	₹ 0	₹ 0	₹ 2,87,288
	12	21-Mar-2022	21-Mar-2022	₹ 1,03,250	₹ 0	₹ 0	₹ 0	₹ 1,03,250
	13	31-Mar-2022	31-Mar-2022	₹ 1,772	₹ 0	₹ 0	₹ 0	₹ 1,772
	14	27-Dec-2021	27-Dec-2021	₹ 41,000	₹ 0	₹ 0	₹ 0	₹ 41,000
	15	17-Feb-2022	17-Feb-2022	₹ 16,400	₹ 0	₹ 0	₹ 0	₹ 16,400
	16	18-Feb-2022	18-Feb-2022	₹ 1,94,915	₹ 0	₹ 0	₹ 0	₹ 1,94,915
	17	01-Mar-2022	01-Mar-2022	₹ 56,864	₹ 0	₹ 0	₹ 0	₹ 56,864

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Deductions Details (From Point No.18)

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Building @ 10%				
No records added				
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Plant and Machinery @ 40%				
No records added				
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Furnitures & Fittings @ 10%				
No records added				
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Plant and Machinery @ 15%				
No records added				