

SUNINFRA ENERGIES PRIVATE LIMITED  
TAX AUDIT REPORT AY 2023-2024



**M/s. GOPAL L. MUNDADA & CO.**

**CHARTERED ACCOUNTANT**

92, Shaniwar Ward,

Chindhade Lane, Malegaon – 423 203.

# FORM NO. 3CA

[See rule 6G(1)(a)]

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

1. We report that the statutory audit of **M/s. Suninfra Energies Private Limited**, Aastha, Plot No 23, Sarve No. 303/A, 60Ft Road, Satana Nka, Sangmeshwar Malegaon S.O, Malegaon, NASHIK, Maharashtra, 423203, India, PAN: AAWCS9843C was conducted by us in pursuance of the provisions of the Companies Act, 2013, and We annex hereto a copy of our audit report dated 03-Sep-2023 along with a copy of each of :-
  - (a) the audited Profit and loss account for the period beginning from 01-Apr-2022 to ending on 31-Mar-2023.
  - (b) the audited balance sheet as at 31-Mar-2023; and
  - (c) documents declared by the said Act to be part of, or annexed to, the profit & 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:
  - 1 *Creditors under Micro, Small and Medium Enterprises Development Act, 2006 are not ascertainable*
  - 2 *It is not possible for me/us to verify whether the payments exceeding Rs.10,000 (Rs.35,000 in case of plying, hiring or leasing goods carriages) have been made otherwise than by account payee cheque, bank draft, ECS or electronic modes prescribed in Rule 6ABBA, as the necessary evidence is not in the possession of the assessee.*



For Gopal L. Mundada & Co.

*Gopal L. Mundada*  
(Signature and stamp/seal of the signatory)

Place: **Malegaon**  
Date: **03-Sep-2023**

Name of the signatory:

**GOPAL LAXMIKANT MUNDADA**

Proprietor, M. No. 158573

Firm reg. No. 144077W

Full Address:

92, Shaniwar Ward, Chindhade Galli,  
Malegaon, Malegaon City S.O, Malegaon,  
NASHIK, Maharashtra, 423203, India

# FORM NO. 3CD

[See rule 6G(2)]

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

## PART - A

<b>1</b>	Name of the assessee	: <b>M/s. Suninfra Energies Private Limited</b>
<b>2</b>	Address	: <b>Aastha, Plot No 23, Sarve No. 303/A, 60Ft Road, Satana Nka, Sangmeshwar Malegaon S.O, Malegaon, NASHIK, Maharashtra, 423203, India</b>
<b>3</b>	Permanent Account Number or Aadhaar Number	: <b>PAN: AAWCS9843C</b>
<b>4</b>	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and services tax, customs duty, etc. if yes, please furnish the registration number or GST number or any other identification number allotted for the same	: <b>Yes, GST Act, Maharashtra - 27 AAWCS9843C 1ZP</b>
<b>5</b>	Status	: <b>DOMESTIC COMPANY</b>
<b>6</b>	Previous year	: <b>01-Apr-2022 to 31-Mar-2023</b>
<b>7</b>	Assessment year	: <b>2023-24</b>
<b>8</b>	Indicate the relevant clause of section 44AB under which the audit has been conducted	: <b>44AB Third proviso</b>
<b>8a</b>	Whether the assessee has opted for taxation under section 115BA/115BAA/115BAB/115BAC/ 115BAD?	: <b>Yes - 115BAA</b>

## PART - B

<b>9</b>	<p>(a) If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios.</p> <p>In case of AOP, whether shares of members are indeterminate or unknown?</p>	Not Applicable
	<p>(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.</p>	Not Applicable
<b>10</b>	<p>(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).</p> <p>(b) If there is any change in the nature of business or profession, the particulars of such change.</p>	As per sch.10
<b>11</b>	<p>(a) Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed.</p> <p>List of books of account maintained and the address at which the books of accounts are kept.</p> <p>(In case books of account are maintained in a computer system, mention (b) 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.)</p> <p>(c) List of books of account and nature of relevant documents examined.</p>	<p>Yes, As per sch.11a</p> <p>As per sch.11b</p> <p>As per sch.11c</p>
<b>12</b>	Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant sections (44AD, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section.)	No
<b>13</b>	<p>(a) Method of accounting employed in the previous year.</p> <p>(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.</p>	<p>Mercantile system</p> <p>No</p>



	(c) If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.	Not Applicable		
	Serial number	Particulars	Increase in profit (Rs.)	Decrease in profit (Rs.)
	(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	Not Applicable		
		Increase in profit (Rs.)	Decrease in profit (Rs.)	Net Effect (Rs.)
	ICDS I - Accounting Policies ICDS II - Valuation of Inventories ICDS III - Construction Contracts ICDS IV - Revenue Recognition ICDS V - Tangible Fixed Assets ICDS VI - Changes in Foreign Exchange Rates ICDS VII - Governments Grants ICDS VIII - Securities ICDS IX - Borrowing Costs ICDS X - Provisions, Contingent Liabilities and Contingent Assets			
	(f) Disclosure as per ICDS: ICDS I - Accounting Policies ICDS II - Valuation of Inventories ICDS III - Construction Contracts ICDS IV - Revenue Recognition ICDS V - Tangible Fixed Assets ICDS VII - Governments Grants ICDS IX - Borrowing Costs ICDS X - Provisions, Contingent Liabilities and Contingent Assets	As per sch.13f		
14	(a) Method of valuation of closing stock employed in the previous year.	Lower of Cost/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		
	Serial number	Particulars	Increase in profit (Rs.)	Decrease in profit (Rs.)
15	Give the following particulars of the capital asset converted into stock-in-trade: - (a) Description of capital asset; (b) Date of acquisition; (c) Cost of acquisition; (d) Amount at which the asset is converted into stock-in-trade.	NIL		
16	Amounts not credited to the profit and loss account, being,-			
	(a) the items falling within the scope of section 28;	NIL		
	(b) the pro forma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned;	NIL		
	(c) escalation claims accepted during the previous year;	NIL		
	(d) any other item of income;	NIL		
	(e) capital receipt, if any.	NIL		
17	Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish	NIL		
	Details of property	Consideration received or accrued	Value adopted or assessed or assessable	



18	<p>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 :-</p> <p>(a) Description of asset/block of assets.  (b) Rate of depreciation.  (c) Actual cost or written down value, as the case may be.  Additions/deductions during the year with dates; in the case of any  (d) addition of an asset, date put to use; including adjustments on account of—  Central Value Added Tax credits claimed and allowed under the Central  (i) Excise Rules,1944, in respect of assets acquired on or after 1st March, 1994,  (ii) change in rate of exchange of currency, and  (iii) subsidy or grant or reimbursement, by whatever name called.  (e) Depreciation allowable.  (f) Written down value at the end of the year.</p>	As per sch.18												
19	<p>Amounts admissible under sections-  a) 32AD, (b) 33AB, (c) 33ABA, (d) 35(1)(i), (e) 35(1)(ii), (f) 35(1)(iia), (g) 35(1)(iii), (h) 35(1)(iv), (i) 35(2AA), (j) 35(2AB), (k) 35ABA, (l) 35ABB, (m)35AD, (n)35CCA, (o)35CCC, (p) 35CCD, (q) 35D, (r) 35DD, (s)35DDA, (t)35E:</p> <p>Amount debited to profit and loss account</p> <p>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.</p>	NIL												
20	<p>(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)]</p>	NIL												
	<p>(b) Details of contributions received from employees for various funds as referred to in section 36(1)(va):</p> <table border="1" data-bbox="142 1102 1193 1354"> <thead> <tr> <th data-bbox="142 1102 267 1354">Serial number</th> <th data-bbox="267 1102 397 1354">Nature of fund</th> <th data-bbox="397 1102 576 1354">Sum received from employees</th> <th data-bbox="576 1102 820 1354">Due date for payment</th> <th data-bbox="820 1102 876 1354">The actual Amount paid</th> <th data-bbox="876 1102 1193 1354">The actual date of payment to the concerned authorities</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table>	Serial number	Nature of fund	Sum received from employees	Due date for payment	The actual Amount paid	The actual date of payment to the concerned authorities							As per sch.20b
Serial number	Nature of fund	Sum received from employees	Due date for payment	The actual Amount paid	The actual date of payment to the concerned authorities									
21	<p>(a) Please furnish the details of amounts debited to the profit and loss account, being in the nature of -  Capital expenditure  Personal expenditure  Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like, published by a political party  Expenditure incurred at clubs being entrance fees and subscriptions  Expenditure incurred at clubs being cost for club services and facilities used  Expenditure by way of penalty or fine for violation of any law for the time being force  Expenditure by way of any other penalty or fine not covered above  Expenditure incurred for any purpose which is an offence or which is prohibited by law</p>	NIL												
	<p>(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:  (I) date of payment  (II) amount of payment  (III) nature of payment</p>	NIL												



	(IV) name and address of the payee	
(B)	<p>Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed under section 200(1)</p> <p>(I) date of payment (II) amount of payment (III) nature of payment (IV) name and address of the payee (V) amount of tax deducted</p>	NIL
(ii)	<p>as payment referred to in sub-clause (ia)</p> <p>(A) Details of payment on which tax is not deducted:</p> <p>(I) date of payment (II) amount of payment (III) nature of payment (IV) name and address of the payee</p>	NIL
(B)	<p>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.</p> <p>(I) date of payment (II) amount of payment (III) nature of payment (IV) name and address of the payee (V) amount of tax deducted (VI) amount out of (V) deposited, if any</p>	NIL
(iii)	<p>as payment referred to in sub-clause (ib)</p> <p>Details of payment on which levy is not deducted:</p> <p>(A) (I) date of payment (II) amount of payment (III) nature of payment (IV) name and address of the payee</p>	NIL
(B)	<p>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.</p> <p>(I) date of payment (II) amount of payment (III) nature of payment (IV) name and address of the payer (V) amount of levy deducted (VI) amount out of (V) deposited, if any</p>	NIL
(iv)	under sub-clause (ic) [Wherever applicable]	NIL
(v)	under sub-clause (iia)	NIL
(vi)	under sub-clause (iib)	NIL
(vii)	<p>under sub-clause (iii)</p> <p>(A) date of payment (B) amount of payment (C) name and address of the payee</p>	NIL
(viii)	under sub-clause (iv)	NIL
(ix)	under sub-clause (v)	NIL
(c)	Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof;	Not Applicable
(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
	Serial number	Date of payment	Nature of payment	Amount	Name and Permanent Account Number or Aadhaar Number of the payee, if available
(B)	On the basis of the examination of books of account and other relevant documents/evidence, whether the payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A);				Yes
	Serial number	Date of payment	Nature of payment	Amount	Name and Permanent Account Number or Aadhaar Number of the payee, if available
(e)	provision for payment of gratuity not allowable under section 40A(7);				NIL
(f)	any sum paid by the assessee as an employer not allowable under section 40A(9);				NIL
(g)	particulars of any liability of a contingent nature;				NIL
(h)	amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income;				NIL
(i)	amount inadmissible under the proviso to section 36(1)(iii)				NIL
22	Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.				NIL
23	Particulars of payments made to persons specified under section 40A (2)(b).				As per sch.23
24	Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33ABA or 33AC.				NIL
25	Any amount of profit chargeable to tax under section 41 and computation thereof.				NIL
26	In respect of any sum referred to in clauses (a), (b), (c), (d), (e), (f) or (g) of section 43B, the liability for which:- (A) pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was (a) paid during the previous year; (b) not paid during the previous year. (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); (b) not paid on or before the aforesaid date.				NIL
27	(State whether sales tax, customs duty, excise duty or any other indirect tax, levy, cess, impost, etc., is passed through the profit and loss account.)				No
(a)	Amount of Central Value Added Tax credits/ Input Tax Credit(ITC) availed of or utilised during the previous year and its treatment in the profit and loss account and treatment of outstanding Central Value Added Tax credits/ Input Tax Credit(ITC) in the accounts.				NIL
(b)	Particulars of income or expenditure of prior period credited or debited to the profit and loss account.				As per sch.27b
28	Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(viiia), if yes, please furnish the details of the same.				Not Applicable
29	Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viib), if yes, please furnish the details of the same.				No
29A	(a) Whether any amount is to be included as income chargeable under the head 'Income from other sources' as referred to in section 56(2)(ix)?				No



	(b) If yes, please furnish the following details: (i) Nature of income (ii) Amount thereof	
29B	(a) Whether any amount is to be included as income chargeable under the head 'Income from other sources' as referred to in section 56(2)(x)?	No
	(b) If yes, please furnish the following details: (i) Nature of income (ii) Amount (in Rs.) thereof	
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].	NIL
30A	(a) Whether primary adjustment to transfer price, as referred to in section 92CE(1), has been made during the previous year?	No
	(b) If yes, please furnish the following details (i) Under which clause of section 92CE(1) primary adjustment is made? (ii) Amount (in Rs.) of primary adjustment Whether the excess money available with the associated enterprise (iii) is required to be repatriated to India as per the provisions of section 92CE(2)? (iv) 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 (v) excess money which has not been repatriated within the prescribed time	
30B	(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 section 94B(1)?	No
	(b) If yes, please furnish the following details: (i) Amount (in Rs.) of expenditure by way of interest or of similar nature incurred (ii) Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year (in Rs.) (iii) Amount (in Rs.) of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above (iv) Details of interest expenditure brought forward as per sub-section (4) of section 94B (v) Details of interest expenditure carried forward as per sub-section (4) of section 94B	
30C	(a) Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year?	No
	(b) If yes, please specify:- (i) Nature of the impermissible avoidance arrangement: (ii) Amount (in Rs.) of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement:	
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: (i) name, address and Permanent Account Number or Aadhaar Number (if available with the assessee) of the lender or depositor; (ii) amount of loan or deposit taken or accepted; (iii) whether the loan or deposit was squared up during the previous year; (iv) maximum amount outstanding in the account at any time during the previous year; whether the loan or deposit was taken or accepted by cheque or (v) bank draft or use of electronic clearing system through a bank account;	NIL





	<p>(vi) in case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.</p>	
(b)	<p>Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:</p> <p>(i) name, address and Permanent Account Number or Aadhaar Number (if available with the assessee) of the person from whom specified sum is received;</p> <p>(ii) amount of specified sum taken or accepted;</p> <p>(iii) whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account;</p> <p>(iv) 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.</p> <p>(Particulars at (a) and (b) need not be given in the case of a Government company, a banking company or a corporation established by the Central, State or Provincial Act.)</p>	NIL
(ba)	<p>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:</p> <p>(i) Name, address and Permanent Account Number or Aadhaar Number (if available with the assessee) of the payer;</p> <p>(ii) Nature of transaction;</p> <p>(iii) Amount of receipt (in Rs.);</p> <p>(iv) Date of receipt;</p>	NIL
(bb)	<p>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:</p> <p>(i) Name, address and Permanent Account Number or Aadhaar Number (if available with the assessee) of the payer;</p> <p>(ii) Amount of receipt (in Rs.);</p>	NIL
(bc)	<p>Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year:</p> <p>(i) Name, address and Permanent Account Number or Aadhaar Number (if available with the assessee) of the payee;</p> <p>(ii) Nature of transaction;</p> <p>(iii) Amount of payment (in Rs.);</p> <p>(iv) Date of payment;</p>	NIL
(bd)	<p>Particulars of each payment in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, made by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year:</p> <p>(i) Name, address and Permanent Account Number or Aadhaar Number (if available with the assessee) of the payee;</p> <p>(ii) Amount of payment (in Rs.);</p>	NIL



(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 3<sup>rd</sup> 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

- (i) name, address and Permanent Account Number or Aadhaar Number (if available with the assessee) of the payee;
- (ii) amount of the repayment;
- (iii) maximum amount outstanding in the account at any time during the previous year;
- (iv) whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account;
- (v) 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.

NIL

(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

- (i) name, address and Permanent Account Number or Aadhaar Number (if available with the assessee) of the payer;
- (ii) 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.

NIL

(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:—

- (i) name, address and Permanent Account Number or Aadhaar Number (if available with the assessee) of the payer;
- (ii) repayment of loan or deposit or any specified advance received by a cheque or a bank draft which is not an account payee cheque or account payee bank draft during the previous year.

NIL

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

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

NIL

Sl No	Assessment Year	Nature of loss/allowance (in rupees)	Amount as returned (in rupees) <sup>^</sup>	All losses/allowances not allowed under section 115BAA/115BAC/115BAD	Amount as assessed (give reference to relevant order)	Remarks
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<sup>^</sup>If the assessed depreciation is less and no appeal pending then take assessed.

(b) Whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79

No

(c) Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year, If yes, please furnish the details of the same.

No

(d) Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year, if yes, please furnish details of the same.

NIL

(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, if yes, please furnish the details of speculation loss if any incurred during the previous year.



33	Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA). Section under which deduction is claimed	NIL					
34	<p>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.</p> <p>(a) Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish:</p> <ol style="list-style-type: none"> <li>1 Tax deduction and collection Account Number (TAN)</li> <li>2 Section</li> <li>3 Nature of payment</li> <li>4 Total amount of payment or receipt of the nature specified in column (3)</li> <li>5 Total amount on which tax was required to be deducted or collected out of (4)</li> <li>6 Total amount on which tax was deducted or collected at specified rate out of (5)</li> <li>7 Amount of tax deducted or collected out of (6)</li> <li>8 Total amount on which tax was deducted or collected at less than specified rate out of (5)</li> <li>9 Amount of tax deducted or collected on (8)</li> <li>10 Amount of tax deducted or collected not deposited to the credit of the Central Government out of (7) and (9)</li> </ol>	Yes, As per sch. 34a					
	<p>(b) Whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes, please furnish the details:</p> <table border="1" data-bbox="138 919 1187 1161"> <tr> <td data-bbox="138 919 344 1161">Tax deduction and collection Account Number (TAN)</td> <td data-bbox="344 919 451 1161">Type of Form</td> <td data-bbox="451 919 586 1161">Due date for furnishing</td> <td data-bbox="586 919 743 1161">Date of furnishing, if furnished</td> <td data-bbox="743 919 1187 1161">Whether the statement of tax deducted or collected contains information about all details/transactions which are required to be reported. If not, please furnish list of details/transactions which are not reported.</td> </tr> </table>	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. If not, please furnish list of details/transactions which are not reported.	Yes, As per sch. 34b
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. If not, please furnish list of details/transactions which are not reported.			
35	<p>(c) Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish:</p> <table border="1" data-bbox="138 1230 1187 1350"> <tr> <td data-bbox="138 1230 488 1350">Tax deduction and collection Account Number (TAN)</td> <td data-bbox="488 1230 792 1350">Amount of interest under section 201(1A)/206C(7) is payable</td> <td data-bbox="792 1230 1187 1350">Amount paid out of column (2) along with date of payment.</td> </tr> </table>	Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount paid out of column (2) along with date of payment.	No		
Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount paid out of column (2) along with date of payment.					
35	<p>(a) In the case of a trading concern, give quantitative details of principal items of goods traded:</p> <ol style="list-style-type: none"> <li>(i) opening Stock;</li> <li>(ii) purchases during the previous year;</li> <li>(iii) sales during the previous year;</li> <li>(iv) closing Stock;</li> <li>(v) shortage/excess, if any.</li> </ol>	Not Applicable					
	<p>(b) In the case of manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products:</p> <p>A Raw materials :</p> <ol style="list-style-type: none"> <li>(i) opening stock;</li> <li>(ii) Purchases during the previous year;</li> <li>(iii) consumption during the previous year;</li> <li>(iv) sales during the previous year;</li> <li>(v) closing stock;</li> <li>(vi) yield of finished products;</li> <li>(vii) percentage of yield;</li> <li>(viii) shortage/excess, if any.</li> </ol>	Not Applicable					
	<p>B Finished products/By-products :</p> <ol style="list-style-type: none"> <li>(i) opening stock;</li> </ol>	Not Applicable					



	(ii) purchases during the previous year;											
	(iii) quantity manufactured during the previous year;											
	(iv) sales during the previous year;											
	(v) closing stock;											
	(vi) shortage/excess, if any.											
36A	(a) Whether the assessee has received any amount in the nature of dividend as referred to in section 2(22)(e)?	No										
	(b) If yes, please furnish the following details:											
	(i) Amount received (in Rs.)											
	(ii) Date of receipt											
37	Whether any cost audit was carried out, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor.	Not Applicable										
38	Whether any audit was conducted under the Central Excise Act, 1944, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.	Not Applicable										
39	Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.	Not Applicable										
40	Details regarding turnover, gross profit, etc., for the previous year and preceding previous year: 1. Total turnover of the assessee 2. Gross profit/turnover 3. Net profit/turnover 4. Stock-in-trade/turnover 5. Material Consumed/finished goods produced (The details required to be furnished for principal items of goods traded or manufactured or services rendered)	As per sch.40										
41	Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income Tax Act, 1961 and Wealth tax Act, 1957 along with details of relevant proceedings.	NIL										
42	(a) Whether the assessee is required to furnish statement in Form No.61 or Form No. 61A or Form No. 61B?	No										
	(b) If yes, please furnish:											
	<table border="1"> <thead> <tr> <th>Income-tax Department Reporting Entity Identification Number</th> <th>Type of Form</th> <th>Due date for furnishing</th> <th>Date of furnishing, if furnished</th> <th>Whether the Form contains information about all details/ transactions which are required to be reported. If not, please furnish list of the details/transactions which are not reported.</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>	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/ transactions which are required to be reported. If not, please furnish list of the details/transactions which are not reported.						
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/ transactions which are required to be reported. If not, please furnish list of the details/transactions which are not reported.								
43	(a) Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in section 286(2)	No										
	(b) if yes, please furnish the following details:											
	(i) Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity											
	(ii) Name of parent entity											
	(iii) Name of alternate reporting entity (if applicable)											
	(iv) Date of furnishing of report											
	(c) if not due, Expected date of filing											
44	Break-up of total expenditure of entities registered or not registered under the GST:											
	<table border="1"> <thead> <tr> <th>Particulars</th> <th>Total amount of</th> <th>Expenditure in respect of entities registered under GST</th> <th>Expenditure relating to</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>	Particulars	Total amount of	Expenditure in respect of entities registered under GST	Expenditure relating to					No		
Particulars	Total amount of	Expenditure in respect of entities registered under GST	Expenditure relating to									



Expenditure incurred during the year	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	entities not registered under GST
--------------------------------------	---	---	---------------------------------------	--------------------------------------	-----------------------------------



**For Gopal L. Mundada & Co.**

*Gopal L. Mundada*

(Signature and stamp/seal of the signatory)

**GOPAL LAXMIKANT MUNDADA**

Proprietor, M. No. 158573

Firm reg. No. 144077W

Name of the signatory:

Full Address : 92, Shaniwar Ward, Chindhade Galli, Malegaon,  
Malegaon City S.O, Malegaon, NASHIK,  
Maharashtra, 423203, India

Place: MALEGAON

Date: **03-Sep-2023**

**10: Details of business / profession**

	Sector	Sub-Sector	Code	Particulars of change
1	Wholesale / Retail Trade	Retail sale of other products	09028	No Change

**11a: Books prescribed u/s 44 AA**

1	No specific books of accounts prescribed under section 44AA of Income Tax Act 1961 read with Rule 6F
---	--

**11b: Books maintained**

	Address
1	Bank book
2	Cash book
3	Journal
4	Ledger
5	Purchase register
6	Sales register

**11c: Books / documents examined**

1	Bank book
2	Cash book
3	Journal
4	Ledger
5	Purchase register
6	Sales register
7	Books are maintained using computerised software

**13f: Disclosure as per ICDS**

ICDS	Disclosure
1	ICDS I - Accounting Policies
2	ICDS II - Valuation of Inventories
3	ICDS III - Construction Contracts
4	ICDS IV - Revenue Recognition
5	ICDS V - Tangible Fixed Assets
6	ICDS VII - Governments Grants
7	ICDS IX - Borrowing Costs
8	ICDS X - Provisions, Contingent Liabilities and Contingent Assets



## Depreciation allowable under the Act

Assets	Rate	W.D.V. as on 01.04.22	Additions Up to 3.10.22	Additions after 3.10.22	Deletion	Total	Other Adjustments, if any	Depreciation	W.D.V. as on 31.03.2023
Assets - temporary	40%	21,092	NIL	NIL	NIL	21,092	NIL	8,437	12,655
Assets - fittings -	10%	12,750	NIL	NIL	NIL	12,750	NIL	1,275	11,475
Machinery - as per Rule 5(1)	40%	1,951	NIL	NIL	NIL	1,951	NIL	780	1,171
		<b>35,793</b>		<b>0</b>		<b>35,793</b>	<b>0</b>	<b>10,492</b>	<b>25,301</b>



**20b: Employees' contributions to welfare funds u/s 36(1)(va)**

Nature of fund - EPF		Sum received from employees	Due date for payment	The actual Amount paid	The actual date of payment to the concerned authorities
1	EPF	41,834	15-May-2022	41,834	15-May-2022
2	EPF	48,777	15-Jun-2022	48,777	14-Jun-2022
3	EPF	64,722	15-Jul-2022	64,722	14-Jul-2022
4	EPF	25,023	15-Aug-2022	25,023	10-Aug-2022
5	EPF	72,769	15-Sep-2022	72,769	10-Sep-2022
6	EPF	56,271	15-Oct-2022	56,271	11-Oct-2022
7	EPF	50,362	15-Nov-2022	50,362	14-Nov-2022
8	EPF	50,362	15-Dec-2022	50,362	13-Dec-2022
9	EPF	50,362	15-Jan-2023	50,362	15-Jan-2023
10	EPF	50,362	15-Feb-2023	50,362	13-Feb-2023
11	EPF	50,362	15-Mar-2023	50,362	10-Mar-2023
12	EPF	50,362	15-Apr-2023	50,362	15-Apr-2023
Total		<b>6,11,568</b>		<b>6,11,568</b>	

Nature of fund - ESI		Sum received from employees	Due date for payment	The actual Amount paid	The actual date of payment to the concerned authorities
1	ESI	3,916	15-May-2022	3,916	15-May-2022
2	ESI	4,630	15-Jun-2022	4,630	15-Jun-2022
3	ESI	5,582	15-Jul-2022	5,582	14-Jul-2022
4	ESI	7,499	15-Aug-2022	7,499	10-Aug-2022
5	ESI	7,406	22-Sep-2022	7,406	10-Sep-2022
6	ESI	2,514	15-Oct-2022	2,514	11-Oct-2022
7	ESI	1,261	15-Nov-2022	1,261	14-Nov-2022
8	ESI	1,261	15-Dec-2022	1,261	13-Dec-2022
9	ESI	2,331	15-Jan-2023	2,331	12-Jan-2023
10	ESI	2,331	15-Feb-2023	2,331	13-Feb-2023
11	ESI	2,331	15-Mar-2023	2,331	10-Mar-2023
12	ESI	2,331	15-Apr-2023	2,331	15-Apr-2023
Total		<b>43,393</b>		<b>43,393</b>	

**23: Payments to specified persons u/s 40A(2)(b)**

Name	Amount	Relation	PAN/Aadhaar	Nature of Transaction	
1	Durgesh Maru	18,00,000	Director	BNHPM9260K	Remuneration
2	Ravish Maru	3,60,000	Director	AAQPM9198M	Remuneration
3	Namita MARu	5,40,000	Director's Relative	AXUPJ0609D	Remuneration
4	Maru Chemical	2,95,88,816	Director Partner		Purchases
Total		<b>3,22,88,816</b>			

**27b: Prior period items**

Income	Amount	Prior year	
Expenditure	Amount	Prior year	
1	Software	50,000	2021-22





Reduction or collection of tax as per the provisions of Chapter XVII-B or Chapter XVII-BB

(1) Section 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 (5)	(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 (7) and (9)
NSKS236 57E	192	Salary	24,00,000	24,00,000	24,00,000	4,82,400	NIL	NIL	NIL
NSKS236 57E	194C	Payments to contractors	1,55,30,592	1,55,30,592	1,55,30,592	1,59,112	NIL	NIL	NIL
NSKS236 57E	194J	Fees for professional or technical services	12,50,982	12,50,982	12,50,982	1,25,099	NIL	NIL	NIL
Total			1,91,81,574	1,91,81,574	1,91,81,574	7,66,611	0	0	0



## 34b: TDS/TCS returns

Tax deduction and collection Account Number (TAN)	Type of Form	Due date	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. If not, please furnish list of details/transactions which are not reported.
NSKS23657E	24Q	31-Jul-2022	31-Jul-2022	
NSKS23657E	24Q	30-Nov-2022	31-Oct-2022	
NSKS23657E	24Q	31-Jan-2023	31-Jan-2023	
NSKS23657E	24Q	31-May-2023	31-May-2023	
NSKS23657E	26Q	31-Jul-2022	31-Jul-2022	
NSKS23657E	26Q	30-Nov-2022	31-Oct-2022	
NSKS23657E	26Q	31-Jan-2023	31-Jan-2023	
NSKS23657E	26Q	31-May-2023	31-May-2023	

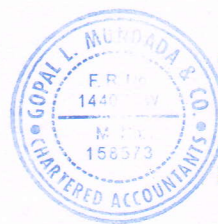
## 40: Accounting Ratios

		Current year amount	Ratio to turnover(%)	Last year amount	Last year %
1	Total turnover of the assessee	40,15,73,258		25,61,05,378	
2	Gross profit/turnover	3,41,41,258	8.5	1,41,90,089	5.54
3	Net profit/turnover	2,27,37,305	5.66	53,94,147	2.11
4	Stock-in-trade/turnover	2,20,90,500	5.5	15,10,900	0.59
5	Material consumed to Finished goods		NIL		NIL
	Material consumed	NIL		NIL	
	Finished goods produced	NIL		NIL	

For Gopal L. Mundada &amp; Co.

Place: MALEGAON

Date: 03-Sep-2023



*Gopal L. Mundada*  
**GOPAL LAXMIKANT MUNDADA**

Proprietor, M. No. 158573

Firm reg. No. 144077W

# SUNINFRA ENERGIES PRIVATE LIMITED

Plot No - 23, S. No. 303/A, "Astha", 60 Feet Road, Satana Naka, Malegaon - 423 203

[CIN: U74900MH2016PTC279987]

Balance Sheet for the year ended March 31, 2023

Particular	Note No	Amount in Rs. (March 31, 2023)	Amount in Rs. (March 31, 2022)
<b>I. EQUITY AND LIABILITIES</b>			
(1) Shareholder's Fund	3	3,45,000	3,45,000
(a) Share Capital	4	3,54,94,280	1,99,98,986
(b) Reserves & Surplus		3,58,39,280	2,03,43,986
(2) Current liabilities	5	(2,72,38,055)	4,06,04,280
(a) Short-term Borrowing		5,56,41,047	1,58,87,611
(b) Trade Payable	6	1,39,89,886	54,65,198
(c) Other Current Liabilities		4,23,92,877	6,19,57,089
<b>TOTAL (I)</b>		<b>7,82,32,157</b>	<b>8,23,01,075</b>
<b>II. ASSETS</b>			
(1) Non Current assets	7	25,302	35,794
(a) Property, Plant & Equipment	8	73,300	73,300
(b) Investment	9	4,18,790	1,00,000
(c) Long Term Loans & Advances		5,17,392	2,09,094
(2) Current assets	10	2,20,90,500	15,10,900
(a) Closing Stock		4,46,13,371	1,76,24,878
(b) Sundry Receivable	11	52,40,261	27,52,949
(c) Cash and cash equivalents	12	57,70,634	6,02,03,253
(d) Other Current Asset		7,77,14,765	8,20,91,981
<b>TOTAL (II)</b>		<b>7,82,32,157</b>	<b>8,23,01,075</b>
See accompanying notes forming part of the financial statements			

In terms of our report attached,

For; Gopal L. Mundada & Co.

Chartered Accountants

Firm Registration: 144077W

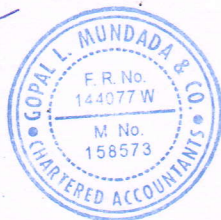
*Gopal L. Mundada*  
Gopal L. Mundada  
(Proprietor)

M. No. 158573

Date: September 3, 2023

Place: Malegaon

UDIN: 23158573BGZJH8414



For and on behalf of the Board of Directors  
Suninfra Energies Private Limited

(Ravish Maru)

Director

DIN- 07450610

Date: September 3, 2023

Place: Malegaon

(Durgesh Maru)

Director

DIN- 07450617

# SUNINFRA ENERGIES PRIVATE LIMITED

Plot No - 23, S. No. 303/A, "Astha", 60 Feet Road, Satana Naka, Malegaon - 423 203

[CIN: U74900MH2016PTC279987]

## Statement of Profit & Loss for the period ended March 31, 2023

Particular	Note No	Amount in Rs. (March 31, 2023)	Amount in Rs. (March 31, 2022)
I Revenue From Sale of Solar Power Generating Unit		40,15,73,258	25,61,05,378
II Other Income	13	1,23,044	7,89,959
<b>Total Revenue</b>		<b>40,16,96,302</b>	<b>25,68,95,337</b>
III Expenses:			
Purchases of Stock-in-Trade / Material		37,75,73,845	22,74,65,124
Changes in Inventory	14	(2,05,79,600)	29,85,221
Employee Benefits Expense	15	63,15,852	50,11,051
Finance Cost	16	17,75,145	16,35,519
Depreciation & Amortisation	7	10,492	16,780
Other Expenses	17	1,38,63,262	1,43,87,495
<b>Total expenses (IV)</b>		<b>37,89,58,997</b>	<b>25,15,01,190</b>
III Profit (Loss) From Continuing Operations (I - II)		2,27,37,305	53,94,147
IV Less: Tax Expenses - Current Tax		62,07,011	14,24,783
V Profit (Loss) for The Year Less: Less: Dividend		1,65,30,294 (10,35,000)	39,69,364 -
Add: Opening Balance		97,43,986	57,74,621
VI Profit (Loss) Transferred to Balance Sheet		2,52,39,280	97,43,986
- See accompanying notes forming part of the financial statements			

In terms of our report attached,

For; Gopal L. Mundada & Co.

Chartered Accountants

Firm Registration: 144077W

For and on behalf of the Board of Directors.

Suninfra Energies Private Limited

Gopal L. Mundada

(Proprietor)

M. No. 158573.

Date: September 3, 2023

Place: Malegaon

UDIN: 23158573BGZJH8414



(Ravish Maru)

Director

DIN- 07450610

Date: September 3, 2023

Place: Malegaon

(Durgesh Maru)

Director

DIN- 07450617

## SUNINFRA ENERGIES PRIVATE LIMITED

Plot No - 23, S. No. 303/A, "Astha", 60 Feet Road, Satana Naka, Malegaon - 423 203

### Note 4: Reserves & Surplus

Particular	Amount in Rs. (March 31, 2023)	Amount in Rs. (March 31, 2022)
- Profit and Loss Account	2,52,39,280	97,43,986
- Securities Premium		
Opening Balance	1,02,55,000	28,80,000
Add: Additions During the year	-	73,75,000
	1,02,55,000	1,02,55,000
<b>Total</b>	<b>3,54,94,280</b>	<b>1,99,98,986</b>

### Note 5: Short Term Borrowing

Particular	Amount in Rs. (March 31, 2023)	Amount in Rs. (March 31, 2022)
- From Bank's	(2,72,38,055)	4,06,04,280
<b>Total</b>	<b>(2,72,38,055)</b>	<b>4,06,04,280</b>

### Note 6: Other Current Liabilities

Particular	Amount in Rs. (March 31, 2023)	Amount in Rs. (March 31, 2022)
- Provision for Income Taxes	84,16,693	29,21,702
- Other Provisions of Employee Benefit's	86,718	32,676
- Other Payable	54,86,475	25,10,820
<b>Total</b>	<b>1,39,89,886</b>	<b>54,65,198</b>



# SUNINFRA ENERGIES PRIVATE LIMITED

Plot No - 23, S. No. 303/A, "Astha", 60 Feet Road, Satana Naka, Malegaon - 423 203

[CIN: U74900MH2016PTC279987]

## Note 3: Share Capital

Particular	Amount in Rs. (March 31, 2023)	Amount in Rs. (March 31, 2022)
<b>(a) Authorised Share Capital</b> 50000 Equity shared (10,000 Equity Share) at Rs.10/each fully paid up	5,00,000	5,00,000
<b>Issued, Subscribed &amp; Paid Up Share Capital</b> 34500 Equity shared (22,000 Equity Share) at Rs.10/each fully paid up	3,45,000	3,45,000
<b>Total</b>	<b>3,45,000</b>	<b>3,45,000</b>

(i) Reconciliation of numbers of shares and amount at the beginning & at the end of the period as on 31/03/2023

Particular	March 31, 2023		March 31, 2022	
	Numbers	Amount (Rs.)	Numbers	Amount (Rs.)
Opening Balance	34,500	3,45,000	22,000	2,20,000
Fresh Issue (Consideration other than cash)	-	-	12,500	1,25,000
Fresh Issue	-	-	-	-
Bonus Issue	-	-	-	-
Buy Back	-	-	-	-
<b>Closing Balance</b>	<b>34,500</b>	<b>3,45,000</b>	<b>34,500</b>	<b>3,45,000</b>

## (ii) Terms & Right attached to equity-shares

The Company has only one class of equity shares having face value of Rs. 10 each shares. Each holder of the equity shares is entitled to one vote per share. In the event of liquidation of the Company, the equity share holder of the company will be entitled to receive remaining asset of the Company after distribution of all preferential amount. The distribution will be in proportion to equity shares held by the equity share holder.

## (iii) Details of shares holder, holding more than 5% of the paid up capital

Particular	As at March 31, 2023		As at March 31, 2022	
	Numbers	%	Numbers	%
Ravish Dwarkadas Maru	20,700	60.00%	20,700	60.00%
Durgesh Ravish Maru	13,800	40.00%	13,800	40.00%
<b>Total</b>	<b>34,500</b>	<b>100.00%</b>	<b>34,500</b>	<b>100.00%</b>



## SUNINFRA ENERGIES PRIVATE LIMITED

Plot No - 23, S. No. 303/A, "Astha", 60 Feet Road, Satana Naka, Malegaon - 423 203

### Note 4: Reserves & Surplus

Particular	Amount in Rs. (March 31, 2023)	Amount in Rs. (March 31, 2022)
- Profit and Loss Account	2,62,74,280	97,43,986
- Securities Premium		
Opening Balance	1,02,55,000	28,80,000
Add: Additions During the year	-	73,75,000
	1,02,55,000	1,02,55,000
<b>Total</b>	<b>3,65,29,280</b>	<b>1,99,98,986</b>

### Note 5: Short Term Borrowing

Particular	Amount in Rs. (March 31, 2023)	Amount in Rs. (March 31, 2022)
- From Bank's	(2,72,38,055)	4,06,04,280
<b>Total</b>	<b>(2,72,38,055)</b>	<b>4,06,04,280</b>

### Note 6: Short Term Provision

Particular	Amount in Rs. (March 31, 2023)	Amount in Rs. (March 31, 2022)
- Provision for Income Taxes	84,16,693	29,21,702
- Other Provisions of Employee Benefit's	86,718	32,676
- Other Payable	44,51,475	25,10,820
<b>Total</b>	<b>1,29,54,886</b>	<b>54,65,198</b>



## SUNINFRA ENERGIES PRIVATE LIMITED

Plot No - 23, S. No. 303/A, "Astha", 60 Feet Road, Satana Naka, Malegaon - 423 203

### Note 7: Property, Plant & Equipment

Block	Dep. (%)	Opening Gross Block as on 01/04/2022	Additions During Year	Gross Total	Depreciation for the Year	Net Block as on 31/03/2023
Furniture & Fixture	10%	12,750	-	12,750	1,274.90	11,475
Computer & Peripheral	40%	23,044	-	23,044	9,217.38	13,826
<b>Total</b>		<b>35,794</b>	<b>-</b>	<b>35,794</b>	<b>10,492</b>	<b>25,302</b>





## SUNINFRA ENERGIES PRIVATE LIMITED

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### Note 8: Investment

Particular	Amount in Rs. (March 31, 2023)	Amount in Rs. (March 31, 2022)
- Eq. Shares of Shree Mahesh Co. Op. Bank Ltd.	73,300	73,300
<b>Total</b>	<b>73,300</b>	<b>73,300</b>

### Note 9: Loans & Advances

Particular	Amount in Rs. (March 31, 2023)	Amount in Rs. (March 31, 2022)
- Earnest Money Deposit	4,18,790	1,00,000
<b>Total</b>	<b>4,18,790</b>	<b>1,00,000</b>

### Note 10: Inventories

Particular	Amount in Rs. (March 31, 2023)	Amount in Rs. (March 31, 2022)
- Closing Stock	2,20,90,500	15,10,900
<b>Total</b>	<b>2,20,90,500</b>	<b>15,10,900</b>

### Note 11: Cash & Cash Equivalent

Particular	Amount in Rs. (March 31, 2023)	Amount in Rs. (March 31, 2022)
(A) Balances with Bank		
- In Current Account	3,00,306	78,486
- In Term Deposit	21,01,697	21,21,697
(B) Cash on Hand	28,38,258	5,52,766
<b>Total</b>	<b>52,40,261</b>	<b>27,52,949</b>

### Note 12: Other Current Assets

Particular	Amount in Rs. (March 31, 2023)	Amount in Rs. (March 31, 2022)
Advances to Supplier	21,84,826	5,79,38,261
Balances with Government Authority	35,85,808	22,64,992
<b>Total</b>	<b>57,70,634</b>	<b>6,02,03,253</b>

### Note 13: Other Income

Particular	Amount in Rs. (March 31, 2023)	Amount in Rs. (March 31, 2022)
Interest Income	49,320	77,228
Foreign Exchange Fluctuation Gain	-	6,32,710
Discount on Purchase	73,724	13,261
MVAT Refund	-	66,760
<b>Total</b>	<b>1,23,044</b>	<b>7,89,959</b>



## SUNINFRA ENERGIES PRIVATE LIMITED

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### Note 14: Changes in Inventory

Particular	Amount in Rs. (March 31, 2023)	Amount in Rs. (March 31, 2022)
Opening Stock	15,10,900	44,96,121
Less Closing Stock	(2,20,90,500)	(15,10,900)
<b>Total</b>	<b>(2,05,79,600)</b>	<b>29,85,221</b>

### Note 15: Employee benefits expense

Particular	Amount in Rs. (March 31, 2023)	Amount in Rs. (March 31, 2022)
Salary for the Year	58,57,312	48,38,299
Staff Welfare Expenses	4,58,540	1,72,752
<b>Total</b>	<b>63,15,852</b>	<b>50,11,051</b>

### Note 16: Finance Cost

Particular	Amount in Rs. (March 31, 2023)	Amount in Rs. (March 31, 2022)
Interest on Borrowed Fund	17,75,145	16,35,519
<b>Total</b>	<b>17,75,145</b>	<b>16,35,519</b>

### Note 17: Other Expenses

Particular	Amount in Rs. (March 31, 2023)	Amount in Rs. (March 31, 2022)
Job Work	97,47,474	93,13,494
Tools & Material	-	1,85,600
Travelling & Conveyance	1,47,684	3,30,394
Freight	6,90,281	4,84,272
Telephone & Internet	25,255	20,880
Fuel	-	87,500
Electricity & Power	18,900	53,190
Legal & Professional Fees	16,70,423	5,94,670
Audit Fees	60,000	40,000
Repairs & Maintenance	2,71,968	96,933
Printing & Stationary	4,676	3,775
Postage & Courier	-	7,600
Marketing & Advertisement	1,52,980	2,84,833
Commission & Brokerage	-	14,81,578
Office Rent	3,42,989	1,10,590
Insurance	1,79,542	63,561
Other Expenses	3,61,120	6,04,483
Discount & Bad Debts	1,62,273	1,86,550
Bank Commission & Charges	27,698	4,37,592
<b>Total</b>	<b>1,38,63,262</b>	<b>1,43,87,495</b>

