


<b>INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT</b>			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	AADCB0709M		
Name	BIGS SUPPORT SERVICES PRIVATE LTD.		
Address	T-12 THIRD FLOOR, SILICON SHOPPERS, MAIN ROAD UDHNA, UDHNA , SURAT , 11-Gujarat, 91-INDIA, 394210		
Status	7-Private company	Form Number	ITR-6
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	283430651210923
Taxable Income and Tax Details	Current Year business loss, if any	1	0
	Total Income	2	1,70,01,410
	Book Profit under MAT, where applicable	3	0
	Adjusted Total Income under AMT, where applicable	4	0
	Net tax payable	5	42,78,915
	Interest and Fee Payable	6	0
	Total tax, interest and Fee payable	7	42,78,915
	Taxes Paid	8	1,31,99,110
	(+) Tax Payable /(-) Refundable (7-8)	9	(-) 89,20,200
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
This return has been digitally signed by <u>RAGHUNATH D PATIL</u> in the capacity of <u>Managing Director</u> having PAN <u>AAVPP7289H</u> from IP address <u>49.36.80.81</u> on <u>21-Sep-2023 23:57:19</u> at <u>SURAT</u> (Place) DSC SI.No & Issuer <u>3317720</u> & <u>165768865092CN=Capricorn Sub CA for Individual DSC 2022,OU=Certifying Authority,O=Capricorn Identity Services Pvt Ltd.,C=IN</u>			
System Generated Barcode/QR Code	 <b>AADCB0709M06283430651210923a1b906d598833dc4877fc60b8dc272c25ee01d19</b>		
<b><u>DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU</u></b>			

<b>NAME OF ASSESSEE</b>	: <b>BIGS SUPPGRT SERVICES PRIVATE LTD.</b>		
<b>PAN</b>	: <b>AADCB0709M</b>		
<b>OFFICE ADDRESS</b>	: T-12 THIRD FLOOR, SILICON SHOPPERS, MAIN ROAD UDHNA, UDHNA, SURAT, GUJARAT-394210		
<b>STATUS</b>	: PUB NOT INT	<b>ASSESSMENT YEAR</b>	: 2023 - 2024
<b>WARD NO</b>	: CIRCLE 1(1)(1), SURAT	<b>FINANCIAL YEAR</b>	: 2022 - 2023
<b>D.O.I.</b>	: 28/02/2007		
<b>EMAIL ADDRESS</b>	: bigs.security@gmail.com		
<b>NATURE OF BUSINESS</b>	: MANPOWER RECRUITMENT		
<b>NAME OF BANK</b>	: AXIS BANK		
<b>IFSC CODE</b>	: UTIB0001710		
<b>ADDRESS</b>	: UDHNA SURAT		
<b>ACCOUNT NO.</b>	: 912020039743004		
<b>OPTED FOR TAXATION</b>	: YES		
<b>U/S 115BAA</b>			
<b>RETURN</b>	: ORIGINAL (FILING DATE : 21/09/2023 & NO. : 283430851210923)		
<b>IMPORT DATE</b>	: AIS : 21-09-2023 08:02 PM	<b>TIS</b>	: 21-09-2023 08:03 PM
	28AS : 11-09-2023 12:23 PM		

### COMPUTATION OF TOTAL INCOME

**PROFITS AND GAINS FROM BUSINESS AND PROFESSION** 17001410

**BIGS SUPPORT SERVICES PVT. LTD**

PROFIT BEFORE TAX AS PER PROFIT AND LOSS ACCOUNT 10215363

ADD :

DEPRECIATION DISALLOWED	282728	
DISALLOWED U/S 37	4692757	
DISALLOWED U/S 40	3211975	
DISALLOWED U/S 43B	1257374	9444834
		19660197

LESS :

ALLOWED U/S 40	2246382	
ALLOWED DEPRECIATION	410405	-2658787
		17001410

**GROSS TOTAL INCOME**

17001410

**TOTAL INCOME**

17001410

TOTAL INCOME ROUNDED OFF U/S 288A

17001410

### COMPUTATION OF TAX ON TOTAL INCOME

**TAX ON RS. 17001410 @ 22%** 3740310

ADD: SURCHARGE @ 10% 3740310

ADD: HEALTH AND EDUCATION CESS @ 4% 374031

4114341

184574

**LESS TAX DEDUCTED AT SOURCE**

SECTION 194C: CONTRACTORS AND 13032126

SUB-CONTRACTORS

SECTION 194A: OTHER INTEREST 52053

SECTION 194N: PAYMENT OF CERTAIN AMOUNTS IN CASH 114931 13199110

CASH

-8920195

**REFUNDABLE**

TAX ROUNDED OFF U/S 288B

(8920195)

(8920200)

**Previous Year Return Filing Details :**

Acknowledgement No.

722969621141022

Date of Filing

14/10/2022

Ward

CIRCLE 1(1)(1), SURAT

**information regarding Turnover/Gross Receipt Reported for GST**

GSTIN	Annual value of outward supplies as per the GST returns filed
24AADCB0709M1ZV	565693477
27AADCB0709M1ZP	73904330
<b>Total</b>	<b>639597607</b>

**FIXED ASSETS**

Block	Rate	WDV as on 01/04/2022	Addition		Deduction	Total	Depreciation for the Year	WDV as on 31/03/2023
			More than 180 Days	Less than 180 Days				
			Rs.	Rs.				
FURNITURE AND FITTINGS	10.00%	67,742	4,720	3,650	0	76,112	7,429	68,683
MACHINERY AND PLANT	15.00%	15,10,896	1,36,375	2,66,053	0	19,13,324	2,67,045	16,46,279
MACHINERY AND PLANT	40.00%	1,56,132	26,373	3,14,646	0	4,97,151	1,35,931	3,61,220
<b>Total</b>		<b>17,34,770</b>	<b>1,67,468</b>	<b>5,84,349</b>	<b>0</b>	<b>24,86,587</b>	<b>4,10,405</b>	<b>20,76,182</b>

**ALLOWED/DISALLOWED U/S 40**

Particulars	Assessment Year	Disallowed Amount (Rs.)	Allowed Amount (Rs.)	Balance Amount (Rs.)
Tds Not Deducted On Rent	2023-24	3211975	2248382	963593
<b>Total</b>		<b>3211975</b>	<b>2246362</b>	<b>963593</b>

**ALLOWED/DISALLOWED U/S 43B**

Particulars	Assessment Year	Disallowed Amount (Rs.)	Allowed Amount (Rs.)	Balance Amount (Rs.)
Epf	2023-24	1241830	-	1241830
Esic	2023-24	15544	-	15544
<b>Total</b>		<b>1257374</b>	<b>-</b>	<b>1257374</b>

**DISALLOWED U/S 37**

Sr. No.	Particulars	Amount
1	DONATION	351860.00
2	INCOME-TAX	4293378.00
3	Interest on GST	14600.00
4	GST late payment fees	660.00
5	ESIC penalty	1713.00
6	EPF Penalty	30546.00
	<b>Total</b>	<b>4692757.00</b>



**AVAKASH C. JARIWALA & CO.  
CHARTERED ACCOUNTANTS**

**STATUTORY AUDITOR REPORT  
FOR THE YEAR 2022-23  
OF  
BIGS SUPPORT SERVICES PRIVATE LTD**

**Avakash C. Jariwala & Co.**

**CHARTERED ACCOUNTANTS**

Avakash C. Jariwala (B.Com. D.I.S.A. F.C.A.)

A/802, SNS Atria, Opp. Jolly Party Plot, University Road, Vesu, Surat – 395 007.

Ph : (O) 78028 04200, 91733 33233



## INDEPENDENT AUDITOR'S REPORT

To the Members of

**BIGS SUPPORT SERVICES PRIVATE LIMITED**

**Report on the Consolidated Financial Statements**

### Opinion

We have audited the Financial Statements of **BIGS SUPPORT SERVICES PRIVATE LIMITED** (“the Company”), which comprise the balance sheet as at 31st March 2023, and the statement of profit and loss and *statement of changes in equity* for the year then ended, and notes to the Financial Statements, including a summary of significant accounting policies and other explanatory information [hereinafter referred to as “the Financial Statements”]. In the case of the Cash Flow Statement, the company is covered u/s 2(85) of Companies Act, 2013, therefore the Cash Flow Statement is not forming part of Financial statements.

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 profit/loss and changes in equity for the year ended on that date.

### Basis for Opinion

We conducted our audit of the Financial Statements 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 Board of Directors is responsible for the other information. The other information comprises the [information included in the Director’s report, but does not include the Financial Statements and our auditor’s report thereon.

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

In connection with our audit of the Financial Statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Financial Statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

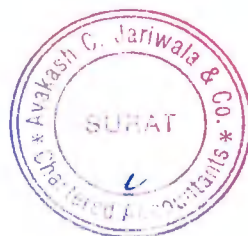
If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

**Management’s Responsibility for the 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 changes in equity 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.

Those Board of Directors are also responsible for overseeing the Company’s financial reporting process.



### **Auditor's Responsibilities for the Audit of the Financial Statements**

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 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. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such 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.

Materiality is the magnitude of misstatements in the Financial Statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Financial Statements may be influenced. We consider quantitative materiality and qualitative factors in (i) Planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Financial Statements.





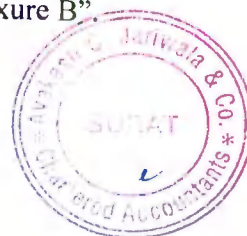
We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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.

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

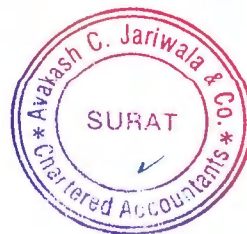
### **Report on Other Legal and Regulatory Requirements**

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the 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.
  - (c) The Balance Sheet, the Statement of Profit and Loss and the Statement of Changes in Equity 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 over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure B"





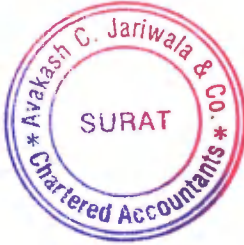
- (g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
- i. The Company does not have any pending litigations which would impact its financial position.
  - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
  - iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
  - iv. (a) The management has represented that, to the best of its knowledge and belief, 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;
  - (b) The management has represented, that, to the best of its knowledge and belief, 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,
  - (c) In our opinion and Based on the audit procedures conducted by us, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) contain any material misstatement.



- v. The dividend declared or paid during the year by the company is in compliance with section 123 of the Companies Act, 2013
- vi. Proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 for maintain books of accounts using accounting software which has feature of recording audit trail (editlog) facility is applicable to the company with effect from April 1, 2023 and accordingly reporting under Rule 11(g) of Companies (Audit and Auditors) Rules, 2014 is not applicable for the financial year ended March 31, 2023

Place : SURAT  
Date : 04/09/2023

for AVAKASH C JARIWALA AND CO  
Chartered Accountants



**AVAKASH CHANDRAKANT JARIWALA**  
A/802, Sns Atria, Maharana Pratap Road,  
Opp Jolly Party Plot, University Road,  
Vesu, Surat-395007 Gujarat  
FRN : 0118919W  
M.No. : 105981  
UDIN : 231059818GWMVG3905



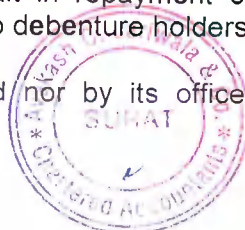
**ANNEXURE TO THE AUDITORS' REPORT**

**The Annexure referred to in our report to the members of**

**BIGS SUPPORT SERVICES PRIVATE LIMITED for the year ended 31<sup>st</sup> March, 2023.**

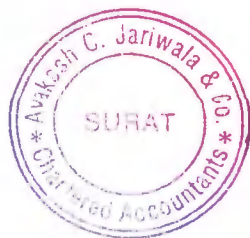
On the basis of the information and explanation given to us during the course of our audit, we report that:

1. (a) Proper records showing full particulars including quantitative details and situation of its fixed assets are still under compilation hence could not be verified.  
(b) As informed to us the assets have been physically verified by the management during the year. Pending compilation of the records reconciliation between book records and physical verification could not be carried out and discrepancies, if any not ascertainable.  
(c) According to information and explanations given to us, the examination of records by us, total Assets of company includes Immovable property also and the title deeds of immovable properties are held in the name of the company.
2. As the company is having service industry so there is no stock in hand hence physical verification of inventory has not been required to conduct.
3. The company has granted loans secured or unsecured to companies, firms, Limited Liability Partnerships or other parties covered in the register maintained under section 189 of the Companies Act, 2013.  
(a) All terms and conditions are as per the benefits of company and are not prejudicial to the company's Interest.  
(b) Schedule of repayment of principal and interest has been stipulated and receipts are regular.  
(c) There is no such amount which is overdue more than 90 Days of above mentioned loan.
4. In respect of loans, investments, guarantees, and security all mandatory provisions of section 185 and 186 of the Companies Act, 2013 have been complied with.
5. The company has not accepted any deposits.
6. Maintenance of cost records has not been specified by the Central Government under sub-section (1) of section 148 of the Companies Act, 2013.
7. (a) The company is regular in depositing undisputed statutory dues including provident fund, Employee's state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues to the appropriate authorities.
8. The company hasn't made any default in repayment of loans or borrowing to a financial institution, bank, Government or dues to debenture holders.
10. Neither company has done any fraud nor by its officers or employees so nothing to be disclosed separately.



11. Managerial remuneration has been paid or provided in accordance with the requisite approvals Mandated by the provisions of section 197 read with Schedule V to the Companies Act.
12. Company is not a Nidhi Company hence nothing to be disclosed for any provisions applicable on Nidhi Company.
13. All transactions with the related parties are in compliance with sections 177 and 188 of Companies Act, 2013 where applicable and the details have been disclosed in the Financial Statements etc. as required by the applicable accounting standards;
14. The company hasn't made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year.
15. The company hasn't entered into any non-cash transactions with directors or persons connected with him.
16. The company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934.
17. The company has made a profit of Rs. 1,02,15,363.43/- in the financial year 2022-2023 and Rs. 1,07,37,994/- immediately preceding financial year 2021-2022,
18. There has not been any resignation of statutory auditors during the year, if so, same has been taken in to consideration.
19. On the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements, the auditor's knowledge of the Board of Directors and management plans, the auditor is of the opinion that no material uncertainty exists as on the date of the audit report that company is capable 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;
20. (a) In respect of other than ongoing projects, the company has transferred unspent amount to a Fund specified in Schedule VII to the Companies Act within a period of six months of the expiry of the financial year in compliance with second proviso to sub-section (5) of section 135 of the said Act;  
(b) Amount remaining unspent under sub-section (5) of section 135 of the Companies Act, pursuant to any ongoing project, has been transferred to special account in compliance with the provision of sub-section (6) of section 135 of the said Act;  
There have been no qualifications or adverse remarks by the respective auditors in the
21. Companies (Auditor's Report) Order (CARO) reports of the companies included in the consolidated financial statements.

Place : SURAT  
Date : 04/09/2023



for AVAKASH C JARIWALA AND CO  
Chartered Accountants

AVAKASH CHANDRAKANT JARIWALA  
A/802, Sns Atria, Maharana Pratap Road, Opp  
Jolly Party Plot, University Road, Vesu, Surat-  
395007 Gujarat  
FRN : 0118919W  
M.No. : 105981  
UDIN : 23105981BGWMVG3905





**ANNEXURE - B TO THE AUDITORS' REPORT**

**Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")**

We have audited the internal financial controls over financial reporting of **BIGS SUPPORT SERVICES PRIVATE LIMITED** ("The Company") as of 31 March 2023 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

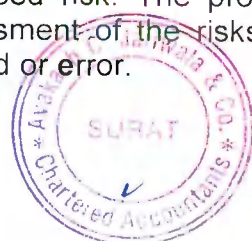
**Management's Responsibility for Internal Financial Controls**

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India ('ICAI'). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

**Auditors' Responsibility**

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.



We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

### **Meaning of Internal Financial Controls over Financial Reporting**

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

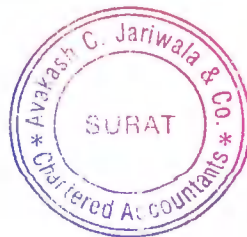
### **Inherent Limitations of Internal Financial Controls over Financial Reporting**

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

### **Opinion**

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31 March 2023, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

Place : SURAT  
Date : 04/09/2023



for AVAKASH C JARIWALA AND CO  
Chartered Accountants

A handwritten signature in blue ink, appearing to read "Avakash C. Jariwala".

**AVAKASH CHANDRAKANT JARIWALA**  
A/802, Sns Atria, Maharana Pratap Road, Opp  
Jolly Party Plot, University Road, Vesu, Surat-  
395007 Gujarat  
FRN : 0118919W  
M.No. : 105981  
UDIN : 23105981BGWMVG3905



**BIGS SUPPORT SERVICES PRIVATE LTD.**  
CIN : U74920GJ2007PTC050129  
BALANCE SHEET AS AT 31/03/2023

in ₹ Rs.

Particulars	Note	31/03/2023	31/03/2022
<b>EQUITY AND LIABILITIES</b>			
<b>Shareholders' funds</b>			
Share capital			
Reserves and surplus	2.1	1,00,000.00	1,00,000.00
Money received against share warrants	2.2	7,39,44,642.78	8,37,29,279.35
		-	-
Share application money pending allotment		7,40,44,642.78	6,38,29,279.35
		-	-
<b>Non-current liabilities</b>			
Long-term borrowings		-	-
Deferred tax liabilities (Net)		-	-
Other Long term liabilities		-	-
Long-term provisions		-	-
<b>Current liabilities</b>			
Short-term borrowings		-	-
Trade payables	2.3	2,99,74,567.88	3,40,21,950.00
Total outstanding dues of micro enterprises and small enterprises		-	-
Total outstanding dues of creditors other than micro enterprises and small enterprises		-	-
Other current liabilities	2.4	7,69,147.00	22,39,053.00
Short-term provisions	2.5	6,02,50,761.10	4,52,43,565.00
		9,09,94,475.98	8,15,04,568.00
<b>TOTAL</b>		<b>16,50,39,118.76</b>	<b>14,53,33,847.35</b>
<b>ASSETS</b>			
<b>Non-current assets</b>			
<b>Property, Plant and Equipment and Intangible Assets</b>			
Property, Plant and Equipment	2.6	19,89,015.10	15,19,927.00
Intangible assets		-	-
Capital work-in-progress		-	-
Intangible assets under development		-	-
		19,89,015.10	15,19,927.00
Non-current investments		-	-
Deferred tax assets (net)		-	-
Long-term loans and advances		-	-
Other non-current assets		-	-
		19,89,015.10	15,19,927.00
<b>Current assets</b>			
Current investments		-	-
Inventories		-	-
Trade receivables		-	-
Cash and cash equivalents	2.7	6,25,56,390.51	6,37,78,418.43
Short-term loans and advances	2.8	7,87,15,519.18	5,36,81,334.00
Other current assets	2.9	2,17,62,181.97	2,62,87,264.92
	3.0	16,012.00	66,903.00
		16,30,50,103.66	14,38,13,920.35
<b>TOTAL</b>		<b>16,50,39,116.76</b>	<b>14,53,33,847.35</b>

In terms of our attached report of even date

For AVAKASH C JARIWALA AND CO

CHARTERED ACCOUNTANTS

FRN : 0118919W



AVAKASH C JARIWALA  
(PROPRIETOR)

Place : SURAT  
Date : 04/09/2023



For BIGS SUPPORT SERVICES PRIVATE LTD.



RAGHUNATH D  
PATIL  
(DIRECTOR)  
(DIN : 01459098)



VIJAY RAGHUNATH  
PATIL  
(DIRECTOR)  
(DIN : 01459144)

**BIGS SUPPORT SERVICES PRIVATE LTD.**  
**CIN : U74920GJ2007PTC050129**  
**STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31/03/2023**

Particulars	Note	31/03/2023	31/03/2022
Revenue from operations	3.1	64,02,18,484.25	50,14,59,248.83
Other income	3.2	13,58,865.44	2,39,211.54
<b>Total Income</b>		<b>64,15,77,349.69</b>	<b>50,16,98,460.37</b>
<b>Expenses</b>			
Cost of materials consumed		-	-
Purchases of Stock-in-Trade		-	-
Changes in inventories of finished goods work-in-progress and Stock-in-Trade		-	-
Employee benefits expense	3.3	58,55,24,055.18	44,51,32,545.00
Finance costs		-	-
Depreciation and amortization expense	3.4	2,82,729.00	2,34,628.00
Other expenses	3.5	4,55,55,202.08	4,55,93,293.37
<b>Total expenses</b>		<b>63,13,61,986.26</b>	<b>49,09,60,466.37</b>
Profit before exceptional, extraordinary and prior period items and tax		1,02,15,363.43	1,07,37,994.00
Exceptional items		-	-
Profit before extraordinary and prior period items and tax		1,02,15,363.43	1,07,37,994.00
Extraordinary Items		-	-
Profit before prior period items and tax		1,02,15,363.43	1,07,37,994.00
Prior Period Items		-	-
Profit before tax		1,02,15,363.43	1,07,37,994.00
Tax expense:			
Current tax		-	-
Deferred tax		-	-
Profit/(loss) for the period from continuing operations		1,02,15,363.43	1,07,37,994.00
Profit/(loss) from discontinuing operations		-	-
Tax expense of discontinuing operations		-	-
Profit/(loss) from Discontinuing operations (after tax)		-	-
Profit/(loss) for the period		1,02,15,363.43	1,07,37,994.00
Earnings per equity share:			
Basic		-	-
Diluted		-	-

In terms of our attached report of even date

For AVAKASH C JARIWALA AND CO  
 CHARTERED ACCOUNTANTS  
 FRN : 0118919W

For BIGS SUPPORT SERVICES PRIVATE LTD.



AVAKASH C JARIWALA  
 (PROPRIETOR)




RAGHUNATH D  
 PATIL  
 (DIRECTOR)  
 (DIN : 01459098)



VIJAY  
 RAGHUNATH PATIL  
 (DIRECTOR)  
 (DIN : 01459144)

Place : SURAT  
 Date : 04/09/2023

NOTES ON ACCOUNTS FOR THE YEAR ENDED MARCH 31, 2023  
Share Capital

Particulars	in ₹ Rs.	
	31/03/2023	31/03/2022
<b>Authorised</b>		
100000 (100000) Equity Shares of Rs. 10/- Par Value	1000000	1000000
<b>Issued</b>		
100000 (100000) Equity Shares of Rs. 10/- Par Value	1000000	1000000
<b>Subscribed</b>		
100000 (100000) Equity Shares of Rs. 10/- Par Value	1000000	1000000
<b>Paidup</b>		
100000 (100000) Equity Shares of Rs. 10/- Par Value Fully Paidup	1000000	1000000
	1000000	1000000

Holding More Than 5%

Particulars	as at 31/03/2023		as at 31/03/2022	
	Number of Share	% Held	Number of Share	% Held
AJAY PATIL	3000	30.00	3,000.00	30.00
RAGHUNATH PATIL	4000	40.00	4,000.00	40.00
VIJAY PATIL	3000	30.00	3,000.00	30.00

Shareholding of Promoters

Shares held by promoters as at 31/03/2023

EquityShares of ₹ 10

Shares held by promoter at the end of Year				% change during the year
SN	Promoters Name	No. of Shares	% of total shares	
1	Vijay Patil	3,000.00	30.00	-
2	Raghunath Patil	4,000.00	40.00	-
3	Ajay Patil	3,000.00	30.00	-

Shares held by promoters as at 31/03/2022

EquityShares of ₹ 10

Shares held by promoter at the end of Year				% change during the year
SN	Promoters Name	No. of Shares	% of total shares	
1	Vijay Patil	3,000.00	30.00	-
2	Raghunath Patil	4,000.00	40.00	-
3	Ajay Patil	3,000.00	30.00	-

Breakup of Equity Capital

EquityShares of ₹ 10

Particular	as at 31/03/2023		as at 31/03/2022	
Directors And Related Parties		10,000.00		10,000.00

2.2 Reserve and Surplus

Particulars	in ₹ Rs.	
	31/03/2023	31/03/2022
Profit and Loss Opening	6,37,29,280.35	5,29,91,287.89
Amount Transferred From Statement of P&L	1,02,15,363.43	1,07,37,992.46
	7,39,44,643.78	6,37,29,280.35
	7,39,44,643.78	6,37,29,280.35



2.3 Short Term Borrowings

Particulars	In ₹ Rs.	
	31/03/2023	31/03/2022
<b>Loans repayable on demand</b>		
<b>Banks</b>		
Secured		
<b>AXIS BANK - OD</b>	2,99,74,567.88	3,40,21,950.00
	<b>2,99,74,567.88</b>	<b>3,40,21,950.00</b>

2.4 Other Current Liabilities

Particulars	In ₹ Rs.	
	31/03/2023	31/03/2022
<b>Other payables</b>		
Other Current Liabilities		
UN Secured Loans	7,69,147.00	22,39,053.00
	<b>7,69,147.00</b>	<b>22,39,053.00</b>

2.5 Trade Payables

as at 31/03/2023

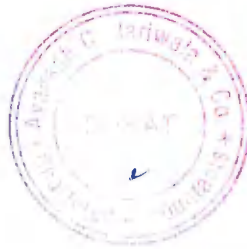
Particulars	Outstanding for following periods from due date of payment				Not Due	Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years		
(i) MSME	0	0	0	0	0	-
(ii) Others						
<b>SUNDRY CREDITORS-EXP</b>	769147	0	0	0	0	<b>769147</b>
(iii) Disputed dues - MSME	0	0	0	0	0	-
(iv) Disputed dues - Others	0	0	0	0	0	-

as at 31/03/2022

Particulars	Outstanding for following periods from due date of payment				Not Due	Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years		
(i) MSME	0	0	0	0	0	-
(ii) Others						
<b>CREDITORS FOR EXPENS</b>	2239053	0	0	0	0	<b>22,39,053.00</b>
(iii) Disputed dues - MSME	0	0	0	0	0	-
(iv) Disputed dues - Others	0	0	0	0	0	-

2.6 Short Term Provisions

Particulars	In ₹ Rs.	
	31/03/2023	31/03/2022
<b>Employee Benefits</b>		
Provident Fund Scheme	62,40,507.00	43,35,430.00
Employee Insurance Scheme	6,98,327.00	4,95,500.00
Other Employee Liabilities Related Provision	3,88,58,015.98	3,11,85,766.00
Others	1,44,53,911.12	92,26,869.00
	<b>6,02,50,761.10</b>	<b>4,52,43,565.00</b>



## 2.6 Tangible assets

Particulars	Gross				Depreciation				Impairment			Net		
	Opening	Addition	Deduction	Closing	Opening	During Period	Deduction	Other Adj.	Closing	Opening	During Period	Reversal	Closing	Opening
Plant and Machinery														
WALKY TALKY SYSTEM	30000	17500		47500	16080	1,797.00			17,877.00				29623	13920
<b>Total</b>	<b>30000</b>	<b>17500</b>		<b>47500</b>	<b>16080</b>	<b>1,797.00</b>			<b>17,877.00</b>				<b>29623</b>	<b>13920</b>
Equipments														
Office Equipments														
AIR CONDITIONERS	174999	55859		230858	27932	13,711.00			41,643.00				189215	147067
PLANT & MACHINERY	190887			190887	135608	19,190.00			1,54,798.00				36089	55279
<b>Total</b>	<b>358886</b>	<b>55859</b>		<b>421745</b>	<b>163540</b>	<b>32,901.00</b>			<b>1,96,441.00</b>				<b>223304</b>	<b>202346</b>
Computer Equipments														
COMPUTER	31720	286612		664332	256109	90,302.00			3,46,411.14				317921	121611
MOBILE	59574	329069		918643	40981	44,588.00			85,549.00				833094	548593
MOBILE	8036			8036	3477	825.00			4,302.00				3734	4559
MOBILE (ONLY FOR CO DEP)	16990	54407		26990	5475	1,708.00			7,183.00				19807	21515
<b>Total</b>	<b>1002320</b>	<b>670088</b>		<b>1672408</b>	<b>306042</b>	<b>1,41,132.00</b>			<b>4,47,174.14</b>				<b>1225234</b>	<b>696278</b>
Furniture and Fixtures														
FURNITURE	6727	8370		75097	3145	6,869.00			10,014.00				65083	63582
FURNITURE	16800			16800	12914	1,528.00			14,442.00				2358	3886
<b>Total</b>	<b>13527</b>	<b>8370</b>		<b>91897</b>	<b>16059</b>	<b>8,397.00</b>			<b>24,456.00</b>				<b>67441</b>	<b>67468</b>
Vehicles														
Motor Vehicles														
MOTOR BIKE	21957			21957	40860	20,138.00			60,998.00				150959	171097
MOTOR CAR	519143			519143	230500	61,675.00			2,92,175.00				226968	288643
MOTOR CAR (ONLY FOR CO DEP)	140484			140484	60309	16,689.00			76,998.00				63486	80175
<b>Total</b>	<b>871584</b>			<b>871584</b>	<b>331669</b>	<b>98,502.00</b>			<b>4,30,171.00</b>				<b>441413</b>	<b>539915</b>
<b>Grand Total</b>	<b>2333317</b>	<b>751817</b>	<b>0</b>	<b>3105134</b>	<b>833390</b>	<b>2,82,729.00</b>			<b>11,16,119.14</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1989015</b>	<b>1519927</b>
Previous	1719895	633423	0	2353317	598762	2,34,628.00			8,33,390.00	0	0	0	1519927	1121132





2.7 Trade receivables

Particulars	In ₹ Rs.	
	31/03/2023	31/03/2022
Trade Receivable		
Secured, considered good		
Within Six Months	6,25,56,390.51	6,37,78,418.43
	<b>6,25,56,390.51</b>	<b>6,37,78,418.43</b>

Ageing Schedule as at 31/03/2023

Particulars	Outstanding for following periods from due date of payment					Not due	Total
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years		
(i) Undisputed Trade receivables - considered good	6,11,87,713.15	10,53,162.36					6,22,50,875.51
(ii) Undisputed Trade Receivables - considered doubtful					3,05,515.00		3,05,515.00
(iii) Disputed Trade Receivables considered good							
(iv) Disputed Trade Receivables considered doubtful							

Ageing Schedule as at 31/03/2022

Particulars	Outstanding for following periods from due date of payment					Not due	Total
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years		
(i) Undisputed Trade receivables - considered good	6,34,72,903.43						6,34,72,903.43
(ii) Undisputed Trade Receivables - considered doubtful					3,05,515.00		3,05,515.00
(iii) Disputed Trade Receivables considered good							
(iv) Disputed Trade Receivables considered doubtful							

2.8 Cash and cash equivalents

Particulars	In ₹ Rs.	
	31/03/2023	31/03/2022
Cash in Hand		
Balances With Banks	33,20,887.13	64,62,704.88
Current Account	6,33,31,425.05	3,97,07,518.12
Deposit Account	1,20,63,207.00	75,11,111.00
	<b>7,87,15,519.18</b>	<b>6,36,81,334.00</b>

2.9 Short-term loans and advances

Particulars	In ₹ Rs.	
	31/03/2023	31/03/2022
Security Deposits	59,15,162.00	19,14,343.00
Advances to Suppliers	11,392.99	
Loans and advances	1,58,35,626.98	2,43,72,921.92
	<b>2,17,62,181.97</b>	<b>2,62,87,264.92</b>

3.0 Other current assets

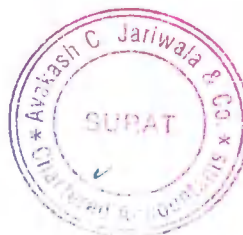
Particulars	In ₹ Rs.	
	31/03/2023	31/03/2022
Other Current Assets	16,012.00	66,903.00
	<b>16,012.00</b>	<b>66,903.00</b>

3.1 Revenue from operations

Particulars	In ₹ Rs.	
	31/03/2023	31/03/2022
Sale of Services		
SERVICE CHARGE		
SECURITY INCOME (GST) (GJ)	77,36,671.23	63,01,209.00
SECURITY INCOME (EXEMPT)	51,62,03,461.12	47,35,01,168.83
SECURITY INCOME - SEZ (NIL RATED)	3,01,44,178.99	32,71,534.00
SECURITY INCOME (GST) (MH)	1,22,24,143.17	1,83,62,229.00
MANAGEMENT FEE	7,39,04,329.74	
	5,700.00	23,108.00
	<b>64,02,18,484.25</b>	<b>60,14,69,248.83</b>

3.2 Other Income

Particulars	In ₹ Rs.	
	31/03/2023	31/03/2022
Interest		
INTEREST ON FD		
INTEREST ON I T REFUND	5,20,523.00	2,33,836.54
Miscellaneous	5,18,686.00	
ADMINISTRATIVE INCOME		
OTHER ALLOWANCE	2,53,419.75	
PENALTY	1,25,450.00	
TRANSPORTATION INCOME	(67,618.31)	
DISCOUNT EXP.	8,405.00	
		5,375.00
	<b>13,58,866.44</b>	<b>2,39,211.54</b>





3.3 Employee benefits expense

Particulars	in ₹ Rs.	
	31/03/2023	31/03/2022
<b>Salary, Wages &amp; Bonus</b>		
WAGES - PF	27,91,46,019.00	18,28,67,618.00
WAGES - NON-CAUSAL	3,65,65,965.00	4,74,81,868.00
SPECIAL ALLOWANCE	16,36,512.00	8,68,789.00
OVERTIME WAGES	2,64,26,536.00	2,19,60,899.00
LOCATION ALLOWANCE	18,25,767.00	14,42,100.00
INCENTIVES	3,20,91,598.00	2,91,18,284.00
HOUSE RENT ALLOWANCE	5,55,17,140.00	3,84,35,753.00
HARD DUTY ALLOWANCE	1,16,80,978.00	1,23,48,999.00
EXTRA SALARY OF EMPLOYEE	39,650.00	52,800.00
EX SER. MAN ALLOWANCES	2,65,552.00	2,10,880.00
BONUS TO EMPLOYEE	1,62,12,751.00	1,42,63,470.00
BONUS FOR OFFICE STAFF	1,25,900.00	1,57,300.00
<b>Contribution to Provident Fund</b>		
P.F. CONTRIBUTION	3,78,26,178.00	2,47,63,547.00
P.F. EXPENSE	30,546.00	-
<b>Leave Encashment Expenses</b>		
LEAVE WAGES	90,55,038.00	73,53,940.00
PAID HOLIDAY	15,17,584.00	15,99,468.00
<b>Other Employee Related Expenses</b>		
ADD. COMPENTATION	24,39,821.00	21,05,933.00
ADHOC ALLOWANCE	2,12,376.00	1,66,587.00
CANTEEN EXPENSES	2,52,279.00	1,25,232.00
COUPAN EXPS.	26,337.00	-
ELECTRIC MATERIAL EXP (EMPLOYEES)	1,08,516.00	3,20,848.00
HOUSE KEEPING EXPS. (EMPLOYEES)	1,29,481.00	2,00,350.00
MARINE ALLOWANCE	4,26,068.00	-
MEDICAL ALLOWANCE	1,44,515.00	23,242.00
MESS EXPS (EMPLOYEE)	3,62,042.00	4,29,558.00
MOBILE ALLOWANCE	8,436.00	25,271.00
OTHER ALLOWANCE	(20,150.00)	20,150.00
OTHER EXPS. (EMPLOYEES)	88,913.00	4,16,502.00
PERFORMANCE ALLOWANCE	12,26,920.00	15,34,438.00
PETROL EXPS.( EMPLOYEES )	32,911.00	-
RECRUITMENT /TRAINING EXPS. (EMPLOYEES)	1,14,000.00	1,66,102.00
ROOM RENT (EMPLOYEE)	32,14,274.00	74,15,792.00
SUPERVISION CHARGES	2,68,444.00	2,68,450.00
UNIFORM & ACCESSORIES EXP.	93,36,756.18	67,40,875.00
WASHING ALLOWANCE	1,52,61,643.00	1,42,88,140.00
WATER EXP. (EMPLOYEE)	1,13,640.00	1,05,248.00
WORKERS DEATH CLAIM	9,000.00	1,06,240.00
WORKERS INSURANCE	6,11,574.00	6,45,793.00
INSURANCE FOR STAFF	-	29,863.00
STAFF SALARY	49,61,006.00	1,30,07,603.00
STAFF SALARY-FIELD OFFICER	1,19,61,274.00	70,62,947.00
TRAVELLING EXP OF EMPLOYEE	15,04,279.00	11,32,306.00
E S I CONTRIBUTION	82,30,426.00	58,33,644.00
DEARNNESS ALLOWANCE	23,67,304.00	1,75,524.00
LABOUR WELFARE EXP.	-	19,092.00
LWF CONTRIBUTION	41,184.00	41,100.00
AFFC CHARGES	17,78,859.00	-
EDUCATION ALLOWANCE	7,86,824.00	-
GRATUITY	94,522.00	-
RANK ALLOWANCE	2,80,024.00	-
ROOM RENT (EMPLOYEE) (RCM)	72,64,326.00	-
TRANSPORT ALLOWANCE	18,73,484.00	-
MISCELLNOUS EXPS	2,09,000.00	-
DISCOUNT EXPS	13.00	-
	<b>58,55,24,055.18</b>	<b>44,51,32,545.00</b>

3.4 Depreciation and amortisation expense

Particulars	in ₹ Rs.	
	31/03/2023	31/03/2022
<b>Depreciation &amp; Amortisation</b>		
Depreciation Tangible Assets	2,82,729.00	2,34,628.00
	<b>2,82,729.00</b>	<b>2,34,628.00</b>

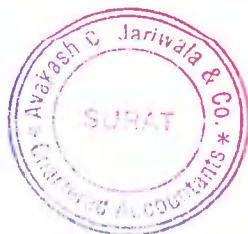


3.5 Other expenses

Particulars	In ₹ Rs.	
	31/03/2023	31/03/2022
<b>Manufacturing Service Costs Expenses</b>		
Repairs Maintenance Charges Of Other Assets		
MAINTANANCE EXP.	96,000.00	96,000.00
REPAIRING & MAINTENANCE EXP.	3,34,224.50	2,76,430.00
<b>Administrative and General Expenses</b>		
Telephone Postage		
COURIER EXPS.	98,602.00	75,807.00
MOBILE EXPS.	97,983.05	1,09,247.00
TELEPHONE EXPS		11,500.00
Printing Stationery		
STATIONERY, PRINTING & XEROX	3,46,585.97	3,25,124.00
Managerial Remuneration		
DIRECTORS SALARY	18,00,000.00	18,00,000.00
Repairs Maintenance Expenses		
COMPUTER & PRINTER REPAIRING EXPS.	52,696.71	1,20,082.00
Electricity Expenses		
ELECTRICITY CHARGES	9,93,903.68	3,23,661.00
Travelling Conveyance		
CONVEYANCE ALLOWANCE	2,09,36,656.00	2,22,38,722.00
CONVEYANCE EXPS.	2,35,170.76	2,18,932.00
DIESEL EXPS.	14,86,257.37	11,14,226.00
VEHICLE EXPS.	6,34,967.00	5,54,247.00
HOTEL EXPS.	1,57,490.50	79,420.00
TOUR & TRAVELLING EXPS.	4,60,661.34	3,30,913.00
Legal and Professional Charges		
PROFESSIONAL FEES	3,70,427.60	5,58,310.00
CONSULTANCY FEE	9,00,000.00	9,00,000.00
LEGAL FEES		44,200.00
Insurance Expenses		
VEHICLE INSURANCE	54,405.00	83,939.00
INSURANCE	10,070.00	11,025.00
Vehicle Running Expenses		
PETROL EXP	9,65,416.61	5,79,136.00
Other Administrative and General Expenses		
BANK CHARGES	2,44,918.16	1,06,411.00
OFFICE EXPENSES	7,27,927.40	5,39,149.00
TENDER FEES	4,43,839.63	79,260.00
CLAIM EXPS.	6,32,258.13	4,04,309.93
DONATION	3,51,860.00	1,46,130.00
DRIVERS SALARY	5,16,498.00	4,09,315.00
Selling Distribution Expenses		
Advertising Promotional Expenses		
ADVERTISEMENT	26,921.00	9,900.00
BUSINESS PROMOTION EXPS.		1,34,050.00
Provisions		
Provision for Bad and Doubtful Debts		
BADDABTS FROM SUNDR Y DEBTORS		2,86,151.00
Other Expenses		
AUXILIARY FIRE FIGHTING CHARGES	19,45,424.00	34,41,159.00
FRANKING EXPS.	300.00	95,000.00
OSS FEES	27,000.00	36,000.00
ROUND OFF	523.94	313.44
POLICE VERIFICATION EXP.	51,900.00	18,305.00
ROC FEES	3,300.00	4,235.00
TEA, REFRESHMENT & COLD DRINKS	3,38,114.00	1,66,191.00
VEHICLE RENT EXP.	4,80,000.00	4,80,000.00
HARDSHIP & HAZARD CHARGES	96,230.00	85,691.00
INTERNET EXP.	25,350.93	19,804.00
SOLVENCY CERTIFICATE EXP.	5,000.00	85,000.00
PENALTY		7,821.00
MEDICAL EXPS.		2,30,395.00
LABOUR LICENCE FEE	1,16,636.00	31,610.00
ELECTRIC EXPS.	56,045.00	63,848.00
INTEREST ON TDS	1,10,309.17	
INCOME TAX		373.00
TRANSPORT ALLOWANCE	42,93,378.47	44,73,772.00
UNIFORM ALLOWANCES		17,17,273.00
INTEREST ON OD A/C	1,98,007.00	1,58,013.00
MUNICIPAL TAX	8,91,817.00	98,998.00
LOAN PROCESSING CHARGES	1,38,786.00	2,000.00
PROF. TAX	1,14,110.16	2,58,800.00
ESIC PENALTY	83,293.00	33,500.00
INELIGIBLE ITC	1,713.00	
INTEREST ON GST	1,47,185.00	
LATE PAYMENT FEE - GST	14,600.00	
PASARA LICENCE EXP.	660.00	
REIMBURSEMENT OF INTELLIGENCE SERVICE	95,000.00	
BOAT HIRING CHARGES	1,69,200.00	1,69,200.00
HOUSE KEEPING EXP	27,31,975.00	19,50,395.00
	4,41,603.82	
	<b>4,55,56,202.08</b>	<b>4,55,93,293.37</b>

In terms of our attached report of even date  
For AVAKASH C JARIWALA AND CO  
CHARTERED ACCOUNTANTS  
FRN : 0418919W

AVAKASH C JARIWALA  
(PROPRIETOR)



For BIGS SUPPORT SERVICES PRIVATE LTD

RAGHUNATH D PATIL  
(DIRECTOR)  
(DIN : 01459098)

VIJAY RAGHUNATH PATIL  
(DIRECTOR)  
(DIN : 01459144)

Place : SURAT  
Date : 05/09/2022

BIGS SUPPORT SERVICES PRIVATE LTD.  
CIN : U74920GJ2007PTC050129  
BALANCE SHEET AS AT 31/03/2023

In Thousands

Particulars	Note	31/03/2023	31/03/2022
<b>EQUITY AND LIABILITIES</b>			
<b>Shareholders' funds</b>			
Share capital	2.1	100	100
Reserves and surplus	2.2	73945	63729
Money received against share warrants		-	-
		<b>74045</b>	<b>63829</b>
Share application money pending allotment		-	-
<b>Non-current liabilities</b>			
Long-term borrowings		-	-
Deferred tax liabilities (Net)		-	-
Other Long term liabilities		-	-
Long-term provisions		-	-
		<b>0</b>	<b>0</b>
<b>Current liabilities</b>			
Short-term borrowings	2.3	29975	34022
Trade payables		-	-
Total outstanding dues of micro enterprises and small enterprises		-	-
Total outstanding dues of creditors other than micro enterprises		-	-
Other current liabilities	2.4	769	2239
Short-term provisions	2.5	60251	45244
		<b>90994</b>	<b>81505</b>
<b>TOTAL</b>		<b>165039</b>	<b>145334</b>
<b>ASSETS</b>			
<b>Non-current assets</b>			
<b>Property, Plant and Equipment and Intangible Assets</b>			
Property, Plant and Equipment	2.6	1989	1520
Intangible assets		-	-
Capital work-in-progress		-	-
Intangible assets under development		-	-
		<b>1989</b>	<b>1520</b>
Non-current investments		-	-
Deferred tax assets (net)		-	-
Long-term loans and advances		-	-
Other non-current assets		-	-
		<b>1989</b>	<b>1520</b>
<b>Current assets</b>			
Current investments		-	-
Inventories		-	-
Trade receivables	2.7	62556	63778
Cash and cash equivalents	2.8	78716	53681
Short-term loans and advances	2.9	21762	26287
Other current assets	3.0	16	67
		<b>163050</b>	<b>143814</b>
<b>TOTAL</b>		<b>165039</b>	<b>145334</b>

In terms of our attached report of even date

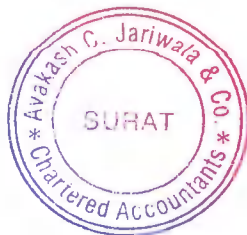
For AVAKASH C JARIWALA AND CO

CHARTERED ACCOUNTANTS

FRN : 0118919W

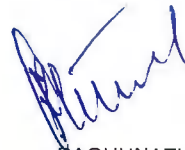


AVAKASH C JARIWALA  
(PROPRIETOR)



Piace : SURAT  
Date : 04/09/2023  
FRN : 0118919W  
M.No. : 105981  
UDIN : 23105981BGWVMVG3905

For BIGS SUPPORT SERVICES PRIVATE LTD.



RAGHUNATH D  
PATIL  
(DIRECTOR)  
(DIN : 01459098)



VIJAY RAGHUNATH  
PATIL  
(DIRECTOR)  
(DIN : 01459144)

## BIGS SUPPORT SERVICES PRIVATE LTD.

CIN : U74920GJ2007PTC050129

## STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31/03/2023

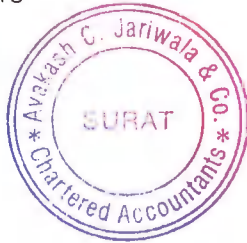
Particulars	Note	In Thousands	
		31/03/2023	31/03/2022
Revenue from operations	3.1	640218	501459
Other income	3.2	1359	239
<b>Total Income</b>		<b>641577</b>	<b>501698</b>
<b>Expenses</b>			
Cost of materials consumed		-	-
Purchases of Stock-in-Trade		-	-
Changes in inventories of finished goods work-in-progress and Stock-in-Trade		-	-
Employee benefits expense	3.3	585524	445133
Finance costs		-	-
Depreciation and amortization expense	3.4	283	235
Other expenses	3.5	45555	45593
<b>Total expenses</b>		<b>631362</b>	<b>490960</b>
Profit before exceptional, extraordinary and prior period items and tax		10215	10738
Exceptional items		-	-
Profit before extraordinary and prior period items and tax		10215	10738
Extraordinary items		-	-
Profit before prior period items and tax		10215	10738
Prior Period Items		-	-
Profit before tax		10215	10738
Tax expense:			
Current tax		-	-
Deferred tax		-	-
Profit/(loss) for the period from continuing operations		10215	10738
Profit/(loss) from discontinuing operations		-	-
Tax expense of discontinuing operations		-	-
Profit/(loss) from Discontinuing operations (after tax)		-	-
Profit/(loss) for the period		10215	10738
Earnings per equity share:			
Basic		-	-
Diluted		-	-

In terms of our attached report of even date

For AVAKASH C JARIWALA AND CO  
 CHARTERED ACCOUNTANTS  
 FRN : 0118919W  
 M.NO.105981



AVAKASH C JARIWALA  
 (PROPRIETOR)



For BIGS SUPPORT SERVICES PRIVATE LTD.



RAGHUNATH D  
 PATIL  
 (DIRECTOR)  
 (DIN : 01459098)



VIJAY RAGHUNATH  
 PATIL  
 (DIRECTOR)  
 (DIN : 01459144)

Place : SURAT  
 Date : 04/09/2023  
 UDIN : 23105981BGWVMVG3905

**BIGS SUPPORT SERVICES PRIVATE LIMITED**  
**Statement of Cash Flows for the financial year ended on March 31, 2023**

In Thousands

PARTICULARS	AS ON 31/03/2023	AS ON 31/03/2022
<b>A. Cash flows from operating activities</b>		
Net Profit before taxation and Extra Ordinary Item Adjusted for	10215	10738
<b>Adjustments for:</b>		
Depreciation	283	235
Investment income		
Interest expense		
Preliminary and Pre-operative expenses		
Profit / (Loss) on the sale of property, plant & equipment		
<b>Operating Profit before working Capital Changes</b>	10498	10973
<b>Working capital changes:</b>		
Changes in Non Current Assets		
Long Term Loans & Advances		
Changes in Current Assets		
Inventories		
Trade and Other receivables	1222	-21920
Other Current Assets	51	24
Short Term Loans & Advances	4525	-13765
Deferred Revenue Income		
Changes in Current Liabilities		
Other Current Liabilities	-1470	1357
Short Term Provisions	15007	7909
Short Term Borrowings	-4047	32009
Trade payables		
Preliminary and Deferred Revenue expenses paid		
<b>Cash from from operation</b>	25786	16586
Direct taxes paid		
<b>Net cash flow before extra ordinary items</b>	25786	16586
Taxes and other Adjustments of Earlier years		
<b>Net cash from operating activities</b>	25786	16586
<b>B. Cash flows from investing activities</b>		
Purchase of Fixed Assets	-752	-633
Purchase / Maturity(Sale) of Investment	-	-
Advances for Capital Goods - Short Term & Long Term		
Creditors for Capital Goods - Other current liabilities		
Other Balances with Banks	-28176	-12660
interest Received	-	-
Sale of Fixed Assets	-	-
<b>Net cash used in Investing Activities</b>	-28928	-13294
<b>C. Cash flows from Financing Activities</b>		
Proceeds from Share issue		
Proceeds from Borrowings		
Interest paid		
Dividend and Corporate Dividend tax paid		
<b>Net cash used in Fiancing Activities</b>	-	-
Prior period items and other adjustment		





**NET CHANGES IN CASH AND CASH EQUIVALENTS**

ADD : CASH AND CASH EQUIVALENTS - Opening Balance as an APRIL 01.

CASH AND CASH EQUIVALENTS - Closing Balance as on MARCH 31.

-3142

6463

**3321**

3293

3170

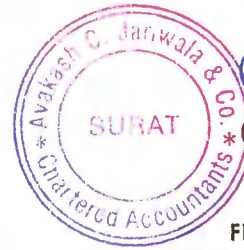
**6463****AUDITOR'S REPORT**

We have verified the above Cash flow statement of **M/s. BIGS SUPPORT SERVICES PRIVATE LIMITED** derived from the audited annual financial statements for the year ended on March 31, 2023 and the same to be drawn in accordance therewith.

For **AVAKASH C. JARIWALA & CO.**  
Chartered Accountants

Palce : SURAT

Date : 04/09/2023



(AVAKASH C. JARIWALA)  
PROPRIETOR

M.No. : 105981

FRN No. : 0118919W

UDIN:23105981BGWMVG3905



NOTES ON ACCOUNTS FOR THE YEAR ENDED MARCH 31, 2023

Share Capital

Particulars	31/03/2023	31/03/2022
<b>Authorised</b>		
100000 (100000) Equity Shares of Rs. 10/- Par Value	1,000.00	1,000.00
	1,000.00	1,000.00
<b>Issued</b>		
10000 (10000) Equity Shares of Rs. 10/- Par Value	100	100.00
	100.00	100.00
<b>Subscribed</b>		
10000 (10000) Equity Shares of Rs. 10/- Par Value	100.00	100.00
	100.00	100.00
<b>Paidup</b>		
10000 (10000) Equity Shares of Rs. 10/- Par Value Fully Paidup	100.00	100.00
	100.00	100.00

Holding More Than 5%

Particulars	as at 31/03/2023		as at 31/03/2022	
	Number of Share	% Held	Number of Share	% Held
AJAY PATIL	3000	30.00	3,000.00	30.00
RAGHUNATH PATIL	4000	40.00	4,000.00	40.00
VIJAY PATIL	3000	30.00	3,000.00	30.00

Shareholding of Promoters

Shares held by promoters as at 31/03/2023

EquityShares of ₹ 10

Shares held by promoter at the end of Year				% change during the year
SN	Promoters Name	No. of Shares	% of total shares	
1	Vijay Patil	3,000.00	30.00	-
2	Raghunath Patil	4,000.00	40.00	-
3	Ajay Patil	3,000.00	30.00	-

Shares held by promoters as at 31/03/2022

EquityShares of ₹ 10

Shares held by promoter at the end of Year				% change during the year
SN	Promoters Name	No. of Shares	% of total shares	
1	Vijay Patil	3,000.00	30.00	-
2	Raghunath Patil	4,000.00	40.00	-
3	Ajay Patil	3,000.00	30.00	-

Breakup of Equity Capital

EquityShares of ₹ 10

Particular	as at 31/03/2023	as at 31/03/2022
Directors And Related Parties	10.00	10.00



## 2.2 Reserve and Surplus

Particulars	In Thousand	
	31/03/2023	31/03/2022
Profit and Loss Opening	63,729.28	52,991.29
Amount Transferred From Statement of P&L	10215.36	10,737.99
	<b>73,944.64</b>	<b>63,729.28</b>
	73,944.64	63,729.28

## 2.3 Short Term Borrowings

Particulars	in Thousand	
	31/03/2023	31/03/2022
Loans repayable on demand		
Banks		
Secured		
AXIS BANK - OD	29,974.57	34,021.95
	<b>29,974.57</b>	<b>34,021.95</b>

## 2.4 Other Current Liabilities

Particulars	in Thousand	
	31/03/2023	31/03/2022
Other payables		
Other Current Liabilities	769.15	2,239.05
UN Secured Loans		
	<b>769.15</b>	<b>2,239.05</b>

## 2.5 Trade Payables

as at 31/03/2023 in Thousand

Particulars	Outstanding for following periods from due date of payment				Not Due	Total
	less than 1 ye	1-2 years	2-3 years	re than 3 ye		
(i) MSME	0	0	0	0	0	-
(ii) Others						
SUNC	769.147	0	0	0	0	769.147
(iii) Disputed	0	0	0	0	0	-
(iv) Disputed	0	0	0	0	0	-

as at 31/03/2022 in Thousand

Particulars	Outstanding for following periods from due date of payment				Not Due	Total
	less than 1 ye	1-2 years	2-3 years	re than 3 ye		
(i) MSME	0	0	0	0	0	-
(ii) Others						
CRED	2239.053	0	0	0	0	2239.053
(iii) Disputed	0	0	0	0	0	-
(iv) Disputed	0	0	0	0	0	-

## 2.5 Short Term Provisions

Particulars	in Thousand	
	31/03/2023	31/03/2022
Employee Benefits		
Provident Fund Scheme	6,240.51	4,335.43
Employee Insurance Scheme	698.33	495.50
Other Employee Liabilities Related Provision	38,858.02	31,185.77
Others	14,453.91	9,226.87
	<b>60,250.76</b>	<b>45,243.57</b>



## 2.6 Tangible assets

in Thousand

Particulars	Gross			Depreciation				Impairment			Net			
	Opening	Addition	Deduction	Closing	Opening	During Period	Deduction	Other Adj.	Closing	Opening	During Period	Reversal	Closing	Opening
Plant and Machinery														
WALKY TALKY SYSTEM	30	17.5		47.5	16.08	1.797			17,877				29,623	13,92
Total	30	17.5		47.5	16.08	1.797			17,877				29,623	13,92
Equipments														
Office Equipments														
AIR CONDITIONERS	174.999	55.85938		230.85838	27.932	13.711			41,643				189,21538	147,067
PLANT & MACHINERY	190.887	0		190.887	135.608	19.19			154,798				36,089	55,279
Total	0.365886	55.85938		421.74538	163.54	32.901			196,441				225,30438	202,346
Computer Equipments														
COMPUTER	0.3777201	286.61231		684.33245	256.10914	90.302			346,41114				317,92131	121,611
MOBILE	589.57428	329.06862		918.6429	40.981	44.568			85,549				833,0939	548,59328
MOBILE	8.03572	0		8,03572	3,477	0,825			4,302				3,73372	4,55872
MOBILE (ONLY FOR CO DEP)	26.99	0		26.99	5.475	1,708			7,183				19,807	21,515
LAPTOP	0	54,40679		54,40679	0	3,729			3,729				50,67779	0
Total	1002.3201	670.08772		1672.4079	306.04214	141.132			447,17414				1225,2337	696,278
Furniture and Fixtures														
FURNITURE	66727	8370		0,075097	3,145	6,869			10,014				65,083	63,582
FURNITURE	16800			16.8	12,914	1,528			14,442				2,358	3,886
Total	83527	8370		91,897	16,059	8,397			24,456				67,441	67,468
Vehicles														
Motor Vehicles														
MOTOR BIKE	211.957	0		211,957	40,86	20,138			60,998				150,959	171,097
MOTOR CAR	519.143	0		519,143	230.5	61,675			292,175				226,968	288,643
MOTOR CAR (ONLY FOR CO DEP)	140.484	0		140,484	60,309	16,689			76,998				63,486	80,175
Total	871.584	0		871,584	331,669	98,502			430,171				441,413	539,915
Grand Total	2353.3171	751.8171	0	3105.1342	833.39014	282.729	0	0	1116.1191	0	0	0	1989.0151	1519.927
Previous	1719.895	633.423	0	2353.317	598.762	234.628	0	0	833.39	0	0	0	1519.927	1121.132

2.7 Trade receivables

In Thousand

Particulars	31/03/2023	31/03/2022
Trade Receivable		
Secured, considered good		
Within Six Months	62,556.39	63,778.42
	<b>82,556.39</b>	<b>63,778.42</b>

Ageing Schedule as at 31/03/2023

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	Not due	
(i) Undisputed Trade receivables - considered good	61187.71315	1063.1624					62,250,875.51
(ii) Disputed Trade Receivables - considered doubtful					305.515		305.52
(iii) Disputed Trade receivables - considered good							
(iv) Disputed Trade receivables - considered doubtful							

Ageing Schedule as at 31/03/2022

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	Not due	
(i) Undisputed Trade receivables - considered good	6,34,72,903.43						6,34,72,903.43
(ii) Disputed Trade Receivables - considered doubtful					3,05,515.00		3,05,515.00
(iii) Disputed Trade receivables - considered good							
(iv) Disputed Trade receivables - considered doubtful							

2.8 Cash and cash equivalents

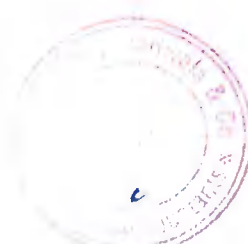
In Thousand

Particulars	31/03/2023	31/03/2022
Cash in Hand	-	6,462.70
Balances With Banks		
Current Account	-	39,707.52
Deposit Account	-	7,511.11
	-	<b>53,681.33</b>

2.9 Short-term loans and advances

In Thousand

Particulars	31/03/2023	31/03/2022
Security Deposits	-	1,914.34
Advances to Suppliers	-	
Loans and advances	-	24,372.92
	-	<b>26,287.26</b>



## 3.0 Other current assets

in Thousand

Particulars	31/03/2023	31/03/2022
Other Current Assets	16.01	66.90
	16.01	66.90

## 3.1 Revenue from operations

in Thousand

Particulars	31/03/2023	31/03/2022
<b>Sale of Services</b>		
SERVICE CHARGE	7,736.67	6,301.21
SECURITY INCOME (GST) (GJ)	5,16,203.46	4,73,501.17
SECURITY INCOME (EXEMPT)	30,144.18	3,271.53
SECURITY INCOME - SEZ (NIL RATED)	12,224.14	18,362.23
SECURITY INCOME (GST) (MH)	73,904.33	-
MANAGEMENT FEE	5.70	23.11
	<b>6,40,218.48</b>	<b>5,01,459.25</b>

in Thousand

Particulars	31/03/2023	31/03/2022
<b>Interest</b>		
INTEREST ON FD	520.52	233.84
INTEREST ON I T REFUND	518.69	-
<b>Miscellaneous</b>		
ADMINISTRATIVE INCOME	253.42	-
OTHER ALLOWANCE	125.45	-
PENALTY	-67.62	-
TRANSPORTATION INCOME	8.41	-
DISCOUNT EXP.	-	5.38
	<b>1,358.87</b>	<b>239.21</b>

in Thousand

Particulars	31/03/2023	31/03/2022
<b>Salary, Wages &amp; Bonus</b>		
WAGES - PF	2,79,146.02	1,82,867.62
WAGES - NON-CAUSAL	36,585.97	47,481.87
SPECIAL ALLOWANCE	1,636.51	868.79
OVERTIME WAGES	26,426.54	21,960.90
LOCATION ALLOWANCE	1,625.79	1,442.10
INCENTIVES	32,091.60	29,118.28
HOUSE RENT ALLOWANCE	55,517.14	38,435.75
HARD DUTY ALLOWANCE	11,680.98	12,349.00
EXTRA SALARY OF EMPLOYEE	39.65	52.80
EX SER. MAN ALLOWANCES	265.55	210.88
BONUS TO EMPLOYEE	16,212.75	14,263.47
BONUS FOR OFFICE STAFF	125.90	157.30
<b>Contribution to Provident Fund</b>		
P.F. CONTRIBUTION	37,826.18	-
P.F. EXPENSE	30.55	24,763.55
<b>Leave Encashment Expenses</b>		
LEAVE WAGES	9,055.04	-
PAID HOLIDAY	1,517.58	7,353.94
<b>Other Employee Related Expenses</b>		<b>1,599.47</b>
ADD. COMPENTATION	2,439.82	-
ADHOC ALLOWANCE	212.38	2,105.93
CANTEEN EXPENSES	252.28	166.59
COUPAN EXPS.	26.34	125.23
ELECTRIC MATERIAL EXP (EMPLOYEEES)	108.52	-
HOUSE KEEPING EXPS. (EMPLOYEEES)	129.48	320.85
MARINE ALLOWANCE	426.07	200.35
MEDICAL ALLOWANCE	144.52	-
MESS EXPS.(EMPLOYEEE)	362.04	23.24
MOBILE ALLOWANCE	8.44	429.56
OTHER ALLOWANCE	-20.15	25.27
OTHER EXPS. (EMPLOYEEES)	88.91	20.15
PERFORMANCE ALLOWANCE	1,226.92	416.50
PETROL EXPS.( EMPLOYEEES )	32.91	1,534.44
RECRUITMENT /TRAINING EXPS. (EMPLOYEEES)	114.00	-



ROOM RENT (EMPLOYEE)	3,214.27	166.10
SUPERVISION CHARGES	288.44	7,415.79
UNIFORM & ACCESSORIES EXP.	9,336.76	268.45
WASHING ALLOWANCE	15,261.64	6,740.88
WATER EXP. (EMPLOYEE)	113.64	14,288.14
WORKERS DEATH CLAIM	9.00	105.25
WORKERS INSURANCE	611.57	106.24
INSURANCE FOR STAFF	-	645.79
STAFF SALARY	4,961.01	29.86
STAFF SALARY-FIELD OFFICER	11,961.27	13,007.60
TRAVELLING EXP OF EMPLOYEE	1,504.28	7,062.95
E S I CONTRIBUTION	8,230.43	1,132.31
DEARNESS ALLOWANCE	2,367.30	5,633.64
LABOUR WELFARE EXP.	-	175.52
LWF CONTRIBUTION	41.18	19.09
AFFC CHARGES	1,778.86	41.10
EDUCATION ALLOWANCE	786.82	-
GRATUITY	94.52	-
RANK ALLOWANCE	280.02	
ROOM RENT (EMPLOYEE) (RCM)	7,264.33	
TRANSPORT ALLOWANCE	1,873.48	
MISCELLNOUS EXPS	209.00	
DISCOUNT EXPS	0.01	
	<b>5,85,524.06</b>	<b>4,45,132.55</b>

### 3.4 Depreciation and amortisation expense

in Thousand

Particulars	31/03/2023	31/03/2023
<b>Depreciation &amp; Amortisation</b>		
Depreciation Tangible Assets	282.73	234.63
	<b>282.73</b>	<b>234.63</b>

### 3.5 Other expenses

in Thousand

Particulars	31/03/2023	31/03/2022
<b>Manufacturing Service Costs Expenses</b>		
<b>Repairs Maintenance Charges Of Other Assets</b>		
MAINTANANCE EXP.	96.00	96.00
REPAIRING & MAINTENANCE EXP.	334.22	276.43
<b>Administrative and General Expenses</b>		
<b>Telephone Postage</b>		
COURIER EXPS.	98.60	75.81
MOBILE EXPS.	97.98	109.25
TELEPHONE EXPS		11.50
<b>Printing Stationery</b>		
STATIONERY, PRINTING & XEROX	346.59	325.12
<b>Managerial Remuneration</b>		
DIRECTORS SALARY	1,800.00	1,800.00
<b>Repairs Maintenance Expenses</b>		
COMPUTER & PRINTER REPAIRING EXPS.	52.70	120.08
<b>Electricity Expenses</b>		
ELECTRICITY CHARGES	993.90	323.66
<b>Travelling Conveyance</b>		
CONVEYANCE ALLOWANCE	20,936.66	22,238.72
CONVEYANCE EXPS.	235.17	218.93
DIESEL EXPS.	1,488.26	1,114.23
VEHICLE EXPS.	634.97	554.25
HOTEL EXPS.	157.49	79.42
TOUR & TRAVELLING EXPS.	460.66	330.91





<b>Legal and Professional Charges</b>		
PROFESSIONAL FEES	370.43	558.31
CONSULTANCY FEE	900.00	900.00
LEGAL FEES		44.20
<b>Insurance Expenses</b>		
VEHICLE INSURANCE	54.41	83.94
INSURANCE	10.07	11.03
<b>Vehicle Running Expenses</b>		
PETROL EXP	965.42	579.14
<b>Other Administrative and General Expenses</b>		
BANK CHARGES	244.92	106.41
OFFICE EXPENSES	727.93	539.15
TENDER FEES	443.84	79.26
CLAIM EXPS.	632.26	404.31
DONATION	351.86	146.13
DRIVERS SALARY	516.50	409.32
<b>Selling Distribution Expenses</b>		
<b>Advertising Promotional Expenses</b>		
ADVERTISEMENT	26.92	9.90
BUSINESS PROMOTION EXPS.	-	134.05
<b>Provisions</b>		
<b>Provision for Bad and Doubtful Debts</b>		
BADDEBTS FROM SUNDR Y DEBTORS	-	286.15
<b>Other Expenses</b>		
AUXILIARY FIRE FIGHTING CHARGES	1,945.42	3,441.16
FRANKING EXPS.	0.30	95.00
OSS FEES	27.00	36.00
ROUND OFF	0.52	0.31
POLICE VERIFICATION EXP.	51.90	18.31
ROC FEES	3.30	4.24
TEA, REFRESHMENT & COLD DRINKS	338.11	166.19
VEHICLE RENT EXP.	480.00	480.00
HARDSHIP & HAZARD CHARGES	96.23	85.69
INTERNET EXP.	25.35	19.80
SOLVENCY CERTIFICATE EXP.	5.00	85.00
PENALTY	-	7.82
MEDICAL EXPS.	116.64	230.40
LABOUR LICENCE FEE	56.05	31.61
ELECTRIC EXPS.	110.31	63.85
INTEREST ON TDS	-	0.37
INCOME TAX	4,293.38	4,473.77
TRANSPORT ALLOWANCE	-	1,717.27
UNIFORM ALLOWANCES	198.01	158.01
INTEREST ON OD A/C	891.82	99.00
MUNICIPAL TAX	138.79	2.00
LOAN PROCESSING CHARGES	114.11	258.80
PROF.TAX	83.29	33.50
ESIC PENALTY	1.71	-
INELIGIBLE ITC	147.19	-
INTEREST ON GST	14.60	-
LATE PAYMENT FEE - GST	0.66	-
PASARA LICENCE EXP.	95.00	-
REIMBURSEMENT OF INTELLIGENCE SERVICE	169.20	169.20
BOAT HIRING CHARGES	2,731.98	1,950.40
HOUSE KEEPING EXP	441.60	
	<b>45,555.20</b>	<b>45,593.29</b>

In terms of our attached report of even date

For AVAKASH C JARIWALA AND CO

FRN : 0118919W



AVAKASH C JARIWALA  
(PROPRIETOR)  
M.NO: 105981



For BIGS SUPPORT SERVICES PRIVATE LTD.



RAGHUNATH D PATIL  
(DIRECTOR)  
(DIN : 01459098)



VIJAY RAGHUNATH PATIL  
(DIRECTOR)  
(DIN : 01459144)

Place : SURAT

Date : 05/09/2022

UDIN: 23105981BGWMMVG3905

## ACCOUNTING POLICIES AND NOTES ON ACCOUNTS:

### 1. SIGNIFICANT ACCOUNTING POLICIES:

#### Basis of Preparation

The accompanying Financial Statements of the Company have been prepared under historical cost convention on accrual basis of accounting and in accordance with Accounting Standard issued by the Institute of Chartered Accountants of India and referred to in Section 211(3C) of the requirement of the Companies Act, 1956, read with the general Circular 15/2013 dated September 13, 2013 of the Ministry of Corporate Affairs in respect of section 133 of the Companies act, 2013.

The Company is a Small and Medium Sized Company (SMC) as defined in the General Instructions in respect of Accounting Standards notified under the Companies Act, 1956 read with the general Circular 15/2013 dated September 13, 2013 of the Ministry of Corporate Affairs in respect of section 133 of the Companies act, 2013. Accordingly, the Company has complied with the Accounting Standards as applicable to a Small and Medium Sized Company.

The accounting policies adopted in the preparation of financial statements are consistent with those of previous year except for the change in accounting policy, if any explained below.

#### Uses of Estimates

The preparation of the Financial Statements in conformity with Indian GAAP requires Management to make Judgments, estimates and assumptions to be made that affect the reported amounts of revenues, expenses, assets and liabilities and the disclosures relating to contingent assets and liabilities at the end of the reporting period. Difference between the actual results and the estimates are recognized in the period in which the results are known / materialized.

#### a) METHOD OF ACCOUNTING :

The Private limited Company is maintaining its accounts on mercantile basis and recognizes income and expenditure on accrual basis. The Accounts are prepared on historical cost basis and as going concern. Accounting policies not otherwise referred to specifically are consistent with generally accepted accounting policies.

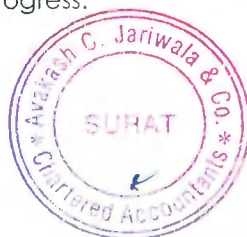
#### b) MISCELLANEOUS EXPENDITURE :

Preliminary expenses are amortized over a period of ten years.

#### c) FIXED ASSETS :

Fixed Assets are recorded at cost or acquisition or construction, net off modvat. They are stated at historical cost.

Fixed assets are stated at cost of acquisition or construction, cost of improvement and all cost directly attributable to bringing the asset to the present condition for its intended use less accumulated depreciation and modvat. All expenditure incurred during the period until the assets are ready for intended use is shown as capital work-in-progress.



d) DEPRECIATION :

Depreciation has been provided on written down value method u/s. 205(2)(b) of the Companies Act, 1956 at the rate specified under schedule XIV of the Companies Act, 1956 as amended in notification no. 1/12/92 – CL.V dated 20/12/1993 issued by the Department of Company Affairs Govt. of India. Depreciation has been provided on the Assets which are put to use during the year.

e) INVESTMENTS :

Investments are stated at cost of acquisitions.

f) INVENTORIES :

Service Sector hence there is no stock.

g) EXPENSES :

All materials known liabilities are provided for on the basis of available information / estimates.

h) REVENUE RECOGNITION :

Sales of goods are recognition on transfer of property of goods as per agreed terms.

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the company and the revenue can be reliably measured.

Rental Income is recognized on time proportionate basis over the period of the rent.

Interest is recognized on a time proportion basis taking into account the amount outstanding and the applicable interest rate.

i) FOREIGN CURRENCY TRANSACTION :

Foreign currency transactions and balances

**Initial Recognition**

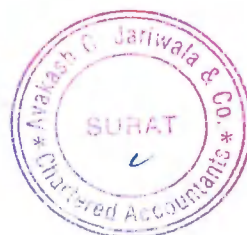
Foreign currency transactions are recorded in the reporting currency, by applying to the foreign currency amount the exchange rate between the reporting currency and the foreign currency at the date of the transaction.

**Conversion**

Foreign Currency monetary items are retranslated using the exchange rate prevailing at the reporting date.

**Exchange Differences**

Exchange differences arising on long-term foreign currency monetary items related to acquisition of a fixed asset are capitalized and depreciated over the remaining useful life of the asset. The exchange differences on other foreign currency monetary items are accumulated in 'Foreign Currency Monetary Item Translation Difference Account' and amortized over the remaining life of the concerned monetary item.



All other exchange differences are recognized as income or as expenses in the period in which they arise.

j) GRATUITY :

Gratuity payable to employees on retirement or termination of services is recorded as and when paid. No Gratuity has been paid during the year.

k) LEASES

**Where the company is Lessee**

Assets taken on lease, under which the lessor effectively retains all the risks and rewards of ownership, are classified as operating lease.

The initial direct cost of lease is charged to Profit & Loss account as and when incurred.

Lease rental are charged to Profit & Loss account on accrual basis.

L) BORROWING COST

Borrowing cost includes interest. Such costs directly attributable to the acquisition, construction or production of an asset that necessarily takes a substantial period of time to get ready for its intended use or sale are capitalized as part of the cost of the respective asset. All other borrowing costs are expensed in the period they occur.

m) EMPLOYEE BENEFITS

Short-term employee benefits are recognized as an expense at the undiscounted amount in the profit and loss account of the year in which the related service is rendered.

Company has not made provision as per Accounting Standard -15 (Employee Benefit). Retirement benefits are accounted for on cash basis. Any amount actually paid to employee on retirement is charged to profit and loss account as per the company policy. Provident fund contribution is recognized on accrual basis.

n) INVESTMENT

Investments, which are readily realizable and intended to be held for not more than one year from the date on which such investments are made, are classified as current investments. All other investments are classified as long term investments.

On initial recognition, all investments are measured at cost. The cost comprises purchase price and directly attributable acquisition charges such as brokerage, fees and duties.

Current investments are carried in the financial statements at lower of cost and fair value determined on an individual investment basis. Long term investments are carried at cost. However, provision for diminution in values is made to recognize a decline other than temporary in the value of the investments.

On disposal of an investment, the difference between its carrying amount and net disposal proceeds is charged or credited to the statement of profit and loss.



## o) TAXES ON INCOME

Tax expense comprises current and deferred tax. Current income tax is measured at the amount expected to be paid to the tax authorities in accordance with the Income Tax Act, 1961 enacted in India. The tax rates and tax Laws used to compute the amounts are those that are enacted, at the reporting date.

Deferred Taxes reflect the impact of timing differences between taxable income and accounting income originating during the current year and reversal of timing differences for the earlier years.

Deferred tax is measured using the tax rates and the tax laws enacted at the reporting date.

### **Provisions, Contingent Liabilities & Contingent Assets**

#### **a. Provisions**

- A provision is recognized when the company has present obligations as a result of past event,
- It is probable that an outflow of resources embodying economic benefits will be required to settle the obligations
- A reliable estimate can be made of amount of the obligation.
- Provisions are not discounted at their present value and are determined based on the best estimate required to settle the obligation at the reporting date.
- These estimates are reviewed at each reporting date and adjusted to reflect the current best estimates.

#### **b. Contingent Liabilities**

A Contingent liability is a possible obligation that arises from the past events whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events beyond the control of the company or a present obligation that is not recognized because it is not probable that an outflow of resources will be required to settle the obligation. A contingent liability also arises in extremely rare cases where there is liability that cannot be recognized because it cannot be measured reliably. The company does not recognize a contingent liability but discloses its existence in the financial statements.

### **Impairment of Assets**

The carrying amounts of assets are reviewed at each Balance Sheet date. If there is any indication of impairment based on internal/external factors, An asset is impaired when the carrying amount of the asset exceeds the recoverable amount. An impairment loss is charged to the Profit and loss account in the year in which an asset is identified as impaired. An impairment loss recognized in prior accounting periods is reversed if there has been change in the estimate of the recoverable amount.

### **Earnings Per Share**

Basic earnings per share are calculated by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period.





## **ICDS DISCLOSURES:**

### **(i) ICDS – I : DISCLOSURES OF ACCOUNTING POLICIES :**

The Company is maintaining its account on mercantile basis.

The accounts are prepared on historical cost basis and as a going concern.

Accounting policies not otherwise referred to specifically are consistent with generally accepted accounting policies.

No accounting policy which has material effect has been changed as compared to previous year.

### **(ii) ICDS – II : INVENTORIES :**

Service Sector hence there is no stock.

### **(iii) METHOD OF ACCOUNTING FOR DUTIES & TAXES :**

The concern has adopted exclusive method of accounting for duties and taxes that are subsequently recoverable from the taxing authorities. Accordingly duties & taxes related to Opening stock, Purchases, Sales and Closing stock is transferred to Tax payable/recoverable A/c. and amount paid if any, towards taxes / duties had been debited to Tax A/c. and closing balance of Tax A/c. is shown as TAX Receivable/Payable if any respectively. The Exclusive method of Accounting followed by the concern is not as per method of valuation prescribed under section 145A and also according to ICDS - II, however its effect on profit or loss is NIL.

### **(iv) ICDS – III : Service Contract : Not Applicable**

### **(v) ICDS – IV : Revenue Recognition**

Revenue from Sale of Goods are recognized when the significant risks and rewards of ownership have been transferred to the buyer, recovery of the consideration is probable, the associated cost can be estimated reliably, there is no continuing effective control or management involvement with the goods, and the amount of revenue can be measured reliably.

Revenue from rendering of services is recognized when the performance of agreed contractual task has been completed.

Revenue from sale of goods is measured at the fair market value of the consideration received or receivable, taking into account contractually defined terms of payment and excluding taxes or duties collected on behalf of the government.

### **(vi) Interest Income:**

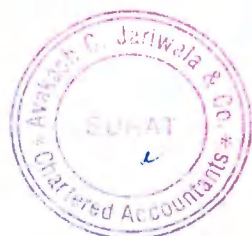
Interest income, if any, from a financial asset is recognized using effective interest rate method.

### **(vii) ICDS – V : Tangible Fixed Assets & Depreciation:**

Fixed Assets are stated at cost including attributable cost of bringing the assets to its working condition for the intended use.

Depreciation has been provided on written down value (W.D.V.) method at the rates specified under Appendix 1 & 1A to Income Tax Rules.

Depreciation on assets not put to use during the year, has not been provided.



(viii) **ICDS – VI : Changes in Foreign Exchange rates :**

Transactions in foreign currencies are recorded at the exchange rate prevailing on the date of transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the functional currency closing rates of exchange at the reporting date.

Exchange differences arising on settlement or translation of monetary items are recognized in Statement of profit & loss.

Non-monetary items that are measured in terms of historical cost in a foreign currency are recorded using the exchange rate at the date of the transaction.

(ix) **ICDS – VII : Government Grants : Not Applicable**

(x) **ICDS – VIII: Securities services: Not Applicable**

(xi) **ICDS – IX: Borrowing Cost:**

Borrowing costs that are directly attributable to the acquisition, construction or production of a qualifying asset is capitalised as part of the cost of that asset.

(xii) **ICDS – X: Provisions, Contingent Liabilities and Contingent Assets:**

All the provisions have been recognized when present obligations arises as a result of past event and reasonable certain that an outflow of resources embodying economic benefits will be required to settle the obligations and when reliable estimate can be made of the amount of the obligation.

2. Balance of Loans, Sundry Creditors & Liability and Sundry Debtors are subject to confirmation from parties; however Management has certified the respective balances.
3. Previous year's figures have been regrouped, reclassified wherever considered necessary to confirm with the current year figures.
4. Expenses for which no supporting found has been certified by the Director as correct as business expenditure.
5. In opinion of the director, the current assets, loans and advances are approximately of the stated value if realized in the ordinary course of business.
6. Details given in Form No. 3CD are furnished by the assessee and we have broadly reviewed the basis of complying details and checked wherever considered necessary.
7. The company has taken over a running concern at an agreed price and profit arrived prior to incorporation of the company has been credited to reserve account and the capital reserve account has been adjusted against goodwill paid to the vendor.

Expenditure by the way of penalty or fine for violation of any law for the time being in force is reported to us "NIL" by the Director.

Any other penalty or fine is reported to us "NIL" by the Director.

Expenditure incurred for any purpose which is an offence or which is prohibited by law is reported to us "NIL" by the director.

Particulars of any liability of a contingent nature is reported to us "NIL" by the Director.

Income-tax of Nil has been debited to Profit and Loss Account which is to be considered as disallowable as Personal Expenses.



That the amount of turnover of the assessee agreed with books of account of the assessee and the said amount not reconciled GST portal / GST returns as filed by the assessee.

The verification of amount of input tax credit availed and utilized with books of account of the assessee and said amount not reconciled with GST portal / GST returns as filed by the assessee.

The amount of GST receivable and GST payable account also agreed with books of account of the assessee and its include amount of IGST, CGST, SGST and Cess and that amount consolidated shown in the final statement of the assessee.

**Amount inadmissible u/s. 40A(3) is Nil**

However it is not possible for us to verify whether any payment in excess of Rs. 10,000/- made otherwise than crossed draft, as necessary evidence is not in possession of the assessee.

**Particulars of Income or Expenditure of prior period credited or debited to Profit & Loss account.**

In giving the above information expenditure / income of any earlier year debited / credited to the Profit & Loss account of the previous year under cash system of accounting followed by the assessee have not been considered.

In giving the above information, a view has taken that normal under / over accrual of Item of expenditure where the bills have been received during the year or liability has crystallized. In case of disputed items been accepted during the year, represent Expenditure / Income is related to earlier years.

**Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted OR repayment of loan or deposit in section 269T made during the previous year.**

Loan or Deposit of Rs. 20,000/- or more has been accepted or repaid in cash during the year cannot be ascertained as the documentary evidence are not available.

Payment of Statutory Dues as required to be deducted from Employees has been duly paid before the filling of Income-tax Return u/s. 139(1) of the Income-tax Act, 1961.

**SIGNATURE TO ANNEXURE**


For BIGS SUPPORT SERVICES PRIVATE LTD.



**RAGHUNATH D PATIL**  
(DIRECTOR)  
(DIN: 01459098)



**VIJAY RAGHUNATH PATIL**  
(DIRECTOR)  
(DIN: 01459144)



**FOR AVAKASH C JARIWALA AND CO**  
CHARTERED ACCOUNTANTS  
AVAKASH C JARIWALA  
(PROPRIETOR)  
FRN: 0118919W  
M. No.: 105981

Place: SURAT  
Date: 04/09/2023  
UDIN : 23105981BGWMVG3905

**OTHER NOTES AND DISCLOSURES FORMING PART OF FINANCIAL STATEMENTS**

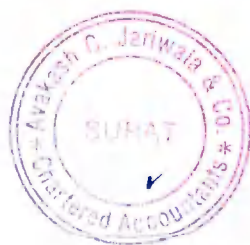
<b>1. Contingent Liabilities not provided for</b>	<b>31/03/2023</b>	<b>31/03/2022</b>
	<b>Rs.</b>	<b>Rs.</b>
<b>In respect of,</b>	<b>NIL</b>	<b>NIL</b>

(In all the above matter, the company is hopeful of succeeding and such does not expect any significant liability to crystallize.)

<b>2. Capital and Other Commitment</b>	<b>31/03/2023</b>	<b>31/03/2022</b>
	<b>Rs.</b>	<b>Rs.</b>
Capital Commitments	<b>NIL</b>	<b>NIL</b>
Estimated Amount of Contracts remaining to be executed on Capital Account and not provided for	<b>NIL</b>	<b>NIL</b>
Other Commitments	<b>NIL</b>	<b>NIL</b>
Estimated Amount of Obligation on account of non-fulfillment of Export Commitments under various advance licenses.	<b>NIL</b>	<b>NIL</b>
<b>Total</b>	<b>NIL</b>	<b>NIL</b>

**3. Disclosures required under section 22 of the Micro, Small and Medium Enterprises Development Act,**

The company has not received information from vendors regarding their status under the Micro, Small and Medium Enterprises Development Act, 2006 and hence disclosure relating to amounts unpaid as at the yearend together with interest paid/payable under this Act has not been given. This has been relied upon by the Auditors.

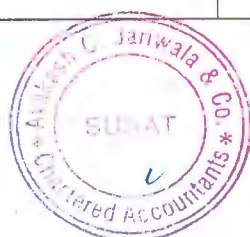


<b>4. Employee Benefits</b>		
The Company has not provided any amount towards retirement scheme. Leave wages and Bonus are recognized as and when paid.		
<b>5. Lease</b>	<b>31/03/2023</b>	<b>31/03/2022</b>
	<b>Rs.</b>	<b>Rs.</b>
(i) The Company does not have financial lease	<b>NIL</b>	<b>NIL</b>
(ii) The Company has taken Land and building under short term cancelable lease arrangements		
Rent paid under this agreement – Land	<b>NIL</b>	<b>NIL</b>
Rent paid under this agreement – Building	<b>10,478,600</b>	<b>7,415,792</b>
- Ship and Car Rent	<b>3,211,975</b>	<b>2,430,395</b>

<b>6. Segment Information</b>
Not Applicable

<b>7. Related Party Transaction</b>	<b>31/03/2023</b>	<b>31/03/2022</b>
	<b>Rs.</b>	<b>Rs.</b>
(1) Name of Related Parties where control exist	<b>NIL</b>	<b>NIL</b>
(2) Key Management Personnel and relatives and friends		
Raghunath D. Patil (Director Remuneration)	900,000	900,000
Vijay R. Patil (Director Remuneration)	900,000	900,000
Mira R. Patil (Spouse of Director)	420,000	420,000
Shital V. Patil (Spouse of Director)	420,000	420,000
Vaishali A. Patil (Spouse of Director)	420,000	420,000
Ajay R. Patil (Rent for Car)	480,000	480,000
Ajay R. Patil (Consultancy Fees)	900,000	900,000
Vijay R. Patil (Room Rent)	2,875,500	NIL
(3) Associates		
(4) Enterprise over which key management personnel		

<b>Details of Transactions</b>		
Unsecured Loan	NIL	NIL
Director Salary	1,800,000	1,800,000
Salary Paid	1,260,000	1,260,000
Rent	480,000	480,000





Consultancy Fees	900,000	900,000
------------------	---------	---------

	31/03/2023	31/03/2022
	Rs.	Rs.
8. Value of Imports and Value of Raw Material, Stores, Spares and Packing Material Consumed	NIL	NIL

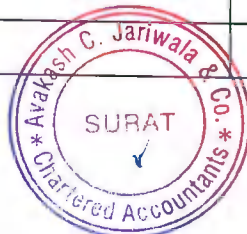
	31/03/2023	31/03/2022
	Rs.	Rs.
9. Expenditure on foreign Currency	NIL	NIL

	31/03/2023	31/03/2022
	Rs.	Rs.
10. Dividend to Non-Residents	NIL	NIL

	31/03/2023	31/03/2022
	Rs.	Rs.
11. Earnings in Foreign Currency	NIL	NIL

	31/03/2023	31/03/2022
	Rs.	Rs.
12. Proposed Dividend	NIL	NIL

13. Major components of Deferred Tax Assefs and Deferred Tax Liabilities Arising on timing differences	31/03/2023	31/03/2022
	Rs.	Rs.
Deferred Tax Liability	NIL	NIL
Difference between Depreciable Assets as per books of accounts and written down value for tax purpose		
Interest disallowed u/s 40(a) (i) now allowed		
Deferred Tax Assets		
Disallowed of expense u/s 40(a) (ia)		



Disallowed of expense u/s 43B		
Unabsorbed Depreciation and Loss		
Difference between Depreciable Assets as per books of accounts and written down value for tax purpose	(127,677)	(114,403)
<b>Net Deferred tax Liability</b>		
<b>Net Incremental Liability charged to Profit &amp; Loss</b>	(127,677)	(114,403)

<b>14. EARNING PER SHARE</b>	<b>31/03/2023</b>	<b>31/03/2022</b>
	<b>Rs.</b>	<b>Rs.</b>
Profit Attributable to Equity Shareholders-Rupees	1,02,15,363.43	1,07,37,994
Weighted Average number of Equity Shares outstanding during the year	10,000	10,000
Basic Earnings per share - Rupees	1021.53	1073.80
Diluted Earnings per share - Rupees	1021.53	1073.80
Nominal value per share - Rupees	10	10

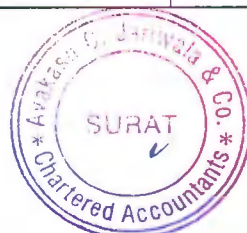
<b>15. Disclosure in respect of Derivative Instruments</b>	<b>31/03/2023</b>	<b>31/03/2022</b>
	<b>Rs.</b>	<b>Rs.</b>
	NIL	NIL

<b>16. Disclosure in respect of Crypto Currency Investments</b>	<b>31/03/2023</b>	<b>31/03/2022</b>
	<b>Rs.</b>	<b>Rs.</b>
	NIL	NIL

<b>17. Disclosure in respect of Compliance with respect to Approved Scheme of Arrangements</b>	<b>31/03/2023</b>	<b>31/03/2022</b>
	<b>Rs.</b>	<b>Rs.</b>
	No such Scheme of arrangements	

<b>18. Disclosure in respect of Relationship with Struck off Company</b>	<b>31/03/2023</b>	<b>31/03/2022</b>
	<b>Rs.</b>	<b>Rs.</b>
	No relationship with Struck off company	

<b>19. Disclosure in respect to Compliance with number of layers of companies</b>	<b>31/03/2023</b>	<b>31/03/2022</b>
	<b>Rs.</b>	<b>Rs.</b>
	No such transactions observed	



20. Balances of sundry debtors and creditors are subject to confirmation

21. Significant Accounting Policies and Practices adopted by the Company are disclosed in the statement annexed to these Financial Statements.

In terms of our attached report of even date

For AVAKASH C. JARIWALA & CO.

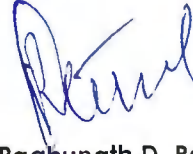
CHARTERED ACCOUNTANTS



AVAKASH C. JARIWALA  
(PROPRIETOR)  
FRN : 118919W  
M.NO : 105981  
UDIN :23105981BGWMVG3905



For 8IGS Support Services Pvt. Ltd.



Raghunath D. Patil  
(DIRECTOR)  
(Din : 01459098)



Vijay R. Patil  
(DIRECTOR)  
(Din : 01459144)

Place: SURAT

Date: 04/09/2023

Notes to Standalone financial statement for the year ended 31 March 2023  
Ratios of the Company

Name of Ratio	Numerator	Denominator	Current year	Previous year	% Variance	Comments
1) Current Ratio (In times)	Current Assets	Current Liabilities	1.79	1.76	1.55%	As percentage increase in current assets is more than percentage increase in current liabilities.
2) Debt Equity Ratio (In times)	Total Debt	Shareholder's Equity			N.A.	As there is no borrowings.
3) Debt Service Coverage Ratio (DSCR) (In times)	Earnings available for Debt Service Net Profit after taxes + Non-cash operating expenses like depreciation and other amortizations + Interest + other adjustments like loss on sale of Fixed assets	Debt Service Interest & Lease Payments + Principal Repayments	N.A.	N.A.	N.A.	As there is no outside debt except Unsecured Loan from Shareholders the said ratio is not applicable
4) Return on Equity Ratio (In %)	Net Profit after taxes	Average Shareholders Equity	0.14	0.17	-17.99%	Due to decrease in profit in current year as compared to previous year.
5) Inventory Turnover Ratio (considered OP pharmacy only) (In times)	Net Sales	Average Inventory	N.A.	N.A.	N.A.	As there is no Inventory
6) Trade Receivables Turnover Ratio (In times)	Net Sales	Average Trade Receivables	10.14	9.49	6.75%	As percentage increase in net sales is more than percentage increase in average trade receivables in current year.
7) Trade Payables Turnover Ratio (only for medical supplies and professional fees to doctors are considered for this ratio) (In times)	Net Purchases	Average Trade Payables	#DIV/0!	#DIV/0!	#DIV/0!	Not Applicable
8) Net Capital Turnover Ratio (In times)	Net Sales	Average Working Capital	9.53	8.78	8.59%	As percentage increase in turnover is more as compared to percentage increase in average working capital.
9) Net profit Ratio (In %)	Net Profit	Net Sales	0.02	0.02	-25.49%	Due to decrease in net profit margin percentage in current year.
10) Return on Capital Employed (In %)	Earning before Interest and Tax	Capital Employed Tangible Net Worth + Total Debt + Deferred tax Liability	0.14	0.17	-17.65%	Due to decrease in net profit and increase in turnover in current year as compared to previous year.
11) Return on investment (In %) a) Mutual Funds i) Debt Funds ii) Equity Funds b) Securities REIT c) Investment in Subsidiaries i) Equity Shares ii) Preference Shares	Income generated from investments	Weighted average investments			0.00%	Not Applicable
		Tangible Net Worth = Total Assets - total Liabilities - Intangibles	7,40,44,643	6,38,29,279		
		Interest				
		PBT	1,02,15,363	1,07,37,994		





**AVAKASH C. JARIWALA & CO.  
CHARTERED ACCOUNTANTS**

**TAX AUDIT REPORT  
FOR THE YEAR 2022-23  
OF  
BIGS SUPPORT SERVICES PRIVATE LTD**



**AVAKASH C JARIWALA AND CO**

Chartered Accountants

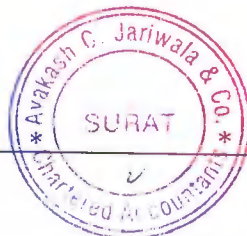
A/802, Sns Atria, Maharana Pratap Road, Opp Jolly Party Plot, University Road, Vesu, Surat-395007 Gujarat

Phone : 9374713892, E-Mail : avakashjariwala@gmail.com

**UDIN : 23105981BGWMSK9263****Form No 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 **BIGS SUPPORT SERVICES PRIVATE LTD.**, T-12 THIRD FLOOR, SILICON SHOPPERS, MAIN ROAD UDHNA, UDHNA, SURAT, GUJARAT-394210. PAN - AADCB0709M was conducted by Us AVAKASH C. JARIWALA in pursuance of the provisions of the Companies Act, 2013 Act, and We annex hereto a copy of our audit report dated 04/09/2023 along with a copy each of -
  - (a) the audited Profit and loss account for the period beginning from 01/04/2022 to ending on 31/03/2023
  - (b) the audited balance sheet as at 31st March, 2023
  - (c) documents declared by the said Act to be part of, or annexed to, the Profit and loss account and balance sheet.
2. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.
3. In 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:

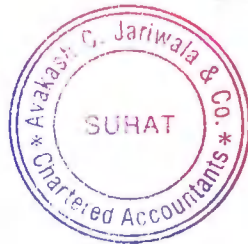
SN	Qualification Type	Observation/Qualification
1	Others	The assessee is responsible for the preparation of the statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961 annexed herewith in Form No. 3CD read with Rule 6G(1)(b) of Income Tax Rules, 1962 that give true and correct particulars as per the provisions of the Income-tax Act, 1961 read with Rules, Notifications , circulars etc that are to be included in the Statement.
2	Others	We are responsible for verifying the statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961 annexed herewith in Form No. 3CD read with Rule 6G (1) (b) of Income-tax Rules, 1962. We have conducted our verification of the statement in accordance with Standards on Auditing and Guidance Note on Tax Audit under section 44AB of the Income-tax Act, 1961, issued by the Institute of Chartered Accountants of India.
3	Others	Regarding clause 21(d) and 31 of form 3CD, The assessee has not made any payment exceeding the limit specified in section 40A(3) / 40A(3A) / 269SS / 269ST in cash. However, regarding the payment made by cheque, it is not possible for us to verify whether the payment in excess the specified the limit in section 40A(3) / 40A(3A) / 269SS / 269T have made otherwise than by account payee cheque or bank draft , as the necessary evidence are not in the possession of



		the assessee. A certificate has been obtained from the assessee stating that they have complied with the provision of section of section 40 A(3)/40A(3A)/269SS and 269T.
4	Others	The information regarding the applicability of MSMED Act, 2006 to the various suppliers / parties is not available with the assessee, hence information as required vide clause 22 of chapter V of MSMED Act, 2006 is not been given.
5	Others	Reporting under this clause being Statistical in nature and the assessee is not maintaining any register or record for analysis of Purchases & Expense s from Registered & Unregistered Dealers since the same is not mandatorily required under Income Tax Act or under Goods and Service Tax Act or under any other statutes. Further as per the Accounting entries done in the Accounting Software, it is not possible for us to extract the details required to be reported under this clause. In view of which we are unable to report statistical information under this clause.
6	Others	Subject to our Notes on Accounts attached with the Report and Balance Sheet

**For AVAKASH C JARIWALA AND CO**

Chartered Accountants



*(Handwritten Signature)*

**Avakash C Jariwala**

(Proprietor)

**M. No. : 105981**

**FRN : 0118919W**

**A/802, Sns Atria, Maharana Pratap Road, Opp  
Jolly Party Plot, University Road, Vesu, Surat-  
395007 Gujarat**

**Date : 21/09/2023**

**Place : Surat**

**FORM NO. 3CD**  
**[See rule 6G(2)]**

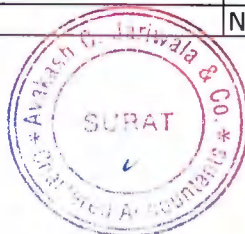
**Statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961**

**PART-A**

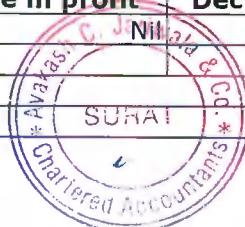
1	Name of the Assessee	<b>BIGS SUPPORT SERVICES PRIVATE LTD.</b>	
2	Address	<b>T-12 THIRD FLOOR, SILICON SHOPPERS, MAIN ROAD UDHNA, UDHNA, SURAT, GUJARAT-394210</b>	
3	Permanent Account Number	<b>AADCB0709M</b>	
4	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales 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	<b>Yes</b>	
	<b>SN</b>	<b>Type</b>	<b>Registration Number</b>
	1	Goods and Services Tax (GUJARAT)	24AADCB0709M1ZV
	2	Service Tax	AADCB0709MST001
5	Status	<b>Company</b>	
6	Previous year from	<b>01/04/2022 to 31/03/2023</b>	
7	Assessment year	<b>2023-24</b>	
8	Indicate the relevant clause of section 44AB under which the audit has been conducted		
	<b>SN</b>	<b>Type</b>	
	1	Clause 44AB(a)- Total sales/turnover/gross receipts of business exceeding specified limits	
	(a) Whether the assessee has opted for taxation under section 115BA / 115BAA / 115BAB / 115BAC/ 115BAD?		<b>Yes</b>
	Section under which option exercised		<b>115BAA</b>

**PART-B**

9	a	If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios	<b>NA</b>	
	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.	<b>NA</b>	
10	a	Nature of business or profession.		
		<b>Sector</b>	<b>Sub sector</b>	<b>Code</b>
		OTHER SERVICES	Other services n.e.c.(21008)	21008
	b	If there is any change in the nature of business or profession, the particulars of such change.	<b>No</b>	
		<b>Business</b>	<b>Sector</b>	<b>Sub sector</b>
		Nil	Nil	Nil

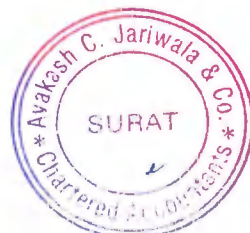


11	a	Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed.					<b>No</b>	
		<b>Nil</b>						
	b	List of books of account maintained and the address at which the books of accounts are kept. (In case books of account are maintained in a computer system, mention 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.)						
		<b>Books maintained</b>	<b>Country</b>	<b>Address Line 1</b>	<b>Address Line 2</b>	<b>Zip Code / Pin Code</b>	<b>City / Town / District</b>	<b>State</b>
		CASH BOOK	INDIA,	T-12 THIRD FLOOR, SILICON SHOPPERS,	MAIN ROAD UDHNA,	UDHNA,L394210,SURAT,GUJARAT		
		BANK BOOK						
		LEDGER						
		JOURNAL						
		RECEIPT REGISTER						
	c	List of books of account and nature of relevant documents examined.						
		<b>CASH BOOK</b>						
		<b>BANK BOOK</b>						
		<b>LEDGER</b>						
		<b>JOURNAL</b>						
		<b>RECEIPT REGISTER</b>						
		<b>BANK STATEMENT WITH BANK RECONCILIATION STATEMENT</b>						
		<b>VOUCHERS / INVOICES</b>						
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, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section.)					<b>No</b>	
		<b>Section</b>					<b>Amount</b>	
		Nil					Nil	
13	a	Method of accounting employed in the previous year.				<b>Mercantile system</b>		
	b	Whether there has been any change in the method of accounting employed vis-à-vis the method employed in the immediately preceding previous year.				<b>No</b>		
	c	If answer to (b) above is In the affirmative, give details of such change, and the effect thereof on the profit or loss.						
		<b>Particulars</b>	<b>Increase in profit</b>	<b>Decrease in profit</b>				
		Nil	Nil	Nil	Nil			
	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).				<b>No</b>		
	e	If answer to (d) above is in the affirmative, give details of such adjustments:						
		<b>ICDS</b>	<b>Increase in profit</b>	<b>Decrease in profit</b>	<b>Net Effect</b>			
		Nil	Nil	Nil	Nil			
		<b>Total</b>						
	f	Disclosure as per ICDS:				<b>AS PER ANNEXURE 'I'</b>		





14	a	Method of valuation of closing stock employed in the previous year.		NA						
	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						
		<b>Particulars</b>		<b>Increase in profit</b>	<b>Decrease in profit</b>					
		Nil		Nil	Nil					
15	Give the following particulars of the capital asset converted into stock-in-trade: -									
	<b>Description of capital asset</b>	<b>Date of acquisition</b>	<b>Cost of acquisition</b>	<b>Amount at which asset is converted in to stock in trade</b>						
	Nil	Nil	Nil	Nil						
16	Amounts not credited to the profit and loss account, being: -									
	a	The items falling within the scope of section 28.								
		<b>Description</b>			<b>Amount</b>					
		Nil			Nil					
	b	The proforma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax or Goods & Services Tax, where such credits, drawbacks or refund are admitted as due by the authorities concerned.								
		<b>Description</b>			<b>Amount</b>					
		Nil			Nil					
	c	Escalation claims accepted during the previous year.								
		<b>Description</b>			<b>Amount</b>					
		Nil			Nil					
	d	Any other item of income.								
		<b>Description</b>			<b>Amount</b>					
		Nil			Nil					
	e	Capital receipt, if any.								
		<b>Description</b>			<b>Amount</b>					
		Nil			Nil					
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:									
	<b>Details of property</b>	<b>Country</b>	<b>Address Line 1</b>	<b>Address Line 2</b>	<b>Zip Code / Pin Code</b>	<b>City / Town / District</b>	<b>State</b>	<b>Consideration received or accrued</b>	<b>Value adopted or assessed or assessable</b>	<b>Whether provisions of second proviso to sub-section (1) of section 43CA or fourth proviso to clause (x) of subsection (2) of section 56 applicable?</b>
	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil





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 :-															
Method of Depreciation	Description of the block of assets	Rate of depreciation	Opening WDV	Adjustment made to the WDV u/s 115B AC/ 115B AD (for AY 2021-22 only)	Adjustment made to the WDV of Intangible asset due to excluding value of good will of a business or profession	Adjusted WDV	Additions				Deductions	Other Adjustments, if Any	Depreciation allowable	WDV at the end of the year	
							Purchase value	Adjustment on account of							Total value of purchase
								CENV AT	Change in rate of exchange	Subsidy/Grant					
WDV	(18r) Furniture & Fittings @ 10%- Sec 32(1)(ii)	10%	67742			67742	8370	0	0	0	8370	0	0	7429	68683
WDV	(18a) Plant & Machinery @ 15%- Sec 32(1)(ii)	15%	1510896			1510896	402429	0	0	0	402429	0	0	267045	1646280
WDV	(18c) Plant & Machinery @ 40%- Sec 32(1)(ii)	40%	156132			156132	341020	0	0	0	341020	0	0	135931	361221
	<b>Total</b>		<b>1734770</b>	<b>0</b>	<b>0</b>	<b>1734770</b>	<b>751819</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>751819</b>	<b>0</b>	<b>0</b>	<b>410405</b>	<b>2076184</b>

**Additions : (18r) Furnitures & Fittings @ 10%- Sec 32(1)(ii)**

Date of purchase	Date of put to use	Amount	MODVAT	Exchange rate change	Subsidy grant	Total Amount
28/04/2022	28/04/2022	2800	0	0	0	2800
04/07/2022	04/07/2022	1920	0	0	0	1920
26/10/2022	26/10/2022	3650	0	0	0	3650
	<b>Total</b>	<b>8370</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8370</b>

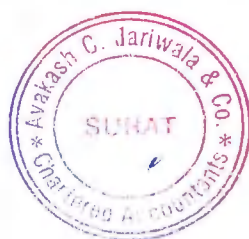


**Additions : (18c) Plant & Machinery @ 40%- Sec 32(1)(ii)**

Date of purchase	Date of put to use	Amount	MODVAT	Exchange rate change	Subsidy grant	Total Amount
16/04/2022	16/04/2022	24000	0	0	0	24000
25/05/2022	25/05/2022	2373	0	0	0	2373
17/11/2022	17/11/2022	750	0	0	0	750
21/11/2022	21/11/2022	5466	0	0	0	5466
09/12/2022	09/12/2022	1800	0	0	0	1800
10/12/2022	10/12/2022	24407	0	0	0	24407
10/12/2022	10/12/2022	46307	0	0	0	46307
27/12/2022	27/12/2022	10631	0	0	0	10631
27/12/2022	27/12/2022	29769	0	0	0	29769
27/12/2022	27/12/2022	2029	0	0	0	2029
27/12/2022	27/12/2022	14178	0	0	0	14178
27/12/2022	27/12/2022	34976	0	0	0	34976
25/01/2023	25/01/2023	42915	0	0	0	42915
31/01/2023	31/01/2023	11071	0	0	0	11071
09/02/2023	09/02/2023	23941	0	0	0	23941
13/03/2023	13/03/2023	12000	0	0	0	12000
12/01/2023	12/01/2023	54407	0	0	0	54407
	<b>Total</b>	<b>341020</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>341020</b>

**Additions : (18a) Plant & Machinery @ 15%- Sec 32(1)(ii)**

Date of purchase	Date of put to use	Amount	MODVAT	Exchange rate change	Subsidy grant	Total Amount
03/05/2022	03/05/2022	24219	0	0	0	24219
19/08/2022	19/08/2022	31641	0	0	0	31641
07/04/2022	07/04/2022	7500	0	0	0	7500
18/05/2022	18/05/2022	1856	0	0	0	1856
08/06/2022	08/06/2022	10592	0	0	0	10592
06/07/2022	06/07/2022	15246	0	0	0	15246
14/07/2022	14/07/2022	15246	0	0	0	15246
15/08/2022	15/08/2022	11440	0	0	0	11440
30/08/2022	30/08/2022	18636	0	0	0	18636
05/10/2022	05/10/2022	13982	0	0	0	13982
18/10/2022	18/10/2022	21186	0	0	0	21186
19/10/2022	19/10/2022	2712	0	0	0	2712
20/10/2022	20/10/2022	25000	0	0	0	25000
04/11/2022	04/11/2022	16949	0	0	0	16949
30/11/2022	30/11/2022	10592	0	0	0	10592
22/12/2022	22/12/2022	5932	0	0	0	5932
02/01/2023	02/01/2023	12288	0	0	0	12288
18/01/2023	18/01/2023	13982	0	0	0	13982
21/01/2023	21/01/2023	1356	0	0	0	1356
20/02/2023	20/02/2023	48305	0	0	0	48305
20/02/2023	20/02/2023	21186	0	0	0	21186
10/03/2023	10/03/2023	33897	0	0	0	33897
30/03/2023	30/03/2023	21186	0	0	0	21186
28/03/2023	28/03/2023	17500	0	0	0	17500
	<b>Total</b>	<b>402429</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>402429</b>



19 Amount admissible under sections 32AC / 33AB / 33ABA / 35 / 35ABB / 35AC / 35CCA / 35CCB / 35D / 35DD / 35DDA / 35E

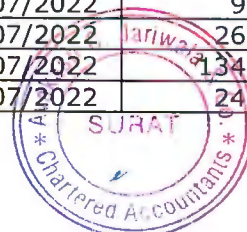
Section	Amount debited to profit and loss account	Amounts admissible as per the provisions of the Income-tax Act, 1961 and also fulfils the conditions, if any specified under the relevant 14 provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc., issued in this behalf.
NA	NA	NA

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)]

Description	Amount
Nil	Nil

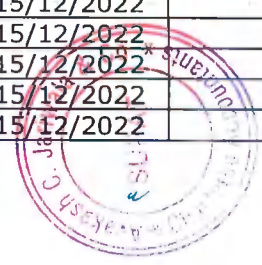
b Details of contributions received from employees for various funds as referred to in section 36(1)(va):

Nature of fund	Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities
Provident Fund	11359	15/05/2022	11359	15/05/2022
Provident Fund	187576	15/05/2022	187576	15/05/2022
Provident Fund	1277455	15/05/2022	1277455	15/05/2022
Provident Fund	2430	15/05/2022	2430	15/05/2022
Provident Fund	18453	15/05/2022	18453	15/05/2022
Provident Fund	51662	15/05/2022	51662	15/05/2022
Provident Fund	100907	15/05/2022	100907	15/05/2022
Provident Fund	9559	15/05/2022	9559	15/05/2022
Provident Fund	93655	15/05/2022	93655	15/05/2022
Provident Fund	258969	15/05/2022	258969	15/05/2022
Provident Fund	304432	15/05/2022	304432	28/05/2022
Provident Fund	65020	15/05/2022	65020	01/06/2022
Provident Fund	2119	15/05/2022	2119	09/08/2022
Provident Fund	4764	15/05/2022	4764	09/08/2022
Provident Fund	1086	15/05/2022	1086	20/04/2023
Provident Fund	215691	15/06/2022	215691	14/06/2022
Provident Fund	103815	15/06/2022	103815	14/06/2022
Provident Fund	9308	15/06/2022	9308	14/06/2022
Provident Fund	91402	15/06/2022	91402	14/06/2022
Provident Fund	60633	15/06/2022	60633	14/06/2022
Provident Fund	20718	15/06/2022	20718	14/06/2022
Provident Fund	3348	15/06/2022	3348	14/06/2022
Provident Fund	1466774	15/06/2022	1466774	14/06/2022
Provident Fund	257333	15/06/2022	257333	14/06/2022
Provident Fund	138973	15/06/2022	138973	27/06/2022
Provident Fund	11653	15/06/2022	11653	27/06/2022
Provident Fund	1086	15/06/2022	1086	20/04/2023
Provident Fund	215507	15/07/2022	215507	12/07/2022
Provident Fund	11044	15/07/2022	11044	12/07/2022
Provident Fund	3240	15/07/2022	3240	12/07/2022
Provident Fund	20487	15/07/2022	20487	12/07/2022
Provident Fund	63336	15/07/2022	63336	12/07/2022
Provident Fund	8447	15/07/2022	8447	12/07/2022
Provident Fund	91295	15/07/2022	91295	12/07/2022
Provident Fund	94626	15/07/2022	94626	12/07/2022
Provident Fund	266676	15/07/2022	266676	12/07/2022
Provident Fund	1345601	15/07/2022	1345601	15/07/2022
Provident Fund	247156	15/07/2022	247156	20/07/2022

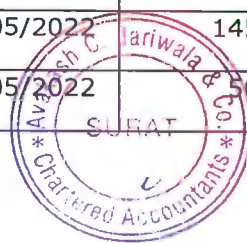




Provident Fund	15633	15/07/2022	15633	25/07/2022
Provident Fund	70858	15/07/2022	70858	31/07/2022
Provident Fund	10353	15/07/2022	10353	02/08/2022
Provident Fund	8455	15/08/2022	8455	08/08/2022
Provident Fund	96517	15/08/2022	96517	08/08/2022
Provident Fund	3348	15/08/2022	3348	08/08/2022
Provident Fund	97301	15/08/2022	97301	08/08/2022
Provident Fund	62340	15/08/2022	62340	08/08/2022
Provident Fund	22020	15/08/2022	22020	08/08/2022
Provident Fund	14121	15/08/2022	14121	09/08/2022
Provident Fund	269489	15/08/2022	269489	09/08/2022
Provident Fund	202469	15/08/2022	202469	08/08/2022
Provident Fund	1748454	15/08/2022	1748454	12/08/2022
Provident Fund	39742	15/08/2022	39742	01/09/2022
Provident Fund	8681	15/08/2022	8681	29/09/2022
Provident Fund	164	15/08/2022	164	29/11/2022
Provident Fund	68046	15/09/2022	68046	12/09/2022
Provident Fund	217184	15/09/2022	217184	13/09/2022
Provident Fund	22944	15/09/2022	22944	13/09/2022
Provident Fund	3348	15/09/2022	3348	13/09/2022
Provident Fund	8455	15/09/2022	8455	13/09/2022
Provident Fund	95364	15/09/2022	95364	13/09/2022
Provident Fund	93844	15/09/2022	93844	13/09/2022
Provident Fund	1766324	15/09/2022	1766324	14/09/2022
Provident Fund	309421	15/09/2022	309421	15/09/2022
Provident Fund	13874	15/09/2022	13874	15/09/2022
Provident Fund	51349	15/09/2022	51349	05/10/2022
Provident Fund	200	15/09/2022	200	29/11/2022
Provident Fund	495899	15/10/2022	495899	05/10/2022
Provident Fund	13983	15/10/2022	13983	11/10/2022
Provident Fund	201449	15/10/2022	201449	11/10/2022
Provident Fund	96910	15/10/2022	96910	11/10/2022
Provident Fund	96047	15/10/2022	96047	11/10/2022
Provident Fund	63710	15/10/2022	63710	11/10/2022
Provident Fund	22599	15/10/2022	22599	11/10/2022
Provident Fund	8455	15/10/2022	8455	11/10/2022
Provident Fund	3240	15/10/2022	3240	11/10/2022
Provident Fund	266637	15/10/2022	266637	11/10/2022
Provident Fund	1534681	15/10/2022	1534681	12/10/2022
Provident Fund	61798	15/10/2022	61798	05/11/2022
Provident Fund	2952	15/10/2022	2952	07/11/2022
Provident Fund	164	15/10/2022	164	29/11/2022
Provident Fund	91650	15/11/2022	91650	12/11/2022
Provident Fund	201171	15/11/2022	201171	14/11/2022
Provident Fund	8525	15/11/2022	8525	14/11/2022
Provident Fund	3348	15/11/2022	3348	14/11/2022
Provident Fund	22746	15/11/2022	22746	14/11/2022
Provident Fund	100664	15/11/2022	100664	14/11/2022
Provident Fund	73228	15/11/2022	73228	14/11/2022
Provident Fund	292769	15/11/2022	292769	14/11/2022
Provident Fund	11390	15/11/2022	11390	15/11/2022
Provident Fund	2315747	15/11/2022	2315747	15/11/2022
Provident Fund	169234	15/11/2022	169234	29/11/2022
Provident Fund	1800	15/11/2022	1800	05/12/2022
Provident Fund	1254447	15/12/2022	1254447	12/12/2022
Provident Fund	189223	15/12/2022	189223	15/12/2022
Provident Fund	96263	15/12/2022	96263	15/12/2022
Provident Fund	92488	15/12/2022	92488	15/12/2022
Provident Fund	64059	15/12/2022	64059	15/12/2022
Provident Fund	21822	15/12/2022	21822	15/12/2022

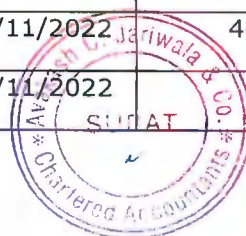


Provident Fund	3240	15/12/2022	3240	15/12/2022
Provident Fund	9568	15/12/2022	9568	15/12/2022
Provident Fund	1455963	15/12/2022	1455963	15/12/2022
Provident Fund	11390	15/12/2022	11390	15/12/2022
Provident Fund	26845	15/12/2022	26845	15/12/2022
Provident Fund	1278425	15/01/2023	1278425	06/01/2023
Provident Fund	196104	15/01/2023	196104	06/01/2023
Provident Fund	9389	15/01/2023	9389	10/01/2023
Provident Fund	21149	15/01/2023	21149	10/01/2023
Provident Fund	67911	15/01/2023	67911	10/01/2023
Provident Fund	94104	15/01/2023	94104	10/01/2023
Provident Fund	100143	15/01/2023	100143	10/01/2023
Provident Fund	13940	15/01/2023	13940	10/01/2023
Provident Fund	1551008	15/01/2023	1551008	13/01/2023
Provident Fund	1181131	15/02/2023	1181131	06/02/2023
Provident Fund	59571	15/02/2023	59571	06/02/2023
Provident Fund	212927	15/02/2023	212927	11/02/2023
Provident Fund	64681	15/02/2023	64681	11/02/2023
Provident Fund	105578	15/02/2023	105578	11/02/2023
Provident Fund	20310	15/02/2023	20310	11/02/2023
Provident Fund	9389	15/02/2023	9389	11/02/2023
Provident Fund	95553	15/02/2023	95553	11/02/2023
Provident Fund	14430	15/02/2023	14430	11/02/2023
Provident Fund	1571081	15/02/2023	1571081	14/02/2023
Provident Fund	1863	15/02/2023	1863	30/03/2023
Provident Fund	174358	15/03/2023	174358	11/03/2023
Provident Fund	56685	15/03/2023	56685	11/03/2023
Provident Fund	20772	15/03/2023	20772	11/03/2023
Provident Fund	54464	15/03/2023	54464	11/03/2023
Provident Fund	93834	15/03/2023	93834	11/03/2023
Provident Fund	98044	15/03/2023	98044	11/03/2023
Provident Fund	9173	15/03/2023	9173	11/03/2023
Provident Fund	12169	15/03/2023	12169	11/03/2023
Provident Fund	1469362	15/03/2023	1469362	13/03/2023
Provident Fund	1162367	15/03/2023	1162367	13/03/2023
Provident Fund	1291	15/03/2023	1291	01/04/2023
Provident Fund	63078	15/04/2023	63078	15/04/2023
Provident Fund	4732	15/04/2023	4732	15/04/2023
Provident Fund	21675	15/04/2023	21675	15/04/2023
Provident Fund	108085	15/04/2023	108085	15/04/2023
Provident Fund	48688	15/04/2023	48688	08/04/2023
Provident Fund	9389	15/04/2023	9389	12/04/2023
Provident Fund	87901	15/04/2023	87901	12/04/2023
Provident Fund	189702	15/04/2023	189702	08/04/2023
Provident Fund	13560	15/04/2023	13560	12/04/2023
Provident Fund	1230099	15/04/2023	1230099	08/04/2023
Provident Fund	1500171	15/04/2023	1500171	15/04/2023
Provident Fund	26528	15/04/2023	26528	28/04/2023
Provident Fund	2931	15/04/2023	2931	28/06/2023
Any Fund set up under the provisions of ESI Act , 1948	8270	15/05/2022	8270	20/05/2022
Any Fund set up under the provisions of ESI Act , 1948	936	15/05/2022	936	09/08/2022
Any Fund set up under the provisions of ESI Act , 1948	6422	15/05/2022	6422	15/05/2022
Any Fund set up under the provisions of ESI Act , 1948	364831	15/05/2022	364831	15/05/2022
Any Fund set up under the provisions of ESI Act , 1948	145379	15/05/2022	145379	15/05/2022
Any Fund set up under the provisions of ESI Act , 1948	50055	15/05/2022	50055	15/05/2022

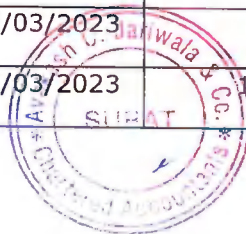




Any Fund set up under the provisions of ESI Act , 1948	50698	15/06/2022	50698	15/06/2022
Any Fund set up under the provisions of ESI Act , 1948	52893	15/06/2022	52893	14/06/2022
Any Fund set up under the provisions of ESI Act , 1948	6387	15/06/2022	6387	15/06/2022
Any Fund set up under the provisions of ESI Act , 1948	369844	15/06/2022	369844	15/06/2022
Any Fund set up under the provisions of ESI Act , 1948	143964	15/06/2022	143964	15/06/2022
Any Fund set up under the provisions of ESI Act , 1948	1118	15/06/2022	1118	13/03/2023
Any Fund set up under the provisions of ESI Act , 1948	386649	15/07/2022	386649	15/07/2022
Any Fund set up under the provisions of ESI Act , 1948	5966	15/07/2022	5966	15/07/2022
Any Fund set up under the provisions of ESI Act , 1948	47179	15/07/2022	47179	15/07/2022
Any Fund set up under the provisions of ESI Act , 1948	149115	15/07/2022	149115	12/07/2022
Any Fund set up under the provisions of ESI Act , 1948	52219	15/07/2022	52219	15/07/2022
Any Fund set up under the provisions of ESI Act , 1948	48489	15/08/2022	48489	11/08/2022
Any Fund set up under the provisions of ESI Act , 1948	14431	15/08/2022	14431	12/08/2022
Any Fund set up under the provisions of ESI Act , 1948	53815	15/08/2022	53815	11/08/2022
Any Fund set up under the provisions of ESI Act , 1948	7519	15/08/2022	7519	11/08/2022
Any Fund set up under the provisions of ESI Act , 1948	150746	15/08/2022	150746	09/08/2022
Any Fund set up under the provisions of ESI Act , 1948	406686	15/08/2022	406686	11/08/2022
Any Fund set up under the provisions of ESI Act , 1948	47499	15/09/2022	47499	14/09/2022
Any Fund set up under the provisions of ESI Act , 1948	15756	15/09/2022	15756	14/09/2022
Any Fund set up under the provisions of ESI Act , 1948	55404	15/09/2022	55404	14/09/2022
Any Fund set up under the provisions of ESI Act , 1948	6832	15/09/2022	6832	14/09/2022
Any Fund set up under the provisions of ESI Act , 1948	168097	15/09/2022	168097	15/09/2022
Any Fund set up under the provisions of ESI Act , 1948	416400	15/09/2022	416400	15/09/2022
Any Fund set up under the provisions of ESI Act , 1948	48038	15/10/2022	48038	11/10/2022
Any Fund set up under the provisions of ESI Act , 1948	15487	15/10/2022	15487	05/10/2022
Any Fund set up under the provisions of ESI Act , 1948	69252	15/10/2022	69252	05/10/2022
Any Fund set up under the provisions of ESI Act , 1948	6288	15/10/2022	6288	05/10/2022
Any Fund set up under the provisions of ESI Act , 1948	149355	15/10/2022	149355	11/10/2022
Any Fund set up under the provisions of ESI Act , 1948	418393	15/10/2022	418393	15/10/2022
Any Fund set up under the provisions of ESI Act , 1948	408065	15/11/2022	408065	15/11/2022
Any Fund set up under the provisions of ESI Act , 1948	49714	15/11/2022	49714	15/11/2022



Any Fund set up under the provisions of ESI Act , 1948	16983	15/11/2022	16983	15/11/2022
Any Fund set up under the provisions of ESI Act , 1948	75175	15/11/2022	75175	15/11/2022
Any Fund set up under the provisions of ESI Act , 1948	159790	15/11/2022	159790	15/11/2022
Any Fund set up under the provisions of ESI Act , 1948	6660	15/11/2022	6660	15/11/2022
Any Fund set up under the provisions of ESI Act , 1948	85190	15/12/2022	85190	12/12/2022
Any Fund set up under the provisions of ESI Act , 1948	16264	15/12/2022	16264	12/12/2022
Any Fund set up under the provisions of ESI Act , 1948	6123	15/12/2022	6123	15/12/2022
Any Fund set up under the provisions of ESI Act , 1948	394262	15/12/2022	394262	15/12/2022
Any Fund set up under the provisions of ESI Act , 1948	243	15/12/2022	243	19/01/2023
Any Fund set up under the provisions of ESI Act , 1948	294	15/12/2022	294	25/01/2023
Any Fund set up under the provisions of ESI Act , 1948	152239	15/12/2022	152239	12/12/2022
Any Fund set up under the provisions of ESI Act , 1948	47477	15/12/2022	47477	15/12/2022
Any Fund set up under the provisions of ESI Act , 1948	78974	15/01/2023	78974	15/01/2023
Any Fund set up under the provisions of ESI Act , 1948	382	15/01/2023	382	30/01/2023
Any Fund set up under the provisions of ESI Act , 1948	48123	15/01/2023	48123	13/01/2023
Any Fund set up under the provisions of ESI Act , 1948	15821	15/01/2023	15821	06/01/2023
Any Fund set up under the provisions of ESI Act , 1948	6385	15/01/2023	6385	15/01/2023
Any Fund set up under the provisions of ESI Act , 1948	158300	15/01/2023	158300	06/01/2023
Any Fund set up under the provisions of ESI Act , 1948	414406	15/01/2023	414406	13/01/2023
Any Fund set up under the provisions of ESI Act , 1948	68530	15/02/2023	68530	13/02/2023
Any Fund set up under the provisions of ESI Act , 1948	16620	15/02/2023	16620	14/02/2023
Any Fund set up under the provisions of ESI Act , 1948	7051	15/02/2023	7051	14/02/2023
Any Fund set up under the provisions of ESI Act , 1948	50421	15/02/2023	50421	14/02/2023
Any Fund set up under the provisions of ESI Act , 1948	422642	15/02/2023	422642	14/02/2023
Any Fund set up under the provisions of ESI Act , 1948	159859	15/02/2023	159859	06/02/2023
Any Fund set up under the provisions of ESI Act , 1948	4301	15/02/2023	4301	13/03/2023
Any Fund set up under the provisions of ESI Act , 1948	5845	15/03/2023	5845	11/03/2023
Any Fund set up under the provisions of ESI Act , 1948	16709	15/03/2023	16709	13/03/2023
Any Fund set up under the provisions of ESI Act , 1948	47047	15/03/2023	47047	11/03/2023
Any Fund set up under the provisions of ESI Act , 1948	86865	15/03/2023	86865	11/03/2023
Any Fund set up under the provisions of ESI Act , 1948	146994	15/03/2023	146994	11/03/2023



Any Fund set up under the provisions of ESI Act , 1948	397550	15/03/2023	397550	11/03/2023
Any Fund set up under the provisions of ESI Act , 1948	85393	15/04/2023	85393	15/04/2023
Any Fund set up under the provisions of ESI Act , 1948	5193	15/04/2023	5193	15/04/2023
Any Fund set up under the provisions of ESI Act , 1948	14316	15/04/2023	14316	08/04/2023
Any Fund set up under the provisions of ESI Act , 1948	52956	15/04/2023	52956	15/04/2023
Any Fund set up under the provisions of ESI Act , 1948	176899	15/04/2023	176899	15/04/2023
Any Fund set up under the provisions of ESI Act , 1948	408971	15/04/2023	408971	15/04/2023

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.

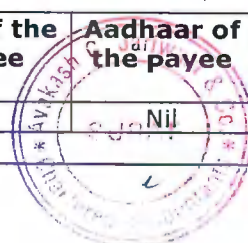
Capital expenditure	
<b>Particulars</b>	<b>Amount</b>
Nil	Nil
Personal expenditure	
<b>Particulars</b>	<b>Amount</b>
Donation	351860
Income-Tax	4293378
Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party	
<b>Particulars</b>	<b>Amount</b>
Nil	Nil
Expenditure incurred at clubs being entrance fees and subscriptions	
<b>Particulars</b>	<b>Amount</b>
Nil	Nil
Expenditure incurred at clubs being cost for club services and facilities used	
<b>Particulars</b>	<b>Amount</b>
Nil	Nil
Expenditure by way of penalty or fine for violation of any law for the time being force	
<b>Particulars</b>	<b>Amount</b>
Interest on GST	14600
GST late fees	660
ESIC Penalty	1713
PF late payment penalty	30546
Expenditure by way of any other penalty or fine not covered above	
<b>Particulars</b>	<b>Amount</b>
Nil	Nil
Expenditure incurred for any purpose which is an offence or which is prohibited by law	
<b>Particulars</b>	<b>Amount</b>
Nil	Nil

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:

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar of the payee	Address of the payee
Nil	Nil	Nil	Nil	Nil	Nil	Nil





(B) Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed under section 200(1)

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar of the payee	Address of the payee	Amount of tax deducted
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

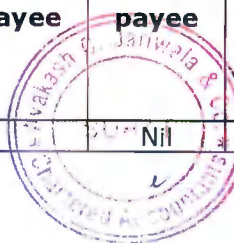
ii. as payment referred to in sub-clause (ia)

(A) Details of payment on which tax is not deducted:

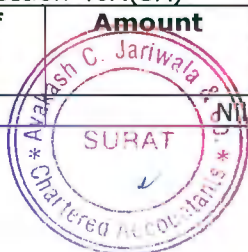
Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar of the payee	Address of the payee
30/06/2022	120000	Vehicle Rent Expenses	Ajay R Patil			Udhana, Udhana, SURAT - 394210, GUJARAT INDIA
30/09/2022	120000	Vehicle Rent Expenses	Ajay R Patil			Udhana, Udhana, SURAT - 394210, GUJARAT INDIA
31/12/2022	120000	Vehicle Rent Expenses	Ajay R Patil			Udhana, Udhana, SURAT - 394210, GUJARAT INDIA
31/03/2023	120000	Vehicle Rent Expenses	Ajay R Patil			Udhana, Udhana, SURAT - 394210, GUJARAT INDIA
30/06/2022	231318	Boat Hiring Charges	Dhruvakant R Pote			At Mandwa, Post Dhokwade, Tal Alibag, Jalgaon, Raigad - 425001, MAHARASHTRA INDIA
30/09/2022	226032	Boat Hiring Charges	Dhruvakant R Pote			At Mandwa, Post Dhokwade, Tal Alibag, Jalgaon, Raigad - 425001, MAHARASHTRA INDIA
31/12/2022	352237	Boat Hiring Charges	Dhruvakant R Pote			At Mandwa, Post Dhokwade, Tal Alibag, Jalgaon, Raigad - 425001, MAHARASHTRA INDIA
31/03/2023	298388	Boat Hiring Charges	Dhruvakant R Pote			At Mandwa, Post Dhokwade, Tal Alibag, Jalgaon, Raigad - 425001, MAHARASHTRA INDIA
30/06/2022	344000	Boat Hiring Charges	Rajashree D Koli			Koliwada, Urben, Raigad - 400704, MAHARASHTRA INDIA
30/09/2022	360000	Boat Hiring Charges	Rajashree D Koli			Koliwada, Urben, Raigad - 400704, MAHARASHTRA INDIA
31/12/2022	500000	Boat Hiring Charges	Rajashree D Koli			Koliwada, Urben, Raigad - 400704, MAHARASHTRA INDIA
31/03/2023	420000	Boat Hiring Charges	Rajashree D Koli			Koliwada, Urben, Raigad - 400704, MAHARASHTRA INDIA

(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

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar of the payee	Address of the payee	Amount of tax deducted	Amount out of (VI) deposited, if any
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

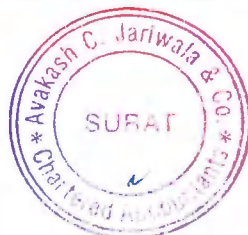


iii. as payment referred to in sub-clause (ib)								
(A) Details of payment on which levy is not deducted:								
Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar of the payee	Address of the payee		
Nil	Nil	Nil	Nil	Nil	Nil	Nil		
(B) Details of payment 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								
Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar of the payee	Address of the payee	Amount of levy deducted	Amount out of (VI) deposited, if any
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
iv. Fringe benefit tax under sub-clause (ic)						Nil		
v. Wealth tax under sub-clause (iia)						Nil		
vi. Royalty, license fee, service fee etc. under sub-clause (iib)						Nil		
vii. Salary payable outside India to a non resident without TDS etc. Under sub-clause (iii)								
Date of payment	Amount of payment	Name of the payee	PAN of the payee	Aadhaar of the payee	Address of the payee			
Nil	Nil	Nil	Nil	Nil	Nil	Nil		
viii. Payment to PF/other fund etc. under sub-clause (iv)						Nil		
ix. Tax paid by employer for perquisites under sub-clause (v)						Nil		
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								
Particulars	Section	Amount debited to P/L A/C	Amount admissible	Amount inadmissible	Remarks			
NA	NA	NA	NA	NA	NA			
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		
Date of payment	Nature of payment	Amount	Name of the payee	PAN of the payee	Aadhaar of the payee			
Nil	Nil	Nil	Nil	Nil	Nil			
NIL. However it is not possible for us to verify whether any payment in excess of Rs. 20,000/- made otherwise than crossed draft, as necessary evidence is not in possession of the assessee								
(B) On the basis of the examination of books of account and other relevant documents/evidence, whether the 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		
Date of payment	Nature of payment	Amount	Name of the payee	PAN of the payee	Aadhaar of the payee			
Nil	Nil	Nil	Nil	Nil	Nil			

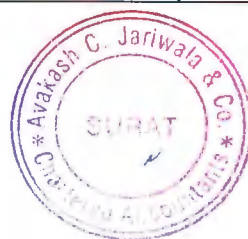




	NIL. However it is not possible for us to verify whether any payment in excess of Rs. 20,000/- made otherwise than crossed draft, as necessary evidence is not in possession of the assessee.					
e	provision for payment of gratuity not allowable under section 40A(7)			Nil		
f	any sum paid by the assessee as an employer not allowable under section 40A(9)			Nil		
g	Particulars of any liability of a contingent nature					
	<b>Nature of liability</b>			<b>Amount</b>		
	Nil			Nil		
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					
	<b>Particulars</b>			<b>Amount</b>		
	Nil			Nil		
i	amount inadmissible under the proviso to section 36(1)(iii)			Nil		
22	Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.			Nil		
23	Particulars of any payment made to persons specified under section 40A(2)(b).					
	<b>Name of related party</b>	<b>PAN</b>	<b>Aadhaar</b>	<b>Relation</b>	<b>Nature of Transaction</b>	<b>Payment Made (Amount)</b>
	Ajay R. Patil			Director	Consultancy Fees	900000
	Raghunath D. Patil			Director	Director Salary	900000
	Vijay R. Patil			Director	Director Salary	900000
	Mira Patil			Relative of Director	Salary	420000
	Shital Patil			Relative of Director	Salary	420000
	Vaishali Patil			Relative of Director	Salary	420000
	Ajay R. Patil			Director	Car Rent	480000
	Vijay R. Patil			Director	Room Rent	2875500
24	Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33AC or 33ABA.					
	<b>Section</b>		<b>Description</b>		<b>Amount</b>	
	Nil		Nil		Nil	
25	Any amounts of profits chargeable to tax under section 41 and computation thereof					
	<b>Name of party</b>	<b>Amount of income</b>	<b>Section</b>	<b>Description of transaction</b>	<b>Computation</b>	
	Nii		Nil Nil	Nil	Nil	
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					
	<b>Section</b>		<b>Nature of Liability</b>		<b>Amount</b>	
	Nil		Nil		Nil	
	(b) Not paid during the previous year;					
	<b>Section</b>		<b>Nature of Liability</b>		<b>Amount</b>	
	Nii		Nil		Nil	



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 139(1);		
	<b>Section</b>	<b>Nature of Liability</b>	<b>Amount</b>
	Sec 43B(b) -provident /superannuation/gratuity/other fund	PROVIDENT FUND PAID ON various dates	6240507
	Sec 43B(b) -provident /superannuation/gratuity/other fund	E.S.I. PAID ON various dates	698327
	Sec 43B(a) -tax , duty,cess,fee etc	GOODS AND SERVICES TAX (GST) PAID ON 16.04.22 (Maharashtra)	12969650
	Sec 43B(a) -tax , duty,cess,fee etc	GOODS AND SERVICES TAX (GST) inciuding RCM PAID ON 18/04/2022 (Gujarat)	1070370
	(b) Not paid on or before the aforesaid date.		
	<b>Section</b>	<b>Nature of Liability</b>	<b>Amount</b>
	Nil	Nil	Nil
	state whether sales tax,goods & services Tax, customs duty, excise duty or any other indirect tax,ievy,cess,impost etc.is passed through the profit and loss account		<b>Yes</b>
	<b>GST</b>		
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.	<b>No</b>
		<b>CENVAT / ITC</b>	<b>Amount</b>
		<b>Treatment in Profit &amp; Loss / Accounts</b>	
		Opening Balance	
		Credit Availed	
		Credit Utilized	
		Closing / outstanding Balance	
	In giving the above information expenditure/Income of any earlier year debited/credited to the Profit & Loss account of the previous year under the cash system of accounting followed by the assessee have not been considered.		
	In giving the above information, a view has taken that normal under/over accrual of items of expenditure where the bills have been received during theyear or libiity has crostalised. In case of disputed items been accepted during the year, represents Expenditure/Income of the year aithough such Expenditure/Income is related to earier years		
	b	Particulars of income or expenditure of prior period credited or debited to the profit and loss account.:-	
		<b>Type</b>	<b>Particular</b>
		<b>Amount</b>	<b>Prior period</b>
		Nil	Nil
		Nil	Nil
	In giving the above information expenditure/Income of any earlier year debited/credited to the Profit & Loss account of the previous year under the cash system of accounting followed by the assessee have not been considered.		
	In giving the above information, a view has taken that normal under/over accrual of items of expenditure where the bills have been received during theyear or libiity has crostalised. In case of disputed items been accepted during the year, represents Expenditure/Income of the year aithough such Expenditure/Income is related to earier years.		



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), if yes, please furnish the details of the same. **No**

Name of the person from which shares received	PAN of the person	Aadhar of the person	Name of the company from which shares received	CIN of the company	No. of shares received	Amount of consideration paid	Fair market value of shares
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

29 Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viib), if yes, please furnish the details of the same. **No**

Name of the person from which consideration received for issue of shares	PAN of the person	Aadhar of the person	No. of shares	Amount of consideration received	Fair market value of the shares
Nil	Nil	Nil	Nil	Nil	Nil

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, If yes, please furnish the following details: **No**

Nature of income	Amount
Nil	Nil

B 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, If yes, please furnish the following details: **No**

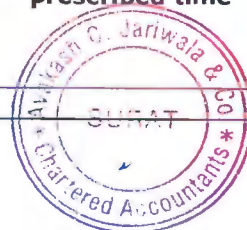
Nature of income	Amount
Nil	Nil

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**

Name of person from whom amount borrowed or repaid on hundi	PAN of the person	Aadhaar of the person	Address of the person	Amount borrowed	Date of borrowing	Amount due including interest	Amount repaid	Date of repayment
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

A Whether primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the previous year, If yes, please furnish the following details **No**

Under which clause of sub-section (1) of section 92CE primary adjustment is made?	Amount of primary adjustment	Whether the excess money available with the associated enterprise is required to be repatriated to India as per the provisions of sub-section (2) of section 92CE	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
Nil	Nil	Nil	Nil	Nil	Nil





B	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, If yes, please furnish the following details						No		
	Amount of expenditure by way of interest or of similar nature incurred	Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year	Amount (in Rs.) of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above	Details of interest expenditure brought forward as per sub-section (4) of section 94B		Details of interest expenditure carried forward as per sub-section (4) of section 94B			
				A.Y.	Amount	A.Y.	Amount		
	Nil	Nil	Nil	Nil	Nil	Nil	Nil		
C	Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year. (This Clause is applicable from 1st April, 2022)						No		
	Nature of the impermissible avoidance arrangement		Specify Others		Amount (in Rs.) of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement:				
	Nil		Nil		Nil				
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 :-								
	Name of the lender or depositor	Address of the lender or depositor	PAN of the lender or depositor	Aadhaar of the lender or depositor	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
	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	
	Loan or Deposit of Rs. 20,000/- or more has been accepted or repaid in cash during the year can not be ascertainable as the documentary evidence are not available.								
	b Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:-								
	Name of the person from whom specified sum is received	Address of the person from whom specified sum is received	PAN of the person from whom specified sum is received	Aadhaar of the person from whom specified sum is received	Amount of specified sum taken or accepted	Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account	In case the specified sum was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft		
	Nil	Nil	Nil		Nil	Nil	Nil		
	Loan or Deposit of Rs. 20,000/- or more has been accepted or repaid in cash during the year can not be ascertainable as the documentary evidence are not available								

(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

Name of the Payer	Address of the Payer	PAN of the Payer	Aadhaar of the Payer	Nature of transaction	Amount of receipt	Date Of receipt
Nil	Nil	Nil		Nil	Nil	Nil

(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 :-

Name of the Payer	Address of the Payer	PAN of the Payer	Aadhaar of the Payer	Amount of receipt
Nil	Nil	Nil		Nil

(c) Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to 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

Name of the Payee	Address of the Payee	PAN of the Payee	Aadhaar of the Payee	Nature of transaction	Amount of Payment	Date Of Payment
Nil	Nil	Nil		Nil	Nil	Nil

(d) Particulars of each payment in an amount exceeding the limit specified in section 269ST, in aggregate to 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

Name of the Payee	Address of the Payee	PAN of the Payee	Aadhaar of the Payee	Amount of Payment
Nil	Nil	Nil		Nil

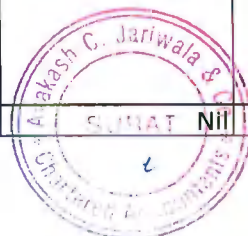
c Particulars of each repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T made during the previous year: —

Name of the payee	Address of the payee	PAN of the payee	Aadhaar of the payee	Amount of the 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 taken or accepted by an account payee cheque or an account payee bank draft
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

Loan or Deposit of Rs. 20,000/- or more has been accepted or repaid in cash during the year can not be ascertainable as the documentary evidence are not available.

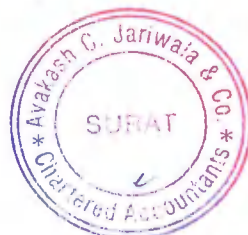
d Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year:—

Name of the payer	Address of the payer	PAN of the payer	Aadhaar of the payer	Amount 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
Nil	Nil	Nil	Nil	Nil

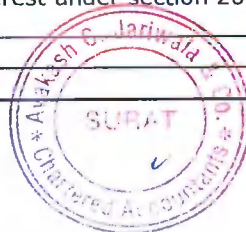




	Loan or Deposit of Rs. 20,000/- or more has been accepted or repaid in cash during the year can not be ascertainable as the documentary evidence are not available.									
e	Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year: —									
	<b>Name of the payer</b>	<b>Address of the payer</b>	<b>PAN of the payer</b>	<b>Aadhaar of the payer</b>	<b>Amount of loan or deposit or any specified advance received by a cheque or a hank draft which is not an account payee cheque or account payee bank draft during the previous year</b>					
	Nil	Nil	Nil	Nil	Nil					
	Loan or Deposit of Rs. 20,000/- or more has been accepted or repaid in cash during the year can not be ascertainable as the documentary evidence are not available.									
32	a	Details of brought forward loss or depreciation allowance, in the following manner, to extent available:-								
	<b>SN</b>	<b>A. Y.</b>	<b>Nature of loss / Depreciation allowance</b>	<b>Amount as returned</b>	<b>All losses / allowances not allowed under section 11SBAA / 115BAC / 115BAD</b>	<b>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)</b>	<b>Amount as assessed</b>	<b>Order U/S &amp; Date</b>	<b>Remarks</b>	
	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	
	b	Whether a change in shareholding 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.						<b>No</b>		
	c	Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year, If yes, please furnish the details of the same.						<b>No</b>		
	d	Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year.						<b>No</b>		
	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.						<b>No</b>		
33	Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA).						<b>Yes</b>			
	<b>Section under which deduction is claimed</b>	<b>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.</b>								
	80G									157000

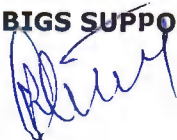


34	a	Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish:							Yes		
		<b>TAN</b>	<b>Section</b>	<b>Nature of payment</b>	<b>Total amount of payment or receipt of the nature specified in column (3)</b>	<b>Total amount on which tax was required to be deducted or collected out of (4)</b>	<b>Total amount on which tax was deducted or collected at specified rate out of (5)</b>	<b>Amount of tax deducted or collected out of (6)</b>	<b>Total amount on which tax was deducted or collected at less than specified rate out of (7)</b>	<b>Amount of tax deducted or collected on (8)</b>	<b>Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8)</b>
		1	2	3	4	5	6	7	8	9	10
		SRTB03899A	192	Salary	1800000	1800000	1800000	180000	0	0	0
		SRTB03899A	194C	Payments to contractors	576704	576704	576704	9876	0	0	0
		SRTB03899A	194-I	Rent	4778061	4778061	4778061	477801	0	0	0
		SRTB03899A	194J	Fees for professional or technical services	1247750	1247750	1247750	124775	0	0	0
	b	Whether the assessee is required to furnish the statement of tax deducted or tax collected, If yes, please furnish the details:							Yes		
		<b>TAN</b>	<b>Type of Form</b>	<b>Due date for furnishing</b>	<b>Date of furnishing, if furnished</b>	<b>Whether the statement of tax deducted or collected contains information about all transactions which are required to be reported</b>			<b>If not, please furnish list of details/transactions which are not reported</b>		
		SRTB03899A	Form 24Q	01/08/2022	23/07/2022	Yes					
		SRTB03899A	Form 26Q	01/08/2022	23/07/2022	Yes					
		SRTB03899A	Form 24Q	31/10/2022	08/10/2022	Yes					
		SRTB03899A	Form 26Q	30/11/2022	08/10/2022	Yes					
		SRTB03899A	Form 24Q	31/01/2023	06/01/2023	Yes					
		SRTB03899A	Form 26Q	31/01/2023	06/01/2023	Yes					
		SRTB03899A	Form 24Q	31/05/2023	15/04/2023	Yes					
		SRTB03899A	Form 26Q	31/05/2023	15/04/2023	Yes					
	c	Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish:							Yes		
									AS PER ANNEXURE 'II'		



41	Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income tax Act, 1961 and Wealth tax Act, 1957 alongwith details of relevant proceedings.					
	<b>Financial year to which demand/refund relates to</b>	<b>Name of other tax law</b>	<b>Type (Demand raised/Refund received)</b>	<b>Date of demand raised/refund received</b>	<b>Amount</b>	<b>Remarks</b>
	NA	NA	NA	NA		NA
42	Whether the assessee is required to furnish statement in Form No.61 or Form No. 61A or Form No. 61B, If yes, please furnish				No	
	<b>Income-tax Department Reporting Entity Identification Number</b>	<b>Type of Form</b>	<b>Due date for furnishing</b>	<b>Date of furnishing, if furnished</b>	<b>Whether the Form contains information about all details/ transactions which are required to be reported</b>	<b>If not, please furnish list of the details/transactions which are not reported</b>
	Nil	Nil	Nil	Nil	Nil	Nil
43	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: if yes, please furnish the following details:				No	
	<b>Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity</b>	<b>Name of parent entity</b>	<b>Name of alternate reporting entity (if applicable)</b>	<b>Date of furnishing of report</b>		
	Nil	Nil	Nil	Nil		
	If Not due , please enter expected date of furnishing the report					
44	Break-up of total expenditure of entities registered or not registered under the GST. (This Clause is applicable from 1st April,2022)					
	<b>Total amount of Expenditure incurred during the year</b>	<b>Expenditure in respect of entities registered under GST</b>				<b>Expenditure relating to entities not registered under GST</b>
		<b>Relating to goods or services exempt from GST</b>	<b>Relating to entities falling under composition scheme</b>	<b>Relating to other registered entities</b>	<b>Total payment to registered entities</b>	
	Nil	Nil	Nil	Nil	Nil	Nil

FOR BIGS SUPPORT SERVICE PRIVATE LTD

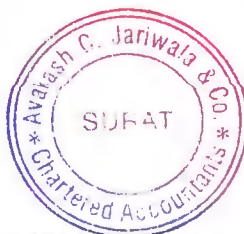


Raghunath D Patil  
(Director)



Vijay R Patil  
(Director)

For AVAKASH C JARIWALA AND CO  
Chartered Accountants




Avakash C Jariwala  
Proprietor  
M. No. : 105981  
FRN : 0118919W

Date : 21/09/2023  
Place : Surat

A/802, Sns Atria, Maharana Pratap Road, Opp  
Jolly Party Plot, University Road, Vesu, Surat-  
395007 Gujarat

## Annexure 'I'

## Disclosure as per ICDS.

SN	ICDS	Disclosure
1	ICDS I-Accounting Policies	Subject to our Notes on Accounts attached with the Report and Balance Sheet
2	ICDS IV-Revenue Recognition	Subject to our Notes on Accounts attached with the Report and Balance Sheet
3	ICDS V-Tangible Fixed Assets	Subject to our Notes on Accounts attached with the Report and Balance Sheet
4	ICDS IX Borrowing Costs	Subject to our Notes on Accounts attached with the Report and Balance Sheet
5	ICDS X-Provisions, Contingent Liabilities and Contingent Assets	Subject to our Notes on Accounts attached with the Report and Balance Sheet

## Annexure 'II'

Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish:

SN	Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount paid out of column (2)	Date of payment
1	SRTB03899A	756	0	
2	SRTB03899A	5	0	

