

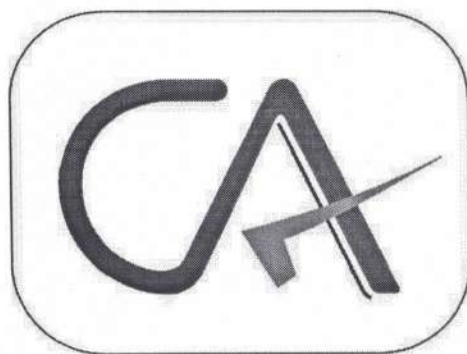
Audited Financial Statements Of
RACHNA FIRE
ENGINEERING
PVT. LTD.

*Plot No. 74, Survey No- 90, Behind Kasliwal Market, Mukundwadi, N-2, Cidco,
Aurangabad - 431005*

For The Financial Year 2022-2023

Tax Audit Report UDIN:- 23153594BGTXJA7651

Audited Financials UDIN:- 23153594BGTXIZ9269



Auditors
SABS and Associates
Chartered Accountants
Aurangabad



M/s SABS & Associates
Chartered Accountant

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M/s Rachna Fire Engineering Private Limited

**Plot No-74, Servey No-90, Behind Kasliwal Market, Mukundwadi, N-2,
CIDCO Aurangabad, Maharashtra - 431001**

CERTIFICATE

1. This is to certify that all the payments regarding expenditure which are recovered under section 40 A (3) of the Income Tax Act, 1961 were exclusively made by giving account payee cheque drawn on a bank or account payee bank draft, as the case may be.
2. It is further certified that We have not accepted loan or deposit or repaid the same other than an account payee cheque or an account payee demand draft.
3. We also certify that as on 31st March 2023 Closing Stock in trade (WIP) of our company is ` 20,86,923/- which is as per our financial statements.
4. It is certified that closing Cash Balance as on 31st March 2023 was ` 3,62,800/- which is correct & in accordance with our books of accounts maintained.

Date : 21st August, 2023

For M/s Rachna Fire Engineering Private Limited


Place: Aurangabad



Director

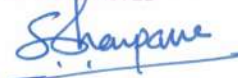


Director

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT			Assessment Year 2023-24
[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)			
PAN	AAJCR9847A		
Name	RACHNA FIRE ENGINEERING PVT LTD		
Address	PLOT NO 74, SURVEY NO 90, BEHIND KASLIWAL MARKET, MUKUNDWADI , N-2,, CIDCO , AURANGABAD , 19- Maharashtra, 91-INDIA, 431001		
Status	7-Private company	Form Number	ITR-6
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	199475821220823
Taxable Income and Tax Details	Current Year business loss, if any	1	0
	Total Income	2	40,38,540
	Book Profit under MAT, where applicable	3	0
	Adjusted Total Income under AMT, where applicable	4	0
	Net tax payable	5	10,16,420
	Interest and Fee Payable	6	7,220
	Total tax, interest and Fee payable	7	10,23,640
	Taxes Paid	8	10,23,640
(+) Tax Payable /(-) Refundable (7-8)	9	0	
Accreted Income and Tax Detail	Accreted Income as per section 115TD	10	0
	Additional Tax payable u/s 115TD	11	0
	Interest payable u/s 115TE	12	0
	Additional Tax and interest payable	13	0
	Tax and interest paid	14	0
	(+) Tax Payable /(-) Refundable (13-14)	15	0
<p>This return has been digitally signed by <u>SHASHANK HAMPALLE</u> in the capacity of <u>Director</u> having PAN <u>AJKPH8398D</u> from IP address <u>103.59.104.70</u> on <u>22- Aug-2023 20:29:50</u> at <u>AURANGABAD</u> (Place) DSC SI.No & Issuer <u>4339080</u> & <u>252298744377CN=Capricorn Sub CA for Individual DSC 2022,OU=Certifying Authority,O=Capricorn Identity Services Pvt Ltd.,C=IN</u></p>			
System Generated Barcode/QR Code	 AAJCR9847A06199475821220823f9d05695d99e9a82b064c0ff8ae1f7b94c0e1ce3		
DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU			

RACHNA FIRE ENGINEERING PRIVATE LIMITED


DIRECTOR


DIRECTOR

A.Y. 2023-2024

Name : RACHNA FIRE ENGINEERING PVT LTD

P. Y. : 2022-2023

P.A.N. : AAJCR 9847 A

Address : PLOT NO 74, SURVEY NO 90,
BEHIND KASLIWAL MARKET,
MUKUNDWADI , N-2,
CIDCO, AURANGABAD - 431 001

D.O.I. : 23-Dec-2019

Status : Domestic Company

Opted Tax u/s 115BAA

Statement of Income

	Sch.No	Rs.	Rs.	Rs.
■ Profits and gains of Business or Profession				
<u>Business-1</u>				
Net Profit Before Tax as per P & L a/c			36,47,001	
Add: Inadmissible expenses & Income not included				
Depreciation debited to P & L a/c		8,77,598		
37 disallowance	1	3,794		
36 disallowance	2	88,561	9,69,953	
			<u>46,16,954</u>	
Less: Deductible expenditure & income to be excluded				
Incomes considered separately	3		30,548	
Adjusted Profit of Business-1			<u>45,86,406</u>	
Total income of Business and Profession			<u>45,86,406</u>	
Less: Depreciation as per IT Act	9		<u>5,78,418</u>	
Income chargeable under the head "Business and Profession"				40,07,988
■ Income from other sources				
Interest income	4			30,548
				<u>40,38,536</u>
■ Total Income				
Total income rounded off u/s 288A				<u>40,38,540</u>
■ Tax on total income				
Add: Surcharge				8,88,479
Tax with Surcharge				<u>9,77,327</u>
Add: Cess				39,093
Tax with surcharge and cess				<u>10,16,420</u>
TDS / TCS	6		4,89,779	
Advance Tax	7		<u>5,00,000</u>	
Total prepaid taxes				<u>9,89,779</u>
Balance Tax				26,641
Interest u/s 234C				7,220
Net tax payable				<u>33,861</u>
Self-assessment tax paid	8			33,861
				<u>0</u>
■ Balance tax payable				

Schedule 1**Disallowances of expenditure u/s 37**

		Disallowance
<i>Other expenditure</i>		
Penalty or fine for violation of law		
GST Late Fees	1,750	
Interest on TDS	2,044	3,794
<i>Total Disallowance</i>		<u><u>3,794</u></u>

Schedule 2**Disallowances of expenditure u/s 36**

<u>Description</u>		<u>Disallowance</u>
<u>Employees' contribution to PF/ESI etc. paid after prescribed date or not paid - Section 36(1)(va)</u>		
Provident Fund	83,156	
ESIC	5,405	88,561
<i>Total Disallowance</i>		<u><u>88,561</u></u>

Schedule 3

	<u>Amount</u>
<u>Income considered under other heads</u>	
Interest on FDR	28,880
Interest on IT Refund	1,668
<i>Grand total</i>	<u><u>30,548</u></u>

Schedule 4**Interest income**

<u>Name of the Bank</u>	Interest
<u>Interest on Time Deposits</u>	
Interest On FDR	28,880
<u>Other Interest</u>	
Interest on Income Tax refund	1,668
<i>Taxable Interest</i>	<u><u>30,548</u></u>

Schedule 5*Tax on total income*

8,88,479

Schedule 6*TDS as per Form 16A*Deductor, TAN

Align Components Pvt Ltd, TAN- MUMA15420G

	<u>TDS</u>	<u>TDS claimed</u>	<u>Gross receipt</u>
	deducted	in current year	offered
	3,835	3,835	1,91,770

Alkyl Amines Chemicals Ltd, TAN- MUMA19115F	30,240	30,240	15,11,995
Asia Pacific Breweries (Aurangabd) Limited, TAN- NSKA02390D	5,963	5,963	2,98,140
Asia Pacific Breweries (Aurangabd) Limited, TAN- NSKA02390D	63	63	63,088
Bajaj Auto Limited, TAN- PNEB05807E	6,023	6,023	3,01,150
Bajaj Auto Limited, TAN- PNEB05807E	426	426	4,26,000
Bank Of Baroda, TAN- MUMB23844C	0		
Bank Of Baroda, TAN- MUMB23844C	5,800	5,800	2,90,000
Bkc Flexifilms, TAN- NSKB05849E	5,220	5,220	2,61,000
Can-Pack India Private Limited, TAN- NSKC01878C	1,01,378	1,01,378	50,68,900
Can-Pack India Private Limited, TAN- NSKC01878C	207	207	2,07,000
Carlsberg India Private Limited, TAN- RTKS12243A	3,743	3,743	1,87,071
Ekologie Forte Private Limited, TAN- NSKE01502E	783	783	39,150
Emco Switchgears (P) Ltd., TAN- PTLE10372F	2,160	2,160	1,08,000
Garware Hi-Tech Films Limited, TAN- NSKG01359B	6,706	6,706	3,35,272
Garware Hi-Tech Films Limited, TAN- NSKG01359B	0		
Gramaudyogik Shikshan Mandal, TAN- NSKG01352B	25,535	25,535	12,76,728
Harman Finocem Limited, TAN- MUMH02931F	220	220	2,20,000
Ipca Laboratories Ltd., TAN- MUMI05234F	26,142	26,142	13,07,080
Lupin Limited, TAN- MUMLO4496C	28,873	28,873	14,43,640
Lupin Limited, TAN- MUMLO4496C	2,504	2,504	25,03,839
Maharashtra State Power Generation Company Limited, TAN- NGPM09116C	5,980	5,980	2,99,000
Mahatma Gandhi Missions Jawaharlal Nehru Engineering College, TAN- NSKM03745A	1,416	1,416	70,800
Marathwada Association Of Small Scale Inds. And Agri., TAN- NSKM07422C	1,750	1,750	87,451
Mgm's Hospital Cidco, TAN- NSKM03724A	708	708	35,400
Mgm's Sports Club & Stadium, TAN- NSKM06602B	600	600	30,000
Narayana Agro Oils Private Limited, TAN- NSKN03668A	1,000	1,000	10,000
Pmm Pariharmilan Industries Private Limited, TAN- NSKP10413E	7,044	7,044	3,52,173
Radiant Indus Chem Private Limited, TAN- NSKR01798G	619	619	30,960
Sidharth Carbochem Products Ltd, TAN- MUMS36747E	26,994	26,994	13,49,709
Sidharth Carbochem Products Ltd, TAN- MUMS36747E	3,777	3,777	37,77,020
Siemens Financial Services Private Limited, TAN- MUMS68820D	4,417	4,417	44,17,140
Specialty Polyfilms India Private Limited, TAN- NSKS07046E	8,838	8,838	4,41,876
United Breweries Limited, TAN- BLRK07697E	19,747	19,747	9,87,376
United Breweries Limited, TAN- BLRU01863B	6,330	6,330	3,16,481
United Breweries Limited, TAN- BLRU01863B	601	601	6,00,728
United Breweries Limited, TAN- BLRU02775D	19,263	19,263	9,63,173
United Breweries Limited, TAN- BLRU02775D	198	198	1,98,624
United Breweries Limited, TAN- CHEU05105C	2,780	2,780	1,38,982

United Breweries Limited, TAN- CHEU05105C	242	242	2,42,038
United Breweries Limited, TAN- HYDU01309A	20,981	20,981	10,48,992
United Breweries Limited, TAN- HYDU01309A	992	992	9,92,867
United Breweries Limited, TAN- JPRU02904G	32,066	32,066	16,03,289
United Breweries Limited, TAN- JPRU02904G	102	102	1,02,000
United Breweries Limited, TAN- NSKU00908F	10,942	10,942	5,47,101
United Breweries Limited, TAN- NSKU00908F	5,500	5,500	55,000
United Breweries Limited, TAN- PNEU06044D	521	521	5,20,688
United Breweries Limited, TAN- RTKU01041F	4,200	4,200	2,10,000
United Breweries Limited, TAN- VPNU00407B	1,237	1,237	61,852
United Breweries Limited, TAN- VPNU00407B	575	575	5,74,823
United Breweries Limited Breweries Division, TAN- BLRU01391F	3,396	3,396	1,69,824
United Breweries Limited Breweries Division, TAN- BLRU01391F	711	711	7,11,328
United Breweries Ltd, TAN- CALU01687A	1,167	1,167	58,364
United Breweries Ltd, TAN- CALU01687A	392	392	3,92,041
United Breweries Ltd, TAN- JPRU02351G	18,097	18,097	9,04,850
United Breweries Ltd, TAN- JPRU02351G	20,000	20,000	2,00,000
United Breweries Ltd, TAN- JPRU02351G	775	775	7,75,368
Total	4,89,779	4,89,779	3,93,17,141

Schedule 7**Advance tax paid**

<u>Name of the Bank and BSR Code</u>	<u>Date of deposit</u>	<u>Challan Sl.no.</u>	<u>Amount</u>
BANK OF BARODA-0202976	15-Jun-2022	1658	1,50,000
BANK OF BARODA-0202976	14-Dec-2022	1738	1,00,000
State Bank of India-0011349	14-Mar-2023	5456	2,50,000
Total tax			5,00,000

Schedule 8**Self Assessment tax paid**

<u>Name of the Bank and BSR Code</u>	<u>Date of deposit</u>	<u>Challan Sl.no.</u>	<u>Amount paid</u>
Bank of Baroda - 0200005	22-Aug-2023	01290	33,861

Bank A/c: AXIS BANK 920020002277427 IFSC: UTIB0000750

Date : 22-Aug-2023
Place : AURANGABAD

For RACHNA FIRE ENGINEERING PVT LTD

RACHNA FIRE ENGINEERING PRIVATE LIMITED
Authorised Signatory


DIRECTOR


DIRECTOR


TDS

Centralized Processing Cell

TRACES

TDS Reconciliation Analysis and Correction Enabling System


Annual Tax Statement

Permanent Account Number (PAN)	AAJCR9847A	Current Status of PAN	Active	Financial Year	2022-23	Assessment Year	2023-24
Name of Assessee	RACHNA FIRE ENGINEERING PRIVATE LIMITED						
Address of Assessee	PLOT NO-74, SERVEY NO-90,, BEHIND, KASLIWAL MARKET, MUKUNDWA, DI, N-2, CIDCO, AURANGABAD, AURANGABAD, MAHARASHTRA, 431001						

* Above data / Status of PAN is as per PAN details. For any changes in data as mentioned above, you may submit request for corrections Refer www.tin-nsdl.com / www.uitlsl.com for more details. In case of discrepancy in status of PAN please contact your Assessing Officer

(All amount values are in INR)

PART-I - Details of Tax Deducted at Source

Sr. No.	Name of Deductor				TAN of Deductor	Total Amount Paid/ Credited	Total Tax Deducted *	Total TDS Deposited
1	UNITED BREWERIES LIMITED				BLRK07697E	987376.00	19747.00	19747.00
Sr. No.	Section ¹	Transaction Date	Status of Booking*	Date of Booking	Remarks**	Amount Paid / Credited	Tax Deducted **	TDS Deposited
1	194C	31-Mar-2023	F	30-Apr-2023	-	28700.00	574.00	574.00
2	194C	16-Mar-2023	F	30-Apr-2023	-	846514.00	16930.00	16930.00
3	194C	23-Sep-2022	F	24-Oct-2022	-	112162.00	2243.00	2243.00
Sr. No.	Name of Deductor				TAN of Deductor	Total Amount Paid/ Credited	Total Tax Deducted *	Total TDS Deposited
2	UNITED BREWERIES LIMITED BREWERIES DIVISION				BLRU01391F	881152.00	4107.00	4107.00
Sr. No.	Section ¹	Transaction Date	Status of Booking*	Date of Booking	Remarks**	Amount Paid / Credited	Tax Deducted **	TDS Deposited
1	194C	31-Mar-2023	F	31-May-2023	-	34000.00	680.00	680.00
2	194Q	31-Jan-2023	F	31-May-2023	-	711328.00	711.00	711.00
3	194C	30-Nov-2022	F	12-Feb-2023	-	92000.00	1840.00	1840.00
4	194C	31-May-2022	F	08-Aug-2022	-	43824.00	876.00	876.00
Sr. No.	Name of Deductor				TAN of Deductor	Total Amount Paid/ Credited	Total Tax Deducted *	Total TDS Deposited
3	UNITED BREWERIES LIMITED				BLRU01863B	917209.00	6931.00	6931.00
Sr. No.	Section ¹	Transaction Date	Status of Booking*	Date of Booking	Remarks**	Amount Paid / Credited	Tax Deducted **	TDS Deposited
1	194C	14-Mar-2023	F	12-May-2023	-	16298.00	326.00	326.00
2	194C	14-Mar-2023	F	12-May-2023	-	300183.00	6004.00	6004.00
3	194Q	16-Jan-2023	F	12-May-2023	-	538928.00	539.00	539.00
4	194Q	16-Jan-2023	F	12-May-2023	-	61800.00	62.00	62.00
Sr. No.	Name of Deductor				TAN of Deductor	Total Amount Paid/ Credited	Total Tax Deducted *	Total TDS Deposited
4	UNITED BREWERIES LIMITED				BLRU02775D	1161797.00	19461.00	19461.00
Sr. No.	Section ¹	Transaction Date	Status of Booking*	Date of Booking	Remarks**	Amount Paid / Credited	Tax Deducted **	TDS Deposited
1	194C	31-Mar-2023	F	09-May-2023	-	323492.00	6470.00	6470.00
2	194C	05-Jan-2023	F	09-May-2023	-	59612.00	1192.00	1192.00
3	194Q	05-Jan-2023	F	09-May-2023	-	76344.00	76.00	76.00
4	194C	08-Dec-2022	F	27-Jan-2023	-	36000.00	720.00	720.00
5	194C	22-Aug-2022	F	28-Oct-2022	-	334569.00	6691.00	6691.00
6	194C	29-Jul-2022	F	28-Oct-2022	-	36000.00	720.00	720.00
7	194C	29-Jul-2022	F	28-Oct-2022	-	36000.00	720.00	720.00
8	194C	30-May-2022	F	07-Aug-2022	-	36000.00	720.00	720.00
9	194C	30-May-2022	F	07-Aug-2022	-	101500.00	2030.00	2030.00
10	194Q	02-Apr-2022	F	07-Aug-2022	-	122280.00	122.00	122.00
Sr. No.	Name of Deductor				TAN of Deductor	Total Amount Paid/ Credited	Total Tax Deducted *	Total TDS Deposited
5	UNITED BREWERIES LTD				CALU01687A	450404.82	1559.00	1559.00
Sr. No.	Section ¹	Transaction Date	Status of Booking*	Date of Booking	Remarks**	Amount Paid / Credited	Tax Deducted **	TDS Deposited
1	194Q	31-Mar-2023	F	16-Apr-2023	-	392041.31	392.00	392.00
2	194C	31-Dec-2022	F	15-Jan-2023	-	58363.51	1167.00	1167.00
Sr. No.	Name of Deductor				TAN of Deductor	Total Amount Paid/ Credited	Total Tax Deducted *	Total TDS Deposited
6	UNITED BREWERIES LIMITED				CHEU05105C	381020.16	3022.00	3022.00
Sr. No.	Section ¹	Transaction Date	Status of Booking*	Date of Booking	Remarks**	Amount Paid /	Tax Deducted **	TDS Deposited

RACHNA FIRE ENGINEERING PRIVATE LIMITED

						Credited	Deposited	
12	BANK OF BARODA				MUMB23844C	304960.00	5800.00	5800.00
Sr. No.	Section ¹	Transaction Date	Status of Booking*	Date of Booking	Remarks**	Amount Paid / Credited	Tax Deducted ^{##}	TDS Deposited
1	194N	31-Mar-2023	F	29-May-2023	-	150000.00	3000.00	3000.00
2	194N	31-Mar-2023	F	29-May-2023	G	-150000.00	-3000.00	-3000.00
3	194N	31-Mar-2023	F	29-May-2023	-	150000.00	3000.00	3000.00
4	194N	31-Mar-2023	F	29-May-2023	G	-150000.00	-3000.00	-3000.00
5	194N	31-Mar-2023	F	29-May-2023	-	150000.00	3000.00	3000.00
6	194N	31-Mar-2023	F	29-May-2023	G	-150000.00	-3000.00	-3000.00
7	194N	31-Mar-2023	F	29-May-2023	-	150000.00	3000.00	3000.00
8	194N	31-Mar-2023	F	29-May-2023	G	-150000.00	-3000.00	-3000.00
9	194N	31-Mar-2023	F	29-May-2023	-	150000.00	3000.00	3000.00
10	194A	27-Mar-2023	F	29-May-2023	-	619.00	0.00	0.00
11	194A	27-Mar-2023	F	29-May-2023	-	1775.00	0.00	0.00
12	194A	27-Mar-2023	F	29-May-2023	-	739.00	0.00	0.00
13	194N	23-Mar-2023	F	29-May-2023	-	140000.00	2800.00	2800.00
14	194N	23-Mar-2023	F	29-May-2023	-	140000.00	2800.00	2800.00
15	194N	23-Mar-2023	F	29-May-2023	G	-140000.00	-2800.00	-2800.00
16	194N	23-Mar-2023	F	29-May-2023	-	140000.00	2800.00	2800.00
17	194N	23-Mar-2023	F	29-May-2023	G	-140000.00	-2800.00	-2800.00
18	194N	23-Mar-2023	F	29-May-2023	-	140000.00	2800.00	2800.00
19	194N	23-Mar-2023	F	29-May-2023	G	-140000.00	-2800.00	-2800.00
20	194N	23-Mar-2023	F	29-May-2023	-	140000.00	2800.00	2800.00
21	194N	23-Mar-2023	F	29-May-2023	G	-140000.00	-2800.00	-2800.00
22	194A	26-Sep-2022	F	04-Nov-2022	-	1835.00	0.00	0.00
23	194A	26-Sep-2022	F	04-Nov-2022	-	150.00	0.00	0.00
24	194A	26-Sep-2022	F	04-Nov-2022	-	523.00	0.00	0.00
25	194A	26-Sep-2022	F	04-Nov-2022	-	5255.00	0.00	0.00
26	194A	26-Sep-2022	F	04-Nov-2022	-	359.00	0.00	0.00
27	194A	13-Sep-2022	F	04-Nov-2022	-	3599.00	0.00	0.00
28	194A	25-Aug-2022	F	04-Nov-2022	-	106.00	0.00	0.00
Sr. No.	Name of Deductor				TAN of Deductor	Total Amount Paid/ Credited	Total Tax Deducted [#]	Total TDS Deposited
13	HARMAN FINOCHEM LIMITED				MUMH02931F	220000.00	220.00	220.00
Sr. No.	Section ¹	Transaction Date	Status of Booking*	Date of Booking	Remarks**	Amount Paid / Credited	Tax Deducted ^{##}	TDS Deposited
1	194Q	31-Dec-2022	F	03-Jul-2023	-	220000.00	220.00	220.00
Sr. No.	Name of Deductor				TAN of Deductor	Total Amount Paid/ Credited	Total Tax Deducted [#]	Total TDS Deposited
14	IPCA LABORATORIES LTD.				MUMI05234F	1307079.60	26142.00	26142.00
Sr. No.	Section ¹	Transaction Date	Status of Booking*	Date of Booking	Remarks**	Amount Paid / Credited	Tax Deducted ^{##}	TDS Deposited
1	194C	13-Mar-2023	F	15-May-2023	-	1199500.00	23990.00	23990.00
2	194C	16-Jan-2023	F	15-May-2023	-	85000.00	1700.00	1700.00
3	194C	30-Nov-2022	F	24-Jan-2023	-	16800.00	336.00	336.00
4	194C	23-Nov-2022	F	24-Jan-2023	-	5779.60	116.00	116.00
Sr. No.	Name of Deductor				TAN of Deductor	Total Amount Paid/ Credited	Total Tax Deducted [#]	Total TDS Deposited
15	LUPIN LIMITED				MUML04496C	3947479.00	31376.84	31376.84
Sr. No.	Section ¹	Transaction Date	Status of Booking*	Date of Booking	Remarks**	Amount Paid / Credited	Tax Deducted ^{##}	TDS Deposited
1	194Q	31-Mar-2023	F	01-Jun-2023	-	105000.00	105.00	105.00
2	194Q	31-Mar-2023	F	01-Jun-2023	-	48000.00	48.00	48.00
3	194Q	31-Mar-2023	F	01-Jun-2023	-	89839.00	89.84	89.84
4	194Q	31-Mar-2023	F	01-Jun-2023	-	308000.00	308.00	308.00
5	194Q	29-Mar-2023	F	01-Jun-2023	-	212000.00	212.00	212.00
6	194Q	29-Mar-2023	F	01-Jun-2023	-	39000.00	39.00	39.00
7	194Q	19-Mar-2023	F	01-Jun-2023	-	158000.00	158.00	158.00
8	194Q	16-Mar-2023	F	01-Jun-2023	-	57000.00	57.00	57.00
9	194Q	16-Mar-2023	F	01-Jun-2023	-	169000.00	169.00	169.00
10	194Q	08-Mar-2023	F	01-Jun-2023	-	293000.00	293.00	293.00
11	194Q	28-Feb-2023	F	01-Jun-2023	-	239000.00	239.00	239.00
12	194Q	10-Feb-2023	F	01-Jun-2023	-	88000.00	88.00	88.00
13	194Q	07-Feb-2023	F	01-Jun-2023	-	103000.00	103.00	103.00
14	194Q	27-Jan-2023	F	01-Jun-2023	-	220000.00	220.00	220.00
15	194Q	26-Jan-2023	F	01-Jun-2023	-	35000.00	35.00	35.00
16	194Q	26-Jan-2023	F	01-Jun-2023	-	65000.00	65.00	65.00
17	194Q	23-Jan-2023	F	01-Jun-2023	-	275000.00	275.00	275.00

3	194C	28-Feb-2023	F	22-May-2023	-	120745.00	2415.00	2415.00
4	194C	31-Aug-2022	F	23-Oct-2022	-	201000.00	4020.00	4020.00
5	194C	30-Apr-2022	F	03-Aug-2022	-	658858.00	13177.00	13177.00
Sr. No.	Name of Deductor			TAN of Deductor	Total Amount Paid/ Credited	Total Tax Deducted #	Total TDS Deposited	
24	GARWARE HI-TECH FILMS LIMITED			NSKG01359B	1712763.04	6706.00	6706.00	
Sr. No.	Section 1	Transaction Date	Status of Booking*	Date of Booking	Remarks**	Amount Paid / Credited	Tax Deducted ##	TDS Deposited
1	194C	28-Mar-2023	F	21-May-2023	-	335272.04	6706.00	6706.00
2	194Q	31-Dec-2022	F	29-Jan-2023	-	1377491.00	0.00	0.00
Sr. No.	Name of Deductor			TAN of Deductor	Total Amount Paid/ Credited	Total Tax Deducted #	Total TDS Deposited	
25	MGM'S HOSPITAL CIDCO			NSKM03724A	35400.00	708.00	708.00	
Sr. No.	Section 1	Transaction Date	Status of Booking*	Date of Booking	Remarks**	Amount Paid / Credited	Tax Deducted ##	TDS Deposited
1	194C	30-Mar-2023	F	26-May-2023	-	35400.00	708.00	708.00
Sr. No.	Name of Deductor			TAN of Deductor	Total Amount Paid/ Credited	Total Tax Deducted #	Total TDS Deposited	
26	MAHATMA GANDHI MISSIONS JAWAHARLAL NEHRU ENGINEERING COLLEGE			NSKM03745A	70800.00	1416.00	1416.00	
Sr. No.	Section 1	Transaction Date	Status of Booking*	Date of Booking	Remarks**	Amount Paid / Credited	Tax Deducted ##	TDS Deposited
1	194C	31-Mar-2023	F	06-Jun-2023	-	35400.00	708.00	708.00
2	194C	31-Mar-2023	F	06-Jun-2023	-	35400.00	708.00	708.00
Sr. No.	Name of Deductor			TAN of Deductor	Total Amount Paid/ Credited	Total Tax Deducted #	Total TDS Deposited	
27	MGM'S SPORTS CLUB & STADIUM			NSKM06602B	30000.00	600.00	600.00	
Sr. No.	Section 1	Transaction Date	Status of Booking*	Date of Booking	Remarks**	Amount Paid / Credited	Tax Deducted ##	TDS Deposited
1	194C	31-Mar-2023	F	06-Jun-2023	-	30000.00	600.00	600.00
Sr. No.	Name of Deductor			TAN of Deductor	Total Amount Paid/ Credited	Total Tax Deducted #	Total TDS Deposited	
28	MARATHWADA ASSOCIATION OF SMALL SCALE INDS. AND AGRIL			NSKM07422C	87451.00	1750.00	1750.00	
Sr. No.	Section 1	Transaction Date	Status of Booking*	Date of Booking	Remarks**	Amount Paid / Credited	Tax Deducted ##	TDS Deposited
1	194C	01-Jan-2023	F	28-May-2023	-	7385.00	148.00	148.00
2	194C	21-Jun-2022	F	08-Aug-2022	-	80066.00	1602.00	1602.00
Sr. No.	Name of Deductor			TAN of Deductor	Total Amount Paid/ Credited	Total Tax Deducted #	Total TDS Deposited	
29	NARAYANA AGRO OILS PRIVATE LIMITED			NSKN03668A	10000.00	1000.00	1000.00	
Sr. No.	Section 1	Transaction Date	Status of Booking*	Date of Booking	Remarks**	Amount Paid / Credited	Tax Deducted ##	TDS Deposited
1	194JA	15-Jul-2022	F	30-Oct-2022	-	10000.00	1000.00	1000.00
Sr. No.	Name of Deductor			TAN of Deductor	Total Amount Paid/ Credited	Total Tax Deducted #	Total TDS Deposited	
30	PMM PARIHARMILAN INDUSTRIES PRIVATE LIMITED			NSKP10413E	352173.00	7044.00	7044.00	
Sr. No.	Section 1	Transaction Date	Status of Booking*	Date of Booking	Remarks**	Amount Paid / Credited	Tax Deducted ##	TDS Deposited
1	194C	31-Mar-2023	F	15-Jun-2023	-	49148.00	983.00	983.00
2	194C	30-Jun-2022	F	08-Aug-2022	-	303025.00	6061.00	6061.00
Sr. No.	Name of Deductor			TAN of Deductor	Total Amount Paid/ Credited	Total Tax Deducted #	Total TDS Deposited	
31	RADIANT INDUS CHEM PRIVATE LIMITED			NSKR01798G	30960.00	619.00	619.00	
Sr. No.	Section 1	Transaction Date	Status of Booking*	Date of Booking	Remarks**	Amount Paid / Credited	Tax Deducted ##	TDS Deposited
1	194C	09-Jul-2022	F	19-Oct-2022	-	30960.00	619.00	619.00
Sr. No.	Name of Deductor			TAN of Deductor	Total Amount Paid/ Credited	Total Tax Deducted #	Total TDS Deposited	
32	SPECIALTY POLYFILMS INDIA PRIVATE LIMITED			NSKS07046E	441876.00	8838.00	8838.00	
Sr. No.	Section 1	Transaction Date	Status of Booking*	Date of Booking	Remarks**	Amount Paid / Credited	Tax Deducted ##	TDS Deposited
1	194C	28-Mar-2023	F	01-Jun-2023	-	441876.00	8838.00	8838.00
Sr. No.	Name of Deductor			TAN of Deductor	Total Amount Paid/ Credited	Total Tax Deducted #	Total TDS Deposited	
33	UNITED BREWERIES LIMITED			NSKU00908F	602101.00	16442.00	16442.00	
Sr. No.	Section 1	Transaction Date	Status of Booking*	Date of Booking	Remarks**	Amount Paid / Credited	Tax Deducted ##	TDS Deposited
1	194C	28-Feb-2023	F	26-May-2023	-	374751.00	7495.00	7495.00
2	194C	30-Nov-2022	F	06-Feb-2023	-	34000.00	680.00	680.00
3	194C	30-Sep-2022	F	06-Nov-2022	-	138350.00	2767.00	2767.00
4	194JB	31-Jul-2022	F	06-Nov-2022	-	55000.00	5500.00	5500.00
Sr. No.	Name of Deductor			TAN of Deductor	Total Amount Paid/ Credited	Total Tax Deducted #	Total TDS Deposited	
34	BAJAJ AUTO LIMITED			PNEB05807E	727150.00	6449.00	6449.00	

Sr. No.	Section ¹	Transaction Date	Status of Booking*	Date of Booking	Remarks**	Amount Paid/ Debited	Tax Collected ⁺⁺	TCS Deposited
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No Transactions Present

PART-VII- Details of Paid Refund (For which source is CPC TDS. For other details refer AIS at E-filing portal)

Sr. No.	Assessment Year	Mode	Refund Issued	Nature of Refund	Amount of Refund	Interest	Date of Payment	Remarks
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No Transactions Present

PART-VIII-Details of Tax Deducted at Source u/s 194IA/ 194IB /194M/194S (For Buyer/Tenant of Property /Person making payment to contractors or Professionals / Buyer of Virtual Digital Asset)

Sr. No.	Acknowledgement Number	Name Of Deductee	PAN of Deductee	Transaction Date	Total Transaction Amount	Total TDS Deposited***	Total Amount Deposited other than TDS ^{###}	
Sr. No.	TDS Certificate Number	Section ¹	Date of Deposit	Status of Booking*	Date of Booking	Demand Payment	TDS Deposited***	Total Amount Deposited other than TDS ^{###}
Gross Total Across Deductee(s)								

No Transactions Present

PART-IX - Details of Transactions/Demand Payments under Proviso to sub-section (1) of section 194S as per Form 26QE (For Buyer of Virtual Digital Asset)

Sr. No.	Acknowledgement Number	Name of Seller	PAN of Seller	Transaction Date	Total Transaction Amount	Total Amount Deposited ^{###} other than TDS
Sr. No.	Challan Details			Status of Booking*	Demand Payment	Total Amount Deposited ^{###} other than TDS
	BSR Code	Date of Deposit	Challan Serial Number	Total Tax Amount		
Gross Total Across Seller(s)						

No Transactions Present

PART X-TDS/TCS Defaults* (Processing of Statements)

(All amount values are in INR)

Sr. No.	Financial Year	Short Payment	Short Deduction/ Collection	Interest on TDS/ TCS Payments Default	Interest on TDS/TCS Deduction/Collection Default	Late Filing Fee u/s 234E	Interest u/s 220(2)	Total Default
Sr. No.	TANs	Short Payment	Short Deduction/ Collection	Interest on TDS/ TCS Payments Default	Interest on TDS/TCS Deduction/Collection Default	Late Filing Fee u/s 234E	Interest u/s 220(2)	Total Default

No Transactions Present

*Notes:

- 1.Defaults related to processing of statements, do not include demand raised by the respective Assessing Officers.
- 2.For more details please log on to TRACES as taxpayer.

Contact Information

Part of Annual Tax Statement	Contact in case of any clarification
I	Deductor
II	Deductor
III	Deductor
IV	Deductor
V	Buyer
VI	Collector
VII	Assessing Officer / Bank
VIII	NSDL / E-Filing/ Concerned Bank Branch
IX	E-Filing/ Concerned Bank Branch/ Seller
X	Deductor

Legends used in Annual Tax Statement

*Status Of Booking

Legend	Description	Definition
U	Unmatched	Deductors have not deposited taxes or have furnished incorrect particulars of tax payment. Final credit will be reflected only when payment details in bank match with details of deposit in TDS / TCS statement
M	Matched	Particulars of challan details provided in TDS statement have matched with the challan details available in OLTAS
P	Provisional	Provisional tax credit is effected only for TDS / TCS Statements filed by Government deductors."P" status will be changed to Final (F) on verification of payment details submitted by Pay and Accounts Officer (PAO)
F	Final	In case of non-government deductors, payment details of TDS / TCS deposited in bank by deductors have matched with the payment details mentioned in the TDS / TCS statement filed by the deductors. In case of government deductors, details of TDS / TCS booked in Government account have been verified with payment details submitted by Pay and Accounts Officer (PAO)

to sub-section(1) of section 194R	required to be deducted is paid before such benefit is released
Proviso to sub-section(1) of section 194S	Payment for transfer of virtual digital asset where payment is in kind or in exchange of another virtual digital asset and tax required to be deducted is paid before such payment is released

2.Minor Head**3.Major Head**

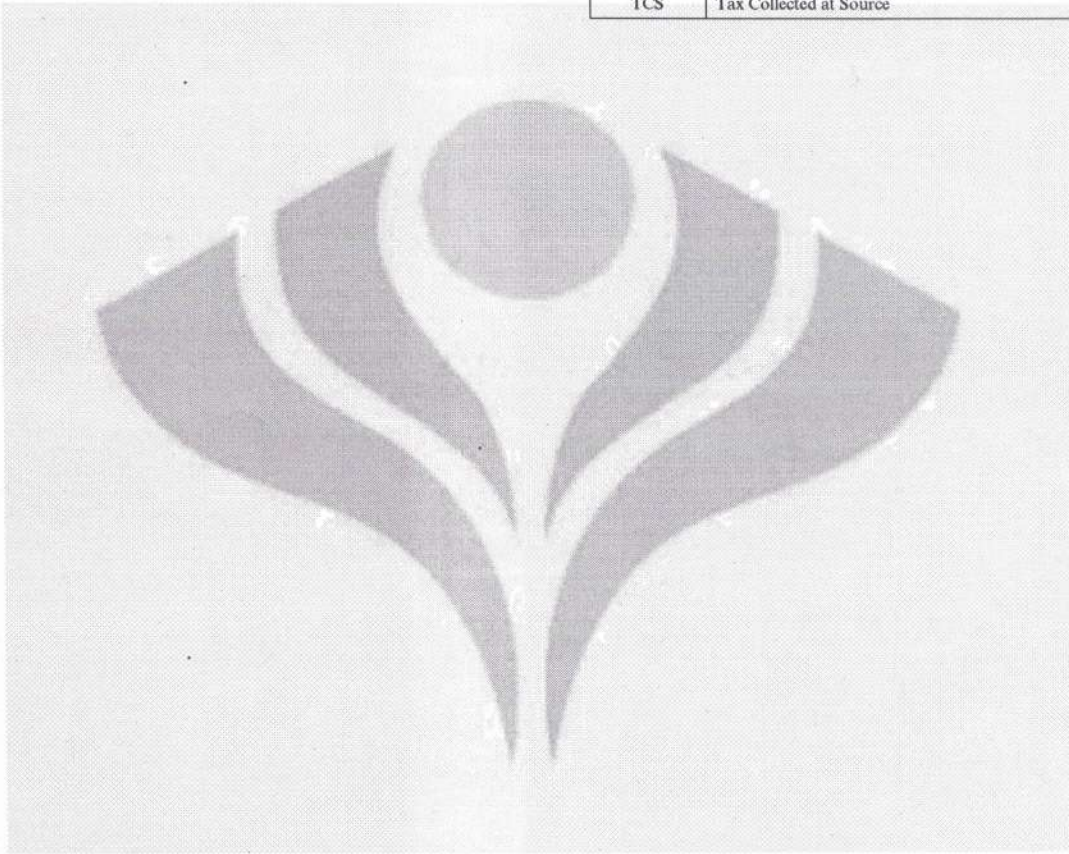
Code	Description
200	TDS/TCS
400	Tax on regular assessment
800	TDS on sale of immovable property

Code	Description
0020	Corporation Tax
0021	Income Tax (other than companies)

Glossary

Abbreviation	Description
AY	Assessment Year

Abbreviation	Description
TDS	Tax Deducted at Source
TCS	Tax Collected at Source



RACHNA FIRE ENGINEERING PRIVATE LIMITED

DIRECTOR

DIRECTOR



INCOME TAX DEPARTMENT

Challan Receipt



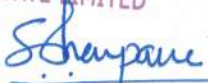
e-Filing *Anywhere Anytime*
Income Tax Department, Government of India

ITNS No. : 280

PAN	: AAJCR9847A
Name	: RACHNA FIRE ENGINEERING PRIVATE LIMITED
Assessment Year	: 2023-24
Financial Year	: 2022-23
Major Head	: Corporation Tax (0020)
Minor Head	: Self-Assessment Tax (300)
Amount (in Rs.)	: ₹ 33,861
Amount (in words)	: Rupees Thirty Three Thousand Eight Hundred And Sixty One Only
CIN	: 23082200072855BARB
Mode of Payment	: Net Banking
Bank Name	: Bank Of Baroda
Bank Reference Number	: 1349462715
Date of Deposit	: 22-Aug-2023
BSR code	: 0200005
Challan No	: 01290
Tender Date	: 22/08/2023

RACHNA FIRE ENGINEERING PRIVATE LIMITED


DIRECTOR


DIRECTOR

Tax Breakup Details (Amount In ₹)

A	Tax	₹ 33,861
B	Surcharge	₹ 0
C	Cess	₹ 0
D	Interest	₹ 0
E	Penalty	₹ 0
F	Others	₹ 0
Total (A+B+C+D+E+F)		₹ 33,861
Total (In Words)		Rupees Thirty Three Thousand Eight Hundred And Sixty One Only



Thanks for being a committed taxpayer!

To express gratitude towards committed taxpayers, the Income Tax Department has started a unique appreciation initiative. It recognises taxpayers' commitment by awarding certificates of appreciation to them. Login to e-filing portal and visit Appreciations and Rewards to know more.

Congrats! Here's what you have just achieved by choosing to pay online:



Time

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Paper

Save Environment



e-Receipt

Easy Access

RACHNA FIRE ENGINEERING PRIVATE LIMITED


DIRECTOR


DIRECTOR

Acknowledgement Receipt of Income Tax Forms (Other Than Income Tax Return)



e-Filing Acknowledgement Number / Quarterly Statement Receipt Number
199541310220823

Date of e-Filing
22-Aug-2023

Name	:	RACHNA FIRE ENGINEERING PVT LTD
PAN/TAN	:	AAJCR9847A
Address	:	PLOT NO 74, SURVEY NO 90, BEHIND KASLIWAL MARKET, MUKUNDWADI , N-2, CIDCO, AURANGABAD, undefined, AURANGABAD, Aurangabad (MH) H.O, Maharashtra, 431001
Form No.	:	Form 3CA-3CD
Form Description	:	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
Assessment Year	:	2023-24
Financial Year	:	-
Month	:	--
Quarter	:	-
Filing Type	:	Original
Capacity	:	Chartered Accountant
Verified By	:	153594

(This is a computer generated Acknowledgement Receipt and needs no signature)

FORM 3CA [See rule 6G(1)(a)]

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

1. We report that the statutory audit of

Name	RACHNA FIRE ENGINEERING PVT LTD
Address	PLOT NO 74, SURVEY NO 90, BEHIND KASLIWAL MARKET, MUKUNDWADI , N-2 , CIDCO, AURANGABAD , Aurangabad (MH) H.O , AURANGABAD , 19- Maharashtra , 91-India , Pincode - 431001
PAN	AAJCR9847A
Aadhaar Number of the assessee, if available	

was conducted by us **SABS AND ASSOCIATES** in pursuance of the provisions of the **Companies Act, 2013**, and We annex hereto a copy of our audit report dated **21-Aug-2023** along with a copy each of

- the audited **profit and loss account** for the period beginning from **01-Apr-2022** to ending on **31-Mar-2023**
- the audited balance sheet as at **31-Mar-2023** ; and
- 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 our opinion and to the best of our information and according to examination of books of account including other relevant documents and explanations given to us, 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
		No records added

Accountant Details

Name	Shreyas Prakash Chordiya
Membership Number	153594
FRN(Firm Registration Number)	126840W
Address	B 101/102, COSTA MAPLE, NEAR SSC BOARD , Osmanpura, Aurangabad , Aurangabad (MH) H.O , AURANGABAD , 19-Maharashtra , 91-India , Pincode - 431001



Date of signing Tax Audit Report	21-Aug-2023
Place	103.59.104.70
Date	22-Aug-2023

This form has been digitally signed by **SHREYAS PRAKASH CHORDIYA** having PAN **AJPC4436B** from IP Address **103.59.104.70** on **22/08/2023 08:26:13 PM** Dsc Sl.No and issuer ,C=IN,O=Verasys Technologies Pvt Ltd.,OU=Certifying Authority

FORM 3CD [See rule 6G(2)]

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

PART - A

1. Name of the Assessee	RACHNA FIRE ENGINEERING PVT LTD
2. Address of the Assessee	PLOT NO 74, SURVEY NO 90, BEHIND KASLIWAL MARKET, MUKUNDWADI , N-2 , CIDCO, AURANGABAD , Aurangabad (MH) H.O , AURANGABAD , 19- Maharashtra , 91-India , Pincode - 431001
3. Permanent Account Number (PAN)	AAJCR9847A
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 19-Maharashtra	27 AAJCR9847A 1Z3

5. Status	Company
6. Previous year	01-Apr-2022 to 31-Mar-2023
7. Assessment year	2023-24

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

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 (%)
		No records added

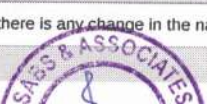
(b). If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such change ?	
---	--

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	OTHER SERVICES	Other services n.e.c.	21008

(b). If there is any change in the nature of business or profession, the particulars of such change ?	No
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Sl. No.	Business	Sector	Sub Sector	Code
No records added				

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

Yes

Sl. No.	Books prescribed
1	Cash book
2	Journal
3	Ledger

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

Sl. No.	Books maintained	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1	Bank book	PLOT NO 74, SURVEY NO 90, BEHIND KASLIWAL MARKET, MUKUNDWADI , N-2, CIDCO		AURANGABAD	431001	91-India	19-Maharashtra
2	Cash book	PLOT NO 74, SURVEY NO 90, BEHIND KASLIWAL MARKET, MUKUNDWADI , N-2, CIDCO		AURANGABAD	431001	91-India	19-Maharashtra
3	Journal	PLOT NO 74, SURVEY NO 90, BEHIND KASLIWAL MARKET, MUKUNDWADI , N-2, CIDCO		AURANGABAD	431001	91-India	19-Maharashtra
4	Ledger	PLOT NO 74, SURVEY NO 90, BEHIND KASLIWAL MARKET, MUKUNDWADI , N-2, CIDCO		AURANGABAD	431001	91-India	19-Maharashtra
5	Purchase register	PLOT NO 74, SURVEY NO 90, BEHIND KASLIWAL MARKET, MUKUNDWADI , N-2, CIDCO		AURANGABAD	431001	91-India	19-Maharashtra
6	Sales register	PLOT NO 74, SURVEY NO 90, BEHIND KASLIWAL MARKET, MUKUNDWADI , N-2, CIDCO		AURANGABAD	431001	91-India	19-Maharashtra

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



Sl. No.	Books examined
1	Bank book
2	Cash book
3	Journal
4	Ledger
5	Purchase register
6	Sales register
7	BANK STATEMENTS
8	TAX PAID CHALLANS

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
	No records added		

(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
		No records added		

(f). Disclosure as per ICDS:

Sl. No.	ICDS	Disclosure
1	ICDS I - Accounting Policies	All significant accounting policies are followed consistently.
2	ICDS II - Valuation of Inventories	As assessee does not have any inventory
3	ICDS III - Construction Contracts	This ICDS is not applicable
4	ICDS IV - Revenue Recognition	Revenue from Sale of Goods is completely recognized in the Financial Statements.
5	ICDS V - Tangible Fixed Assets	As Mentioned in clause 18 of form 3CD
6	ICDS VII - Governments Grants	As assessee is not in receipt of any government grant hence disclosure of ICDS is not provided herewith
7	ICDS IX - Borrowing Costs	No Borrowing cost is capitalized during the year

8 ICDS X - Provisions, Contingent Liabilities and Contingent Assets As provided in annex 3CD

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
		No records added

(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
		₹ 0

(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:

Sl. No.	Details of property	Address of Property					Consideration received or accrued	Value adopted or assessed or assessable	Whether provisions of second proviso to sub-section (1) of section 43CA or fourth proviso to clause (x) of sub-section (2) of section 56 applicable ?
		Address Line 1	Address Line 2	City Or Town Or District	Zip Code /Pin Code	Country			
No records added									

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.	Method of Depreciation	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/115B AD (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	WDV	Furniture & Fittings @ 10%	10	₹1,06,635	₹0	₹0	₹1,06,635	₹1,96,453	₹1,96,453	₹0	₹0	₹28,486	₹ 3,54,602
2	WDV	Plant and Machinery @ 15%	15	₹12,50,346	₹0	₹0	₹12,50,346	₹13,44,499	₹13,44,499	₹0	₹0	₹3,04,276	₹ 22,30,569
3	WDV	Plant and Machinery @ 40%	40	₹4,09,819	₹0	₹0	₹4,09,819	₹1,08,644	₹1,08,644	₹0	₹0	₹1,86,066	₹ 3,32,807

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):

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	₹ 35,328	15-May-2022	₹ 35,328	14-May-2022
2	Provident Fund	₹ 32,411	15-Jun-2022	₹ 32,411	15-Jun-2022
3	Provident Fund	₹ 30,856	15-Jul-2022	₹ 30,856	15-Jul-2022
4	Provident Fund	₹ 32,289	15-Aug-2022	₹ 32,289	16-Aug-2022



5	Provident Fund	₹ 6,008	15-Aug-2022	₹ 6,008	23-Jan-2023
6	Provident Fund	₹ 36,748	15-Sep-2022	₹ 36,748	20-Sep-2022
7	Provident Fund	₹ 34,291	15-Oct-2022	₹ 34,291	14-Oct-2022
8	Provident Fund	₹ 1,197	15-Oct-2022	₹ 1,197	14-Jan-2023
9	Provident Fund	₹ 35,850	15-Nov-2022	₹ 35,850	14-Nov-2022
10	Provident Fund	₹ 3,922	15-Nov-2022	₹ 3,922	15-Nov-2022
11	Provident Fund	₹ 1,998	15-Nov-2022	₹ 1,998	14-Jan-2023
12	Provident Fund	₹ 1,566	15-Nov-2022	₹ 1,566	14-Jan-2023
13	Provident Fund	₹ 35,982	15-Dec-2022	₹ 35,982	15-Dec-2022
14	Provident Fund	₹ 1,755	15-Dec-2022	₹ 1,755	14-Jan-2023
15	Provident Fund	₹ 1,595	15-Dec-2022	₹ 1,595	14-Jan-2023
16	Provident Fund	₹ 42,069	15-Jan-2023	₹ 42,069	12-Jan-2023
17	Provident Fund	₹ 45,031	15-Feb-2023	₹ 45,031	14-Feb-2023
18	Provident Fund	₹ 38,600	15-Mar-2023	₹ 38,600	13-Mar-2023
19	Provident Fund	₹ 45,030	15-Apr-2023	₹ 45,030	14-Apr-2023
20	Any fund setup under the provisions of ESI Act, 1948	₹ 2,779	15-May-2022	₹ 2,779	14-May-2022
21	Any fund setup under the provisions of ESI Act, 1948	₹ 2,190	15-Jun-2022	₹ 2,190	16-Jun-2022
22	Any fund setup under the provisions of ESI Act, 1948	₹ 2,124	15-Jul-2022	₹ 2,124	15-Jul-2022
23	Any fund setup under the provisions of ESI Act, 1948	₹ 3,215	15-Aug-2022	₹ 3,215	16-Aug-2022
24	Any fund setup under the provisions of ESI Act, 1948	₹ 3,130	22-Sep-2022	₹ 3,130	20-Sep-2022
25	Any fund setup under the provisions of ESI Act, 1948	₹ 2,566	15-Oct-2022	₹ 2,566	14-Oct-2022
26	Any fund setup under the provisions of ESI Act, 1948	₹ 2,835	15-Nov-2022	₹ 2,835	14-Nov-2022
27	Any fund setup under the provisions of ESI Act, 1948	₹ 2,416	15-Dec-2022	₹ 2,416	15-Dec-2022
28	Any fund setup under the provisions of ESI Act, 1948	₹ 3,786	15-Jan-2023	₹ 3,786	12-Jan-2023
29	Any fund setup under the provisions of ESI Act, 1948	₹ 5,201	15-Feb-2023	₹ 5,201	14-Feb-2023
30	Any fund setup under the provisions of ESI Act, 1948	₹ 3,712	15-Mar-2023	₹ 3,712	13-Mar-2023
31	Any fund setup under the provisions of ESI Act, 1948	₹ 3,962	15-Apr-2023	₹ 3,962	14-Apr-2023

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
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No records added

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
1	GST Late Fees	₹ 1,750
2	Interest on TDS	₹ 2,044

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
No records added												

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
No records added													



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
No records added												

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"
No records added														

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
No records added												

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"
No records added														

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
No records added											

viii. Payment to PF /other fund etc. under sub-clause (iv)

₹ 0

ix. Tax paid by employer for perquisites under sub-clause (v)

₹ 0

(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. If not, 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. If not, 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
No records added		

(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	Shashank Hampalle			Director	Director Remuneration	₹14,00,000
2	Shivsamb Hampalle			Director Father	Director Remuneration	₹6,00,000
3	Sunita Hampalle			Director	Director Remuneration	₹16,00,000

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
			₹ 0

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
Opening Balance	₹ 0	
Credit Availed	₹ 0	
Credit Utilized	₹ 0	
Closing /Outstanding Balance	₹ 0	

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) (viiia) ? Not Applicable

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) (viiib) ? 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						

A.a. Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (ix) of sub-section (2) of section 56 ? No

b. Please furnish the following details:

Sl. No.	Nature of income	Amount
No records added		

B.a. Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (x) of sub-section (2) of section 56 ? No

b. Please furnish the following details:

Sl. No.	Nature of income	Amount
No records added		

30. Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque. [Section 69D] 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
No records added														

A.a. Whether Primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the previous year ? No



b. Please furnish the following details:

Sl. No.	Under which clause of sub-section (1) of section 92CE primary adjustment is made ?	Amount (in Rs.) 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 ?	If yes, whether the excess money has been repatriated within the prescribed time ?	If no, the amount (in Rs.) 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
No records added							

C.a. Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year ? 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.
No records added									

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 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	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
No records added							



through a bank account ? 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
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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
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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
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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
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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.
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No records added

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
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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	
No records added								
		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
		If yes, 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
		If yes, 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
		If yes, 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).

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.	(1) Tax deduction and collection Account Number (TAN)	(2) Section	(3) Nature of payment	(4) Total amount of payment or receipt of the nature specified in column (3)	(5) Total amount on which tax was required to be deducted or collected out of (4)	(6) Total amount on which tax was deducted or collected at specified rate out of (5)	(7) Amount of tax deducted or collected out of (6)	(8) Total amount on which tax was deducted or collected at less than specified rate out of (7)	(9) Amount of tax deducted or collected on (8)	(10) Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8) (10)
No records added										



1	NSKR07524G	194C	Payments to contractors	₹84,03,285	₹84,03,285	₹84,03,285	₹97,536	₹0	₹0	₹0
2	NSKR07524G	194H	Commission or brokerage	₹37,500	₹37,500	₹37,500	₹1,875	₹0	₹0	₹0
3	NSKR07524G	194J	Fees for professional or technical services	₹54,87,700	₹54,87,700	₹54,87,700	₹5,48,770	₹0	₹0	₹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	NSKR07524G	26Q	31-Jul-2022	26-Jul-2022	Yes	
2	NSKR07524G	26Q	30-Nov-2022	02-Nov-2022	Yes	
3	NSKR07524G	26Q	31-Jan-2023	17-Jan-2023	Yes	
4	NSKR07524G	26Q	31-May-2023	15-May-2023	Yes	

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

No

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
No records added				

35.(a). In the case of a trading concern, give quantitative details of principal 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
No records added							

(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 ? Not Applicable

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 ? Not Applicable

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. ? Not Applicable

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	70719091			50080438		
(b)	Gross profit / Turnover	24346145	70719091	34.43	17988726	50080438	35.92
(c)	Net profit / Turnover	3647001	70719091	5.16	2721288	50080438	5.43
(d)	Stock-in-Trade / Turnover		70719091	0.00		50080438	0.00
(e)	Material consumed / Finished goods produced			0.00			0.00

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 along with 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 ?	If not, 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:

Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity?

Name of parent entity

Name of alternate reporting entity (if applicable)

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.

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	Shreyas Prakash Chordiya
Membership Number	153594
FRN(Firm Registration Number)	126840W
Address	B 101/102, COSTA MAPLE, NEAR SSC BOARD , Osmanpura, Aurangabad , Aurangabad (MH) H.O , AURANGABAD , 19-Maharashtra , 91-India , Pincode - 431001
Place	103.59.104.70
Date	22-Aug-2023



Chordiya

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)	
Furnitures & Fittings @ 10%	1	15-Mar-2023	15-Mar-2023	₹ 1,96,453	₹ 0	₹ 0	₹ 0	₹ 1,96,453
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)	
Plant and Machinery @ 15%	1	21-Oct-2022	21-Oct-2022	₹ 3,32,676	₹ 0	₹ 0	₹ 0	₹ 3,32,676
	2	02-May-2022	02-May-2022	₹ 10,11,823	₹ 0	₹ 0	₹ 0	₹ 10,11,823
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)	
Plant and Machinery @ 40%	1	18-Jan-2023	18-Jan-2023	₹ 1,08,644	₹ 0	₹ 0	₹ 0	₹ 1,08,644

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
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
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

This form has been digitally signed by SHREYAS PRAKASH CHORDIYA having PAN AJCPC4436B from IP Address 103.59.104.70 on 22/08/2023 08:26:13 PM Dsc Sl.No and issuer ,C=IN,O=Verasys Technologies Pvt Ltd.,OU=Certifying Authority



Annexure to Reporting Under Form 3CD for
Rachna Fire Engineering Pvt. Ltd.

Note to Clause 10 (a) - During the previous year, the assessee was engaged in the business of Manufacturing of Agro-based commodities

Note to Clause 10 (b) - There is no change in the nature of business carried on by the assessee as compared to the immediately preceding year

Note to Clause 11 (a) - No specific books of account are prescribed under Section 44AA in case of the business of the Assessee.

Note to Clause 13 (b) - A change in accounting policy is not a change in the method of accounting as mentioned in para 22.7 of the Guidance Notes

Note to Clause 13 (d) - There is no change in profits of the Concern due to ICDS. Net Effect on profit is Nil.

Note to Clause 13 (f) - Subject to the below mentioned Disclosures relating to ICDS, All other disclosures as they are applicable are made thoroughly in form 3CD.

ICDS - X. Provisions, Contingent Liabilities & Contingent Assets:

Description of Provisions made	Opening Provisions	Payment Made	Additions	Closing Provisions
Salary Payable FY 2022-23		84,12,665	92,45,123	8,32,458
Tds Payable	24,468	6,74,482	7,43,232	93,218
ESIC Payable	14,334	1,94,850	2,01,582	21,066
Income Tax Payable FY 22-23			33,861	33,861
PF Payable	69,943	9,40,259	9,64,176	93,860
Professional Tax (PTRC) Payable	5,350	84,705	90,050	10,695

Note to Clause 18 (d) - In giving the dates under "date put to use" in respect of additions during the year, wherever necessary, we have relied on the date certified / provided by the Assessee.



Note to Clause 21 (d) - we have to state that it is not possible for us to verify whether the payments in excess of Rs. 10,000 / Rs. 35,000 have been made otherwise than by account payee cheque / bank draft since the necessary evidence is not in the possession of the assessee. However the assessee has certified that all such payments covered u/s. 40A (3) / (3A) of the Act read with Rule 6DD, were made either by account payee cheques drawn on a bank or by account payee bank drafts.

Note to Clause 23 - The identification of the specified persons covered u/s. 40A(2)(b) is made by the assessee on which we have relied.

Note to Clause 26 - The details of payments made after 31st March of the Financial Year, but before the due date for filing the return of income include only those payments made up to the date of signing of the report and does not include any payment which the assessee may make subsequently before the due date of filing the Return u/s. 139(1) or for which the evidence is not produced.

Note to Clause 26 - We have disclosed only those amounts which are covered u/s. 43B and have remained unpaid as at the year end. It is the primary responsibility of the management to get all the inward supplies reconciled with the GST Returns for the concerned period under audit. The Liability of GST is calculated as per the documents furnished before us for the verification.

Note to Clause 31 - In respect of the amounts borrowed from time from bank such as cash credit, overdraft, term loan etc., the particulars under clause 31(a) are not furnished in the above statement as provisions of Sec. 269SS do not apply to such borrowings by way of loan or deposit.

Note to Clause 31 - It is not possible for us to verify whether the loans/deposits accepted or repaid exceeding Rs. 20,000 otherwise than by an account payee cheque or bank draft as the necessary information is not in the possession of the assessee.

Note to Clause 31 - Particulars are not furnished in respect of (a) amounts received from customers whether as advance or similar receipts as they are not treated as loans or deposits and (b) amounts refunded in full or part to the customers either on cancellation of orders or of excess amounts received.

Note to Clause 31 - Particulars are not furnished in respect of parties from whom loans are borrowed in earlier financial years and are carried forward to the next financial year with no transactions during the year except provision/payment for interest thereon.



Note on Clause 44 – Taxpayer was not in a position to provide the complete details as mandated. Hence, as an Auditor we have made an opinion to the extent possible for correctness and completeness of disclosure under clause 44, on basis of verification of the GST data available on GST portal, data provided, professional acumen etc.

For M/s SABS & Associates

Chartered Accountants

Chordiya



CA Shreyas Chordiya

Partner

Membership Number : 153594

FRN No. 126840W

UDIN: 23153594BGTXJA7651

Date: 21st August, 2023

Place: Aurangabad

Independent Audit Report

TO THE MEMBERS OF

M/s RACHNA FIRE ENGINEERING PRIVATE LIMITED

REPORT ON THE FINANCIAL STATEMENTS

We have audited the financial statements of M/s Rachna Fire Engineering Private Limited (Company), which comprise the balance sheet as at 31st March 2023, and the statement of Profit and Loss, and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of 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 March 31, 2023, and its financial performance, and its cash flows for the year ended on that date.

BASIS FOR 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 Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements

that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

INFORMATION OTHER THAN THE FINANCIAL STATEMENTS AND AUDITOR'S REPORT THEREON

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 on the other information obtained prior to the date of this auditor's report, we conclude that there is a material misstatement of this other information, we are required to report that fact.



Independent Audit Report

RESPONSIBILITIES OF MANAGEMENT AND THOSE CHARGED WITH GOVERNANCE 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 accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board of Directors is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the

Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the company's financial reporting process.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF FINANCIAL STATEMENTS

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 skepticism throughout the audit. We also:

(a) 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



Independent Audit Report

fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

(b) Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. But not for the purpose of expressing an opinion on the effectiveness of the entity's internal controls.

(c) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

(d) Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

(e) 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 regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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.

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 Companies Act, 2013, we give in the "Annexure A" a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.
2. As required by Section 143(3) of the Act, we report that:
 - (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
 - (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.



Independent Audit Report

- (c) The Balance Sheet, the Statement of Profit and Loss, and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.
- (d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- (e) On the basis of the written representations received from the directors as on 31st March, 2023 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2023 from being appointed as a director in terms of Section 164(2) of the Act.
- (f) With respect to the adequacy of the internal financial controls with reference to financial statements of the Company and the operating effectiveness of such controls, the company is exempt from getting an audit opinion on internal financial control.
- (g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
- (1) The Company has no pending litigations, which would impact its financial position.
 - (2) The Company does not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
- (3) There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
- (4) (i) The management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds 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(s) or entity (ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, 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;
- (ii) The management has represented, that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, 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



Independent Audit Report

(iii) Based on audit procedures which we considered reasonable and appropriate in the circumstances, nothing has come to their notice that has caused them to believe that the representations under sub-clause (i) and (ii) contain any material mis-statement.

(5) The company has not declared or paid any dividend during the year in contravention of the provisions of section 123 of the Companies Act, 2013.

h) With respect to the matter to be included in the Auditors' Report under Section 197(16) of the Act, in our opinion and according to the information and explanations given to us, the limit prescribed by section 197 for maximum permissible managerial remuneration is not applicable to a private limited company.

**For SABS and Associates
Chartered Accountants**

Chordiya

**CA Shreyas Chordiya
Partner**

Mem. No. 153594

FRN No. 126840W

UDIN: 23153594BGTXIZ9269



ANNEXURE TO THE AUDITOR'S REPORT

(Referred to in Paragraph (3) of our report of even date to the Members of Booster Plant Genetics Private Limited)

Based on the audit procedures performed for the purpose of reporting a true and fair view on the financial statements of the Company and taking into consideration the information and explanations given to us and the books of account and other records examined by us in the normal course of audit, we report that:

Fixed Assets – [Clause 3(i)]

- a) I) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment.
II) The Company has maintained proper records showing full particulars of Intangible Assets.
- b) The major Property, Plant and Equipment of the company have been physically verified by the management at reasonable intervals during the year and no material discrepancies were noticed on such verification.
- c) According to the information and explanation given to us, the title deeds of the immovable properties (other than properties where the company is the lessee and the lease agreements are duly executed in favour of the lessee) are held in the name of the company.
- d) The Company has not revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets or both during the year.
- e) According to the information and explanation given to us, no proceedings

have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder during the year.

Inventory - [Clause 3(ii)]

- a) The management has conducted physical verification of inventory at reasonable intervals during the year, in our opinion, the coverage and procedure of such verification by the management is appropriate. As informed to us, any discrepancies of 10% or more in the aggregate for each class of inventory were not noticed on such verification.
- b) The company has been sanctioned working capital limits in excess of five crore rupees (at any point of time during the year), in aggregate, from banks or financial institutions on the basis of security of current assets; quarterly returns or statements filed by the company with such banks or financial institutions are in agreement with the books of account of the Company;

Loans and Advances U/s 189 - [Clause 3(iii)]

During the year the company has made investments in, provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties:

- (a) During the year the company has provided loans or provided advances in the nature of



loans, or stood guarantee, or provided security to any other entity

To whom	the aggregate amount during the year	balance outstanding at the balance sheet date
parties other than subsidiaries, joint ventures and associates	Nil	Nil
subsidiaries, joint ventures and associates	Nil	Nil

- c) According to the information and explanation given to us, the investments made, guarantees provided, security given and the terms and conditions of the grant of all loans and advances in the nature of loans and guarantees provided are not prejudicial to the company's interest;
- d) schedule of repayment of the principal amount and the payment of the interest have not been stipulated and hence we are unable to comment as to whether receipt of the principal amount and the interest is regular;
- e) According to the information and explanation given to us, no amount is overdue in these respect;
- f) According to the information and explanation given to us, in respect of any loan or advance in the nature of loan granted which has fallen due during the year, none has been renewed or extended or fresh loans granted to settle the overdues of existing loans given to the same parties;
- g) The company has granted loans or advances in the nature of loans either

repayable on demand or without specifying any terms or period of repayment, required details in respect thereof are as below:

the aggregate amount	percentage thereof to the total loans granted	aggregate amount of loans granted to Promoters, related parties as defined in clause (76) of section 2 of the Companies Act, 2013
Nil	Nil	Nil

Loans, Investment, Guarantees and Securities

u/s 185 and 186 - [Clause 3(iv)]

According to the information and explanation given to us, the company has no loans, investments, guarantees or security where provisions of section 185 and 186 of the Companies Act, 2013 are to be complied with.

Acceptance of Deposits U/s 73 to 76 - [Clause

3(v)]

In our opinion, The Company has not accepted any deposits or amounts which are deemed to be deposits under the directives of the Reserve Bank of India and the provisions of Sections 73 to 76 or any other relevant provisions of the Companies Act, 2013 and the rules framed thereunder, where applicable. Accordingly, the provisions of clause 3(v) of the Order are not applicable.

Cost Records - [Clause 3(vi)]

To the best of our knowledge and belief, the Central Government has not specified maintenance of cost records under sub-section (1) of Section 148 of the Act, in respect of Company's products/ services. Accordingly, the

provisions of clause 3(vi) of the Order are not applicable.

Statutory Dues - [Clause 3(vii)]

- a) The Company is regular in depositing undisputed statutory dues including Goods and Services Tax, provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues, as applicable, with the appropriate authorities. Further, no undisputed amounts payable in respect thereof were outstanding at the year-end for a period of more than six months from the date they became payable.
- b) The dues outstanding in respect of Goods and Services Tax, provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues on account of any dispute, are as follows: (A mere representation to the concerned Department shall not be treated as a dispute)

Name of the statute	Nature of dues	Amount	Amount Paid Under Protest	Period to which the amount relates	Forum where dispute is pending
Nil	Nil	Nil	Nil	Nil	Nil

[Clause 3(viii)]

According to the information and explanation given to us, company has no transactions, not recorded in the books of account have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961);

Repayment of loans or borrowings - [Clause 3(ix)]

- a) In our opinion, the company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender during the year;
- b) Company is not declared wilful defaulter by any bank or financial institution or other lender;
- c) According to the information and explanation given to us, term loans were applied for the purpose for which the loans were obtained;
- d) According to the information and explanation given to us, funds raised on short term basis have not been utilised for long term purposes;
- e) According to the information and explanation given to us, the company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures;
- f) According to the information and explanation given to us, the company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies;

Application of IPO, FPO and Term Loans - [Clause 3(x)]

- a) The Company has not raised moneys by way of initial public offer or further public offer (including debt instruments) during the year;
- b) According to the information and explanation given to us, the Company has not made any preferential allotment or private placement of shares or convertible



debentures (fully, partially or optionally convertible) during the year

Frauds Reporting - [Clause 3(xi)]

- a) According to the information and explanation given to us, any fraud by the company or any fraud on the company has not been noticed or reported during the year;
- b) According to the information and explanation given to us, no report under sub-section (12) of section 143 of the Companies Act 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) According to the information and explanation given to us, no whistle-blower complaints, received during the year by the company;

Nidhi Company compliance - [Clause 3(xii)]

Company is not a Nidhi company, accordingly provisions of the Clause 3(xii) of the Order is not applicable to the company:

Related Party Transaction U/s 177 and 188 - [Clause 3(xiii)]

In our opinion, according to the information and explanations given to us, we are of the opinion that all transactions with related parties are in compliance with Section 177 and 188 of Companies Act, 2013 where applicable and the details have been disclosed in the Financial Statements etc., as required by the Accounting Standards and the Companies Act, 2013.

[Clause 3(xiv)]

- a) According to the information and explanations given to us, the company has an internal audit system commensurate with the size and nature of its business;

- b) We have considered the reports of the Internal Auditors for the period under audit.

Non Cash Transaction U/s 192 - [Clause 3(xv)]

According to the information and explanations given to us, we are of the opinion that the company has not entered into any non-cash transactions with directors or persons connected with him and accordingly, the provisions of clause 3(xv) of the Order is not applicable.

[Clause 3(xvi)]

According to the information and explanations given to us, we are of the opinion that the company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934 and the company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India, accordingly the provisions of clause 3(xvi) of the Order are not applicable;

[Clause 3(xvii)]

According to the information and explanations given to us and based on the audit procedures conducted we are of opinion that the company has not incurred any cash losses in the financial year and the immediately preceding financial year;

[Clause 3(xviii)]

There has been no resignation of the statutory auditors during the year and accordingly, the provisions of clause 3(xviii) of the Order is not applicable;

[Clause 3(xix)]

On the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the Board of Directors and management plans and based on

our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report indicating that company is incapable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the company as and when they fall due.

[Clause 3(xx)]

The provisions of Section 135 towards corporate social responsibility are not applicable on the company. Accordingly, the provisions of clause 3(xx) of the Order is not applicable.

[Clause 3(xxi)]

The reporting under clause (xxi) is not applicable in respect of audit of standalone financial statements of the Company. Accordingly, no comment has been included in respect of said clause under this report.

For SABS & Associates

Chartered Accountants



**CA Shreyas Chordiya
Partner**

Membership No.: 153594

FRN No. 126840W

UDIN : 23153594BGTXIZ9269

Place: Aurangabad

Date: 21st August, 2023

Rachna Fire Engineering Private Limited

CIN : U74999MH2019PTC334852

Plot No-74, Servey No-90, Behind Kasliwal Market, Mukundwadi, N-2, CIDCO Aurangabad, Maharashtra - 431001

Balance Sheet As On 31st March, 2023

Particulars	Note	31st March, 2023 Rs.	31st March, 2022 Rs.
A EQUITY AND LIABILITIES			
1 Shareholders funds			
(a) Share Capital	1	10,000,000	10,000,000
(b) Reserves and Surplus	2	5,498,135	2,881,025
(b) Money Received against Share Warrants		-	-
2 Share application money pending allotments		-	-
3 Non-Current Liabilities			
(a) Long-Term Borrowings	3	15,371,768	15,165,511
(b) Deferred Tax Liabilities (Net)		-	-
(c) Other Long Term Liabilities		-	-
(d) Long Term Provisions		-	-
4 Current Liabilities			
(a) Short Term Borrowings	4	2,171,740	2,984,511
(b) Trade Payables	5		
(A) total outstanding dues of micro and small enterprises		-	-
(B) total outstanding dues of Creditors other than micro and small enterprises		14,083,633	5,404,078
(c) Other Current Liabilities	6	2,026,399	154,626
(d) Short-Term Provisions	7	1,085,158	713,939
Total Rs./-		50,236,833	37,303,691
B ASSETS			
1 Non-Current Assets			
(a) (i) Property, Plant and Equipment	8	30,627,043	23,765,686
(ii) Intangible Assets		-	-
(iii) Capital Work in progress		-	-
(iv) Intangible Assets under Development		-	-
(b) Non-Current Investments	9	272,520	498,024
(c) Deferred Tax Assets		-	-
(d) Long Term Loans and Advances		-	-
(e) Other Non Current Assets		-	-
2 Current Assets			
(a) Current Investments	10	-	-
(b) Inventories	11	2,086,923	7,006,835
(c) Trade Receivables	12	14,439,445	3,463,031
(d) Cash and Cash Equivalents	13	388,392	194,305
(e) Short-Term Loans and Advances	14	2,228,630	2,353,423
(f) Other Current Assets	15	193,880	22,389
Total Rs./-		50,236,833	37,303,691

See accompanying notes forming part of the financial statements

In terms of our report attached.

For SABS & Associates
Chartered Accountants

Chordiya
CA Shreyas Chordiya
Partner

Mem. No. 153594
FRN No. 126840W
UDIN : 23153594BGTXI29269



For Rachna Fire Engineering Pvt. Ltd.
RACHNA FIRE ENGINEERING PRIVATE LIMITED

Shivsamb
Shivsamb Hampalle
DIRECTOR
DIN: 01962375

Shashank
Shashank Hampalle
DIRECTOR
DIN: 08646709

Date: 21st August 2023
Place: Aurangabad

Rachna Fire Engineering Private Limited

CIN : U74999MH2019PTC334852

Plot No-74, Servey No-90, Behind Kasliwal Market, Mukundwadi, N-2, CIDCO Aurangabad, Maharashtra - 431001

**Cash Flow Statement
For The Year Ended 31st March, 2023**

Sr. No	Particulars	31st March 2023 Rs.	31st March 2022 Rs.
A.	Cash Flows from Operating Activities		
	Profit / (Loss) before Taxation	3,647,001	2,721,290
	Less: Income Tax paid for Pevious Year	6,250	
	Add: Adjustments for Non Cash Expenses		
	Depreciation and Amortisations	877,598	304,386
	Pre Operative Expenses Written Off	47,246	6,446
	Deferred Tax Liability	-	-
	Add: Adjustments for Non Operating Expenses		
	Interest Expenses	1,689,930	1,248,722
	Less: Adjustments for Non Operating Incomes		
	Interest Received	30,548	24,866
	Dividend from Co Operative Banks		
	Profit on sales of Mutual Funds		
	Less: Adjustments for Non Cash Credits		
	MAT Credit	-	-
	Operating Cash Flows before Working Capital Changes	6,224,977	4,255,979
	Add / Less : Decrease / (Increase) In Working Capital	4,006,574	2,418,679
	Cash Generated from Operations	10,231,551	6,674,658
	Less: Income Tax Expenses	1,023,640	812,859
	Net Cash Provided by Operating Activities	9,207,911	5,861,799
B	Cash Flows from Investing Activities		
	Purchase of Fixed Assets	(7,738,956)	(22,446,746)
	Salés of Fixed Assets	-	-
	Decease in Investment	225,504	141,952
	Interest Expenses	(1,689,930)	(1,248,722)
	Interest Received	30,548	24,866
	Dividend Received	-	-
	Profit on sales of Mutual Funds	-	-
	Priliminary Expenses	(47,247)	(6,446)
	Net Cash used in Investing Activities	(9,220,080)	(23,535,096)
C	Cash Flows from Financing Activities		
	Issue of Equity Share Capital	-	9,000,000
	Repayment of Long Term Borrowings	-	-
	Increase in Long Term Borrowings	206,257	8,395,111
	Cash Provided by Financing Activities	206,257	17,395,111
A+B+C	Net Increase/(Decrease) in Cash and Cash Equivalents	194,087	(278,186)
	Cash and Cash Equivalents at the Beginning of the Period	194,305	472,491
	Cash and cash equivalents at the end of the period	388,392	194,305

The Accompanying notes are an integral part of the financial Statements.
This is the Balance Sheet referred to in our Report of even date.

For SABS & Associates
Chartered Accountants

Chordiya

CA Shreyas Chordiya
Partner

Membership No. : 153594
Firm Reg. No. : 126840W
UDIN : 23153594BGTXI29269



For Rachna Fire Engineering Pvt. Ltd.

Shivpalle
DIRECTOR

Shivsamb Hampalle
DIRECTOR

DIN: 01962375
Place : Aurangabad
Date: 21st August 2023

Shivpalle
DIRECTOR

Shashank Hampalle
DIRECTOR

DIN: 08646709

Rachna Fire Engineering Private Limited
NOTES ANNEXED TO AND FORMING PART OF THE AUDITED FINANCIAL STATEMENT AS ON 31ST MARCH, 2023

Depreciation as per Companies Act, 2013 (Written Down Value Method)

Particulars	Rate of Depreciation	Gross Block		Depreciation		Net Block		
		As on 01/04/2022	Additions	Sale during the year	As on 01/04/2022	For the Year	As on 31/03/2023	As on 31/03/2022
Brother Printer	63.16%	16,525	-	-	12,671	2,435	15,105	1,420
Computer	63.16%	14,926	-	-	10,864	2,566	13,429	1,497
Computer\ Laptop 18%	63.16%	149,820	-	-	41,726	68,272	109,998	39,822
Lap Top Apple	63.16%	78,729	-	-	18,033	68,210	18,033	28,552
LAPTOP IGST 18%	63.16%	28,381	48,644	-	11,639	10,911	22,550	54,475
LED FOR COMPUTER @18%	63.16%	8,051	-	-	3,469	2,894	6,363	1,688
TEJ Smart ERP Software 18%	63.16%	340,000	60,000	-	142,724	132,179	274,903	125,097
Furniture	25.89%	60,517	-	-	7,670	13,682	21,352	39,165
Furniture @ 18%	25.89%	31,490	109,395	-	3,149	15,175	18,324	122,561
Office Table	25.89%	15,254	6,500	-	2,579	2,783	5,362	16,392
Revolving Chair	25.89%	28,025	58,300	-	3,132	9,869	13,002	73,323
Mahindra XUV Car @39.30%	39.30%	818,837	-	-	156,017	260,488	416,505	402,332
Motor Cycle @25.89%	25.89%	13,734	-	-	1,741	3,105	4,846	8,888
Freeze (Panasonic BMR 342L)	45.07%	30,172	-	-	6,565	10,640	17,205	12,967
Havells Fan	45.07%	15,302	-	-	3,330	5,396	8,726	6,576
Water Softner	45.07%	19,000	-	-	5,375	6,141	11,516	7,484
Water Tank	45.07%	17,312	-	-	3,767	6,105	9,872	7,440
OFFICE AC @ 28%	45.07%	22,258	22,258	-	-	440	440	21,818
ALLUMINIUM SCAFFOLDING	18.10%	135,098	-	-	11,971	22,286	34,257	100,841
Angle Grinder	18.10%	7,202	5,460	-	642	1,680	2,322	10,340
Angle & Panel Rack @ 18%	18.10%	241,156	241,156	-	-	39,927	39,927	201,229
Biometric Attendance Machine & Software	18.10%	9,991	-	-	716	1,679	2,395	7,596
Chain Pulley Block 'speed'	18.10%	21,527	-	-	1,918	3,549	5,467	16,060
Cutter Machine	18.10%	9,500	-	-	420	1,644	2,063	7,437
CUTTING MACHINE	18.10%	6,761	-	-	602	1,115	1,717	5,044
Grooving Machine @18%	18.10%	119,716	119,716	-	-	8,131	8,131	111,585
Drill Machine	18.10%	6,750	2,700	-	298	1,187	1,485	7,965
Fire Protection System at AURIC Plant	18.10%	95,260	95,260	-	-	7,012	7,012	88,248
Grinder	18.10%	2,436	-	-	173	410	583	1,853
Hammer Drill	18.10%	3,940	-	-	351	650	1,001	2,939
Hammer Drilling Machine 18% IGST	18.10%	6,114	-	-	545	1,008	1,553	4,561
Hole Cutting Machines	18.10%	38,208	-	-	3,404	6,299	9,704	28,504
Mobile Handset	18.10%	8,424	-	-	651	1,407	2,058	6,366
Nido Mobile Scissor Lift 18%	18.10%	565,000	565,000	-	-	86,295	86,295	478,705
Plant & Machinery	18.10%	88,474	200,207	-	4,317	43,019	47,336	241,345
Polyester Webbing Sling	18.10%	1,374	-	-	122	227	349	1,025
SCAFFOLDING	18.10%	328,447	-	-	25,678	54,801	80,479	247,968
Welding Machine	18.10%	132,146	115,000	-	7,547	24,162	31,708	215,438
Factory Land & Building - Shendra WIP	0.00%	21,799,169	6,089,360	-	-	-	27,888,529	21,799,169
Total		24,291,636	7,738,956	-	525,950	877,598	1,403,549	30,627,043

As per our report of even date attached
For SAAS & Associates
Chartered Accountants
S. Chordia
CA-Sameer Chordia
Partner
Place: Aurangabad
Date: 21st August 2023

SAAS & ASSOCIATES
1268001
PARBURIA
CHARTERED ACCOUNTANTS

For Rachna Fire Engineering Pvt. Ltd.
S. Sampat
Shivsamb Hampalle
DIRECTOR
DIN: 01962375

S. Sampat
Shashank Hampalle
DIRECTOR
DIN: 08646709

Rachna Fire Engineering Private Limited
NOTES ANNEXED TO AND FORMING PART OF THE AUDITED FINANCIAL STATEMENT AS ON 31ST MARCH, 2023

Depreciation as per Income Tax Act, 1961

Sr. No.	Particulars	Rate of Depreciation	WDV as on 01/04/2022	Addition during the year	Deductions during the year	Total	Depreciation	WDV as on 31/03/2023
			More than 180 days	Less than 180 days				
1	Alluminium Scaffolding	15%	97,608	-	-	97,608	14,641	82,967
	Angle Grinder	15%	5,203	5,460	-	10,663	1,600	9,064
	Angle & Panel Rack	15%	-	241,156	-	241,156	36,173	204,983
	Biometric Attendance Machine & Software	15%	7,696	-	-	7,696	1,154	6,542
	Chain Pully Block 'speed'	15%	15,553	-	-	15,553	2,333	13,220
	Cutter Machine	15%	6,864	-	-	6,864	1,030	5,834
	CUTTING MACHINE	15%	4,885	-	-	4,885	733	4,152
	Drill Machine	15%	4,877	-	-	4,877	934	6,643
	Fire Protection System	15%	-	-	2,700	2,700	5,444	67,137
	Fire Protection System @ 18%	15%	-	-	72,580	72,580	1,701	20,979
	Grinder	15%	1,760	-	119,716	119,716	264	1,496
	Grooving Machine @18%	15%	-	-	-	-	8,979	110,737
	Hammer Drill	15%	2,847	-	-	2,847	427	2,420
	Hammer Drilling Machine 18% IGST	15%	4,417	-	-	4,417	663	3,755
	Hole Cutting Machines	15%	27,605	-	-	27,605	4,141	23,464
	Mobile Handset	15%	6,360	-	-	6,360	954	5,406
	Nido Mobile Scissor Lift 18%	15%	-	565,000	-	565,000	84,750	480,250
	Plant & Machinery	15%	71,144	200,207	-	271,351	40,703	230,648
	Polyster Webbing Sling	15%	993	-	-	993	149	844
	Scaffolding	15%	237,303	-	-	237,303	35,595	201,708
Welding Machine	15%	100,622	-	115,000	215,622	23,718	191,904	
Mahindra XUV Car @39.30%	15%	643,811	-	-	643,811	96,572	547,239	
Motor Cycle @25.89%	15%	10,798	-	-	10,798	1,620	9,179	
2	Brother Printer	40%	5,949	-	-	5,949	2,380	3,569
	Computer	40%	7,164	-	-	7,164	2,866	4,299
	Computer\ Laptop 18%	40%	109,056	-	-	109,056	43,623	65,434
	Lap Top Apple	40%	37,790	-	-	37,790	15,116	22,674
	LAPTOP IGST 18%	40%	17,029	-	48,644	65,673	16,540	49,132
	LED FOR COMPUTER @18%	40%	4,831	-	-	4,831	1,932	2,898
	TEJ Smart ERP Software 18%	40%	228,000	-	60,000	288,000	103,200	184,800
	Furniture	10%	51,742	-	-	51,742	5,174	46,568
	Furniture @18%	10%	29,916	-	-	29,916	2,992	26,924
	Furniture @18%	10%	-	109,395	-	109,395	5,470	103,925
3	Office Chair - Auric Office @18%	10%	-	58,300	-	58,300	2,915	55,385
	Office Table	10%	12,356	6,500	-	18,856	1,561	17,295
	Revolving Chair	10%	23,550	-	-	23,550	2,355	21,195
	Freeze (Panasonic BMR 342L)	10%	25,797	-	-	25,797	2,580	23,217
	Havells Fan	10%	13,083	-	-	13,083	1,308	11,775
	Office AC @ 28%	10%	-	22,258	-	22,258	1,113	21,145
	Water Softner	10%	15,390	-	-	15,390	1,539	13,851
	Water Tank	10%	14,802	-	-	14,802	1,480	13,322
	Factory Land & Building - Shendra WIP	0%	21,799,169	4,601,306	-	27,888,529	-	27,888,529
	Total		23,645,970	5,613,129	2,125,827	31,384,926	578,418	30,806,507

For Rachna Fire Engineering Pvt. Ltd.

Shivamb
 Shivsamb Hampalle
 DIRECTOR
 DIN: 01962375

Shashank
 Shashank Hampalle
 DIRECTOR
 DIN: 08646709



As per our report of even date attached

For S&S & Associates
 Chartered Accountants

Shreyas
 CA Shreyas Chordiya
 Partner
 Place: Aurangabad
 Date: 21st August 2023

Rachna Fire Engineering Private Limited

NOTES ANNEXED TO AND FORMING PART OF THE AUDITED FINANCIAL STATEMENT AS ON 31ST MARCH, 2023

Note -1. SHARE CAPITAL

Particulars	31st March, 2023		31st March, 2022	
	No. of Shares	Rs.	No. of Shares	Rs.
(a) Authorised Share Capital 10,00,000 Equity shares of Rs.10/- each with voting rights	1,000,000	10,000,000	1,000,000	10,000,000
(b) Issued, Subscribed and Paid Up 10,00,000 Equity shares of Rs. 10 each with voting rights	1,000,000	10,000,000	1,000,000	10,000,000
Total	1,000,000	10,000,000	1,000,000	10,000,000

List of Shareholders holding more than 5% share capital for current FY

Promoter's Name	31st March, 2023		31st March, 2022	
	No of shares	% of total shares	No of shares	% of total shares
1. Sunita Hampalle	959,000	95.90%	959,000	95.90%

NOTE 1A. SHARES HELD BY PROMOTORS

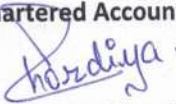
Promoter's Name	31st March, 2023		31st March, 2022	
	No of shares	% of total shares	No of shares	% of total shares
1. Shashank Hamapalle	5,000	0.50%	5,000	0.50%
2. Shivsamb Hampalle	36,000	3.60%	36,000	3.60%
3. Sunita Hampalle	959,000	95.90%	959,000	95.90%

NOTE- 1B. STATEMENTS OF CHANGES IN EQUITY

Promoter's Name	31st March, 2023		31st March, 2022	
	No of shares	Amount	No of shares	Amount
Outstanding at the beginning of the period	1,000,000	10,000,000	100,000	1,000,000
Add: Shares issued during the FY	-	-	900,000	9,000,000
Less: Shares buy back during the FY	-	-	-	-
Outstanding at the end of the period	1,000,000	10,000,000	1,000,000	10,000,000

In terms of our report attached.

For SABS & Associates
Chartered Accountants


CA Shreyas Chordiya
Partner
Mem. No. 153594



For Rachna Fire Engineering Pvt. Ltd.


Shivsamb Hampalle
DIRECTOR
DIN: 01962375


Shashank Hampalle
DIRECTOR
DIN: 08646709



Place: Aurangabad
Date: 21st August 2023

Rachna Fire Engineering Private Limited

NOTES ANNEXED TO AND FORMING PART OF THE AUDITED FINANCIAL STATEMENT AS ON 31ST MARCH, 2023

Note 2 RESERVES AND SURPLUS

Particulars	31st March, 2023	31st March, 2022
	Rs.	Rs.
(A) Securities premium account		
Opening balance	-	-
Closing balance	-	-
(B) Surplus / (Deficit) in Statement of Profit and Loss		
Opening balance	2,881,025	972,594
Add: Profit / (Loss) for the year	2,623,361	1,908,431
Less:- Loss Due to Change in Rate of Depreciation as per Company Act 2013	-	-
Less:- Income Tax Payable FY 2021-2022	6,250	-
Closing balance	5,498,135	2,881,025
Total	5,498,135	2,881,025

Note 3 LONG TERM BORROWINGS

Particulars	31st March, 2023	31st March, 2022
	Rs.	Rs.
Secured Loans		
- Term Loan BOB-49160600003321	8,495,528	9,973,011
- Term Loan BOB-49160600003736	2,900,000	2,900,000
- Term Loan BOB-49160600004025	3,183,740	-
Unsecured Loans		
Loan from Director & Relatives		
- Shivsamb D Hampalle	792,500	2,292,500
Total	15,371,768	15,165,511

Note 4 SHORT TERM BORROWINGS

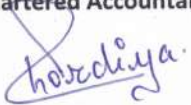

Particulars	31st March, 2023	31st March, 2022
	Rs.	Rs.
Bank Overdrafts (Secured)		
- Bank of Baroda CC-912 (Secured against hypothecation of Stocks, Debtors and Creditors and Personal guarantee of Directors and equitable mortgaged of Factory Land and Building)	2,171,740	2,984,511
Total	2,171,740	2,984,511



RACHNA FIRE ENGINEERING PRIVATE LIMITED


S. Shrivastava
DIRECTOR

Shivsamb D. Hampalle
DIRECTOR

Rachna Fire Engineering Private Limited		
NOTES ANNEXED TO AND FORMING PART OF THE AUDITED FINANCIAL STATEMENT AS ON 31ST MARCH, 2023		
Note 6 OTHER CURRENT LIABILITIES		
Particulars	31st March, 2023	31st March, 2022
	Rs.	Rs.
Other Payables		
GST Payable	2,026,399	150,246
Electricity Charges Payable	-	4,380
Total	2,026,399	154,626
Note 7 SHORT TERM PROVISIONS		
Particulars	31st March, 2023	31st March, 2022
	Rs.	Rs.
(a) Provision for employee benefits		
ESIC Payable	21,066	14,334
Provident Fund Payable	93,860	69,943
Professional Tax	10,695	5,350
Salary Payable	832,458	599,844
(b) Provision - for TAX		
Provision for Income Tax	33,861	-
TDS Payable	93,218	24,468
Total	1,085,158	713,939
In terms of our report attached.		
For SABS & Associates Chartered Accountants	For Rachna Fire Engineering Pvt. Ltd.	
		
CA Shreyas Chordiya Partner Mem. No. 153594		
		
	Shivsamb Hampalle DIRECTOR DIN: 01962375	Shashank Hampalle DIRECTOR DIN: 08646709
Place: Aurangabad Date: 21st August 2023		



RACHNA FIRE ENGINEERING PRIVATE LIMITED


DIRECTOR


DIRECTOR

Rachna Fire Engineering Private Limited

NOTES ANNEXED TO AND FORMING PART OF THE AUDITED FINANCIAL STATEMENT AS ON 31ST MARCH, 2023

Note 5 TRADE PAYABLES

Figures For the Current Reporting Period

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	
MSME	-	-	-	-	-
Dispute dues-MSME	-	-	-	-	-
Dispute dues	-	-	-	-	-
Others	14,083,633	-	-	-	14,083,633
Total	14,083,633	-	-	-	14,083,633

Figures For Previous Reporting Period

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	
MSME	-	-	-	-	-
Dispute dues-MSME	-	-	-	-	-
Dispute dues	-	-	-	-	-
Others	5,404,078	-	-	-	5,404,078
Total	5,404,078	-	-	-	5,404,078

Note 12 TRADE RECEIVABLES

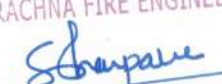
Figures For the Current Reporting Period


Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 Months	6 Months -1 Year	1-2 Years	2-3 Years	More than 3 Years	
Undisputed Trade Receivables- Considered Goods	14,439,445	-	-	-	-	14,439,445
Undisputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-
Disputed Trade Receivables- Considered Goods	-	-	-	-	-	-
Disputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-
Others	-	-	-	-	-	-
Total	14,439,445	-	-	-	-	14,439,445

Figures For Previous Reporting Period

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 Months	6 Months -1 Year	1-2 Years	2-3 Years	More than 3 Years	
Undisputed Trade Receivables- Considered Goods	3,463,031	-	-	-	-	3,463,031
Undisputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-
Disputed Trade Receivables- Considered Goods	-	-	-	-	-	-
Disputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-
Others	-	-	-	-	-	-
Total	3,463,031	-	-	-	-	3,463,031



RACHNA FIRE ENGINEERING PRIVATE LIMITED

 DIRECTOR


 DIRECTOR

Rachna Fire Engineering Private Limited

NOTES ANNEXED TO AND FORMING PART OF THE AUDITED FINANCIAL STATEMENT AS ON 31ST MARCH, 2023

Note 9 NON CURRENT INVESTMENTS

Particulars	31st March, 2023	31st March, 2022
	Rs.	Rs.
Bank of Baroda FD For Bank Gaurantee	21,785	236,998
FD for PBG Thermax Ltd (2 Year)	76,829	72,308
FD for UBL - Chopanki	96,397	-
FD for PBG- Canpack	77,509	188,718
Total	272,520	498,024

Note 10 CURRENT INVESTMENTS

Particulars	31st March, 2023	31st March, 2022
	Rs.	Rs.
Non Current Investments	-	-
Total	-	-

Note 11 INVENTORIES

(At lower of cost and net realisable value)

Particulars	31st March, 2023	31st March, 2022
	Rs.	Rs.
Finished Goods	-	-
Raw Material (including Packing Material)	-	-
W I P	2,086,923	7,006,835
Stock with Consignee	-	-
Total	2,086,923	7,006,835

Note 13 CASH AND CASH EQUIVALENTS

Particulars	31st March, 2023	31st March, 2022
	Rs.	Rs.
A) Cash In Hand	362,800	183,619
B) Bank Balance		
- BOB CA-2924	4,963	10,686
- SBI CA-3050	20,629	-
Total	388,392	194,305



RACHNA FIRE ENGINEERING PRIVATE LIMITED

S. S. S. S.
DIRECTOR

H. S. S. S.
DIRECTOR

Rachna Fire Engineering Private Limited

NOTES ANNEXED TO AND FORMING PART OF THE AUDITED FINANCIAL STATEMENT AS ON 31ST MARCH, 2023

Note 14 SHORT TERM LOANS AND ADVANCES

Particulars	31st March, 2023	31st March, 2022
	Rs.	Rs.
Deposits (Assets)		
- Chandrashekhar Nagarkar-Deposit	25,000	50,000
- Deposit DA And Oxygen Cylinder	20,000	20,000
- Ellora Gases (P) Ltd-Gas Deposit	3,500	3,500
- Godown Deposite	-	7,733
- LPG Gas deposit Golkonda Site	6,000	6,000
- Zambad Gases Pvt Ltd Gas Deposit	7,798	7,798
- Security Deposith - MGM	646,808	272,513
- Deposit with Padma Industries	700,000	700,000
- Deposit - Venkateshwara Gases Kurkumbh	15,000	15,000
- GEM Portal - Deposit	5,000	5,000
- Room Deposite - Canpack Staff	65,057	-
Balance with Tax Authorities		
- Income Tax Refund FY 2021-2022	-	207,120
- IT Refund Receivable FY 2020-2021	1,003	1,003
Other Short Term Loans & Advances		
- Advance Salary	133,464	261,305
- Kanaram Yadav	-	20,000
- Deccaleap Techn	-	31,450
- Malik Interior Decorator	-	145,000
- Sanjaykumar Amritrao Deshmukh	400,000	400,000
- Vikas Developers	200,000	200,000
Total	2,228,630	2,353,423

Note 15 OTHER CURRENT ASSETS

Particulars	31st March, 2023	31st March, 2022
	Rs.	Rs.
A) Pre Operative Exps.	176,092	19,339
B) fixed assets scrap	-	-
C) Unclaimed TDS 2022-2023	16,904	-
D) Others	884	3,050
Total	193,880	22,389

In terms of our report attached.

For SABS & Associates
Chartered Accountants

CA Shreyas Chordiya
Partner

Mem. No. 153594

Place: Aurangabad

Date: 21st August 2023



For Rachna Fire Engineering Pvt. Ltd.

Shivsamb Hampalle

Shivsamb Hampalle
DIRECTOR
DIN: 01962375

Shashank Hampalle

Shashank Hampalle
DIRECTOR
DIN: 08646709



Rachna Fire Engineering Private Limited
NOTES ANNEXED TO AND FORMING PART OF THE AUDITED FINANCIAL STATEMENT FOR THE YEAR
ENDED 31ST MARCH, 2023

Note 16 REVENUE FROM OPERATIONS

Particulars	31st March, 2023	31st March, 2022
	Rs.	Rs.
Sale	70,719,091	50,066,029
Total	70,719,091	50,066,029

Note 17 OTHER INCOME

Particulars	31st March, 2023	31st March, 2022
	Rs.	Rs.
Discount on Purchases	742	14,409
Interest Recd. on Income Tax Refund	1,668	-
Interest Received on FD	28,880	24,866
Round Off	60	-
Total	31,350	39,275

Note 18 PURCHASE

Particulars	31st March, 2023	31st March, 2022
	Rs.	Rs.
Purchase	35,021,958	32,603,018
Total	35,021,958	32,603,018

Note 19 CHANGE IN INVENTORIES

Particulars	31st March, 2023	31st March, 2022
	Rs.	Rs.
<u>Inventories at the end of the year:</u>		
Work in Progress	2,086,923	7,006,835
	2,086,923	7,006,835
<u>Inventories at the beginning of the year:</u>		
Work in Progress	7,006,835	513,698
	7,006,835	513,698
Net (increase) / decrease	4,919,912	(6,493,137)



RACHNA FIRE ENGINEERING PRIVATE LIMITED

S. Chavare
DIRECTOR

S. Chavare
DIRECTOR

Rachna Fire Engineering Private Limited		
NOTES ANNEXED TO AND FORMING PART OF THE AUDITED FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2023		
Note 20 EMPLOYEE BENEFIT EXPENSES		
Particulars	31st March, 2023	31st March, 2022
	Rs.	Rs.
Salaries and wages	9,881,499	8,101,884
Employers PF Contribution	501,650	134,052
Employers ESIC Contribution	163,666	428,737
Bonus	310,236	240,343
Total	10,857,051	8,905,016
Note 21 FINANCE COST		
Particulars	31st March, 2023	31st March, 2022
	Rs.	Rs.
BOB CC Processing Charges	-	238,195
Interest BOB Term Loan - 3321 & 3736	1,423,347	830,536
Interest Paid BOB CC 912	-	179,992
Bank Guarantee Fees	59,689	-
Solvency Certificate Charges	8,850	-
Interest on BOB CC 912	198,044	-
Total	1,689,930	1,248,722
Note 22 DEPRECIATION AND AMMORTISATION EXPENSE		
Particulars	31st March, 2023	31st March, 2022
	Rs.	Rs.
Depreciation	877,598	304,386
Prilimiary Expenses Written Off	47,246	6,446
Total	924,845	310,832



RACHNA FIRE ENGINEERING PRIVATE LIMITED

S. Chopave
DIRECTOR

S. Chopave
DIRECTOR

Rachna Fire Engineering Private Limited
NOTES ANNEXED TO AND FORMING PART OF THE AUDITED FINANCIAL STATEMENT FOR THE YEAR
ENDED 31ST MARCH, 2023

Note 23 OTHER EXPENSES

Particulars	31st March, 2023	31st March, 2022
	Rs.	Rs.
(A) DIRECT EXPENSES		
Site Material Expenses	54,717	153,844
Labor Charges	4,156,702	2,447,915
Site Expenses	1,513,164	2,807,555
Transportation Expenses	624,763	537,778
Insurance - Material	34,480	34,739
Equipment Rent	47,250	
Total (A)	6,431,076	5,981,831
(B) INDIRECT EXPENSES		
Audit Fees	25,000	68,500
Legal & Professional Charges	58,794	233,800
Membership & Subscription fees	68,200	11,260
Directors Remuneration	3,600,000	2,750,000
Office Expenses	82,779	93,922
Electricity Charges	147,317	79,786
Printing & Stationery	125,703	72,203
Professional Charges	1,831,700	358,500
Repairs & Maintainance	180,153	111,525
Telephone & Mobile charges	55,896	36,885
Travelling Expenses	429,044	402,699
Conveyance Expenses	284,780	344,082
Professional Tax	2,500	5,000
Staff Welfare Expenses	175,487	166,363
Bank Charges	15,085	14,722
GST Expenses	15,329	206
Insurance - Vehicle	33,608	31,343
Interest on TDS	2,044	18,585
Round Off	-	1
Commission Expenses	37,500	-
Rent Expenses	-	14,000
Sales Promotion Expenses	87,750	14,347
Total (B)	7,258,670	4,827,731
Total (A+B)	13,689,746	10,809,561

In terms of our report attached.

For SABS & Associates
Chartered Accountants


CA Shreyas Chordiya
Partner
Mem. No. 153594



For Rachna Fire Engineering Pvt. Ltd.

 
Shivsamb Hampalle Shashank Hampalle
DIRECTOR DIRECTOR
DIN: 01962375 DIN: 08646709

Place: Aurangabad
Date: 21st August 2023

Rachna Fire Engineering Private Limited

CIN : U74999MH2019PTC334852

Plot No-74, Servey No-90, Behind Kasliwal Market, Mukundwadi, N-2, CIDCO Aurangabad, Maharashtra - 431001

STATEMENT OF PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31st MARCH 2023

(Figures in Rs)

Sr No	Particulars	Note No.	31st March, 2023 Rs./-	31st March, 2022 Rs./-
I	Revenue from Operations (Net)	16	70,719,091	50,066,029
II	Other Income	17	31,350	39,275
III	Total Income (I+II)		70,750,441	50,105,304
IV	Expenses			
	(a) Cost of materials consumed		-	-
	(b) Purchase of Stock in Trade	18	35,021,958	32,603,018
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	19	4,919,912	(6,493,137)
	(d) Employee benefits expenses	20	10,857,051	8,905,016
	(e) Finance costs	21	1,689,930	1,248,722
	(f) Depreciation and amortisation expenses	22	924,845	310,832
	(g) Other expenses	23	13,689,746	10,809,561
	Total Expenses		67,103,441	47,384,014
V	Profit before exceptional and extraordinary item and tax		3,647,001	2,721,290
VI	Exceptional Items		-	-
VII	Profit before extraordinary item and tax		3,647,001	2,721,290
VIII	Extraordinary Items		-	-
IX	Profit before Tax		3,647,001	2,721,290
X	Tax Expense:			
	(a) Current tax expense		1,023,640	812,859
	(b) Deferred tax		-	-
XI	Profit / (Loss) for the period from continuing operations		2,623,361	1,908,431
XII	Profit / (Loss) from discontinuing operations		-	-
XIII	Tax from discontinuing operations		-	-
XIV	Profit/ (Loss) from discontinuing operations		-	-
XV	Profit / (Loss) for the Period		2,623,361	1,908,431
XVI	Earning per equity share:			
	(1) Basic		2.62	1.91
	(2) Diluted		2.62	1.91

See accompanying notes forming part of the financial statements
In terms of our report attached.

For SABS & Associates
Chartered Accountants

Chordiya

CA Shreyas Chordiya
Partner

Mem. No. 153594

FRN No. 126840W

UDIN : 23153594BGTXI29269

Date: 21st August 2023

Place: Aurangabad



For Rachna Fire Engineering Pvt. Ltd.

Shivsamb Hampalle

Shivsamb Hampalle
DIRECTOR
DIN: 01962375

Shashank Hampalle

Shashank Hampalle
DIRECTOR
DIN: 08646709

M/s Rachna Fire Engineering Private Limited

SIGNIFICANT ACCOUNTING POLICIES

SIGNIFICANT ACCOUNTING POLICIES:

1. CORPORATE INFORMATION

M/s Rachna Fire Engineering Private Limited is a company incorporated on 23rd December, 2019 under The Companies Act 2013.

The Company has its registered office at Aurangabad. The company is a manufacturing unit.

2. BASIS OF PREPARATION

These financial statements are prepared in accordance with the historical cost convention on the accrual basis.

The accounting standards as prescribed under Section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014 are also accorded.

The accounting policies have been consistently applied by the Company, are consistent with those used in the previous year.

3. USE OF ESTIMATES

The preparation of the financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported balances of assets and liabilities and disclosures relating to contingent liabilities as at the date of the financial statements and

reported amounts of income and expenses during the period.

Examples of such estimates include computation of percentage of completion which requires the Company to estimate the efforts or costs expended to date as a proportion of the total efforts or costs to be expended, provisions for doubtful debts, future obligations under employee retirement benefit plans, income taxes, post-sales customer support and the useful lives of fixed tangible assets and intangible assets.

Accounting estimates could change from period to period. Actual results could differ from those estimates. Appropriate changes in estimates are made as the Management becomes aware of changes in circumstances surrounding the estimates. Changes in estimates are reflected in the financial statements in the period in which changes are made and, if material, their effects are disclosed in the notes to the financial statements.

4. DEFERRED REVENUE EXPENDITURE

Miscellaneous Expenditure includes preliminary and pre operative expenses to be amortized over a period of five years from the year in which commercial activity commences.



RACHNA FIRE ENGINEERING PRIVATE LIMITED


DIRECTOR


DIRECTOR

M/s Rachna Fire Engineering Private Limited

SIGNIFICANT ACCOUNTING POLICIES

5. TAXES ON INCOME

Tax expenses comprises of current tax. Current tax is measured at the amount expected to be paid to the tax authorities, using the applicable tax rates.

6. FIXED ASSETS AND DEPRECIATION

- i. Tangible Assets if any, are stated at cost net of recoverable taxes, trade discounts and rebates and include amounts added on revaluation, less accumulated depreciation and impairment loss, if any. The cost of Tangible Assets comprises of its purchase price, borrowing cost and any cost directly attributable to bringing the asset to its working condition for its intended use, net charges on foreign exchange contracts and adjustments arising from exchange rate variations attributable to the assets.
- ii. Subsequent expenditures if any, related to an item of Tangible Asset are added to its book value only if they increase the future benefits from the existing asset beyond its previously assessed standard of performance.
- iii. Projects if any under which assets are not ready for their intended use are disclosed under Capital Work-in-Progress.

7. INVENTORIES

Items of inventories if any, are measured at lower of cost and net realizable value after providing for obsolescence.

Cost of inventories comprises of cost of purchase, cost of conversion and other costs incurred in bringing them to their respective present location and condition.

8. DEPRECIATION

Depreciation if any, is provided based on useful life of the assets as prescribed in Schedule II to the Companies Act, 2013

9. VALUATION OF INVESTMENTS

Investments that are readily realizable and intended to be held for not more than a year are classified as current investments.

Current investments are carried at lower of cost and quoted / fair value, computed category-wise.

Non Current investments are stated at cost. Provision for diminution in the value of Non Current investments is made only if such a decline is other than temporary.

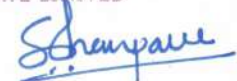
10. REVENUE RECOGNITION

- i. Revenue is recognized only when risks and rewards incidental to ownership are transferred to the customer, it can be



RACHNA FIRE ENGINEERING PRIVATE LIMITED


DIRECTOR


DIRECTOR

M/s Rachna Fire Engineering Private Limited

SIGNIFICANT ACCOUNTING POLICIES

reliably measured and it is reasonable to expect ultimate collection.

Revenue from operations includes sale of goods, services, service tax, excise duty and sales during trial run period, adjusted for discounts (net).

- ii. Interest income is recognized on a time proportion basis taking in to account the amount outstanding and the interest rate applicable.
- iii. Dividend income is recognized when the right to receive payment is established.

11. SEGMENT REPORTING

Disclosures under Accounting Standard - 17 are not applicable to the company as, it does not have business functionality classification based on geographical or revenue segmentation.

12. PROVISIONS / CONTINGENCIES

Provisions if any involving substantial degree of estimation in measurement are recognized when there is a present obligation as a result of past event and it is probable that there will be outflow of resources required to settle the obligation, in respect of which a reliable estimate can be made.

Contingent Liabilities are not recognized but disclosed in the notes (if any).

Contingent Assets are neither recognized nor disclosed.

13. BORROWING COSTS

Borrowing costs if any, (less any income on the temporarily investments of those borrowings) that are directly attributable to qualifying assets / project work in progress are charged over such qualifying assets / project work in progress.

A qualifying asset is one that necessarily takes substantial period of time to get ready for its intended use.

All other borrowing costs are charged to the Profit and Loss Statement in the period in which they are incurred.

- 14. Accounting policies not specifically referred above are consistent with generally accepted accounting practices.



RACHNA FIRE ENGINEERING PRIVATE LIMITED


DIRECTOR


DIRECTOR

Note 23 : NOTES TO THE ACCOUNTS

1. The **provisions** for all known liabilities has been made by the company.
2. **Current assets, loans and advances** stated in the balance sheet, are measured at the realizable value in the ordinary course of business.
3. Balance of sundry creditors, loans and Advances and Deposit are subject to confirmations and reconciliations.
4. **Contingent liabilities** during the current year are 'NIL' and hence not provided in accounts. (Previous year – Nil).
5. During the year **foreign currency** expenditure is Nil. (Previous year - Nil).
6. **Payment to auditors**, Inclusive of Service Tax:

Particulars	2022-2023	2021-2022
Audit Fees	25,000	68,500
Total Rs./-	25,000	68,500

7. The statement of affairs is prepared as per guidance note provided to maintain the financial statement for the year ending March 31, 2023 under **Schedule III** as notified under the Companies Act, 2013.

The adoption of the Schedule III requirements has significantly modified the presentation and disclosures which has been complied with in these financial statements.

8. **Previous year's figures** are regrouped wherever necessary in order to comply with current year's classification.
9. There are certain Related party Disclosure as required by accounting Standard – AS 18.

Particulars	Nature of Exps.	Amt Rs./-
Shashank Hampalle	Directors Remuneration	14,00,000
Shivsamb Hampalle	Professional Charges	6,00,000
Sunita Hampalle	Directors Remuneration	16,00,000

10. The Note referred to in the Balance Sheet and Statement of Profit & Loss form an integral part of accounts
11. The Company has not received any intimation from 'suppliers' regarding the status under the **Micro, Small and Medium Enterprises Development Act, 2006** and hence disclosures, if any relating to amounts unpaid as at the year end together with interest paid\payable as required under the said Act have not been given.

12. **Events Occurring after Balance Sheet Date**
No Significant events which could affect the financial position as on 31st March, 2023, to a material extent have been reported by assessee after the Balance Sheet date till the signing of report



RACHNA FIRE ENGINEERING PRIVATE LIMITED

Hampalle
DIRECTOR

Shanpave
DIRECTOR

Note 23 : NOTES TO THE ACCOUNTS

13. Prior Period and Extraordinary Items

There are no material changes or credit which arises in current period, on account of errors or omission in the preparation of financial statements for one or more periods.

14. Basic Earnings Per Share calculated in accordance with the provisions of Accounting Standard – 20 "Earnings Per Share" issued by the institute of Chartered Accountants of India in terms of para 24 of AS-20.

For SABS & Associates

Chartered Accountants



CA Shreyas Chordiya

Mem. No. 153594

Regn. No. 126840W

UDIN : 23153594BGTXIZ9269

For Rachna Fire Engineering Pvt. Ltd.



Director



Director

Date : 21st August, 2023

Place : Aurangabad

Management Representation Letter

To,
SABS & Associates
Chartered Accountant,
Aurangabad.

Date: 01/04/2023

Sir,

This representation letter is provided in connection with your audit of Balance Sheet and Profit & Loss Account of M/s Rachna Fire Engineering Private Limited as of 31st March, 2023 and for the period then ended, for the purpose of expressing an opinion as to whether the financial statements present fairly, in all material respects, the financial position, results of operations, in conformity with accounting standards generally accepted in the India. We acknowledge our responsibility for the fair presentation in the financial statements of financial positions, results of operations, and cash flows in conformity with generally accepted accounting standards in accordance with therecognized accounting standards.

Certain representations in this letter are described as being limited to matters that material.

Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in the light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by his omission or misstatement.

We confirm to the best of our knowledge and belief, the following representations made to you during your audit(s):

1. That in preparation of the annual accounts, the applicable accounting standards have been followed and no material departures have been made from the same;
2. We had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of applicable laws, for safeguarding the assets of the firm and for preventing and detecting fraud and other irregularities;
3. The company has prepared the annual accounts on a going concern basis;
4. We have made available to you all:
 - Financial records and related documents, Information and other relevant Data.
5. There have been no communications from regulatory agencies concerning non-compliance with or deficiencies in financial reporting practices.

6. There are no material transactions that have not been properly recorded in the accounting records underlying the financial statements.
7. We believe that the effects of the uncorrected financial statement, misstatements summarized in the accompanying schedule are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.
8. There has been no:
 - Fraud involving management or employees who have significant roles in internal control.
 - Fraud involving others that could have a material effect on the financial statements.
9. The Entity has no plans or intentions that may materially affect the carrying value or classification of assets and liabilities.
10. The following have been properly recorded or disclosed in the financial statements:
 - Related-party transactions, including sales, purchases, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties.
 - Guarantees, whether written or oral, under which the company/firm* is contingently liable.
 - Significant estimates and material concentrations known to management are disclosed properly.
11. There are no:
 - Violations or possible violations of laws or regulations the effect of which should be considered for disclosure in the financial statements or as a basis for recording a loss contingency.
 - Unasserted claims or assessments that our lawyer has advised are probable of assertion and must be disclosed in accordance with AS – 29, Accounting for Contingencies.
12. The Entity has satisfactory title to all owned assets and are duly utilized for the business purpose only. None of the fixed assets have been revalued during the year.
13. The Entity has complied with all aspect of contractual agreements that would have a material effect on the financial statement in the event of non-compliance.
14. That the Entity has not entered into any “International Transactions”, as defined by Section 92B of the Act. In case there is any “International Transaction” has took place during the year it was at “Arm’s Length Price” only, i.e. the

transactions had been taken place at prevailing market rate and there is no element of under/over invoicing in these transactions.

15. Related party transaction (if any) have been taken place at the market competitive prices.
16. The cash in hand was physically verified and agreeing as shown in the financial statements. We have not deposited any cash amounting form of SBN during the demonetization period.
17. That there is no Personal / Capital expenditure debited to the Profit & Loss Account;
18. That the company has not violated any provisions regarding Deduction of Tax at Source as prescribed by Income Tax Act, 1961;
19. There are no expenses paid in cash paid in cash above `10,000/- or otherwise through an account payee cheque.
20. There are no liabilities debited to Profit & Loss A/c which are contingent in nature.
21. We have recorded all the inward supplies for the concerned period so as to avail the Input GST Credit thereon. The reconciliation of Inward supplies with GST Returns is done to the maximum possible.
22. Particulars of Loans accepted and repaid during the year above Rs 20,000/- except for through account payee cheques/drafts unless otherwise stated.
23. To the best of our knowledge and belief, no events have occurred subsequent to the balance sheet date and through the date of this letter that would require adjustment to or disclosure in the aforesaid financial statements.

For Rachna Fire Engineering Pvt. Ltd.



[Director]



[Director]

