

*Audited Financial Statements Of*  
***Rachna Fire  
Engineering  
Pvt. Ltd.***

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

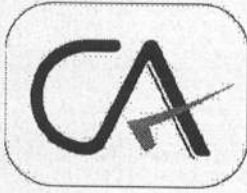
*For The Financial Year 2023-2024*

*Tax Audit Report UDIN:- 24153594BKFYQO4792*

*Audited Financials UDIN:- 24153594BKFYQP9965*



*Auditors  
SABS and Associates  
Chartered Accountants  
Aurangabad*



*M/s SABS & Associates*  
*Chartered Accountant*

Contents of the audit report

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**M/s Rachna Fire Engineering Private Limited**

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

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**CERTIFICATE**

1. This is to certify that all the payments regarding expenditure which are recovered under section 40 A (3) of the Income Tax Act, 1961 were exclusively made by giving account payee cheque drawn on a bank or account payee bank draft, as the case may be.
2. It is further certified that We have not accepted loan or deposit or repaid the same other than an account payee cheque or an account payee demand draft.
3. We also certify that as on 31<sup>st</sup> March 2024 Closing Stock in trade (WIP) of our company is ₹ 29,06,874.32/- which is as per our financial statements.
4. It is certified that closing Cash Balance as on 31<sup>st</sup> March 2024 was ₹ 7,84,732.37/- which is correct & in accordance with our books of accounts maintained.

Date : 03<sup>rd</sup> September, 2024

For M/s Rachna Fire Engineering Private Limited


Place: Aurangabad

  
Director



  
Director



<b>INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT</b>			Assessment Year 2024-25
[Where the data of the Return of Income in Form ITR-1(SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified] (Please see Rule 12 of the Income-tax Rules, 1962)			
PAN	AAJCR9847A		
Name	RACHNA FIRE ENGINEERING PRIVATE LIMITED		
Address	PLOT NO 74, SURVEY NO 90, BEHIND KASLIWAL MARKET, MUKUNDWADI , N-2, CIDCO, AURANGABAD , AURANGABAD , 19-Maharashtra, 91-INDIA, 431001		
Status	7-Private company	Form Number	ITR-6
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	520876221270924
Taxable Income and Tax Details	Current Year business loss, if any	1	0
	Total Income	2	59,31,060
	Book Profit under MAT, where applicable	3	0
	Adjusted Total Income under AMT, where applicable	4	0
	Net tax payable	5	14,92,729
	Interest and Fee Payable	6	6,537
	Total tax, interest and Fee payable	7	14,99,266
	Taxes Paid	8	17,86,059
	(+) Tax Payable /(-) Refundable (7-8)	9	(-) 2,86,790
Accreted Income and Tax Detail	Accreted Income as per section 115TD	10	0
	Additional Tax payable u/s 115TD	11	0
	Interest payable u/s 115TE	12	0
	Additional Tax and interest payable	13	0
	Tax and interest paid	14	0
	(+) Tax Payable /(-) Refundable (13-14)	15	0
	<p>This return has been digitally signed by <u>SHASHANK HAMPALLE</u> in the capacity of  <u>Director</u> having PAN <u>AJKPH8398D</u> from IP address <u>103.211.61.156</u> on <u>27-</u>  <u>Sep-2024 22:30:49</u> at <u>AURANGABAD</u> (Place) DSC SI.No &amp; Issuer <u>4339080</u> &amp;  <u>252298744377CN=Capricorn Sub CA for Individual DSC 2022.OU=Certifying Authority,O=Capricorn Identity Services Pvt</u>  <u>Ltd.,C=IN</u></p>		
System Generated	 <b>AAJCR9847A0652087622127092489f3fc8d00cbf106d4b4de959d53f05e0c22eb10</b>		
Barcode/QR Code			
<b>DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU</b>			

RACHNA FIRE ENGINEERING PRIVATE LIMITED

  
**DIRECTOR**
  
**DIRECTOR**



A.Y. 2024-2025

Name : Rachna Fire Engineering Private Limited

Previous Year : 2023-2024

Address : PLOT NO 74, SURVEY NO 90  
BEHIND KASLIWAL MARKET  
MUKUNDWADI, N-2,  
CIDCO, AURANGABAD - 431.001

PAN : AAJCR 9847 A

Date of Incorporation: 23-Dec-2019

Status : Domestic Company

Opted Tax u/s 115BAA

Statement of Income

	Sch.No	Rs.	Rs.	Rs.
<b>■ Profits and gains of Business or Profession</b>				
<i>Business-1</i>				
Net Profit Before Tax as per P & L a/c			52,55,315	
Add: Inadmissible expenses & Income not included				
Depreciation debited to P & L a/c		10,26,485		
36 disallowance	1	2,73,385		
40A disallowance	2	3,50,384	16,50,254	
			69,05,569	
Less: Deductible expenditure & income to be excluded				
Incomes considered separately	3		32,202	
<i>Adjusted Profit of Business-1</i>			68,73,367	
Total income of Business and Profession			68,73,367	
Less: Depreciation as per IT Act	7		9,74,508	
<i>Income chargeable under the head "Business and Profession"</i>				58,98,859
<b>■ Income from other sources</b>				
Interest income	4			32,202
<b>Total Income</b>				59,31,061
Total income rounded off u/s 288A				59,31,060
<i>Tax on total income</i>				13,04,833
Add: Surcharge				1,30,483
Tax with Surcharge				14,35,316
Add: Cess				57,413
Tax with surcharge and cess				14,92,729
TDS / TCS	5		8,11,059	
Advance Tax	6		9,75,000	
Total prepaid taxes				17,86,059
Balance Tax				-2,93,330
Interest u/s 234C				6,537
<b>Refund Due</b>				2,86,790
<b>Schedule 1</b>				

RACHNA FIRE ENGINEERING PRIVATE LIMITED

*[Signature]*  
DIRECTOR

*[Signature]*  
DIRECTOR

**Disallowances of expenditure u/s 36**

<u>Description</u>	<u>Disallowance</u>	
<u>Employees' contribution to PF/ESI etc. paid after prescribed date or not paid - Section 36(1)(va)</u>		
Provident Fund	2,56,376	
ESIC	17,009	2,73,385
<i>Total Disallowance</i>		<u>2,73,385</u>

**Schedule 2****Disallowances of expenditure u/s 40A**

<u>Description</u>	<u>Disallowance</u>
40A(9) - Sums paid as an employer to fund/institution not covered u/s 36(1)(iv)/(iva)/(v)	3,50,384
<i>Total Disallowance</i>	<u>3,50,384</u>

**Schedule 3**

<u>Description</u>	<u>Amount</u>
<u>Income considered under other heads</u>	
Interest on FDR	32,202
Interest on IT Refund	
<i>Grand total</i>	<u>32,202</u>

**Schedule 4****Interest income**

<u>Name of the Bank</u>	<u>Interest</u>
<u>Interest on Time Deposits</u>	
Interest On FDR	32,202

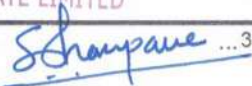
**Schedule 5**

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>
Align Components Pvt Ltd, TAN- MUMA15420G	1,150	1,150	57,500
Alkyl Amines Chemicals Ltd, TAN- MUMA19115F	3,560	3,560	1,78,000
Amazon Seller Services Private Limited, TAN- BLRA14702C	326	326	32,654
Asia Pacific Breweries ( Aurangabd ) Limited, TAN- NSKA02390D	1,590	1,590	79,452
Bank Of Baroda, TAN- MUMB23844C	0		
Bvk Foods Private Limited, TAN- NSKB06345D	5,500	5,500	55,000
Canpack India Private Limited, TAN- NSKC01878C	8,339	8,339	4,16,950
Canpack India Private Limited, TAN- NSKC01878C	2,008	2,008	20,08,000
Carlsberg India Private Limited, TAN- RTKS12243A	773	773	3,300

RACHNA FIRE ENGINEERING PRIVATE LIMITED

  
 DIRECTOR


  
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EsKay Dyestuffs And Organic Chemicals Private Limited, TAN- MUME05578G	11,300	11,300	5,65,000
Flipkart Internet Private Limited, TAN- BLRF02545E	253	253	5,052
Garware Hi-Tech Films Limited, TAN- NSKG01359B	600	600	30,000
Garware Hi-Tech Films Limited, TAN- NSKG01359B	0		
Hamma Foods Private Limited, TAN- NSKH04398C	6,500	6,500	65,000
Harman Finochem Limited, TAN- MUMH02931F	3,469	3,469	1,73,448
Hindalco Industries Limited, TAN- NGPH02681A	5,195	5,195	2,59,736
Hindalco Industries Limited, TAN- NGPH02681A	65,116	65,116	6,51,156
Hindalco Industries Limited, TAN- NGPH02681A	5,962	5,962	59,61,943
Hindustan Composites Limited, TAN- MUMH07342G	11,092	11,092	5,54,610
Ipca Laboratories Ltd., TAN- MUMI05234F	1,18,114	1,18,114	59,05,343
Ipca Laboratories Ltd., TAN- MUMI05234F	23,000	23,000	2,30,000
Jankidevi Bajaj Gram Vikas Sanstha, TAN- PNEJ00445E	72,535	72,535	36,26,749
Johnson & Johnson Private Limited, TAN- MUMJ00387C	23,150	23,150	11,57,473
Lupin Limited, TAN- MUML04496C	34,882	34,882	17,44,115
Marathwada Association Of Small Scale Inds. And Agri., TAN- NSKM07422C	2,040	2,040	1,02,000
Metrix Engineers, TAN- HYDM13858F	16,277	16,277	8,13,858
Metrix Engineers, TAN- HYDM13858F	5,759	5,759	57,60,810
Mgm University, TAN- NSKM12532C	4,976	4,976	2,48,800
Narayana Agro Oils Private Limited, TAN- NSKN03668A	1,000	1,000	10,000
Narayana Agro Oils Private Limited, TAN- NSKN03668A	2,825	2,825	28,250
Nestle India Limited, TAN- DELN05405B	38,500	38,500	3,85,000
Nestle India Limited, TAN- DELN05405B	15,937	15,937	1,59,29,107
Pmm Pariharmilan Industries Private Limited, TAN- NSKP10413E	2,194	2,194	1,09,715
Radiant Indus Chem Private Limited, TAN- NSKR01798G	1,40,581	1,40,581	70,29,003
Samvardhana Motherson Innovative Solutions Limited, TAN- NSKM06675E	1,137	1,137	56,850
Sidharth Carbochem Products Ltd, TAN- MUMS36747E	23,003	23,003	11,50,136
Specialty Polyfilms India Private Limited, TAN- NSKS07046E	3,647	3,647	1,82,350
Specialty Polyfilms India Private Limited, TAN- NSKS07046E	6,500	6,500	65,000
United Breweries Limited, TAN- BLRU01863B	6,976	6,976	3,48,761
United Breweries Limited, TAN- BLRU02775D	4,019	4,019	2,00,935
United Breweries Limited, TAN- HYDU01309A	24,621	24,621	12,31,048
United Breweries Limited, TAN- HYDU01553G	14,401	14,401	7,20,056
United Breweries Limited, TAN- JPRU02904G	12,581	12,581	6,29,083
United Breweries Limited, TAN- JPRU02904G	0		
United Breweries Limited, TAN- NSKU00908F	2,248	2,248	1,12,400
United Breweries Limited, TAN- PNEU06044D	4,899	4,899	2,44,950
United Breweries Limited, TAN- RTKU01041F	2,598	2,598	1,29,913
United Breweries Limited, TAN- VPNU00407B	5,242	5,242	2,62,083

RACHNA FIRE ENGINEERING PRIVATE LIMITED

  
 DIRECTOR

  
 DIRECTOR

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United Breweries Limited Breweries Division, TAN- BLRU01391F	6,315	6,315	3,15,752
United Breweries Ltd, TAN- CALU01687A	3,779	3,779	1,88,939
United Breweries Ltd, TAN- JPRU02351G	8,455	8,455	4,22,783
United Breweries Ltd, TAN- JPRU02351G	9,913	9,913	99,126
Varroc Engineering Limited, TAN- NSKV03678D	3,655	3,655	1,82,747
Varroc Engineering Limited, TAN- NSKV03678D	82	82	81,945
<b>Total</b>	<b>7,78,574</b>	<b>7,78,574</b>	<b>6,08,01,881</b>

Tax collected at source

**Collector & TAN**

	TCS collected	TCS claimed in current year
Anthem Travel Private Limited, TAN- RTKA23552E	7,710	7,710
Pipes And Flow Products, TAN- PNEP02175F	24,775	24,775
<b>Total</b>	<b>32,485</b>	<b>32,485</b>
<b>Grand Total</b>	<b>8,11,059</b>	<b>8,11,059</b>

**Schedule 6****Name of the Bank and BSR Code**

<b>Name of the Bank and BSR Code</b>	<b>Date of deposit</b>	<b>Challan Sl.no.</b>	<b>Amount</b>
Bank Of Baroda-0200005	15-Jun-2023	06231	1,25,000
Bank Of Baroda-0200005	12-Dec-2023	00546	3,50,000
Axis Bank-6360014	14-Mar-2024	06954	5,00,000
<b>Total tax</b>			<b>9,75,000</b>

**Bank A/cs****Bank Accounts in India****Bank Name and Account No.**

AXIS BANK - 920020002277427

<b>IFS Code</b>	<b>Type of Account</b>
UTIB0000750	Current

Date : 27-Sep-2024  
Place : AURANGABAD

For Rachna Fire Engineering Private Limited

Authorised Signatory

RACHNA FIRE ENGINEERING PRIVATE LIMITED

  
DIRECTOR

  
DIRECTOR

## Schedule 7

## Depreciation as per Income Tax Act

Block	Rate	WDV as on 01-Apr-2023	Additions (put to use) up to 04-Oct-2023	Additions (put to use) after 04-Oct-2023	Deletions	Total Depreciation	WDV as on 31-Mar-2024
4. Furnitures/ fittings	10%	3,54,602	16,906	9,000		3,80,508	3,42,907
5. Plant/ Machinery	15%	22,30,569	19,29,184	16,71,653	5,47,239	52,84,167	46,16,916
7. Plant/ Machinery energy saving devices	40%	3,32,807	2,05,539	2,71,589		8,09,935	5,40,279
<b>Total</b>		<b>29,17,978</b>	<b>21,51,629</b>	<b>19,52,242</b>	<b>5,47,239</b>	<b>64,74,610</b>	<b>55,00,102</b>

[ Signature ]

RACHNA FIRE ENGINEERING PRIVATE LIMITED



DIRECTOR



DIRECTOR

# 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  
520553410270924

Date of e-Filing  
27-Sep-2024

Name	: RACHNA FIRE ENGINEERING PVT LTD
PAN/TAN	: AAJCR9847A
Address	: PLOT NO 74, SURVEY NO 90, BEHIND KASLIWAL MARKET, MUKUNDWADI , N-2, CIDCO, AURANGABAD, undefined, AURANGABAD, Aurangabad (MH) H.O, Maharashtra, 431001
Form No.	: Form 3CA-3CD
Form Description	: Audit report under section 44AB of the Income-tax Act, 1961, in a case where the accounts of the business or profession of a person have been audited under any other law
Assessment Year	: 2024-25
Financial Year	: -
Month	: -
Quarter	: -
Filing Type	: Original
Capacity	: Chartered Accountant
Verified By	: 153594

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

RACHNA FIRE ENGINEERING PRIVATE LIMITED

  
DIRECTOR

  
DIRECTOR



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

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

## 1. We report that the statutory audit of

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

was conducted by us **SABS AND ASSOCIATES** in pursuance of the provisions of the **Companies Act, 2013**,

and We annex hereto a copy of our audit report dated **26-Sep-2024** along with a copy each of

- the audited **profit and loss account** for the period beginning from **01-Apr-2023** to ending on **31-Mar-2024**
- the audited balance sheet as at **31-Mar-2024** ; and
- documents declared by the said Act to be part of, or annexed to, the **profit and loss account** and balance sheet.

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

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

Sl. No.	Qualification Type	Observations/Qualifications
		No records added

## Accountant Details

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



Date of signing Tax Audit Report	27-Sep-2024
Place	AURANGABAD
Date	27-Sep-2024

This form has been digitally signed by **SHREYAS PRAKASH CHORDIYA** having PAN **AJCP4436B** from IP Address **103.211.61.156** on **27/09/2024 09:34:46 PM** Dsc Sl.No and issuer **115468339861336CN=SignX sub-CA for Class 3 Organization 2022.C=IN,O=FuturiQ Systems Private Limited,OU=Sub-CA**



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

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

## PART - A

1. Name of the Assessee	RACHNA FIRE ENGINEERING PVT LTD
2. Address of the Assessee	PLOT NO 74, SURVEY NO 90, BEHIND KASLIWAL MARKET, MUKUNDWADI , N-2 , CIDCO, AURANGABAD . Aurangabad (MH)-H.O , 19-Maharashtra , 91-India , Pincode - 431001
3. Permanent Account Number (PAN)	AAJCR9847A
Aadhaar Number of the assessee, if available	
4. Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and services tax, customs duty, etc. if yes, please furnish the registration number or GST number or any other identification number allotted for the same ?	Yes

Sl. No.	Type	Registration /Identification Number
1	Goods and Services Tax 19-Maharashtra	27 AAJCR9847A 1Z3

5. Status	Company
6. Previous year	01-Apr-2023 to 31-Mar-2024
7. Assessment year	2024-25
8. Indicate the relevant clause of section 44AB under which the audit has been conducted	

Sl. No.	Relevant clause of section 44AB under which the audit has been conducted
1	Third Proviso to sec 44AB : Audited under any other law

8(a). Whether the assessee has opted for taxation under section 115BA / 115BAA / 115BAB / 115BAC(1A) / 115BAD / 115BAE ? Yes

Section under which option exercised 115BAA

## PART - B

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

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

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

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

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

Sl. No.	Sector	Sub Sector	Code
1	OTHER SERVICES	Other services n.e.c.	21008

(b). If there is any change in the nature of business or profession, the particulars of such change ? No





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

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

Yes

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

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

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



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



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

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

Sl. No.	Section	Amount
	No records added	

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

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

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

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

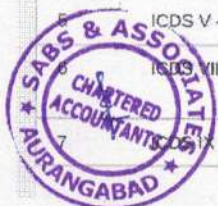
(d). Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2) ? No

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

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

(f). Disclosure as per ICDS:

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





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

14.(a). Method of valuation of closing stock employed in the previous year

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

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

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

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

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

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

Sl. No.	Description	Amount
No records added		

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

Sl. No.	Description	Amount
No records added		

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

Sl. No.	Description	Amount
No records added		

(d). any other item of income;

Sl. No.	Description	Amount
		₹ 0

(e). Capital receipt, if any.

Sl. No.	Description	Amount
No records added		

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





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

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

Sl. No.	Method of Depreciation	Description of the Block of Assets/Class of Assets	Rate of Depreciation (%)	Opening WDV/Actual	Adjustment made to the written down value under section 115BAA(3)/115BAC(3)/115BAD(3) (To be filled in only for assessment year 2020-21, 2021-22 and 2022-23 only, as applicable)	Adjustment made to the written down value of Intangible asset due to excluding value of goodwill of a business or profession	Adjusted written down value(A)	Purchase Value	Total Value of Purchases (B)	Deductions (C)	Other Adjustments	Depreciation Allowable (D)	Written Down Value at the end of the year(A+B-C-D)
1	WDV	Furniture & Fixtures @ 10%	10	₹3,54,602	₹0	₹0	₹3,54,602	₹25,906	₹25,906	₹0	₹0	₹37,501	₹ 3,42,307
2	WDV	Plant and Machinery @ 15%	15	₹22,30,569	₹0	₹0	₹22,30,569	₹36,00,837	₹36,00,837	₹5,47,239	₹0	₹1,07,251	₹ 46,16,316
3	WDV	Plant and Machinery @ 40%	40	₹3,32,807	₹0	₹0	₹3,32,807	₹4,77,120	₹4,77,120	₹0	₹0	₹2,09,295	₹ 5,40,279

19. Amount admissible under section-

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

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

Sl. No.	Description	Amount
No records added		

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

Sl. No.	Nature of fund	Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities
1	Provident Fund	₹ 43,046	15-May-2023	₹ 43,046	15-May-2023
2	Provident Fund	₹ 47,974	15-Jun-2023	₹ 47,974	15-Jun-2023
3	Provident Fund	₹ 51,757	15-Jul-2023	₹ 51,757	15-Jul-2023
4	Provident Fund	₹ 3,372	15-Jul-2023	₹ 3,372	02-Feb-2024





5	Provident Fund	₹ 61,498	15-Aug-2023	₹ 61,498	16-Aug-2023
6	Provident Fund	₹ 10,892	15-Aug-2023	₹ 10,892	02-Feb-2024
7	Provident Fund	₹ 64,259	15-Sep-2023	₹ 64,259	15-Sep-2023
8	Provident Fund	₹ 60,136	15-Oct-2023	₹ 60,136	16-Oct-2023
9	Provident Fund	₹ 63,826	15-Nov-2023	₹ 63,826	21-Nov-2023
10	Provident Fund	₹ 52,277	15-Dec-2023	₹ 52,277	27-Dec-2023
11	Provident Fund	₹ 63,855	15-Jan-2024	₹ 63,855	15-Jan-2024
12	Provident Fund	₹ 6,783	15-Jan-2024	₹ 6,783	11-Jan-2024
13	Provident Fund	₹ 80,844	15-Feb-2024	₹ 80,844	14-Feb-2024
14	Provident Fund	₹ 91,021	15-Mar-2024	₹ 91,021	15-Mar-2024
15	Provident Fund	₹ 86,466	15-Apr-2024	₹ 86,466	15-Apr-2024
16	Provident Fund	₹ 4,375	15-Apr-2024	₹ 4,375	22-May-2024
17	Any fund setup under the provisions of ESI Act, 1948	₹ 2,994	15-May-2023	₹ 2,994	15-May-2023
18	Any fund setup under the provisions of ESI Act, 1948	₹ 3,547	15-Jun-2023	₹ 3,547	15-Jun-2023
19	Any fund setup under the provisions of ESI Act, 1948	₹ 3,366	15-Jul-2023	₹ 3,366	15-Jul-2023
20	Any fund setup under the provisions of ESI Act, 1948	₹ 4,849	15-Aug-2023	₹ 4,849	18-Aug-2023

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

Capital expenditure

Sl. No.	Particulars	Amount
	No records added	

Personal expenditure

Sl. No.	Particulars	Amount
	No records added	

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

Sl. No.	Particulars	Amount
	No records added	

Expenditure incurred at clubs being entrance fees and subscriptions

Sl. No.	Particulars	Amount
	No records added	

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

Sl. No.	Particulars	Amount
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No records added

Expenditure for any purpose which is an offence or is prohibited by law or expenditure by way of penalty or fine for violation of any law (enacted in India or outside India)

Sl. No.	Particulars	Amount
No records added		

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

Sl. No.	Particulars	Amount
No records added		

Expenditure incurred to compound an offence under any law for the time being in force, in India or outside India.

Sl. No.	Particulars	Amount
No records added		

Expenditure incurred to provide any benefit or perquisite, in whatever form, to a person, whether or not carrying on a business or exercising a profession, and acceptance of such benefit or perquisite by such person is in violation of any law or rule or regulation or guideline, as the case may be, for the time being in force, governing the conduct of such person

Sl. No.	Particulars	Amount
No records added		

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

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

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

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

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

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

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

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

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

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

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





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

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

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

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

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

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

₹ 0

v. Wealth tax under sub-clause (ia)

₹ 0

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

₹ 0

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

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

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

₹ 0

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

₹ 0

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

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

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

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

Yes

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

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

Yes

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

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

₹ 0





(f). Any sum paid by the assessee as an employer not allowable under section 40A(9); ₹3,50,384

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

SI. No.	Nature of Liability	Amount
No records added		

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

SI. No.	Particulars	Amount
No records added		

(i). Amount inadmissible under the proviso to section 36(1)(iii). ₹0

22. (a) Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006. ₹0

(b) Any other amount not allowable under clause (h) of section 43B of the Income-tax Act, 1961. ₹0

23. Particulars of any payments made to persons specified under section 40A(2)(i).

SI. No.	Name of Related Person	PAN of Related Person	Aadhaar Number of the related person, if available	Relation	Nature of Transaction	Payment Made
1	Shashank Hampalle			Director	Director Remuneration	₹14,00,000
2	Shivsamb Hampalle			Director Father	Director Remuneration	₹18,00,000
3	Sunita Hampalle			Director	Director Remuneration	₹18,06,500
4	Sweta Solase			Director's Wife	Professional Charges	₹11,50,000
5	Madhur Sai Enterprises Prop. Raghvendra Hangarge			Relative	Labour Charges	₹12,73,446
6	Madhur Sai Traders Prop. Raghvendra Hangarge			Relative	Labour Charges	₹42,500

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

SI. No.	Section	Description	Amount
No records added			

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

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





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

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

a. paid during the previous year;

Sl. No.	Section	Nature of liability	Amount
			₹ 0

b. not paid during the previous year;

Sl. No.	Section	Nature of liability	Amount
			₹ 0

B. was incurred in the previous year and was

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

Sl. No.	Section	Nature of liability	Amount
			₹ 0

b. not paid on or before the aforesaid date.

Sl. No.	Section	Nature of liability	Amount
			₹ 0

State whether sales tax, goods & services Tax, customs duty, excise duty or any other indirect tax, levy, cess, impost etc. is passed through the profit and loss account ?

No

27 a. Amount of Central Value Added Tax Credits/ Input Tax Credit(ITC) availed of or utilised during the previous year and its treatment in profit and loss account and treatment of outstanding Central Value Added Tax Credits/Input Tax Credit(ITC) in accounts.

No

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

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

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

28. Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2) (viii) ?

Not Applicable

Please furnish the details of the same





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

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

Please furnish the details of the same

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

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

b. Please furnish the following details:

Sl. No.	Nature of income	Amount
No records added		

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

b. Please furnish the following details:

Sl. No.	Nature of income	Amount
No records added		

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

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

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

b. Please furnish the following details:

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

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





b. Please furnish the following details

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

C.a. Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year ?

No

b. Please furnish the following details

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

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

Sl. No.	Name of the lender or depositor	Address of the lender or depositor	Permanent Account Number (if available with the assessee) of the lender or depositor	Aadhaar Number of the lender or depositor, if available	Amount of loan or deposit taken or accepted	Whether the loan/deposit was squared up during the previous year ?	Maximum amount outstanding in the account at any time during the previous year	Whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account ?	In case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.
No records added									

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

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

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

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

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

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

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

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

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

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

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

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

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

Sl. No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Amount of repayment	Maximum amount outstanding in the account at any time during the previous year	Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account ?	In case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee cheque or an account payee bank draft.
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No records added

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

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

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

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

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





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

Sl. No.	Assessment Year	Nature of loss/allowance	Amount as returned (if the assessed depreciation is less and no appeal pending then take assessed)	All losses/allowances not allowed under section 115BAA / 115BAC / 115BAD / 115BAE	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAC/115BAD/115BAE(To be filled in only for assessment year 2021-22 and 2024-25 only, as applicable)	Amount as assessed (give reference to relevant order)			Remarks
						Amount	Order U/s	Date of order	

No records added

b. Whether a change in share holding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79 ? No

c. Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year ? No

If yes, please furnish the details of the same. ₹ 0

d. Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year ? No

If yes, please furnish the details of the same. ₹ 0

e. In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73. No

If yes, please furnish the details of the same. ₹ 0

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

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

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

Sl. No.	(1)Tax deduction and collection Account Number (TAN)	(2)Section	(3)Nature of payment	(4)Total amount of payment or receipt of the nature specified in column (3)	(5)Total amount on which tax was required to be deducted or collected out of (4)	(6)Total amount on which tax was deducted or collected at specified rate out of (5)	(7)Amount of tax deducted or collected out of (6)	(8)Total amount on which tax was deducted or collected at less than specified rate out of (7)	(9)Amount of tax deducted or collected on (8)	(10)Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8) (10)
1	NSKR07524G	194C	Contractor	₹67,39,996	₹67,39,996	₹67,39,996	₹99,276	₹0	₹0	₹0
2	NSKR07524G	194J	Fees for professional or technical services	₹78,21,800	₹78,21,800	₹78,21,800	₹7,82,180	₹0	₹0	₹0





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

Please furnish the details:

Sl. No.	Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all details/transactions which are required to be reported	Please furnish list of details/transactions which are not reported.
1	NSKR07524G	26Q	30-Sep-2023	15-Sep-2023	Yes	
2	NSKR07524G	26Q	31-Oct-2023	19-Oct-2023	Yes	
3	NSKR07524G	26Q	31-Jan-2024	27-Jan-2024	Yes	
4	NSKR07524G	26Q	31-May-2024	17-May-2024	Yes	

(c). Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7) ? No

Please furnish:

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

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

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

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

A. Raw materials:

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

B. Finished products :

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

C. By-products

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





36 (a). Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (e) of clause (22) of section 2 ? No

Please furnish the following details:-

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

37. Whether any cost audit was carried out ? Not Applicable

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

38. Whether any audit was conducted under the Central Excise Act, 1944 ? Not Applicable

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

39. Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services as may be reported/identified by the auditor. ? Not Applicable

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

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

Sl. No.	Particulars	Previous Year		%	Preceding previous Year		%
(a)	Total turnover of the assessee	111062003			70719091		
(b)	Gross profit / Turnover	34190309	111062003	30.78	24346145	70719091	34.43
(c)	Net profit / Turnover	5255315	111062003	4.73	3647001	70719091	5.16
(d)	Stock-in-Trade / Turnover		111062003	0.00		70719091	0.00
(e)	Material consumed / Finished goods produced			0.00			0.00

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

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

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

b. Please furnish

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





No records added

43.a. Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286 ?

No

b. Please furnish the following details:

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

Name of parent entity

Name of alternate reporting entity (if applicable)

Date of furnishing of report

c. Please enter expected date of furnishing the report

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

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

### Accountant Details

### Accountant Details

Name	Shreyas Prakash Chordiya
Membership Number	153594
FRN(Firm Registration Number)	126840W
Address	B 101/102, COSTA MAPLE, NEAR SSC BOARD , Osmanpura, Aurangabad , Aurangabad (MH) H.O , AURANGABAD , 19-Maharashtra , 91-India , Pincode - 431001
Place	AURANGABAD
Date	27-Sep-2024

### Additions Details (From Point No.18)

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value(1)	Adjustments on Account of			Total Value of Purchases(B) (1+2+3+4)
					CENVAT(2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Furnitures & Fittings @ 10%	1	03-Oct-2023	03-Oct-2023	₹ 16,906	₹ 0	₹ 0	₹ 0	₹ 16,906
	2	26-Dec-2023	26-Dec-2023	₹ 5,000	₹ 0	₹ 0	₹ 0	₹ 5,000





Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value(1)	Adjustments on Account of			Total Value of Purchases(B) (1+2+3+4)
					CENVAT(2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
	3	25-Jan-2024	25-Jan-2024	₹ 4,000	₹ 0	₹ 0	₹ 0	₹ 4,000
Plant and Machinery @ 15%	1	03-Oct-2023	03-Oct-2023	₹ 17,28,566	₹ 0	₹ 0	₹ 0	₹ 17,28,566
	2	31-Dec-2023	31-Dec-2023	₹ 2,00,895	₹ 0	₹ 0	₹ 0	₹ 2,00,895
	3	30-Sep-2023	30-Sep-2023	₹ 2,00,618	₹ 0	₹ 0	₹ 0	₹ 2,00,618
	4	31-Dec-2023	31-Dec-2023	₹ 14,70,758	₹ 0	₹ 0	₹ 0	₹ 14,70,758
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value(1)	Adjustments on Account of			Total Value of Purchases(B) (1+2+3+4)
					CENVAT(2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Plant and Machinery @ 40%	1	03-Oct-2023	03-Oct-2023	₹ 2,05,539	₹ 0	₹ 0	₹ 0	₹ 2,05,539
	2	25-Dec-2023	25-Dec-2023	₹ 2,71,589	₹ 0	₹ 0	₹ 0	₹ 2,71,589

Deductions Details (From Point No.18)

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Furnitures & Fittings @ 10%				No records added
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Plant and Machinery @ 15%	1	28-Feb-2024	₹ 5,47,239	<input type="checkbox"/>
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Plant and Machinery @ 40%				No records added

This form has been digitally signed by SHREYAS PRAKASH CHORDIYA having PAN AJCPC4436B from IP Address 103.211.61.156 on 27/09/2024 09:34:46 PM Dsc SI.No and issuer 115468339861336CN=SignX sub-CA for Class 3 Organization 2022,C=IN,O=FuturiQ Systems Private Limited,OU=Sub-CA





## Annexure to Reporting Under Form 3CD for

### Rachna Fire Engineering Pvt. Ltd.

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

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

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

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

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

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

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

Description of Provisions made	Opening Provisions	Payment Made	Additions	Closing Provisions
Salary Payable FY 2023-24	8,32,458	1,26,47,228	1,33,06,517	14,91,746
TDS Payable	93,218	9,33,998	8,81,455	40,675
ESIC Payable	21,066	2,76,703	2,92,074	36,437
Income Tax Payable FY 22-23	33,816	37,991	4,130	-
PF Payable	93,860	15,53,416	16,48,626	1,89,070
Professional Tax (PTRC) Payable	10,695	1,33,430	1,35,235	12,500
GST Payable	20,26,399	4,28,04,656	4,16,91,240	9,12,983

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





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

**Note to Clause 22** - In the course of our audit, for the purpose of verifying disallowances under section 43B(h) of the Income-tax Act, 1961 as per clause 22, we have relied on the MSME classification provided by the auditee and the representations made by the management. Consequently, our verification of the compliance with section 43B(h) is based on the information and representations provided by the auditee's management. This limitation restricts our ability to verify the completeness and accuracy of the compliance with section 43B(h) and thereby reporting in Clause 22. Our opinion is thus dependent on the correctness of these classifications and representations.

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

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

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

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

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





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

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

**Note on Clause 44** - We have been informed by the assessee that the information required under Clause 44 has not been maintained by it in absence of any disclosure requirement thereof under the Goods and Service tax statute. Further the standard accounting software used by assessee is not configured to generate any report in respect of such historical data in absence of any prevailing statutory requirement regarding the requisite information in this clause. In view of above, we are unable to verify and report the desired information in this clause.

**For M/s SABS & Associates**

**Chartered Accountants**



**CA Shreyas Chordiya**



**Partner**

**Membership Number : 153594**

**FRN No. 126840W**

**UDIN: 24153594BKFYQO4792**

**Date: 3<sup>rd</sup> September, 2024**

**Place: Aurangabad**



# INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF

M/s RACHNA FIRE ENGINEERING PRIVATE LIMITED

## REPORT ON THE FINANCIAL STATEMENTS

We have audited the financial statements of M/s Rachna Fire Engineering Private Limited (Company), which comprise the balance sheet as at 31st March 2024, and the statement of Profit and Loss, and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2024, and its financial performance, and its cash flows for the year ended on that date.

## BASIS FOR OPINION

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the

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

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

The Company's management and Board of Directors are responsible for the other information. The other information comprises the information included in the Company's annual report, but does not include the financial statements and our auditors' report thereon.

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on the work we have performed on the other information obtained prior to the date of this auditor's report, we conclude that there is a material misstatement of this other information, we are required to report that fact.

## RESPONSIBILITIES OF MANAGEMENT AND THOSE CHARGED WITH GOVERNANCE FOR FINANCIAL STATEMENTS

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to





## INDEPENDENT AUDITOR'S REPORT

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the preparation of these financial statements that give a true and fair view of the financial position, financial performance, and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board of Directors is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

### **AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF FINANCIAL STATEMENTS**

Our objectives are to obtain reasonable assurance about whether the financial

statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

(a) Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

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

(c) Evaluate the appropriateness of accounting policies used and the reasonableness of





## INDEPENDENT AUDITOR'S REPORT

accounting estimates and related disclosures made by management.

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

(e) Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

### REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the "Annexure A" a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.
2. As required by Section 143(3) of the Act, we report that:
  - (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
  - (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
  - (c) The Balance Sheet, the Statement of Profit and Loss, and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.
  - (d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
  - (e) On the basis of the written representations received from the directors as on 31st March, 2023 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2023 from being appointed as a director in terms of Section 164(2) of the Act.
  - (f) With respect to the adequacy of the internal financial controls with reference





## INDEPENDENT AUDITOR'S REPORT

to financial statements of the Company and the operating effectiveness of such controls, the company is exempt from getting an audit opinion on internal financial control.

(g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:

(1) The Company has no pending litigations, which would impact its financial position.

(2) The Company does not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.

(3) There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

(4) (i) The management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity (ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the ultimate beneficiaries;

(ii) The management has represented, that, to the best of its knowledge and belief, other than as disclosed in the notes to the

accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

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

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

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

For SABS and Associates  
Chartered Accountants



CA Shreyas Chordiya  
Partner

Mem. No. 153594

FRN No. 126840W

UDIN: 24153594BKFYQP9965





## ANNEXURE TO THE AUDITOR'S REPORT

(Referred to in Paragraph (3) of our report of even date to the Members of Rachna Fire Engineering Pvt. Ltd.)

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

### **Fixed Assets – [Clause 3(i)]**

a) I) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment.

II) The Company has maintained proper records showing full particulars of Intangible Assets.

b) The major Property, Plant and Equipment of the company have been physically verified by the management at reasonable intervals during the year and no material discrepancies were noticed on such verification.

c) According to the information and explanation given to us, the title deeds of the immovable properties (other than properties where the company is the lessee and the lease agreements are duly executed in favour of the lessee) are held in the name of the company.

d) The Company has not revalued its Property, Plant and Equipment

(including Right of Use assets) or intangible assets or both during the year.

e) According to the information and explanation given to us, no proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder during the year.

### **Inventory - [Clause 3(ii)]**

a) The management has conducted physical verification of inventory at reasonable intervals during the year, in our opinion, the coverage and procedure of such verification by the management is appropriate. As informed to us, any discrepancies of 10% or more in the aggregate for each class of inventory were not noticed on such verification.

b) The company has been sanctioned working capital limits in excess of five crore rupees (at any point of time during the year), in aggregate, from banks or financial institutions on the basis of security of current assets; quarterly returns or statements filed by the company with such banks or financial institutions are in agreement with the books of account of the Company;





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

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

- (a) During the year the company has provided loans or provided advances in the nature of loans, or stood guarantee, or provided security to any other entity

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

- c) According to the information and explanation given to us, the investments made, guarantees provided, security given and the terms and conditions of the grant of all loans and advances in the nature of loans and guarantees provided are not prejudicial to the company's interest;

- d) schedule of repayment of the principal amount and the payment of the interest have not been stipulated and hence we are unable to comment as to whether receipt of the principal amount and the interest is regular;
- e) According to the information and explanation given to us, no amount is overdue in these respect;
- f) According to the information and explanation given to us, in respect of any loan or advance in the nature of loan granted which has fallen due during the year, none has been renewed or extended or fresh loans granted to settle the overdues of existing loans given to the same parties;
- g) The company has granted loans or advances in the nature of loans either repayable on demand or without specifying any terms or period of repayment, required details in respect thereof are as below:

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





**Loans, Investment, Guarantees and Securities**

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

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

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

**3(v)]**

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

**Cost Records - [Clause 3(vi)]**

To the best of our knowledge and belief, the Central Government has not specified maintenance of cost records under subsection (1) of Section 148 of the Act, in respect of Company's products/ services. Accordingly, the provisions of clause 3(vi) of the Order are not applicable.

**Statutory Dues - [Clause 3(vii)]**

- a) The Company is regular in depositing undisputed statutory dues including Goods and Services Tax, provident fund, employees' state insurance, income-tax, sales-tax, service tax,

duty of customs, duty of excise, value added tax, cess and any other statutory dues, as applicable, with the appropriate authorities. Further, no undisputed amounts payable in respect thereof were outstanding at the year-end for a period of more than six months from the date they became payable.

- b) The dues outstanding in respect of Goods and Services Tax, provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues on account of any dispute, are as follows: (A mere representation to the concerned Department shall not be treated as a dispute)

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

**[Clause 3(viii)]**

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





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

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

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

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

**Frauds Reporting - [Clause 3(xi)]**

- a) According to the information and explanation given to us, any fraud by the company or any fraud on the company has not been noticed or reported during the year;
- b) According to the information and explanation given to us, no report under sub-section (12) of section 143 of the Companies Act has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government;
- c) According to the information and explanation given to us, no whistle-blower complaints, received during the year by the company;

**Nidhi Company compliance - [Clause 3(xii)]**

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





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

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

**[Clause 3(xiv)]**

- a) According to the information and explanations given to us, the company has an internal audit system commensurate with the size and nature of its business;
- b) We have considered the reports of the Internal Auditors for the period under audit.

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

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

**[Clause 3(xvi)]**

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

India, accordingly the provisions of clause 3(xvi) of the Order are not applicable;

**[Clause 3(xvii)]**

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

**[Clause 3(xviii)]**

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

**[Clause 3(xix)]**

On the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report indicating that company is incapable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the





balance sheet date, will get discharged by the company as and when they fall due.

**[Clause 3(xx)]**

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

**[Clause 3(xxi)]**

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

**For SABS & Associates**

**Chartered Accountants**

*Chordiya*

**CA Shreyas Chordiya**

**Partner**

**Membership No.: 153594**

**FRN No. 126840W**

**UDIN : 24153594BKFYQP9965**



**Date: 3rd September, 2024**

**Place: Aurangabad**



**Rachna Fire Engineering Private Limited**

CIN : U74999MH2019PTC334852

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

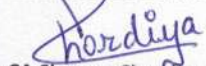
Balance Sheet As On 31st March, 2024

Particulars	Note	31st March, 2024 Rs.	31st March, 2023 Rs.
<b>A EQUITY AND LIABILITIES</b>			
<b>1 Shareholders funds</b>			
(a) Share Capital	1	1,00,00,000	1,00,00,000
(b) Reserves and Surplus	2	93,76,849	54,98,135
(b) Money Received against Share Warrants		-	-
<b>2 Share application money pending allotments</b>			
-		-	-
<b>3 Non-Current Liabilities</b>			
(a) Long-Term Borrowings	3	1,58,96,222	1,53,71,768
(b) Deferred Tax Liabilities (Net)		-	-
(c) Other Long Term Liabilities		-	-
(d) Long Term Provisions		-	-
<b>4 Current Liabilities</b>			
(a) Short Term Borrowings	4	97,30,216	21,71,740
<b>(b) Trade Payables</b>	5		
(A) total outstanding dues of micro and small enterprises		-	-
(B) total outstanding dues of Creditors other than micro and small enterprises		1,75,72,542	1,40,83,633
(c) Other Current Liabilities	6	9,12,983	20,26,399
(d) Short-Term Provisions	7	17,70,428	10,85,158
<b>Total Rs./-</b>		<b>6,52,59,241</b>	<b>5,02,36,833</b>
<b>B ASSETS</b>			
<b>1 Non-Current Assets</b>			
(a) (i) Property, Plant and Equipment	8	3,48,79,882	3,06,27,043
(ii) Intangible Assets		-	-
(iii) Capital Work in progress		-	-
(iv) Intangible Assets under Development		-	-
(b) Non-Current Investments	9	11,64,313	2,72,520
(c) Deferred Tax Assets		-	-
(d) Long Term Loans and Advances		-	-
(e) Other Non Current Assets		-	-
<b>2 Current Assets</b>			
(a) Current Investments	10	-	-
(b) Inventories	11	29,06,874	20,86,923
(c) Trade Receivables	12	2,26,40,437	1,44,39,445
(d) Cash and Cash Equivalents	13	8,26,863	3,88,392
(e) Short-Term Loans and Advances	14	27,12,025	22,28,630
(f) Other Current Assets	15	1,28,846	1,93,880
<b>Total Rs./-</b>		<b>6,52,59,241</b>	<b>5,02,36,833</b>

See accompanying notes forming part of the financial statements

In terms of our report attached.

For SABS & Associates  
Chartered Accountants

  
CA Shreyas Chordiya  
Partner

Mem. No. 153594  
FRN No. 126840W  
UDIN : 24153594BKFYQP9965

Date: 03rd September, 2024  
Place: Aurangabad



For Rachna Fire Engineering Pvt. Ltd.



Shivsamb Hampalle  
DIRECTOR  
DIN: 01962375



Shashank Hampalle  
DIRECTOR  
DIN: 08646709





**Rachna Fire Engineering Private Limited**

CIN : U74999MH2019PTC334852

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

**STATEMENT OF PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31st MARCH 2024**

(Figures in Rs)

Sr No	Particulars	Note No.	31st March, 2024 Rs./-	31st March, 2023 Rs./-
I	Revenue from Operations (Net)	16	11,10,62,003	7,07,19,091
II	Other Income	17	32,202	31,350
III	<b>Total Income (I+II)</b>		<b>11,10,94,205</b>	<b>7,07,50,441</b>
IV	<b>Expenses</b>			
	(a) Cost of materials consumed		-	-
	(b) Purchase of Stock in Trade	18	6,96,10,058	3,50,21,958
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	19	(8,19,951)	49,19,912
	(d) Employee benefits expenses	20	1,58,06,516	1,08,57,051
	(e) Finance costs	21	18,52,714	16,89,930
	(f) Depreciation and amortisation expenses	22	10,73,732	9,24,845
	(g) Other expenses	23	1,83,15,821	1,36,89,746
	<b>Total Expenses</b>		<b>10,58,38,890</b>	<b>6,71,03,441</b>
V	<b>Profit before exceptional and extraordinary item and tax</b>		<b>52,55,315</b>	<b>36,47,001</b>
VI	Exceptional Items		-	-
VII	<b>Profit before extraordinary item and tax</b>		<b>52,55,315</b>	<b>36,47,001</b>
VIII	Extraordinary Items		-	-
IX	<b>Profit before Tax</b>		<b>52,55,315</b>	<b>36,47,001</b>
X	<b>Tax Expense:</b>			
	(a) Current tax expense		14,99,269	10,23,640
	(b) Deferred tax		-	-
XI	<b>Profit / (Loss) for the period from continuing operations</b>		<b>37,56,046</b>	<b>26,23,361</b>
XII	<b>Profit / (Loss) from discontinuing operations</b>		<b>-</b>	<b>-</b>
XIII	<b>Tax from discontinuing operations</b>		<b>-</b>	<b>-</b>
XIV	<b>Profit/ (Loss) from discontinuing operations</b>		<b>-</b>	<b>-</b>
XV	<b>Profit / (Loss) for the Period</b>		<b>37,56,046</b>	<b>26,23,361</b>
XVI	<b>Earning per equity share:</b>			
	(1) Basic		3.76	2.62
	(2) Diluted		3.76	2.62

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

For SABS & Associates  
Chartered Accountants

  
CA Shreyas Chordiya  
Partner  
Mem. No. 153594  
FRN No. 126840W  
UDIN : 24153594BKFYQP9965  
Date: 03rd September, 2024  
Place: Aurangabad



For Rachna Fire Engineering Pvt. Ltd.



Shivsamb Hampalle  
DIRECTOR  
DIN: 01962375



Shashank Hampalle  
DIRECTOR  
DIN: 08646709





**Rachna Fire Engineering Private Limited**

CIN : U74999MH2019PTC334852

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

Cash Flow Statement  
Cash Flow Statement

Sr. No	Particulars	31st March 2024 Rs.	31st March 2023 Rs.
<b>A.</b>	<b>Cash Flows from Operating Activities</b>		
	Profit / (Loss) before Taxation	52,55,315	36,47,001
	Less: Income Tax paid for Pevious Year	-	6,250
	<b>Add: Adjustments for Non Cash Expenses</b>		
	Depreciation and Amortisations	10,26,486	8,77,598
	Pre Operative Expenses Written Off	47,246	47,246
	Deferred Tax Liability	-	-
	<b>Add: Adjustments for Non Operating Expenses</b>		
	Interest Expenses	18,52,714	16,89,930
	<b>Less: Adjustments for Non Operating Incomes</b>		
	Interest Received	32,202	30,548
	Dividend from Co Operative Banks	-	-
	Profit on sales of Mutual Funds	-	-
	<b>Less: Adjustments for Non Cash Credits</b>		
	MAT Credit	-	-
	<b>Operating Cash Flows before Working Capital Changes</b>	<b>81,49,559</b>	<b>62,24,977</b>
	Add / Less : Decrease / (Increase) In Working Capital	11,79,934	40,06,574
	<b>Cash Generated from Operations</b>	<b>93,29,493</b>	<b>1,02,31,551</b>
	Less: Income Tax Expenses	14,99,269	10,23,640
	<b>Net Cash Provided by Operating Activities</b>	<b>78,30,224</b>	<b>92,07,911</b>
<b>B</b>	<b>Cash Flows from Investing Activities</b>		
	Purchase of Fixed Assets	(56,81,655)	(77,38,956)
	Sales of Fixed Assets	5,24,998	-
	Decease in Investment	(8,91,793)	2,25,504
	Interest Expenses	(18,52,714)	(16,89,930)
	Interest Received	32,202	30,548
	Dividend Received	-	-
	Profit on sales of Mutual Funds	-	-
	Preliminary Expenses	(47,247)	(47,247)
	<b>Net Cash used in Investing Activities</b>	<b>(79,16,208)</b>	<b>(92,20,080)</b>
<b>C</b>	<b>Cash Flows from Financing Activities</b>		
	Issue of Equity Share Capital	-	-
	Repayment of Long Term Borrowings	-	-
	Increase in Long Term Borrowings	5,24,454	2,06,257
	<b>Cash Provided by Financing Activities</b>	<b>5,24,454</b>	<b>2,06,257</b>
<b>A+B+C</b>	<b>Net Increase/(Decrease) in Cash and Cash Equivalents</b>	<b>4,38,470</b>	<b>1,94,087</b>
	Cash and Cash Equivalents at the Beginning of the Period	3,88,392	1,94,305
	Cash and cash equivalents at the end of the period	8,26,863	3,88,392

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

For SABS & Associates  
Chartered Accountants

*Chordiya*  
CA Shreyas Chordiya  
Partner  
Membership No. : 153594  
Firm Reg. No. : 126840W  
UDIN : 24153594BKFYQP9965



For Rachna Fire Engineering Pvt. Ltd.

*Shivsamb Hampalle*      *Shashank Hampalle*  
Shivsamb Hampalle      Shashank Hampalle  
DIRECTOR      DIRECTOR  
DIN: 01962375      DIN: 08646709  
Place : Aurangabad  
Date: 03rd September, 2024





# M/s Rachna Fire Engineering Private Limited

## SIGNIFICANT ACCOUNTING POLICIES

### SIGNIFICANT ACCOUNTING POLICIES:

#### 1. CORPORATE INFORMATION

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

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

#### 2. BASIS OF PREPARATION

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

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

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

#### 3. USE OF ESTIMATES

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

reported amounts of income and expenses during the period.

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

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

#### 4. DEFERRED REVENUE EXPENDITURE

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





# M/s Rachna Fire Engineering Private Limited

## SIGNIFICANT ACCOUNTING POLICIES

### 5. TAXES ON INCOME

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

### 6. FIXED ASSETS AND DEPRECIATION

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

### 7. INVENTORIES

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

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

### 8. DEPRECIATION

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

### 9. VALUATION OF INVESTMENTS

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

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

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

### 10. REVENUE RECOGNITION

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





# M/s Rachna Fire Engineering Private Limited

## SIGNIFICANT ACCOUNTING POLICIES

reliably measured and it is reasonable to expect ultimate collection.

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

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

### 11. SEGMENT REPORTING

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

### 12. PROVISIONS / CONTINGENCIES

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

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

Contingent Assets are neither recognized nor disclosed.

### 13. BORROWING COSTS

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

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

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

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





## Rachna Fire Engineering Private Limited

NOTES ANNEXED TO AND FORMING PART OF THE AUDITED FINANCIAL STATEMENT AS ON 31ST MARCH, 2024

### Note -1. SHARE CAPITAL

Particulars	31st March, 2024		31st March, 2023	
	No. of Shares	Rs.	No. of Shares	Rs.
<b>(a) Authorised Share Capital</b>				
10,00,000 Equity shares of Rs.10/- each with voting rights	10,00,000	1,00,00,000	10,00,000	1,00,00,000
<b>(b) Issued, Subscribed and Paid Up</b>				
10,00,000 Equity shares of Rs. 10 each with voting rights	10,00,000	1,00,00,000	10,00,000	1,00,00,000
<b>Total</b>	<b>10,00,000</b>	<b>1,00,00,000</b>	<b>10,00,000</b>	<b>1,00,00,000</b>

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

Promoter's Name	31st March, 2024		31st March, 2023	
	No of shares	% of total shares	No of shares	% of total shares
1. Sunita Hampalle	-	0.00%	9,59,000	95.90%

### NOTE 1A. SHARES HELD BY PROMOTORS

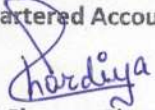
Promoter's Name	31st March, 2024		31st March, 2023	
	No of shares	% of total shares	No of shares	% of total shares
1. Shashank Hamapalle	-	0.00%	5,000	0.50%
2. Shivsamb Hampalle	-	0.00%	36,000	3.60%
3. Sunita Hampalle	-	0.00%	9,59,000	95.90%

### NOTE- 1B. STATEMENTS OF CHANGES IN EQUITY

Promoter's Name	31st March, 2024		31st March, 2023	
	No of shares	Amount	No of shares	Amount
Outstanding at the beginning of the period	1,00,000	10,00,000	1,00,000	10,00,000
Add: Shares issued during the FY	-	-	-	-
Less: Shares buy back during the FY	-	-	-	-
<b>Outstanding at the end of the period</b>	<b>1,00,000</b>	<b>10,00,000</b>	<b>1,00,000</b>	<b>10,00,000</b>

In terms of our report attached.

For SABS & Associates  
Chartered Accountants

  
CA Shreyas Chordiya  
Partner  
Mem. No. 153594



For Rachna Fire Engineering Pvt. Ltd.

  
Shivsamb Hampalle  
DIRECTOR  
DIN: 01962375

  
Shashank Hampalle  
DIRECTOR  
DIN: 08646709



Place: Aurangabad  
Date: 03rd September, 2024



**Rachna Fire Engineering Private Limited**  
**NOTES ANNEXED TO AND FORMING PART OF THE AUDITED FINANCIAL STATEMENT**  
**AS ON 31ST MARCH, 2024**

**Note 2 RESERVES AND SURPLUS**

Particulars	31st March, 2024	31st March, 2023
	Rs.	Rs.
<b>(A) Securities premium account</b>		
Opening balance	-	-
Closing balance	-	-
<b>(B) Surplus / (Deficit) in Statement of Profit and Loss</b>		
Opening balance	54,98,135	28,81,025
Add: Profit / (Loss) for the year	37,56,046	26,23,361
Add: Profit on sale of car	1,22,668	-
Less:- Income Tax Payable FY 2021-2022	-	6,250
<b>Closing balance</b>	<b>93,76,849</b>	<b>54,98,135</b>
<b>Total</b>	<b>93,76,849</b>	<b>54,98,135</b>

**Note 3 LONG TERM BORROWINGS**

Particulars	31st March, 2024	31st March, 2023
	Rs.	Rs.
<b>Secured Loans</b>		
- Term Loan BOB-49160600003321	70,18,045	84,95,528
- Term Loan BOB-49160600003736	26,58,333	29,00,000
- Term Loan BOB-49160600004025	23,07,344	31,83,740
<b>Unsecured Loans</b>		
<b>Loan from Director &amp; Relatives</b>		
- Shivsamb D Hampalle	14,12,500	7,92,500
- Namrata Shette	25,00,000	-
<b>Total</b>	<b>1,58,96,222</b>	<b>1,53,71,768</b>

**Note 4 SHORT TERM BORROWINGS**

Particulars	31st March, 2024	31st March, 2023
	Rs.	Rs.
<b>Bank Overdrafts (Secured)</b>		
- Bank of Baroda CC-912 (Secured against hypothecation of Stocks, Debtors and Creditors and Personal guarantee of Directors and equitable mortgaged of Factory Land and Building)	97,30,216	21,71,740
<b>Total</b>	<b>97,30,216</b>	<b>21,71,740</b>



*Shyamane*



**Rachna Fire Engineering Private Limited**  
**NOTES ANNEXED TO AND FORMING PART OF THE AUDITED FINANCIAL STATEMENT**  
**AS ON 31ST MARCH, 2024**

**Note 6 OTHER CURRENT LIABILITIES**

Particulars	31st March, 2024	31st March, 2023
	Rs.	Rs.
<b>Other Payables</b>		
GST Payable	9,12,983	20,26,399
Electricity Charges Payable	-	-
<b>Total</b>	<b>9,12,983</b>	<b>20,26,399</b>

**Note 7 SHORT TERM PROVISIONS**

Particulars	31st March, 2024	31st March, 2023
	Rs.	Rs.
<b>(a) Provision for employee benefits</b>		
ESIC Payable	36,437	21,066
Provident Fund Payable	1,89,070	93,860
Professional Tax	12,500	10,695
Salary Payable	14,91,746	8,32,458
<b>(b) Provision for Tax</b>		
Provision for Income Tax	-	33,861
TDS Payable	40,675	93,218
<b>Total</b>	<b>17,70,428</b>	<b>10,85,158</b>

In terms of our report attached.

For SABS & Associates  
Chartered Accountants

*Chordiya*

CA Shreyas Chordiya  
Partner  
Mem. No. 153594



For Rachna Fire Engineering Pvt. Ltd.

*Shivsamb Hampal*

*Shashank Hampalle*

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

Place: Aurangabad

Date: 03rd September, 2024





## Rachna Fire Engineering Private Limited

NOTES ANNEXED TO AND FORMING PART OF THE AUDITED FINANCIAL STATEMENT AS ON  
31ST MARCH, 2024

### Note 9 NON CURRENT INVESTMENTS

Particulars	31st March, 2024	31st March, 2023
	Rs.	Rs.
Bank of Baroda FD For Bank Gaurantee	3,04,093	21,785
FD for PBG Thermax Ltd ( 2 Year)	81,069	76,829
FD for UBL - Chopanki	-	96,397
FD for PBG- Canpack	-	77,509
FD FOR NESTLE ABG	6,71,139	-
FD for HCL PBG	1,08,012	-
<b>Total</b>	<b>11,64,313</b>	<b>2,72,520</b>

### Note 11 INVENTORIES

(At lower of cost and net realisable value)

Particulars	31st March, 2024	31st March, 2023
	Rs.	Rs.
Finished Goods	29,06,874	20,86,923
Raw Material (including Packing Material)	-	-
W I P	-	-
Stock with Consignee	-	-
<b>Total</b>	<b>29,06,874</b>	<b>20,86,923</b>

### Note 13 CASH AND CASH EQUIVALENTS

Particulars	31st March, 2024	31st March, 2023
	Rs.	Rs.
A) Cash In Hand	7,84,732	3,62,800
B) Bank Balance		
- BOB CA-2924	15,369	4,963
- SBI CA-3050	26,762	20,629
<b>Total</b>	<b>8,26,863</b>	<b>3,88,392</b>





## Rachna Fire Engineering Private Limited

NOTES ANNEXED TO AND FORMING PART OF THE AUDITED FINANCIAL STATEMENT AS ON 31ST  
MARCH, 2024

### Note 14 SHORT TERM LOANS AND ADVANCES

Particulars	31st March, 2024	31st March, 2023
	Rs.	Rs.
<b>Deposits (Assets)</b>		
- Chandrashekhar Nagarkar-Deposit	25,000	25,000
- Deposit DA And Oxygen Cylinder	-	20,000
- Ellora Gases (P) Ltd-Gas Deposit	3,500	3,500
- LPG Gas deposit Golkonda Site	-	6,000
- Zambad Gases Pvt Ltd Gas Deposit	-	7,798
- Security Deposith - MGM	6,61,488	6,46,808
- Deposit with Padma Industries	7,00,000	7,00,000
- Deposit - Venkateshwara Gases Kurkumbh	15,000	15,000
- GEM Portal - Deposit	5,000	5,000
- MSEB -AURIC Deposit	65,057	65,057
- Gas Deposit Sai Sakshi Enterprises Sinner	12,500	-
<b>Balance with Tax Authorities</b>		
- Income Tax Refund FY 2023-2024	2,86,790	-
- IT Refund Receivable FY 2020-2021	1,003	1,003
<b>Other Short Term Loans &amp; Advances</b>		
- Advance Salary	3,36,687	1,33,464
- Sanjaykumar Amritrao Deshmukh	4,00,000	4,00,000
- Vikas Developers	2,00,000	2,00,000
<b>Total</b>	<b>27,12,025</b>	<b>22,28,630</b>

### Note 15 OTHER CURRENT ASSETS

Particulars	31st March, 2024	31st March, 2023
	Rs.	Rs.
A) Pre Operative Exps.	1,28,846	1,76,092
B) fixed assets scrap	-	-
C) Unclaimed TDS 2022-2023	-	16,904
D) Others	-	884
<b>Total</b>	<b>1,28,846</b>	<b>1,93,880</b>

In terms of our report attached.

For SABS & Associates  
Chartered Accountants

CA Shreyas Chordiya  
Partner

Mem. No. 153594

Place: Aurangabad

Date: 03rd September, 2024



For Rachna Fire Engineering Pvt. Ltd.

*Shivsamb Hampalle*  
Shivsamb Hampalle  
DIRECTOR  
DIN: 01962375

*Shashank Hampalle*  
Shashank Hampalle  
DIRECTOR  
DIN: 08646709





**Rachna Fire Engineering Private Limited**

NOTES ANNEXED TO AND FORMING PART OF THE AUDITED FINANCIAL STATEMENT FOR THE YEAR  
ENDED 31ST MARCH, 2024

**Note 16 REVENUE FROM OPERATIONS**

Particulars	31st March, 2024	31st March, 2023
	Rs.	Rs.
Sale	11,10,62,003	7,07,19,091
<b>Total</b>	<b>11,10,62,003</b>	<b>7,07,19,091</b>

**Note 17 OTHER INCOME**

Particulars	31st March, 2024	31st March, 2023
	Rs.	Rs.
Discount on Purchases	-	742
Interest Recd. on Income Tax Refund	-	1,668
Interest Received on FD	32,202	28,880
Round Off	-	60
<b>Total</b>	<b>32,202</b>	<b>31,350</b>

**Note 18 PURCHASE**

Particulars	31st March, 2024	31st March, 2023
	Rs.	Rs.
Purchase	6,96,10,058	3,50,21,958
<b>Total</b>	<b>6,96,10,058</b>	<b>3,50,21,958</b>

**Note 19 CHANGE IN INVENTORIES**

Particulars	31st March, 2024	31st March, 2023
	Rs.	Rs.
<b><u>Inventories at the end of the year:</u></b>		
Work in Progress	29,06,874	20,86,923
	<b>29,06,874</b>	<b>20,86,923</b>
<b><u>Inventories at the beginning of the year:</u></b>		
Work in Progress	20,86,923	70,06,835
	<b>20,86,923</b>	<b>70,06,835</b>
<b>Net (increase) / decrease</b>	<b>(8,19,951)</b>	<b>49,19,912</b>





## Rachna Fire Engineering Private Limited

NOTES ANNEXED TO AND FORMING PART OF THE AUDITED FINANCIAL STATEMENT FOR THE YEAR  
ENDED 31ST MARCH, 2024

### Note 20 EMPLOYEE BENEFIT EXPENSES

Particulars	31st March, 2024	31st March, 2023
	Rs.	Rs.
Salaries and wages	1,43,94,289	98,81,499
Employers PF Contribution	8,56,245	5,01,650
Employers ESIC Contribution	2,08,390	1,63,666
Bonus	3,47,592	3,10,236
<b>Total</b>	<b>1,58,06,516</b>	<b>1,08,57,051</b>

### Note 21 FINANCE COST

Particulars	31st March, 2024	31st March, 2023
	Rs.	Rs.
Interest BOB Term Loan - 3321, 3736 & 4025	13,60,077	14,23,347
Bank Guarantee Fees	34,765	59,689
Solvency Certificate Charges	-	8,850
Interest on BOB CC 912	4,57,872	1,98,044
<b>Total</b>	<b>18,52,714</b>	<b>16,89,930</b>

### Note 22 DEPRECIATION AND AMMORTISATION EXPENSE

Particulars	31st March, 2024	31st March, 2023
	Rs.	Rs.
Depreciation	10,26,486	8,77,598
Priliminary Expenses Written Off	47,246	47,246
<b>Total</b>	<b>10,73,732</b>	<b>9,24,845</b>



RACHNA FIRE ENGINEERING PRIVATE LIMITED

*[Signature]*

DIRECTOR

*[Signature]*

DIRECTOR





**Rachna Fire Engineering Private Limited**  
**NOTES ANNEXED TO AND FORMING PART OF THE AUDITED FINANCIAL STATEMENT FOR THE YEAR**  
**ENDED 31ST MARCH, 2024**

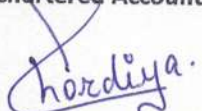
**Note 22 OTHER EXPENSES**

Particulars	31st March, 2024	31st March, 2023
	Rs.	Rs.
<b>(A) DIRECT EXPENSES</b>		
Site Material Expenses	40,741	54,717
Labor Charges	48,23,957	41,56,702
Site Expenses	25,20,721	15,13,164
Transportation Expenses	5,93,548	6,24,763
Insurance - Material	19,470	34,480
Equipment Rent	83,150	47,250
<b>Total (A)</b>	<b>80,81,586</b>	<b>64,31,076</b>
<b>(B) INDIRECT EXPENSES</b>		
Audit Fees	30,000	25,000
Legal & Professional Charges	89,677	58,794
Membership & Subscription fees	20,717	68,200
Directors Remuneration	50,06,500	36,00,000
Office Expenses	1,62,340	82,779
Electricity Charges	2,15,580	1,47,317
Printing & Stationery	1,72,321	1,25,703
Professional Charges	26,54,300	18,31,700
Repairs & Maintainance	1,92,580	1,80,153
Telephone & Mobile charges	58,851	55,896
Travelling Expenses	4,67,713	4,29,044
Conveyance Expenses	5,92,611	2,84,780
Professional Tax	2,500	2,500
Staff Welfare Expenses	2,12,732	1,75,487
Bank Charges	1,19,825	15,085
GST Expenses	67,016	15,329
Insurance - Vehicle	-	33,608
Interest on TDS	2,006	2,044
Round Off	14	-
Commission Expenses	-	37,500
Security Service - Auric Plant RCM	75,548	-
Sales Promotion Expenses	91,405	87,750
<b>Total (B)</b>	<b>1,02,34,235</b>	<b>72,58,670</b>
<b>Total (A+B)</b>	<b>1,83,15,821</b>	<b>1,36,89,746</b>

In terms of our report attached.

For SABS & Associates

Chartered Accountants

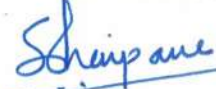
  
CA Shreyas Chordiya

Partner

Mem. No. 153594




For Rachna Fire Engineering Pvt. Ltd.

  
Shivsamb Hampalle

DIRECTOR

DIN: 01962375

  
Shashank Hampalle

DIRECTOR

DIN: 08646709

Place: Aurangabad

Date: 03rd September, 2024





## Rachna Fire Engineering Private Limited

NOTES ANNEXED TO AND FORMING PART OF THE AUDITED FINANCIAL STATEMENT AS ON 31ST MARCH, 2024

### Note 5 TRADE PAYABLES

Figures For the Current Reporting Period

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	
MSME	-	-	-	-	-
Dispute dues-MSME	-	-	-	-	-
Dispute dues	-	-	-	-	-
Others	1,75,72,542	-	-	-	1,75,72,542
<b>Total</b>	<b>1,75,72,542</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,75,72,542</b>

Figures For Previous Reporting Period

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	
MSME	-	-	-	-	-
Dispute dues-MSME	-	-	-	-	-
Dispute dues	-	-	-	-	-
Others	1,40,83,633	-	-	-	1,40,83,633
<b>Total</b>	<b>1,40,83,633</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,40,83,633</b>

### Note 12 TRADE RECEIVABLES

Figures For the Current Reporting Period

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 Months	6 Months -1 Year	1-2 Years	2-3 Years	More than 3 Years	
Undisputed Trade Receivables- Considered Goods	2,26,40,437	-	-	-	-	2,26,40,437
Undisputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-
Disputed Trade Receivables- Considered Goods	-	-	-	-	-	-
Disputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-
Others	-	-	-	-	-	-
<b>Total</b>	<b>2,26,40,437</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,26,40,437</b>

Figures For Previous Reporting Period

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 Months	6 Months -1 Year	1-2 Years	2-3 Years	More than 3 Years	
Undisputed Trade Receivables- Considered Goods	1,44,39,445	-	-	-	-	1,44,39,445
Undisputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-
Disputed Trade Receivables- Considered Goods	-	-	-	-	-	-
Disputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-
Others	-	-	-	-	-	-
<b>Total</b>	<b>1,44,39,445</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,44,39,445</b>



RACHNA FIRE ENGINEERING PRIVATE LIMITED

*[Signature]*  
DIRECTOR

*[Signature]*  
DIRECTOR



**Rachna Fire Engineering Private Limited**  
NOTES ANNEXED TO AND FORMING PART OF THE AUDITED FINANCIAL STATEMENT AS ON 31ST MARCH, 2024

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

Particulars	Rate of Depreciation	Gross Block				Depreciation			Net Block	
		As on 01/04/2023	Additions	Sale during the year	As on 31/03/2024	As on 01/04/2023	For the Year	As on 31/03/2024	As on 31/03/2024	As on 31/03/2023
Brother Printer	63.16%	16,525	-	-	16,525	15,105	899	16,004	521	1,420
Computer	63.16%	14,926	-	-	14,926	13,429	948	14,377	549	1,497
Computer\ Laptop 18%	63.16%	1,49,820	98,132	-	2,47,952	1,09,998	56,775	1,66,773	81,179	39,822
Lap Top Apple	63.16%	78,729	-	-	78,729	68,210	6,662	74,872	3,857	10,519
LAPTOP IGST 18%	63.16%	77,025	47,441	-	1,24,466	22,550	44,352	66,902	57,564	54,475
LED FOR COMPUTER @18%	63.16%	8,051	-	-	8,051	6,363	1,069	7,432	619	1,688
TEJ Smart ERP Software 18%	63.16%	4,00,000	1,20,000	-	5,20,000	2,74,903	1,20,239	3,95,141	1,24,859	1,25,097
Apple I-Phone GST 18%	63.16%	-	57,203	-	57,203	-	7,325	7,325	49,878	-
CP Plus Camera IP GST 18%	63.16%	-	59,540	-	59,540	-	29,084	29,084	30,456	-
Desing - Autocad Software GST 18%	63.16%	-	68,000	-	68,000	-	40,713	40,713	27,287	-
Mobile Handset GST 18%	63.10%	-	20,313	-	20,313	-	35	35	20,278	-
Furniture	25.89%	60,517	-	-	60,517	21,352	10,168	31,519	28,998	39,165
Furniture @ 18%	25.89%	1,40,885	1,719	-	1,42,604	18,324	32,226	50,550	92,054	1,22,561
Office Table	25.89%	21,754	5,000	-	26,754	4,663	10,026	16,728	16,392	16,392
Revolving Chair	25.89%	86,325	-	-	86,325	13,002	19,036	32,037	54,288	73,323
Furniture @ 12%	25.89%	-	15,188	-	15,188	-	3,609	3,609	11,579	-
Mahindra XUV Car @39.30%	39.30%	8,18,837	-	4,02,332	4,16,505	4,16,505	-	4,16,505	(0)	4,02,332
Motor Cycle @25.89%	25.89%	13,734	-	-	13,734	4,846	2,307	7,153	6,581	8,888
2 Wheeler Bike - MH20FV1123	25.89%	-	47,000	-	47,000	-	3,901	3,901	43,099	-
Bajaj Chetak E - Bike	25.89%	-	1,53,895	-	1,53,895	-	6,440	6,440	1,47,455	-
Freeze (Panasonic BMR 342L)	45.07%	30,172	-	-	30,172	17,205	496	17,701	12,471	12,967
Havells Fan	45.07%	15,302	-	-	15,302	8,726	2,972	11,598	3,604	6,576
Water Softner	45.07%	19,000	-	-	19,000	11,516	3,382	14,898	4,102	7,484
Water Tank	45.07%	17,312	4,000	-	21,312	9,872	3,693	13,565	7,747	7,440
OFFICE AC @ 28%	45.07%	22,258	-	-	22,258	440	9,860	10,300	11,958	21,818
ALLUMINIUM SCAFFOLDING	18.10%	1,35,098	-	-	1,35,098	34,257	18,302	52,559	82,539	1,00,841
Angle Grinder	18.10%	12,662	8,800	-	21,462	2,322	2,025	4,347	17,115	10,340
Angle & Panel Rack @ 18%	18.10%	2,41,156	21,593	-	2,62,749	39,927	39,774	79,700	1,83,049	2,01,229
Biometric Attendance Machine & Software	18.10%	9,991	-	-	9,991	2,395	1,379	3,774	6,217	7,596
Chain Pulley Block 'speed'	18.10%	21,527	-	-	21,527	5,467	2,915	8,382	13,145	16,060
Cutter Machine	18.10%	9,500	-	-	9,500	2,063	1,350	3,413	6,087	7,437
CUTTING MACHINE	18.10%	6,761	-	-	6,761	1,717	915	2,633	4,128	5,044
Grooving Machine @18%	18.10%	1,19,716	1,13,900	-	2,33,616	8,131	24,488	32,620	2,00,996	1,11,585
Drill Machine	18.10%	9,450	2,455	-	11,905	1,485	1,818	3,303	8,602	7,965
Fire Protection System at AURIC Plant	18.10%	95,260	17,28,565	-	18,23,825	7,012	2,16,926	2,23,937	15,99,888	88,248
Grinder	18.10%	2,436	-	-	2,436	583	336	919	1,517	1,853
Hammer Drill	18.10%	3,940	-	-	3,940	1,001	533	1,534	2,406	2,939
Hammer Drilling Machine 18% IGST	18.10%	6,114	35,700	-	41,814	1,553	2,421	3,974	37,840	4,561
Hole Cutting Machines	18.10%	38,208	-	-	38,208	9,704	5,173	14,877	23,331	28,504
Mobile Handset	18.10%	8,424	-	-	8,424	2,058	1,155	3,213	5,211	6,366
Nido Mobile Scissor Lift 18%	18.10%	5,65,000	5,32,000	-	10,97,000	86,295	1,11,682	1,97,976	8,99,024	4,78,705
Plant & Machinery	18.10%	2,88,681	2,74,896	-	5,63,577	47,336	64,813	1,12,149	4,51,427	2,41,345
Polyster Webbing Sling	18.10%	1,376	-	-	1,376	349	186	535	841	1,027
SCAFFOLDING	18.10%	3,28,447	-	-	3,28,447	80,479	45,205	1,25,684	2,02,763	2,47,968
Welding Machine	18.10%	2,47,146	27,000	-	2,74,146	31,708	39,516	71,224	2,02,922	2,15,438
Alluminium Scaffolding @ IGST	18.10%	-	4,02,156	-	4,02,156	-	20,740	20,740	3,81,416	-
Hand Pallet IGST 18%	18.10%	-	16,000	-	16,000	-	1,214	1,214	14,786	-
Hydrotest Pump IGST 18%	18.10%	-	26,400	-	26,400	-	445	445	25,955	-
Portable Storage Container IGST 18%	18.10%	-	2,06,500	-	2,06,500	-	11,981	11,981	1,94,519	-
Pvc Foldable Trolley IGST-12%	18.10%	-	3,977	-	3,977	-	337	337	3,640	-
Facory Land & Building - Shendra WIP	0.00%	2,78,88,529	15,84,284	-	2,94,72,813	-	-	-	2,94,72,813	2,78,88,529
<b>Total</b>		<b>3,20,30,594</b>	<b>56,81,655</b>	<b>4,02,332</b>	<b>3,73,09,917</b>	<b>14,03,549</b>	<b>10,26,486</b>	<b>24,30,034</b>	<b>3,48,79,882</b>	<b>3,06,27,045</b>

As per our report of even date attached

For SABS & Associates  
Chartered Accountants

CA Shreyas Chordiya  
Partner  
Place: Aurangabad  
Date: 03rd September, 2024



For Rachna Fire Engineering Pvt. Ltd.

Shivsamb Hampalle  
DIRECTOR  
DIN: 01962375

Shashank Hampalle  
DIRECTOR  
DIN: 08646709





**Rachna Fire Engineering Private Limited**  
**NOTES ANNEXED TO AND FORMING PART OF THE AUDITED FINANCIAL STATEMENT AS ON 31ST MARCH, 2024**

**Depreciation as per Income Tax Act, 1961**

Sr. No.	Particulars	Rate of Depreciation	WDV as on 01/04/2023	Addition during the year		Deductions during the year	Total	Depreciation	WDV as on 31/03/2024
				More than 180 days	Less than 180 days				
1	Aluminium Scaffolding	15%	82,967	-	-	-	82,967	12,445	70,522
	Angle Grinder	15%	9,064	-	8,800	-	17,864	2,020	15,844
	Angle & Panel Rack	15%	2,04,983	21,593	-	-	2,26,576	33,986	1,92,589
	Biometric Attendance Machine & Software	15%	6,542	-	-	-	6,542	981	5,561
	Chain Pulley Block 'speed'	15%	13,220	-	-	-	13,220	1,983	11,237
	Cutter Machine	15%	5,834	-	-	-	5,834	875	4,959
	CUTTING MACHINE	15%	4,152	-	-	-	4,152	623	3,529
	Drill Machine	15%	6,643	-	-	-	6,643	996	5,646
	Fire Protection System	15%	67,137	2,455	-	-	69,592	10,439	59,153
	Fire Protection System @ 18%	15%	20,979	17,28,566	-	-	17,49,545	2,62,432	14,87,113
	Grinder	15%	1,496	-	-	-	1,496	224	1,272
	Grooving Machine @18%	15%	1,10,737	-	1,13,900	-	2,24,637	25,153	1,99,484
	Hammer Drill	15%	2,420	-	-	-	2,420	363	2,057
	Hammer Drilling Machine 18% IGST	15%	3,755	-	35,700	-	39,455	3,241	36,214
	Hole Cutting Machines	15%	23,464	-	-	-	23,464	3,520	19,945
	Mobile Handset	15%	5,406	-	-	-	5,406	811	4,595
	Nido Mobile Scissor Lift 18%	15%	4,80,250	-	5,32,000	-	10,12,250	1,11,938	9,00,313
	Plant & Machinery	15%	2,30,648	1,76,570	98,325	-	5,05,544	68,457	4,37,086
	Polyster Webbing Sling	15%	844	-	-	-	844	127	717
	Scaffolding	15%	2,01,708	-	-	-	2,01,708	30,256	1,71,451
	Welding Machine	15%	1,91,904	-	-	-	1,91,904	28,786	1,63,118
	Mahindra XUV Car @39.30%	15%	5,47,239	-	-	5,47,239	0	-	0
	Motor Cycle @25.89%	15%	9,179	-	-	-	9,179	1,377	7,802
	2 Wheeler Bike- MH20FV1123	15%	-	-	47,000	-	47,000	3,525	43,475
	Bajaj Chetak E-Bike	15%	-	-	1,53,895	-	1,53,895	11,542	1,42,353
	Aluminium Scaffolding @ IGST 18%	15%	-	-	4,02,156	-	4,02,156	30,162	3,71,994
	Welding Machine 400I @ 18%	15%	-	-	27,000	-	27,000	2,025	24,975
	Hand Pallet IGST 18%	15%	-	-	16,000	-	16,000	1,200	14,800
	Hydrotest Pump @ IGST 18%	15%	-	-	26,400	-	26,400	1,980	24,420
	Portable Storage Container IGST 18%	15%	-	-	2,06,500	-	2,06,500	15,488	1,91,013
	Pvc Foldable Trolley IGST-12%	15%	-	-	3,977	-	3,977	298	3,679
2	Brother Printer	40%	3,569	-	-	-	3,569	1,428	2,142
	Computer	40%	4,299	-	-	-	4,299	1,719	2,579
	Computer\ Laptop 18%	40%	65,434	11,499	86,633	-	1,63,565	48,100	1,15,466
	Lap Top Apple	40%	22,674	-	-	-	22,674	9,070	13,604
	LAPTOP IGST 18%	40%	49,132	-	47,441	-	96,573	29,141	67,432
	LED FOR COMPUTER @18%	40%	2,898	-	-	-	2,898	1,159	1,739
	TEJ Smart ERP Software 18%	40%	1,84,800	60,000	60,000	-	3,04,800	1,09,920	1,94,880
	APPLE I-PHONE @ 18%	40%	-	-	57,203	-	57,203	11,441	45,762
	CP PLUS CAMERA IP @ 18%	40%	-	66,040	-	-	66,040	26,416	39,624
	Design - Autocad Software 18%	40%	-	68,000	-	-	68,000	27,200	40,800
	Mobile Handset @18%	40%	-	-	20,313	-	20,313	4,063	16,250
3	Furniture	10%	46,568	-	-	-	46,568	4,657	41,911
	Furniture @18%	10%	26,924	-	-	-	26,924	2,692	24,232
	Furniture @18%	10%	1,03,925	1,719	-	-	1,05,644	10,564	95,080
	Furniture@ 12%	10%	-	15,188	-	-	15,188	1,519	13,669
	Office Chair - Auric Office @18%	10%	55,385	-	-	-	55,385	5,539	49,847
	Office Table	10%	17,295	-	5,000	-	22,295	1,980	20,316
	Revolving Chair	10%	21,195	-	-	-	21,195	2,119	19,075
	Freeze (Panasonic BMR 342L)	10%	23,217	-	-	-	23,217	2,322	20,896
	Havells Fan	10%	11,775	-	-	-	11,775	1,177	10,597
	Office AC @ 28%	10%	21,145	-	-	-	21,145	2,114	19,030
	Water Softner	10%	13,851	-	-	-	13,851	1,385	12,466
	Water Tank	10%	13,322	-	4,000	-	17,322	1,532	15,790
4	Factory Land & Building - Shendra WIP	0%	2,78,88,529	1,78,406	14,05,878	-	2,94,72,813	-	2,94,72,813
<b>Total</b>			<b>3,08,06,507</b>	<b>23,30,035</b>	<b>33,58,120</b>	<b>5,47,239</b>	<b>3,59,47,423</b>	<b>9,74,508</b>	<b>3,49,72,915</b>

As per our report of even date attached

For SABS & Associates  
Chartered Accountants

*Chordiya*  
CA Shreyas Chordiya  
Partner  
Place: Aurangabad  
Date: 03rd September, 2024



For Rachna Fire Engineering Pvt. Ltd.

*Shivsamb*  
Shivsamb Hampalle  
DIRECTOR  
DIN: 01962375

*Shashank*  
Shashank Hampalle  
DIRECTOR  
DIN: 08646709





## Note 23 : NOTES TO THE ACCOUNTS

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

Particulars	2023-2024	2022-2023
Audit Fees	30,000	25,000
<b>Total Rs./-</b>	<b>30,000</b>	<b>25,000</b>

7. The statement of affairs is prepared as per guidance note provided to maintain the financial statement for the year ending **March 31, 2024** under **Schedule III** as notified under the Companies Act, 2013.

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

8. **Previous year's figures** are regrouped wherever necessary in order to comply with current year's classification.

9. There are certain Related party Disclosure as required by accounting Standard – AS 18.

Particulars	Nature of Exps.	Amt Rs./-
Shashank Hampalle	Directors Remuneration	14,00,000
Shivsamb Hampalle	Professional Charges	18,00,000
Sunita Hampalle	Directors Remuneration	18,06,500
Sweta Solase	Professional Charges	11,50,000
Madhur Sai Enterprises	Labour Charges	13,15,946

10. The Note referred to in the Balance Sheet and Statement of Profit & Loss form an integral part of accounts

11. The Company has not received any intimation from 'suppliers' regarding the status under the **Micro, Small and Medium Enterprises Development Act, 2006** and hence disclosures, if any relating to amounts unpaid as at the year end together with interest paid\payable as required under the said Act have not been given.

12. **Events Occurring after Balance Sheet Date**

No Significant events which could affect the financial position as on **31<sup>st</sup> March, 2024**, to a material extent have been reported by assessee after the Balance Sheet date till the signing of report

13. **Prior Period and Extraordinary Items**

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

RACHNA FIRE ENGINEERING PRIVATE LIMITED

  
DIRECTOR

  
DIRECTOR





**Note 23 : NOTES TO THE ACCOUNTS**

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

For SABS & Associates

Chartered Accountants



CA Shreyas Chordiya

Mem. No. 153594

Regn. No. 126840W

UDIN : 24153594BKFYQP9965

Date : 3<sup>rd</sup> September, 2024

Place : Aurangabad



For Rachna Fire Engineering Pvt. Ltd.



Director



Director





## Management Representation Letter

To,  
SABS & Associates,  
Chartered Accountants  
Aurangabad

Date: 1<sup>st</sup> April, 2024

This representation letter is provided in connection with your audit of the financial statements of **M/s Rachna Fire Engineering Private Limited** for the year ended March 31, 2024 for the purpose of expressing an opinion as to whether the financial statements are presented fairly, in all material respects, (or give a true and fair view) in accordance with the applicable accounting standards in India. We confirm that (to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves):

### **Financial Statements**

- **Audit Engagement** :

We have fulfilled our responsibilities, as set out in the terms of the audit engagement for the preparation of the financial statements in accordance with Financial Reporting Standards; in particular the financial statements are fairly presented (or give a true and fair view) in accordance with the applicable accounting standards in India.

- **Assumptions and estimates** :

Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable. (SA 540)

- **Related party Disclosure** :

Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of applicable accounting standards in India. (SA 550)

- ✓ **Subsequent Events** :

All events subsequent to the date of the financial statements and for which applicable accounting standards in India require adjustment or disclosure have been adjusted or disclosed. (SA 560)

RACHNA FIRE ENGINEERING PRIVATE LIMITED

  
DIRECTOR

  
DIRECTOR

✓ **Evaluation of Misstatements Identified During the Audit :**

The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole. A list of the uncorrected misstatements if any is attached to the representation letter. (SA 450)

✓ **Valuation of Stock :**

That physical valuation of stock was done periodically by the firm and no material discrepancy was observed. The valuation of the same was done according to the accepted accounting principles, i.e. FIFO, Average Rate and at Cost or Market realizable Value, whichever is lower.

✓ The Entity has satisfactory title to all owned assets and are duly utilized for the business purpose only. None of the fixed assets have been revalued during the year

**Compliance of Section 43B(H)**

Payments to MSME: We have classified all suppliers as registered Micro or Small Enterprises based on the records available with us and information received from suppliers, in accordance with MSMED Act 2006. We are not aware of any suppliers other than those considered in the Section 43B(h) compliance as certain suppliers have not provided us with their MSME Registration details. This limitation restricts our ability to verify the completeness and accuracy of the compliance with section 43B(h).

**Information Provided**

We have provided you with :

- Access to all information of which we are aware that is relevant to the preparation of the financial statements such as records, documentation and other matters,
- Additional information that you have requested from us for the purpose of the audit;
- Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
- All transactions have been recorded in the accounting records and are reflected in the financial statements.
- We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud. (SA 240)
- We have disclosed to you all information in relation to fraud or suspected fraud that we are aware of and that affects the entity and involves :  
Management;

RACHNA FIRE ENGINEERING PRIVATE LIMITED

  
DIRECTOR

  
DIRECTOR



Employees who have significant roles in internal control; or

Others where the fraud could have a material effect on the financial statements. (SA 240)

➤ We have disclosed to you all information in relation to allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, analysts, regulators or others. (SA 240)

➤ **Consideration of Laws and Regulations :**

We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing financial statements. (SA 250)

➤ We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware. (SA 550)

We acknowledge our responsibility for the fair presentation in the financial statements of financial positions, results of operations, and cash flows in conformity with generally accepted accounting standards in accordance with the recognized accounting standards.

**For Rachna Fire Engineering Private Limited**



Director



Director

Date : 01/04/2024

Place : Aurangabad

## Engagement Letter

Client: Rachna Fire Engineering  
FY: 2023-24

### **The objective and scope of the audit**

You have requested that we audit the financial statements of M/s Rachna Fire Engineering, which comprise the Balance Sheet as at **31st March, 2024**, the Statement of Profit and Loss and the (Cash Flow Statement if mandated) for the year then ended and notes to the financial statements including a summary of significant accounting policies and other explanatory information. We are pleased to confirm our acceptance and our understanding of this engagement by means of this letter.

The objectives of our audit 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 Standards on Auditing (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.

### **Responsibilities of the auditor:**

We will conduct our audit in accordance with the Standards on Auditing (SAs). Those Standards require that we comply with ethical requirements. As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

#### **Risks of material misstatement**

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

#### **Internal Control**

- Obtain an understanding of internal control relevant to the audit in order to design



*[Signature]*  
DIRECTOR

*[Signature]*  
DIRECTOR



audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. However, we will communicate to you in writing concerning any significant deficiencies in internal control relevant to the audit of the financial statements that we have identified during the audit.

#### **Accounting policies and reasonableness of accounting estimates**

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

#### **Going Concern**

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

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

#### **Detection of Fraud, Error and Non Compliance with laws :**

- The responsibility for safeguarding the assets of the entity and for the prevention and detection of fraud, error and non-compliance with law or regulations rests with the management. Because of the test nature of the auditing process, audits are subject to the limitation that material fraud or other illegal acts having a direct and material financial statement impact, if they exist, may not be detected. Because of the characteristics of fraud, particularly those involving concealment through collusion and falsified documentation, an audit designed and executed in accordance with generally accepted auditing standards might not detect a material fraud. Further, while effective internal control reduces the likelihood that errors, fraud or other illegal acts will occur and remain undetected, it does not eliminate that possibility. For these reasons we cannot ensure that errors, fraud or other illegal acts, if present, will be detected. However, we will communicate to you any illegal act, material errors, or evidence that fraud may exist which is identified during our audit.

#### **Data Protection**

- In connection with this engagement letter, each party will comply with and warrants that it has complied with all applicable data protection and privacy legislation and regulations in any relevant jurisdiction to prevent any unauthorized or unlawful



*Shampane Singh*



disclosure or processing of such information and data and the accidental loss or destruction of or damage to such information and data.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, there is an unavoidable risk that some material misstatements may not be detected, even though the audit is properly planned and performed in accordance with SAs.

### **The responsibilities of management and identification of the applicable financial reporting framework**

Our audit will be conducted on the basis that management or where appropriate, those charged with governance acknowledge and understand that they have responsibility :

- (a) For the preparation of financial statements that give a true and fair view in accordance with the Financial Reporting Standards. This includes:
  - The responsibility for the preparation of financial statements on a going concern basis.
  - The responsibility for selection and consistent application of appropriate accounting policies, including implementation of applicable accounting standards along with proper explanation relating to any material departures from those accounting standards.
  - The responsibility for making judgements and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the entity at the end of the financial year and of the profit or loss of the entity for that period.
- (b) For such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error; and
- (c) To provide us with:
  - (i) Access, at all times, to all information, including the books, account, vouchers and other records and documentation, of the entity, whether kept at the head office of the entity or elsewhere, of which management is aware that is relevant to the preparation of the financial statements such as records, documentation and other matters;
  - (ii) Additional information that we may request from management for the purpose of the audit; and
  - (iii) Unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence. This includes our entitlement to require from the officers of the entity such information and explanations as we may think necessary for the performance of our duties as auditor.





As part of our audit process, we will request from management or where appropriate, those charged with governance, written confirmation concerning representations made to us in connection with the audit.

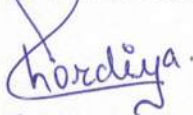
We also wish to invite your attention to the fact that our audit process is subject to 'peer review' under the Chartered Accountants Act, 1949 to be conducted by an Independent reviewer. The reviewer may inspect, examine or take abstract of our working papers during the course of the peer review.

We look forward to full cooperation from your staff during our audit.

Please sign and return the attached copy of this letter to indicate your acknowledgement of, and agreement with, the arrangements for our audit of the financial statements including our respective responsibilities.

**For SABS & Associates**

**Chartered Accountants**



**CA Shreyas Chordiya**  
**Partner**



**Acknowledged on behalf of M/s Rachna Fire Engineering**

**For Rachna Fire Engineering**

**RACHNA FIRE ENGINEERING PRIVATE LIMITED**

  
**DIRECTOR**  
**DIRECTOR**

**Director**

**Date : 01/04/2024**

**Place : Aurangabad**



# Undertaking / Declaration by the Assessee

To,  
M/s. SABS & Associates,  
Chartered Accountants,  
Aurangabad - 431005.

Date: 01/04/2024

**Subject:** Consent for uploading ITR of our Entity for A.Y 2024-2025 by affixing DSC of our Authorized Person.

Dear Sir / Ma'am,

1. I want to file my ITR for the AY 2024-2025, since I am not much aware and used to the Tax Portals and IT Protocols, I have approached and authorized **M/s SABS & Associates** for assisting me in filing of my returns in their Professional Capacity using his IT Infrastructure.
2. I have received draft copies of Statement of Computation of Total Income and Income Tax Return of our firm / company for A.Y 2024-2025 from you.
3. I have verified the same and found the same to be correct and in order. I hereby convey our absolute acceptance for the said ITR and computation of total income in all respects including additions / deductions as mentioned therein, the total income declared and the final tax liability.
4. The information and details given for the same by me regarding my Deductions, Income, Expenditure, Debtors, Creditors, Cash, Bank Balances, Purchases, Sales and all other financial data are true and correct.
5. I hereby authorise you to upload my income tax return as approved by me by affixing DSC of our Authorized Signatory Mr. Shashank Shivsamb Hampalle. DSC has already been sent to your office and password of the same has also been conveyed to you on your cell phone.
6. I accept all the above mentioned acts as done by me and shall not hold you responsible for the same at any time.
7. I undertake that if in future any information or details found to be incorrect or improper, I shall be responsible for the same and will face all the legal consequences and the above named authorized person shall not be responsible for any act relying on the data provided by me.



8. I am providing our consent while signing the undertaking and agree that it is free from any



# Undertaking / Declaration by the Assessee

coercion, undue influence, fraud, misrepresentation or mistake.

Yours Sincerely,



Shashank Shivsamb Hampalle



# Authorization letter for uploading ITR with DSC

To,  
M/s. SABS & Associates,  
Chartered Accountants,  
Aurangabad - 431005.

Date: 01/04/2024

**Subject : Authorization to obtain and use Digital Signature Certificate**

Dear Sir,

With reference to the above subject, I, Mr. Shashank Hampalle, s/o Mr. Shivsamb Hampalle, having PAN as AJKPH8398D, UIDAI Aadhar No. as 697451387622, having my ~~Sole proprietary / Partnership firm / designated partner in LLP/~~ director in the company/~~Trustee~~ am residing at Plot No. 71, Survey No 90, Behind Kasliwal Market, Mukundwadi, N-2, Cidco, Aurangabad - 431001.

As required under various laws of India, including, but not limited to, the Income Tax Act, 1961, the Integrated / Central / Maharashtra Goods and Services Tax Act, 2017, for compliances with Ministry of corporate affairs, etc., The authorized person's Digital Signature Certificate is required to verify and authenticate various return filing, forms, attesting documents, initiating KYC, etc.

For the same purposes, I hereby irrevocably authorize M/S SABS & Associates, Chartered Accountants, Aurangabad, to obtain and use, wherever required, my Digital Signature Certificate, in my capacity as authorized signatory of M/s Rachna Fire Engineering, Aurangabad, under all the laws in India, and the same will be binding on me at all times.

**Yours Sincerely,**

For Rachna Fire Engineering



Name: Shashank Hampalle

Director

Date : 01/04/2024

Place : Aurangabad

