



# ANNUAL REPORT

FY 2023-24

**EPW INDIA PRIVATE LIMITED**  
**(CIN: U72900TG2021PTC150671)**

■ **REGISTERED OFFICE:**

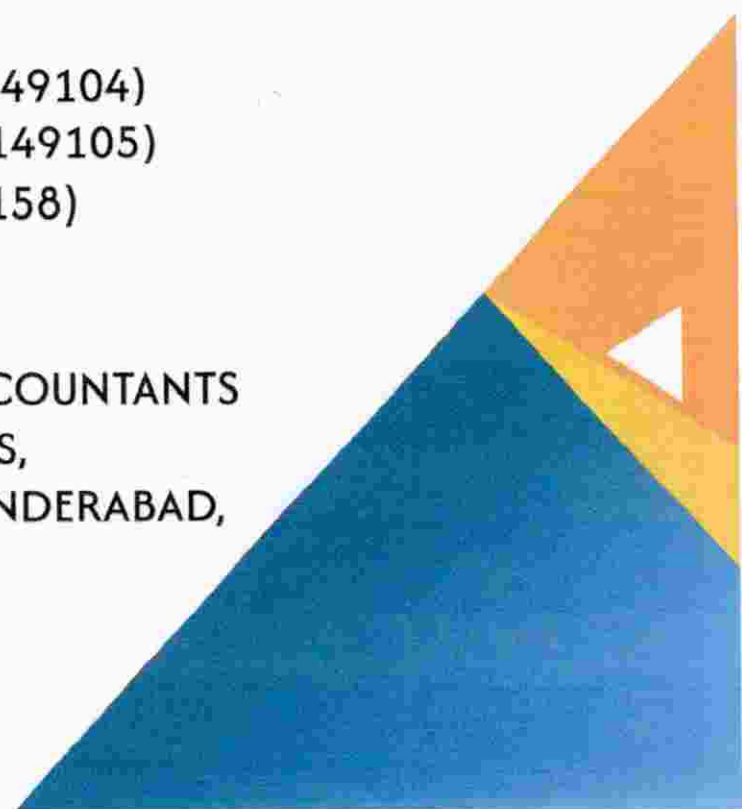
SHOP NO. 131 & 132, GROUND FLOOR,  
C-BLOCK CHENOY TRADE CENTER,  
PARKLANE, HYDERABAD, SECUNDERABAD,  
TELANGANA, INDIA, 500003

■ **DIRECTORS:**

MOHD FASI UDDIN (DIN: 09149104)  
MOHD ZAKI UDDIN (DIN: 09149105)  
YOUSUF UDDIN (DIN: 08423158)

■ **STATUTORY AUDITORS:**

M N H & CO., CHARTERED ACCOUNTANTS  
801, 8TH FLOOR, T19 TOWERS,  
M.G. ROAD, RANIGUNJ, SECUNDERABAD,  
TELANGANA – 500003.



# EPW INDIA PRIVATE LIMITED

CIN: U72900TG2021PTC150671

Reg'd Off Add: Shop No. 131 & 132, Ground floor, C-Block Chenoy Trade Center, Parklane, Hyderabad, Secunderabad, Telangana, India, 500003

Email: exclusivepcworld@gmail.com Contact: 9347093441

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## NOTICE

Notice is hereby given that the Third (3<sup>rd</sup>) Annual General Meeting of Members of M/s. **EPW INDIA PRIVATE LIMITED** will be held on Monday, 30<sup>th</sup> day of September, 2024 at 05:30 P.M. at Shop No. 131 & 132, Ground Floor, C-Block Chenoy Trade Center, Parklane, Hyderabad, Secunderabad, Telangana, India, 500003 to transact the following business:

### ORDINARY BUSINESS:

1. To receive, consider and adopt the Audited Standalone Financial Statements, Statement of Profit and Loss account and Cash Flow Statement and notes thereto for the financial year ended 31st March 2024, together with report of Board of Directors and Auditors Thereon;

For and on behalf of Board of Directors  
M/s. EPW INDIA PRIVATE LIMITED

Place: Hyderabad  
Date: 03/09/2024



MOHD ZAKI UDDIN  
(Director)

DIN: 09149105

A handwritten signature in blue ink, appearing to read "Mohd Zaki Uddin", written over the circular stamp.

**NOTES:**

1. A MEMBER ENTITLED TO ATTEND AND VOTE IS ENTITLED TO APPOINT A PROXY AND SUCH PROXY NEED NOT TO BE A MEMBER OF THE COMPANY. THE INSTRUMENT APPOINTING PROXY SHOULD BE SUBMITTED AT THE REGISTERED OFFICE, NOT LESS THAN 48 HOURS BEFORE THE COMMENCEMENT OF THE MEETING.
2. Members/Proxies are requested to bring their copies of annual report to the meeting. Duly filed in attendance slips (attached) shall be submitted at the meeting.
3. A person can act as a proxy on behalf of members not exceeding fifty in number and holding in the aggregate not more than ten percent of the total share capital of the Company carrying voting rights. Proxies submitted on behalf of the Companies, Societies etc., must be supported by an appropriate resolution/authority, as applicable.
4. A Member holding more than ten percent of the total share capital of the company carrying voting rights may appoint a single person as proxy and such person shall not act as a proxy for any other person or shareholder.
5. Corporate members intending to send their authorized representatives to attend the Annual General Meeting are requested to send to the Company a certified copy of the Board Resolution authorizing their representative to attend and vote on their behalf at the meeting.
6. All documents referred to in the Notice and Explanatory Statement shall be open for inspection at the registered office of the Company during business hours except on holidays, up to and including the date of the Annual General Meeting of the Company.

Place: Hyderabad  
Date: 03/09/2024

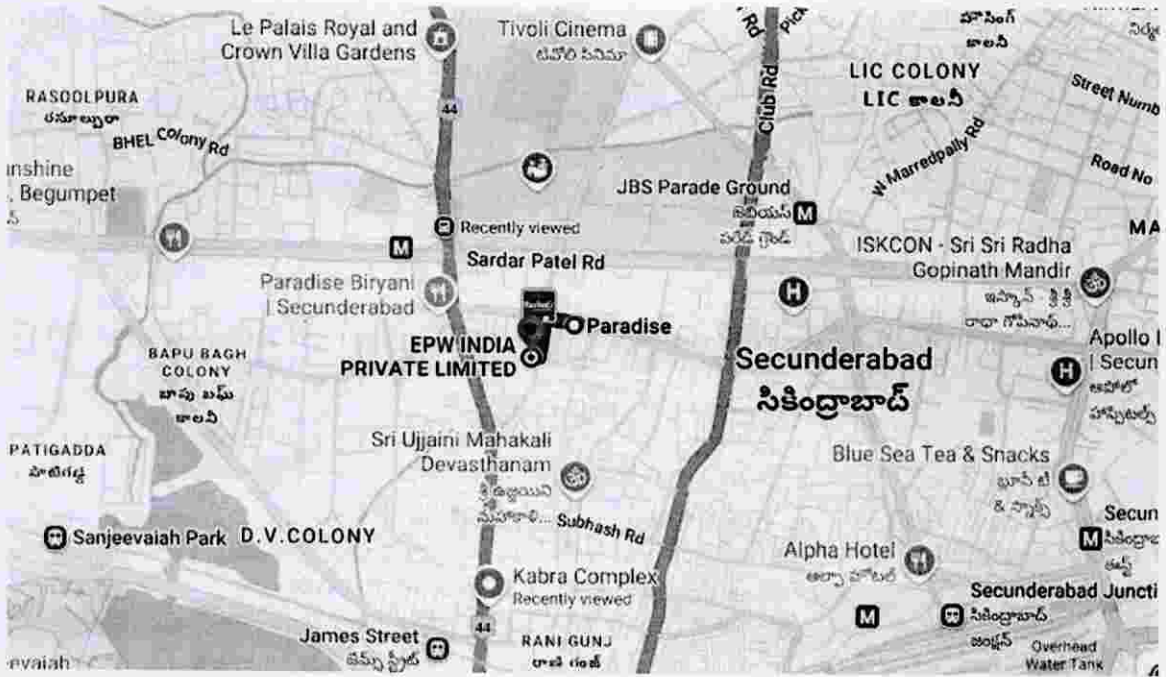
For and on behalf of Board of Directors  
M/s. EPW INDIA PRIVATE LIMITED



MOHD ZAKI UDDIN  
(Director)  
DIN: 09149105



**Road Map to the venue of the meeting. (Nearest bus stop to the venue)**



**DIRECTORS' REPORT**

To  
The members  
EPW India Private Limited

Your directors have pleasure in presenting the 3<sup>rd</sup> (Third) Annual Report together with the Audited Balance Sheet and the Statement of Profit & Loss for the period ended as on 31<sup>st</sup> March 2024 along with the report of the Statutory Auditors.

**FINANCIAL SUMMARY OR HIGHLIGHTS/PERFORMANCE OF THE COMPANY:**

Particulars	Amount in Lakhs.	
	Financial Year ended 2023-24	Financial Year ended 2022-23
Income from Operations	1853.24	666.09
Other Income	1.88	0.35
<b>Total Revenue</b>	<b>1855.12</b>	<b>666.44</b>
Purchases of Stock-in-Trade	1621.30	878.16
Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	48.18	(290.23)
Employee Benefit Expenses	46.15	31.62
Finance Cost	1.16	0.08
Depreciation and Amortization Expenses	2.57	2.72
Other Expenses	32.69	34.02
<b>Total Expenses</b>	<b>1752.05</b>	<b>656.37</b>
<b>Profit / Loss before Tax</b>	<b>103.07</b>	<b>10.07</b>
<b>Tax Expenses</b>	<b>28.73</b>	<b>2.62</b>
<b>Profit/Loss After Tax</b>	<b>74.34</b>	<b>7.45</b>
<b>Other Comprehensive Income</b>		
Items that may be reclassified subsequently to Statement of Profit or Loss		
<b>Profit / Loss after Tax</b>	<b>74.34</b>	<b>7.45</b>
<b>Basic and diluted per equity</b>	<b>74.34</b>	<b>7.45</b>

**PERFORMANCE:**

During the financial year ended as on 31<sup>st</sup> March 2024, your Company has earned revenue amounting to INR 1853.23 Lakhs (Previous year 666.09 Lakhs) and made net profit amounting to INR 74.34 Lakhs (Previous Year 7.45 Lakhs).



**CHANGE IN THE NATURE OF BUSINESS IF ANY:**

There was no change in the nature of business of the Company during the financial year.

**EVENTS DURING THE FINANCIAL YEAR AND SUBSEQUENT TO THE DATE OF FINANCIAL STATEMENT:**

There were no significant events During the financial year under review and subsequent to the date of Financial Statement.

**CHANGE IN NAME OF THE COMPANY:**

There was no change in the name of the Company during the financial year under review.

**CHANGE IN REGISTERED OFFICE OF THE COMPANY:**

There was no change in the registered office of the Company during the financial year under review.

**SHARE CAPITAL:**

The Authorized Share Capital of the Company as on 31<sup>st</sup> March 2024 was Rs. 10,00,000/- divided into 1,00,000 Equity shares of Rs. 10/- each.

The Paid-up Capital of the Company as on 31<sup>st</sup> March 2024 was Rs. 10,00,000/- divided into 1,00,000 Equity shares of Rs. 10/- each.

During the year, Company not issued/allotted any shares further to the Company's closing share capital of previous year.

**DIVIDEND:**

The Directors of your Company have decided not to declare Dividend for the financial year under review.

**TRANSFER TO RESERVES:**

The Directors are not proposing to transfer any amount to reserves during the Financial Year under review.





**BOARD MEETINGS:**

The Board of Directors met 4 times during this financial year:

S. No.	Date of Board Meeting	Place of Board Meeting	Time of Board Meeting
1.	10 June 2023	Registered office	11:00 A.M.
2.	01 September 2023	Registered office	11:00 A.M.
3.	21 November 2023	Registered office	11:00 A.M.
4.	12 March 2024	Registered office	11:00 A.M.

Number of Board Meetings attended by each Director during the financial year:

S. No.	Name of Director	Designation	No. of Board Meetings attended
1.	Mohd Fasi Uddin	Director	4
2.	Mohd Zaki Uddin	Director	4
3.	Yousuf Uddin	Director	4

**DIRECTORS AND KEY MANAGERIAL PERSONNEL OF THE COMPANY (AFTER CLOSURE OF FINANCIAL YEAR & TILL THE DATE OF REPORT):**

The following are the Directors of the Company as on date:

S. No.	Name of Director	Designation
1.	Mohd Fasi Uddin	Director
2.	Mohd Zaki Uddin	Director
3.	Yousuf Uddin	Director

**APPOINTMENTS/RESIGNATION OF DIRECTORS & KEY MANAGERIAL PERSONNEL DURING THE FINANCIAL YEAR (AFTER CLOSURE OF FINANCIAL YEAR & TILL THE DATE OF REPORT):**

The Following No Changes occurred in the Board Composition During the financial year.

**DIRECTORS' RESPONSIBILITY STATEMENT:**

In pursuant to Section 134 (5) of the Companies Act, 2013, the Directors hereby confirm:

- That in the preparation of the annual accounts for the year ended 31<sup>st</sup> March 2024, the applicable accounting standards had been followed along with proper explanation relating to material departures;



- ii. That the Directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year 31<sup>st</sup> March 2024 and of the profit of the company for that period;
- iii. That the Directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;
- iv. That the Directors had prepared the annual accounts for the period ended 31<sup>st</sup> March, 2024 on a going concern basis.
- v. That the Directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively that such systems were adequate and operating effectively.

**NAMES OF THE SUBSIDIARIES/ASSOCIATES/JOINT VENTURES:**

During the year under review, no companies have become or ceased to be the Company's Subsidiaries, Associates and Joint Ventures.

**DEPOSITS:**

Company has not accepted any deposits under Section 73 of the Companies Act, 2013 during the financial year under review. However, the company has repaid loan from director during the financial year, as mentioned below:

(Amount in INR)

Name of Director/Company	Loan repaid during the year	Loan remaining at the end of the year
Mr. Yusuf Uddin	49,00,000	9,26,400

**ANNUAL RETURN:**

Since the company doesn't have any website, it is not mandatory and practicable to provide virtual website link. However, the same is available for inspection at registered of the company.

**CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS AND OUTGO:**

As required by the provisions of Companies Act, 2013, the relevant information pertaining to conservation of energy, technology absorption and foreign exchange earnings and outgo are given under:





**A. Conservation of Energy:**

The Company uses electric energy for its equipment such as Air Conditioners, Computer terminals, Lighting and utilities in the office premises only. All possible measures have been taken to conserve energy.

**I) Research and Development (R&D):**

- a) Specific areas in which R&D has been carried out by the company: **NIL**
- b) Benefits derived as a result of the above R&D: **NIL**
- c) Future plans of action: **NIL**
- d) Expenditure on R&D: **NIL**

**II) Technology Absorption, Adaptation and Innovation:**

- a) Technology Imported: **NIL**
- b) Year of Import: **NA**
- c) Has the technology been fully absorbed: **NA**
- d) Technical collaborator: **NA**

**B. Foreign Exchange Earnings and Outgo:**

Particulars	2023-24	2022-23
Earnings:	Nil	Nil
Outgo:	Nil	Nil

**SIGNIFICANT & MATERIAL ORDERS PASSED BY THE REGULATORS:**

There are no significant and material orders that were passed by the regulators or courts or tribunals impacting the going concern status and the Company's operation in future.

**DETAILS OF ADEQUACY OF INTERNAL FINANCIAL CONTROLS:**

The Company has in place the adequate internal financial controls with reference to Financial Statements. During the year under review, such controls were tested and no reportable material weakness in the design or operation was observed.

**PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS:**

Your Company has not given any loan or guarantee to any person or body corporate nor invested in anybody corporate during the financial year, pursuant to Section 186 of Companies Act, 2013.



**RISK MANAGEMENT:**

The Board of Directors of the Company formulates implements and monitors the risk management framework for the Company.

The Board evaluates risk management systems and internal financial controls. The Board reviews the internal audit findings, provides guidance on internal controls and ensures that the internal audit recommendations are implemented.

The responsibility for management of risks vests with the Managers responsible for the day-to-day conduct of affairs of the Company. The Managers are required to ensure that Standard Operating Procedures (SOPs) for major areas of operations are in place, clearly delineating the accountabilities in the systems/ process chains. Such SOPs are also required to be regularly reviewed for ensuring superior quality thereof.

**CORPORATE SOCIAL RESPONSIBILITY:**

The Company is not required to constitute a Corporate Social Responsibility Committee as it does not fall within purview of Section 135(1) of the Companies Act, 2013 and hence it is not required to formulate policy on corporate social responsibility.

**RELATED PARTY TRANSACTIONS:**

All the contracts / arrangements / transactions entered by the Company during the Financial Year with related parties were in the ordinary course of business and on an arm's length basis.

**PARTICULARS OF EMPLOYEES:**

The Company being a Private Limited Company, the disclosure as required under Rule 5 (2) of the Companies (Appointment and Remuneration Managerial Personnel) Rules, 2014, is not applicable.

**STATUTORY AUDITORS:**

M/s. **M N H & Co.**, Chartered Accountants, bearing Firm Registration No. 0013796S, was appointed as the Statutory Auditors of the Company for conducting Audit of the Accounts for a **term of 5 (Five) years** from the **FY 2022-23 to FY 2026-27** at the previous annual general meeting held on Friday, 30 September, 2022 and, to hold the office for a term of 5 (Five) years from the conclusion of AGM of the Company held in calendar year 2022 to, till the conclusion of AGM of the Company to be held in the Calendar year 2027.

The Auditors' Report for financial year 2023-24 does not contain any qualification, reservation or adverse remark. The Auditors' Report is enclosed with the financial statements in this Annual Report.



**DETAILS IN RESPECT OF FRAUDS REPORTED BY AUDITORS UNDER SECTION 143(12):**

During the year under review, there were no frauds reported by the auditors to the Board of Directors under section 143(12) of the Companies Act, 2013.

**DISCLOSURE PERTAINING TO SEXUAL HARRASMENT OF WOMEN AT WORKPLACE:**

The human resource philosophy and strategy of your Company has been designed to attract and retain talent of the highest quality. Your Company has initiated various training and development programmes to meet the challenges posed by ever changing market realities. Your directors place on record their sincere appreciation of the efforts made and the support rendered by its employees.

Also, there were no complaints reported under the Prevention of Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.

As required under the Harassment Act, the following is a summary of sexual harassment during the period under review:

S. No.	Particulars	Remarks
1.	Number of sexual harassment complaints received in a year.	Nil
2.	Number of complaints disposed off during the year.	Nil
3.	Number of cases pending for more than 90 days.	Nil
4.	Number of awareness programs or workshops against sexual harassment conducted during the year.	Nil
5.	Nature of action taken by the employer or district officer with respect to the cases.	Nil

**ACKNOWLEDGMENT:**

Your Directors wish to place on record their appreciation to employees at all levels for their hard work, dedication and commitment. The Board also desires to place on record its sincere appreciation for the support and co-operation that the company received from the customers, strategic partners, bankers, auditors, consultants and all others associated with the company.

For and on behalf of Board of Directors  
M/s. EPW INDIA PRIVATE LIMITED

Place: Hyderabad  
Date: 03/09/2024

  
MOHD. ZAKUDDIN  
(Director)  
DIN: 09149105

  
YOUSUF UDDIN  
(Director)  
DIN: 08423158



# EPW INDIA PRIVATE LIMITED

CIN: U72900TG2021PTC150671

Reg'd Off Add: Shop No. 131 & 132, Ground floor, C-Block Chenoy Trade Center, Parklane, Hyderabad,  
Secunderabad, Telangana, India, 500003

Email: exclusivepcworld@gmail.com Contact: 9347093441

## List of Share Holders as on 31-03-2024

Name	Designation	No. of Shares	Percentage
MOHD FASI UDDIN	Director	30,000	30
MOHD ZAKI UDDIN	Director	30,000	30
YOUSUF UDDIN	Director	40,000	40
<b>Total</b>		<b>1,00,000</b>	<b>100%</b>

## List of Directors as on 31-03-2024

Name	Designation	DIN
MOHD FASI UDDIN	Director	09149104
MOHD ZAKI UDDIN	Director	09149105
YOUSUF UDDIN	Director	08423158

For and on behalf of Board of Directors  
M/s. EPW INDIA PRIVATE LIMITED

Place: Hyderabad

Date: 03-09-2024

  
MOHD ZAKI UDDIN  
(Director)  
DIN: 09149105

  
YOUSUF UDDIN  
(Director)  
DIN: 08423158



## INDEPENDENT AUDITOR'S REPORT

To the Members of  
**EPW INDIA PRIVATE LIMITED.**

### Report on the Audit of the Financial Statements

#### Opinion

We have audited the Financial Statements of **EPW INDIA PRIVATE LIMITED** ("the Company"), which comprise the balance sheet as at 31st March 2024, and the statement of profit and loss for the year then ended, and notes to the Financial Statements, including a summary of significant accounting policies and other explanatory information [hereinafter referred to as "the Financial Statements"].

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

#### Basis for Opinion

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

#### "Information Other than the Financial Statements and Auditor's Report Thereon"

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Director's report, but does not include the Financial Statements and our auditor's report thereon.

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

In connection with our audit of the Financial Statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Financial Statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.



801, T19 Towers, 8th Floor, Mahatma Gandhi Rd, RaniGunj, Secunderabad, Telangana 500003.

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## **Management's Responsibility for the Financial Statements**

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

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

## **Auditor's Responsibilities for the Audit of the Financial Statements**

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

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

- a. Identify and assess the risks of material misstatement of the Financial Statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- b. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls
- c. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- d. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Financial Statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.





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

Materiality is the magnitude of misstatements in the Financial Statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Financial Statements may be influenced. We consider quantitative materiality and qualitative factors in

- (i) Planning the scope of our audit work and in evaluating the results of our work; and
- (ii) to evaluate the effect of any identified misstatements in the Financial Statements.

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

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

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the Financial Statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

#### **Report on Other Legal and Regulatory Requirements**

1. The provisions of the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013 is not applicable to the Company since
  - (a) It is not a subsidiary or holding company of a public company;
  - (b) Its paid-up capital and reserves and surplus are not more than Rs.1 Crores as at the balance sheet date;
  - (c) Its total borrowings from banks and financial institutions are not more than Rs.1 Crores at any time during the year; and
  - (d) Its turnover for the year is not more than Rs.10 Crores during the year.
2. As required by Section 143(3) of the Act, we report that:
  - (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
  - (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books *[and proper returns adequate for the purposes of our audit have been received from the branches not visited by us.]*



- (c) The Balance Sheet and the Statement of Profit and Loss dealt with by this Report are in agreement with the books of account.
- (d) In our opinion, the aforesaid Financial Statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- (e) On the basis of the written representations received from the directors as on 31st March, 2024 taken on record by the Board of Directors, 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.
- (f) Since the Company's turnover as per last audited Financial Statements is less than Rs.50 Crores and its borrowings from banks and financial institutions at any time during the year is less than Rs.25 Crores, the Company is exempted from getting an audit opinion with respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls vide notification dated June 13, 2017.
- (g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
- a. The Company does not have any pending litigations which would impact its financial position.
  - 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.
    - ii. The management has represented, that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;





- iii Based on such audit procedures which we have considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) contain any material mis-statement.
- e The company has not declared or paid any dividend during the year is in accordance with section 123 of the Companies Act 2013", Hence clause not applicable.

for M N H AND CO  
Chartered Accountants  
FRN: 0013796S

*Nikunj*



Place: Hyderabad  
Date: 03/09/2024  
UDIN: 24230800BKBURX5555

NIKUNJ NEWATIA  
(Partner)  
Membership No. 230800  
801, 8th Floor, T-19 Towers,  
Mahatma Gandhi Road, Ranigunj,  
Secunderabad, Telangana - 500003



**EPW INDIA PRIVATE LIMITED**  
**CIN : U72900TG2021PTC150671**  
**BALANCE SHEET AS AT 31/03/2024**

In ` Lakhs

Particulars	Note No.	as at 31/03/2024	as at 31/03/2023
<b>EQUITY AND LIABILITIES</b>			
<b>Shareholders' funds</b>			
Share capital	3	10.00	10.00
Reserves and surplus	4	85.99	11.65
Money received against share warrants		-	-
		95.99	21.65
Share application money pending allotment		-	-
<b>Non-current liabilities</b>			
Long-term borrowings	5	23.16	58.26
Deferred tax liabilities (Net)		-	-
Other Long term liabilities		-	-
Long-term provisions		-	-
		23.16	58.26
<b>Current liabilities</b>			
Short-term borrowings		-	-
Trade payables	6	-	-
Total outstanding dues of micro enterprises and small enterprises		-	-
Total outstanding dues of creditors other than micro enterprises and small enterprises		632.29	512.60
Other current liabilities	7	29.32	29.55
Short-term provisions	8	28.98	2.94
		690.59	545.09
<b>TOTAL</b>		<b>809.74</b>	<b>625.00</b>
<b>ASSETS</b>			
<b>Non-current assets</b>			
Property, Plant and Equipment and Intangible Assets			
Property, Plant and Equipment	9	8.54	8.19
Intangible assets		-	-
Capital work-in-progress		-	-
Intangible assets under development		-	-
		8.54	8.19
Non-current investments		-	-
Deferred tax assets (net)	10	0.70	0.45
Long-term loans and advances		-	-
Other non-current assets		-	-
		9.24	8.64
<b>Current assets</b>			
Current investments		-	-
Inventories	11	417.04	465.21
Trade receivables	12	284.36	15.67
Cash and cash equivalents	13	80.09	74.16
Short-term loans and advances	14	1.00	-
Other current assets	15	18.01	61.31
		800.49	616.36
Accounting Policies and Notes on Accounts	1 & 2		
<b>TOTAL</b>		<b>809.74</b>	<b>625.00</b>

In terms of our attached report of even date  
For M N H AND CO

**CHARTERED ACCOUNTANTS**  
FRN : 00137965

*Nikun*  
**NIKUNJ NEWATIA**  
**(PARTNER)**



For EPW INDIA PRIVATE LIMITED

*Yousuf Uddin*  
**YOUSUF UDDIN**  
**(DIRECTOR)**  
**(DIN : 08423158)**

*Mohd Fasi Uddin*  
**MOHD FASI UDDIN**  
**(DIRECTOR)**  
**(DIN : 09149104)**



**Place** : Hyderabad  
**Date** : 03/09/2024  
**UDIN** : 24230800BKBURX5555

**EPW INDIA PRIVATE LIMITED**  
**CIN : U72900TG2021PTC150671**  
**STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31/03/2024**

In ` Lakhs except earning per share

Particulars	Note No.	For the Year Ended 31/03/2024	For the Year Ended 31/03/2023
Revenue from operations	16	1853.24	666.09
Other income	17	1.88	0.35
<b>Total Income</b>		<b>1855.12</b>	<b>666.44</b>
<b>Expenses</b>			
Cost of materials consumed		-	-
Purchases of Stock-in-Trade	18	1621.30	878.16
Changes in inventories of finished goods work-in-progress and Stock-in-Trade	19	48.18	(290.23)
Employee benefits expense	20	46.15	31.62
Finance costs	21	1.16	0.08
Depreciation and amortization expense	22	2.57	2.72
Other expenses	23	32.69	34.02
<b>Total expenses</b>		<b>1752.05</b>	<b>656.37</b>
Profit before exceptional and extraordinary items and tax		103.07	10.07
Exceptional items		-	-
Profit before extraordinary items and tax		103.07	10.07
Extraordinary Items		-	-
Profit before tax		103.07	10.07
Tax expense:	24		
Current tax		28.98	2.94
Deferred tax		(0.25)	(0.32)
Profit/(loss) for the period from continuing operations		74.34	7.45
Profit/(loss) from discontinuing operations		-	-
Tax expense of discontinuing operations		-	-
Profit/(loss) from Discontinuing operations (after tax)		-	-
Profit/(loss) for the period		74.34	7.45
Earnings per equity share:	25		
Basic		74.34	7.45
Diluted		74.34	7.45

In terms of our attached report of even date  
For M N H AND CO

**CHARTERED ACCOUNTANTS**  
FRN : 0013796S

*Nikunj*  
**NIKUNJ NEWATIA**  
(PARTNER)



For EPW INDIA PRIVATE LIMITED

*Yousuf*  
**YOUSUF UDDIN**  
(DIRECTOR)  
(DIN : 08423158)



*MOHD FASI*  
**MOHD FASI UDDIN**  
(DIRECTOR)  
(DIN : 09149104)

**Place** : Hyderabad  
**Date** : 03/09/2024  
**UDIN** : 24230800BKBURX5555

**NOTES ON ACCOUNTS FOR THE YEAR ENDED MARCH 31, 2024****Note No. 3 Share Capital**

In ` Lakhs

Particulars	as at 31/03/2024	as at 31/03/2023
<b>Authorised</b>		
100000 (100000) Equity Shares EQUITY of ` 10/- Par Value	10.00	10.00
	<b>10.00</b>	<b>10.00</b>
<b>Issued</b>		
100000 (100000) Equity Shares EQUITY of ` 10/- Par Value	10.00	10.00
	<b>10.00</b>	<b>10.00</b>
<b>Subscribed</b>		
100000 (100000) Equity Shares EQUITY of ` 10/- Par Value	10.00	10.00
	<b>10.00</b>	<b>10.00</b>
<b>Paidup</b>		
100000 (100000) Equity Shares EQUITY of ` 10/- Par Value Fully Paidup	10.00	10.00
	<b>10.00</b>	<b>10.00</b>

**Holding More Than 5%**

Particulars	as at 31/03/2024		as at 31/03/2023	
	Number of Share	% Held	Number of Share	% Held
MOHD FASI UDDIN	30000	30.00	30000	30.00
MOHD ZAKI UDDIN	30000	30.00	30000	30.00
YOUSUF UDDIN	40000	40.00	40000	40.00

**Reconciliation of the number of Equity shares outstanding at the beginning and at the end of the reporting period**

In ` Lakhs

Particulars	as at 31/03/2024		as at 31/03/2023	
	Number of Share	Amount	Number of Share	Amount
Number of shares at the beginning	100000	10.00	100000	10.00
Add : Issue	0	0.00	0	0.00
Less : Bought Back	0	0.00	0	0.00
Others	0	0.00	0	0.00
Number of shares at the end	<b>100000</b>	<b>10.00</b>	<b>100000</b>	<b>10.00</b>

**Shareholding of Promoters****Shares held by promoters as at 31/03/2024****Equity Shares EQUITY of ` 10**

Shares held by promoter at the end of year				% change during the year
SN	Promoters Name	No. of Shares	% of total shares	
1	MOHD FASI UDDIN	30000	30	0
2	MOHD ZAKI UDDIN	30000	30	0
3	YOUSUF UDDIN	40000	40	0

**Shares held by promoters as at 31/03/2023****Equity Shares EQUITY of ` 10**

Shares held by promoter at the end of year				% change during the year
SN	Promoters Name	No. of Shares	% of total shares	
1	MOHD FASI UDDIN	30000	30	0
2	MOHD ZAKI UDDIN	30000	30	0
3	YOUSUF UDDIN	40000	40	0





## Breakup of Equity Capital

### Equity Shares EQUITY of ` 10

Particular	as at 31/03/2024	as at 31/03/2023
Directors and Related Parties	100000	100000

### Note No. 4 Reserve and Surplus

In ` Lakhs

Particulars	as at 31/03/2024	as at 31/03/2023
Profit and Loss Opening	11.65	4.20
Amount Transferred from Statement of P&L	74.34	7.45
	<b>85.99</b>	<b>11.65</b>
	<b>85.99</b>	<b>11.65</b>

### Note No. 5 Long Term Borrowings

In ` Lakhs

Particulars	as at 31/03/2024	as at 31/03/2023
<b>Term Loan</b>		
<b>Banks</b>		
Secured		
Rupee		
Kotak Bank Term loan	13.89	0.00
<b>Loan and Advances from Related Parties</b>		
Unsecured		
Director		
Yusufuddin - Unsecured Loan	9.26	58.26
	<b>23.16</b>	<b>58.26</b>

### Note No. 6 Trade Payables

as at 31/03/2024

In ` Lakhs

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Not due	
(i) MSME	0.00	0.00	0.00	0.00	0.00	0.00
(ii) Others						
Trade Payables	632.29	0.00	0.00	0.00	0.00	632.29
(iii) Disputed dues - MSME	0.00	0.00	0.00	0.00	0.00	0.00
(iv) Disputed dues - Others	0.00	0.00	0.00	0.00	0.00	0.00

In ` Lakhs

as at 31/03/2023

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Not due	
(i) MSME	0.00	0.00	0.00	0.00	0.00	0.00
(ii) Others						
Trade Payable	512.60	0.00	0.00	0.00	0.00	512.60
(iii) Disputed dues - MSME	0.00	0.00	0.00	0.00	0.00	0.00
(iv) Disputed dues - Others	0.00	0.00	0.00	0.00	0.00	0.00



**Note No. 7 Other Current Liabilities**

Particulars	In ` Lakhs	
	as at 31/03/2024	as at 31/03/2023
<b>Other payables</b>		
<b>Tax Payable</b>		
<b>TDS</b>		
TDS Payable	0.05	0.00
<b>Other Current Liabilities</b>		
Director Remuneration Payable	27.40	21.60
GST Payable for FY 2023-24	1.87	0.00
GST ITC Payable in FY 2022-23	0.00	7.95
	<b>29.32</b>	<b>29.55</b>

**Note No. 8 Short Term Provisions**

Particulars	In ` Lakhs	
	as at 31/03/2024	as at 31/03/2023
<b>Tax Provision</b>		
<b>Current Tax</b>		
Current tax expense for current year	28.98	2.94
	<b>28.98</b>	<b>2.94</b>



Note No. 9 Property, Plant and Equipment

Particulars	Gross					Depreciation					Impairment				In Lakhs	
	Openin g as at 01/04/ 2023	Additio n	Deduct ion	Revalu ation	Closing as at 31/03/2 024	Openin g as at 01/04/ 2023	During Period	Deduct ion	Other Adj.	Closing as at 31/03/2024	Opening as at 01/04/2 023	During Period	Reversal	Closing as at 31/03/2024	Closing as at 31/03/ 2024	Closing as at 31/03/ 2023
<b>Plant and Machinery</b>																
PLANT AND MACHINERY	0.27				0.27	0.08	0.03			0.11					0.15	0.19
Printer	0.19				0.19	0.06	0.02			0.08					0.10	0.12
<b>Total</b>	<b>0.45</b>				<b>0.45</b>	<b>0.14</b>	<b>0.06</b>			<b>0.19</b>					<b>0.26</b>	<b>0.31</b>
<b>Computer Equipments</b>																
COMPUTERS	2.15				2.15	1.67	0.31			1.98					0.18	0.49
UPS	0.49				0.49	0.37	0.07			0.44					0.04	0.11
<b>Total</b>	<b>2.64</b>				<b>2.64</b>	<b>2.04</b>	<b>0.38</b>			<b>2.42</b>					<b>0.22</b>	<b>0.60</b>
<b>Other Equipments</b>																
AIR CONDITION	0.26	0.47			0.73	0.10	0.09			0.19					0.54	0.16
<b>Total</b>	<b>0.26</b>	<b>0.47</b>			<b>0.73</b>	<b>0.10</b>	<b>0.09</b>			<b>0.19</b>					<b>0.54</b>	<b>0.16</b>
<b>Furniture and Fixtures</b>																
FURNITURE & FIXTURES	5.15				5.15	2.12	0.78			2.90					2.25	3.03
FURNITURE & FIXTURES	3.97				3.97	0.47	0.91			1.37					2.60	3.51
FURNITURE & FIXTURES		0.37			0.37		0.04			0.04					0.33	
<b>Total</b>	<b>9.12</b>	<b>0.37</b>			<b>9.49</b>	<b>2.58</b>	<b>1.73</b>			<b>4.31</b>					<b>5.18</b>	<b>6.54</b>
<b>Vehicles</b>																
<b>Motor Vehicles</b>																
MOTOR MOPEDS/MOTOR SCOOTER	0.62				0.62	0.04	0.15			0.19					0.43	0.58
TWO-WHEELER		2.08			2.08		0.16			0.16						
<b>Total</b>	<b>0.62</b>	<b>2.08</b>			<b>2.70</b>	<b>0.04</b>	<b>0.32</b>			<b>0.35</b>					<b>1.91</b>	
<b>Grand Total</b>	<b>13.09</b>	<b>2.92</b>	<b>0.00</b>	<b>0.00</b>	<b>16.01</b>	<b>4.90</b>	<b>2.57</b>	<b>0.00</b>	<b>0.00</b>	<b>7.47</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2.35</b>	<b>0.58</b>
<b>Previous</b>	<b>8.50</b>	<b>4.59</b>	<b>0.00</b>	<b>0.00</b>	<b>13.09</b>	<b>2.19</b>	<b>2.72</b>	<b>0.00</b>	<b>0.00</b>	<b>4.90</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>8.19</b>	<b>8.19</b>





**Note No. 10 Deferred Taxes**

In ` Lakhs

Particulars	as at 31/03/2024	as at 31/03/2023
<b>Deferred Tax Assets</b>		
Property, Plant and Equipment	0.70	0.45
	<b>0.70</b>	<b>0.45</b>

**Note No. 11 Inventories**

In ` Lakhs

Particulars	as at 31/03/2024	as at 31/03/2023
<b>Finished Goods</b>		
INVENTORIES	417.04	465.21
	<b>417.04</b>	<b>465.21</b>

**Note No. 12 Trade receivables**

In ` Lakhs

Particulars	as at 31/03/2024	as at 31/03/2023
<b>Trade Receivable</b>		
Unsecured considered good		
Within Six Months		
Trade Receivables	284.36	15.67
	<b>284.36</b>	<b>15.67</b>

**Ageing Schedule as at 31/03/2024**

Particulars	Outstanding for following periods from due date of payment						Total
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	Not due	
(i) Undisputed Trade receivables - considered good	284.36	0.00	0.00	0.00	0.00	0.00	284.36
(ii) Undisputed Trade Receivables - considered doubtful	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(iii) Disputed Trade Receivables considered good	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(iv) Disputed Trade Receivables considered doubtful	0.00	0.00	0.00	0.00	0.00	0.00	0.00

**Ageing Schedule as at 31/03/2023**

Particulars	Outstanding for following periods from due date of payment						Total
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	Not due	
(i) Undisputed Trade receivables - considered good	15.67	0.00	0.00	0.00	0.00	0.00	15.67
(ii) Undisputed Trade Receivables - considered doubtful	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(iii) Disputed Trade Receivables considered good	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(iv) Disputed Trade Receivables considered doubtful	0.00	0.00	0.00	0.00	0.00	0.00	0.00



**Note No. 13 Cash and cash equivalents**

In ` Lakhs

Particulars	as at 31/03/2024	as at 31/03/2023
Cash in Hand	0.07	2.11
<b>Balances with Banks</b>		
<b>Balance with Scheduled Banks</b>		
<b>Current Account</b>		
ICICI BANK	20.54	4.50
KOTAK BANK	59.48	67.55
	<b>80.09</b>	<b>74.16</b>

**Note No. 14 Short-term loans and advances**

In ` Lakhs

Particulars	as at 31/03/2024	as at 31/03/2023
<b>Loans and advances to others</b>		
<b>Unsecured, considered good</b>		
Advance to employee	1.00	0.00
	<b>1.00</b>	<b>0.00</b>

**Note No. 15 Other current assets**

In ` Lakhs

Particulars	as at 31/03/2024	as at 31/03/2023
GST Cash Ledger	1.31	1.31
GST Receivables	0.07	58.28
TDS Receivables	0.45	0.17
Advance Tax	7.00	1.55
Output GST Reversal	9.19	0.00
	<b>18.01</b>	<b>61.31</b>

**Note No. 16 Revenue from operations**

In ` Lakhs

Particulars	For the Year Ended 31/03/2024	For the Year Ended 31/03/2023
<b>Sale of Services</b>		
Sale of Service	1853.24	666.09
	<b>1853.24</b>	<b>666.09</b>

**Note No. 17 Other income**

In ` Lakhs

Particulars	For the Year Ended 31/03/2024	For the Year Ended 31/03/2023
<b>Miscellaneous</b>		
Trade Discount Received	1.71	0.12
Other Incomes	0.17	0.23
Interest on IT Refund	0.00	0.01
	<b>1.88</b>	<b>0.35</b>

**Note No. 18 Purchases of Stock-in-Trade**

In ` Lakhs

Particulars	For the Year Ended 31/03/2024	For the Year Ended 31/03/2023
<b>Finished Goods</b>		
Purchases	1621.30	878.16
	<b>1621.30</b>	<b>878.16</b>

**Note No. 19 Changes in inventories of finished goods, work-in-progress and Stock-in-Trade**

In ` Lakhs

Particulars	For the Year Ended 31/03/2024	For the Year Ended 31/03/2023
<b>Opening</b>		
Stock in Trade	465.21	174.99
	<b>465.21</b>	<b>174.99</b>
<b>Closing</b>		
Stock in Trade	417.04	465.21
	<b>417.04</b>	<b>465.21</b>



<b>Increase/Decrease</b>		
Stock in Trade	48.18	(290.23)
	<b>48.18</b>	<b>(290.23)</b>

#### Details of Changes in Inventory

Particulars	For the Year Ended 31/03/2024	For the Year Ended 31/03/2023
<b>Stock in Trade</b>		
STOCK	48.18	(290.23)
	<b>48.18</b>	<b>(290.23)</b>

#### Note No. 20 Employee benefits expense

In ` Lakhs

Particulars	For the Year Ended 31/03/2024	For the Year Ended 31/03/2023
<b>Salary, Wages &amp; Bonus</b>		
SALARY	44.33	31.62
<b>Staff Welfare Expenses</b>		
Staff welfare expense	1.83	0.00
	<b>46.15</b>	<b>31.62</b>

#### Note No. 21 Finance costs

In ` Lakhs

Particulars	For the Year Ended 31/03/2024	For the Year Ended 31/03/2023
<b>Interest Expenses</b>		
<b>Bank Charges</b>		
Bank Charges	1.16	0.08
	<b>1.16</b>	<b>0.08</b>

#### Note No. 22 Depreciation and amortization expense

In ` Lakhs

Particulars	For the Year Ended 31/03/2024	For the Year Ended 31/03/2023
<b>Depreciation &amp; Amortization</b>		
Depreciation Tangible Assets	2.57	2.72
	<b>2.57</b>	<b>2.72</b>

#### Note No. 23 Other expenses

In ` Lakhs

Particulars	For the Year Ended 31/03/2024	For the Year Ended 31/03/2023
<b>Manufacturing Service Costs Expenses</b>		
<b>Power and Fuel</b>		
Electricity Charges	1.29	0.00
<b>Administrative and General Expenses</b>		
<b>Telephone Postage</b>		
Telephone Expenses	0.04	0.22
<b>Printing Stationery</b>		
Printing	0.34	0.02
<b>Rent Rates And taxes</b>		
Rates and Taxes	0.55	0.00
Shop Rent	2.40	0.13
<b>Managerial Remuneration</b>		
Salary to Director	19.80	21.60
<b>Repairs Maintenance Expenses</b>		
Repair and Maintenance related to	0.18	1.50
<b>Travelling Conveyance</b>		
Travelling Expense	0.42	0.00
<b>Legal and Professional Charges</b>		
Accounting Charges	0.95	0.24
Professional Fees	0.00	0.40
<b>Insurance Expenses</b>		
Insurance Charges	1.13	1.48





<b>Information Technology Expenses</b>		
IT Support & Services	0.00	4.60
<b>Other Administrative and General Expenses</b>		
Office Expenses	1.16	1.63
<b>Selling Distribution Expenses</b>		
<b>Advertising Promotional Expenses</b>		
Marketing Charges	2.11	0.00
<b>Commission Paid</b>		
Commission	0.00	1.27
<b>Transportation Distribution Expenses</b>		
Transportation Expenses	1.78	0.24
<b>Secondary Packing Expenses</b>		
Packing Material	0.39	0.25
<b>Other Expenses</b>		
Discount Allowed	0.10	0.00
Trademark Expense	0.06	0.00
GST Late fee	0.00	0.00
Vehicle Purchase Charges	0.00	0.14
Remittance Charges	0.00	0.28
	<b>32.69</b>	<b>34.02</b>

**Note No. 24 Tax expense**

Particulars	In ` Lakhs	
	For the Year Ended 31/03/2024	For the Year Ended 31/03/2023
<b>Current tax</b>		
CURRENT TAX	28.98	2.94
<b>Deferred tax</b>		
Deferred tax	(0.25)	(0.32)
	<b>28.73</b>	<b>2.62</b>

**Note No. 25 Earnings per equity share**

Particulars	In `	
	For the Year Ended 31/03/2024	For the Year Ended 31/03/2023
<b>Earnings Per Equity Share</b>		
<b>Basic</b>		
Basic EPS Before Extra-Ordinary Item	74.34	7.45
<b>Diluted</b>		
Diluted EPS Before Extra-Ordinary Item	74.34	7.45
<b>Number of Shares used in computing EPS</b>		
Basic	100000	100000
Diluted	100000	100000
<b>Weighted Average Number of shares</b>		
Number of Shares for basic EPS calculation		
Number of shares for dilutive calculation	100000.00	100000.00

In terms of our attached report of even date  
For **M N H AND CO**

**CHARTERED ACCOUNTANTS**

FRN : 00137965

*Nikunj*  
**NIKUNJ NEWATIA**  
(PARTNER)



**Place** : Hyderabad  
**Date** : 03/09/2024  
**UDIN** : 24230800BKBURX5555

For **EPW INDIA PRIVATE LIMITED**

*Yousuf Uddin*  
**YOUSUF UDDIN**  
(DIRECTOR)  
(DIN : 08423158)

*Mohd Fasi Uddin*  
**MOHD FASI UDDIN**  
(DIRECTOR)  
(DIN : 09149104)

**Notes forming part of the Financial Statements**

**Note 1: Corporate Information**

**EPW INDIA PRIVATE LIMITED** (the company) is a private limited company domiciled in India and incorporated under the provisions of the Companies Act, 2013. Its shares are not listed on any stock exchanges in India. The company is mainly engaged in the Business of wholesale trade of hardware and software products. The company carries on its business in domestic markets and other markets.

**Note 2: Significant Accounting Policies**

**2.1 Basis of accounting and preparation of financial statements**

The financial statements of the Company have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) to comply with the Accounting Standards notified under the Companies (Accounting Standards) Rules, 2006 (as amended) and the relevant provisions of the Companies Act, 2013. The financial statements have been prepared on accrual basis under the historical cost convention. The accounting policies adopted in the preparation of the financial statements are consistent with those followed in the previous 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 recognized in the periods in which the results are known / materialize.

**2.3 Inventories**

Inventories are valued at the lower of cost (on FIFO) and the net realizable value after providing for obsolescence and other losses, where considered necessary. Cost includes all charges in bringing the goods to the point of sale, including octroi and other levies, transit insurance and receiving charges.

**2.4 Depreciation and amortization**

Depreciation has been provided on the WDV method as per the rates and in the manner prescribed in Companies Act, 2013.

**2.5 Revenue recognition**

*Sale of goods*

Sales are recognized, 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 sales tax and value added tax.

*Income from Services:*

Revenues from services are recognized when services are rendered and related costs are incurred.

**2.6 Other income**

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.





**2.7 Tangible fixed assets**

Fixed assets are carried at cost less accumulated depreciation and impairment losses, if any. The cost of fixed assets includes interest on borrowings attributable to acquisition of qualifying fixed assets up to the date the asset is ready for its intended use and other incidental expenses incurred up to that date.

Machinery spares which can be used only in connection with an item of fixed asset and whose use is expected to be irregular are capitalized and depreciated over the useful life of the principal item of the relevant assets. Subsequent expenditure relating to fixed assets is capitalized only if such expenditure results in an increase in the future benefits from such asset beyond its previously assessed standard of performance.

Fixed assets acquired in full or part exchange for another asset are recorded at the fair market value or the net book value of the asset given up, adjusted for any balancing cash consideration. Fair market value is determined either for the assets acquired or asset given up, whichever is more clearly evident. Fixed assets acquired in exchange for securities of the Company are recorded at the fair market value of the assets or the fair market value of the securities issued, whichever is more clearly evident.

Fixed assets retired from active use and held for sale are stated at the lower of their net book value and net realizable value and are disclosed separately in the Balance Sheet.

**2.8 Investments**

Investments, which are readily realizable and intended to be held for not more than one year from the date on which such investments are made, are classified as current investments. All other investments are classified as long-term (non-current) investments.

On initial recognition, all investments are measured at cost. The cost comprises purchase price and directly attributable acquisition charges such as brokerage, fees and duties. If an investment is acquired, or partly acquired, by the issue of shares or other securities, the acquisition cost is the fair value of the securities issued.

If an investment is acquired in exchange for another asset, the acquisition is determined by reference to the fair value of the asset given up or by reference to the fair value of the investment acquired, whichever is more clearly evident.

Current investments are carried in the financial statements at lower of cost and fair value determined on an individual investment basis. Long-term investments are carried at cost. However, provision for diminution in value is made to recognize a decline other than temporary in the value of the investments.

On disposal of an investment, the difference between its carrying amount and net disposal proceeds is charged or credited to the statement of profit and loss.

**Investment property**

An investment in land or buildings, which is not intended to be occupied substantially for use by, or in the operations of, the company, is classified as investment property. Investment properties are stated at cost, net of accumulated depreciation and accumulated impairment losses, if any.

The cost comprises purchase price, borrowing costs if capitalization criteria are met and directly attributable cost of bringing the investment property to its working condition for the intended use. Any trade discounts and rebates are deducted in arriving at the purchase price.





Depreciation on building component of investment property is calculated on a written down value method using the rate prescribed under the Schedule XIV to the Companies Act, 1956. On disposal of an investment, the difference between its carrying amount and net disposal proceeds is charged or credited to the statement of profit and loss.

**2.9 Employee benefits**

Contribution to defined benefit schemes such as Provident Fund, ESI, Medical reimbursement etc. are charged to profit and loss account as incurred. The contributions are made to Government administered Provident Fund and ESI towards which the Company has no further obligations beyond its monthly contributions.

**2.10 Borrowing costs**

Borrowing costs include interest, amortization of ancillary costs incurred and exchange differences arising from foreign currency borrowings to the extent they are regarded as an adjustment to the interest cost. Costs in connection with the borrowing of funds to the extent not directly related to the acquisition of qualifying assets are charged to the Statement of Profit and Loss over the tenure of the loan. Borrowing costs, allocated to and utilized for qualifying assets, pertaining to the period from commencement of activities relating to construction / development of the qualifying asset upto the date of capitalization of such asset is added to the cost of the assets.

**2.11 Leases**

Leases in which the company does not transfer substantially all the risks and benefits of ownership of the asset are classified as operating leases. Assets subject to operating leases are included in fixed assets. Lease income on an operating lease is recognized in the statement of profit and loss on a straight-line basis over the lease term. Costs, including depreciation, are recognized as an expense in the statement of profit and loss. Initial direct costs such as legal costs, brokerage costs, etc. are recognized immediately in the statement of profit and loss.

**2.12 Earnings per share**

Basic earnings per share is 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 computed by dividing the profit / (loss) after tax (including the post-tax effect of extraordinary items, if any) as adjusted for dividend, interest and other charges to expense or income relating to the dilutive potential equity shares, by the weighted average number of equity shares considered for deriving basic earnings per share and the weighted average number of equity shares which could have been issued on the conversion of all dilutive potential equity shares. Potential equity shares are deemed to be dilutive only if their conversion to equity shares would decrease the net profit per share from continuing ordinary operations. Potential dilutive equity shares are deemed to be converted as at the beginning of the period, unless they have been issued at a later date. The dilutive potential equity shares are adjusted for the proceeds receivable had the shares been actually issued at fair value (i.e. average market value of the outstanding shares). Dilutive potential equity shares are determined independently for each period presented. The number of equity shares and potentially dilutive equity shares are adjusted for share splits / reverse share splits and bonus shares, as appropriate.

**2.13 Taxes on income**

"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.

Deferred tax is recognized on timing differences, being the differences between the taxable income and the accounting income that originate in one period and are capable of reversal in one or more subsequent periods. Deferred tax is measured using the tax rates and the tax laws enacted or substantially enacted as at the reporting date. Deferred tax liabilities are recognized for all timing



differences. Deferred tax assets in respect of unabsorbed depreciation and carry forward of losses are recognized only if there is virtual certainty that there will be sufficient future taxable income available to realize such assets. Deferred tax assets are recognized for timing differences of other items only to the extent that reasonable certainty exists that sufficient future taxable income will be available against which these can be realized.

Deferred tax assets and liabilities are offset if such items relate to taxes on income levied by the same governing tax laws and the Company has a legally enforceable right for such set off. Deferred tax assets are reviewed at each Balance Sheet date for their realisability.

#### 2.14 Impairment of assets

The carrying values of assets / cash generating units at each Balance Sheet date are reviewed for impairment. If any indication of impairment exists, the recoverable amount of such assets is estimated and impairment is recognised, if the carrying amount of these assets exceeds their recoverable amount. The recoverable amount is the greater of the net selling price and their value in use. Value in use is arrived at by discounting the future cash flows to their present value based on an appropriate discount factor. When there is indication that an impairment loss recognised for an asset in earlier accounting periods no longer exists or may have decreased, such reversal of impairment loss is recognised in the Statement of Profit and Loss, except in case of revalued assets.

#### 2.15 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. There are no contingent liabilities.

#### 2.16 Insurance claims

Insurance claims are accounted for on the basis of claims admitted / expected to be admitted and to the extent that there is no uncertainty in receiving the claims.

#### Note: Additional Information to Financial Statements

##### ❖ Contingent Liabilities and Commitments to the extent not provided for

	Amount (₹)	
	As at 31 <sup>st</sup> March, 2024	As at 31 <sup>st</sup> March, 2023
(a) Contingent Liabilities	Nil	Nil
(b) Commitments	Nil	Nil

##### ❖ Disclosures required under Section 22 of the Micro, Small and Medium Enterprises Development Act, 2006

The Company is in the process of identifying the suppliers, who would be covered under the Micro, Small and Medium Enterprises Development Act, 2006. In this process the Company has given notice to its vendors/ suppliers to inform about whether any of them are registered under the said Act. The Company has not yet received any information about such registration from the vendors. Such information will be provided as and when confirmation is received from them.





❖ Value of imports calculated on CIF basis

	For the year Ended 31 <sup>st</sup> March, 2024	For the Year Ended 31 <sup>st</sup> March, 2023
Raw Material	Nil	Nil
Components and Spares	Nil	Nil
Capital Goods	Nil	Nil

❖ Earning & Expenditure in Foreign Currency

	For the year Ended 31 <sup>st</sup> March, 2024	For the Year Ended 31 <sup>st</sup> March, 2023
Earnings	Nil	Nil
Outgo	Nil	Nil

❖ Details of consumption of imported and indigenous items: Not Applicable

In the opinion of the Board, the current assets have value on realization in the ordinary course of business at least equal to the amount at which they are stated in the Balance Sheet.

❖ Employee Benefits

The company has not accounted for gratuity and other Long Term and Short-Term retirement benefits payable to the employees.

❖ Details of Borrowing Cost Capitalized during the year

	For the year Ended 31 <sup>st</sup> March, 2024	For the Year Ended 31 <sup>st</sup> March, 2023
As Fixed Assets/ Intangible Assets/Capital Work in Progress	Nil	Nil
As inventory	Nil	Nil

❖ Related Parties, Related Party Transactions and Balances receivable/payable as at the end of the year

Related Parties

Description of relationship	Names of related parties
Ultimate Holding Company	Nil
Holding Company	Nil
Subsidiaries	Nil
Fellow Subsidiaries (to be given only if there are transactions)	Nil
Associates	Nil
Key Management Personnel (KMP)	YOUSUF UDDIN MOHD FASI UDDIN MOHD ZAKI UDDIN
Relatives of KMP	Nil
Company in which KMP / Relatives of KMP can exercise significant influence	Nil





❖ Statement showing Yearly Ratios

Particulars	Numerator	Denominator	2022-2023	2023-2024	Variance
Current Ratio	Current Assets	Current Liabilities	1.13	1.16	2.65%
Debt-Equity Ratio	Total Debt	Shareholder's Funds	4.06	0.55	-86.45%
Debt Service Coverage Ratio	Earnings available for debt service	Debt Service	-	-	-
Return on Equity Ratio	Net Earnings	Shareholder Equity	0.34	0.77	126.47%
Inventory Turnover Ratio	Cost of Sales	Average Stock Carried or Inventory	1.84	3.78	105.43%
Trade Receivables Turnover Ratio	Credit Sales	Average Accounts Receivable	18.53	12.35	-33.35%
Trade payables Turnover Ratio	Credit Purchases	Average Accounts Payable	2.29	2.83	23.58%
Net Capital Turnover Ratio	Sales or Cost of Sales	Net Working Capital	9.35	16.86	80.32%
Net Profit Ratio (%)	Net Operating Profit	Sales	1.12%	4.01%	2.89%
Return on Capital Employed	Earnings Before Interest and Tax	Capital Employed	0.47	1.09	131.91%
Return on Investment (%)	Net Profit after interest, taxes and preference dividends	Equity capital plus reserves	34.42%	77.45%	43.03%

❖ Previous Year Figures

Previous year's figures have been regrouped / reclassified wherever necessary to correspond with the current year's classification / disclosure.

In terms of our report attached.

For M N H & CO.  
Chartered Accountants

*Nikunj*

Nikunj Newatia  
(Partner)  
Membership No.230800  
Firm Regn. No. 013796S



Place: Hyderabad  
Date: 03/09/2024  
UDIN:24230800BKBURX5555

For and on behalf of Board of Directors  
EPW INDIA PRIVATE LIMITED

*YOUSUF UDDIN*  
(Director)  
DIN: 08423158

*MORID FASI UDDIN*  
(Director)  
DIN: 09149104



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

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

1. We report that the statutory audit of

Name	EPW INDIA PRIVATE LIMITED
Address	SHOP NO.131 & 132, C-BLOCK, CHENOY TRADE CENTER , PARKLANE,, SECUNDERABAD , Secunderabad H.O , Secunderabad , HYDERABAD , 36- Telangana , 91-India , Pincode - 500003
PAN	AAGCE4304A
Aadhaar Number of the assessee, if available	

was conducted by **m/s M N H AND CO** in pursuance of the provisions of the **Companies Act, 2013**,  
and **We** annex hereto a copy of **our** audit report dated **01-Sep-2023** along with a copy each of  
a. the audited **profit and loss account** for the period beginning from **01-Apr-2023** to ending on **31-Mar-2024**  
b. the audited balance sheet as at **31-Mar-2024** ; and  
c. documents declared by the said Act to be part of, or annexed to, the **profit and loss account** and balance sheet.

2. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.
3. In **our** opinion and to the best of **our** information and according to examination of books of account including other relevant documents and explanations given to **us**, the particulars given in the said Form No. 3CD are true and correct subject to the following observations/qualifications, if any.

Sl. No.	Qualification Type	Observations/Qualifications
1	Others	Debtors and Creditors are subject to Confirmation
2	Creditors under Micro, Small and Medium Enterprises Development Act, 2006 are not ascertainable	The assessee has not received any intimation from suppliers/service providers regarding their small and medium enterprises development Act, 2006 and hence disclosure relating to amounts unpaid at the year-end together with interest paid/payable, if any, as required under the said Act, have not been given. No Interest, if any, as required under the Act has been provided in the books of accounts
3	Others	Clause 44: We have been informed by the assessee that the information required under this clause has not been maintained by it in absence of any disclosure requirement thereof under the Goods and Service Tax statute.It is not possible to determine break-up of total expenditure of entities registered or not registered under the GST, as necessary information is not maintained by the assessee in its books of accounts. Further the standard accounting software used by Assessee is not configured to generate any report in respect of such historical data in absence of any prevailing statutory requirement regarding the requisite information in this clause. In view of above we are unable to verify and report the desired information in this clause
4	Others	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 formed based on the selected samples reviewed. Our opinion is thus dependent on the correctness of these classifications, representations, and the sample's adequacy. Due to these limitations, the amount of disallowance mentioned in clause 22 may not be accurate or complete.

Accountant Details

Name	NIKUNJ NEWATIA
Membership Number	230800
FRN(Firm Registration Number)	0013796S
Address	801, 8TH FLOORT-19 TOWERS , MAHATMA GANDHI ROADRANIGUNJ , Secunderabad H.O , Secunderabad , HYDERABAD , 36-Telangana , 91-India , Pincode - 500003

Date of signing Tax Audit Report	03-Oct-2024
Place	Secunderabad

Date	03-Oct-2024
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This form has been digitally signed by **NIKUNJ NEWATIA** having PAN **AFNPN0097E** from IP Address **IpAddress** on **03/10/2024 04:30:44 PM** Dsc Sl.No and issuer **25633234CN=e-Mudhra Sub CA for Class 3 Individual 2022,C=IN,O=eMudhra Limited,OU=Certifying Authority**





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

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

PART - A

1. Name of the Assessee	EPW INDIA PRIVATE LIMITED
2. Address of the Assessee	SHOP NO.131 & 132, C-BLOCK, CHENOY TRADE CENTER , PARKLANE,, SECUNDERABAD , Secunderabad H.O , Secunderabad , HYDERABAD , 36- Telangana , 91-India , Pincode - 500003
3. Permanent Account Number (PAN)	AAGCE4304A
Aadhaar Number of the assessee, if available	
4. Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and services tax,customs duty,etc. if yes, please furnish the registration number or,GST number or any other identification number allotted for the same ?	Yes

Sl. No.	Type	Registration /Identification Number
1	Goods and Services Tax 36-Telangana	36AAGCE4304A1ZA

5. Status	Company
6. Previous year	01-Apr-2023 to 31-Mar-2024
7. Assessment year	2024-25

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

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

8(a). Whether the assessee has opted for taxation under section 115BA / 115BAA / 115BAB / 115BAC(1A) / 115BAD / 115BAE ?	No
Section under which option exercised	

PART - B

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

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

(b). If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such change ?	No
---	----

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

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

Sl. No.	Sector	Sub Sector	Code
1	WHOLESALE AND RETAIL TRADE	Retail sale of other products n.e.c	09028

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

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

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

Sl. No.	Books prescribed
1	CASH BOOK & BANK BOOK, JOURNAL, GENERAL LEDGER, SALES REGISTER & INVOICES, PURCHASE REGISTER, OTHERS

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

Sl. No.	Books maintained	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1	CASH BOOK & BANK BOOK, JOURNAL, GENERAL LEDGER, SALES REGISTER & INVOICES, PURCHASE REGISTER, OTHERS	SHOP NO.131 & 132, C-BLOCK, CHENOY TRADE CENTER	PARKLANE,, SECUNDERABAD	HYDERABAD	500003	91-India	36-Telangana

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

Sl. No.	Books examined
1	CASH BOOK & BANK BOOK, JOURNAL, GENERAL LEDGER, SALES REGISTER & INVOICES, PURCHASE REGISTER, OTHERS

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

Sl. No.	Section	Amount
No records added		

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

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

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

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

(d). Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2) ?

No

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

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

(f). Disclosure as per ICDS:

Sl. No.	ICDS	Disclosure
1	ICDS I - Accounting Policies	All significant accounting policies adopted are disclosed in the notes to the attached financial statements.
2	ICDS II - Valuation of Inventories	Inventories are valued at lower of cost or net realizable value. The cost has been measured on FIFO Basis and includes cost of purchase, cost of services, cost of conversion and other cost incurred in bringing them to their present location and condition. Also refer to clause 14(b) to Form 3CD.The total carrying amount of inventories and its appropriate classification is provided in attached financial statements
3	ICDS III - Construction Contracts	Not Applicable
4	ICDS IV - Revenue Recognition	Amount Not recognized as revenue during the previous year due to lack of reasonably certainty of its ultimate collection along with nature of uncertainty is NIL
5	ICDS V - Tangible Fixed Assets	Disclosure related to tangible fixed assets is provided in Clause 18 of form 3CD
6	ICDS VII - Governments Grants	No Government Grants Received during the Year
7	ICDS IX - Borrowing Costs	Borrowing costs that are attributable to the acquisition, construction of a qualifying asset (is defined in ICDS IX) are capitalized as part of cost of such asset till such time as the asset is first put to use/when substantially all the activities necessary to prepare such inventory for its intended sale are complete.All other Borrowing costs are charged to statement of profit and loss.
8	ICDS X - Provisions, Contingent Liabilities and Contingent Assets	Details in respect of each class of provisions/assets are NIL

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

Lower of Cost or Market Rate

(b). In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish:

No

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

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

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

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

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



Sl. No.	Description	Amount
	No records added	

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

Sl. No.	Description	Amount
	No records added	

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

Sl. No.	Description	Amount
	No records added	

(d). any other item of income;

Sl. No.	Description	Amount
		₹ 0

(e). Capital receipt, if any.

Sl. No.	Description	Amount
	No records added	

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

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

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

Sl. No.	Method of Depreciation	Description of the Block of Assets/Class of Assets	Rate of Depreciation (%)	Opening WDV/Actual	Adjustment made to the written down value under section 115BAA(3)/115BAC(3)/115BAD(3) (To be filled in only for assessment year 2020-21, 2021-22 and 2024-25 only, as applicable)	Adjustment made to the written down value of Intangible asset due to excluding value of goodwill of a business or profession	Adjusted written down value(A)	Purchase Value	Total Value of Purchases (B)	Deductions (C)	Other Adjustments	Depreciation Allowable (D)	Written Down Value at the end of the year(A+B-C-D)
1	WDV	Furnitures & Fittings @ 10%	10	₹7,88,940	₹0	₹0	₹7,88,940	₹36,915	₹36,915	₹0	₹0	₹80,740	₹7,45,115
2	WDV	Plant and Machinery @ 15%	15	₹1,08,927	₹0	₹0	₹1,08,927	₹2,54,680	₹2,54,680	₹0	₹0	₹41,023	₹3,22,584
3	WDV	Plant and Machinery @	40	₹95,087	₹0	₹0	₹95,087	₹0	₹0	₹0	₹0	₹38,035	₹57,052

40%

19. Amount admissible under section-

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

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

Sl. No.	Description	Amount
No records added		

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

Sl. No.	Nature of fund	Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities
No records added					

21.(a). Please furnish the details of amounts debited to the profit and loss account, Being in the nature of capital, personal, advertisement expenditure etc.

Capital expenditure

Sl. No.	Particulars	Amount
No records added		

Personal expenditure

Sl. No.	Particulars	Amount
No records added		

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

Sl. No.	Particulars	Amount
No records added		

Expenditure incurred at clubs being entrance fees and subscriptions

Sl. No.	Particulars	Amount
No records added		

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

Sl. No.	Particulars	Amount
No records added		

**Acknowledgement Number:563452730031024**

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

Sl. No.	Particulars	Amount
No records added		

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

Sl. No.	Particulars	Amount
No records added		

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

Sl. No.	Particulars	Amount
No records added		

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

Sl. No.	Particulars	Amount
No records added		

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

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

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

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

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

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

ii. as payment referred to in sub-clause (ia)
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A. Details of payment on which tax is not deducted:

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

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

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



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

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

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

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

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

iv. Fringe benefit tax under sub-clause (ic)₹ 0

v. Wealth tax under sub-clause (iia)₹ 0

vi. Royalty, license fee, service fee etc. under sub-clause (iib)₹ 0

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

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

viii. Payment to PF /other fund etc. under sub-clause (iv)₹ 0

ix. Tax paid by employer for perquisites under sub-clause (v)₹ 0

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

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

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

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

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

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

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

(e). Provision for payment of gratuity not allowable under section 40A(7);₹0

(f). Any sum paid by the assessee as an employer not allowable under section 40A(9);₹0

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

Sl. No.	Nature of Liability	Amount
No records added		

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

Sl. No.	Particulars	Amount
No records added		

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

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

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

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

Sl. No.	Name of Related Person	PAN of Related Person	Aadhaar Number of the related person, if available	Relation	Nature of Transaction	Payment Made
1	Fasi uddin			Director	Director Remuneration	₹4,80,000
2	yousuf Uddin			Director	Director Director Remuneration	₹15,00,000

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

Sl. No.	Section	Description	Amount
No records added			

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

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

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

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

a. paid during the previous year;

Sl. No.	Section	Nature of liability	Amount
			₹ 0

b. not paid during the previous year;

Sl. No.	Section	Nature of liability	Amount					
			₹ 0					
B. was incurred in the previous year and was								
a. paid on or before the due date for furnishing the return of income of the previous year under section 139(1);								
Sl. No.	Section	Nature of liability	Amount					
1	Sec 43B(a)- tax,duty,cess,fee etc	GST PAYABLE	₹ 1,86,952					
2	Sec 43B(a)- tax,duty,cess,fee etc	TDS PAYABLE	₹ 4,846					
b. not paid on or before the aforesaid date.								
Sl. No.	Section	Nature of liability	Amount					
			₹ 0					
State whether sales tax,goods & services Tax, customs duty, excise duty or any other indirect tax,levy,cess,impost etc.is passed through the profit and loss account ?			No					
27.a. Amount of Central Value Added Tax Credits/ Input Tax Credit(ITC) availed of or utilised during the previous year and its treatment in profit and loss account and treatment of outstanding Central Value Added Tax Credits/Input Tax Credit(ITC) in accounts.			No					
CENVAT /ITC	Amount	Treatment in Profit & Loss/Accounts						
Opening Balance	₹ 0							
Credit Availed	₹ 0							
Credit Utilized	₹ 0							
Closing /Outstanding Balance	₹ 0							
b. Particulars of income or expenditure of prior period credited or debited to the profit and loss account.								
Sl. No.	Type	Particulars	Amount	Prior period to which it relates (Year in yyyy-yy format)				
No records added								
28. Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2) (viiia) ?			No					
Please furnish the details of the same								
Sl. No.	Name of the person from which shares received	PAN of the person, if available	Aadhaar Number of the payee, if available	Name of the company whose shares are received	CIN of the company	No. of Shares Received	Amount of consideration paid	Fair Market value of the shares
No records added								



29. Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2) (viib) ?

No

Please furnish the details of the same

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

A.a. Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (ix) of sub-section (2) of section 56 ?

No

b. Please furnish the following details:

Sl. No.	Nature of income	Amount
No records added		

B.a. Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (x) of sub-section (2) of section 56 ?

No

b. Please furnish the following details:

Sl. No.	Nature of income	Amount
No records added		

30. Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque. [Section 69D]

No

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

A.a. Whether Primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the previous year ?

No

b. Please furnish the following details:

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

B.a. Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B ?

No

b. Please furnish the following details

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

	Assessment Year	Amount	Assessment Year	Amount
No records added				

C.a. Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year ?	No
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b. Please furnish the following details
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Sl. No.	Nature of the impermissible avoidance arrangement	Amount of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement
		No records added

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Sl. No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Amount of repayment	Maximum amount outstanding in the account at any time during the previous year	Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account ?	In case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee cheque or an account payee bank draft.
1	YOUSUF UDDIN	HYDERABAD			₹49,00,000	₹58,26,400	Yes-Cheque	Account payee cheque

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

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

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

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

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

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



Sl. No.	Assessment Year	Nature of loss/allowance	Amount as returned (if the assessed depreciation is less and no appeal pending then take assessed)	All losses/allowances not allowed under section 115BAA / 115BAC / 115BAD / 115BAE	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAC/115BAD/115BAE(To be filled in only for assessment year 2021-22 and 2024-25 only, as applicable)	Amount as assessed (give reference to relevant order)			Remarks	
						Amount	Order U/s	Date of order		
No records added										
b. Whether a change in share holding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79 ?									Not Applicable	
c. Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year ?									No	
If yes, please furnish the details of the same.									₹ 0	
d. Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year ?									No	
If yes, please furnish the details of the same.									₹ 0	
e. In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73.									Not Applicable	
If yes, please furnish the details of the same.									₹ 0	
33. Section-wise details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA).										
Sl. No.	Section under which deduction is claimed		Amounts admissible as per the provision of the Income-tax Act,1961 and fulfils the conditions, if any, specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc, issued in this behalf.							
No records added										
34.(a). Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, please furnish ?										
Yes										
Sl. No.	(1)Tax deduction and collection Account Number (TAN)	(2)Section	(3)Nature of payment	(4)Total amount of payment or receipt of the nature specified in column (3)	(5)Total amount on which tax was required to be deducted or collected out of (4)	(6)Total amount on which tax was deducted or collected at specified rate out of (5)	(7)Amount of tax deducted or collected out of (6)	(8)Total amount on which tax was deducted or collected at less than specified rate out of (7)	(9)Amount of tax deducted or collected on (8)	(10)Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8) (10)
1	HYDE05619F	194Q	Payment of certain sums for purchase of goods	₹48,45,212	₹48,45,212	₹48,45,212	₹4,846	₹0	₹0	₹0
(b). Whether the assessee is required to furnish the statement of tax deducted or tax collected ?										
Yes										

Please furnish the details:

Sl. No.	Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all details/transactions which are required to be reported	Please furnish list of details/transactions which are not reported.
1	HYDE05619F	26Q	31-May-2024	30-May-2024	Yes	

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

Not Applicable

Please furnish:

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

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

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

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

A. Raw materials:

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

B. Finished products :

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

C. By-products

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

36. In the case of Domestic Company, details of tax on distributed profits under section 115-O in the following forms :-  
(Applicable till AY 2020-21)

Sl. No.	Total amount of distributed profits	Amount of reduction as referred to in section 115-O(1A)(i)	Amount of reduction as referred to in section 115-O(1A)(ii)	Total tax paid thereon	Dates of payment with amounts(e).	
					Amount (i)	Date of payment (ii)

No records added

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

No

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

37. Whether any cost audit was carried out ?

Not Applicable

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

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

Not Applicable

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

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

Not Applicable

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

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

Sl. No.	Particulars	Previous Year		%	Preceding previous Year		%
(a)	Total turnover of the assessee	185323923			66609010		
(b)	Gross profit / Turnover	18376148	185323923	9.92	7815898	66609010	11.73
(c)	Net profit / Turnover	7434003	185323923	4.01	745215	66609010	1.12
(d)	Stock-in-Trade / Turnover	41703924	185323923	22.50	46521430	66609010	69.84
(e)	Material consumed / Finished goods produced	0		0.00	0	0	0.00

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

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

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

No

b. Please furnish



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

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

Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity?
Name of parent entity
Name of alternate reporting entity (if applicable)
Date of furnishing of report
c.Please enter expected date of furnishing the report

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

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

Accountant Details

Accountant Details

Name	NIKUNJ NEWATIA
Membership Number	230800
FRN(Firm Registration Number)	0013796S
Address	801, 8TH FLOORT-19 TOWERS , MAHATMA GANDHI ROADRANIGUNJ , Secunderabad H.O , Secunderabad , HYDERABAD , 36-Telangana , 91-India , Pincode - 500003
Place	Secunderabad
Date	03-Oct-2024

Additions Details (From Point No.18)								
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value(1)	Adjustments on Account of			Total Value of Purchases(B) (1+2+3+4)
					CENVAT(2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Furnitures & Fittings @ 10%	1	04-Nov-2023	04-Nov-2023	₹ 32,000	₹ 0	₹ 0	₹ 0	₹ 32,000

	2	25-Jan-2024	25-Jan-2024	₹ 4,915	₹ 0	₹ 0	₹ 0	₹ 4,915
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value(1)	Adjustments on Account of			Total Value of Purchases(B) (1+2+3+4)
					CENVAT(2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Plant and Machinery @ 15%	1	10-Nov-2023	10-Nov-2023	₹ 46,876	₹ 0	₹ 0	₹ 0	₹ 46,876
	2	05-Jun-2023	05-Jun-2023	₹ 74,447	₹ 0	₹ 0	₹ 0	₹ 74,447
	3	26-Mar-2024	26-Mar-2024	₹ 1,33,357	₹ 0	₹ 0	₹ 0	₹ 1,33,357
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value(1)	Adjustments on Account of			Total Value of Purchases(B) (1+2+3+4)
					CENVAT(2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Plant and Machinery @ 40%	No records added							

Deductions Details (From Point No.18)				
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Furnitures & Fittings @ 10%				No records added
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Plant and Machinery @ 15%				No records added
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Plant and Machinery @ 40%				No records added