



## INDEPENDENT AUDITOR'S REPORT

To  
The Members  
KEP ENGINEERING SERVICES PRIVATE LIMITED  
Hyderabad.

### Opinion -

We have audited the standalone financial statements of **KEP ENGINEERING 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 cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act 2013 in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2023, and profit/loss, and its cash flows for the year ended on that date.

### Basis for Opinion -

We conducted our audit in accordance with the Standards on Auditing 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.



### **Key Audit Matters -**

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Reporting of key audit matters as per SA701: Reporting of key Audit Matters are not applicable to the company as this is a private limited company.

### **Information other than Financial Statements and Auditors Report thereon -**

The company's Board of Directors is responsible for the preparation of Other Information. The other information comprises the information included in the board's Report including Annexures to Board's Report, Business Responsibility Report but does not include the financial statements and our Audit 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 during the course of our 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.

### **Responsibilities of Management 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 standalone financial statements that give a true and fair view of the financial position, financial performance, and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies;





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

In preparing the financial statements, management 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 management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

### **Auditor's Responsibilities for the Audit of 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:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.



- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the 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.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

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"), as amended, issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the "Annexure A" a statement on the matters specified in paragraphs 3 and 4 of the Order.





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 purpose 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 Cash Flow statement dealt with by this Report are in agreement with the books of account
- d. In our opinion, the aforesaid financial statement complies 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 written representations received from the directors as on March 31<sup>st</sup> ,2023 taken on record by the Board of Directors, none of the directors is disqualified as on March 31<sup>st</sup>, 2023 from being appointed as a director in terms of section 164 (2) of the Act.
- f. The provisions of the section 143(3)(i) of Companies Act. 2013 with respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls, are not presently applicable to the company, hence not reported.
- 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.

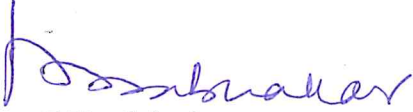


iii). There were no amounts which were required to be transferred to the Investor Education and protection Fund by the Company.

**For JEEDIGUNTA and Co**

Chartered Accountants

FRN: 001322S



**J Prabhakar**

(Proprietor)

M. No - 026006



Place: Hyderabad

Date: 25-09-2023.

**UDIN: 23026006BGWHIO3617**



## **“Annexure A” to the Independent Auditors’ Report**

Referred to in paragraph 1 under the heading ‘Report on Other Legal & Regulatory Requirement’ of our report of even date to the financial statements of the company for the year ended March 31, 2023:

- 1) (a) The company has maintained proper records showing full particulars, including quantitative details and situation of fixed assets;  
  
(b) The Fixed Assets have been physically verified by the management in a phased manner, designed to cover all the items, which in our opinion, is reasonable having regard to the size of the company and nature of its Business. Pursuant to the program, a portion of the fixed asset has been physically verified by the management during the year and no material discrepancies between the book’s records and the physical fixed assets have been noticed.  
  
(c) The title deeds of immovable properties are held in the name of the company.
- 2) (a) The Management has conducted the physical verification of inventory at reasonable intervals.  
  
(b) The discrepancies noticed on physical verification of the inventory as compared to books, Records which has been properly dealt with in the books of account were not material.
- 3) The Company has not granted any loans, secured or unsecured to companies, firms, limited Liability partnerships or other parties covered in the Register maintained under section 189 of the Act. Accordingly, the provisions of clause 3 (iii) (a) to (C) of the order are not applicable to the company and hence not commented upon.
- 4) In our opinion and according to the information and explanation given to us, the company has complied with the provisions of section 185 and 186 of the companies Act, 2013 In respect of loans, investments, guarantees, and security.
- 5) The company has not accepted any deposits from the public and hence the directives issued by the Reserve Bank of India and the provisions of sections 73 to 76 or any



other relevant provisions of the Act and the companies (Acceptance of Deposit) Rules, 2015 with regard to the deposits accepted from the public are not applicable.

- 6) As informed to us, the maintenance of cost Records has not been specified by the Central Government under sub-section (1) of section 148 of the Act, in respect of the activities carried on by the company.
- 7) (a) According to information and explanations given to us and on the basis of our examination of the books of account, and regards, the company has been generally regular in depositing undisputed statutory dues including provident Fund, Employees State insurance, Income-Tax, GST, sales tax, service tax, Duty of Customs, Duty of Excise, Value added tax, Cess and any other statutory dues with the appropriate authorities. According to the information and explanation given to us, no undisputed amounts payable in respect of the above were in arrears as at March 31, 2023, for a period of more than six months from the date on when they become payable.  
  
(b) According to the information and explanation given to us, there are no dues of income tax, Goods and Service Tax, sales tax, service tax, duty of customs, duty of Excise, value added tax outstanding on account of any dispute
- 8) In our opinion and according to the information and explanations given to us, the company has not defaulted in the repayment of dues to banks. The company has not taken any loan either from financial institutions or from the government and has not issued any debentures.
- 9) Based upon the audit procedures performed and the information and explanations given by the management, the company has not raised moneys by way of initial public offer or further public offer including debt instruments. The term loans raised by the company are applied for the purposes for which they are raised.
- 10) Based upon the audit procedures performed and the information and explanations given by the management, we report that no fraud by the company or on the company by its officers or employees has been noticed or reported during the year.
- 11) Based upon the audit procedures performed and the information and explanations given by the management, the 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) In our opinion, the company is not a Nidhi Company. Therefore, the provisions of clause 4 (xii) of the Order are not applicable to the company
- 13) In our opinion, all transactions with the related parties are in compliance with section 177 and 188 of companies Act, 2013 and the details have been disclosed in the financial statements as required by the applicable accounting standard.
- 14) Based upon the audit procedures performed and the information and explanations given by the management, the company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year under review. Accordingly, the provisions of clause 3 (xiv) of the Order are not applicable to the company and hence not commented upon.
- 15) Based upon the audit Procedures performed and the information and explanations given by the management, the company has not entered into any non-cash transactions with directors or persons connected to the company and hence not commented upon.
- 16) In our opinion, the company is not required to be registered under section 45 IA Of the Reserve Bank of India Act,1934 and accordingly, the Provisions of clause 3 (xvi) of the Order are not applicable to the Order are not applicable to the company and hence not commented upon.

**For Jeedigunta & Co.**

[Chartered Accountants]

FRN: 001322S

**J. Prabhakar**

[Proprietor]

M. No - 026006

Place: Hyderabad

Date: 25-09-2023.



**KEP ENGINEERING SERVICES PRIVATE LIMITED  
HYDERABAD**

**SIGNIFICANT ACCOUNT POLICIES & NOTES ON ACCOUNTS  
FOR THE YEAR ENDING 31-03-2023**

**Company Overview**

The company was incorporated in the year 2010 for manufacturing of Multi effect evaporators as its principal activity.

**1. Significant Accounting Policies -**

**i) Basis of preparation of Financial Statements**

The financial statements have been prepared and presented under the historical cost convention on the accrual basis of accounting in accordance with the Generally Accepted Accounting Principles in India and comply with the Accounting Standards notified under companies (Accounting Standard) Rules, 2014 as applicable and the relevant provisions of the Companies Act, 2013. All income and expenditure having material bearing on the financial statements are registered on accrual basis. The Accounting policies have been consistently applied by the company and are consistent with those used in the previous year except otherwise stated.

**ii) Use of estimates**

The preparation of the financial statements in conformity with Indian GAAP requires Management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent liabilities on the date of the financial statements and reported amounts of revenues and expenses for the year. Actual results could differ from these estimates. Any revision to accounting estimates is recognized prospectively in the current and future periods.

**iii) Revenue Recognition**

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and revenue can reliably measured. Revenue from sale of goods is recognized when the significant risks and rewards of ownership of the goods are transferred to customers and are accounted net of duties and taxes.

**iv) Property, Plant and Equipment and Depreciation**

Fixed assets are carried at cost of acquisition less accumulated depreciation. The cost of fixed assets comprises the purchase price, taxes, duties, freight and any other directly attributable costs of bringing the assets to their working condition for their intended use. Borrowing costs directly attributable to construction of those fixed assets which necessarily take a substantial period of time to get ready for their intended use are capitalized.





Depreciation is provided for in the Accounts on Straight Line Method based on useful life of the assets as prescribed in schedule-II to companies Act 2013.

**v) Borrowing costs**

Borrowing costs that are attributable to construction of a qualifying asset are capitalized as a part of the cost of that asset. The amount of borrowing costs eligible for capitalization are determined as the actual borrowing costs incurred on that borrowing during the period less any income on the temporary investment of those borrowings. Other borrowing costs are recognized as expenditure in the year in which they are incurred.

**vi) Inventories**

Inventories are valued at cost or net realizable value whichever is lower.

**vii) Investments**

Investments are valued at Cost. Provision for diminution in the value of Long-Term Investments is made only if, such a decline is other than temporary in the opinion of the Management.

**viii) Taxation**

Income tax expense comprises of current tax and deferred tax.

*Current tax -*

The current charge for the income taxes is calculated in accordance with the relevant tax regulations applicable to the Company.

*Deferred tax -*

Deferred tax charge or benefit reflects the tax effects of timing differences between accounting income and taxable income, which originate during the year but reverse in one or more subsequent periods. The deferred tax charge or benefit and the corresponding deferred tax liabilities or assets are recognized using the tax rates that have been enacted or substantially enacted by the balance sheet date. Deferred tax assets are recognized only to the extent there is reasonable certainty that the assets can be realized in future; however, where there is unabsorbed depreciation or carry forward of losses, deferred tax assets are recognized only if there is a virtual certainty of realization of such assets. Deferred tax assets are reviewed at each balance sheet date and written-down or written-up to reflect the amount that is reasonably / virtually certain to be realized.

The break-up of the deferred tax assets and liabilities as at the balance sheet date is arrived at after setting-off deferred tax assets and liabilities where the Company has a legally enforceable right and an intention to set-off assets against liabilities and where such assets and liabilities relate to taxes on income levied by the same governing taxation laws.



**ix) Employee Benefits**

**a) Short term**

Short term Employee Benefits are recognized as expense as per the Company's schemes based on cash basis.

**b) Post retirement**

Post Retirement Benefits comprise of Provident Fund and Gratuity which are accounted for as follows: The Company has made a provision for gratuity on an estimated basis as per internal actuarial valuation. PF and ESI have been provided for as per the extent laws.

**i) Provident Fund**

This is a defined contribution plan and contributions remitted to Provident Fund authorities in accordance with the relevant statute are charged to Profit and Loss Account as and when due. The Company has no further obligations for future provident fund benefits other than its monthly contributions.

**ii) Gratuity**

The liability for gratuity has been estimated by the company as per the internal actuarial valuation and in accordance with the provisions of The Payment of Gratuity Act, 1972.

**x) Earnings / (Loss) per share**

The basic earnings per share ('EPS') are computed by dividing the net profit / (loss) after tax for the year attributable to equity shareholders by the weighted average number of equity-shares outstanding during the year. There are no dilutive potential equity shares.

**xi) Provisions and contingent liabilities**

The Company recognizes a provision when there is a present obligation as a result of an obligating event that probably requires an outflow of resources and a reliable estimate can be made of the amount of the obligation. A disclosure for a contingent liability is made when there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources. Where there is a possible obligation or a present obligation that the likelihood of outflow of resources is remote, no provision or disclosure is made.

Provisions for onerous contracts i.e. contracts where the expected unavoidable costs of meeting the obligations under the contract exceed the economic benefits expected to be received under it, are recognized when it is





probable that an outflow of resources embodying economic benefits will be required to settle a present obligation as a result of an obligating event, based on a reliable estimate of such obligation.

**xii) Impairment of assets**

The Company assesses at each balance sheet date whether there is any indication that any assets forming part of its cash generating units may be impaired. If any such indication exists, the Company estimates the recoverable amount of the asset. If such recoverable amount of the asset or the recoverable amount of the cash generating unit to which the asset belongs to is less than its carrying amount, the carrying amount is reduced to its recoverable amount. The reduction is treated as an impairment loss and is recognized in the statement of profit and loss. If at the balance sheet date, there is an indication that a previously assessed impairment loss no longer exists, the recoverable amount is reassessed and the asset is reflected at the reassessed recoverable amount subject to a maximum of depreciated historical cost.

2. Purchases and sales are shown excluding taxes which are recoverable (GST).
3. The Company dues to Micro Small & Scale Industries are Amounting to Rs. 13,42,03,815/-

**4. Contingent Liabilities -**

There are no Contingent Liabilities as on the Balance Sheet Date.

**5. Deferred Tax -**

The company has during the year recorded a deferred tax Liability of Rs.10,01,320/- being the tax effect on timing difference between accounting income and taxable income. The Management of the company explained that it is confident of netting off deferred tax asset in coming years due to increased orders and increasing the financial performance.

**6. Related Party Transactions -**

a)

S. No.	Name of the Related Party	Nature of Relationship
1.	Malu Lalu Kamble	Key Managerial Person - Whole time Director
2.	Madhuri Jondhale	Former Director



b)

<b>Summary of Transactions</b>		
	<b>2022-2023</b>	<b>2021-2022</b>
<b>Managerial Remuneration</b>		
Malu Lalu Kamble	31,20,000	36,00,000
Madhuri Jondhale	3,84,000	2,50,000
<b>Amount Due to Directors as Other Current Liability</b>		
Malu Lalu Kamble (Remuneration Due)	4,59,140	15,00,000
Madhuri Jondhale (Remuneration Due)	48,000	NIL
<b>Rent Paid during the year</b>		
Malu Lalu Kamble	NIL	6,00,000
<b>Unsecured Loan from Directors During the Year</b>		
Malu Lalu Kamble	23,22,212	31,55,179

7. In the opinion of board of directors of the company the current assets, loans and advances are approximately of the value stated in the accounts, if realized in the ordinary course of business, unless otherwise stated. The provisions in excess of the amount reasonably necessary.
8. Previous Year figures are regrouped and reclassified where ever necessary to make the them comparable with those of Current Year.

As per our report of even date,

**For Jeedigunta & Co.**  
[Chartered Accountants]  
FRN - 001322S



**J. Prabhakar**  
[Proprietor]  
M. No - 026006

**Date - 25-09-2023**  
**Place - Hyderabad**



**For KEP Engineering Services Private Limited**  
For & on Behalf of the Board

For KEP ENGINEERING SERVICES PVT. LTD.

For KEP ENGINEERING SERVICES PVT. LTD.

  
Director

Madhuri  
Director

Director

**KEP ENGINEERING SERVICES PRIVATE LIMITED**  
149/A, KALLAKAL VILLAGE, TOOPRAN MANDAL, MEDCHAL - 502336  
CIN: U74140AP2010PTC070926  
**BALANCE SHEET AS AT 31.03.2023**

S. No.	Particulars	Note No.	31st March 2023	31st March 2022
			Amount Rs.(in '000)	Amount (in '000)
I	<b>ASSETS</b>			
	<b>(1) Non-Current Assets</b>			
	Property, Plant and Equipment			
	Tangible Assets	7	36,712	37,143
	Intangible Assets		32,448	12,448
	Differed Tax Asset			-
	<b>(2) Current Assets</b>			
	Inventories	8	1,17,071	1,02,822
	Deposits	9	7,121	8,655
	Sundry Debtors	10	1,72,460	1,35,550
	Cash & Cash Equivalents	11	3,960	547
	Short Term Loans & Advances	12	2,012	3,522
	Other Current Assets	12a	52,698	51,299
	<b>TOTAL</b>		<b>4,24,482</b>	<b>3,51,985</b>
II	<b>EQUITY AND LIABILITIES</b>			
	<b>(1) Shareholders' Funds</b>			
	Share Capital	2	45,737	100
	Reserves & Surplus	3	65,163	44,617
	<b>(2) Non Current Liabilities</b>			
	Long Term Borrowings	4	17,379	19,019
	Differed Tax Liability		1,001	595
	<b>(3) Current Liabilities</b>			
	a) Trade payables	5	1,34,204	1,09,843
	b) Short-term borrowings	5	72,270	41,256
	c) Other Current Liabilities	6	88,728	1,36,556
	<b>TOTAL</b>		<b>4,24,482</b>	<b>3,51,985</b>

The accompanying notes are an integral part of the Financial Statements.

As per our report of even date

For Jeedigunta & Co.  
[Chartered Accountants]

J Prabhakar  
(Proprietor)  
M.No. 026006  
FRN: 001322S

Date - 25-09-2023  
Place - Hyderabad

UDIN: 23026006BGWHIO3617



M/s. KEP Engineering Services Private Limited  
[For and on behalf of the Board of Directors]

For KEP ENGINEERING SERVICES PVT. LTD. KEP ENGINEERING SERVICES PVT.

Malu Lalu Kamble  
Director  
DIN: 03031434

Madhuri Malu Kamble  
Director  
DIN: 06483250

Director



**KEP ENGINEERING SERVICES PRIVATE LIMITED**

149/A, KALLAKAL VILLAGE, TOOPRAN MANDAL, MEDCHAL - 501401

CIN: U74140AP2010PTC070926

**Statement of Profit and Loss for the period ended 31-03-2023**

S. No.	Particulars	Note No.	31st March 2023	31st March 2022
			Amount Rs.(in '000)	Amount Rs.(in '000)
1	<b>INCOME :</b>			
	Revenue from Operations	13	5,56,188	2,69,624
	Other Income	14	3,930	15,194
	<b>TOTAL (1)</b>		<b>5,60,118</b>	<b>2,84,818</b>
2	<b>EXPENDITURE :</b>			
	Increase/(Decrease) in Stock	15(b)	(522)	(31,870)
	Material Consumed	15(a)	4,09,184	2,16,548
	Direct Expenses	16	35,096	8,693
	Indirect & Administrative Expenses	17,18,19	95,346	77,654
	Depreciation on Assets	7	2,618	2,548
	<b>TOTAL (2)</b>		<b>5,41,722</b>	<b>2,73,574</b>
3	<b>Profit/(Loss) Before Tax (1-2)</b>		<b>18,396</b>	<b>11,244</b>
	Less :Current Tax		3,810	2,923
	Less : Prior period Taxes		-	-
	Add: Deferred Tax Asset / (liability)		(407)	(470)
4	<b>Profit/(Loss) for the year</b>		<b>14,180</b>	<b>7,851</b>
5	<b>Earning per equity share -Basic</b>		<b>1.42</b>	<b>0.79</b>

*As per our report of even date*For Jeedigunta & Co.  
[Chartered Accountants]J Prabhakar  
(Proprietor)  
M.No. 026006  
FRN: 001322SDate - 25-09-2023  
Place - Hyderabad

UDIN: 23026006BGWHIO3617

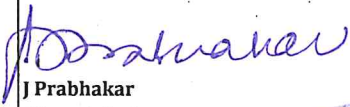

M/s. KEP Engineering Services Private Limited  
[For and on behalf of the Board of Directors]

For KEP ENGINEERING SERVICES PVT. LTD.

Malu Lalu Kamble  
Director  
DIN: 03031434

For KEP ENGINEERING SERVICES PVT. LTD.

Madhuri  
Madhuri Malu Kamble  
Director  
DIN: 06483250

KEP ENGINEERING SERVICES PRIVATE LIMITED	31-Mar-23	31-Mar-22
Cashflow statement for the year ended March 31, 2023	Rs.(in'000)	Rs.(in'000)
<b>Cash flow from operating activities</b>		
(Loss) / profit before tax	18,396	11,244
Add: Shortfall in payment of advance income tax		
Non-cash adjustment to reconcile profit before tax to net cash flows		
Depreciation and amortization	2,618	2,548
Interest/ Non-Operate Income	-	(284)
Loss/ (profit) on sale of fixed assets	-	-
Misc Expenditure To the extent written off	-	-
Finance Expenses	7,722	8,311
<b>Operating (loss) / profit before working capital changes</b>	<b>28,736</b>	<b>21,819</b>
<b>Movements in working capital :</b>		
Increase/ (Decrease) in other current liabilities	(23,468)	5,183
Decrease / (Increase) in trade receivables	(36,910)	43,175
Decrease / (Increase) in long-term loans and advances	-	-
Decrease / (Increase) in short-term loans and advances	1,509	(695)
Decrease / (Increase) in other current assets	(14,115)	(64,882)
Decrease / (Increase) in other non-current assets	-	-
Cash generated from / (used in) operations	<b>(44,247)</b>	<b>4,600</b>
Direct taxes paid (net of refunds)	(3,810)	(2,923)
<b>Net cash flow from/ (used in) operating activities (A)</b>	<b>(48,057)</b>	<b>1,676</b>
<b>Cash flows from Investing Activities</b>		
Purchase of fixed assets, including capital work in progress and capital advances	(22,186)	(10,411)
Proceeds from Sale of Fixed Assets	-	-
Preliminary Exp incurred during the year	-	-
Fixed Deposits reedemed/placed	-	-
Purchase of Current investments	-	-
Interest Received	-	284
<b>Net cash flow from/ (used in) investing activities (B)</b>	<b>(22,186)</b>	<b>(10,127)</b>
<b>Cash flows from Financing Activities</b>		
Proceeds from issuance of equity share capital (including share application	52,003	-
Long-term borrowings (Net)	(1,639)	(9,959)
Short-term borrowings (Net)	31,015	16,771
Finance Expenses	(7,722)	(8,311)
<b>Net cash flow from/ (used in) in financing activities (C)</b>	<b>73,657</b>	<b>-1,500</b>
<b>Net increase/(decrease) in cash and cash equivalents (A + B + C)</b>	<b>3,414</b>	<b>(9,950)</b>
Cash and cash equivalents at the beginning of the year	547	10,497
<b>Cash and cash equivalents at the end of the year</b>	<b>3,961</b>	<b>547</b>
<b>Components of cash and cash equivalents</b>		
Cash on hand	2,790	484
With banks		
- on current account	1,016	63
- on deposit account	154	-
Less - Balances in margin money deposits placed to avail loans, Bank Guarantees from banks, financial institutions and as cash collateral in connection with asset assignments / securitization transactions.	-	-
<b>Total cash and cash equivalents</b>	<b>3,960</b>	<b>547</b>
<i>The accompanying notes are an integral part of the financial statements</i>		
For Jeedigunta & Co. [Chartered Accountants]		For and on behalf of the Board of Directors
 J Prabhakar (Proprietor) M. No - 026006 FRN - 001322S		
		

**KEP ENGINEERING SERVICES PRIVATE LIMITED**

**1 Notes on Financial Statements for the year ended 31st March , 2023**

The previous year figures have been regrouped/ reclassified, wherever necessary to confirm to the current year presentation.

**2 Share Capital -**

Particulars	Amount Rs. (in '000)	Amount Rs. (in '000)
	As at 31st March 2023	As at 31st March 2022
<b>a. Authorised Share Capital :</b> 48,00,000 Equity shares of Rs.10 each	48,000	100
<b>b. Issued, Subscribed and Paid up :</b> 45,73,656, Equity shares of Rs.10 each fully paid	45,737	100
<b>Total</b>	<b>45,737</b>	<b>100</b>

**a) i. The details of Shareholders holding more than 5% (percent) shares in the Company: as on 31-03-2023**

Name of the Shareholder	As at 31st March 2023	
	No. of Shares	% held
Malu Lalu Kamble	64.63	70
Madhuri Jondhale	0	30
<b>Total</b>	<b>64.63</b>	<b>100.00</b>

**a) ii. The details of Shareholders holding more than 5% (percent) shares in the Company: as on 31-03-2022**

Name of the Shareholder	As at 31st March 2022	
	No. of Shares	% held
Malu Lalu Kamble	64.63	70
Madhuri Jondhale	0	30
<b>Total</b>	<b>64.63</b>	<b>100.00</b>

**b) The reconciliation of the number of shares outstanding is set out below :**

**Equity Shares**

S. No.	Particulars	As at 31st March 2023	As at 31st March 2022
		No. of Shares	No. of Shares
	Equity Shares outstanding at the beginning of the year	10,000	10,000
	Add: Issued during the year-Fresh Issue	45,63,656	
	Equity Shares outstanding at the end of the year.	<b>45,73,656</b>	<b>10,000</b>

**3 Reserves & Surplus**

Opening Balance	44,617	36,766
Add - Share Premium account	48,366	-
Add - Current Year Transfer	14,180	7,851
Less - Issue of Bonus Shares	42,000	-
<b>Total</b>	<b>65,163</b>	<b>44,617</b>





2 Share Capital -		Amount Rs. (in '000)	Amount Rs. (in '000)
Particulars		As at 31st March 2023	As at 31st March 2022
4	<b>Long Term Borrowings</b>		
i)	<b>Secured</b>		
	Term loan	7,333	11,333
ii)	<b>Un-Secured</b>		
	a) from Directors	-	3,155
	b) from Others		
	Axis Bank	-	-
	ICICI Bank	-	-
	IDFC Bank	-	-
	Bajaj Finance Ltd	1,734	1,960
	Fullerton	1,639	546
	Neogrowth	151	953
	HDFC Vehicle Loan - Altroz XM 1.2P	253	397
	HDFC Vehicle Loan - DCM	260	674
	Ashv Finance Ltd	3,000	-
	Clix Capital Services Private Limited	3,010	-
	<b>Total</b>	<b>17,379</b>	<b>19,019</b>

5	<b>Current Liabilities</b>		
a)	Trade payables		
	- Outstanding dues to micro enterprises and small enterprises	1,34,204	1,09,843
	- Outstanding dues to Creditors other than micro enterprises and small enterprises	-	-
		<b>1,34,204</b>	<b>1,09,843</b>
b)	Short-term borrowings(Secured Loan)- Cash Credit		
c)	LC outstanding		
	ICICI Bank - ILC	12,030	15,865
	ICICI Bank Ltd - CC	16,121	14,700
	Bajaj Finance Limited		
d)	Current Maturities		
	ICICI - Term Loan	4,000	4,000
	<b>Others</b>		
	Axis Bank	-	82
	ICICI	-	88
	IDFC	-	1,883
	Fulletron	2,299	1,540
	Neogrowth	763	2,587
	HDFC Vehicle Loan - Altroz XM 1.2P	144	132
	HDFC Vehicle Loan - DCM	414	376
	DIEU Industries Limited	3,000	
	Kanika	13,500	-
	Revat Laboratories Private Limited	10,000	-
	Sai Parantaries Pvt Ltd	10,000	-
	<b>Total</b>	<b>2,06,474</b>	<b>1,51,099</b>



2 Share Capital -		Amount Rs. (in '000)	Amount Rs. (in '000)
Particulars		As at 31st March 2023	As at 31st March 2022
<p><b>Terms and conditions of the above financial liabilities :</b>            Trade payables are non-interest bearing and are normally settled in 45 days  <b>Note forming part of accounts in relation to Micro, Small and Medium Enterprises</b>            Based on, and to the extent of information received from the suppliers with regard to their status under Micro, Small and Medium Enterprises Development Act, 2006 ( MSMED Act), on which the auditors have relied, the disclosure requirements of Schedule III to the Companies Act, 2013 with regard to the payments made/due to Micro, Small and Medium Enterprises are given below:</p>			
(a) the principal amount remaining unpaid to any supplier at the end of each accounting year		1,34,204	1,09,843
(b) the Interest due thereon remaining unpaid to any supplier at the end of each accounting year		-	-
(c) the amount of interest paid by the buyer in terms of Section 16 of Micro, Small and Medium Enterprises Development Act, 2006 (27 of 2006), along with the amount of the payment made to the supplier beyond the appointed day during each Accounting Year,		-	-
(d) the amount of interest due and payable for the period of delay in making payment (which has been paid but beyond the appointed day during the year) but without adding the interest specified under the Micro, Small and Medium Enterprises Development Act, 2006;		-	-
(e) the amount of interest accrued and remaining unpaid at the end of each accounting year; and		-	-
(f) the amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues above are actually paid to the small enterprise, for the purpose of disallowance of a deductible expenditure under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.		-	-

<b>6</b>	<b>Other Current Liabilities</b>		
	Salaries and Wages Payable	2,723	3,338
	TCS & TDS Payable	729	1,297
	ESI & PF Payable	321	826
	Director Remuneration Payable	507	1,635
	Provision for Income Tax	7,858	7,284
	Other Liabilities	213	410
	Provision for Gratuity	1,992	1,992
	Professional Tax Payable	14	12
	GST Payable	9,471	1,173
	Audit Fee Payable	90	90
	Advances received from customers	64,809	1,18,499
	<b>Total</b>	<b>88,728</b>	<b>1,36,556</b>

<b>7</b>	<b>Property, Plant and Equipment</b>		
	Gross Block	47,320	45,134
	Less: Depreciation	10,609	7,991
	<b>Net Block</b>	<b>36,712</b>	<b>37,143</b>



2 Share Capital -		Amount Rs. (in '000)	Amount Rs. (in '000)
Particulars		As at 31st March 2023	As at 31st March 2022
<b>8</b>	<b>Inventories</b>		
	Raw Material	12,968	7,024
	Work-in-progress	13,699	5,916
	Finished Goods	90,404	89,882
	<b>Total</b>	<b>1,17,071</b>	<b>1,02,822</b>
<b>9</b>	<b>Deposits</b>	7,121	8,655
	<b>Total</b>	<b>7,121</b>	<b>8,655</b>
<b>10</b>	<b>Trade Receivables</b>		
(a)	Unsecured, considered good	2,12,416	1,35,550
(b)	Unsecured, have significant increase in credit risk	-	-
(c)	Unsecured, credit impaired	-	-
		2,12,416	1,35,550
	Less: Written off	39,956	-
	<b>Total</b>	<b>1,72,460</b>	<b>1,35,550</b>
<b>11</b>	<b>Cash and Bank Balances</b>		
	Bank	1,016	63
	Cash in Hand	2,790	484
	FD with IDBI & KOTAK	154	-
	<b>Total</b>	<b>3,960</b>	<b>547</b>
<b>12</b>	<b>Short Term Loans &amp; Advances</b>	2,012	3,522
	<b>Total</b>	<b>2,012</b>	<b>3,522</b>
<b>12a</b>	<b>Other Current Assets</b>		
	Other Current Assets (Incl GST recoverables)	5,004	5,001
	TDS & TCS Receivables	4,404	2,390
	Advances paid to Creditors	23,338	23,446
	Work Contract in Progress	16,700	16,700
	Advance for Lease Payment	3,252	3,762
	<b>Total</b>	<b>52,698</b>	<b>51,299</b>
<b>13</b>	<b>Income From Operations</b>		
	Sales	5,56,188	2,61,000
	Sale of Services	-	8,625
	<b>Total</b>	<b>5,56,188</b>	<b>2,69,624</b>





2 Share Capital -		Amount Rs. (in '000)	Amount Rs. (in '000)
Particulars		As at 31st March 2023	As at 31st March 2022
<b>14</b>	<b>Other Income</b>		
	Creditors Written Off	2,597	13,030
	Interest on FD's	-	284
	Dividend	-	0
	Discount Received	17	-
	Rent On Plant & Machinery	-	1,539
	Export Duty Drawback	240	321
	Recovery of Written-off Debtors	85	-
	Foreign Fluctuation Gain	992	20
	<b>Total</b>	<b>3,930</b>	<b>15,194</b>
<b>15(a)</b>	<b>Material Consumed</b>		
	Opening Stock	12,940	20,041
	Add: Purchases & Consumables	4,22,911	2,09,447
		4,35,851	2,29,488
	Less: Closing Stock	26,667	12,940
	<b>Total</b>	<b>4,09,184</b>	<b>2,16,548</b>
<b>15(b)</b>	<b>Increase/ ( Decrease) in Stock</b>		
	Opening Stock	89,882	58,012
	Less: Closing Stock	90,404	89,882
	<b>Total</b>	<b>(522)</b>	<b>(31,870)</b>
<b>16</b>	<b>Direct Expenses</b>		
	Electricity Charges	1,292	1,534
	Carriage Inwards	4,302	3,173
	Hamali & Weighing Expenses	43	19
	Repairs & Maintenance charges (P&M etc)	493	532
	Petrol & Diesel	1,353	1,069
	Job Work Charges	25,978	16,355
	Labour Charges	-	291
	Other Manufacturing Costs	1,634	2,419
		<b>35,096</b>	<b>25,393</b>
	<b>Less - Expense towards Work Contract in Progress</b>	-	16,700
	<b>Total</b>	<b>35,096</b>	<b>8,693</b>



2 Share Capital -		Amount Rs. (in '000)	Amount Rs. (in '000)
Particulars		As at 31st March 2023	As at 31st March 2022
<b>17</b>	<b>Employee Benefit Expenses</b>		
	Salaries & Wages	25,435	15,695
	Staff Welfare	1,156	807
	ESI & PF Employer's Share including Admin Exp Etc.	2,459	2,010
	Gratuity	133	511
	Bonus	-	53
	Leave Encashment	22	33
	<b>Total</b>	<b>29,205</b>	<b>19,108</b>
<b>18</b>	<b>Finance Costs</b>		
	Interest Expenses	5,601	6,211
	Bank & Other Processing Charges	2,121	2,100
	<b>Total</b>	<b>7,722</b>	<b>8,311</b>
<b>19</b>	<b>Indirect Expenses</b>		
	Advertisement & Marketing	-	-
	Audit Fees - As Auditor	100	100
	Business Promotion Expenses	1,578	622
	Customs Duty	793	
	Directors Remuneration	4,000	5,650
	Interest on GST , TCS & TDS , PF	374	848
	Provision for Bad Debts	43,001	23,607
	LD clause	615	-
	Foreign Currency Fluction	-	-
	Prior Period Foreign Currency Fluction	-	166
	Printing & Stationery	288	133
	Professional Charges	3,973	1,380
	Rent, Rates & Taxes	2,504	2,735
	Security Services	696	-
	Telephone & Internet Charges	298	384
	Travelling & Conveyance Expenses	8,140	8,183
	Other Administrative and General Expenses	1,243	1,003
	Other Maintenance	795	323
	Prior Period CST Paid	-	31
	Freight & Transport	5,229	2,511
	Vehicle Maintenance	657	195
	Insurance	634	169
	Lease Payment	600	600
	Vehicle Hire Charges	2,902	1,596
		<b>78,419</b>	<b>50,235</b>
	Less: Expenses capitalized	<b>20,000</b>	-
	<b>Total</b>	<b>58,419</b>	<b>50,235</b>



## COMPUTATION OF DEPRECIATION UNDER COMPANIES ACT, 2013

Amount Rs. [in '000]

## KEP ENGINEERING SERVICES PRIVATE LIMITED

CIN: U74140AP2010PTC070926; Regd. Office: Sy. NO -167, Doolapally (V), feedimetta, Hyderabad -55

Fixed Assets Schedules forming part of the Balance Sheet as at 31.03.2023

S. No.	Dep. Rate	Description	Gross Block			Depreciation			Net Block		
			As at 01-04-2022 (3)	Additions during the (4)	Deletions During the (5)	As at 31-03-2023 (6)	Upto 31-03-2023 (7)	For the Year (8)	Upto 31-03-2023 (9)	As at 31-03-2023 (10)	As at 31-03-2022 (11)
1	15.83%	Computers	2,337	358	-	2,696	1,941	383	2,323	372	397
2	6.33%	Plant & Machinery	14,191	180	-	14,370	3,519	901	4,420	9,950	10,672
3	9.50%	Vehicles	5,402	-	-	5,402	1,309	513	1,822	3,579	4,093
4	9.50%	Furniture & Fittings	1,277	-	-	1,277	316	121	438	839	960
5	6.33%	Other Equipments	452	34	-	486	283	30	313	173	169
6	3.17%	Factory Shed	19,961	-	-	19,961	622	633	1,255	18,706	19,339
7	-	Capital Work in progress	1,514	-	1,514	-	-	-	-	-	-
8	1.58%	Office Building	-	3,129	-	3,129	-	37	37	3,092	1,514
<b>Total</b>			<b>45,136</b>	<b>3,701</b>	<b>1,514</b>	<b>47,320</b>	<b>7,991</b>	<b>2,618</b>	<b>10,609</b>	<b>36,712</b>	<b>37,144</b>





**COMPUTATION OF DEPRECIATION UNDER INCOME TAX ACT, 1961**

Amount Rs. [in '000]

**KEP ENGINEERING SERVICES PRIVATE LIMITED**

CIN: U74140AP2010PTC070926; Regd. Office: Sy. NO -167, Doolapally (V), Jeedimetta, Hyderabad -55

Block Number	Rate of Depreciation	Description	Opening WDV as on 01-04-2022	Additions		Total	Amount of Depreciation	Closing WDV as on 31-03-2023
				I Half	II Half			
<b>A</b>	<b>P&amp;M @15%</b>							
I	15%	Plant & Machinery	7,594	-	180	7,774	1,153	6,621
II	15%	Vehicles	3,598	-	-	3,598	540	3,058
III	15%	Air Conditioner & Others	139	-	-	139	21	118
IV	15%	Inverter	18	-	-	18	3	15
V	15%	Mobile Phone	12	34	-	46	7	39
		<b>TOTAL (A)</b>	<b>11,361</b>	<b>34</b>	<b>180</b>	<b>11,575</b>	<b>1,723</b>	<b>9,852</b>
<b>B</b>	<b>COMPUTERS @40%</b>							
VI	40%	Computers	455	-	358	814	254	560
		<b>TOTAL (B)</b>	<b>455</b>	<b>-</b>	<b>358</b>	<b>814</b>	<b>254</b>	<b>560</b>
<b>C</b>	<b>FURNITURE @ 10%</b>							
VII	10%	Furniture & Fittings	961	-	-	961	96	865
VIII	10%	Factory Shed	17,965	-	-	17,965	1,797	16,169
IX	10%	Office Building	-	3,129	-	3,129	313	2,816
		<b>TOTAL (C)</b>	<b>18,926</b>	<b>3,129</b>	<b>-</b>	<b>22,055</b>	<b>2,206</b>	<b>19,850</b>
		<b>TOTAL (A+B+C)</b>	<b>30,743</b>	<b>3,163</b>	<b>538</b>	<b>34,444</b>	<b>4,182</b>	<b>30,262</b>



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

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

## 1. We report that the statutory audit of

Name	KEP ENGINEERING SERVICES PRIVATE LIMITED
Address	149/A, Toopran Mandal, , Kallakal Village, Medak, , Velloor B.O , Kothur, MEDAK, 36-Telangana, 91-India, Pincode - 502336
PAN	AAECK4286B
Aadhaar Number of the assessee, if available	

was conducted by us JEEDIGUNTA AND CO, CHARTERED ACCOUNTANTS in pursuance of the provisions of the Companies Act, 2013,

and We annex hereto a copy of our audit report dated 30-Sep-2023 along with a copy each of

- the audited profit and loss account for the period beginning from 01-Apr-2022 to ending on 31-Mar-2023
- the audited balance sheet as at 31-Mar-2023 ; and
- documents declared by the said Act to be part of, or annexed to, the profit and loss account and balance sheet.

## 2. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.

## 3. In our opinion and to the best of our information and according to examination of books of account including other relevant documents and explanations given to us, the particulars given in the said Form No. 3CD are true and correct subject to the following observations/qualifications, if any.

Sl. No.	Qualification Type	Observations/Qualifications
1	Others	1. Balance of creditors & debtors are subject to confirmation. 2. Items of expenditure are not fully covered by external vouchers. 3. Closing Stock and Cash in hand as certified by the management.
2	Others	Clause 44 data is under compilation hence we are unable to report.

## Accountant Details

Name	PRABHAKAR JEEDIGUNTA
Membership Number	026006
FRN(Firm Registration Number)	001322S
Address	Legend - II, D No. 3-4-136 & 770, , Barkatpura, , Barkatpura S.O , Himayathnagar , HYDERABAD , 36-Telangana , 91-India , Pincode - 500027
Date of signing Tax Audit Report	30-Sep-2023
Place	183.83.237.181
Date	30-Sep-2023

This form has been digitally signed by PRABHAKAR JEEDIGUNTA having PAN ACZPJ4130H from IP Address 183.83.237.181 on 30/09/2023 10:09:01 PM Dsc SI.No and issuer ,C=IN,O=Pantagon Sign Securities Pvt. Ltd.,OU=Certifying Authority

UDIN :- 23026006BGWHIN3472





Acknowledgement Number:375296490300923

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

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

PART - A

1. Name of the Assessee	KEP ENGINEERING SERVICES PRIVATE LIMITED
2. Address of the Assessee	149/A, Toopran Mandal, , Kallakal Village, Medak, , Veloor B.O , Kothur , MEDAK , 36-Telangana , 91-India , Pincode - 502336
3. Permanent Account Number (PAN)	AAECK4286B
Aadhaar Number of the assessee, if available	
4. Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and services tax, customs duty, etc. if yes, please furnish the registration number or, GST number or any other identification number allotted for the same ?	Yes

Sl. No.	Type	Registration /Identification Number
1	Goods and Services Tax 36-Telangana	36AAECK4286B1ZN

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

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

Sl. No.	Relevant clause of section 44AB under which the audit has been conducted
1	Clause 44AB(a)- Proviso where aggregate cash receipts and cash payments of business exceeding specified limits

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

PART - B

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

Sl. No.	Name	Profit Sharing Ratio (%)
No records added		

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

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

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

Sl. No.	Sector	Sub Sector	Code
1	MANUFACTURING	Other manufacturing n.e.c.	04097

(b). If there is any change in the nature of business or profession, the particulars of such change ?

No





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

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

Sl. No.	Books prescribed
1	SALES AND PURCHASE REGISTERS, CASH BOOK, BANK BOOK, JOURNAL LEDGER, VOUCHERS,ETC.

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

Sl. No.	Books maintained	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1	SALES AND PURCHASE REGISTERS, CASH BOOK, BANK BOOK, JOURNAL LEDGER, VOUCHERS,ETC.	SURVEY NO.167, DOOLAPALLY VILLAGE	DOOLAPALLY INDUSTRIAL ROAD	JEEDIMETALA	500055	91-India	36-Telangana

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

Sl. No.	Books examined
1	SALES AND PURCHASE REGISTERS, CASH BOOK, BANK BOOK, JOURNAL LEDGER, VOUCHERS,ETC.

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

Sl. No.	Section	Amount
No records added		

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

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

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

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

(d). Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2) ? No

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

Sl. No.	ICDS	Increase in profit	Decrease in profit	Net effect
No records added				





Acknowledgement Number:375296490300923

No records added

(f). Disclosure as per ICDS:

Sl. No.	ICDS	Disclosure
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14.(a). Method of valuation of closing stock employed in the previous year Lower of Cost or Market Rate

(b). In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish: No

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

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

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

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

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

Sl. No.	Description	Amount
		No records added

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

Sl. No.	Description	Amount
		No records added

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

Sl. No.	Description	Amount
		No records added

(d). any other item of income;

Sl. No.	Description	Amount
		₹ 0

(e). Capital receipt, if any.

Sl. No.	Description	Amount
		No records added

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





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

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

Sl. No.	Method of Depreciation	Description of the Block of Assets/Class of Assets	Rate of Depreciation (%)	Opening WDV/Actual	Adjustment made to the written down value under section 115BAC/115B AD (for assessment year 2021-22 only)	Adjustment made to the written down value of Intangible asset due to excluding value of goodwill of a business or profession	Adjusted written down value(A)	Purchase Value	Total Value of Purchases (B)	Deductions (C)	Other Adjustments	Depreciation Allowable (D)	Written Down Value at the end of the year(A+B-C-D)
1	WDV	Building @ 10%	10	₹1,79,05,138	₹0	₹0	₹1,79,05,138	₹31,28,952	₹31,28,952	₹0	₹0	₹21,09,409	₹1,89,84,681
2	WDV	Plant and Machinery @ 15%	15	₹1,13,61,363	₹0	₹0	₹1,13,61,363	₹2,13,619	₹2,13,619	₹0	₹0	₹17,22,776	₹98,52,206
3	WDV	Furnitures & Fittings @ 10%	10	₹9,61,189	₹0	₹0	₹9,61,189	₹0	₹0	₹0	₹0	₹96,119	₹8,65,070
4	WDV	Plant and Machinery @ 40%	40	₹4,55,473	₹0	₹0	₹4,55,473	₹3,58,250	₹3,58,250	₹0	₹0	₹2,53,839	₹5,59,884

19. Amount admissible under section-

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

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

Sl. No.	Description	Amount
No records added		

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

Sl. No.	Nature of fund	Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities
1	Provident Fund	₹ 1,12,708	15-May-2022	₹ 2,34,808	23-Oct-2022
2	Provident Fund	₹ 1,12,708	16-May-2022	₹ 2,05,370	24-Oct-2022
3	Provident Fund	₹ 1,12,708	17-May-2022	₹ 2,13,258	25-Oct-2022
4	Provident Fund	₹ 1,12,708	18-May-2022	₹ 2,20,354	26-Oct-2022
5	Provident Fund	₹ 1,12,708	19-May-2022	₹ 2,18,944	27-Oct-2022





**Acknowledgement Number:375296490300923**

6	Provident Fund	₹ 1,12,708	20-May-2022	₹ 2,29,962	28-Oct-2022
7	Provident Fund	₹ 1,12,708	21-May-2022	₹ 2,43,784	29-Oct-2022
8	Provident Fund	₹ 1,12,708	22-May-2022	₹ 2,56,550	30-Oct-2022
9	Provident Fund	₹ 1,12,708	23-May-2022	₹ 2,54,316	31-Oct-2022
10	Provident Fund	₹ 1,12,708	24-May-2022	₹ 2,69,536	01-Nov-2022
11	Provident Fund	₹ 1,12,708	25-May-2022	₹ 3,10,584	02-Nov-2022
12	Provident Fund	₹ 1,12,708	26-May-2022	₹ 2,88,636	03-Nov-2022
13	Any fund setup under the provisions of ESI Act, 1948	₹ 1,12,708	27-May-2022	₹ 24,855	04-Nov-2022
14	Any fund setup under the provisions of ESI Act, 1948	₹ 1,12,708	28-May-2022	₹ 20,230	05-Nov-2022
15	Any fund setup under the provisions of ESI Act, 1948	₹ 1,12,708	29-May-2022	₹ 20,383	06-Nov-2022
16	Any fund setup under the provisions of ESI Act, 1948	₹ 1,12,708	30-May-2022	₹ 24,968	07-Nov-2022
17	Any fund setup under the provisions of ESI Act, 1948	₹ 1,12,708	31-May-2022	₹ 25,760	08-Nov-2022
18	Any fund setup under the provisions of ESI Act, 1948	₹ 1,12,708	01-Jun-2022	₹ 26,406	09-Nov-2022
19	Any fund setup under the provisions of ESI Act, 1948	₹ 1,12,708	02-Jun-2022	₹ 23,130	10-Nov-2022
20	Any fund setup under the provisions of ESI Act, 1948	₹ 1,12,708	03-Jun-2022	₹ 14,659	11-Nov-2022

please note: Post filing, the complete records will be available for download as a separate file in the download section.  
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21.(a). Please furnish the details of amounts debited to the profit and loss account, Being in the nature of capital, personal, advertisement expenditure etc.

Capital expenditure

Sl. No.	Particulars	Amount
No records added		

Personal expenditure

Sl. No.	Particulars	Amount
No records added		

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

Sl. No.	Particulars	Amount
No records added		

Expenditure incurred at clubs being entrance fees and subscriptions

Sl. No.	Particulars	Amount
No records added		

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





Sl. No.	Particulars	Amount
	No records added	

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

Sl. No.	Particulars	Amount
	No records added	

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

Sl. No.	Particulars	Amount
	No records added	

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

Sl. No.	Particulars	Amount
	No records added	

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

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

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

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

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

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

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

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

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

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

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

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

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

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee,if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
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Acknowledgement Number:375296490300923

No records added

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

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

iv. Fringe benefit tax under sub-clause (ic)

₹ 0

v. Wealth tax under sub-clause (iia)

₹ 0

vi. Royalty, license fee, service fee etc. under sub-clause (iib)

₹ 0

vii. Salary payable outside India/to a non resident without TDS etc. under sub-clause (iii)

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

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

₹ 0

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

₹ 0

(c). Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof;

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

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

A. On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details ?

Yes

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

B. On the basis of the examination of books of account and other relevant documents/evidence, whether payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A) ?

Yes

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

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

₹ 0

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

₹ 0

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

Sl. No.	Nature of Liability	Amount
No records added		

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





Sl. No.	Particulars	Amount
	No records added	

(i). Amount inadmissible under the proviso to section 36(1)(iii).	₹ 0
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22. Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.	₹ 0
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23. Particulars of any payments made to persons specified under section 40A(2)(b).
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Sl. No.	Name of Related Person	PAN of Related Person	Aadhaar Number of the related person, if available	Relation	Nature of Transaction	Payment Made
No records added						

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

Sl. No.	Section	Description	Amount
No records added			

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

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

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

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

a. paid during the previous year;
-----------------------------------

Sl. No.	Section	Nature of liability	Amount
			₹ 0

b. not paid during the previous year;
---------------------------------------

Sl. No.	Section	Nature of liability	Amount
			₹ 0

B. was incurred in the previous year and was
--

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

Sl. No.	Section	Nature of liability	Amount
			₹ 0

b. not paid on or before the aforesaid date.
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**Acknowledgement Number:375296490300923**

Sl. No.	Section	Nature of liability	Amount
			₹ 0
State whether sales tax, goods & services Tax, customs duty, excise duty or any other indirect tax, levy, cess, impost etc. is passed through the profit and loss account ?			No

27.a. Amount of Central Value Added Tax Credits/ Input Tax Credit(ITC) availed of or utilised during the previous year and its treatment in profit and loss account and treatment of outstanding Central Value Added Tax Credits/Input Tax Credit(ITC) in accounts. No

CENVAT /ITC	Amount	Treatment in Profit & Loss/Accounts
Opening Balance	₹ 0	
Credit Availed	₹ 0	
Credit Utilized	₹ 0	
Closing /Outstanding Balance	₹ 0	

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

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

28. Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(viiia) ? No

Please furnish the details of the same

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

29. Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2) (viiib) ? No

Please furnish the details of the same

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

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

b. Please furnish the following details:

Sl. No.	Nature of income	Amount
No records added		





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

b. Please furnish the following details:

Sl. No.	Nature of income	Amount
No records added		

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

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

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

b. Please furnish the following details:

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

B.a. Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B ? No

b. Please furnish the following details

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

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

b. Please furnish the following details

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

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

Sl. No.	Name of the lender or depositor	Address of the	Permanent Account Number (if	Aadhaar Number of the lender	Amount of loan or deposit	Whether the loan/deposit was squared	Maximum amount outstanding	Whether the loan or deposit was	In case the loan or deposit was
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Acknowledgement Number:375296490300923

	lender or depositor	available with the assessee) of the lender or depositor	or depositor, if available	taken or accepted	up during the previous year ?	in the account at any time during the previous year	taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account ?	taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.
1	Ashv Finance Limited	Mumbai	AAACJ5946P	₹30,00,000	No	₹30,00,000	Yes-NEFT	
2	Bajaj Finance Limited	Mumbai	AABCB1518L	₹40,218	No	₹19,59,782	Yes-NEFT	
3	Clix Capital Services Private Limited	Mumbai	AAACC0642F	₹30,09,558	No	₹30,09,558	Yes-NEFT	
4	Fullerton India Credit Company Limited	Mumbai	AAACD1707C	₹40,00,000	No	₹39,43,711	Yes-NEFT	
5	Revat Laboratories Pvt Ltd	Hyderabad	AABCM3915C	₹1,00,00,000	No	₹1,00,00,000	Yes-RTGS	
6	Sai Parenterals Pvt Ltd	Hyderabad	AAFCS3053H	₹1,00,00,000	No	₹1,00,00,000	Yes-Net banking	
7	DIEU Industries Limited	Hyderabad	AAACZ2333G	₹55,00,000	No	₹55,00,000	Yes-RTGS	
8	Kanika	Hyderabad	ATAPV4438J	₹1,35,00,000	No	₹1,35,00,000	Yes-RTGS	

b.Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:-

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

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

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

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





**Acknowledgement Number:375296490300923**

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

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

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

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

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

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

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

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

Sl. No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Amount of repayment	Maximum amount outstanding in the account at any time during the previous year	Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account ?	In case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee cheque or an account payee bank draft.
1	Bajaj Finance Limited	Mumbai	AACB1518L		₹2,24,261	₹19,59,782	Yes-Electronic clearing system	
2	Fullerton India Credit Company Limited	Mumbai	AAACD1707C		₹22,69,209	₹39,43,711	Yes-Electronic clearing system	
3	IDFC First Bank Limited	Mumbai	AADC16523Q		₹18,82,968	₹16,58,363	Yes-Electronic clearing system	
4	NeoGrowth Credit Pvt Ltd	Mumbai	AACB0266D		₹25,80,062	₹33,50,015	Yes-Electronic clearing system	
5	DIEU Industries Limited	Hyderabad	AAACZ2333G		₹25,00,000	₹55,00,000	Yes-RTGS	

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

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





**Acknowledgement Number:375296490300923**

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

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

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

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

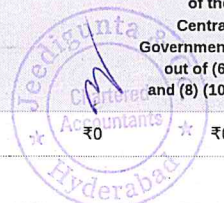
Sl. No.	Assessment Year	Nature of loss/allowance	Amount as returned (if the assessed depreciation is less and no appeal pending then take assessed)	All losses/allowances not allowed under section 115BAA / 115BAC / 115BAD	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAC/115BAD (To be filled in for assessment year 2021-22 only)	Amount as assessed (give reference to relevant order)		Remarks
						Amount	Order U/s & Date	
No records added								
b. Whether a change in share holding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79 ?								No
c. Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year ?								No
If yes, please furnish the details of the same.								₹ 0
d. Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year ?								No
If yes, please furnish the details of the same.								₹ 0
e. In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73.								No
If yes, please furnish the details of the same.								₹ 0

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

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

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

Sl. No.	(1)Tax deduction and collection Account Number (TAN)	(2)Section	(3)Nature of payment	(4)Total amount of payment or receipt of the nature specified in column (3)	(5)Total amount on which tax was required to be deducted or collected out of (4)	(6)Total amount on which tax was deducted or collected at specified rate out of (5)	(7)Amount of tax deducted or collected out of (6)	(8)Total amount on which tax was deducted or collected at less than specified rate out of (7)	(9)Amount of tax deducted or collected on (8)	(10)Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8) (10)
1	HYDK06300A	192	Salary	₹94,34,800	₹39,00,000	₹39,00,000	₹4,80,000	₹0	₹0	₹0





**Acknowledgement Number:375296490300923**

2	HYDK06300A	194A	Interest other than Interest on securities	₹59,83,093	₹30,90,668	₹30,90,668	₹3,68,652	₹0	₹0	₹0
3	HYDK06300A	194C	Payments to contractors	₹3,28,72,846	₹3,28,72,846	₹3,28,72,846	₹3,98,027	₹0	₹0	₹0
4	HYDK06300A	194-I	Rent	₹29,74,717	₹26,58,680	₹26,58,680	₹2,65,868	₹0	₹0	₹0
5	HYDK06300A	194J	Fees for professional or technical services	₹40,73,302	₹34,70,614	₹34,70,614	₹3,48,061	₹0	₹0	₹0
6	HYDK06300A	194Q	Payment of certain sum for purchase of goods	₹41,96,33,152	₹20,06,74,241	₹20,06,74,241	₹2,00,676	₹0	₹0	₹0
7	HYDK06300A	206C	Profits and gains from the business of trading in alcoholic liquor, forest produce, scrap, etc	₹5,69,940	₹5,69,940	₹5,69,940	₹5,700	₹0	₹0	₹0

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

Yes

Please furnish the details:

Sl. No.	Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all details/transactions which are required to be reported	Please furnish list of details/transactions which are not reported.
1	HYDK06300A	27EQ	31-Oct-2022	31-Oct-2022	Yes	
2	HYDK06300A	27EQ	31-May-2023	31-May-2023	Yes	
3	HYDK06300A	26Q	31-May-2023	31-May-2023	Yes	
4	HYDK06300A	24Q	31-Jul-2022	16-Oct-2022	Yes	
5	HYDK06300A	27EQ	31-Jul-2022	16-Oct-2022	Yes	
6	HYDK06300A	24Q	31-Oct-2022	31-Oct-2022	Yes	
7	HYDK06300A	26Q	31-Oct-2022	31-Oct-2022	Yes	

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

No

Please furnish:

Sl. No.	Tax deduction and collection Account Number (TAN)(1)	Amount of interest under section 201(1A)/206C(7) is payable(2)	Amount paid out of column (2) along with date of payment.(3)
		Amount	Date of payment
No records added			





**Acknowledgement Number:375296490300923**

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

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

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

A. Raw materials:

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

B. Finished products :

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

C. By-products

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

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

No

Please furnish the following details:-

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

37. Whether any cost audit was carried out ?

Not Applicable

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

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

Not Applicable

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

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

Not Applicable

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

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





Sl. No.	Particulars	Previous Year	%	Preceding previous Year	%
(a)	Total turnover of the assessee	556188175		269624174	
(b)	Gross profit / Turnover	151455966	556188175	42852426	269624174 15.89
(c)	Net profit / Turnover	14178271	556188175	7850662	269624174 2.91
(d)	Stock-in-Trade / Turnover	116359975	556188175	102822278	269624174 38.14
(e)	Material consumed / Finished goods produced				0.00 0.00

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

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

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

b. Please furnish

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

43.a. Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286 ? No

b. Please furnish the following details:

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

Name of parent entity

Name of alternate reporting entity (if applicable)

Date of furnishing of report

c. Please enter expected date of furnishing the report

44. Break-up of total expenditure of entities registered or not registered under the GST.

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

Accountant Details

Accountant Details





Acknowledgement Number:375296490300923

*Prabhakar*

Name	PRABHAKAR JEEDIGUNTA
Membership Number	026006
FRN(Firm Registration Number)	001322S
Address	Legend - II, D No. 3-4-136 & 770, , Barkatpura, , Barkatpura S.O , Himayathnagar , HYDERABAD , 36-Telangana , 91-India , Pincode - 500027
Place	183.83.237.181
Date	30-Sep-2023

Additions Details (From Point No.18)

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value(1)	Adjustments on Account of			Total Value of Purchases(B) (1+2+3+4)
					CENVAT(2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Building @ 10%	1	18-Aug-2022	18-Aug-2022	₹ 31,28,952	₹ 0	₹ 0	₹ 0	₹ 31,28,952
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value(1)	CENVAT(2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	Total Value of Purchases(B) (1+2+3+4)
Plant and Machinery @ 15%	1	31-Aug-2022	31-Aug-2022	₹ 33,999	₹ 0	₹ 0	₹ 0	₹ 33,999
	2	31-Dec-2022	31-Dec-2022	₹ 1,79,620	₹ 0	₹ 0	₹ 0	₹ 1,79,620
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value(1)	CENVAT(2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	Total Value of Purchases(B) (1+2+3+4)
Furnitures & Fittings @ 10%	No records added							
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value(1)	CENVAT(2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	Total Value of Purchases(B) (1+2+3+4)
Plant and Machinery @ 40%	1	30-Nov-2022	30-Nov-2022	₹ 1,06,200	₹ 0	₹ 0	₹ 0	₹ 1,06,200
	2	31-Jan-2023	31-Jan-2023	₹ 36,000	₹ 0	₹ 0	₹ 0	₹ 36,000
	3	06-Feb-2023	06-Feb-2023	₹ 2,00,500	₹ 0	₹ 0	₹ 0	₹ 2,00,500
	4	24-Feb-2023	24-Feb-2023	₹ 15,550	₹ 0	₹ 0	₹ 0	₹ 15,550

Deductions Details (From Point No.18)

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days





Acknowledgement Number:375296490300923

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

This form has been digitally signed by PRABHAKAR JEEDIGUNTA having PAN ACZPJ4130H from IP Address 183.83.237.181 on 30/09/2023 10:09:01 PM Dsc Sl.No and issuer ,C=IN,O=Pantagon Sign Securities Pvt. Ltd.,OU=Certifying Authority

