

Client Copy

Sanjoo Prints Private Limited

Plot No. 291, Road No. 2, G.I.D.C. Sachin, Surat.

Audited Financial Statement

For F.Y. 2023-24



Prepared by:

R M R & Co.

Chartered Accountants
B-203, Shree Hari Park,
Near Centre Point Building,
Sagrampura, Surat- 395002
Tel: +0261 2463811/3514426/3514428



R M R & Co.

Chartered Accountants

INDEPENDENT AUDITOR'S REPORT

To, The Members of Sanjoo Prints Private Limited

Report on the Financial Statements

We have audited the standalone financial statements of Sanjoo Prints Private Limited which comprise the Balance Sheet as at 31st March, 2024, the Statement of Profit and loss account and Cash Flow Statement for the year ended, notes to the financial statements a summary of significant accounting policy and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the 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 31st March, 2024, and profit or loss, and its cash flows for the year ended on that date.

Basis for Opinion

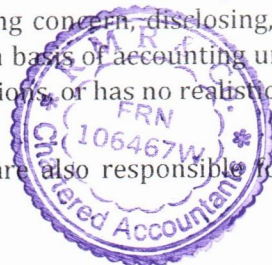
We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We 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.

Responsibility of Management for Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

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



INDEPENDENT AUDITOR'S REPORT

Auditor's Responsibilities for the Audit of the Financial Statements

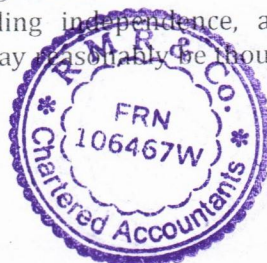
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee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

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

- i. 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.
- ii. 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.
- iii. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- iv. 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 Group'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 consolidated 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.
- v. 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.



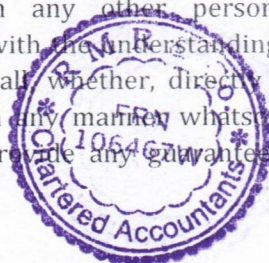
INDEPENDENT AUDITOR'S REPORT

Report on Other Legal and Regulatory Requirements

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 Act is not applicable to the company being a small company as per the definition of sec 2(85) of companies Act 2013 and therefore exempt to comply with the additional reporting requirements of the Order.

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

- (i) 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.
- (ii) In our opinion, proper books of account as required by law have been kept by the Company so far as appears from our examination of those books.
- (iii) The Balance Sheet, Statement of Profit and Loss, and Cash Flow Statement dealt with by this Report are in agreement with the books of account.
- (iv) In our opinion, the Balance Sheet and Profit and Loss Account dealt with by this report comply with the Accounting Standards specified under section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- (v) On the basis of the written representations received from the directors as on 31st March, 2024, and taken on record by the Board of Directors, we report that none of the directors is disqualified as on 31st, March, 2024 from being appointed as a director in terms of Section 164(2) of the Act.
- (vi) The company is a specified private limited company which is exempted from reporting over internal financial control as per MCA Notification No. G.S.R. 583(E) dated 13th June, 2017 and hence not commented upon.
- (vii) With respect to the other matters included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to our best of our information and according to the explanations given to us:
 - (a) The Company does not have any pending litigations which would impact its financial position in its financial statements.
 - (b) The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - (c) There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
 - (d) (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.



INDEPENDENT AUDITOR'S REPORT

(ii) The management has represented, that, to the best of it's 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.

(e) 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.

(f) Based on our examination which included test checks, the company has used an accounting software for maintaining its books of account which which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit we did not came across any instance of audit trail feature being tampered with.

(viii) 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 and on behalf of
RMR & Co.
Chartered Accountants
ICAI Reg.No.106467W

A handwritten signature in blue ink, appearing to read "Rohit", written over a horizontal line.

CA Rohit Vijayvargia
Partner

Membership No. 077946

UDIN: 24077946BKHHPT6511

Place: Surat

Date: August 28, 2024

SANJOO

PRINTS PRIVATE LIMITED

CIN: U17119GJ1993PTC018836

Balance Sheet

As on 31st March, 2024

(All amounts are in '000)			
EQUITY AND LIABILITIES :	Note	31.03.2024	31.03.2023
Shareholder's funds			
Share Capital	3	16,500.00	16,500.00
Reserves and Surplus	4	69,234.09	63,589.23
Money received against share warrants		-	-
Share application money pending allotment			
		-	-
Non- current liabilities			
Long-Term Borrowings	5	124,495.48	46,806.20
Deferred Tax Liabilities (Net)	6	7,939.93	7,143.03
Other Long Term Liabilities		-	-
Long-Term Provisions		-	-
Current Liabilities			
Short Term Borrowings	7	8,828.67	20,112.55
Trade Payables		-	-
<i>Total outstanding dues of MSME</i>			
<i>Total outstanding dues of creditors other than MSME</i>	8	15,723.84	43,491.86
Other Current Liabilities	9	8,631.46	7,908.00
Short Term Provisions	10	1,806.31	1,895.75
GRAND TOTAL		253,159.78	207,446.61
ASSETS :			
Non-current assets			
Property, Plant and Equipments and Intangible Assets			
Property, Plant and Equipments		68,391.99	57,966.86
Intangible assets	11	7.50	7.50
Capital work-in-progress		-	-
Intangible assets under development		-	-
Non-current investments	12	1,319.50	1,301.54
Deferred tax assets (net)		-	-
Long-term loans and advances	13	97,176.72	-
Other non-current assets	14	2,507.73	2,507.73
Current assets			
Current investments		-	-
Inventories	15	7,316.36	3,287.47
Trade receivables	16	51,573.33	80,222.40
Cash and Cash equivalents	17	7,667.24	39,022.96
Short-term loans and advances	18	17,199.41	23,130.14
Other current assets		-	-
GRAND TOTAL		253,159.78	207,446.61
Summary of Significant Accounting Policies	2	-	-

The accompanying notes 1 to 25 are integral part of Financial Statements

As per our Report of even date Annexed

For and on behalf of the Board of Directors

For R M R & CO.

Sanjoo Prints Private Limited

Chartered Accountants
ICAI Reg.No.106467W

CA Rohit Vijayvargia

Partner

Membership No. 077946

UDIN: 24077946BKHHT6511

Place: Surat

Date: August 28, 2024



Vishal Budhia

Director

DIN : 00017705

Lalan Yadav

Director

DIN : 07893781

Statement of Profit & Loss

For the year ended 31st March, 2024

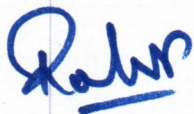
(All amounts are in '000)

	Note	31.03.2024	31.03.2023
INCOME:			
Revenue from Operations	19	322,745.86	329,805.37
Other Income	20	26,609.14	15,619.45
Total Income		349,355.01	345,424.82
EXPENSES:			
Cost of Materials Consumed	21	210,027.18	212,490.44
Purchases of Stock in Trade		-	-
Changes in Inventories of Finished Goods, WIP and Stock-in-Trade		-	-
Employee Benefits Expense	22	62,379.49	68,002.30
Finance Costs	23	12,520.31	7,154.96
Depreciation and Amortization Expense	11	3,763.62	2,860.43
Other Expenses	24	52,416.33	46,165.53
Total Expenses		341,106.93	336,673.67
Profit before exceptional and extraordinary items and tax		8,248.08	8,751.16
Exceptional Items		-	-
Profit before extraordinary items and tax		8,248.08	8,751.16
Extraordinary items		-	-
Profit before tax		8,248.08	8,751.16
Tax expense:			
Current tax		1,806.31	1,895.75
Deferred tax		796.91	581.70
		2,603.21	2,477.45
Profit/(Loss) for the period from continuing operations		5,644.87	6,273.71
Profit/(Loss) for the period from discontinuing operations		-	-
Tax expense of discontinuing operations		-	-
Profit/(Loss) from discontinuing operations (after tax)		-	-
Profit/(Loss) for the period		5,644.87	6,273.71
Earnings per equity share:			
Basic		3.42	3.80
Diluted		NA	NA

Summary of Significant Accounting Policies 2
The accompanying notes 1 to 25 are integral part of Financial Statements

As per our Report of even date Annexed
For RMR & CO.

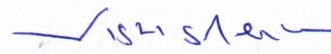
Chartered Accountants
ICAI Reg.No.106467W



CA Rohit Vijayvargia
Partner
Membership No. 077946
UDIN: 24077946BKHHPT6511
Place: Surat
Date: August 28, 2024



For and on behalf of the Board of Directors
Sanjoo Prints Private Limited



Vishal Budhia
Director
DIN : 00017705



Lalan Yadav
Director
DIN : 07893781

Cash Flow Statement

For the year ended 31st March, 2024

	(All amounts are in '000)	
	31.03.2024	31.03.2023
Cash Flows from Operating Activities	31,03.2024	31.03.2023
Profit/(loss) after taxes	5,644.87	6,273.71
Adjustments for:		
Depreciation	3,763.62	2,860.43
Adjustment	-	(2,128.70)
Deffered tax	796.91	581.70
Profit on sale of Assets	-	100.18
Operating profit before working capital changes (a)	10,205.39	7,687.33
Change in Current Asset		
Current Investments	-	-
Inventories	(4,028.89)	9,630.08
Trade Receivables	28,649.08	876.72
Short-Term Loans and Advances	5,930.74	(1,834.01)
Other Current Assets	-	-
	30,550.92	8,672.78
Change in Liabilities		
Short Term Borrowings	(11,283.88)	(1,002.68)
Trade Payables	(27,768.01)	(50,186.06)
Other Current Liabilities	723.46	(4,328.12)
Short Term Provisions	(89.45)	(39.88)
	(38,417.88)	(55,556.74)
Change in working capital (b)	(7,866.96)	(46,883.96)
Cash generated from operations (a + b)	2,338.43	(39,196.63)
Less : Income Tax paid (Net tax refund received)	-	-
Net cash provided by Operating Activities (A)	2,338.43	(39,196.63)
Cash Flows from Investing Activities		
Purchase of Fixed Asset	(14,338.74)	(17,465.59)
Sale of Fixed Assets	150.00	(56.30)
Investment	(17.96)	(381.54)
Net cash used in Investing Activities (B)	(14,206.71)	(17,903.43)
Cash Flows from Financing Activities		
Long-Term Borrowings received/(paid) during the year	77,689.28	(21,195.32)
Long-Term Loans and Advances received/(given) during the year	(97,176.72)	112,459.81
Security Deposit	-	1,188.35
Net cash used in Financing Activities (C)	(19,487.44)	92,452.84
Net increase/(decrease) in Cash and cash equivalents (A + B + C)	(31,355.72)	35,352.79
Cash and cash equivalents at beginning of the year	39,022.96	3,670.17
Cash and cash equivalents at end of the year	7,667.24	39,022.96
Components of cash and cash equivalents		
Cash and Cheques on hand	34.95	503.47
Balances with Scheduled Banks in current account	7,632.29	38,519.49
Cash and cash equivalents at end of the year (Note 17)	7,667.24	39,022.96

As per our Report of even date Annexed

For R M R & CO.

Chartered Accountants

ICAI Reg.No.106467W



CA Rohit Vijayvargia

Partner

Membership No. 077946

UDIN: 24077946BKHHPT6511

Place: Surat

Date: August 28, 2024



For and on behalf of the Board of Directors

Sanjoo Prints Private Limited



Vishal Budhia

Director

DIN : 00017705



Lalan Yadav

Director

DIN : 07893781

Note on Financial Statements
For the year ended 31st March, 2024

(All amounts are in '000)

1 General Disclosures**1.1 Corporate Information**

Sanjoo Prints Private Limited was incorporated in January, 1993 for carrying out the activities of Dyeing & Printing of Fabrics and Steam Manufacturing. The Company is carrying its activities from its registered office situated at Plot No. 291, Road No. 2, G.I.D.C. Sachin, Surat.

1.2 Related Parties

The list of related parties and nature of their relationship is furnished below:

Directors of the company:

Vishal Budhia

Lalankumar Yadav

Companies under the same management:

Ravv Ventures LLP

Sanjoo Filaments Private Limited

Sanjoo Dyeing & Printing Mills Private Limited

Steam House Enviro Private Limited

Steamhouse India Limited

Steamhouse Private Limited

Steamhouse Welfare Foundation

Steamhouse Care Foundation

Steamhouse Green Private Limited

- 1.3 Previous year figures have been regrouped wherever necessary. Figure are rounded off to nearest thousand.

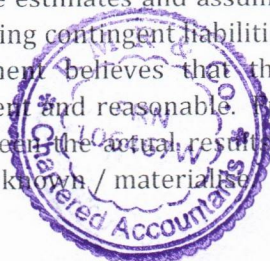
2 Significant Accounting Policies**2.1 Basis of Preparation of Accounts**

The financial statements have been prepared under the historical cost convention, in accordance with Accounting Standards issued by the Institute of Chartered Accountants of India and the provisions of the Companies Act, 2013, as adopted consistently by the Company. All income and expenditure having a material bearing on the financial statements are recognised on accrual basis.

The preparation of financial statements in conformity with Accounting Standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of financial statements, and the reported amounts of revenues and expenses during the year.

2.2 Use of Estimates

The preparation of the financial statements in conformity with Indian GAAP requires the Management to make estimates and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities) and the reported income and expenses during the year. The Management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Future results could differ due to these estimates and the differences between the actual results and the estimates are recognised in the periods in which the results are known / materialise.



Note on Financial Statements
For the year ended 31st March, 2024

(All amounts are in '000)

2.3 Going Concern

The accompanying financial statements have been prepared assuming that the company will continue as a going concern. The financial statements do not include any adjustments that might result from the outcome of this uncertainty.

2.4 Revenue Recognition

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the company and the revenue can be reliably measured. The following specific recognition criteria must also be met before revenue is recognized.

Sale of goods:

Sales are recognised, net of returns and trade discounts, on transfer of significant risks and rewards of ownership to the buyer, which generally coincides with the delivery of goods to customers. Sales exclude excise duty, sales tax and GST.

2.5 Other Income

Other income mainly includes interest on loans and advances and interest on Bank F.D.'s.

Interest income is recognized on a time proportion basis taking into account the amount outstanding and the applicable interest rate. Interest income is included under the head "other income" in the statement of profit and loss.

2.6 Prior period expenses / Income

The Company follows the practice of making adjustments through "expenses/income under/over provided" in previous years in respect of material transactions pertaining to that period prior to the current accounting year.

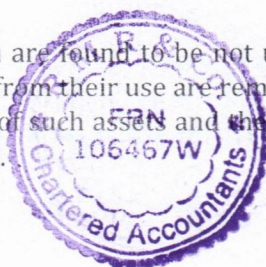
2.7 Property, Plant and Equipment

Property, Plant and Equipment is stated at cost, net of accumulated depreciation and accumulated impairment losses, if any. Cost comprises of purchase price inclusive of taxes, commissioning expenses, etc., up to the date the asset is ready for its intended use. Fixed assets which were revalued are carried at revalued values. Expenditure directly related to expansion projects has been capitalized.

Cost includes non refundable taxes, duties, freight, borrowing costs and other incidental expenses related to the acquisition and installation of the respective assets.

Assets under installation or under construction as at the Balance Sheet date are shown in Capital work-in -progress. Advances paid towards acquisition of assets are shown in Capital Advances.

Property, Plant and Equipments which are found to be not usable or retired from active use of when no further benefits are expected from their use are removed from the books of account and the difference if any, between the cost of such assets and the accumulated depreciation there on is charged to Statement of Profit & Loss.



**Note on Financial Statements
For the year ended 31st March, 2024**

(All amounts are in '000)

2.8 Depreciation and Amortisation

Depreciation is charged on Straight Line Method in accordance with the rates specified under Schedule III to the Companies Act, 2013 on pro rata basis. No depreciation has been provided on free hold land.

2.9 Impairment of Assets

In accordance with AS 28, the company assesses at each Balance Sheet date whether there is any indication that an asset may be impaired. An asset is treated as impaired when the carrying cost exceeds its recoverable value. An impairment loss is charged to the Statement of Profit and Loss in the year in which an asset is identified as impaired. The impairment loss recognized in a prior accounting period is reversed if there has been a change in the estimate of recoverable amount.

2.10 Investments

Investments intended to be held for more than one year are treated as long term and others as short term. Short-term investments are carried at the lower of cost or quoted / fair value, computed category wise and long-term investments are stated at cost. Provision for diminution in the value of long -term investments is made only if such a decline is other than temporary.

2.11 Inventories

Closing stock are valued at cost. Cost includes purchase cost and purchase related expenses to bring the inventories at present location and condition.

2.12 Earnings Per Share

Basic earnings per share is Rs. 3.42 computed by dividing the profit / (loss) after tax (including the post tax effect of extraordinary items, if any) by the weighted average number of equity shares outstanding during the year. Diluted earnings per share is not applicable to company.

2.13 Taxes on Income

The company has chosen to opt tax applicability **under section 115BAA** and the Current tax is the amount of tax payable on the taxable income for the year as determined in accordance with the provisions of the Income Tax Act, 1961.

Tax expense for the period comprises current tax and deferred tax. Tax is recognised in Statement of Profit and Loss to the extent that it relates to items recognised in the statement of profit and loss.

Current tax assets and liabilities are measured at the amounts expected to be recovered from or paid to the taxation authorities, based on the tax rates and laws that are enacted or substantively enacted at the Balance sheet date.

Deferred tax is recognised on temporary differences between the carrying amount of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities and assets are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realized, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period. The carrying amount of deferred tax liabilities and assets are reviewed at the end of each reporting

Note on Financial Statements
For the year ended 31st March, 2024

(All amounts are in '000)

period.

2.14 Provisions and Contingencies

A provision is recognised when the Company has a present obligation as a result of past events and it is probable that an outflow of resources will be required to settle the obligation in respect of which a reliable estimate can be made. Provisions (excluding retirement benefits) are not discounted to their present value and are determined based on the best estimate required to settle the obligation at the Balance Sheet date. These are reviewed at each Balance Sheet date and adjusted to reflect the current best estimates. Contingent liabilities are disclosed in the Notes.

2.15 In the opinion of the Board of Director all the current assets, loans and advances are apporximately of the value stated and realizable in the ordinary course of business. The adequate provision of all known liabilities have been made. The balances of creditors, loans and advances as at 31st March, 2024 are subject to confirmation.

2.16 Cash Flow Statement

Cash flows are reported using the indirect method, whereby profit / (loss) before extraordinary items and tax is adjusted for the effects of transactions of non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from operating, investing and financing activities of the Company are segregated based on the available information.

2.17 Cash and Cash Equivalents (for purposes of Cash Flow Statement)

Cash comprises cash on hand and demand deposits with banks. Cash equivalents are short-term balances (with an original maturity of three months or less from the date of acquisition), highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risk of changes in value.



Note on Financial Statements
For the year ended 31st March, 2024

(All amounts are in '000)

3 Share Capital	31.03.2024	31.03.2023
Authorised Share Capital	17,000.00	17,000.00
17,00,000 equity shares of Rs 10/- each	<u>17,000.00</u>	<u>17,000.00</u>
Issued, Subscribed & Paid-up Capital	16,500.00	16,500.00
16,50,000 equity shares of Rs 10/each, fully paid up	<u>16,500.00</u>	<u>16,500.00</u>

Disclosure pursuant to Note 6(A)(g) of Part I of Schedule III to the Companies Act, 2013 (if more than 5%)

Name of Shareholder	As on 31.03.2024		As on 31.03.2023	
	No. of Shares	% of Holding	No. of Shares	% of Holding
Vishal Budhia	1,207,500	73	1,207,500	73
Sanwar Prasad Budhia	212,500	13	212,500	13
Sanjoo Dyeing & Printing Mills Private Limited	230,000	14	230,000	14
Total	1,650,000	100	1,650,000	100

Reconciliation of Number of Shares (Equity of Rs.10/- each)

Particulars	31.03.2024	31.03.2023
Opening Balance	16,500	16,500
Add : Issued during the Year	-	-
Closing Balance	<u>16,500</u>	<u>16,500</u>

Shares held by Promoter's at the year end on 31st March, 2024

Promoter's Name	No. of Shares	% of Total Shares	% Change during the year
Vishal Budhia	1,207,500	73	-
Sanwar Prasad Budhia	212,500	13	-
Sanjoo Dyeing & Printing Mills Pvt. Ltd.	230,000	14	-

4 Reserves and Surplus

31.03.2024 31.03.2023

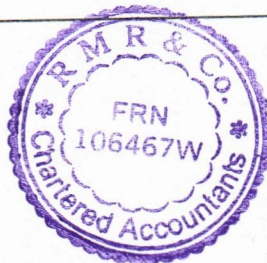
Profit and Loss Account

Opening Balance as on 01.04.2023
Add: Profit/(Loss) during the year
Less: Adjustment Entries

55,589.23	51,444.21
5,644.87	6,273.71
-	(2,128.70)
<u>61,234.09</u>	<u>55,589.23</u>

Share Premium

8,000.00	8,000.00
<u>69,234.09</u>	<u>63,589.23</u>



Note on Financial Statements For the year ended 31st March, 2024

(All amounts are in '000)

5 Long-Term Borrowings				
Particulars	Secured		Unsecured	
	31.03.2024	31.03.2023	31.03.2024	31.03.2023
Term Loan from:				
HDFC Bank Limited	39,999.73	45,387.71	-	-
Kotak Mahindra Bank Ltd.	298.25	1,053.37		
From Related Parties:				
Directors and Relatives	-	-	84,197.497	365.116
Total	40,297.98	46,441.08	84,197.497	365.116

- i.) Loan from HDFC Bank is secured against Factory Land and Building, Plant & Machinery, Stock & Book Debt. It is due after 12 months and therefore considered as Non-Current Borrowings.
- ii.) The company has utilised the borrowings from banks and financial institutions for the specific purpose for which it was taken.
- iii.) There is no continuing default as on the balance sheet date in repayment of loans and interest.
- iv.) The Company obtained a long-term loan from Kotak Bank specifically designated for vehicle financing, which was used solely for the acquisition of vehicles essential to its operations
- v.) The Company secured a loan from HDFC Bank during the current fiscal year for the acquisition of a Tata Nexon vehicle, which is integral to its operational requirements.

6 Deferred Tax as per AS 22			
Particulars	Current Year as on 31.03.2024		
	Amount	Rate of Tax	Net effect
A) Deferred Tax Liability :			
Depreciation Difference	3,166.09	0.25	796.91
Total			796.91
B) Deferred Tax Asset :			
Total			-
Net Defferred Tax Liability/(Asset)		(A-B)	796.91
Opening balance of Defferred Tax Liability/(Asset)			7,143.03
Add : Net Defferred Tax Liability/(Asset) for the year			796.91
Balance carry forward to balance sheet			7,939.93

7 Short Term Borrowings		
Particulars	31.03.2024	31.03.2023
From Banks and Financial Institution (Secured):		
HDFC Bank LC	-	2,494.92
Current maturities of long term borrowings		
Kotak Bank	754.80	1,959.05
HDFC bank	8,073.87	15,658.58
Total	8,828.67	20,112.55



Note on Financial Statements
For the year ended 31st March, 2024

(All amounts are in '000)

- i) The company has utilised the borrowings from banks and financial institutions for the specific purpose for which it was taken.
- ii) The Company obtained a long-term loan from Kotak Bank specifically designated for vehicle financing, which was used solely for the acquisition of vehicles essential to its operations
- iii) The Company secured a loan from HDFC Bank during the current fiscal year for the acquisition of a Tata Nexon vehicle, which is integral to its operational requirements.

8 Trade Payables	31.03.2024	31.03.2023
Creditors for Goods MSME	3,088.04	
Creditors for Goods	15,723.84	43,491.86
	15,723.84	43,491.86

Ageing for Trade Payables outstanding as at year ended 31st March 2024:

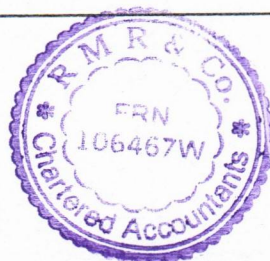
Particulars	Less than 1 year	1-2 years	2-3 years	More than 3 years
MSME- 2024	741.75	2,346.29	-	-
2023	1,512.21	1,540.79		
Other than MSME- 2024	12,121.92	513.89	-	-
2023	43,083.74	408.11	-	-
Disputed dues – MSME 2024	-	-	-	-
2023				
Disputed dues - Others 2024	-	-	-	-
2024				

9 Other Current Liabilities	31.03.2024	31.03.2023
For Statutory Dues	1,777.09	1,974.22
For Expense	6,854.36	5,933.77
	8,631.46	7,908.00

10 Short Term Provisions	31.03.2024	31.03.2023
For Income Tax	1,806.31	1,895.75
	1,806.31	1,895.75

Refer note 2.13 of Notes to financial statements.

12 Non-Current Investments	31.03.2024	31.03.2023
Equity Shares	910.00	910.00
Fixed Deposits	409.50	391.54
	1,319.50	1,301.54



**Note on Financial Statements
For the year ended 31st March, 2024**

(All amounts are in '000)

Disclosure in respect of quoted and unquoted investments:

Particulars	31.03.2024	31.03.2023
Aggregate amount of quoted investments	-	-
Aggregate amount of unquoted investments	910.00	910.00
Total Investment	910.00	910.00

Refer note 2.10 of Notes to financial statements.

13 Long-Term Loans & Advances	31.03.2024	31.03.2023
Unsecured, considered good		
Loans and advances to related parties	90,646.17	-
Loans and advances to Other parties	6,530.55	-
	97,176.72	-

Disclosure in respect of related parties:

Particulars	31.03.2024	31.03.2023
Private Company in which director is a member	90,646.17	-
Total	90,646.17	-

14 Other Non-Current Assets	31.03.2024	31.03.2023
Security Deposits	2,507.73	2,507.73
	2,507.73	2,507.73

15 Inventories (Certified by the management)

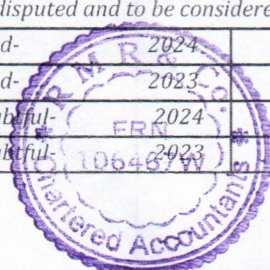
Particulars	31.03.2024		31.03.2023	
	Qty	Amount	Qty	Amount
Colour & Chemicals	-	5,941.93	-	2,263.40
Maintenance & Stores	-	266.08	-	113.28
Coal & Lignite	-	1,108.36	-	910.80
		7,316.36		3,287.47

Refer note 2.11 of Notes to financial statements

16 Trade Receivables	31.03.2024	31.03.2023
Undisputed, considered good		
Outstanding for a period less than six months date they are due for payment	41,475.66	70,788.21
Outstanding for a period exceeding six months from the date they are due for payment	10,097.66	9,434.19
	51,573.33	80,222.40

Ageing for Trade Receivables outstanding as at 31st March, 2024:

Particulars	Less than 6 months	6 months -1 year	1-2 years	2-3 years	More than 3 years
<i>Undisputed and to be considered</i>					
Good- 2024	41,475.66	741.98	3,271.45	4,563.90	1,520.33
Good- 2023	70,788.21	5,005.54	2,426.55	1,229.61	772.50
Doubtful- 2024	-	-	-	-	-
Doubtful- 2023	-	-	-	-	-



Note on Financial Statements
For the year ended 31st March, 2024

(All amounts are in '000)

<i>Disputed and to be considered</i>						
Good-	2024	-	-	-	-	-
Good-	2023					
Doubtful-	2024					
Doubtful-	2023	-	-	-	-	-

17	Cash and Cash Equivalents	31.03.2024	31.03.2023
	Balances with banks;	7,632.29	38,519.49
	Cheques, drafts on hand;	-	-
	Cash on hand;	34.95	503.47
	Others (specify nature).	-	-
		<u>7,667.24</u>	<u>39,022.96</u>

Refer note 2.17 of Notes to financial statements

18	Short-Term Loans & Advances	31.03.2024	31.03.2023
	Unsecured, considered good		
	Advance to trade payables	4,292.02	5,038.45
	Balance with Tax Authority	11,184.00	15,803.87
	Prepaid expenses	232.53	286.90
	Others	1,490.86	2,000.92
		<u>17,199.41</u>	<u>23,130.14</u>



Note on Financial Statements

For the year ended 31st March, 2024

(All amounts are in '000)

11 Property, Plants & Equipments and Intangible Assets

Sr. No.	PARTICULARS	GROSS BLOCK		As on 31.03.2024	Up To 01.04.2023	DEPRECIATION BLOCK		NET BLOCK	
		Addition	Deduction			During The Year	For Asset Sold	As on 31.03.2024	As on 31.03.2023
I	Tangible Assets								
1	LAND	1,222.11	-	1,222.11	-	-	-	1,222.11	1,222.11
2	BUILDING	18,409.04	2,435.67	20,844.71	3,754.33	455.87	-	16,634.52	14,654.72
3	COMPUTERS AND DATA PROCES	433.77	284.83	718.60	312.44	119.75	-	286.41	121.33
4	ELECTRICAL INSTALLATIONS AN	45.26	-	45.26	4.44	4.30	-	36.52	40.82
5	FURNITURE AND FITTINGS	2,387.14	87.77	2,474.91	305.57	228.86	-	1,940.48	2,081.57
6	MOTOR VEHICLES	12,109.18	3,322.66	15,281.85	4,926.25	1,388.09	-	8,967.51	7,182.94
7	OFFICE EQUIPMENT	531.35	-	531.35	206.08	92.61	-	232.66	325.27
8	PLANT AND MACHINERY	60,523.11	8,207.82	68,730.92	28,185.01	1,474.14	-	39,071.77	32,338.10
II	Intangible Assets								
18	TRADE MARK	7.50	-	7.50	-	-	-	7.50	7.50
	CURRENT YEAR	95,668.47	14,338.74	109,857.22	37,694.11	3,763.62	-	41,457.73	68,399.49
	PREVIOUS YEAR	79,080.57	17,465.59	95,668.47	35,667.48	2,860.43	833.80	37,694.11	43,413.09

Note (i) Title deed of immovable property is held in company's name.

(ii) Physical verification of Property, Plants and Equipments are made at reasonable intervals.

(iii) Loan from HDFC Bank is secured against Factory Land and Building, Plant & Machinery.

(iv) Refer note 2.7 to 2.9 of Notes to financial statements.



Note on Financial Statements
For the year ended 31st March, 2024

(All amounts are in '000)

19 Revenue from Operations

Sale of Products

Particulars	31.03.2024		31.03.2023	
	Qty.	Amount	Qty.	Amount
Job Work		268,793.78		314,331.56
Steam Sales		-	-	-
Coal Sales	9,000.00	50,278.58	2,162.00	15,923.93
Chemical Sales		9,975.67		3,253.74
General Sales		1,951.30		
Exempt & Scrap		1,326.12		5,487.53
Total	9,000.00	332,325.46		338,996.77
Less: Discount		9,579.60		9,191.39
Total		322,745.86		329,805.37

Refer note 2.4 of Notes to financial statements

Disclosure in respect of related parties for above point:

Particulars	31.03.2024	31.03.2023
Directors	-	-
Companies in which director is a member	66,457.31	16,506.42
Firm in which director is a partner	-	-
Total	66,457.31	16,506.42

Names of related parties and description of relationship:

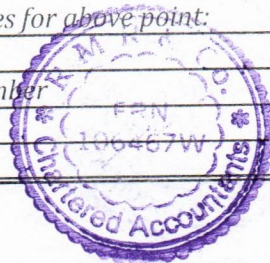
Names of related parties	Description of relationship:
i. Sanjoo Dyeing & Printing Mills Private Limited	Company in which director is member
ii. Steamhouse India Limited	Company in which director is member

20 Other Incomes	31.03.2024	31.03.2023
Interest Income (Unsecured Loan)	5,399.84	963.15
Interest Income (Fixed Deposit)	17.97	15.29
Interest from Deposits (DGVCL)	152.40	66.88
Interest on Income Tax Refund	259.50	428.10
Rent Income	20,779.44	14,045.85
Profit on sale of assets	-	100.18
	26,609.14	15,619.45

Refer note 2.5 of Notes to financial statements

Disclosure in respect of related parties for above point:

Particulars	31.03.2024	31.03.2024
Companies in which director is a member	20,779.44	14,934.77
Firm in which director is a partner	-	-
Total	20,779.44	14,934.77



Note on Financial Statements For the year ended 31st March, 2024

(All amounts are in '000)

Names of related parties and description of relationship:

Names of related parties	Description of relationship:
ii. Steamhouse India Limited	Company in which director is member

21 Cost of Material Consumed

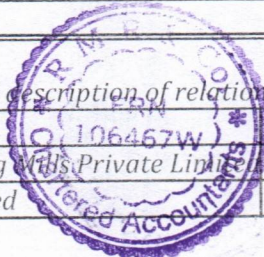
Particulars	31.03.2024		31.03.2023	
	Qty.	Amount	Qty.	Amount
Opening Stock				
Colour & Chemicals		2,263.40		2,645.27
Coal & Lignite	131.00	910.80	1,190.00	10,191.44
Maintenance & Stores		113.28		80.84
Total (A)	131.00	3,287.47		12,917.55
Purchase during year				
Agro Waste		-		187.82
Colour & Chemicals		44,330.97		57,947.23
Coal & Lignite	11,920.88	66,799.33	6,392.00	51,608.49
Coal Transport & Handling charges		7,685.68		1,119.16
Job Work Exp.		-		4,769.29
Maintenance & Stores		7,740.96		7,062.00
Steam		74,167.27		68,840.63
Oil & Lubricant		633.38		648.47
Sample Exp.		957.34		
Packing Materials		11,741.13		10,677.27
Total (B)	11,920.88	214,056.07		202,860.36
Closing Stock				
Colour & Chemicals		5,941.93		2,263.40
Maintenance & Stores		266.08		113.28
Coal & Lignite	129.18	1,108.36	131.00	910.80
Total (C)	129.18	7,316.36	131.00	3,287.47
Total (A+B-C)		210,027.18		212,490.44
Net Cost of Material		210,027.18		212,490.44

Disclosure in respect of related parties for above point:

Particulars	31.03.2024	31.03.2023
Director's Proprietorship Firm		2,109.00
Companies in which director is a member	91,739.05	116,237.21
Total	91,739.05	118,346.21

Names of related parties and description of relationship:

Names of related parties	Description of relationship:
i. Sanjoo Dyeing & Printing Mills Private Limited	Company in which director is member
ii. Steamhouse India Limited	Company in which director is member



Note on Financial Statements
For the year ended 31st March, 2024

(All amounts are in '000)

22 Employee Benefits Expenses	31.03.2024	31.03.2023
Salaries	59,307.49	64,807.48
Director's Remuneration	1,800.00	1,800.00
Contribution to Provident Funds	264.16	330.38
Contribution to ESIC	121.67	136.64
Staff Welfare Expense	886.17	577.80
		350.00
	62,379.49	68,002.30

Disclosure in respect of related parties for above point:

Particulars	31.03.2024	31.03.2023
Director Remuneration	1,800.00	1,800.00
Salaries to relative	2,100.00	2,100.00
Total	3,900.00	3,900.00

The Remuneration paid/payable under section 198 of the Companies Act for the year ended 31.03.2024

Name of Directors	Basic Pay	Total
Vishal Budhia	1,800.00	1,800.00
Total	1,800.00	1,800.00

Names of related parties and description of relationship:

Names of related parties	Description of relationship:
i. Vishal Budhia	Director of company
ii. Sanwar Prasad Budhia	Director's Father
iii. Sanjay Budhia	Director's Brother
iv. Khushi Budhia	Director's Daughter

23 Finance Costs	31.03.2024	31.03.2023
Bank Charges	5.42	1.70
LC Charges	37.29	39.54
Interest on Unsecured Loan	6,128.69	127.91
Interest on Term Loan	5,629.57	6,156.52
Interest on LC charges & CC	80.61	137.69
Interest on Vehicle Loan	449.65	463.33
Processing Charges	189.08	228.28
	12,520.31	7,154.96

Disclosure in respect of Interest on unsecured loan to related parties for above point:

Particulars	31.03.2024	31.03.2023
Directors	5,368.20	127.91
Director's Relative	760.49	-
Private Company in which director is a member	-	-
Total	6,128.69	127.91

Note on Financial Statements
For the year ended 31st March, 2024

(All amounts are in '000)

24 Other Expenses	31.03.2024	31.03.2023
Direct Expenses:		
Loading Unloading Expense	51.30	412.36
Diesel Expense	1,967.88	2,495.20
Discount	3,562.07	3,719.15
Effluent Treatment Charges	3,569.67	3,624.21
Electrical Expense	22,154.31	20,383.23
Rate Difference	3,169.92	1,514.72
Factory Expense	355.34	366.84
Freight & Carriage	11.95	120.41
Fly Ash	-	31.76
GIDC & GPCB Expense	244.98	14.23
Labour Charges	981.05	547.45
Water & Water Waste Charges	8,636.86	5,569.48
(A)	44,705.31	38,799.51
Administrative Expenses:		
Advertisement Charges	68.57	225.00
Auditor Remuneration	100.00	60.00
Annual Fees	56.80	47.80
Balance Written-off	370.00	0.86
Brokerage Expense	334.43	429.89
Computer & Software Maintainance	103.93	65.72
Collateral Charges	333.78	-
Donation	922.00	505.00
Electric Fitting & Expense	111.00	464.11
General Expense	681.32	1,588.10
GST(Expense)	3.02	36.89
Insurance	502.51	541.12
Interest (Notified Area)	41.17	34.31
Interest on Statutory Dues	64.23	36.78
Internet Expense	7.28	7.28
Legal & Professional charges	1,314.19	834.52
Membership & Subscription	-	-
Notified Area Tax	380.89	401.31
Office Expenses	31.99	112.96
Prior Period Expense	-	165.84
Rent Expenses	520.00	480.00
Stationary Expense	150.05	5.81
Transportation Expense	376.83	309.97
Travelling Expenses	264.36	230.44
Vehicle Expense	972.68	782.30
(B)	7,711.02	7,366.02
(A) + (B)	52,416.33	46,165.53



Note on Financial Statements
For the year ended 31st March, 2024

(All amounts are in '000)

General Note on above
 Auditor Remuneration :

Particulars	31.03.2024	31.03.2023
For Audit Fees	80.000	45.000
For Taxation matters	20.000	15.000
Total	100.000	60.000

25 Additional Regulatory Information:

Additional Regulatory Information pursuant to Clause 6L of General Instructions for preparation of Balance Sheet as given in Part I of Division II of Schedule III to the Companies Act, 2013, are given hereunder to the extent relevant and other than those given elsewhere in any other notes to the Financial Statements.

i. Accounting Ratios:

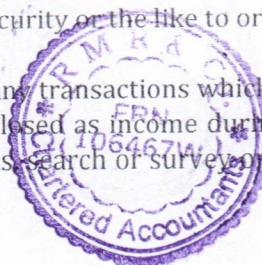
Particulars	31.03.2024	31.03.2023
(a) Current Ratio: Current Assets/ Current Liabilities	2.39	1.98
(b) Debt-Equity Ratio: Total Liabilities/ Shareholder's Equity	1.95	1.59
(c) Debt Service Coverage Ratio: NP+Depri+Int on LT Loans/ Int.+Prin. On LT Loans	0.34	0.21
(d) Return on Equity Ratio: Net Income/ Shareholder Equity	0.07	0.08
(e) Inventory turnover ratio, Cost of Goods Sold /Average Inventory	39.61	26.23
(f) Trade Receivables turnover ratio, Total Sales / Average Trade Receivables	4.90	4.09
(g) Trade payables turnover ratio, Total Purchases / Average Trade payables	7.23	2.96
(h) Net capital turnover ratio, Net Sales/ Average Working Capital	5.33	8.02
(i) Net profit ratio, Net Profit after tax / Net sales	0.02	0.02
(j) Return on Capital employed, Operating Profit/ Capital employed	0.34	0.38



Note on Financial Statements
For the year ended 31st March, 2024

(All amounts are in '000)

- ii. All Title deeds of Immovable Property are held in name of the Company. Hence no further disclosure in respect of the same is required.
- iii. The company has not revalued its Property, Plant and Equipment, therefore no valuation by a registered valuer as defined under rule 2 of the Companies (Registered Valuers and Valuation) Rules, 2017 is required. Hence no further disclosure in respect of the same is required.
- iv. The company does not have any Benami property, no proceeding has been initiated or pending against the company for holding any Benami property.
- v. The company has a working limit (LC) of Rs. 25 Lacs from HDFC Bank Ltd. For the said facility, the company has submitted stock and debtor statement to the bank on monthly basis as also the quarterly information statement. The average difference is less than 1% of the amount of stock and debtors, which is on account of valuation, provisions etc.
- vi. The Company has not been declared as a willful defaulter by any lender who has powers to declare a company as a willful defaulter at any time during the financial year or after the end of reporting period but before the date when the financial statements are approved.
- vii. The Company does not have any transactions with struck-off companies.
- viii. The Company does not have any charges or satisfaction which is yet to be registered with the Registrar of Companies (ROC) beyond the statutory period.
- ix. The Company has complied with the number of layers prescribed under clause (87) of section 2 of the Companies Act 2013 read with Companies (Restrictions on number of Layers) Rules, 2017.
- x. The company has not advanced or loaned or invested funds to any other person(s) or entity(is), including foreign entities(intermediaries), with the understanding that the intermediary shall;
 - (i.) 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
 - (ii.) Provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.
- xi. The Company has not received any funds from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall;
 - (i.) 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
 - (ii.) Provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.
- xii. The Company does not have any transactions which is not recorded in the books of accounts but has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as search or survey or any other relevant provisions of the Income Tax Act, 1961).

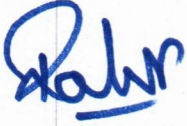


Note on Financial Statements
For the year ended 31st March, 2024

(All amounts are in '000)

- xiii. The Company has not traded or invested in Crypto currency or Virtual Currency during the financial year.
- xiv. The company is not covered under section 135 of the Companies Act, 2013. Hence disclosed with regard to CSR activities is not required.

As per our Report of even date Annexed
For R M R & CO.
Chartered Accountants
ICAI Reg.No.106467W



CA Rohit Vijayvargia
Partner

Membership No. 077946

UDIN: 24077946BKHHPT6511

Place: Surat

Date: August 28, 2024

**Vishal Budhia**

Director

DIN : 00017705

**Lalan Yadav**

Director

DIN : 07893781

Client Copy

Sanjoo Prints Private Limited

Plot No. 291, Road No. 2, G.I.D.C. Sachin, Surat.

Tax Audit Report

For A.Y. 2024-25

(F.Y. 2023-24)



Prepared by:

RMR & Co.

Chartered Accountants

B-203, Shree Hari Park,

Near Centre Point Building,

Sagrampura, Surat- 395002

Tel: +0261 2463811/3514426/3514428



R M R & Co.

Chartered Accountants

Form No 3CA
[See rule 6G(1)(a)]

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

- We report that the statutory audit of SANJOO PRINTS PVT LTD, 291, G.I.D.C., Road No. 2, Sachin, Surat, Gujarat-394230. PAN - AADCS9507N was conducted by M/s R M R & CO. in pursuance of the provisions of the Companies Act, 2013 Act, and We annex hereto a copy of our audit report dated 28/08/2024 along with a copy each of -
 - The audited Profit and loss account for the period beginning from 01/04/2023 to ending on 31/03/2024
 - The audited balance sheet as at 31st March, 2024
 - Documents declared by the said Act to be part of, or annexed to, the Profit and loss account and balance sheet.
- The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.
- In our opinion and to the best of our information and according to examination of books of account including other relevant documents and explanations given to us, the particulars given in the said Form No. 3CD are true and correct subject to the following observations/qualifications, if any:

SN	Qualification Type	Observation/Qualification
1	Creditors under Micro, Small and Medium Enterprises Development Act, 2006 are not ascertainable	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 conducted verification on a test check basis. We have relied on the MSME classification provided by the auditee and the representations made by the management. We have not independently verified the accuracy of the MSME classification. Consequently, our verification of the compliance with section 43B(h) is based on the information and representations provided by the auditee's management, and our opinion is thus dependent on the selected samples reviewed. Our opinion is thus dependent on the correctness of these classifications, representations, and the sample's adequacy.
2	Records produced for verification of payments through account payee cheque were not sufficient	As per Indian Banking system cheque are not returned to customers, so we are not able to verify whether these were account payee or not.
3	Others	The bifurcation of GST-related details, as required under Clause 44, has been presented based on the information provided by the management. We have not independently verified the accuracy of the bifurcation. As a result, the information in the report reflects the details as furnished by the management, without independent verification.



For R M R AND CO.
Chartered Accountants

CA Rohit Vijayvargia
Partner

M. No. : 077946

FRN : 0106467W

UDIN : 24077946BKHHHPV4441

Date : September 23, 2024

Place : Surat

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

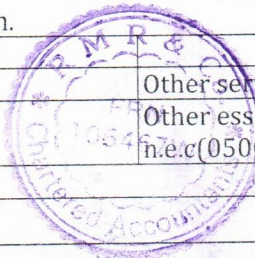
Statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961

PART-A

1	Name of the Assessee	SANJOO PRINTS PVT LTD	
2	Address	291, G.I.D.C., ROAD NO. 2, SACHIN, SURAT, GUJARAT-394230	
3	Permanent Account Number	AADCS9507N	
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	
	SN	Type	Registration Number
	1	Other Indirect Tax/duty (PF)	93298933
	2	Other Indirect Tax/duty (IMPORT EXPORT CODE)	5208001969
	3	Other Indirect Tax/duty (ESIC)	39000214750000199
	4	Goods and Services Tax (GUJARAT)	24AADCS9507N1ZY
5	Status	Company	
6	Previous year from	01/04/2023 to 31/03/2024	
7	Assessment year	2024-25	
8	Indicate the relevant clause of section 44AB under which the audit has been conducted		
	SN	Type	
	1	Third Proviso to sec 44AB : Audited under any other law	
	(a) Whether the assessee has opted for taxation under section 115BA / 115BAA / 115BAB / 115BAC / 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	NA
	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.	NA
10	a	Nature of business or profession.	
		Sector	Sub sector
		OTHER SERVICES	Other services n.e.c.(21008)
		ELECTRICITY, GAS AND WATER	Other essential commodity service n.e.c(05004)
			Code
			21008
			05004



b	If there is any change in the nature of business or profession, the particulars of such change.	No								
	<table border="1"> <tr> <th>Business</th> <th>Sector</th> <th>Sub sector</th> <th>Code</th> </tr> <tr> <td>Nil</td> <td>Nil</td> <td>Nil</td> <td>Nil</td> </tr> </table>	Business	Sector	Sub sector	Code	Nil	Nil	Nil	Nil	
Business	Sector	Sub sector	Code							
Nil	Nil	Nil	Nil							

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

- Cash Book**
- Bank Book**
- Journal**
- Purchase Register**
- Sales Register**
- Stock Register**
- Fixed Asset Register**

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.)

Books maintained	Country	Address Line 1	Address Line 2	Zip Code / Pin Code	City / Town / District	State
Cash Book	INDIA	291, G.I.D.C.	Road No. 2, Sachin	394230	Surat	Gujarat
Bank Book	INDIA	291, G.I.D.C.	Road No. 2, Sachin	394230	Surat	Gujarat
Journal	INDIA	291, G.I.D.C.	Road No. 2, Sachin	394230	Surat	Gujarat
Purchase Register	INDIA	291, G.I.D.C.	Road No. 2, Sachin	394230	Surat	Gujarat
Sales Register	INDIA	291, G.I.D.C.	Road No. 2, Sachin	394230	Surat	Gujarat
Stock Register	INDIA	291, G.I.D.C.	Road No. 2, Sachin	394230	Surat	Gujarat
Fixed Asset Register	INDIA	291, G.I.D.C.	Road No. 2, Sachin	394230	Surat	Gujarat

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

- Cash Book**
- Bank Book**
- Journal**
- Purchase Register**
- Sales Register**
- Stock Register**
- Fixed Asset Register**

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
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Section	Amount
Nil	Nil

13	a	Method of accounting employed in the previous year.	Mercantile system
	b	Whether there has been any change in the method of accounting employed	No



vis-à-vis the method employed in the immediately preceding previous year.

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

Particulars	Increase in profit	Decrease in profit
Nil	Nil	Nil

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

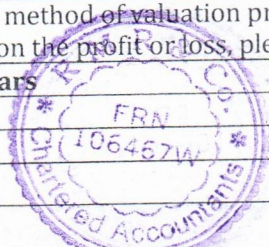
e If answer to (d) above is in the affirmative, give details of such adjustments:

ICDS	Increase in profit	Decrease in profit	Net Effect
Nil	Nil	Nil	Nil
Total			

f Disclosure as per ICDS:

ICDS	Disclosure
ICDS I-Accounting Policies	1. The assessee maintains his accounts on mercantile basis and are consistent and in consonance in accordance with generally accepted accounting principles. For details please refer to Notes to Accounts. 2. There is no change in accounting policies.
ICDS II-Valuation of Inventories	The raw materials are valued at cost, finished stock is valued at cost.
ICDS III-Construction Contracts	As the assessee is not engaged in constuction activity it is not applicable.
ICDS IV-Revenue Recognition	1. In a transaction involving sale of goods, total amount not recognised as revenue during the year- NIL. 2. As the assessee is not engaged in service Sector, So disclosure regarding services not required.
ICDS V-Tangible Fixed Assets	Refer Schedule 18 of form 3CD
ICDS VII-Governments Grants	There is no Government Grants received during the year.
ICDS IX Borrowing Costs	1. The accounting policy adopted for borrowing cost.- The borrowing cost of qualifying assets are capitalised in accounts. However there is no such assets during the year. 2. The amount of borrowing cost capitalised during the previous year. - NIL
ICDS X-Provisions, Contingent Liabilities and Contingent Assets	1. A provision shall be recognised when the assessee has a present obligation as a result of a past event, it is reasonably certain that an outflow of resources embodying economic benefits will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation. 2. The amount of any expected reimbursement, stating the amount of any asset that has been recognised for that expected reimbursement -NIL
ICDS VIII - Securities	No investment in securities
ICDS VI - Changes in Foreign Exchange Rates	During the year no foreign currency transaction are accounted. So, no exchange rate differences arised.

14	a	Method of valuation of closing stock employed in the previous year.	At Cost
		Cost Of Inventories Comprises All Costs Of Purchase, Value-Added Processing And Other Costs Incurred In Bringing The Inventory To Their Present Location And Condition.	
	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
		Particulars	Increase in profit
		Nil	Nil



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

Description of capital asset	Date of acquisition	Cost of acquisition	Amount at which asset is converted in to stock in trade
Nil	Nil	Nil	Nil

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

a The items falling within the scope of section 28.	
Description	Amount
Nil	Nil
b The proforma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax or Goods & Services Tax, where such credits, drawbacks or refund are admitted as due by the authorities concerned.	
Description	Amount
Nil	Nil
c Escalation claims accepted during the previous year.	
Description	Amount
Nil	Nil
d Any other item of income.	
Description	Amount
Nil	Nil
e Capital receipt, if any.	
Description	Amount
Nil	Nil

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

Details of property	County	Address Line 1	Address Line 2	Zip Code / Pin Code	City / Town / District	State	Consideration received or accrued	Value adopted or assessed or assessable	Whether provisions of second proviso to subsection (1) of section 43CA or fourth proviso to clause (x) of subsection (2) of section 56 applicable ?
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

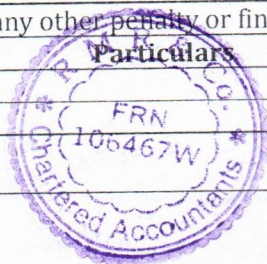


18	Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the following Form :-	AS PER ANNEXURE 'I'
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19	Amount admissible under sections 32AC / 33AB / 33ABA / 35 / 35ABB / 35AC / 35CCA / 35CCB / 35D / 35DD / 35DDA / 35E							
	<table border="1"> <thead> <tr> <th>Section</th> <th>Amount debited to profit and loss account</th> <th>Amounts admissible as per the provisions of the Income-tax Act, 1961 and also fulfils the conditions, if any specified under the relevant 14 provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc., issued in this behalf.</th> </tr> </thead> <tbody> <tr> <td>Nil</td> <td>Nil</td> <td>Nil</td> </tr> </tbody> </table>	Section	Amount debited to profit and loss account	Amounts admissible as per the provisions of the Income-tax Act, 1961 and also fulfils the conditions, if any specified under the relevant 14 provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc., issued in this behalf.	Nil	Nil	Nil	
Section	Amount debited to profit and loss account	Amounts admissible as per the provisions of the Income-tax Act, 1961 and also fulfils the conditions, if any specified under the relevant 14 provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc., issued in this behalf.						
Nil	Nil	Nil						

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)]					
		<table border="1"> <thead> <tr> <th>Description</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>Nil</td> <td>Nil</td> </tr> </tbody> </table>	Description	Amount	Nil	Nil	
Description	Amount						
Nil	Nil						
	b	Details of contributions received from employees for various funds as referred to in section 36(1)(va):	AS PER ANNEXURE 'II'				

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					
		<table border="1"> <thead> <tr> <th>Particulars</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>Nil</td> <td>Nil</td> </tr> </tbody> </table>	Particulars	Amount	Nil	Nil	
Particulars	Amount						
Nil	Nil						
		Personal expenditure					
		<table border="1"> <thead> <tr> <th>Particulars</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>Nil</td> <td>Nil</td> </tr> </tbody> </table>	Particulars	Amount	Nil	Nil	
Particulars	Amount						
Nil	Nil						
		Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party					
		<table border="1"> <thead> <tr> <th>Particulars</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>Nil</td> <td>Nil</td> </tr> </tbody> </table>	Particulars	Amount	Nil	Nil	
Particulars	Amount						
Nil	Nil						
		Expenditure incurred at clubs being entrance fees and subscriptions					
		<table border="1"> <thead> <tr> <th>Particulars</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>Nil</td> <td>Nil</td> </tr> </tbody> </table>	Particulars	Amount	Nil	Nil	
Particulars	Amount						
Nil	Nil						
		Expenditure incurred at clubs being cost for club services and facilities used					
		<table border="1"> <thead> <tr> <th>Particulars</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>Nil</td> <td>Nil</td> </tr> </tbody> </table>	Particulars	Amount	Nil	Nil	
Particulars	Amount						
Nil	Nil						
		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)					
		<table border="1"> <thead> <tr> <th>Particulars</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>Nil</td> <td>Nil</td> </tr> </tbody> </table>	Particulars	Amount	Nil	Nil	
Particulars	Amount						
Nil	Nil						
		Expenditure by way of any other penalty or fine not covered above					
		<table border="1"> <thead> <tr> <th>Particulars</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>Nil</td> <td>Nil</td> </tr> </tbody> </table>	Particulars	Amount	Nil	Nil	
Particulars	Amount						
Nil	Nil						



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

Particulars	Amount
Nil	Nil

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.

Particulars	Amount
Donation	922000

b Amounts inadmissible under section 40(a):-

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

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

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

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

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

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

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

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

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

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

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

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

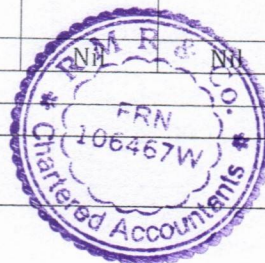
Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar of the payee	Address of the payee
Nil	Nil	Nil	Nil	Nil	Nil	Nil

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

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

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

Nil



v. Wealth tax under sub-clause (iia)					Nil
vi. Royalty, license fee, service fee etc. under sub-clause (iib)					Nil
vii. Salary payable outside India to a non resident without TDS etc. Under sub-clause (iii)					
Date of payment	Amount of payment	Name of the payee	PAN of the payee	Aadhaar of the payee	Address of the payee
Nil	Nil	Nil	Nil	Nil	Nil
viii. Payment to PF/other fund etc. under sub-clause (iv)					Nil
ix. Tax paid by employer for perquisites under sub-clause (v)					Nil

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

Particulars	Section	Amount debited to P/L A/C	Amount admissible	Amount inadmissible	Remarks
Nil	Nil	Nil	Nil	Nil	Nil

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

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

Yes

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

In case of Cash payment, no payment has been made in excess of Rs. 10,000 or Rs 35,000 as applicable so far as it appears from the examination of books of account and records produced before us. In respect of payment by cheque or bank draft, it is not possible for auditors to verify whether the payments in excess of Rs. 10,000 or Rs 35,000 as applicable have been made otherwise than by account payee cheque or bank draft as the necessary evidence is not in the possession of the assessee. However the assessee has represented that all such payments relating to expenditure covered u/s. 40A(3) of the Act read with Rule 6DD, were made either by account payee cheques drawn on a bank or by account payee bank drafts.

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

Yes

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

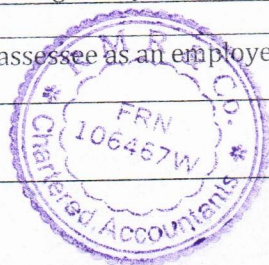
In case of Cash payment, no payment has been made in excess of Rs. 10,000 or Rs 35,000 as applicable so far as it appears from the examination of books of account and records produced before us. In respect of payment by cheque or bank draft, it is not possible for auditors to verify whether the payments in excess of Rs. 10,000 or Rs 35,000 as applicable have been made otherwise than by account payee cheque or bank draft as the necessary evidence is not in the possession of the assessee. However the assessee has represented that all such payments relating to expenditure covered u/s. 40A(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.

e provision for payment of gratuity not allowable under section 40A(7)

Nil

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

Nil



g	Particulars of any liability of a contingent nature	
	Nature of liability	Amount
	Nil	Nil
h	Amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income	
	Particulars	Amount
	Nil	Nil
i	amount inadmissible under the proviso to section 36(1)(iii)	Nil

22	(a) Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.	Nil
	The name of the "Micro, Small and Medium" Suppliers defined under "The Micro, Small and Medium Enterprise Development Act, 2006", could not be identified as the necessary evidence is not in the possession of the company.	
	(b) Any other amount not allowable under clause (h) of section 43B of the Income-tax Act, 1961.	741750

23	Particulars of any payment made to persons specified under section 40A (2)(b). AS PER ANNEXURE 'III'
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24	Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33AC or 33ABA.		
	Section	Description	Amount
	Nil	Nil	Nil

25	Any amounts of profits chargeable to tax under section 41 and computation thereof				
	Name of party	Amount of income	Section	Description of transaction	Computation
	Nil	Nil	Nil	Nil	Nil

26	(i) In respect of any sum referred to in clause (a),(b),(c),(d),(e),(f) or (g) of section 43B, the liability for which:-				
A	Pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was:-				
	(a) Paid during the previous year				
	Section	Nature of Liability			Amount
	Nil	Nil			Nil
	(b) Not paid during the previous year;				
	Section	Nature of Liability			Amount
	Nil	Nil			Nil
B	Was incurred in the previous year and was:-				
	(a) paid on or before the due date for furnishing the return of income of the previous year 139(1);				
	Section	Nature of Liability			Amount
	Sec 43B(b) -provident /superannuation/gratuity/other fund	PF PAYABLE			39268
	Sec 43B(b) -provident /superannuation/gratuity/other fund	ESIC PAYABLE			9742



(b) Not paid on or before the aforesaid date.

Section	Nature of Liability	Amount
Sec 43B(a) -tax , duty,cess,fee etc	PROFESSIONAL TAX	373000

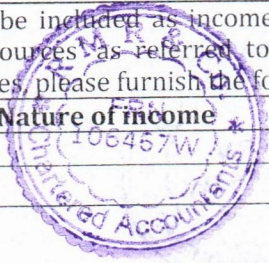
state whether sales tax,goods & services Tax, customs duty, excise duty or any other indirect tax,levy,cess,impost etc.is passed through the profit and loss account **No**

27	a	Amount of Central Value Added Tax Credits/ Input Tax Credit (ITC) availed 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															
		<table border="1"> <thead> <tr> <th>CENVAT / ITC</th> <th>Amount</th> <th>Treatment in Profit & Loss / Accounts</th> </tr> </thead> <tbody> <tr> <td>Opening Balance</td> <td></td> <td></td> </tr> <tr> <td>Credit Availed</td> <td></td> <td></td> </tr> <tr> <td>Credit Utilized</td> <td></td> <td></td> </tr> <tr> <td>Closing / outstanding Balance</td> <td></td> <td></td> </tr> </tbody> </table>	CENVAT / ITC	Amount	Treatment in Profit & Loss / Accounts	Opening Balance			Credit Availed			Credit Utilized			Closing / outstanding Balance			
CENVAT / ITC	Amount	Treatment in Profit & Loss / Accounts																
Opening Balance																		
Credit Availed																		
Credit Utilized																		
Closing / outstanding Balance																		
	b	Particulars of income or expenditure of prior period credited or debited to the profit and loss account:-																
		<table border="1"> <thead> <tr> <th>Type</th> <th>Particular</th> <th>Amount</th> <th>Prior period</th> </tr> </thead> <tbody> <tr> <td>Expenditure Debited</td> <td>RENT</td> <td>40000</td> <td>2022-23</td> </tr> </tbody> </table>	Type	Particular	Amount	Prior period	Expenditure Debited	RENT	40000	2022-23								
Type	Particular	Amount	Prior period															
Expenditure Debited	RENT	40000	2022-23															

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)(vii-a), if yes, please furnish the details of the same.						No	
	Name of the person from which shares received	PAN of the person	Aadhar of the person	Name of the company from which shares received	CIN of the company	No. of shares received	Amount of consideration paid	Fair market value of shares
	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

29	Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(vii-b), if yes, please furnish the details of the same.						No
	Name of the person from which consideration received for issue of shares	PAN of the person	Aadhar of the person	No. of shares	Amount of consideration received	Fair market value of the shares	
	Nil	Nil	Nil	Nil	Nil	Nil	

A	Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (ix) of sub-section (2) of section 56, If yes, please furnish the following details:	No
	Nature of income	Amount
	Nil	Nil



B	Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (x) of sub-section (2) of section 56, If yes, please furnish the following details:	No
	Nature of income	Amount
	Nil	Nil

30	Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque, (Section 69D)	No																		
	<table border="1"> <thead> <tr> <th>Name of person from whom amount borrowed or repaid on hundi</th> <th>PAN of the person</th> <th>Aadhaar of the person</th> <th>Address of the person</th> <th>Amount borrowed</th> <th>Date of borrowing</th> <th>Amount due including interest</th> <th>Amount repaid</th> <th>Date of repayment</th> </tr> </thead> <tbody> <tr> <td>Nil</td> <td>Nil</td> <td>Nil</td> <td>Nil</td> <td>Nil</td> <td>Nil</td> <td>Nil</td> <td>Nil</td> <td>Nil</td> </tr> </tbody> </table>	Name of person from whom amount borrowed or repaid on hundi	PAN of the person	Aadhaar of the person	Address of the person	Amount borrowed	Date of borrowing	Amount due including interest	Amount repaid	Date of repayment	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	
Name of person from whom amount borrowed or repaid on hundi	PAN of the person	Aadhaar of the person	Address of the person	Amount borrowed	Date of borrowing	Amount due including interest	Amount repaid	Date of repayment												
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil												

A	Whether primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the previous year, If yes, please furnish the following details	No												
	<table border="1"> <thead> <tr> <th>Under which clause of sub-section (1) of section 92CE primary adjustment is made?</th> <th>Amount of primary adjustment</th> <th>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</th> <th>If yes, whether the excess money has been repatriated within the prescribed time</th> <th>If no, the amount (in Rs.) of imputed interest income on such excess money which has not been repatriated within the prescribed time</th> <th>Expected date of repatriation of money</th> </tr> </thead> <tbody> <tr> <td>Nil</td> <td>Nil</td> <td>Nil</td> <td>Nil</td> <td>Nil</td> <td>Nil</td> </tr> </tbody> </table>	Under which clause of sub-section (1) of section 92CE primary adjustment is made?	Amount of primary adjustment	Whether the excess money available with the associated enterprise is required to be repatriated to India as per the provisions of sub-section (2) of section 92CE	If yes, whether the excess money has been repatriated within the prescribed time	If no, the amount (in Rs.) of imputed interest income on such excess money which has not been repatriated within the prescribed time	Expected date of repatriation of money	Nil	Nil	Nil	Nil	Nil	Nil	
Under which clause of sub-section (1) of section 92CE primary adjustment is made?	Amount of primary adjustment	Whether the excess money available with the associated enterprise is required to be repatriated to India as per the provisions of sub-section (2) of section 92CE	If yes, whether the excess money has been repatriated within the prescribed time	If no, the amount (in Rs.) of imputed interest income on such excess money which has not been repatriated within the prescribed time	Expected date of repatriation of money									
Nil	Nil	Nil	Nil	Nil	Nil									

B	Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B, If yes, please furnish the following details	No																		
	<table border="1"> <thead> <tr> <th rowspan="2">Amount of expenditure by way of interest or of similar nature incurred</th> <th rowspan="2">Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year</th> <th rowspan="2">Amount (in Rs.) of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above</th> <th colspan="2">Details of interest expenditure brought forward as per sub-section (4) of section 94B</th> <th colspan="2">Details of interest expenditure carried forward as per sub-section (4) of section 94B</th> </tr> <tr> <th>A.Y.</th> <th>Amount</th> <th>A.Y.</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>Nil</td> <td>Nil</td> <td>Nil</td> <td>Nil</td> <td>Nil</td> <td>Nil</td> <td>Nil</td> </tr> </tbody> </table>	Amount of expenditure by way of interest or of similar nature incurred	Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year	Amount (in Rs.) of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above	Details of interest expenditure brought forward as per sub-section (4) of section 94B		Details of interest expenditure carried forward as per sub-section (4) of section 94B		A.Y.	Amount	A.Y.	Amount	Nil	Nil	Nil	Nil	Nil	Nil	Nil	
Amount of expenditure by way of interest or of similar nature incurred	Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year				Amount (in Rs.) of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above	Details of interest expenditure brought forward as per sub-section (4) of section 94B		Details of interest expenditure carried forward as per sub-section (4) of section 94B												
		A.Y.	Amount	A.Y.		Amount														
Nil	Nil	Nil	Nil	Nil	Nil	Nil														

C	Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 26, during the previous year. (This Clause is applicable from 1st April, 2022)	No						
	<table border="1"> <thead> <tr> <th>Nature of the impermissible avoidance arrangement</th> <th>Specify Others</th> <th>Amount (in Rs.) of tax benefit in the previous year arising, in</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> </tr> </tbody> </table>	Nature of the impermissible avoidance arrangement	Specify Others	Amount (in Rs.) of tax benefit in the previous year arising, in				
Nature of the impermissible avoidance arrangement	Specify Others	Amount (in Rs.) of tax benefit in the previous year arising, in						



aggregate, to all the parties to the arrangement:

Nil Nil Nil

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

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

Name of the person from whom specified sum is received	Address of the person from whom specified sum is received	PAN of the person from whom specified sum is received	Aadhaar of the person from whom specified sum is received	Amount of specified sum taken or accepted	Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account	In case the specified sum was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft
Nil	Nil	Nil	Nil	Nil	Nil	Nil

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

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

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

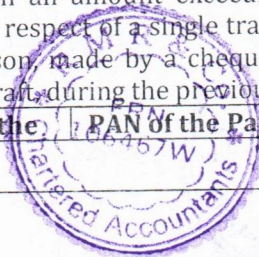
Name of the Payer	Address of the Payer	PAN of the Payer	Aadhaar of the Payer	Amount of receipt
Nil	Nil	Nil	Nil	Nil

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

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

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

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



	Payee		Payee	Payment
Nil	Nil	Nil	Nil	Nil

c Particulars of each repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T made during the previous year:— **AS PER ANNEXURE 'V'**

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

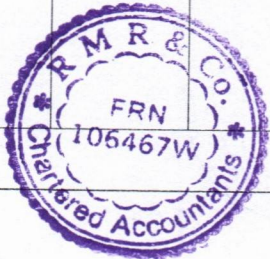
Name of the payer	Address of the payer	PAN of the payer	Aadhaar of the payer	Amount of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year
Nil	Nil	Nil	Nil	Nil

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:—

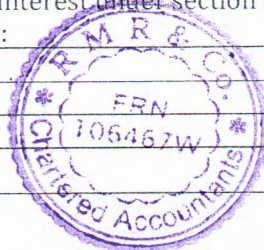
Name of the payer	Address of the payer	PAN of the payer	Aadhaar of the payer	Amount of loan or deposit or any specified advance received by a cheque or a bank draft which is not an account payee cheque or account payee bank draft during the previous year
Nil	Nil	Nil	Nil	Nil

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

SN	A. Y.	Nature of loss / Depreciation allowance	Amount as returned	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	Amount as assessed	Order U/S & Date	Remarks



				section 115BAC / 115BAD / 115BAE (To be filled in for assessme nt year 2021-22 and 2024- 25 only)		
1	2021-22	Long-term Capital loss	5932172		5932172	143 - 02/02/20 22
b	Whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79.					No
c	Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year, If yes, please furnish the details of the same.					No
d	Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year.					No
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
33	Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA).					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.				
	Nil	Nil				
34	a	Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish:				Yes
						AS PER ANNEXURE 'VI'
	b	Whether the assessee is required to furnish the statement of tax deducted or tax collected, If yes ,please furnish the details:				Yes
						AS PER ANNEXURE 'VII'
	c	Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish:				Yes
						AS PER ANNEXURE 'VIII'



35	a	In the case of a trading concern, give quantitative details of principal items of goods traded						
		Item Name	Unit	Opening stock	Purchase during the previous year	Sale during the previous year	Closing Stock	Shortage/Excess, if any
		Nil	Nil	Nil	Nil	Nil	Nil	Nil

b In the case of manufacturing concern, give quantitative details of the principal items of raw materials, finished products any by-products

(A) Raw materials

Item Name	Unit	Opening stock	Purchase during the previous year	Consumption during the previous year	Sales during previous year	Closing Stock	Yield of finished product	% of yield	Shortage/Excess, if any
Coal	109-ton	131	11921	2923	9000	129			

(B) Finished products

Item Name	Unit	Opening stock	Purchase during the previous year	quantity manufactured during the previous year	Sales during previous year	Closing Stock	Shortage/Excess, if any
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

(C) By products

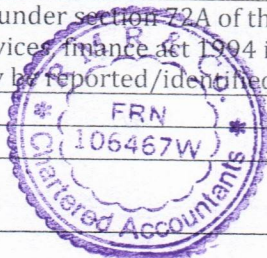
Item Name	Unit	Opening stock	Purchase during the previous year	quantity manufactured during the previous year	Sales during previous year	Closing Stock	Shortage/Excess, if any
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

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, If yes, please furnish the following details:-	No
		Amount received	Date of receipt
		Nil	Nil

37	Whether any cost audit was carried out.?"	No
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38	Whether any audit was conducted under the Central Excise Act, 1944. ?	No
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39	Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services, Finance act 1994 in relation to valuation of taxable service as may be reported/identified by the auditor. ?	No
----	---	----



40	Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:						
	Particulars	Previous year			Preceding previous year		
	Total turnover of the assessee	322745863			329805357		
	Gross profit/turnover	68013378	322745863	21.07	78515424	329805357	23.81
	Net profit/turnover	8248078	322745863	2.56	8751159	329805357	2.65
	Stock-in-trade/turnover	7316364	322745863	2.27	3287470	329805357	1.00
	Material consumed/Finished goods produced			Nil			Nil

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.

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
Nil	Nil	Nil	Nil	Nil	Nil

42	Whether the assessee is required to furnish statement in Form No.61 or Form No. 61A or Form No. 61B, If yes, please furnish					No
	Income-tax Department Reporting Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the Form contains information about all details/ transactions which are required to be reported	If not, please furnish list of the details/transac tions which are not reported
	Nil	Nil	Nil	Nil	Nil	Nil

43	Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286:				No
	if yes, 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	
	Nil	Nil	Nil	Nil	
	If Not due , please enter expected date of furnishing the report				



44 Break-up of total expenditure of entities registered or not registered under the GST.
(This Clause is applicable from 1st April,2022)

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	
341372205	119554353	0	221538288	341092641	4043181
14188742	0	0	14188742	14188742	0



For R M R AND CO.
Chartered Accountants

Rohit

Ca Rohit Vijayvargia
Partner

M. No. : 077946

FRN : 0106467W

UDIN : 24077946BKHHPV4441

Date : September 23, 2024
Place : Surat

Annexure 'I'

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

Method of depreciation	Description of the block of assets	Rate of depreciation	Opening WDV	Adjustment made to the written down Value of under section 115B AA/15BA C/115BA D (for assessment Year 2020-21, 2021-22 and 2024-25 only)	Adjustment made to the written down Value of Intangible asset due to excluding Value of goodwill of A business or profession	Adjusted written down value	Additions			Deductions	Other Adjustments	Depreciation allowable	Written down value at the end of the year	
							Purchase value	Adjustments on account of						Total value of purchase
								CENV AT	Change in rate of exchange					
WDV	(18I) Building @ 10%- Sec 32(1)(ii)	10%	12916471			12916471	2435665	0	0	0	2435665	0	1534001	13818135



W DV	(18r) Furnitu res & Fittings @ 10%- Sec 32(1)(ii)	10%	2012 028		2012 028	8777 2	0	0	0	8777 2		0	205592	189420 8	
W DV	(18a) Plant & Machin ery @ 15%- Sec 32(1)(ii)	15%	2119 7799		2119 7799	1104 2746	0	0	0	1104 2746	1500 00	0	465050 5	274400 40	
W DV	(18c) Plant & Machin ery @ 40%- Sec 32(1)(ii)	40%	5764 65		5764 65	7725 60	0	0	0	7725 60		0	539610	809415	
Total			3670 2763	0	0	3670 2763	1433 8743	0	0	0	1433 8743	1500 00	0	69297 08	43961 798

Additions : (18l) Building @ 10%- Sec 32(1)(ii)

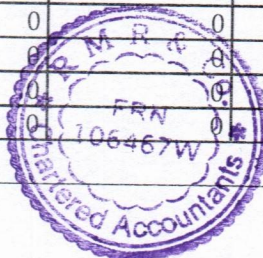
Date of purchase	Date of put to use	Amount	MODVAT	Exchange rate change	Subsidy grant	Total Amount
30/06/2023	30/06/2023	2411416	0	0	0	2411416
26/10/2023	26/10/2023	24249	0	0	0	24249
Total		2435665	0	0	0	2435665

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

Date of purchase	Date of put to use	Amount	MODVAT	Exchange rate change	Subsidy grant	Total Amount
13/12/2023	13/12/2023	4800	0	0	0	4800
30/12/2023	30/12/2023	76272	0	0	0	76272
25/01/2024	25/01/2024	6700	0	0	0	6700
Total		87772	0	0	0	87772

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

Date of purchase	Date of put to use	Amount	MODVAT	Exchange rate change	Subsidy grant	Total Amount
30/06/2023	30/06/2023	213117	0	0	0	213117
13/07/2023	13/07/2023	1779181	0	0	0	1779181
22/08/2023	22/08/2023	751096	0	0	0	751096
04/10/2023	04/10/2023	340016	0	0	0	340016
30/05/2023	30/05/2023	185268	0	0	0	185268
17/08/2023	17/08/2023	1980000	0	0	0	1980000
22/08/2023	22/08/2023	230250	0	0	0	230250
17/09/2023	17/09/2023	22400	0	0	0	22400
26/09/2023	26/09/2023	44400	0	0	0	44400
07/11/2023	07/11/2023	263926	0	0	0	263926
17/11/2023	17/11/2023	85000	0	0	0	85000
30/11/2023	30/11/2023	124000	0	0	0	124000



13/01/2024	13/01/2024	54000	0	0	0	54000
03/02/2024	03/02/2024	25826	0	0	0	25826
15/02/2024	15/02/2024	54000	0	0	0	54000
21/02/2024	21/02/2024	1538397	0	0	0	1538397
22/03/2024	22/03/2024	29208	0	0	0	29208
24/07/2023	24/07/2023	3322661	0	0	0	3322661
	Total	11042746	0	0	0	11042746

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

Date of sale etc.	Amount
01/04/2023	150000
Total	150000

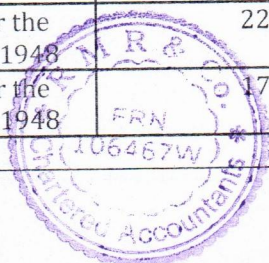
Additions : (18c) Plant & Machinery @ 40%- Sec 32(1)(ii)

Date of purchase	Date of put to use	Amount	MODVAT	Exchange rate change	Subsidy grant	Total Amount
04/05/2023	04/05/2023	10593	0	0	0	10593
06/06/2023	06/06/2023	99144	0	0	0	99144
04/07/2023	04/07/2023	175090	0	0	0	175090
22/05/2023	22/05/2023	487733	0	0	0	487733
	Total	772560	0	0	0	772560

Annexure 'II'

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

S N	Nature of Fund:	Sum received from employees	Due Date of Payment	The actual amount Paid	The actual date of payment to the concerned authorities
1	Provident Fund	22565	15/05/2023	11752	15/05/2023
2	Provident Fund	18461	15/06/2023	18461	14/06/2023
3	Provident Fund	19991	15/07/2023	19991	14/07/2023
4	Provident Fund	21034	15/08/2023	21034	14/08/2023
5	Provident Fund	21324	15/09/2023	21324	13/09/2023
6	Provident Fund	21667	15/10/2023	21667	17/10/2023
7	Provident Fund	20731	15/11/2023	20731	28/11/2023
8	Provident Fund	19177	15/12/2023	19177	11/12/2023
9	Provident Fund	20715	15/01/2024	20715	15/01/2024
10	Provident Fund	20949	15/02/2024	20949	15/02/2024
11	Provident Fund	18369	15/03/2024	18369	14/03/2024
12	Provident Fund	18848	15/04/2024	18848	10/04/2024
13	Any Fund set up under the provisions of ESI Act, 1948	2209	15/05/2023	2209	17/05/2023
14	Any Fund set up under the provisions of ESI Act, 1948	1724	15/06/2023	1724	14/06/2023



15	Any Fund set up under the provisions of ESI Act, 1948	1900	15/07/2023	1900	17/07/2023
16	Any Fund set up under the provisions of ESI Act, 1948	2007	15/08/2023	2007	17/08/2023
17	Any Fund set up under the provisions of ESI Act, 1948	2020	15/09/2023	2020	13/09/2023
18	Any Fund set up under the provisions of ESI Act, 1948	2074	15/10/2023	2074	16/10/2023
19	Any Fund set up under the provisions of ESI Act, 1948	1976	15/11/2023	1976	20/11/2023
20	Any Fund set up under the provisions of ESI Act, 1948	1882	15/12/2023	1882	11/12/2023
21	Any Fund set up under the provisions of ESI Act, 1948	1931	15/01/2024	1931	15/01/2024
22	Any Fund set up under the provisions of ESI Act, 1948	1964	15/02/2024	1964	22/02/2024
23	Any Fund set up under the provisions of ESI Act, 1948	1852	15/03/2024	1852	16/03/2024
24	Any Fund set up under the provisions of ESI Act, 1948	1832	15/04/2024	1832	12/04/2023

Annexure 'III'

Particulars of any payment made to persons specified under section 40A(2)(b).

S N	Name of Related Person	PAN	Aadhaar	Relation:	Nature of Transaction	Payment made (Amount):
1	Vishal Budhiya	ABYPB6155E		Director	Interest	5368198
2	Khushi Budhia	FVQPB5294B		Daughter Of Director	Salary	600000
3	Sanjaykumar Ramkumar Budhia	AAMPB8930A		Brother Of Director	Salary	309200
4	Sanwarprasad Ramkumar Budhia	AAMPB8928L		Father Of Director	Salary	900000
5	Vishal Budhiya	ABYPB6155E		Director	Directors Remuneration	1800000
6	Green Energy	ABHPS7061H		Firm Of Director Wife	Coal Purchase	391984
7	Sanjoo Dyeing & Printing Mills Pvt Ltd	AABCK9255H		Common Director	Colour & Chemical	3541440
8	Sanjoo Dyeing & Printing Mills Pvt Ltd	AABCK9255H		Common Director	Coal Purchase	14030333
9	Steamhouse India Limited- (Formerly Known As Aeel)	AANCA6244Q		Common Director	Steam Purchase	74167274
10	Puspa Devi Budhia	AAMPB8913H		Mother Of Director	Interest	23435
11	Ritu Budhia	ANHPS7061H		Wife Of Director	Interest	707671
12	Sanwar Prashad Budhia	AAMPB8928L		Father Of Director	Interest	29382



Annexure 'IV'

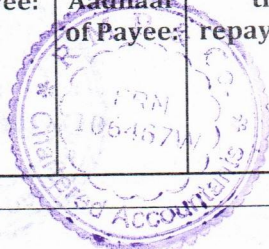
Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year.

Name of the lender or depositor:	Address of the lender or depositor:	PAN of the lender or depositor:	Aadhaar of the lender or depositor:	Amount of loan or deposit taken or accepted:	Whether the loan/ deposit was squared up during Previous Year:	Maximum amount outstanding in the account at any time during Previous Year:	Whether the loan/ deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account	In case 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
PUSHPA DEVI BUDHIA	98, SUBASH NAGAR, OPP. RUTAM HOSPITAL, GHOD DOD ROAD, SURAT-395001	AAMPB8913H		270000	No	293435	Yes-Cheque	Account payee cheque
RITU VISHAL BUDHIA	98, SUBASH NAGAR, OPP. RUTAM HOSPITAL, GHOD DOD ROAD, SURAT-395001	ABHPS7061H		17500000	No	18207671	Yes-Cheque	Account payee cheque
SANWAR PRASAD BUDHIA	98, SUBASH NAGAR, OPP. RUTAM HOSPITAL, GHOD DOD ROAD, SURAT-395001	AAMPB8928L		800000	No	800000	Yes-Cheque	Account payee cheque
VISHAL BHUDIA	98, SUBASH NAGAR, OPP. RUTAM HOSPITAL, GHOD DOD ROAD, SURAT-395001	ABYPB6155E		84846564	No	65779878	Yes-Cheque	Account payee cheque

Annexure 'V'

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.

S/N	Name of Payee:	Address of Payee	PAN of Payee:	Aadhaar of Payee:	Amount of the repayment:	Maximum amount outstanding in the account at any time during	Whether the repayment was made by cheque or bank draft or use of	In case the repayment was made by cheque or bank draft, whether the same was

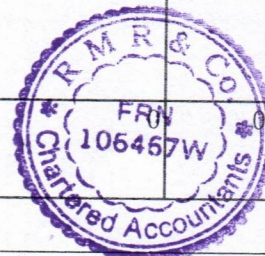


						Previous Year:	electronic clearing system through a bank account	repaid by an account payee cheque or an account payee bank draft
1	SANWAR PRASAD BUDHIA	SURAT	AAMPB8 928L		300000	800000	Yes-Cheque	Account payee cheque
2	VISHAL S. BUDHIA	SURAT	ABYPB6 155E		24800000	65779878	Yes-Cheque	Account payee cheque

Annexure 'VI'

Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish:

1.	2.	3.	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)
SR TS 05 57 6E	1 9 2	Salary	3660000	3500000	3500000	387949	0	0	0
SR TS 05 57 6E	1 9 4 A	Interest other than Interest on securities	6264259	6264259	6264259	626425	0	0	0
SR TS 05 57 6E	1 9 4 C	Payments to contractors	13241615	13241615	13241615	203838	0	0	0
SR TS 05 57 6E	1 9 4	Commission or brokerage	334426	334426	334426	16722	0	0	0
SR TS 05 57 6E	1 9 4- I	Rent	520000	520000	520000	10400	0	0	0
SR TS 05 4J	1 9 4J	Fees for profes	1249388	1249388	1249388	124940			0



57 6E		sional or techni cal servic es								
SR TS 05 57 6E	1 9 4 Q	Payme nt of certai n sums for purch ase of goods	113420408	113420408	113420408	113421	0	0	0	0
SR TS 05 57 6E	2 0 6 C	Profits and gains from the busine ss of tradin g in alcoho lic liquor, forest produ ce, scrap, etc	56392511	56392511	56392511	563925	0	0	0	0

Annexure 'VII'

Whether the assessee is required to furnish the statement of tax deducted or tax collected, If yes, please furnish the details:

S N	TAN	Type of Form	Due date for furnish ing	Date of furnishing , if furnished	Whether the statement of tax deducted or collected contains information about all details / transactions which are required to be reported.	If not, please furnish list of details / transactions which are not reported
1	SRTS05 576E	Form 24Q	31/07/ 2023	15/07/202 3	Yes	
2	SRTS05 576E	Form 26Q	30/09/ 2023	26/09/202 3	Yes	
3	SRTS05 576E	Form 27EQ	30/09/ 2023	11/07/202 3	Yes	
4	SRTS05 576E	Form 24Q	31/10/ 2023	07/10/202 3	Yes	
5	SRTS05 576E	Form 26Q	31/10/ 2023	25/10/202 3	Yes	
6	SRTS05 576E	Form 24Q	31/01/ 2024	16/01/202 4	Yes	
7	SRTS05 576E	Form 26Q	31/01/ 2024	17/01/202 4	Yes	



8	SRTS05 576E	Form 24Q	31/05/ 2024	30/05/202 4	Yes	
9	SRTS05 576E	Form 26Q	31/05/ 2024	30/05/202 4	Yes	

Annexure 'VIII'

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

SN	TAN No.	Amount of interest under section 201(1A)/206C(7) is payable	Amount	Dates of payment
1	SRTS05576E		150	0
2	SRTS05576E		156	146
3	SRTS05576E		302	330
4	SRTS05576E		275	0



