

NBT INNOVATIVE INDIA PRIVATE LIMITED

Office No.214 A-Wing
2nd Floor Jai Ganesh Vision
Akurdi Pune 411035

Financial Report
F-Y .2022-23
A-Y .2023-24

S. M. BHUJANG & CO.

TAX CONSULTANTS
Telang heights, 3rd floor, Sector No-25
Nigdi,Pune- 411 044.
Ph : 020-27659490, 9422311364

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1(SAHA), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified]
(Please see Rule 12 of the Income-tax Rules, 1962)

Assessment
Year
2023-24

PAN	AAHCN4616K		
Name	NBT INNOVATIVE INDIA PRIVATE LIMITED		
Address	OFFICE NO-214, A- WING, 2ND FLOOR, JAI GANESH VISION, AKURDI , PUNE , 19-Maharashtra, 91-INDIA, 411035		
Status	7-Private company	Form Number	ITR-6
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	292080401230923

Taxable Income and Tax Details			
	Current Year business loss, if any	1	0
	Total Income	2	3,50,980
	Book Profit under MAT, where applicable	3	3,77,550
	Adjusted Total Income under AMT, where applicable	4	0
	Net tax payable	5	1,09,506
	Interest and Fee Payable	6	0
	Total tax, interest and Fee payable	7	1,09,506
	Taxes Paid	8	5,04,679
	(+) Tax Payable /(-) Refundable (7-8)	9	(-) 3,95,170
Accreted Income and Tax Detail			
	Accreted Income as per section 115TD	10	0
	Additional Tax payable u/s 115TD	11	0
	Interest payable u/s 115TE	12	0
	Additional Tax and interest payable	13	0
	Tax and interest paid	14	0
	(+) Tax Payable /(-) Refundable (13-14)	15	0

This return has been digitally signed by ANIL PRALHAD ZOPE in the capacity of Director having PAN AAAPZ8251E from IP address 61.1.88.214 on 23-Sep-2023 17:19:24 at PUNE (Place) DSC Sl.No & Issuer 3678861 & 55823786194908CN=Verasys Sub CA 2022,OU=Certifying Authority,O=Verasys Technologies Pvt Ltd.,C=IN

System Generated

Barcode/QR Code



AAHCN4616K06292080401230923e04212853227818e95a68b238ebde4e3314177db

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

A.Y. 2023-2024

Name : NBT INNOVATIVE INDIA PRIVATE LIMITED

Previous Year : 2022-2023

PAN : AAHCN 4616 K

Mobile No. : 9975513226

E-mail id : finance@nbtechnologies.co.in

Address : OFFICE NO-214
A- WING
2ND FLOOR, JAI GANESH VISION
AKURDI, PUNE - 411 035

Status : Domestic Company

D. O. I. : 26-Feb-2021

Statement of Income

	Rs.	Rs.	Rs.
■ Profits and gains of Business or Profession			
<i>Business-1: NBT INNOVATIVE INDIA PVT LTD</i>			
Net Profit Before Tax as per P & L a/c		3,77,550	
Add: Inadmissible expenses & Income not included			
Depreciation debited to P & L a/c	2,46,502		
43B disallowance	7	0	
36 disallowance	1	1,227	2,47,729
			<u>6,25,279</u>
Less: Deductible expenditure & income to be excluded			
Incomes considered separately	2	93,227	
<i>Adjusted Profit of Business-1</i>		<u>5,32,052</u>	
Total income of Business and Profession		5,32,052	
Less: Depreciation as per IT Act	8	2,74,303	
<i>Income chargeable under the head "Business and Profession"</i>			2,57,749
■ Income from other sources			
Interest income	3		93,227
■ Total Income			<u>3,50,976</u>
Total income rounded off u/s 288A			3,50,980
Tax on total income			1,05,294
Add: Cess			4,212
Tax with cess			<u>1,09,506</u>
Minimum Alternative Tax	4	58,898	
TDS / TCS	5	1,04,679	
Advance Tax	6	4,00,000	
Total prepaid taxes			<u>5,04,679</u>
■ Refund Due			<u>3,95,170</u>

Schedule 1

Disallowances of expenditure u/s 36

Description

Disallowance

Employees' contribution to PF/ESI etc. paid after prescribed date or not paid - Section 36(1)(va)

ESI	1,227
Total Disallowance	<u>1,227</u>

Schedule 2

	<u>Amount</u>
<u>Income considered under other heads</u>	
Interest received	92,257
Interest received	970
Grand total	<u>93,227</u>

Schedule 3

Interest income

<u>Name of the Bank</u>	<u>Interest</u>
<u>Interest on Time Deposits</u>	
Bank Of Baroda	92,257
<u>Other Interest</u>	
Interest on Income Tax refund	970
Taxable Interest	<u>93,227</u>

Schedule 4

Minimum alternative tax

Net profit before tax as per P&L A/c	3,77,550
Less: Provision for Tax in P&L A/c	<u>1,09,122</u>
Net profit after tax (A)	<u>2,68,428</u>
<u>Additions (if considered in Profit and Loss account)</u>	
Income Tax including Interest	1,09,122
Total additions (B)	<u>1,09,122</u>
Book Profit (A + B - C)	<u>3,77,550</u>
Mat on book profit	<u>56,633</u>
Mat with SC & Cess on book profit	<u>58,898</u>
Earning solely in Foreign Exchange in Intl. Financial Services Centre (MAT @ 9%)?	No
Depreciation debited to P & L a/c (For 29B only)	2,46,502
Policies, standards & depreciation methods used in accounts laid before AGM are followed in P & L a/c	Yes

Schedule 5

TDS as per Form 16A

<u>Deductor, TAN</u>	<u>TDS deducted</u>	<u>TDS claimed in current year</u>	<u>Gross receipt offered</u>
Bank Of Baroda, TAN- MUMB23844C	9,226	9,226	92,257
Deepak Bhatia, TAN- DELD05107E	6,000	6,000	60,000
Electronica Plastic Machines Limited, TAN- PNEE02521B	8,213	8,213	82,12,624
Hyva India Private Limited, TAN- MUMH07261C	42,770	42,770	4,27,697

Kwh Motors Private Limited, TAN- BLRK23013E	15,000	15,000	1,50,000
Lk Machinery India Private Limited, TAN- PNEL05580B	1,480	1,480	74,000
Pca Motors Private Limited, TAN- CHEP19112C	2,080	2,080	1,04,000
Qualiitek Labs Private Limited, TAN- DELQ01063G	1,746	1,746	87,300
Total	86,515	86,515	92,07,878

Tax collected at source

Collector & TAN

	TCS collected	TCS claimed in current year
Ajinkya Electromelt Private Limited, TAN- PNEA05279B	6,150	6,150
Bharat Iron Syndicate M/S, TAN- PNEB02393G	215	215
Keshva Motors, TAN- MUMK29912B	11,799	11,799
Total	18,164	18,164
Grand Total	1,04,679	1,04,679

Schedule 6

Advance tax paid

<u>Name of the Bank and BSR Code</u>	<u>Date of deposit</u>	<u>Challan Sl.no.</u>	<u>Amount</u>
BANK OF BARODA-0202976	23-Aug-22	1041	2,00,000
BANK OF BARODA-0202976	14-Sep-22	5516	75,000
BANK OF BARODA-0202976	12-Dec-22	6181	50,000
BANK OF BARODA-0200005	09-Mar-23	4322	75,000
Total tax			4,00,000

Bank A/c for Refund: BANK OF BARODA 29040200007636 IFSC: BARB0DBPUNE

Date : 23-Sep-2023

Place : PUNE

For NBT INNOVATIVE INDIA PRIVATE LIMITED

 
Authorised Signatory

2023-2024

Schedule 7

Disallowance of unpaid expenditure u/s 43B

Current Year's O/s	Current Year's O/s	Not paid within due date	Earlier Years' O/s	Earlier Years' O/s
1	2	3	4	5
		Paid within due date	Disallowed amount B/F	Earlier Years' O/s Paid during the year

Employer's contribution to ESI 7,264

Schedule 8

Depreciation as per Income Tax Act

Block	Rate	WDV as on 01-Apr-2022	Additions		Total	Deletions	WDV as on 31-Mar-2023
			(put to use) up to 03-Oct-2022	(put to use) after 03-Oct-2022			
4. Furnitures/ fittings	10%	5,800	5,800		5,800	580	5,220
5. Plant/ Machinery covered in other blocks, cars...	15%	3,85,540	1,47,000	12,69,090	18,01,630	1,75,063	16,26,567
7. Plant/ Machinery computer, energy saving devices...	40%	13,200	74,200	3,18,500	4,05,900	98,660	3,07,240
Total		3,98,740	2,27,000	15,87,590	22,13,330	2,74,303	19,39,027

[Handwritten Signature]

[NBT INNOVATIVE INDIA PRIVATE LIMITED]

NBT INNOVATIVE INDIA PRIVATE LIMITED
U29309PN2021PTC198980
OFFICE NO-214,A- WING,2ND FLOOR, JAI GANESH VISION,AKURDI-411035
Balance Sheet as at 31 March 2023

(Amounts in ₹)

Particulars	Note	31-Mar-23	31-Mar-22
I. EQUITY AND LIABILITIES			
(1) Shareholders' Funds			
(a) Share Capital	3	3,00,000	3,00,000
(b) Reserves and Surplus	4	6,98,212	4,29,784
(c) Money Received against Share Warrants			
Total		9,98,212	7,29,784
(2) Share application money pending allotment			
(3) Non-current liabilities			
(a) Long-term Borrowings	5	39,72,253	9,25,132
(b) Deferred Tax Liabilities (Net)			
(c) Other Long term Liabilities			
(d) Long-term Provisions			
Total		39,72,253	9,25,132
(4) Current liabilities			
(a) Short-term Borrowings			
(b) Trade Payables			
- Due to Micro and Small Enterprises			
- Due to Others			
(c) Other Current Liabilities	6	2,85,30,623	89,38,288
(d) Short-term Provisions			-
Total		2,85,30,623	89,38,288
Total Equity and Liabilities		3,35,01,088	1,05,93,204
II. ASSETS			
(1) Non-current assets			
(a) Property, Plant and Equipment and Intangible Assets			
(i) Property, Plant and Equipment	7	19,75,127	4,07,040
(ii) Intangible Assets			
(iii) Capital Work-in-progress	7		
(iv) Intangible Assets under Development			
(b) Non-current Investments		2,74,000	34,000
(c) Deferred Tax Assets (net)	8		
(d) Long-term Loans and Advances			
(e) Other Non-current Assets			
Total		22,49,127	4,41,040
(2) Current assets			
(a) Current investments			
(b) Inventories		10,32,000	67,34,759



		Cont----2	
(c) Trade Receivables	10	35,95,972	15,65,989
(d) Cash and Cash Equivalents	11	33,423	54,405
(e) Short-term Loans and Advances	12	19,07,047	1,51,000
(f) Other Current Assets	13	36,83,519	16,46,010
Total		3,12,51,961	1,01,52,164
Total Assets		3,35,01,088	1,05,93,204

See accompanying notes to the financial statements

As per our report of even date:

Chartered Accountants



Partner

UDIN: 23039731BGVQHK1925

Place: Pune

Date: 26 September 2023

For and on behalf of the Board of Directors of
NBT INNOVATIVE INDIA PRIVATE LIMITED

Director

Mr. Anil Zope

DIN : 06422066

Place: Pune

Date: 26 September 2023

Director

Mr. Ravindra Kolhe

DIN : 06422098

NBT INNOVATIVE INDIA PRIVATE LIMITED
U29309PN2021PTC198980
OFFICE NO-214,A- WING,2ND FLOOR, JAI GANESH VISION,AKURDI-411035
Statement of Profit and loss for the year ended 31 March 2023

(Amounts in ₹)

Particulars	Note	31 March 2023	31 March 2022
Revenue from Operations	14	2,35,58,810	1,22,42,221
Other Income	15	93,227	20,938
Total Income		2,36,52,037	1,22,63,159
Expenses			
Cost of Material Consumed	16	1,47,64,456	66,47,984
Change in Inventories of work in progress and finished goods	17		
Employee Benefit Expenses	18	32,06,110	18,47,174
Finance Costs	19	3,53,424	2,24,019
Depreciation and Amortization Expenses	20	2,46,503	26,260
Other Expenses	21	47,03,994	28,96,802
Total expenses		2,32,74,487	1,16,42,238
Profit/(Loss) before Exceptional and Extraordinary Item and Tax		3,77,550	6,20,921
Exceptional Item			
Profit/(Loss) before Extraordinary Item and Tax		3,77,550	6,20,921
Prior Period Item			
Extraordinary Item			
Profit/(Loss) before Tax			
Tax Expenses	22	1,09,122	1,91,137
- Current Tax			
- Deferred Tax			
Profit/(Loss) for the Period from Continuing Operations		1,09,122	1,91,137
Profit/(loss) from Discontinuing Operation (after tax)			
Profit/(Loss) for the period		2,68,428	4,29,784
Earnings Per Share (Face Value per Share Rs.10 each)			
-Basic	23		
-Diluted	23		

See accompanying notes to the financial statements

As per our report of even date

Chartered Accountants



Partner

UDIN: 23039731BGVQHK1925

Place: Pune

For and on behalf of the Board of Directors of
NBT INNOVATIVE INDIA PRIVATE LIMITED

Director

Mr. Anil Zope

DIN : 06422066

Place: Pune

Director

Mr. Ravindra Kolhe

DIN : 06422098

NBT INNOVATIVE INDIA PRIVATE LIMITED

U29309PN2021PTC198980

OFFICE NO-214,A- WING,2ND FLOOR, JAI GANESH VISION,AKURDI-411035

1 COMPANY INFORMATION

NBT INNOVATIVE INDIA PRIVATE LIMITED ("the Company") is incorporated and domiciled in India. The corporation identification number (CIN) of the company is CIN: U29309PN2021PTC198980 Manufacture of domestic appliances, n.e.c.

2 SIGNIFICANT ACCOUNTING POLICIES

a Basis of Preparation

These financial statements have been prepared in accordance with the Generally Accepted Accounting Principles in India ("Indian GAAP") to comply with the Accounting Standards notified under the Companies (Accounting Standards) Rules, 2006 (as amended) and as specified under Section 133 of the Companies Act, 2013, as applicable. The financial statements have been prepared under the historical cost convention on accrual basis, except for certain financial instruments which are measured at fair value.

b Use of estimates

The preparation of financial statements requires the management of the Company to make estimates and assumptions that affect the reported balances of assets and liabilities and disclosures relating to the contingent liabilities as at the date of the financial statements and reported amounts of income and expense during the year. Examples of such estimates include provisions for doubtful receivables, provision for income taxes, the useful lives of depreciable fixed assets and provision for impairment. Future results could differ due to changes in these estimates and the difference between the actual result and the estimates are recognised in the period in which the results are known / materialise.

c Property, Plant and Equipment

Fixed assets are stated at cost, less accumulated depreciation / amortisation. Costs include all expenses incurred to bring the asset to its present location and condition.

d Depreciation / amortisation

In respect of fixed assets (other than freehold land and capital work-in-progress) acquired during the year, depreciation/amortisation is charged on a written down value basis so as to write-off the cost of the assets over the useful lives.

Type of Assets	Period
Buildings	30 Years
Plant and Equipment	15 Years
Furniture and Fixtures	10 Years
Vehicles	8 Years
Office equipment	5 Years
Computers	4 Years

e Leases

During the year there are no transactions of Assets taken on lease by the Company in its capacity as lessee.

f Impairment

As at 31.03.2023, no impairment loss is recognised and crystallised.

g Investments

There are no Investments made during the year and at the end of the year.

h Revenue recognition

Revenue from the sale of services and products are recognised upon delivery, which is when title passes to the customer. Revenue is reported net of discounts.

Dividend is recorded when the right to receive payment is established. Interest income is recognised on time proportion basis taking into account the amount outstanding and the rate applicable.

i Taxation



3 Share Capital

(Amounts in ₹)

Particulars	31-Mar-23	31-Mar-22
Authorised Share Capital		
Equity Shares, Rs. 10 par value, 30000 (Previous Year -30000) Equity Shares	3,00,000	3,00,000
Issued, Subscribed and Fully Paid up Share Capital		
Equity Shares, Rs. 10 par value 30000 (Previous Year -30000) Equity Shares paid up	3,00,000	3,00,000
Total	3,00,000	3,00,000

(i) Reconciliation of number of shares

Particulars	31 March 2023		31 March 2022	
	No. of shares	(Amounts in ₹)	No. of shares	(Amounts in ₹)
Equity Shares				
Opening Balance	30,000	3,00,000	30,000	3,00,000
Issued during the year				
Deletion during the year				
Closing balance	30,000	3,00,000	30,000	3,00,000

(ii) Rights, preferences and restrictions attached to shares

Equity Shares: The Company has one class of equity shares. Each shareholder is eligible for one vote per share held. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the Company after distribution of all preferential amounts, in proportion to their shareholding.

(iii) Details of Shares held by shareholders holding more than 5% of the aggregate shares in the company

Equity Shares	31 March 2023		31 March 2022	
	No. of shares	In %	No. of shares	In %
Name of Shareholder				
ANIL PRALHAD ZOPE	10002	33.34%	10002	33.34%
RADHAKRISHNA RAMCHANDRA GHULE	9999	33.33%	9999	33.33%
RAVINDRA SUDAM KOLHE	9999	22.33%	9999	22.33%

(iv) Shares held by Promoters at the end of the year 31 March 2023

Name of Promotor	Class of Shares	No. of Shares	% of total shares	% Change during the year
ANIL PRALHAD ZOPE	Equity	10002	33.34%	
RADHAKRISHNA RAMCHANDRA GHULE	Equity	9999	33.33%	
RAVINDRA SUDAM KOLHE	Equity	9999	22.33%	

Shares held by Promoters at the end of the year 31 March 2022

Name of Promotor	Class of Shares	No. of Shares	% of total shares	% Change during the year
ANIL PRALHAD ZOPE	Equity	10002	33.34%	
RADHAKRISHNA RAMCHANDRA GHULE	Equity	9999	33.33%	
RAVINDRA SUDAM KOLHE	Equity	9999	22.33%	

4 Reserves and Surplus

(Amounts in ₹)



Revaluation Reserve		
Opening Balance		
Closing Balance		
Statement of Profit and loss		
Balance at the beginning of the year	4,29,784	
Add: Profit during the year	2,68,428	4,29,784
Balance at the end of the year		
Total	6,98,212	4,29,784

5 Long term borrowings

(Amounts in ₹)

Particulars	31-Mar-23	31-Mar-22
Secured Term loans from banks		
-Secured Term loans from banks	39,72,253	9,25,132
Unsecured Loans and advances from related parties		
Total	39,72,253	9,25,132

Particulars of Borrowings

Name of Lender/Type of Loan	Nature of Security	Rate of Interest	Monthly Installments	No of Installment

6 Other current liabilities

(Amounts in ₹)

Particulars	31-Mar-23	31-Mar-22
Interest accrued but not due on borrowings		
Other payables		
-Provision	6,21,891	14,59,214
- Creditors	98,55,477	33,58,905
- staff retention		
-Advanced Record From Customer	1,35,41,587	20,39,472
-Deposit Payable		
-Director current A/c	44,93,668	20,80,697
-TDS Paid	18,000	
Total continued	2,85,30,623	89,38,288

Other current liabilities

(Amounts in ₹)

Particulars	31-Mar-23	31-Mar-22
Total continued from previous page		
-TDS @ 2% [94 C]		
-TDS @ 1.50 % [94C]		
-TDS Non-Company @ 1%[194C]		
-TDS on Commission/Brokerage @ 5% [94H]		
-TDS on Commission/Brokerage @ 3.75% [94H]		
-TDS On Professional Fees @ 7.5% [194J]		



Current Year - FY 2022-23

Property, Plant and Equipment

Name of Assets	Gross Block			Depreciation and Amortization			Net Block		
	As on 01-Apr-22	Addition	Deduction	As on 31-Mar-23	As on 01-Apr-22	For the Year	As on 31-Mar-22	As on 31-Mar-23	As on 31-Mar-22
(i) Property, Plant and Equipment									
Factory Shed									
Plot At W-16 MIDC Bhosari									
Plant & Machinery	3,68,521	1,47,000		5,15,521	20,279	89,300		4,26,221	3,68,521
Office Equipment									
Mobile		39,914		39,914	243			39,671	
Computers	11,561	3,92,700		4,04,261	4,939	74,188		3,30,073	11,561
Vehicle	26,958	12,29,175		12,56,133	1,041	81,640		11,74,493	26,958
Furniture & Fixtures		5,800		5,800	1,131			4,669	
Total	4,07,040	18,14,589	-	22,21,629	26,260	2,46,502	-	19,75,127	4,07,040
Previous Year									

(Amounts in ₹)

Previous Year - FY 2021-22									
Name of Assets	Gross Block			Depreciation and Amortization			Net Block		
	As on 01-Apr-21	Addition	Deduction	As on 31-Mar-21	As on 01-Apr-22	for the year	Deduction	As on 31-Mar-22	As on 31-Mar-21
(ii) Intangible Assets									
Computer Softwares									
Total	-	-	-	-	-	-	-	-	-
Previous Year									
Grand Total	-	-	-	-	-	-	-	-	-

Previous Year - FY 2021-22									
Name of Assets	Gross Block			Depreciation and Amortization			Net Block		
	As on 01-Apr-21	Addition	Deduction	As on 31-Mar-21	As on 01-Apr-22	for the year	Deduction	As on 31-Mar-22	As on 31-Mar-21
(i) Property, Plant and Equipment									
Factory Shed									
Plot At W-16 MIDC Bhosari									
Plant & Machinery	3,88,800				20,279			3,68,521	
Office Equipment									
Mobile									
Computers	16,500				4,939			11,561	
Vehicle	28,000				1,041			26,959	
Furniture & Fixtures									
Total	4,33,300	-	-	4,33,300	26,260	-	-	4,07,040	4,33,300



(ii) Intangible Assets										
Computer Softwares										
Total										
Grand Total										

(iii) Capital Work-in-progress										
(iv) Intangible Assets under Development										

Capital Work in progress is related to Print and Packaging Project at Plot No.1-20A, ChardalIndustrial Park, Dhungarwadi, Tal: Khandala, Dist: Satra PIN: 412801
It Consists of Advance for Land Purchase, Construction of Shed and other Incidental Expenses

(iii) Capital Work-in-progress										
Particulars										
Opening Balance										
Add: Addition during the year										
Less: Capitalised during the year										
Closing Balance										

Capital Work-in-Progress Ageing Schedule										
	Amount in CWIP for a period of				31 March 2022	Amount in CWIP for a period of				31-Mar-22
Capital Work-in-Progress	Less than 1 year	1-2 Years	2-3 Years	More than 3 Years	Total	Less than 1 year	1-2 Years	2-3 Years	More than 3 Years	Total
Projects in progress										
Projects temporarily suspended										



8 Deferred tax assets net

(Amounts in ₹)

Particulars	31-Mar-23	31-Mar-22
Deferred Tax (Asset)		
Total	-	-

8.1 Significant Components of Deferred Tax

(Amounts in ₹)

Particulars	31-Mar-23	31-Mar-22
Deferred Tax Asset		
difference between book depreciation and tax depreciation	(27,801)	(8,300)
Disallowance u/s. 43B	-	-
Taxable Loss during the year	-	-
Gross Deferred Tax Asset (A)	(27,801)	(8,300)
Deferred Tax Liability		
Gross Deferred Tax Liability (B)		-
Net Deferred Tax Asset (A)-(B)	(27,801)	(8,300)

9 Inventories

(Amounts in ₹)

Particulars	31-Mar-23	31-Mar-22
Raw materials	2,20,32,000	67,34,759
Work-in-progress		
Total	2,20,32,000	67,34,759

10 Trade receivables

(Amounts in ₹)

Particulars	31-Mar-23	31-Mar-22
Unsecured considered good	35,95,972	15,65,989
Total	35,95,972	15,65,989

10.1 Trade Receivables ageing schedule as at 31 March 2022

(Amounts in ₹)

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months- 1 year	1-2 years	2-3 years	More than 3 years	
Undisputed Trade receivables-considered good	30,69,652	5,26,320				35,95,972
Undisputed Trade Receivables-considered doubtful						
Disputed Trade Receivables considered good						
Disputed Trade Receivables considered doubtful						
Sub total	30,69,652	5,26,320	-	-	-	35,95,972
Undue - considered good						
Undue - considered doubtful						
Total	0	0	0	0	0	35,95,972

10.2 Trade Receivables ageing schedule as at 31 March 2022

(Amounts in ₹)

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months- 1 year	1-2 years	2-3 years	More than 3 years	



Undisputed Trade receivables-considered good	10,85,290	4,80,699				15,65,989
Undisputed Trade Receivables-considered doubtful						
Disputed Trade Receivables-considered good						
Disputed Trade Receivables-considered doubtful						
Sub total	10,85,290	4,80,699	-	-	-	15,65,989
Undue - considered good						
Undue - considered doubtful						
Total	0	0	0	0	0	15,65,989

11 Cash and cash equivalents

(Amounts in ₹)

Particulars	31-Mar-23	31-Mar-22
Cash on hand	23,721	44,320
Balances with banks in current accounts		
-Balances with banks in current accounts	9702	10085.37
-Others		
Total	33,423	54,405

12 Short term loans and advances

(Amounts in ₹)

Particulars	31-Mar-23	31-Mar-22
Other loans and advances (Secured, considered good)		
-Loans & Advances	1907047	151000
Total	19,07,047	1,51,000

13 Other current assets

(Amounts in ₹)

Particulars	31-Mar-23	31-Mar-22
Deposit (Asset)	32,03,195	16,20,938
Advance Tax -F . Y.22-23	4,01,000	
TCS on purchase		
TDS receivables	66,866	23,081
TDS on CASH withdrawal		
TDS 194 Q		
Adv Tax		
TCS	12,458	1,991
Total	36,83,519	16,46,010

Other current assets

(Amounts in ₹)

Particulars	31-Mar-23	31-Mar-22
Total continued from previous page	37,40,993	16,46,010
Security Deposit BSNL		
Share Issue Expenses		
Total	37,40,993	16,46,010



14 Revenue from operations

(Amounts in ₹)

Particulars	31-Mar-23	31-Mar-22
Sale of services	2,35,58,810	1,22,42,221
Total	2,35,58,810	1,22,42,221

15 Other Income

(Amounts in ₹)

Particulars	31-Mar-23	31-Mar-22
Interest on FD	92,257	20,938
Others		
-Credits in Respect of Earlier Years Written Back		
-Interest on Income Tax Refund	970	
-Old Credit Balances Written Back		
Total	93,227	20,938

16 Cost of Material Consumed

(Amounts in ₹)

Particulars	31-Mar-23	31-Mar-22
Raw Material Consumed		
Opening stock	67,34,759	
Purchases	3,00,61,697	1,33,82,743
Less: Closing stock	2,20,32,000	67,34,759
Total	1,47,64,456	66,47,984

17 Change in Inventories of work in progress and finished goods

(Amounts in ₹)

Particulars	31-Mar-23	31-Mar-22
Opening Inventories		
Work-in-progress		
Less: Closing Inventories		
Work-in-progress		
Total		

18 Employee benefit expenses

(Amounts in ₹)

Particulars	31-Mar-23	31-Mar-22
Salaries and wages	29,79,059	16,91,191
Contribution to provident and other funds		
Staff welfare expenses	2,27,051	1,55,983
Staff salary		
Total	32,06,110	18,47,174

Defined Contribution Plan

(Amounts in ₹)

Particulars	31-Mar-23	31-Mar-22
Employers Contribution to Provident Fund		
Employers Contribution to Pension Scheme 1995		
Employers Contribution to Superannuation Fund		
Employers Contribution to Employee State Insurance		
Employers Contribution to Labour Welfare Fund		
Others 1- Maharashtra Labour Welfare Fund		
Others 2		



19 Finance costs

(Amounts in ₹)

Particulars	31-Mar-23	31-Mar-22
Interest expense	3,31,874	2,24,019
Other borrowing costs	21,550	
Total	3,53,424	2,24,019

20 Depreciation and amortization expenses

(Amounts in ₹)

Particulars	31-Mar-23	31-Mar-22
Depreciation of Electrical Fittings		
Depreciation on Vehicle	81,640	1,041
Depreciation On Factory Shed		
Depreciation on Computer	74,188	4,939
Depreciation on Mobile	243	
Depreciation on Equipment		
Depreciation on Furniture	1,132	
Depreciation on Machinery	89,300	20,279
Total	2,46,503	26,260

21 Other expenses

(Amounts in ₹)

Particulars	31-Mar-23	31-Mar-22
Directors Remuneration	12,60,000	5,40,000
Water bill	16,737	6,964
Professional Fee	4,46,100	1,13,600
Administrative expenses	1,71,111	1,91,114
Professional Tax Paid		
Transport and Octroi	2,18,239	2,01,177
Power and fuel	2,50,030	82,700
Repairs And maintainance		2,47,048
Postage and Telephone exp	22,683	18,800
Printing and stationary	1,46,666	19,309
Labour Charges Paid	16,911	
Rent , Rates and Taxes	19,30,000	7,75,000
Vehicle Expenses		
Accounting Writing Charges		
sales promotions	4,783	
Factory Expenses	1,40,552	5,34,635
Travelling Expenses	80,182	1,66,455
Total	47,03,994	28,96,802

22 Tax Expenses

(Amounts in ₹)

Particulars	31-Mar-23	31-Mar-22
Deferred Tax	1,09,122	1,91,137
Total	1,09,122	1,91,137

Significant components of Deferred Tax charged during the year

(Amounts in ₹)

Particulars	31-Mar-23	31-Mar-22
Difference between book depreciation and tax depreciation		
Difference between book depreciation and tax depreciation		
Disallowance u/s. 43B		
Taxable Loss during the year		
Total		



23 Earning per share

Particulars	31-Mar-23	31-Mar-22
Profit attributable to equity shareholders (Amounts in ₹)		
Weighted average number of equity shares:		
Earnings per share basic (Rs)		
Earnings per share diluted (Rs)		
Face value per equity share (Rs)		

24 Auditors' Remuneration

(Amounts in ₹)

Particulars	31-Mar-23	31-Mar-22
Payments to auditor as - Auditor		
Total	-	-

25 Value of imported and indigenous raw materials, spare parts and components consumed

(Amounts in ₹)

Particulars	31-Mar-23	31-Mar-22
Raw Materials - Indigenous	2,20,32,000	67,34,759
Total	2,20,32,000	67,34,759

26 Related Party Disclosure

(i) List of Related Parties

Relationship

ANIL PRALHAD ZOPE

Director

RAVINDRA SUDAM KOLHE

Director

RADHAKRISHNA RAMCHANDRA GHULE

Director

(ii) Related Party Transactions

(Amounts in ₹)

Particulars	Relationship	31-Mar-23	31-Mar-22
Remuneration ANIL PRALHAD ZOPE	Director	4,20,000	1,80,000
RAVINDRA SUDAM KOLHE	Director	4,20,000	1,80,000
RADHAKRISHNA RAMCHANDRA GHULE	Director	4,20,000	1,80,000

(iii) Related Party Balances

(Amounts in ₹)

Particulars	Relationship	31-Mar-23	31-Mar-22
Remuneration			

27 Security of Current Assets Against Borrowings

The Cash Credit from the Bank of Baroda is secured by hypothecation of stock, Debtors and Second Charge on Fixed Assets

Particulars	June, 2022	September, 2022	December, 2022	March, 2023
Current Assets as per Quarterly Return filed with Bank				
Current Assets as per Books of Account				

The receipted documentary evidence filed with the Bank in respect of Current Assets as per Quarterly Returns are not available on

28 Registration of Charge

29 Ratio Analysis

Particulars	Numerator/Denominator	31 March 2022	31 March 2021	Change in %
(a) Current Ratio	$\frac{\text{Current Assets}}{\text{Current Liabilities}}$	0.13	1.14%	
(b) Debt-Equity Ratio	$\frac{\text{Total Debts}}{\text{Equity}}$	0.83	0.80%	
(c) Debt Service Coverage Ratio	$\frac{\text{Earning available for Debt Service}}{\text{Interest + Installments}}$	12.16	-	
(d) Return on Equity Ratio	$\frac{\text{Profit after Tax}}{\text{Average Shareholder's Equity}}$	0.36	1.43%	
(e) Inventory turnover ratio	$\frac{\text{Total Turnover}}{\text{Average Inventories}}$	1.33	1.82%	
(f) Trade receivables turnover ratio	$\frac{\text{Total Turnover}}{\text{Average Account Receivable}}$	5.37	0.12%	
(g) Trade payables turnover ratio	$\frac{\text{Total Purchases}}{\text{Average Account Payable}}$	1.27	0.27%	
(h) Net capital turnover ratio	$\frac{\text{Total Turnover}}{\text{Net Working Capital}}$	1.22	0.09%	
(i) Net profit ratio	$\frac{\text{Net Profit}}{\text{Total Turnover}}$	0.02	3.51%	
(j) Return on Capital employed	$\frac{\text{Net Profit}}{\text{Capital Employed}}$	0.02	0.25%	
(k) Return on Investment	$\frac{\text{Return on Investment}}{\text{Total Investment}}$	-	0.00%	

For all variances, due to losses and volatile market conditions the ratios are unfavourable.

30 Other Statutory Disclosures as per the Companies Act, 2013



- 2) The Company has conducted verification of assets as per its program of phased physical verification during the year.
 - 3) The Company has not been declared as wilful defaulter by any Bank or Financial institution or any other lender
 - 4) The Company does not have any transactions with Companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956
 - 5) The Company is not a holding Company of any other Company, hence there are no disclosure of the layers of Companies.
 - 6) The Company has not availed any Scheme or Arrangement which has been approved by the Competent Authority in terms of Sections 230 to 237 of the Companies Act, 2013.
 - 7) The Company has not issued shares at Premium.
 - 8) Provision for Payment of Gratuity is not made due to high attrition rate. Gratuity is accounted on payment basis.
 - 9) Provision for Leave Encashment is not made, the same is accounted on payment basis.
 - 10) As per the information and explanation given by the Management, the data relating to the status of its suppliers as defined under Micro, Small and Medium Enterprises Development Act, 2006 is not updated, hence, the same information is not made available for verification and reporting.
 - 11) This Company being a "Small Company" as per the provisions of Section 2(85) read with MCA vide Notification No. G.S.R. 92 dated 01/02/2021, the provisions of Companies (Auditor's Report) Order, 2020 and Certification of Cash Flow Statement are not applicable.
- 31 Regrouping
Previous year's figures have been regrouped and / or rearranged wherever necessary.



Acknowledgement Receipt of Income Tax Forms

(Other Than Income Tax Return)



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

e-Filing Acknowledgement Number / Quarterly Statement Receipt Number
290047160230923

Date of e-Filing
23-Sep-2023

Name	:	NBT INNOVATIVE INDIA PRIVATE LIMITED
PAN/TAN	:	AAHCN4616K
Address	:	OFFICE NO-214, A- WING, 2ND FLOOR, JAI GANESH VISION, AKURDI, PUNE, undefined, PUNE, Akurdi S.O, Maharashtra, 411035
Form No.	:	Form 3CA-3CD
Form Description	:	Audit report under section 44AB of the Income-tax Act, 1961, in a case where the accounts of the business or profession of a person have been audited under any other law
Assessment Year	:	2023-24
Financial Year	:	-
Month	:	-
Quarter	:	-
Filing Type	:	Original
Capacity	:	Chartered Accountant
Verified By	:	039731

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



Unique Document Identification Number(UDIN) for Practicing Chartered Accountants

[Dashboard](#) [Generate UDIN](#) [Bulk UDIN for Certificates](#) [List UDIN](#) [Saved Draft List](#) [FAQs](#) [Profile](#)

You have logged in as: CA HEMANTKUMAR CHAMPAKLAL
SHAH (039731)

Last login: 21/09/2023 | 15:33:07

UDIN GENERATED

Your document has been submitted successfully.

Unique Document Identification Number (UDIN) for this document is **23039731BGVQHK1925**

[GENERATE ANOTHER UDIN](#)

[EXIT/LOGOUT](#)

DISCLAIMER

This UDIN System has been developed by ICAI to facilitate its members for verification and certification of the documents and for securing documents and authenticity thereof by Regulators.

However, ICAI assumes no responsibility of verification and certification of document(s) carried out by the Members and the concerned member(s) shall alone be responsible therefore.

Copyright 2023 All rights reserved to the ICAI

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. NBT INNOVATIVE INDIA PRIVATE LIMITED**, OFFICE NO-214, A- WING, 2ND FLOOR, JAI GANESH VISION, AKURDI, Akurdi S.O, PUNE, PUNE, Maharashtra, 411035, India, PAN: AAHCN4616K 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 06-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 *Valuation of closing stock is not possible.*
 - 2 *Assessee's Responsibility for the Financial Statements as referred in Form No. - 3CB Assessee is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance in accordance with the accounting principles generally accepted in India. This responsibility includes the design, implementation and maintenance of internal control 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.*
 - 3 *Auditor's Responsibility - Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement*
 - 4 *Auditor's Responsibility - An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the concerns preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the Concern's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements*



- 5 We have verified the records / documents / statements received by us through electronic media. We have also received Management Representation Letters where ever necessary. Using such techniques, we have ensured reasonable assurance that the information / record / statements provided to us are free from material misstatement and adhere to the relevant standards. Hence, the audit evidence obtained by us is adequate to express our audit opinion.
- 6 According to the information and explanations given to us and as per the records of the said Entity examined by us, no personal expenses have been debited to Profit & Loss Account, other than those payable under contractual obligations or in accordance with generally accepted business practice.
- 7 As per the information and explanation given to us by the Partners/Proprietors/directors , in respect of ratio 'Stock-in-trade / Turnover' the closing stock is taken. This ratio is calculated on value basis and expressed in percentages
- 8 In case of bank payments, it is not possible for us to verify whether payments in excess of Rs.10,000/- have been made otherwise than by crossed cheque or bank draft as the necessary evidence in the form of discharged cheques / bank drafts are not in the possession of the assessee. However, it is confirmed by the Partners/ Proprietor/ Directors that payments of any expenditure covered under section 40A(3) were made by account payee cheques drawn on a bank or account payee bank draft.
- 9 As per the information and explanations given to us and as per statements made before us by the Partners, they have taken all the reasonable care to deduct the income tax at source, wherever applicable and deposited the same into the Government Treasury. On the basis of our selective scrutiny of financial statements and other related records, we rely on the information, explanation given and statements made by the Partners/Proprietor/Directors . There are no instances of short payment, non-payment and late payment of TDS.
- 10 The quantitative details of stock of materials and valuation of closing inventory is certified by the Assessee
- 11 The assessee has not provided us the breakup of total expenditure of entities registered or not under the GST, as necessary information required for Clause-44 is not maintained by the assessee in its books of accounts. However information to the extend possible and material is reported by us.
- 12 The accounting software of the assessee is not configured to generate any report in respect of such GST Data for clause-44, in absence of any prevailling statutory requirements regarding the requisite information in this clause. However details as reported in GSTR returns are produced in Column 5 of the Clause and rest of information is provided to the extend possible.



For HEMANT SHAH & ASSOCIATES LLP

(Signature and stamp/seal of the signatory)

Place: Pune

Name of the signatory:

HEMANTKUMAR CHAMPAKLAL SHAH

Date: 06-Sep-2023

Partner, M. No. 039731

UDIN: 23039731BGVQHK1925

Firm reg. No. 120816W

Full Address: Telang Heights, 3rd Floor, Sector no-25, Nigdi,
Pune City, P.C.N.T. S.O, Pune, PUNE,
Maharashtra, 411044, 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

1	Name of the assessee	M/s. NBT INNOVATIVE INDIA PRIVATE LIMITED
2	Address	OFFICE NO-214, A- WING, 2ND FLOOR, JAI GANESH VISION, AKURDI, Akurdi S.O, PUNE, PUNE, Maharashtra, 411035, India
3	Permanent Account Number or Aadhaar Number	: PAN: AAHCN4616K
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, GST Act, Maharashtra - 27 AAHCN4616K 1Z7
5	Status	: DOMESTIC 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	: 44AB Third proviso
8a	Whether the assessee has opted for taxation under section 115BA/115BAA/115BAB/115BAC/ 115BAD?	: No

PART - B

9	<p>(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?</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
10	<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
11	<p>(a) Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed.</p>	No.
	<p>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.)</p>	As per sch.11b
	<p>(c) List of books of account and nature of relevant documents examined.</p>	As per sch.11c
12	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
13	<p>(a) Method of accounting employed in the previous year.</p>	Mercantile system
	<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>	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.				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				
		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				Not Applicable
(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	



<p>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 :-</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												
<p>19 Amounts admissible under sections- a) 32AD, (b) 33AB, (c) 33ABA, (d) 35(1)(i), (e) 35(1)(ii), (f) 35(1)(ia), (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: 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.</p>	NIL												
<p>20 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="178 1092 1218 1344"> <thead> <tr> <th data-bbox="178 1092 300 1344">Serial number</th> <th data-bbox="300 1092 430 1344">Nature of fund</th> <th data-bbox="430 1092 609 1344">Sum received from employees</th> <th data-bbox="609 1092 852 1344">Due date for payment</th> <th data-bbox="852 1092 909 1344">The actual Amount paid</th> <th data-bbox="909 1092 1218 1344">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								
<p>21 (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)	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) (I) date of payment (II) amount of payment (III) nature of payment (IV) name and address of the payee (V) amount of tax deducted	NIL
(ii)	as payment referred to in sub-clause (ia) (A) Details of payment on which tax is not deducted: (I) date of payment (II) amount of payment (III) nature of payment (IV) name and address of the payee	NIL
(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. (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	NIL
(iii)	as payment referred to in sub-clause (ib) Details of payment on which levy is not deducted: (I) date of payment (A) (II) amount of payment (III) nature of payment (IV) name and address of the payee	NIL
(B)	Details of payment on which levy has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139. (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	NIL
(iv)	under sub-clause (ic) [Wherever applicable]	NIL
(v)	under sub-clause (ila)	NIL
(vi)	under sub-clause (iib)	NIL
(vii)	under sub-clause (iii) (A) date of payment (B) amount of payment (C) name and address of the payee	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:-				As per sch.26
	(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.				
	(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
27	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
	(a)				
	(b) Particulars of income or expenditure of prior period credited or debited to the profit and loss account.				NIL
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 bank draft or use of electronic clearing system through a bank account; (v)	NIL



(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.	
(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 rd 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. (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).						NIL
32	(a) Details of brought forward loss or depreciation allowance, in the following manner, to the extent available:						NIL
SI No	Assessment Year	Nature of loss/allowance (in rupees)	Amount as returned (in rupees) [^]	All losses/allowances not allowed under section 115BAA/115BA C/115BAD	Amount as assessed (give reference to relevant order)	Remarks	
[^] 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	<p>Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA).</p> <p>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.</p>	NIL										
34	<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"> 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 (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) 	Yes, As per sch. 34a										
34	<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="162 892 1209 1144"> <thead> <tr> <th data-bbox="162 955 365 1081">Tax deduction and collection Account Number (TAN)</th> <th data-bbox="365 955 470 1081">Type of Form</th> <th data-bbox="470 955 609 1081">Due date for furnishing</th> <th data-bbox="609 955 755 1081">Date of furnishing, if furnished</th> <th data-bbox="755 903 1209 1144">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.</th> </tr> </thead> <tbody> <tr> <td colspan="5" data-bbox="162 1144 1209 1144"> </td> </tr> </tbody> </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.								
34	<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="162 1207 1209 1333"> <thead> <tr> <th data-bbox="162 1228 511 1312">Tax deduction and collection Account Number (TAN)</th> <th data-bbox="511 1207 803 1333">Amount of interest under section 201(1A)/206C(7) is payable</th> <th data-bbox="803 1228 1209 1312">Amount paid out of column (2) along with date of payment.</th> </tr> </thead> <tbody> <tr> <td colspan="3" data-bbox="162 1333 1209 1333"> </td> </tr> </tbody> </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"> (i) opening Stock; (ii) purchases during the previous year; (iii) sales during the previous year; (iv) closing Stock; (v) shortage/excess, if any. 	Not Applicable										
35	<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"> (i) opening stock; (ii) Purchases during the previous year; (iii) consumption during the previous year; (iv) sales during the previous year; (v) closing stock; (vi) yield of finished products; (vii) percentage of yield; (viii) shortage/excess, if any. <p>B Finished products/By-products :</p> <ol style="list-style-type: none"> (i) opening stock; 	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:	Yes, As per Sch.44										
	<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							
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 **HEMANT SHAH & ASSOCIATES LLP**

(Signature and stamp/seal of the signatory)

Place: PUNE

Date: 06-Sep-2023

Name of the signatory:

HEMANTKUMAR CHAMPAKLAL SHAH

Partner, M. No. 039731

Firm reg. No. 120816W

Full Address : Telang Heights, 3rd Floor, Sector no-25, Nigdi, Pune City, P.C.N.T. S.O, Pune, PUNE, Maharashtra, 411044, India

10: Details of business / profession

	Sector	Sub-Sector	Code	Particulars of change
1	Manufacturing	Others	04097	No Change

11b: Books maintained

	Address
1 Bank book	OFFICE NO-214, A- WING, 2ND FLOOR, JAI GANESH VISION, AKURDI, PUNE-411 035, Maharashtra, India
2 Journal	. -do-
3 Ledger	. -do-
4 Purchase register	. -do-
5 Sales register	. -do-

11c: Books / documents examined

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

13f: Disclosure as per ICDS

ICDS	Disclosure
1 ICDS I - Accounting Policies	The Assessee is following "Accrual" Method of accounting for recording of income and expenditure, "consistently" on "going concern" basis. There are no changes in the accounting policies during the financial year 2016-17 as compared to the earlier year.
2 ICDS II - Valuation of Inventories	Assessee has not maintained inventory & has valued stock as per retail method prescribed under ICDS II as per para 18 of ICDS.
3 ICDS III - Construction Contracts	This ICDS is not applicable as the assessee is not engaged in Construction Business.
4 ICDS IV - Revenue Recognition	Revenue in respect of sale of product is recognized at the point of issue of invoice and despatch of goods to the customer. Revenue from services are recognized when services are rendered. Revenue as commission earned is recognized on accrual basis in accordance with the terms of the relevant agreements.
5 ICDS V - Tangible Fixed Assets	Fixed assets are stated at written down value. Cost includes all cost incurred to bring the assets to their working condition and location. Additions to assets have been taken at net VAT to the extent credit in respect of the same has been availed. Depreciation on fixed assets is provided on reducing balance method at the rates and in a manner prescribed in New Appendix I read with Rule 5 of Income Tax Rules, 1962.
6 ICDS VII - Governments Grants	This ICDS is not applicable as the assessee is not engaged in Construction Business.
7 ICDS IX - Borrowing Costs	Borrowing costs attributable to acquisition and construction of qualifying assets are capitalized as a part of the cost of such assets up to the date when such asset is ready for its intended use. Other borrowing costs are charged to Statement of Profit and Loss.



8

ICDS X - Provisions, Contingent Liabilities and Contingent Assets

Provision is a liability which can be measured only by using a substantial degree of estimation. Based on this, provisions for expenses payable as on the year end date have been made. No provision has been made for contingent liabilities. However, there are no such contingent liabilities or contingent assets which are required to be recognized by the concern at the year end date.



18 (i): Depreciation allowable under the Act

Block of 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 31.03.202
4. Furnitures/ fittings -	10%	NIL	5,800	NIL	NIL	5,800	NIL	580	5,22
5. Plant/ Machinery - not covered in other blocks, cars...	15%	3,85,540	1,47,000	12,69,090	NIL	18,01,630	NIL	1,75,063	16,26,56
7. Plant/ Machinery - computer, energy saving devices...	40%	13,200	74,200	3,18,500	NIL	4,05,900	NIL	98,660	3,07,24
Total		3,98,740	2,27,000	15,87,590		22,13,330	0	2,74,303	19,39,02



18 (ii): Details of Additions to Fixed Assets

Block of Assets	Amount	Date of purchase	Date put to use	Adjustments, if any
4. Furnitures/ fittings 10%-	5,800	29-Jun-2022	29-Jun-2022	
5. Plant/ Machinery 15%-	39,914	16-Mar-2023	16-Mar-2023	
5. Plant/ Machinery 15%-	1,47,000	26-May-2022	26-May-2022	
5. Plant/ Machinery 15%-	12,29,176	01-Feb-2023	01-Feb-2023	
Total of block 5	14,16,090			
7. Plant/ Machinery 40%-	30,100	14-Jun-2022	14-Jun-2022	
7. Plant/ Machinery 40%-	44,100	28-Jun-2022	28-Jun-2022	
7. Plant/ Machinery 40%-	18,500	17-Oct-2022	17-Oct-2022	
7. Plant/ Machinery 40%-	3,00,000	10-Oct-2022	10-Oct-2022	
Total of block 7	3,92,700			
Grand Total	18,14,590			

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

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	1,227	15-May-2022	1,227	16-May-2022
2	ESI	760	15-Jun-2022	760	11-Jun-2022
3	ESI	1,269	15-Jul-2022	1,269	11-Jul-2022
4	ESI	1,417	15-Aug-2022	1,417	08-Aug-2022
5	ESI	1,745	22-Sep-2022	1,745	14-Sep-2022
6	ESI	1,521	15-Oct-2022	1,521	11-Oct-2022
7	ESI	1,623	15-Nov-2022	1,623	12-Nov-2022
8	ESI	1,353	15-Dec-2022	1,353	12-Dec-2022
9	ESI	1,160	15-Jan-2023	1,160	11-Jan-2023
10	ESI	1,227	15-Feb-2023	1,227	11-Feb-2023
11	ESI	1,434	15-Mar-2023	1,434	13-Mar-2023
12	ESI	1,367	15-Apr-2023	1,367	12-Apr-2023
	Total	16,103		16,103	

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

Name	Amount	Relation	PAN/Aadhaar	Nature of Transaction
1 ANIL ZOPE	4,20,000	DIRECTOR		SALARY
2 RAVINDRA KOLHE	4,20,000	DIRECTOR		SALARY
3 RADHAKRISHNA GHULE	4,20,000	DIRECTOR		SALARY
Total	12,60,000			

26: Payments referred to in section 43B

Liabilities incurred during previous year				
Section	Description	Paid before due date	Not Paid within due date	
1 43Bb	Employer's contribution to ESI	7,264	NIL	



Schedules to Form 3CD - M/s. NBT INNOVATIVE INDIA PRIVATE LIMITED - A.Y. 2023-24

Tax deduction and collection Account Number (TAN)	Section	Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (5)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (7) and (9)
1 PNEN 16626 B	194C	Payments to contractors	53,42,765	53,42,765	53,42,765	69,097	NIL	NIL	NIL
2 PNEN 16626 B	194I (a)	Plant / Machinery rent	98,000	98,000	98,000	1,960	NIL	NIL	NIL
3 PNEN 16626 B	194I (b)	Land / Building / Furniture rent	19,30,000	19,30,000	19,30,000	1,93,000	NIL	NIL	NIL
4 PNEN 16626 B	194J	Fees for professional or technical services	5,66,250	5,66,250	5,66,250	56,625	NIL	NIL	NIL
Total			79,37,015	79,37,015	79,37,015	3,20,682	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.
PNEN 16626 B	26Q	31-Jul-2022	31-Jul-2022	
PNEN 16626 B	26Q	30-Nov-2022	29-Oct-2022	
PNEN 16626 B	26Q	31-Jan-2023	30-Jan-2023	
PNEN 16626 B	26Q	31-May-2023	29-May-2023	

40: Accounting Ratios

		Current year amount	Ratio to turnover(%)	Last year amount	Last year %
1	Total turnover of the assessee	2,35,58,809		1,22,42,221	
2	Gross profit/turnover	53,30,288	22.63	36,12,205	29.51
3	Net profit/turnover	3,77,550	1.6	6,20,921	5.07
4	Stock-in-trade/turnover	2,20,32,000	93.52	67,34,759	55.01
5	Material consumed to Finished goods		NIL		NIL
	Material consumed	NIL		NIL	
	Finished goods produced	NIL		NIL	

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

	Particulars	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	
1	PURCHASE	3,00,61,697	NIL	NIL	2,99,84,018	2,99,84,018	77,678
2	TRANSPORT CHARGES	2,18,239	NIL	NIL	2,18,239	2,18,239	NIL
3	ELECTRICITY PAID	2,50,030	2,50,030	NIL	NIL	2,50,030	NIL
4	WATER EXPENSES	16,737	NIL	NIL	NIL	NIL	16,737
5	BANK CHARGES	3,53,424	NIL	NIL	3,53,424	3,53,424	NIL
6	OFFICE EXPENSES	1,70,111	NIL	NIL	NIL	NIL	1,70,111
7	POSTAGE AND TELEPHONE	22,683	NIL	NIL	NIL	NIL	22,683
8	PROFESSIONAL FEE	4,46,100	NIL	NIL	2,04,800	2,04,800	2,41,300
9	RENT PAID	19,30,000	NIL	NIL	NIL	NIL	19,30,000



Schedules to Form 3CD - M/s. NBT INNOVATIVE INDIA PRIVATE LIMITED - A.Y. 2023-24

10	REPAIR AND MAINTAIN CE	1,46,666	NIL	NIL	36,364	36,364	1,10,302
11	TRAVELLIN G AND CONVEYAN CE	80,182	NIL	NIL	NIL	NIL	80,182
12	FACTORY EXPENSES	1,40,552	NIL	NIL	NIL	NIL	1,40,552
13	LABOUR WELFARE	2,27,051	NIL	NIL	NIL	NIL	2,27,051
14	PRINTING AND STATONER Y	16,911	NIL	NIL	NIL	NIL	16,911
15	FIXED ASSETS - PLANT AND MACHINER Y	14,21,889	NIL	NIL	14,21,889	14,21,889	NIL
16	FIXED ASSETS - COMPUTER	3,92,700	NIL	NIL	3,92,700	3,92,700	NIL
17	SALES PROMOTIO N	4,783	NIL	NIL	NIL	NIL	4,783
18	FIXED ASSETS - FURNITUR E	5,800	NIL	NIL	5,800	5,800	NIL
	Total	3,59,05,555	2,50,030	NIL	3,26,17,234	3,28,67,264	30,38,290

Place: PUNE

Date: 06-Sep-2023



For HEMANT SHAH & ASSOCIATES LLP

HEMANTKUMAR
CHAMPAKLAL SHAH
Partner, M. No. 039731
Firm reg. No. 120816W

Independent Auditors' Report For N B Innovative Private Limited.
HEMANT SHAH & ASSOCIATES LLP.
CHARTERED ACCOUNTANTS.

INDEPENDENT AUDITORS' REPORT

To,
The Members of
N B Innovative Private Limited
Report on the standalone financial

statementsOpinion

We have audited the accompanying financial statements of **N B Innovative Private Limited** ('the Company'), which comprise the balance sheet as at 31 March 2023, the statement of profit and loss, the cash flow statement for the period then ended and a summary of the significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Act 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, Balance Sheet and profit, and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Information Other than Financial Statements and Auditor's Report Thereon

The Company's management and Board of Directors are responsible for the other information. The other information comprises the information included in the Company's annual report but does not include the financial statements and our auditors' report thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.



Independent Auditors' Report For N B Innovative Private Limited.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Management and Those Charged with Governance for the Standalone 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.

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Report on other legal and regulatory requirements

- 1 As required by the Companies (Auditor's Report) Order, 2016 ("the Order") issued by the central government of India in terms of sub-section (11) of section 143 of the Act, we give in Annexure A, a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.



Independent Auditors' Report For N B Innovative Private Limited.

2. As required by section 143 (3) of the Act, we report that:

- (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;
- (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
- (c) The balance sheet, the statement of profit and loss, and cash flow statement dealt with by this report are in agreement with the books of account;
- (d) In our opinion, the aforesaid standalone financial statements comply with the Accounting Standards specified under section 133 of the Act, read with rule 7 of the Companies (Accounts) Rules, 2014;
- (e) on the basis of the written representations received from the directors as on 31 March 2023 taken on record by the board of directors, none of the directors is disqualified as on 31 March 2023 from being appointed as a director in terms of section 164 (2) of the Act;
- (f) On the basis of the written representations received from the directors as on 31st March, 2023 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2023 from being appointed as a director in terms of Section 164 (2) of the Act.
- (g) Reporting on adequacy of the internal financial controls over financial reporting is not required as the of the Company is exempted from Reporting vide notification dated 13th June, 2017.
- (h) 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 as at March 31, 2023 which would impact its financial position.
 - ii. The Company did not have any long-term contracts including derivative contracts as at March 31, 2023.
 - iii. There has not been an occasion in case of the Company during the period under report to transfer any sums to the Investor Education and Protection Fund. The question of delay in transferring such sums does not arise.
 - iv. In respect of Rule 11(e) of the Companies (Audit and Auditors) Rules, 2014,
 - a. The Management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person or entity, including foreign entity ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the




Independent Auditors' Report For N B Innovative Private Limited.

Ultimate Beneficiaries;

- b. The Management has represented, that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
- c. Based on the audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.
- v. The Company has not declared or paid dividend during the financial year in compliance with section 123 of the Companies Act, 2013.

Hemant Shah & Associates LLP
Chartered Accountants
Firm Registration No: 120816W


Hemantkumar Champaklal Shah
Partner
Membership No:039731

Place: Pune
Date: 26/09/2023
UDIN: 23039731BGVQHK1925



Independent Auditors' Report For N B Innovative Private Limited.

HEMANT SHAH & ASSOCIATES LLP.
CHARTERED ACCOUNTANTS.

Annexure 'A' to the Independent Auditor's Report
(Referred to in paragraph (1) under 'Report on other legal and regulatory requirements'
of our report of even date)

- i) (a) (A) The company has maintained proper records showing full particulars including quantitative details and situation of Property, Plant & Equipment;
- (B) The company did not have any Intangible assets, so this point is not applicable.
- (b) As explained to us, fixed assets have been physically verified by the management at regular intervals; as informed to us no material discrepancies were noticed on such verification;
- (c) According to the information and explanations given to us and the records of the Company examined by us, no immovable property is held in the name of the company.
- (d) In our opinion and according to the information and explanations given to us, the Company has not revalued any Property, Plant or Equipment during the year.
- (e) In our opinion and according to the information and explanations given to us, there are no proceedings initiated or pending under Benami Properties (Prohibition) Act, 1988.
- ii) (a) The Company is a stopped it's all activities. Accordingly, it does not hold any physical inventories other than currencies & equivalents. Thus, paragraph 3(ii) of the Order is not applicable.
- (b) According to the information and explanations given to us, the Company has not borrowed working capital exceeding aggregate ₹ 5 Crores at any point during the year.
- iii) (a) The company has not made investments in, provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties. The clauses (iii) (a), (b), (c), (d), (e) & (f) of Para 3 of the order are not applicable.
- iv) In our opinion and according to the information and explanations given to us, the Company has not granted loans, investments, guarantees and security which are in



Independent Auditors' Report For N B Innovative Private Limited.

perview of sections 185 & 186. Hence there is nothing to report.

- v) As per our verification and according to the information and explanations given to us, the company has not accepted any deposits within the provisions of section 73 to 76 of the Companies Act, 2013 and the rules framed there under, hence the clause is not applicable to the company during the year. No order has been passed by the Company Law Board or National Company Law Tribunal or Reserve Bank of India or any other Tribunal.
- vi) In our opinion and according to the information and explanations given to us, the Central Government has not prescribed maintenance of cost records under section 148 (1) of the Companies Act, 2013 in respect of the products of the company.
- vii) (a) The company is generally regular in depositing with appropriate authorities undisputed statutory dues including income tax, sales tax, wealth tax, service tax, custom duty, excise duty, cess and other material statutory dues applicable to it.
- (b) According to the information and explanation given to us, there are no disputed dues of sales tax /income tax/custom duty/wealth tax/service tax/exciseduty/cess.
- viii) According to the information and explanation given to us, the company has not surrendered or disclosed as income during the year in tax assessments. Hence there is nothing to report.
- ix) (a) According to the information and explanation given to us, the company has not defaulted in repayment of loans or borrowings to a financial institution, bank, government or dues to debenture holders.
- (b) According to the information and explanations given to us and on the basis of our audit procedures, we report that the company has not been declared wilful defaulter by any bank or financial institution or government or any government authority.
- (c) According to the information and explanations given to us and on the basis of our audit procedures, we report that the company has not diverted loans for purposes other than sanctioned purpose.
- (b) According to the information and explanations given to us and on the basis of our audit procedures, we report that the company has not used funds raised on short term basis for long term purposes.
- (c) According to the information and explanations given to us and on the basis of our audit procedures, we report that the company has not raised funds to meet obligations of subsidiaries, associates or joint ventures.



Independent Auditors' Report For N B Innovative Private Limited.

paragraph 3(xv) of the Order is not applicable.

- xvi) According to the information and explanation given, the Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. Accordingly the provisions of clauses (xvi) (a), (b), (c) & (d) of Para 3 of the order are not applicable to the company.
- xvii) According to the information and explanation given and based on our examination of the records of the Company, the Company has not incurred any cash loss during the year under concerned & during the immediately preceding previous year.
- xviii) There has been no resignation of the statutory auditors during the year and accordingly the reporting under clause (xviii) is not applicable.
- xix) In our opinion and according to the information and explanation given to us and on the basis of financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements, the auditor's knowledge of the Board of Directors and management plans, no material uncertainty exists as on the date of the audit report that company is being capable of meeting its liabilities existing on the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date will get discharged by the Company as and when they fall due.
- xx) In our opinion and according to the information and explanation given to us, Schedule VII to the Companies Act is not applicable to the auditee company and thus clause (xx) (a) & (b) of Para 3 of the order are not applicable to the company.
- xxi) The reporting under clause 3(xxi) of the Order is not applicable in respect of audit of Standalone Financial Statements. Accordingly, no comment in respect of the said clause has been included in this report.

Hemant Shah & Associates LLP
Chartered Accountants
Firm Registration No: 120816W

Hemantkumar Champaklal Shah
Partner
Membership No:039731



Place: Pune
Date: 26/09/2023
UDIN: 23039731BGVQHK1925



Unique Document Identification Number(UDIN) for Practicing Chartered Accountants

[Dashboard](#) [Generate UDIN](#) [Bulk UDIN for Certificates](#) [List UDIN](#) [Saved Draft List](#) [FAQs](#) [Profile](#)

You have logged in as: CA HEMANTKUMAR CHAMPAKLAL
SHAH (039731)

Last login: 21/09/2023 | 15:33:07

UDIN GENERATED

Your document has been submitted successfully.

Unique Document Identification Number (UDIN) for this document is **23039731BGVQHL9934**

[GENERATE ANOTHER UDIN](#)

[EXIT/LOGOUT](#)

DISCLAIMER

This UDIN System has been developed by ICAI to facilitate its members for verification and certification of the documents and for securing documents and authenticity thereof by Regulators.

However, ICAI assumes no responsibility of verification and certification of document(s) carried out by the Members and the concerned member(s) shall alone be responsible therefore.

Copyright 2023 All rights reserved to the ICAI

FORM NO. 29B [See rule 40B]

Report under section 115JB of the Income-tax Act, 1961 for computing the book profits of the company



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

Acknowledgement Number -289948260230923

1. We have examined the accounts and records of

Name of the assessee	Address of the assessee
NBT INNOVATIVE INDIA PRIVATE LIMITED	OFFICE NO-214, A- WING, 2ND FLOOR, JAI GANESH VISION, AKURDI, PUNE, 411035, Maharashtra, India

PAN AAHCN4616K engaged in business of **Manufacturing-Other manufacturing n.e.c.(4097)** in order to arrive at the book profit during the year ended on the 31st March 2023.

2. We certify that the book profit has been computed in accordance with the provisions of this section. The tax payable under section 115JB of the Income-tax Act in respect of the assessment year 2023-24 is ₹ 56,633 which has been determined on the basis of the details provided in Annexure appended to this Form.

3. In our opinion and to the best of our knowledge and according to the explanations given to us the particulars given in the Annexure are true and correct.

Where any of the matter stated in this report is answered in the negative **No** or with a qualification, the report shall state the reasons therefore

Name of the Signatory	Membership Number	FRN(Firm Registration Number)
HEMANTKUMAR CHAMPAKLAL SHAH	039731	0120816W

Address	Date of Audit Report
Pune, 411044, Maharashtra, India	23-Sep-2023

Date	Place
23-Sep-2023	61.1.88.214

Part A

General details which are applicable to all the companies

1. Name of the assessee	NBT INNOVATIVE INDIA PRIVATE LIMITED
2. Address	OFFICE NO-214, A- WING, 2ND FLOOR, JAI GANESH VISION, AKURDI, PUNE, 411035, Maharashtra, India

3.	PAN	AAHCN4616K
4.	Assessment year	2023-24
5.	Financial year adopted by the company under the Companies Act, 2013 (18 of 2013)	01-Apr-2022 to 31-Mar-2023
6.	Total income of the company under the Act.	₹ 3,50,980
7.	Income-tax payable on total income	₹ 1,05,294
8.	Whether statement of profit and loss is prepared in accordance with the provisions of Schedule III to the Companies Act, 2013 (18 of 2013).	Yes ₹ 2,68,428
9.	Where the financial year referred to in Sl.No. 5 above is same as the relevant previous year, whether the statement of profit and loss referred to in Sl. No. 8 above has followed the same accounting policies, accounting standards for preparing the statement of profit and loss and the same method of rates for calculating depreciation as have been adopted for preparing accounts laid before the company at its annual general meeting? If not, the extent and nature of variation be specified (attach working separately, where required).	Yes -
10.	Where the financial year referred to in Sl. No. 5 is not the same as the relevant previous year, whether the statement of profit and loss referred to in Sl. No. 8 above has followed the same accounting policies, accounting standards for preparing the statement of profit and loss and the same method of rates for calculating depreciation as have been adopted for preparing accounts for the respective parts of the financial year laid or to be laid before the company at its annual general meeting? If not, the extent and nature of variation be specified (attach working separately, where required).	- -
11.	Profit according to statement of profit and loss referred to in Sl. No. 8 above as adjusted by the amount or aggregate of amounts on account of variations referred to in Sl. No 9 or Sl. No. 10, as the case may be.	₹ 2,68,428
12.	Add: Amount or aggregate of amounts referred to in clauses (a) to (k) of Explanation 1 to sub-section (2) of this section (attach working separately, where required)	

Sl. No.	Clause	Amount
1	a-Income Tax	₹ 1,09,122
2	g-Depreciation	₹ 2,46,502

Total	₹ 3,55,624
-------	------------

13.	Less: Amount or aggregate of amounts referred to in clauses (i) to (viii) of Explanation 1 of sub-section (2) of this section (attach working separately, where required).	₹ 2,46,502
-----	--	------------

Sl. No.	Clause	Amount
1	iiia-Depreciation	₹ 2,46,502

Total		₹ 2,46,502
-------	--	------------

14.	Add/(Less): Amount of adjustments as referred to in subsection (2A) of this section where the financial statements of the company are drawn up in compliance with the Indian Accounting Standards specified in Annexure to the Companies (Indian Accounting Standards) Rules, 2015 for the previous year or any part thereof (amount from Sl. No 26 of Part B).	-
15.	Add/(Less): Amount of adjustments as referred to in sub-section (2C) of this section where the financial statements of the company are drawn up in compliance with the Indian Accounting Standards specified in Annexure to the Companies (Indian Accounting Standards) Rules, 2015 for the previous year or any part thereof (amount from Sl. No 33 of Part C).	-
16.	Add/(Less): Amount or aggregate of the amounts referred to in the sub-clauses (B) to (E) of clause (iii) of Explanation to sub-section (2C) of this section for the previous year or any of the preceding previous years and relating to such asset or investment retired, disposed, realised or otherwise transferred during the previous year (attach working separately, where required).	-
17.	Add/(Less): Amount or aggregate of the amounts referred to in the sub-clause (F) of clause (iii) of Explanation to subsection (2C) of this section for the previous year or any of the preceding previous years and relating to such foreign operations is disposed or otherwise transferred during the previous year (attach working separately, where required).	-
18.	Book profit as computed according to Explanation 1 given in sub-section (2) read with sub-sections (2A), (2B) and (2C) (total of Sl. No.11 to 17).	₹ 3,77,550
19.	Are you an International Financial Services Centre Unit? Tax on Book Profit as computed in Sl. No.18	No ₹ 56,633
20.	In case income-tax payable by the company referred to at Sl. No. 7 is less than 15 or 9 per cent of its book profits shown at Sl. No. 18, the amount of income-tax payable would be as per Sl. No. 19.	₹ 0

Part B

Details of the amount required to be increased or decreased in accordance with sub-section (2A) of section 115JB

(Applicable only where the financial statements of the company are drawn up in compliance with the Indian Accounting Standards specified in Annexure to the Companies (Indian Accounting Standards) Rules, 2015 for the previous year or any part thereof)

21.	Year of convergence as defined in clause (i) of Explanation to sub-section (2C) of this section.	-
22.	Convergence date	-
23.	Total amount credited to the other comprehensive income in the statement of profit and loss	-
24.	Total amount debited to the other comprehensive income in the statement of profit and loss.	-
25.	Increase or decrease referred to in sub-section (2A) of this section	
(i)	Increase on account of amounts credited to other comprehensive income under the head "Items that will not be re-classified to profit or loss".	-
(ii)	Decrease on account of amounts debited to other comprehensive income under the head "Items that will not be re-classified to profit or loss".	-
(iii)	Increase on account of amounts or aggregate of amounts debited to the statement of profit and loss on distribution of non-cash assets to shareholders in a demerger in accordance with Appendix A of the Indian	-
(iv)	Decrease on account of amounts or aggregate of amounts credited to the statement of profit and loss on distribution of non-cash assets to shareholders in a demerger in accordance with Appendix A of the Indian Accounting Standard 10.	-
(v)	Sub-total [(i) - (ii) + (iii) - (iv)]	-
(vi)	Increase or decrease on account of amount of revaluation surplus of assets included in item (i) or (ii) above.	-
(vii)	Increase or decrease on account of amount of gains or losses from investments in equity instruments designated at fair value through other comprehensive income in accordance with Indian Accounting Standards 109 included in item (i) or (ii) above.	-
(viii)	Increase or decrease on account of amount or aggregate of the amounts referred to in the first proviso of sub-section (2A) of this section for the previous year or any of the preceding previous years and relating to such asset or investment retired, disposed, realised or otherwise transferred during the previous year.	-
26.	Total [(v) to (viii)] (amount to be carried to Sl. No.14 of Part A.).	-

Part C

Details of the amount required to be increased or decreased in accordance with sub-section (2C) of section 115JB

(Applicable only where the financial statements of the company are drawn up in compliance with the Indian Accounting Standards specified in Annexure to the Companies (Indian Accounting Standards) Rules, 2015 for the previous year or any part thereof)

27.	Year of convergence as defined in clause (i) of Explanation to sub-section (2C) of this section.	-
28.	Convergence date	-
29.	Amount or the aggregate of the amounts adjusted in the other equity (including capital reserve and securities premium reserve).	-
30.	To be increased or decreased by	
(i)	Amount or aggregate of amounts adjusted in Capital	-
(ii)	Amount or aggregate of amounts adjusted in Securities premium reserve.	-
(iii)	Amount or aggregate of amounts adjusted in the other comprehensive income on the convergence date which shall be subsequently reclassified to profit or loss.	-
(iv)	Amount or aggregate of amounts adjusted in Revaluation surplus for assets in accordance with the Indian Accounting Standards 16 and Indian Accounting Standards 38 adjusted on the convergence date.	-
(v)	Gains or losses from investment in equity instruments designated at fair value through other comprehensive income in accordance with Indian Accounting Standards 109 adjusted on the convergence date.	-
(vi)	adjustments relating to items of property plant and equipment and intangible assets recorded at fair value as deemed cost in accordance with paragraphs D5 and D7 of the Indian Accounting Standards 101 on the convergence date.	-
(vii)	adjustments relating to investments in subsidiaries, joint ventures and associates recorded at fair value as deemed cost in accordance with paragraph D15 of the Indian Accounting Standard 101 on the convergence date.	-
(viii)	adjustments relating to cumulative translation differences of a foreign operation in accordance with paragraph D13 of the Indian Accounting Standard 101 on the	-
(ix)	any other adjustment (to be specified)	

Sl.No	Nature	Amount
-------	--------	--------

Total	-
-------	---

31. Total [29 +/- (-) 30 (i) to (ix)].	-
32. 1/5th of the Sl. No 31 (amount to be carried to Sl. No. 15 of Part A)	-
33. Details of adjustment for transition amount.	
(i) Total transition amount	-
(ii) Amount or aggregate of amounts adjusted till immediately preceding year.	-
(iii) Amounts adjusted in this year	-
(iv) Amount to be adjusted in the subsequent year(s)	-

Acknowledgement Number - 289948260230923

This form has been digitally signed by HEMANTKUMAR CHAMPAKLAL SHAH having PAN AKIPS8277M from IP Address 61.1.88.214 on 23-Sep-2023 12:46:47 PM
Dsc Sl No and issuer 21487364CN=e-Mudhra Sub CA for Class 3 Individual 2014,C=IN,O=eMudhra Consumer Services Limited,OU=Certifying Authority



TRACES

TDS Reconciliation Analysis and Correction Enabling System



Annual Tax Statement

Permanent Account Number (PAN)	AAHCN4616K	Current Status of PAN	Active	Financial Year	2022-23	Assessment Year	2023-24
Name of Assessee	NBT INNOVATIVE INDIA PRIVATE LIMITED						
Address of Assessee	OFFICE NO. 214, A-WING, 2, ND FLOOR, JAI GANESH VISION, AKURDI, PUNE, PUNE, MAHARASHTRA, 411035						

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

(All amount values are in INR)

PART-I - Details of Tax Deducted at Source

Sr. No.	Name of Deductor				TAN of Deductor	Total Amount Paid/ Credited	Total Tax Deducted *	Total TDS Deposited
1	KWH MOTORS PRIVATE LIMITED				BLRK23013E	150000.00	15000.00	15000.00
Sr. No.	Section 1	Transaction Date	Status of Booking*	Date of Booking	Remarks**	Amount Paid / Credited	Tax Deducted **	TDS Deposited
1	194JB	31-Aug-2022	F	05-Dec-2022	-	150000.00	15000.00	15000.00
Sr. No.	Name of Deductor				TAN of Deductor	Total Amount Paid/ Credited	Total Tax Deducted *	Total TDS Deposited
2	PCA MOTORS PRIVATE LIMITED				CHEP19112C	104000.00	2080.00	2080.00
Sr. No.	Section 1	Transaction Date	Status of Booking*	Date of Booking	Remarks**	Amount Paid / Credited	Tax Deducted **	TDS Deposited
1	194JA	31-Mar-2023	F	06-Jun-2023	-	52000.00	1040.00	1040.00
2	194JA	31-Mar-2023	F	06-Jun-2023	-	0.00	0.00	0.00
3	194JA	31-Mar-2023	F	06-Jun-2023	B	-52000.00	-1040.00	-1040.00
4	194JA	31-Mar-2023	F	06-Jun-2023	-	52000.00	1040.00	1040.00
5	194JA	08-Feb-2023	F	06-Jun-2023	-	0.00	0.00	0.00
6	194JA	08-Feb-2023	F	06-Jun-2023	B	-52000.00	-1040.00	-1040.00
7	194JA	08-Feb-2023	F	06-Jun-2023	-	52000.00	1040.00	1040.00
8	194JA	08-Feb-2023	F	06-Jun-2023	-	52000.00	1040.00	1040.00
Sr. No.	Name of Deductor				TAN of Deductor	Total Amount Paid/ Credited	Total Tax Deducted *	Total TDS Deposited
3	DEEPAK BHATIA				DELD05107E	60000.00	6000.00	6000.00
Sr. No.	Section 1	Transaction Date	Status of Booking*	Date of Booking	Remarks**	Amount Paid / Credited	Tax Deducted **	TDS Deposited
1	194JB	14-Jun-2022	F	07-Aug-2022	-	60000.00	6000.00	6000.00
Sr. No.	Name of Deductor				TAN of Deductor	Total Amount Paid/ Credited	Total Tax Deducted *	Total TDS Deposited
4	QUALITEK LABS PRIVATE LIMITED				DELQ01063G	87300.00	1746.00	1746.00
Sr. No.	Section 1	Transaction Date	Status of Booking*	Date of Booking	Remarks**	Amount Paid / Credited	Tax Deducted **	TDS Deposited
1	194JA	05-Nov-2022	F	17-Jan-2023	-	29100.00	582.00	582.00
2	194JA	01-Nov-2022	F	17-Jan-2023	-	58200.00	1164.00	1164.00
Sr. No.	Name of Deductor				TAN of Deductor	Total Amount Paid/ Credited	Total Tax Deducted *	Total TDS Deposited
5	BANK OF BARODA				MUMB23844C	92257.00	9226.00	9226.00
Sr. No.	Section 1	Transaction Date	Status of Booking*	Date of Booking	Remarks**	Amount Paid / Credited	Tax Deducted **	TDS Deposited
1	194A	29-Mar-2023	F	29-May-2023	-	1709.00	171.00	171.00
2	194A	29-Mar-2023	F	29-May-2023	-	21455.00	2145.00	2145.00
3	194A	29-Mar-2023	F	29-May-2023	-	3873.00	387.00	387.00
4	194A	29-Mar-2023	F	29-May-2023	-	1756.00	176.00	176.00
5	194A	27-Feb-2023	F	29-May-2023	-	13851.00	1385.00	1385.00
6	194A	27-Feb-2023	F	29-May-2023	-	6111.00	611.00	611.00
7	194A	06-Feb-2023	F	29-May-2023	-	2490.00	249.00	249.00
8	194A	01-Dec-2022	F	02-Feb-2023	-	8644.00	4102.00	4102.00
9	194A	08-Nov-2022	F	02-Feb-2023	-	1041.00	0.00	0.00
10	194A	26-Sep-2022	F	04-Nov-2022	-	2928.00	0.00	0.00
11	194A	26-Sep-2022	F	04-Nov-2022	-	1425.00	0.00	0.00
12	194A	26-Sep-2022	F	04-Nov-2022	-	25682.00	0.00	0.00
13	194A	26-Sep-2022	F	04-Nov-2022	-	1292.00	0.00	0.00
Sr. No.	Name of Deductor				TAN of Deductor	Total Amount Paid/ Credited	Total Tax Deducted *	Total TDS Deposited

6	HYVA INDIA PRIVATE LIMITED				MUMH07261C	427697.00	42770.00	42770.00
Sr. No.	Section ¹	Transaction Date	Status of Booking ^a	Date of Booking	Remarks ^{**}	Amount Paid / Credited	Tax Deducted ^{**}	TDS Deposited
1	194JB	09-Jan-2023	F	06-Jun-2023	-	73860.00	7386.00	7386.00
2	194JB	03-Jan-2023	F	06-Jun-2023	-	85342.00	8534.00	8534.00
3	194JB	10-Dec-2022	F	11-Feb-2023	-	268495.00	26850.00	26850.00

Sr. No.	Name of Deductor				TAN of Deductor	Total Amount Paid/ Credited	Total Tax Deducted ^a	Total TDS Deposited
7	ELECTRONICA PLASTIC MACHINES LIMITED				PNEE02521B	8212624.24	8212.62	8212.62

Sr. No.	Section ¹	Transaction Date	Status of Booking ^a	Date of Booking	Remarks ^{**}	Amount Paid / Credited	Tax Deducted ^{**}	TDS Deposited
1	194Q	24-Mar-2023	F	27-May-2023	-	571200.00	571.20	571.20
2	194Q	23-Mar-2023	F	27-May-2023	-	7605.10	7.61	7.61
3	194Q	21-Mar-2023	F	27-May-2023	-	542039.80	542.04	542.04
4	194Q	21-Mar-2023	F	27-May-2023	-	13954.28	13.95	13.95
5	194Q	21-Mar-2023	F	27-May-2023	-	27100.00	27.10	27.10
6	194Q	17-Mar-2023	F	27-May-2023	-	16393.26	16.39	16.39
7	194Q	08-Mar-2023	F	27-May-2023	-	498839.80	498.84	498.84
8	194Q	24-Feb-2023	F	27-May-2023	-	1432.24	1.43	1.43
9	194Q	20-Feb-2023	F	27-May-2023	-	448200.00	448.20	448.20
10	194Q	20-Feb-2023	F	27-May-2023	-	131400.00	131.40	131.40
11	194Q	17-Feb-2023	F	27-May-2023	-	15600.00	15.60	15.60
12	194Q	08-Feb-2023	F	27-May-2023	-	394320.40	394.32	394.32
13	194Q	08-Feb-2023	F	27-May-2023	-	104520.40	104.52	104.52
14	194Q	31-Jan-2023	F	27-May-2023	-	131400.00	131.40	131.40
15	194Q	31-Jan-2023	F	27-May-2023	-	22675.50	22.68	22.68
16	194Q	31-Jan-2023	F	27-May-2023	-	5764.48	5.76	5.76
17	194Q	31-Jan-2023	F	27-May-2023	-	367439.80	367.44	367.44
18	194Q	17-Jan-2023	F	27-May-2023	-	158400.00	158.40	158.40
19	194Q	17-Jan-2023	F	27-May-2023	-	305039.80	305.04	305.04
20	194Q	13-Jan-2023	F	27-May-2023	-	31593.26	31.59	31.59
21	194Q	04-Jan-2023	F	27-May-2023	-	18066.12	18.07	18.07
22	194Q	31-Dec-2022	F	09-Feb-2023	-	5760.00	5.76	5.76
23	194Q	27-Dec-2022	F	09-Feb-2023	-	19770.00	19.77	19.77
24	194Q	21-Dec-2022	F	09-Feb-2023	-	201600.00	201.60	201.60
25	194Q	21-Dec-2022	F	09-Feb-2023	-	421200.00	421.20	421.20
26	194Q	15-Dec-2022	F	09-Feb-2023	-	262920.00	262.92	262.92
27	194Q	15-Dec-2022	F	09-Feb-2023	-	17900.00	17.90	17.90
28	194Q	15-Dec-2022	F	09-Feb-2023	-	297600.00	297.60	297.60
29	194Q	06-Dec-2022	F	09-Feb-2023	-	25840.00	25.84	25.84
30	194Q	30-Nov-2022	F	09-Feb-2023	-	11780.00	11.78	11.78
31	194Q	14-Nov-2022	F	09-Feb-2023	-	21780.00	21.78	21.78
32	194Q	14-Nov-2022	F	09-Feb-2023	-	5240.00	5.24	5.24
33	194Q	12-Nov-2022	F	09-Feb-2023	-	131400.00	131.40	131.40
34	194Q	12-Nov-2022	F	09-Feb-2023	-	104520.00	104.52	104.52
35	194Q	12-Nov-2022	F	09-Feb-2023	-	201600.00	201.60	201.60
36	194Q	03-Nov-2022	F	09-Feb-2023	-	262800.00	262.80	262.80
37	194Q	03-Nov-2022	F	09-Feb-2023	-	200520.00	200.52	200.52
38	194Q	13-Oct-2022	F	09-Feb-2023	-	15660.00	15.66	15.66
39	194Q	11-Oct-2022	F	09-Feb-2023	-	20280.00	20.28	20.28
40	194Q	06-Oct-2022	F	09-Feb-2023	-	403200.00	403.20	403.20
41	194Q	29-Sep-2022	F	05-Nov-2022	-	471960.00	471.96	471.96
42	194Q	23-Sep-2022	F	05-Nov-2022	-	471960.00	471.96	471.96
43	194Q	21-Sep-2022	F	05-Nov-2022	-	18230.00	18.23	18.23
44	194Q	14-Sep-2022	F	05-Nov-2022	-	30830.00	30.83	30.83
45	194Q	06-Sep-2022	F	05-Nov-2022	-	23500.00	23.50	23.50
46	194Q	31-Aug-2022	F	05-Nov-2022	-	7860.00	7.86	7.86
47	194Q	31-Aug-2022	F	05-Nov-2022	-	249980.00	249.98	249.98
48	194Q	31-Aug-2022	F	05-Nov-2022	-	316800.00	316.80	316.80
49	194Q	30-Aug-2022	F	05-Nov-2022	-	159630.00	159.63	159.63
50	194Q	30-Aug-2022	F	05-Nov-2022	-	17520.00	17.52	17.52

Sr. No.	Name of Deductor				TAN of Deductor	Total Amount Paid/ Credited	Total Tax Deducted ^a	Total TDS Deposited
8	LK MACHINERY INDIA PRIVATE LIMITED				PNEL05580B	74000.00	1480.00	1480.00

Sr. No.	Section ¹	Transaction Date	Status of Booking ^a	Date of Booking	Remarks ^{**}	Amount Paid / Credited	Tax Deducted ^{**}	TDS Deposited
1	194C	22-Jun-2022	F	05-Aug-2022	-	50000.00	1000.00	1000.00
2	194C	03-Jun-2022	F	05-Aug-2022	-	24000.00	480.00	480.00

PART-II-Details of Tax Deducted at Source for 15G / 15H

Sr. No.	Name of Deductor	TAN of Deductor	Total Amount Paid / Credited	Total Tax Deducted *	Total TDS Deposited		
Sr. No.	Section 1	Transaction Date	Date of Booking	Remarks**	Amount Paid/Credited	Tax Deducted **	TDS Deposited

No Transactions Present

PART-III - Details of Transactions under Proviso to section 194B/First Proviso in sub-section (1) of section 194R/ Proviso to sub-section(1) of section 194S

Sr. No.	Name of Deductor	TAN of Deductor	Total Amount Paid / Credited		
Sr. No.	Section 1	Transaction Date	Status of Booking*	Remarks**	Amount Paid/Credited

No Transactions Present

PART-IV -Details of Tax Deducted at Source u/s 194IA/ 194IB / 194M/ 194S (For Seller/Landlord of Property/Contractors or Professionals/ Seller of Virtual Digital Asset)

Sr. No.	Acknowledgement Number	Name of Deductor	PAN of Deductor	Transaction Date	Total Transaction Amount	Total TDS Deposited***	
Sr. No.	TDS Certificate Number	Section 1	Date of Deposit	Status of Booking*	Date of Booking	Demand Payment	TDS Deposited***

Gross Total Across Deductors)

No Transactions Present

PART-V - Details of Transactions under Proviso to sub-section (1) of section 194S as per Form-26QE (For Seller of Virtual Digital Asset)

Sr. No.	Acknowledgement Number	Name of Buyer	PAN of Buyer	Transaction Date	Total Transaction Amount
Sr. No.	Challan Details mentioned in the Statement				Status of Booking*
	BSR Code	Date of Deposit	Challan Serial Number	Total Tax Amount	

Gross Total Across Buyer(s)

No Transactions Present

PART-VI-Details of Tax Collected at Source

Sr. No.	Name of Collector	TAN of Collector	Total Amount Paid/ Debited	Total Tax Collected *	Total TCS Deposited			
1	KESHVA MOTORS	MUMK29912B	1179900.00	11799.00	11799.00			
Sr. No.	Section 1	Transaction Date	Status of Booking*	Date of Booking	Remarks**	Amount Paid/ Debited	Tax Collected **	TCS Deposited
1	206CL	17-Dec-2022	F	16-Jan-2023	-	1179900.00	11799.00	11799.00
Sr. No.	Name of Collector	TAN of Collector	Total Amount Paid/ Debited	Total Tax Collected *	Total TCS Deposited			
2	AJINKYA ELECTROMELT PRIVATE LIMITED	PNEA05279B	6148735.08	6150.00	6150.00			
Sr. No.	Section 1	Transaction Date	Status of Booking*	Date of Booking	Remarks**	Amount Paid/ Debited	Tax Collected **	TCS Deposited
1	206CR	31-Jan-2023	F	15-May-2023	-	2290303.00	2290.00	2290.00
2	206CR	30-Nov-2022	F	17-Jan-2023	-	1233725.00	1233.00	1233.00
3	206CR	31-Aug-2022	F	18-Oct-2022	-	1407665.64	1409.00	1409.00
4	206CR	31-May-2022	F	24-Jul-2022	-	1217041.44	1218.00	1218.00
Sr. No.	Name of Collector	TAN of Collector	Total Amount Paid/ Debited	Total Tax Collected *	Total TCS Deposited			
3	BHARAT IRON SYNDICATE M/S	PNEB02393G	214856.00	214.85	214.85			
Sr. No.	Section 1	Transaction Date	Status of Booking*	Date of Booking	Remarks**	Amount Paid/ Debited	Tax Collected **	TCS Deposited
1	206CR	31-Oct-2022	F	18-Jan-2023	-	213993.00	213.99	213.99
2	206CR	31-Oct-2022	F	18-Jan-2023	-	863.00	0.86	0.86

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

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

No Transactions Present

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

Sr. No.	Acknowledgement Number	Name of Deductee	PAN of Deductee	Transaction Date	Total Transaction Amount	Total TDS Deposited***	Total Amount Deposited other than TDS	
Sr. No.	TDS Certificate Number	Section 1	Date of Deposit	Status of Booking*	Date of Booking	Demand Payment	TDS Deposited***	Total Amount Deposited other than TDS

Gross Total Across Deductees)

No Transactions Present

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

Sr. No.	Acknowledgement Number	Name of Seller	PAN of Seller	Transaction Date	Total Transaction Amount	Total Amount Deposited other than TDS

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

No Transactions Present

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

(All amount values are in INR)

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

No Transactions Present

*Notes:

1.Defaults related to processing of statements, do not include demand raised by the respective Assessing Officers.

2.For more details please log on to TRACES as taxpayer.

Contact Information

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

Legends used in Annual Tax Statement***Status Of Booking**

Legend	Description	Definition
U	Unmatched	Deductors have not deposited taxes or have furnished incorrect particulars of tax payment. Final credit will be reflected only when payment details in bank match with details of deposit in TDS / TCS statement.
M	Matched	Particulars of challan details provided in TDS statement have matched with the challan details available in OLTAS
P	Provisional	Provisional tax credit is effected only for TDS / TCS Statements filed by Government deductors. *P* status will be changed to Final (F) on verification of payment details submitted by Pay and Accounts Officer (PAO)
F	Final	In case of non-government deductors, payment details of TDS / TCS deposited in bank by deductors have matched with the payment details mentioned in the TDS / TCS statement filed by the deductors. In case of government deductors, details of TDS / TCS booked in Government account have been verified with payment details submitted by Pay and Accounts Officer (PAO)
O	Overbooked	Payment details of TDS / TCS deposited in bank by deductor have matched with details mentioned in the TDS / TCS statement but the amount is over claimed in the statement. Final (F) credit will be reflected only when deductor reduces claimed amount in the statement or makes additional payment for excess amount claimed in the statement
Z	Mismatch	Particulars of challan details provided in TDS statement have not matched with the challan details available in OLTAS. Status of challan will be updated as *M* (Matched), once correction is done by the deductor.

****Remarks**

Legend	Description
'A'	Rectification of error in challan uploaded by bank
'B'	Rectification of error in statement uploaded by deductor
'D'	Rectification of error in Form 24G filed by Accounts Officer
'E'	Rectification of error in Challan by Assessing Officer
'F'	Lower/ No deduction certificate u/s 197
'G'	Reprocessing of Statement
'T'	Transporter
'W'	For Part III, Details shown are as per details submitted by Deductor

* Total Tax Deducted includes TDS, Surcharge and Education Cess

** Tax Deducted includes TDS, Surcharge and Education Cess

+ Total Tax Collected includes TCS, Surcharge and Education Cess

++ Tax Collected includes TCS, Surcharge and Education Cess

*** Total TDS Deposited will not include the amount deposited as Fees and Interest

**** Total Amount Deposited other than TDS* includes Fees, Interest and Other etc. It also includes any default amount paid by deductor in case of Transactions covered under Proviso to

Notes for Annual Tax Statement

- a. Figures in brackets represent reversal (negative) entries
 b. Tax Credits appearing in Part I, II, IV and VI of the Annual Tax Statement are on the basis of details given by deductor/collector in the TDS / TCS statement filed by them. The same should be verified before claiming tax credit and only the amount which pertains to you should be claimed
 c. Date is displayed in dd-MMM-yyyy format
 d. Part II of Annual Tax Statement contains details of transactions related to Form 15G/15H furnished by the deductor in the TDS statement.

1. Sections

Section	Description	Section	Description
192	Salary	194LD	TDS on interest on bonds / government securities
192A	TDS on PF withdrawal	194M	Payment of certain sums by certain individuals or Hindu Undivided Family
193	Interest on Securities	194N	Payment of certain amounts in cash other than cases covered by first proviso or third proviso
194	Dividends	194O	Payment of certain sums by e-commerce operator to e-commerce participant
194A	Interest other than 'Interest on securities'	194P	Deduction of tax in case of specified senior citizen
194B	Winning from lottery or crossword puzzle, etc	194Q	Deduction of tax at source on payment of certain sum for purchase of goods
194BB	Winning from horse race	195	Other sums payable to a non-resident
194C	Payments to contractors and sub-contractors	196A	Income in respect of units of non-residents
194D	Insurance commission	196B	Payments in respect of units to an offshore fund
194DA	Payment in respect of life insurance policy	196C	Income from foreign currency bonds or shares of Indian
194E	Payments to non-resident sportsmen or sports associations	196D	Income of foreign institutional investors from securities
194EE	Payments in respect of deposits under National Savings Scheme	196DA	Income of specified fund from securities
194F	Payments on account of repurchase of units by Mutual Fund or Unit Trust of India	206CA	Collection at source from alcoholic liquor for human
194G	Commission, price, etc. on sale of lottery tickets	206CB	Collection at source from timber obtained under forest lease
194H	Commission or brokerage	206CC	Collection at source from timber obtained by any mode other than a forest lease
194I(a)	Rent on hiring of plant and machinery	206CD	Collection at source from any other forest produce (not being tendu leaves)
194I(b)	Rent on other than plant and machinery	206CE	Collection at source from any scrap
194IA	TDS on Sale of immovable property	206CF	Collection at source from contractors or licensee or lease relating to parking lots
194IB	Payment of rent by certain individuals or Hindu undivided family	206CG	Collection at source from contractors or licensee or lease relating to toll plaza
194IC	Payment under specified agreement	206CH	Collection at source from contractors or licensee or lease relating to mine or quarry
194J(a)	Fees for technical services	206CI	Collection at source from tendu Leaves
194J(b)	Fees for professional services or royalty etc	206CJ	Collection at source from on sale of certain Minerals
194K	Income payable to a resident assessee in respect of units of a specified mutual fund or of the units of the Unit Trust of India	206CK	Collection at source on cash case of Bullion and Jewellery
194LA	Payment of compensation on acquisition of certain immovable	206CL	Collection at source on sale of Motor vehicle
194LB	Income by way of Interest from Infrastructure Debt fund	206CM	Collection at source on sale in cash of any goods (other than bullion/jewelry)
194LC	Income by way of interest from specified company payable to a non-resident	206CN	Collection at source on providing of any services (other than Chapter-XVII-B)
194LBA	Certain income from units of a business trust	206CO	Collection at source on remittance under LRS for purchase of overseas tour program package
194LBB	Income in respect of units of investment fund	206CP	Collection at source on remittance under LRS for educational loan taken from financial institution mentioned in section 80E
194LBC	Income in respect of investment in securitization trust	206CQ	Collection at source on remittance under LRS for purpose other than for purchase of overseas tour package or for educational loan taken from financial institution
194R	Benefits or perquisites of business or profession	206CR	Collection at source on sale of goods
194S	Payment of consideration for transfer of virtual digital asset by persons other than specified persons		
Proviso to section 194B	Winnings from lotteries and crossword puzzles, etc where consideration is made in kind or cash is not sufficient to meet the tax liability and tax has been paid before such winnings are released		
First Proviso to sub-section(1) of section 194R	Benefits or perquisites of business or profession where such benefit is provided in kind or where part in cash is not sufficient to meet tax liability and tax required to be deducted is paid before such benefit is released		
Proviso to sub-section(1) of section 194S	Payment for transfer of virtual digital asset where payment is in kind or in exchange of another virtual digital asset and tax required to be deducted is paid before such payment is released		

2. Minor Head

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

3. Major Head

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

Glossary

Abbreviation	Description	Abbreviation	Description
AY	Assessment Year	TDS	Tax Deducted at Source
		TCS	Tax Collected at Source