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Independent Auditor's Report

To the Members of ABHA POWER & STEEL PRIVATE LIMITED

Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the financial statements of ABHA POWER & STEEL INDIA PRIVATE LIMITED ("the Company"), which comprise the balance sheet as at 31st March 2021, and the statement of Profit and Loss, notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March, 2021 and its profit for the year ended on that date.

Basis for Opinion

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

Information other than the financial statements and auditors' report thereon

The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexures to Board'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 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 during the course of our audit or otherwise appears to be materially misstated.

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



Responsibilities of Management and Those Charged with Governance for the Standalone Financial Statements

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

 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.

 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.

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



 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.

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

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

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

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

- As required by the Companies (Auditor's Report) Order, 2016 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the 'Annexure A', a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.
- 2. As required by Section 143 (3) of the Act, we report that:
 - a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
 - b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
 - c) The Balance Sheet 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, 2021 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2021 from being appointed as a director in terms of Section 164 (2) of the Act.



- f) This report does not include report relating to internal financial controls as required u/s 143(3)(i) pursuant to Notification No. GSR 583(E) dated 13.06.2017 issued by MCA.
- g) With respect to the other matters to be included in the Auditor's report in accordance with the requirements of Sec 197(16) of the Act as amended, we report that Section 197 is not applicable to a private company. Hence reporting as per Section 197(16) is not required.
- h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
 - The Company does not have any pending litigations which would impact its financial position.
 - The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

For TAUNK KHATRI & ASSOCIATES

Chartered Accountants FRN: 0003072C

Place:-BILASPUR Date: 15/11/21 UDIN: 2207179717AHAAM 2680

VINOD KUMAR KHATRI (PARTNER) Membership No. 071797 The Annexure referred to in paragraph 1 of Our Report on "Other Legal and Regulatory Requirements".

We report that:

i.

vii.

- a. The company has maintained proper records showing full particulars, including quantitative details and situation of its fixed assets.
- b. As explained to us, fixed assets have been physically verified by the management at reasonable intervals; no material discrepancies were noticed on such verification.
- c. The title deeds of immovable properties are held in the name of the company.
- ii. The inventory has been physically verified by the management during the year, based on planned cyclical count procedures. In our opinion, the frequency of such verification is reasonable. According to the information and explanations given to us and based on the alternative procedures performed as aforesaid, no material discrepancies were noticed on such verification.
- iii. The company has granted loans to 1 party covered in the register maintained under section 189 of the Companies Act, 2013 wherein the balance receivable as at the yearend is Rs. NIL. The maximum amount outstanding during the year was Rs. 10.00,000/-.
 - a. No terms and conditions have been specified for such loans.
 - b. No repayment schedule has been specified and the loans are repayable on demand with interest as informed to us. Interest receipt is regular.
 - c. Since the loans are repayable on demand, no question of overdue amounts will arise in respect of the loans granted to the parties listed in the register maintained under section 189 of the Act.
- In respect of loans, investments, guarantees, and security, provisions of section 185 and 186 of the Companies Act, 2013 have been complied with.
- The company has not accepted any deposits from the public covered under sections 73 to 76 of the Companies Act, 2013.
- As per information & explanation given by the management, maintenance of cost records has not been specified by the Central Government under sub-section (1) of section 148 of the Companies Act, 2013.



- a. According to the records of the company, undisputed statutory dues including Provident Fund, Investor Education and Protection Fund, Employees' State Insurance, Income-tax, Sales-tax, Service Tax, Custom Duty, Excise Duty, value added tax, cess and any other statutory dues to the extent applicable, have generally been regularly deposited with the appropriate authorities. According to the information and explanations given to us there were no outstanding statutory dues as on 31st of March, 2021 for a period of more than six months from the date they became payable.
- b. According to the information and explanations given to us, there is no amount payable in respect of income tax, service tax, sales tax, customs duty, excise duty, value added tax and cess whichever applicable, which have not been deposited on account of any disputes.
- vili. In our opinion and according to the information and explanations given by the management, we are of the opinion that, the Company has not defaulted in repayment of dues to a financial institution, bank, Government or debenture holders, as applicable to the company.
- ix. The company has not raised any money by way of initial public offer or further public offer (including debt instruments) or by way of term loans during the year.
- x. According to the information and explanations given to us, we report that no fraud by the company or any fraud on the Company by its officers or employees has been noticed or reported during the year.
- xi. The company is a private limited company. Hence the provisions of clause (xi) of the order are not applicable to the company.
- xii. The company is not a Nidhi Company. Therefore, clause (xii) of the order is not applicable to the company.
- xiii. According to the information and explanations given to us, all transactions with the related parties are in compliance with sections 177 and 188 of Companies Act, 2013 where applicable and the details have been disclosed in the Financial Statements etc. as required by the applicable accounting standards.
- xiv. The company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year under review.
- xv. Provisions The company has not entered into non-cash transactions with directors or persons connected with him.
- xvi. The company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934.



For TAUNK KHATRI & ASSOCIATES Chartered Accountants FRN: 003072C 181 VINOD KUMAR KHATR (PARTNER) Membership No. 07179

Place:-BILASPUR Date: 15/11/21

UDIN: 2207/797AAAAAM 2680

TAUNK KHATRI & ASSOCIATES

Chartered Accountants



3RD FLOOR, GURUKRIPA TOWERS, MAIN ROAD, VYAPAR VIHAR, BILASPUR CHATTISHGARH 495001 Ph. 9425219540 e-mail : binoo khatri@vahoo.com

FORM NO. 3CA [See rule 6G(1)(a)]

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

 We report that the statutory audit of M / s. ABHA POWER & STEEL PVT LTD SILPAHRI,0, HARDI KALA, INDUSTRIAL AREA, BILASPUR PAN AAECA9382L

was conducted by us M/S TAUNK KHATRI & ASSOCIATES in pursuance of the provisions of the Companies Act. 2013 Act. and we annex hereto a copy of our audit report dated 15-Nov-2021 along with a copy each of -

- (a) the audited Profit and Loss Account for the period beginning from 1-APR-2020 to ending on 31-MAR-2021
- (b) the audited Balance Sheet as at 31-MAR-2021; 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.
- In our opinion and to the best of our information and according to examination of books of account including other relevant documents and explanations given to us, the particulars given in the said Form No. 3CD are true and correct subject to the following observations/qualifications, if any:

SN		Observations/Qualifications
1	Information regarding demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth tax Act, 1957 was not made available.	This has been reported as informed to us by the paperson at
2	Creditors under Micro, Small and Medium Enterprises Development Act, 2006 are not ascertainable	The information regarding applicability of MSMED Act, 2006 to the various suppliers/parties is not available with the assessee, hence information as required vide Clause 22 of Chapter V of MSMED Act, 2006 is not been given.
3	Others	TDS annexure does not include few amounts on which TDS was not deducted, as declaration/low/Nil deduction Certificates were obtained by the assesse from the transporters.

For TAUNK KHATRI & ASSOCIATES Chartered Accountants (Firm Regn No.: 0003072C)



Place : BILASPUR Date : 15/11/2021 UDIN : 22071797AAAAAM2680 (VINOD KUMAR KHATRI) PARTNER Membership No: 071797

FORM NO. 3CD

[See rule 6G(2)]

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

Part A

01	Name of the assessee			ABH	A POWER & STEEL P	VT LTD
02	Address			SILF	AHRI,0,HARDI KALA,	INDUSTRIAL
03	Permanent Account Nu	mber (PAN)			CA9382L	
04	service tax, sales tax, g yes, please furnish the	s liable to pay indirect ta goods and service tax, co registration number or, G ber allotted for the same	ustoms duty,etc. if ST number or any	122		
	Name of Act	State	Other	_	Registration No.	Description (optional)
	Goods and service tax	CHATTISHGARH			22AAECA9382L1ZE	
05	Status			Com	ipany	
06	Previous year			and the second	1-APR-2020 to 31-MA	R-2021
07	Assessment year			2021	distant and the second s	
08	Indicate the relevant clause conducted	of section 44AB under which	th the audit has been	Relev	vant clause of section 44At been cond	3 under which the audit has lucted
				busir	se 44AB(a)- Total sales/tu ness exceeding specified	imoverigross receipts in limits
08a	Whether the assesses 115BA/115BAA/115BAE	has opted for taxatic 3/115BAC/115BAD ?	on under section	No		

Part B

09	a)	If firm or association partners/members and	on of persons, I their profit sharing	indicate names of ratios.	10000	Name	P	rofit sharing ratio (%)
	b)	If there is any change profit sharing ratio sinc particulars of such cha	the last date of the	members or in their e preceding year, the	NA			
		Name of Partner/Member	Date of change	Type of change	Old profit sharing ratio	New profit Sharing Ratio	Rem	arks
0	a)	Nature of business or profession is carried every business or profe	on during the prev ession)	han one business or ous year, nature of				
			Sector			Sub Sect	04	Code
1		MANUFACTURING			Manufactur	re of steel p	roducts	04056
		MANUFACTURING			Other man	afacturing r	1.e.c.	04097
	D)	the particulars of such	change.		No			
		Business	Sector	Sub Sector	Code		Remarks if any	ţ
1		Whether books of acco if yes, list of books so p	prescribed					
10		List of books of accounts the books of accounts maintained in a com account generated by accounts are not kep addresses of location accounts maintained at	are kept. (In case b puter system, mer such computer sys t at one location, s along with the c each location.)	ooks of account are ntion the books of tem. If the books of please furnish the details of books of	INDUSTRIA BILASPUR, CHATTISHO 495004, IND	BARH, NA	Cash Book, L Book, Journa (Computerize	d)
1	c)	List of books of account examined.	unt and nature of i	relevant documents	Cash Book,	Ledger, Ba	nk Book, Jour	Nat INTHING

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	L	Section	Amount					Remarks if any	6		
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	C	accounting immediatel	employed vis-a- y preceding previc 0 (b) above is in th	vis the m lus year.	ethod emplo	oyed in th	8				
	1	change, an	d the effect thereo	f on the p	rofit or loss.						
			Particulars	Inci	rease in profi	it (Rs.) De	crea	ase in profit(Rs.)		Remarks	if any:
	d	loss for co	ny adjustment is re mplying with the p ure standards not	novisions	of income of	omputation	N	0			
	e)) If answer to adjustment	o (d) above is in th	e affirmat	live, give det	ails of suc	1				
		to be a set that shares an analysis are	articulars		e in profit Is.)	Decrease profit(Rs		Net Effect(F	ls.)	Remark	is if any:
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		ICDS III - CA	nstruction Contract	5	Accounting Accountant note, it has as well as in account will	ts of India. been clear nclusive m I remain th	g an Thai ly st stho	unting has regula of guidance note t at para 23.23 of ated that under t d of accounting, me. Carrying am	issued the revi the arc the arc	by Institute o isod 2014 edit clusive metho iso profit in the	f Chartered ion of guidanc d of accountin e tracline
					Not Applica	able					
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		ICDS IX - Bo	rrowing Costs		to the cost of substantial necessarily other borrow	of the quali of the quali ly ready for takes subs wing costs	owi fyin the tant are	ng costs attribut g asset, until suc ir intended use. A ial period of time charged to Profit ng cost capitalize	able to a th time i A qualify to get r & Loss	qualifying ass as the assets ying asset is o ready for its in Account in the	ets, are added are one that itended use. A
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		ICDS V - Tan	gible Fixed Assets		carried at G	ost 1655 De	prec	nitially recognise clation for the ye der Income tax A	ar. Denr	eciation has b	Beingstein an Beingen
		ICDS X - Pro and Conting	visions, Contingent ent Assets Total	Liabilities	Provisions (recognised probable the Contingent (at there will liabilities and assots are	be	stantial degree o present obligati- an outflow of res of recognized bu ter recognised n	on as a r ources. t disclor	result of past	events and it is
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				Descript	tion		Am	ount	-		Remarks	if any:		
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	b)	excit or G	se or servi Goods & S	credits, dra loe tax or r Service Ta Imitted as Descript	refunds of ax,where due by th	sales tax such cree	or value a dits, draw	dded tax backs or			Remarks	i if any:		
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	Pan 196 be. a) b) c) ca) cb) cc)	ticula 1 in r Des Rate Adju 115 Adju 10 e Adju Add any on s	d or accrued rs of dep respect of a following icription of e of depre ual cost or ustment m <u>BAC/115E</u> ustment m <u>xcluding v</u> usted writte itions/ded addition of account of Central Vat	or assesse d or assessa ble reciation a cach asse form - asset/blo ciation written do ade to the SAD (for as ade to writ alue of go en down v uctions du of an asset ilue Addeo al Excise	allowable at or block ck of asse win value, written di ssessmen tten down odwill of a alue ring the y t, date put d Tax crec Rules,	as the ca own value t year 202 value of 1 business ear with d t to use; in fit claimed 1944, in	e Income , as the c under sec 1-2022 or ntangible or profess ates; in th cluding an	tax Act, ase may a tion hy) asset due sion c case of djustment		District	Área	Office		provis o of 43CA 1) or 4th provis o to
	Pan 196 be. a) b) c) ca) cb) cc)	ticula 1 in r Des Rati Adju 10 e Adju to e Adju any on s	d or accrued rs of dep respect of a following icription of e of depre ual cost or ustment m BAC/115E ustment m xcluding v usted writte itions/ded addition of contral Va the Central coguired of	or assesse d or assessa ble reciation a each asse form - asset/blo ciation written do ade to the SAD (for as ade to writ alue of go en down v uctions du f an asset - slue Addec al Excise in or after	allowable at or block ck of asse wm value, written down odwill of a alue ring the y t, date put d Tax crec Rules, 1st March	as the ca own value t year 202 value of 1 a business ear with d t to use; in fit claimed 1944, in 1994	e Income , as the c under sec 1-2022 or ntangible or profess ates; in th cluding an and allow respect	tax Act, ase may a tion hy) asset due sion c case of djustment		District	Área	Office		provi o of 43CA 1) or 4th provi o to
	Pan 196 be. a) b) c) ca) cb) cc)	ficula 1 in r Des Rati Adju 115 Adju 10 e: Adju 10 e: Adju 10 e: 10 e: 11) 11 11)	d or accrued rs of depresent of a following icription of e of depre- ual cost or ustment m BAC/115E ustment m xcluding v usted write itions/ded addition of account of Central Va the Centra acquired o change in Subsidy o	or assesse d or assessa ble reciation a cach asse form - asset/blo ciation written do ade to the SAD (for as ade to writ alue of go en down v uctions du of an asset ilue Addeo al Excise	allowable at or block own value, written down odwill of a alue ring the y t, date put d Tax crec Rules, 1st March change of	as the ca own value t year 202 value of 1 a business ear with d t to use; in fit claimed 1944, in 1994, in 1994, currency,	e Income as the c under sec 1-2022 or ntangible or profess ates; in th cluding ar and allow respect of and	tax Act, ase may tion ty) asset due sion e case of djustment of assets		District	Área	Office		provi o of 43CA 1) or 4th provi o to
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		0000330600	Amount debited to P&L	Amount admissibl per the provision the Income-tax A 1961	sof		Remarks if any	V:
20	a)	services rendered	an employee as bonus of d, where such sum was oth dividend. [Section 36(1)(ii)]	or commission for terwise payable to	Nil			
			Description	Amount	-	1	Remarks if an	U.
	b)	Details of contrib	utions received from empl	loyees for various				
		funds as referred	to in section 36(1)(va):					
		Na	ame of Fund	Amount	Ac	tual Date	Due Date	The actual
		EMPLOYEES ST	ATE INSURANCE	163		/05/2020	4510510000	amount paid
			ATE INSURANCE	369		106/2020	15/05/2020	163
			ATE INSURANCE	369			15/06/2020	369
		a second as a state of the second s	ATE INSURANCE	461		07/2020	15/07/2020	369
			ATE INSURANCE		the second second	/08/2020	15/08/2020	461
		and the second se	ATE INSURANCE	503	-	/09/2020	15/09/2020	503
		tertain and the statement of the line of the		425		/10/2020	15/10/2020	425
			ATE INSURANCE	408		/11/2020	15/11/2020	408
			ATE INSURANCE	404	12	/12/2020	15/12/2020	404
			ATE INSURANCE	380		/01/2021	15/01/2021	380
		the state of the s	ATE INSURANCE	388	16	/02/2021	15/02/2021	388
	1	EMPLOYEES ST	ATE INSURANCE	406	11	/03/2021	15/03/2021	406
		EMPLOYEES ST	ATE INSURANCE	332	15	/04/2021	15/04/2021	332
1	1	PROVIDENT FUN	D	2562	14	/05/2020	15/05/2020	2562
		PROVIDENT FUN	4D	5843	14	/06/2020	15/06/2020	5843
		PROVIDENT FUN	4D	5843	20	07/2020	15/07/2020	5843
		PROVIDENT FUN	D	7308		/08/2020	15/08/2020	7308
		PROVIDENT FUN	D	7977		/09/2020	15/09/2020	7977
	1	PROVIDENT FUN	ID	6732		/10/2020	15/10/2020	6732
	1	PROVIDENT FUN	4D	6472		/11/2020	15/11/2020	6472
	t	PROVIDENT FUN	ID	6403		/12/2020	15/12/2020	
	1	PROVIDENT FUN	ID	6037		/01/2021	15/01/2021	6403
	h	PROVIDENT FUN	ID	6149		02/2021		6037
	- L-	PROVIDENT FUN		6455		03/2021	15/02/2021	6149
	- 6	PROVIDENT FUN		10000		and the second se	15/03/2021	6455
+	-1	noneen ren		5282	14/	04/2021	15/04/2021	5282
1	8)	so seringen rent exp		I to the profit and lo	oss ac	count, being	in the nature of c	apital, persona
L		1 expenditure of	capital nature;		Nil			
			Particulars	Amount in f	Rs.		Remarks if an	Y.
		2 expenditure of	personal nature;	1	Nil			
			Particulars	Amount in F	Rs.		Remarks if an	V.
	123	3 expenditure or tract, pamphlet	advertisement in any so or the like, published by a	uvenir, brochure, M	Nil			
			Particulars	Amount in F	Rs.		Remarks if any	<i>i</i> .
		4 Expenditure in subscriptions	curred at clubs being en		194			
			Particulars	Amount in F	<s.< td=""><td></td><td>Remarks if any</td><td>ķ.</td></s.<>		Remarks if any	ķ.
	1	5 Expenditure in and facilities us	curred at clubs being cost sed.	for club services N	NII			
			Particulars	Amount in R	Rs.	1	Remarks if any	-
							reaction reaction and a	UNTHIA 45
	1	Expenditure by for the time bei	way of penalty or fine for vic ng force	plation of any law N	lit		(In the second s	A KHAT 3

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ł	7		xpenditu	re by w	ay of ar	ny other	rpenalt	y or fin	e not	cove	red	Nil		_	_				
l	10000	3	oove	F	Particul	ars			A	mou	nt in	Rs			Re	marks	if any:		_
ł	8		xpenditu hich is pr				rpose w	rhich is	an of	lence	9 07	Nil	_						_
L	Ï	٣	inter id pr		Particul			_	A	mour	nt in	Rs.	-		Re	marks	f anv.	_	_
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L			Details (1	_	_		L_,								
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				pay	men	t paye		- C.				2		Tow n or Distri ct	Area	e		of tax dedu cted	
h	1	85	paymen	t to res	ident re	ferred	to in su	b-claur	se (la)	-	_	_	-	-			_		
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		в	Details of has not i	of paym been pa	ent on aid on c	which to be for	lax has e the d	been i	deduc e sner	ted I	tut h	NII							
			sub-sec	tion (1)	of sect	tion 139),												
			Date of payme nt	unt of	re of pay	e of the	10 million (1997)	adh C aar no	try	Add ress Line 1	ress	00	d or		Past Offic e	State	Amo unt of tax dedu cted	Amo unt out of (VI) depo sited, if any	Rem arkt if any
i		88	payment	referre	d to in	sub-cla	use (ib	1			_	1	-						
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		VI	Royalty, lic				- CPC	index a	ub ala		-					_	_		_	_
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	1	1	etc. unde	r sub-c	lause (iii)	a man	103006	DC WILLI	out n	A I									
			Date of payment	Amou nt of paym ent	of th	-	he a	r no	Count ry	Addr 88 Line	1	tdre ss ne 2	Pinco de	City Tow or Distr	A	calit or rea		fic	tate	Ren rks any
		vii	Payment to	PF/ot	her fun	d etc. u	inder s	ub-cla	use (iv)	4						_			_
		ix	Tax said b	u amel	ouer En		in Hann				-		_				_			
	(C)	1.55	Tax paid b cunts debit													_				
	1	sal	ary, bonus,	commis	ssion o	r remu	neratio	in inad	missibl	e und	er N.									
		sec	tion 40(b)/4	0(ba) a	ind con	nputatio	on the	reof;												
		1.0	articulars	3	ection	de	Amo: abited		De	escript	ion		Amou dmiss			mour			Rema	rks
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	L.,	L																		_
	(d)	Dis	allowance/d On the bas														_	-		
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			made by a account pay amount dee profession v Date of payment	yee ban smed to under s	k draft be the	If not, profit 40A(3A	s and	furnish	h the de of busin Nam	etails r	of x he	PAN the pa		Aadha no	iar	F	Ren	narks	f any:	8
	e)	prov	rision for pa	syment	of gra	tuity no	ot allow	wable	under	secto	n Nil	1	_		_		-	_		
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	g)	part	er section 4 iculars of an	(VA(9); W liabili	ty of a	contine	ent or	abura .	1 Martin		Nil	<u></u>			_		_			
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961				Contract States and the strength	A destant of the second se	1	Amount	-			Re	marks if any	0		
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An	y a	mai	to thu	profit cha	argeable to	tax u	under sec	tion 41	and	Nil				-	
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-	A	Dre	existe	d on the	first day of t	he ore	vious vea	c),(d),(e	e),(t) o	r (g)	of section 43	B, the liabilit	y for wh	ich	
		alk	owed in	the assa	essment of	any pr	eceding p	revious	year						
		_		uring the	DIEVIOUS VE	597				NII				_	
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		b)	not pa			s year	R.			Nil					
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				Nature o	f Liability				Ren	narks	s if any:				at a
		Ì	EPF				11284					Sec 43B(c 36/1000	:)- sum	referr	red to un
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		3	GST			-	898613)-tax, d	uty,c	ess.fee d
		b)	not pa	the state of the s	and the second se	foresail	d date			NII		-			
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11	Sta	te v	vhether	sales to	v anode &	eenin	a Tax m	oforme /	dute []	Ma					
	exc	ise	duty a	r any ot	her indirect	tax.le	vy.cess.ir	npost e	HC.IS	NO					
a) [pas Am	sed	throug t of Cer	h the pro	fits and loss Added Tap	a accou	Int.	of or uti	Seed 1	Ma				_	_
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lea	equ se f	um	conside sh the	eration as details of	the same.	in sect	tion 56(2)	(viia), if	yes,						
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	ANG SUCH ANG SUCH ANG ANG ANG ANG ANG ANG ANG ANG ANG ANG	Relat ANKIT AGRAI SUBHJ CHANI AGRAI	Related I ANKIT AGRAWAI SUBHASH CHANDRA AGRAWAI ATISH ARAWAI ARAWAI ARAWAI AGRAWAI ARA	AGRAWAL SUBHASH CHANDRA AGRAWAL ATISH AGRAWAL Amounts deeme 32AD or 33AB or Section Any amount of computation then Name of Pr Any amount of computation then Name of Pr allowed in and was a) paid of of inco B was incum a) paid of of inco EPF ESIC GST b) not pa allowed then allowed in and was a) paid of of inco EPF ESIC GST b) not pa allowed then allowed in and was a) paid of of inco EPF ESIC GST b) not pa allowed then allowed in and was a) paid of of inco EPF ESIC GST b) not pa allowed then account and the credits in the allowed then account and the credits in the allowed then account and the Type Name of the Name of the Name of the	Related Party DIRECTO ANKIT DIRECTO SUBHASH FATHER O CHANDRA DIRECTO AGRAWAL DIRECTO AGRAWAL DIRECTO ARAWAL DIRECTO AGRAWAL DIRECTO ARAWAL DIRECTO Aritish DIRECTO AGRAWAL DIRECTO Aritish DIRECTO AGRAWAL DIRECTO Arroward device Desc Arroward device Name of Party B was incurred in the asse and was B) not paid during the Nature device ESIC GST b) not paid on or befo of income of the excise duty or any othedvice	Related Party DIRECTOR ARKIT DIRECTOR AGRAWAL PATHER OF SUBHASH FATHER OF CHANDRA DIRECTOR AGRAWAL DIRECTOR AGRAWAL DIRECTOR AGRAWAL DIRECTOR AGRAWAL DIRECTOR AGRAWAL DIRECTOR AGRAWAL DIRECTOR Armounts deemed to be profits and gamma 32AD or 33AB or 33ABA or 33AC Section Description Armounts deemed to for the previous gamma Armount of Party Armount Incom Armound thereof. Name of Party Name of Party Armoung the previous gamma allowed in the assessment of and was a) a) paid during the previous gamma allowed in the assessment of Liability b) b) not paid during the previous gamma allowed in the previous gamma allowed in the previous gamma allowed on or before the due to of income of the previous gamma allowed in the previous gamma b) not paid on or before the due to of income of	Related Party DIRECTOR ANKIT DIRECTOR AGRAWAL SUBHASH SUBHASH FATHER OF CHANDRA DIRECTOR AGRAWAL DIRECTOR ATISH DIRECTOR AGRAWAL DIRECTOR ATISH DIRECTOR AGRAWAL DIRECTOR ATOM Description 32AD or 33AB or 33ABA or 33AC Section Description Arny amount of profit chargeable to tax or computation thereof. Name of Party Amount of Income I In respect of any sum referred to in clause A pre-existed on the first day of the previous year; Nature of Liability Income b) not paid during the previous year and was a) paid on or before the due date for of income of the previous year and Nature of Liability B was incurred in the previous year and Nature of Liability EPF ESIC GST b) not paid on or before the aforesai Nature of Liability Instame of a company and its treatmen account and treatment of outstanding Cer credits in the accounts. SNO Part	Related Party DIRECTOR ANKIT DIRECTOR SUBHASH FATHER OF CHANDRA DIRECTOR AGRAWAL DESCRIPTION Amounts deemed to be profits and gains under sectors2AD or 33AB or 33ABA or 33AC. Section Description Any amount of profit chargeable to tax under sectors Computation thereof. Name of Party Amount of allowed in the assessment of any preceding pland was a) paid during the previous year; Amount b) not paid during the previous year; Nature of Liability b) not paid during the previous year and was a) paid on or before the due date for furnishin of income of the previous year and was a) paid on or before the due date for furnishin of income of Liability Amount ESIG 1763 GST B93613 b) not paid on or before the aforesaid date.	Related Party made() ANKIT DIRECTOR made() AGRAWAL FATHER OF made() SUBHASH FATHER OF Market AGRAWAL DIRECTOR AGRAWAL ATISH DIRECTOR AGRAWAL Amounts deemed to be profits and gains under section 32/ 32AD or 33AB or 33ABA or 33AC. Section Section Description Amount Arry amount of profit chargeable to tax under section 41 computation thereof. Name of Party Name of Party Amount of Section In respect of any sum referred to in clause (a), (b), (c), (d), (i) A pre-existed on the first day of the previous year but wa allowed in the assessment of any preceding previous and was Nature of Liability a) paid during the previous year; Nature of Liability Amount b) not paid during the previous year and was a) paid on or before the due date for furnishing the r of income of the previous year and was b) B was incurred in the previous year under section 138(1) Amount EPF 11284 ESic 1763 GST 939613 b) not paid	Related Party Imade(Amounder Amounder Amound of profit chargeable to tax under section 32AC or 32AC. Section Description Amound Amound of profit chargeable to tax under section 32AC or 32AC. Section Description Amount Amound Amound Any amount of profit chargeable to tax under section 41 and computation thereof. Name of Party Amount of Section In respect of any sum referred to in clause (a).(b).(c).(d).(e).(f) of 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) a) paid during the previous year; Mature of Liability Amount Render Amount b) not paid on or before the due date for furnishing the return of income of the previous year and was a) paid on or before the due date for furnishing the return of income of the previous year and was b) not paid on or before the aforesaid date. Mature of Liability Amount Render Amount R	Related Party Imade(Amount) ANKIT AGRAWAL PATHER OF 640000 SUBHASH FATHER OF 640000 640000 SUBHASH DIRECTOR 640000 640000 AGRAWAL DIRECTOR 640000 640000 AGRAWAL DIRECTOR 960000 640000 ARAMAL DIRECTOR 960000 640000 ARAMAL DIRECTOR 960000 640000 ARAMAL DEscription Amount demed to be profits and gains under section 32AC or Nill Nill Section Description Amount Cecton Description Arry amount of profit chargeable to tax under section 32AC or any and was ont allowed in the assessment of any preceding previous year and was not allowed in the assessment of any preceding previous year a) paid during the previous year; Nill Nature of Liability Amount Remarks b) not paid on or before the due date for furnishing the return of income of the previous year under section 139(1); Nature of Liability Amount Remarks a) paid on or before the due date for furnishing the pretum of inco	Related Party made(Amount) transaction ARKIT GRECTOR 640000 DIRECTOR AGRAWAL DIRECTOR 640000 SALARY AGRAWAL DIRECTOR 640000 SALARY AGRAWAL DIRECTOR 960000 SALARY AGRAWAL DIRECTOR 960000 SALARY AGRAWAL DIRECTOR 960000 DIRECTOR AGRAWAL DIRECTOR 960000 DIRECTOR 32AD or 33ABA or 33AC. Section Description Amount Section Description Amount Re Arny amount of profit chargeable to tax under section 11 and Nil Computation thereof. Name of Party Name of Party Amount floore Description of transaction Itansaction I In respect of any sum referred to in clause (a).(b).(c).(d).(d).(c).(f) or (g) of section 43 A pro-existed on the first day of the previous year to was not and was a) Daid during the previous year; Nil Nil b) not paid during the previous year and was B Mamarks if any:	Related Party made/Amount) transaction Part Ark/T ARK/T Genome 640000 SALARY Part Ark/T ARRAWAL DIRECTOR 640000 SALARY Part Ark/T ARRAWAL DIRECTOR 640000 SALARY Part Ark/T ARRAWAL DIRECTOR 660000 DIRECTOR SALARY ARRAWAL DIRECTOR 960000 DIRECTOR SALARY ARRAWAL DIRECTOR 960000 DIRECTOR SALARY Arrounts deemed to be profits and gains under section 32AC or NII Arrount of profit chargeable to tax under section 41 and NII Computation thereof. Section Description Amount of profit chargeable to tax under section 14 and NII Computatio any transaction any transacti any. I	Related Party Instance made(Anount) transaction For Party ARK/T GRECTOR 640000 DIRECTOR SALARY ARXAMAL DIRECTOR 640000 DIRECTOR SALARY Ansmits deemed to be profits and gains under section 22AC or MI MI S22AD or 53AB or 33AB or 33AC. Section Description Any amount of profit chargeable to tax under section 141 and NI Remarks if any: Section any amount of profit chargeable to tax under section 141 and NI In respect of any sum referred to in clause (a)(b)(c)(d)(e)(f) or (g) of section 43B, the liability for whith A pre-existed on the first day of the previous year but was not anot anot was not anot be add way for furphy previous year and was not anot be added for furphy previous year and was not anot be added for furphy previous year and was of any: Sect 43B(c) sum anot 129(1) B) paid during the previous year and was of any: Sect 43B(c) sum anot 129(1) Sect 43B(c) sum anot 129(1) B) not paid on or before the due date for	Related Party made(Anount) transaction Party ARKIT GRECTOR 640000 DIRECTOR 9474 9 ARRAWAL DIRECTOR 640000 DIRECTOR 9 9 ARRAWAL DIRECTOR 640000 DIRECTOR 9 9 0 ARRAWAL DIRECTOR 9 960000 DIRECTOR 9 9 0 9 0 7 9 0 7 9 0 7 9 0 7 9 0 7 3 7 3 6 0 9 0 0 7 3 7 3 7 3 7 3 7 3 7 3 7 3 7 3 7 3 7 3 7 3 3 1 1 1 1 1 1 0 1 0 1 0 1 0 1 1 1 1 1 1

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9	un	der the	head of sub	income section	to be in from on 2 of se	other s	ources		eferre	ed to in		_					
			Nature	e of Inc	ome				An	ount		-	-	R	teman	is if a	ny.
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												-	_	.15	denare	a ii a	riy.
10	thereo	n (incl	uding in through	interest oh an a	rowed on th ocount	e am payee	ount chequ	borrov ie (Se	ved)	repaid 69D]							
	Name of the perso n from whom amou nt borro wed or repai d on hundi	nt		PAN of the perso n	Aadh aar no	Cou	Addr ess Line 1	Addr ess Line 2	Pinc ode		ality or	Offic e		of Borr	Amo unt due inclu ding inter est	Amo unt repa id	Repayment
0	su	nether p b sections y	in (1) c	adjustn of section	nents to on 92C	transf E, has	er pric been	xe, as mad	refern e dur	ed to in ing the	NA						
	Clause Sub se	e under ection(1	which () of 920 tments	E o	ount in f primar tjustme	y nt	exces avail ass ente requir repati India a provis secti	ther these more able work octate red to riated as per ion of on (2) on 920	tey ith d be to the sub of	Whe th Exc mor has t repati within presc tim	ess ney been riated n the ribed	intere on su mon has rep	ch exc ey wh not be atriate hin the	ich ich id e	Expec Date	CO	Remarks if any:
0	pre	vious y	ear by	way of	has ind interest	or of s	similar	natur	e exc	eeding							
	Amou Rs intere sim nat	one crore rupees as referred to in sub sect Amount(in Earnings Amount (in Amount (in Rs) of before Rs) of anount (in Amount		Ass in exp br for sect sect	Year Iterest enditu rought ward a er sub ion (4) tion 94	of re is of s	Amour intere txpend broug forward per si ection section	nt of rst iture pht d as ub (4) of	inte exper car forv car forw	ried vard ried ard as sub n (4) (fo	mount interest pendit carried forward per su ztion (4 ction 9	st ure d d as b 4) of	Remarks if any			

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		March,2022) Nature of the impermissible avoidance arrangement Particulars of each loan or deposit in an limit specified in section 269SS taken of previous year				benefit in year i aggrei parti	(in Rs) of tax the previous arising, in gate, to all es to the ngement		f	lemar	iks if	any:	
	a)	lin	nit specified in se	loan or deposit in ction 269SS take	an amou en or acc	int excee epted du	ding the Nil Iring the						
		-	ame of the lender or depositor	Address of the le or depositor	le	N of the inder or apositor	Aadhaar no	Amount of loan or deposit taken or accepted	Whether the loan/dep osit was squared up during the Previous Year	am outs ng is aco at tir dur tir dur trev	imum ount tandi n the ount any ne rious sar	the loa	n the loa sit or depo was taken o d accepte by c chequi c or ban r draft, whethe ic the sam g was a coepte by an
t	b)	Pa	rticulars of each and the specified in second	specified sum in ction 269SS take	an amou	nt exceed	ting the Nil				_		
		pre Na	evious year :-	Address of the Nar person from whom sum is receiv	ne of the specified red	PAN of the pe whom the sum is	the Name rison from specified received	Aadhaar no	Amou speci sum ti or acco	fied iken	spe sun tak acce che bank us elec cle sy thro b	que or draft or le of stronis aring	In case the specified sum was laken or accepted b cheque or bank draft whether the same was taken or accepted b an account payee cheque or an account payee bant draft
	ь	a)	Particulars of ear specified in secti day or in respect transactions rela person, during otherwise than electronic clearin Name of the pr	on 269ST, in agg t of a single tra- ting to one eve- the previous yes by a cheque o g system through	regate fro nsaction nt or o ar, where r bank o n a bank o	or in res ccasion such red draft or locount	ion in a pect of from a ceipt is use of						
			rearing or the pe	iyes Add	fress of the	e payer	PAN of	the payer	Aadhaar no	Natur transa n	ectio	Amount of receip	
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Þ	þ)	day or in re transaction r received by payee chequ previous yea	section 2693 spect of s elating to or cheque or ue or an ac if	ST, in aggreç ingle transar le event or o bank draft, count payee	ate from a pe ction or in re ccasion from not being an bank draft, d	erson in a espect of a person, account suring the							
		Name of t	he payer	Address	of the payer	PAI	V of th	e payer		Aa	dhaar no		Amount of receipt
ь	c)	the limit spe person in a respect rela otherwise the electronic do the previous	ecified in s day or in re ting to one han by a earing syste year	ection 269S espect of a s event or o cheque or t em through a	an amount e T, in aggreg ingle transac occasion to a bank draft o a bank accou	gate to a stion or in a person, or use of unt during							
		Name of #	he Payee	Addres	is of the Payee	P/	N of t	he Payee	Aadh		ature of ansactio n	Amoun of paymen	paymen
D	d}	a day or in re to one event bank draft, r	d in section spect of sin or occasion not being th ee bank dra	269ST, in ag gle transaction to a person le an account ft, during the	amount exce ggregate to a on or in respe- , made by a o I payee cheo previous yes of the Payee	person in ct relating cheque or que or an ar		e Payee		Aa	dhaar no		Amount o
	MA	ocified advanc tion 269T ma Name of the payee	de during t	he previous y		Amount (repaym	of the	Maxim amou outstand the acco any time the Prev Yea 16	ing in unt at during /ious	repayn ma choqu draft o eleo cle system a bank	ther the ment was de by e or bank or use of ctronic saring n through a account eque	s repay made to bank d the i rep acco t che t acco ba Accou	case the ment was by cheque raft, wheth- same was aid by an unt payee que or an unt payee nk draft nt payee
d)	Par adv 269 of e	TORS PVT a rticulars of re vance in an a 2T received o electronic clea vicus year Name of the p	mount exce therwise the aring system	eding the lin an by a cheq	nit specified i ue or bank dr	in section aft or use during the	1000		- Pi	N of th	a And	chequi	2
						bakar			1.	payer	e Hall	laar no	Amount of repayment of loan or deposit or any specified advance received otherwise than by a cheque or electronic clearing system through a bank account during the previous year
											* 1411	HATE K	during previa

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	c)	advance in 269T recei	an amount of ved by a ch yee cheque	exceeding th neque or ba	deposit or a e limit specif nk draft whi ayee bank dr	ied in section ich is not ar	n				
			the payer		Addres	s of the payer			N of the payer	Aadhaar n	Amount of repayment of loan or deposit or any specified advance received by a cheque o a bank draf which is no an account payee cheque or account payee bank draft during the previour year
32	a)				reciation allo	wance, in the	Nil				
		Serial No	Assessme Assessme nt Year	extent avails Nature of loss / Depreciati on allowance	Amount as returned	All losses/allo wances not allowed under section 115BAC/11 15BAC/11 5BAD	Amount as adjusted by withdrawal of additional depreciatio n on account of opting for taxation under section 115BAC/1 15BAD	(give	t as asses reference vant order	to	Remarks
								Amoun	Order and d		
		12.0									
		place in the to the previo terms of sec	previous yea ous year can tion 79.	r due to whic not be allow	if the compa in the losses ad to be carri	incurred prio ed forward in	r				
		furnish the d	n section 73 (letails of the	during the pri same.	iny speculatio evious year, l	f yes, please	No				
		section 73A previous yea	in respect of ar, if yes, ples	f any specifie ase furnish d	iny loss refer d business d etails of the s	uring the same.	No				
		deemed to b explanation	e carrying or to section 73	n a speculatio , if yes, plead	at whether the on business a se furnish the the previous	as referred in details of	No				
3	Sec	ction-wise de	etails of de	ductions, if Section 10A,	any, admis Section 10A/	sible under	Nil				_
1				All	-y-arm			Rem	arks if any	\$	
4		Whether the the provision please furnis	ns of Chapte	required to d ar XVII-B or	educt or colle Chapter XV	ect tax as per II-BB, if yes	Yes		(THUNK THE REAL	RI & ASSOCIATES

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	Tax deduction and collection Account Number (TAN)	Section		ture of yment	Total amount of payment or receipt of the nature specified in column (3)	Total amount of which ta was required be deducted collecte out of (4	x which tas was to deducted collected or specified d rate out of	 deducted or collected or out of (6) at 	amount	on ax d or d at an ed	Amount of tax deducted or collected on (8)	Amount of tax deducted of collected not deposited to the cred of the Central Governme t out of (6) and (8)
	1	2		3	4	5	6	7	В	-	9	10
E	JBPA0167 9G	192	Sala	iry	19967174	47696	82 476968	325715	6	0	0	1
	JBPA0167 9G	194A	Inter	rest r than rest on unities	119406	1194	06 11940	06 11406		0	0	
	JBPA0167 9G	194C	to	ments tractor	20586156	203163	49 2031634	19 144192		0	0	
	JBPA0167 9G	194J	al or	ession nical	276141	2233	46 22334	16691		0	0	
	JBPA0167 9G	206C	Prof gain the busi of tr in alcol lique foree prod	its and s from ness ading holic or, st	202607554	2026075	54 20260755	151957		0	0	
								collec conta inform about transac which required repor	tins ation t all tions are to be			
	JBPA016790	2. · · · ·	260		31-Mar-20	21 1	6-Sep-2020	Yes				_
	JBPA016790	3	260		31-Mar-20	21 1	5-Mar-2021	Yes		_		
	JBPA015790	3	26Q		31-Jan-20	21 2	5-Jan-2021	Yes			-	_
	JBPA016790	3	24Q		31-Mar-20	21 1	6-Sep-2020	Yes				
3	JBPA016790	2	26Q		15-Jui-202	21 2	6-May-2021	Yes		-		
	JBPA016790		24Q		31-Mar-20	20 J I	5-Mar-2021	Yes				
	JBPA016790	2	24Q		31-Jan-202	21 3	0-Jan-2021	Yes				
1	JBPA01679G	13	24Q		15-Jul-202	1 1	0-Jul-2021	Yes		-		
	JBPA01679G	C	27EQ		15-Jan-202	21 1	5-Jan-2021	Yes		-		
	JBPA01679G	1	27EQ	15 m/1 m	15-May-20		5-May-2021	Yes	-	-		
C)	Whether the 201(1A) or s Tax deducts Account M	ection 2 on and o Number (206C(7). oliection	If yes, p Am	pay interest blease furnis ount of intere on 201(1A)2 payable	sh: st under 06C(7) is	Amount pa	id out of colum			late of paym	ent.
ł	JBPA01679G					1	2		16 03-			
- 1	and the state of t					32			320 07-	1000		
t	JEPAO1ETOC					16	3		163 07-		-	
	JBPA01679G						21		312 07-	Date 4	10.00	
10000	JBPA01679G					31			0.603910077		1000	
		13				554	5		5545 27- 251 29-	Sep-3	2021	

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A	FERRO SILICON PIG IRON SCRAP SILCON MAGANES E MAGNESIU M MATEL	-products :	ring concern opening stock 16485 1008009 1060304	purchase s during the previous year 6000	consumpt ion during the previous year	sale during previo	s closi the stoc	ng f	ems of i yield of finished products	raw materia *percentag e of yield;	*shortage excess.
In pro A	FERRO SILICON PIG IRON SCRAP SILCON MAGANES E MAGNESIU M MATEL	-products : sts : Unit kilograms kilograms	opening stock 16485 1008009	purchase s during the previous year 6000	consumpt ion during the previous year	sale during previo	s closi the stoc	ng f	' yield of finished	*percentag	*shortage excess.
A	FERRO SILICON PIG IRON SCRAP SILCON MAGANES E MAGNESIU M MATEL	-products : sts : Unit kilograms kilograms	opening stock 16485 1008009	purchase s during the previous year 6000	consumpt ion during the previous year	sale during previo	s closi the stoc	ng f	' yield of finished	*percentag	*shortage excess.
	Item Name FERRO SILICON PIG IRON SCRAP SILCON MAGANES E MAGNESIU M MATEL	Unit kilograms kilograms kilograms	stock 16485 1008009	s during the previous year 6000	ion during the previous year	during previo	the stoo	x	finished		oxcess.
	FERRO SILICON PIG IRON SCRAP SILCON MAGANES E MAGNESIU M MATEL	kilograms kilograms kilograms	stock 16485 1008009	s during the previous year 6000	ion during the previous year	during previo	the stoo	x	finished		oxcess.
	SILICON PIG IRON SCRAP SILCON MAGANES E MAGNESIU M MATEL	kilograms kilograms	16485	the previous year 6000	the previous year	previo				e or hein!	
	SILICON PIG IRON SCRAP SILCON MAGANES E MAGNESIU M MATEL	kilograms kilograms	1008009	previous year 6000	previous year				DEDDUCE	1	any
	SILICON PIG IRON SCRAP SILCON MAGANES E MAGNESIU M MATEL	kilograms kilograms	1008009	6000	the second s		ar i	- 17			
	SILICON PIG IRON SCRAP SILCON MAGANES E MAGNESIU M MATEL	kilograms kilograms	1008009	1		- 25		335			
	PIG IRON SCRAP SILCON MAGANES E MAGNESIU M MATEL	kilograms	1.00000000		0100			333			
	SILCON MAGANES E MAGNESIU M MATEL		1060304	3119994	4017145		110	858			
	MAGANES E MAGNESIU M MATEL	kilograms	and the second sec	2548889	3496373		113	2820			1
	E MAGNESIU M MATEL		24850	15000	21750		1	8100			
	MAGNESIU M MATEL										
	M MATEL	kilograms	4939	503000	603343	-		1596			
									_		
-	MIN ALLOYS	kilograms	51	0	51			0			
I B	Finished pro	ducts									-
1	1		Unit	oppoin	n l nuerha	ises 1	quantity	enhor	dution	closing	shortage
		THE PER	Ser.	stock	• • • • • • • • • • • • • • • • • • •					stock	excess.
							during the	1	ear		any
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	isem r	vame	Unit		during previo	the p	during the	the pr	evious	closing stock	shortage excess, i any
	NA				164			-	_		
W	ether the as	sessee has	received any	amount	in the natu	NA					
of	dividends as	referred to in	n sub-Clause	(e)of	clause(22)	of					
		10-10-3									
101	nount Receive	d(in Rs)	Date (receipt				Rem	arks if an	y:	
_										-	
eth						Contraction					
						ct .					
		and any first time	1 of the	and entitle	a by the ou	61 					
eth	er any audit	was conduc	ted under th	e Centra	Excise Ac	t No					
14,	If yes, give	the detail	s, if any, i	of disqua	alification (Dr					
				uentity i	as may b	e					
eth	er any audit	was condi	ucted under	section	72A of th	e No					
anc	e Act, 1994 in	relation to v	aluation of ta	xable ser	vices if ver	5 (C. C. C.					
e th	e details, if a	ny, of disqu	alification or	disagree	ment on an	IY .					
tien/	item/value/qu	antity as m	say be repo	nted/iden/	tified by th	e					
						-					
ails	regarding tu	mover, gros	s profit, etc.,	for the p	revious yes	8					
i pre	aceding previ	ous year:									
			Prev	ous Year		- %	P	recedin	g previou	is Year	%
		S			405015686					48609381	6
	A starting the second sec		5881417	5	405015686	14	52	775014	87	4000000	
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5.00		er		2			665 J.	-	3.74		-
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41	the previou	is year i Wealth	under any ta	ax laws	other th	refund issued nan Income-ta details of re	ax Act,	5006				
	Financial year to which demand/re fund relates to	Name other law	Гах	8	Other	Type (Demand raised/Ref und received)	Date dem raised n rece	and i/refu	Amo	sunt	1	Remarks
42			issesse is Form 61A o			urnish statem	ent in	NA			-	
	Income to Departme Reportin Entity Identificat Number	ax Ty ent 9	pe of Form	Due d	late of shing	Date of furnishing, furnished	if for in det tic are	hether m con formal about ails/tra ons wh requir e repor	tains tion all insac hich red to	if not, please furnish the lis of details/transa- tion which are not reported	t a	Remarks if any:
43	a Whether	liable to	sessee or it furnish the	s parent report a	entity o s referre	r alternate re id to in sub se	porting ction 2	NA			-	
	Whether n has be furnished t assessee parent ent an altern reporting e	eport en by the or its ity or ate	Name of pa	rent enti	Alt	Name of the emative repo ntity(if Applica	rting	Furn	te of ishing Report			Remarks if any.
44	Break-up o under the March,202	GST (penditure of This Claus	entities e is ki	register ept in	red or not reg abeyance til	istered I 31st	NA				
	Total Amo		E	xpendit	ure in re	spect of entit	ies reg	istered	d unde	r the GST		Expenditure relating
	expend incurred du year	ring the	Relating goods or s exempt fro	ervices	entit under	ting to the ties falling composition cheme	other	ting to regist ntities	ered	Total Payme Registered e		to entities not

For TAUNK KHATRI & ASSOCIATES

Chartered Accountants (Firm Rean No.: 0003072C)

Place : BILASPUR Date : 15/11/2021 UDIN : 2207/797,AAAAAM2680 (VINOD KUMAR KHATRI) PARTNER Membership No: 071797

ABHA POWER & STEEL PVT LTD Annexure "A"

Particulars of Deprecia Description of asset/block of assets.	Rate of Dep.%	Actual cost or written down values	Adjustment made to the written down value under section 115BAC/11 5BAD (for assessment year 2021-2022 only)	Adjustment made to written down value of Intangible asset due to excluding value of goodwill of a business or profession	Adjusted written down value	Additions/ded uctions during the year with dates in the case of any addition of an asset, date put to use; including adjustment	Central Value Added Tax credit claimed and allowed under the Central Excise Rules, 1944, in respect of assets acquired on or after 1st March, 1994	Change in rate of exchange of currency	Subsidy or grant or reimburseme nt, by whatever name called	Depreciation allowable	Written down value at the end of the year
Building	10%	85,08,933	0	0	85,08,933	0	0	0	0	8,50,893	76,58,040
Plant and Machinery	15%	89,49,328	0	0	89,49,328	0	0	0	0	13,42,399	76.06,929
Moulds and bottoms	15%	0	0	0	0	0	0	0	0	0	0
Furniture and Fitting	10%	1,31,850	0	0	1,31,850	0	0	0	0	13,185	1,18,665
Office Equiptments	10%	37,810	0	0	37,810	0	0	0	0	3,781	34,029
Computer	40%	1,903	0	0	1,903	0	0	0	0	761	1,142
Motor Vehicles	15%	2,83,389	0	0	2,83,389	0	0	0	0	42,508	2,40,881
LCD TV	10%	7,672	0	0	7,672	0	0	0	0	767	6,905
TRUCK	15%	8,46,970	0	0	8,46,970	0	0	0	0	1,27,046	7,19,924
LAB EQUIPMENT	15%	1,15,713	0	0	1,15,713	0	0	0	0	17,357	98,356
MOULDING MACHINE	15%	12,51,321	0	0	12,51,321	0	0	0	0	1,87,698	10,63,623
SLAG CRUSHER PLANT	15%	1,57,499	0	0	1,57,499	0	0	0	0	23.625	1,33,874
AC	10%	14,881	0	0	14,881	0	0	0	0	1,488	13,393
D G SET	15%	1,59,081	0	0	1,59,081	0	0	0	0	23,862	1,35,219
ACTIVA BIKE	15%	26,888	0	0	26,888	0	0	0	0	4,033	22,855
BIO MATRIC DEVICES	15%	5,220	0	0	5,220	0	0	0	0	783	4,437
CD DELUXE BIKE	15%	23,904	0	0	23,904	0	0	0	0	3,586	20,318
CORE SHOOTER	15%	3,35,158	0	0	3,35,158	0	0	0	0	50.274	2.84.884
EOT CRANE 5 TON	15%	11,29,990	P	0	11,29,990	0	0	0	0	1,69,499	9,60,491
LATH MACHINE	15%	1,93,710	UNB	HATRIO	1,93,710	0	0	0	0	29,057	1,64,653
Electric Installation New	10%	1,41,783	15/3	A. +4 -0	1,41,783	21,500	0	0	0	16,328	1,46,955
Furnace 17-8-18	15%	10,83,750	*(m 0	1 SOP	10.83,750	D	0	0	0	1,62,563	9,21,187

Total		2,76,40,249	0	0	2,76,40,249	21,500	0	0	0	37,06,519	2,39,55,230
Auxiliary Item New	15%	5,39,580	0	0	5,39,580	D	0	0	0	80,937	4,58,643
CAR	15%	22,09,338	0	0	22,09,338	0	0	0	0	3,31,401	18,77,937
Tanker	15%	2,35,875	0	0	2,35,875	0	0	0	0	35,381	2,00,494
Mould Box 12/8/18	15%	1,30,050	0	0	1,30,050	0	0	0	0	19,508	1,10,542
Mould Box 08/01/2019	15%	2,29,978	0	0	2,29,978	0	0	0	0	34,497	1,95,481
Furnace Transformer	15%	3,25,125	0	0	3,25,125	0	0	0	0	48,769	2,76,356
Fumace 7-8-18	15%	5,63,550	0	0	5,63,550	0	0	0	0.	84,533	4,79,017

Addition/Deduction in Fixed Assets During the Financial Year

Block 10% Electric Installation New

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	Electric Installation New	21,500	0	21,500	13/05/2020	13/05/2020
	Total	21,500	0	21,500		



ABHA POWER & STEEL PRIVATE LIMITED

Balance Sheet as at 31st March, 2021

Particulars	Note No	Amount as on 31.03.2021	Amount as on 31.03.2020
I. EQUITY AND LIABILITIES			
(1) Shareholder's Funds			
(a) Share Capital	1	4,41,60,000	44160000
(b) Reserves and Surplus	2	77110638	75405180
(3) Non-Current Liabilities			
(a) Long-term borrowings	3	3990187	65,74,508
(4) Current Liabilities			
(a) Short-term borrowings	- 4	62301064	51002649
(b) Trade payables	5	34942423	34380592
(c) Other current liabilities	6	9289479	8688432
	Total	231793790	220211361
II.Assets			
 Non-current assets 			
(a) Fixed assets			
(i) Tangible assets	7	62887253	68647006
(b) Other non-current assets	8	1,25,79,594	1,19,49,112
(2) Current assets		7)	
(a) Inventories	9	5,87,27,303	43619050
(b) Trade receivables	10	91539008	93299452
(c) Cash and cash equivalents	11	1666641	17377
(d) Short-term loans and advances	12	4142538	2182711
c) Other current assets	13	251453	496653
	Total	231793790	220211361

As per our report of even date

For Taunk Khatri & Associates For ABHA POWER & STEEL Put Ltd. **Chartered** Accountants nr. Ahha Power & Steel Pvt. Ltd. FRN NO. 003072C For, Abha Power & Steel Pvi, Ltd. rector Director V.K.KHATRI HARISH KUMAR SHAH ANKIT AGRAWAL (Partner) (DIRECTOR) (DIRECTOR) Mem No. 071797 DIN 01677117 DIN 00746588 Bilaspur Date: 15/11/21

WDIN: 22071797AAAAAM2680

ABHA POWER & STEEL PRIVATE LIMITED

Particulars	Note No	Amount as on 31.03.2021	Amount as on 31.03.2020
I. Revenue from operations	14	40,50,15,686	486093816
II. Other Income	15	4318643	1537239
III. Total Revenue (I +II		409334329	487631055
IV. Expenses:			
Cost of materials consumed	16	26,53,62,919	34,28,08,351
Changes in inventories of finished goods, work-in-			
progress and Stock-in-Trade	17	-1,22,04,168	-2,50,64,537
Employee benefit expense	18	2,40,29,876	3,22,65,509
Financial costs	19	60,77,498	6624612
Depreciation and amortization expense	1.00	5781256	6100010
Other expenses	20	117150580	121377336
Total Expenses	8	406197961	484111282
V. Profit before exceptional and extraordinary items	(III + IV)		
and tax		3136368	3519773
VI. Exceptional Items		0	0
VII. Profit before extraordinary items and tax	(V - VI)	3136368	3519773
VIII. Extraordinary Items		0	0
IX. Profit before tax (VII - VIII)		3136368	3519773
X. Tax expense:			
(1) Current tax		1416590	1344047
XI. Profit/(Loss) for the period (IX - X)		1719778	2175726
XII. Earning per equity share:			
 Basic & Diluted 	1 m	3.89	4.93

Statement of Profit & Loss for the year ended 31st March, 2021

As per our report of even date

For Taunk Khatri & Associates Chartered Accountants FRN NO. 003072C

For ABHA POWER & STEEL Put Ltd.

irector

For, Abba Power & Steel Pvt, Ltd. Director

V.K.KHATRI (Partner) Mem No. 071797 Bilaspur Date: 15/11)21

HARISH KUMAR SHAH (DIRECTOR) DIN 01677117

ANKIT AGRAWAL (DIRECTOR) DIN 00746588

WDIN:-22071797AAAAAAM2680

NOTES ON ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2021

The previous year figures have been regrouped/reclassified, wherever necessary to conform to the current period presentation.

1 - SHARE CAPITAL :

Particulars	As on 31st Marc	h
	2021	2020
Authorised Capital Equity Shares, Rs 100/- Par Value 450000 Equity Shares	4,50,00,000	4,50,00,000
Issued , Subscribed and Paid up Equity Shares, Rs 100/- Par Value 441600 Equity Shares	4,41,60,000	4,41,60,000
Total	4,41,60,000	4,41,60,000

The reconciliation of the number of shares outstanding and the amount of share capital as at 31 March 2020 and 31 March 2019 is set out below:

Particulars	As at Mare	ch 31,2021	As at Marc
	No. of Shares	Amount	No. of Shares
Equity Shares at the beginning of the year	4,41,600	4,41,60,000	441600
Add: Shares issued	0	0	0
Equity Shares at the end of the year	4,41,600	4,41,60,000	4,41,600

2 - RESERVES AND SURPLUS :

.

Particulars	As on 31st Ma	arch
	2021	2020
Capital Reserve		
Capital Subsidy	4,69,408	4,69,408
Securities Premium Reserve	5,65,10,000	5,65,10,000
Surplus as per profit & Loss Account:		
Opening Balance	1,84,25,772	1,68,89,936
Add: Net Profit after Tax transferred from		
Statement of Profit and Loss	17,19,778	21,75,726
Less:		
Donation (80G)	0	5,00,000
Income Tax	0	1,12,340
Interest On TDS	2,914	10,475
TDS deducted on Mandhan Motors	11406	17,075
Smil	A580 2,01,31,230	1,84,25,772
Total	7,71,10,638	7,54,05,180

3 - LONG TERM BORROWINGS :

Particulars		As on 31st March	
Tarticulars		2021	2020
Term Loan:			
From Banks, Secured:		7719726224357	
SIDBI Loan A/C 10		2,78,500	5,00,500
SIDBI Loan A/C 75		21,18,000	37,74,000
From Others:, Secured:			
Mandhan Motors Pvt Ltd (Loan)		3,61,408	10,67,729
т	'otal (A)	27,57,908	53,42,229
Loans & Advances from Related parties:			
Unsecured :			
Anjna Shah US		1,00,000	1,00,000
G.K. Shah US		3,31,579	3,31,579
Harish Shah		1,40,000	1,40,000
Manjula Shah US.		1,00,000	1,00,000
Satish Shah		2,00,000	2,00,000
Savitri Devi Shah US		1,60,700	1,60,700
Usha Shah US		2,00,000	2,00,000
1	'otal (B)	12,32,279	12,32,279
Total		39,90,187	65,74,508

4 - SHORT TERM BORROWINGS :

Particulars	As on 3	As on 31st March	
	2021	2020	
From banks:			
Cash Credit Limit with :-			
SBI Commercial Branch CC A/c 22	5,10,01,064	4,50,02,649	
SBI COVID Loan		60,00,000.00	
GECL New Loan A/c	1,13,00,000	-	
Total	6,23,01,064	5,10,02,649	

5 - TRADE PAYABLES :

*

Particulars	As on	31st March
1.0	2021	2020
Total	3,49,42,423	3,43,80,592

6 - OTHER CURRENT LIABILITIES :

Particulars	S KHATA 4	As on	31st March
	XA A	2021	2020
× × ×	1/2/4 . 1 +	9/	
Haril	O A MAS B		
	M.No.T		

Total	92,89,479	86,88,432
TDS Payable(94J)	9,041	0
TDS Payable(94A)	925	17,075
GST Payable	898613	2311197
TDS Payable(94C)	64272	21369
TDS Payable(92B)	16720	41433
Salary Payable	1223571	1478534
ESIC Payable	1763	1932
EPF Payable	11284	12306
Freight Payable	105710	57820
Audit Fess Payable	43600	68600
1 T PAYABLE	353605	7302
Other Payables:		
Advance from Customer:	4004607	421119
Mandhan Motors Pvt Ltd	677768	593245
SIDBI Loan A/C 75	1656000	1656000
SIDBI Loan A/C 10	222000	222000
Term Loan 7 form SIDBI	0	898500
Term Loan 6 form SIDBI	0	880000
Current Maturities of Long Term Debt :	1000	

8 - OTHER NON CURRENT ASSETS :

Particulars	As on 31st March	
	2021	2020
ecurity CSEB	11987609	11517127
Security with Sales Tax	10000	10000
Security deposit Telephone	3085	3085
EMD	578900	418900
Total	1,25,79,594	1,19,49,112

9 - INVENTORIES :

Particulars	As on	As on 31st March	
	2021	2020	
Finished Goods:			
Sgci Inserts	2,52,26,168	75,24,000	
Work in Progress	2,02,22,000	2,57,20,000	
Raw Materials:			
Mangnesium Metels	8,73,240	2,77,000	
Min Alloy R-75 Granules	0	2,52,250	
Ferro Sillicon	19,06,850	4,15,000	
Pig Iron	40,57,403	26,91,000	
Stores & Spares	12,97,642	13,81,800	
Scrap	RI & A 960 36,96,000	51,80,000	
Silicon Mangnese	3 14,48,000	1,78,000	
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Total	5,87,27,303	4,36,19,050

10 - TRADE RECEIVABLES :

Particulars	As on	31st March
	2021	2020
Unsecured, Considered Good:	91539008	93299452
Total	9,15,39,008	9,32,99,452

11 - CASH AND CASH EQUIVALENTS :

Particulars	As on 3	31st March
	2021	2020
Cash in Hand	1666641	17377
Total	16,66,641	17,377

12 - SHORT TERM LOANS AND ADVANCES :

Particulars	As on	31st March
	2021	2020
Loans: Gauri Shankar Agrawal (5.8)	o	10,00,000
Advance to Suppliers:	41,42,538	11,82,711
Total	41,42,538	21,82,711

13 : OTHER CURRENT ASSETS :

Particulars	As on 31st March	
	2021	2020
Others:		
Mat Tax Entitlement	0	308297
Salary Advance Staff	251453	188356
Total	2,51,453	4,96,653

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14. REVENUE FROM OPERATIONS :-

PARTICULARS	As On 31st March	
	2021	2020
Sale of Products:		
Alloys Steels	99454066	96423352
Sgci inserts	279958955	347230698
Cast Iron	6366080	725750
Machining Reciept	0	124600
Stainless Steel	6403416	35473833
Packing & Forwarding Charges	43079	479486
Pattern	71500	130000
Plant Machinery	0	39240
Rites Inspection Charge	0	829951
Slage Metal	804150	1436625
Inspection Charges	2659720	1257805
Other operating revenue:		
Testing Charges	25500	0
Scrap	1659350	0
Other Miscellaneous Charges	192287	23441
Freight on Sales	7377583	575584
SS Job Work	0	1343450
TOTAL	405015686	486093816

15. OTHER INCOME :-

PARTICULARS	As On 31st March		
	2021	2020	
Interest Income:			
Interest on Electricity deposit	5,05,768	6,06,504	
Interest on BG	0	1,57,908	
Interest on Late payment	16,91,330	0	
Round Off	0	1,424	
Discount	20,944	0	
LC Interest	19,44,160	0	
Misc Income	0	7.07,107	
Exhange Rate Difference	1,56,398	64,296	
Round Off	43	0	
TOTAL	43,18,643	15,37,239	

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16. COST OF MATERIAL CONSUMED :-

PARTICULARS		As On 31	st March
		2021	2020
OPENING STOCK			
Ferro Silicon		4,15,000	4,39,875
Magnesium Metals		2,77,000	3,88,360
Min Alloy R-75 Granules		2,52,250	2,52,250
PIG IRON		26,91,000	1,46,55,163
SCRAP		51,80,000	2,00,57,856
SILICO MANGANESE		1,78,000	2,48,769
Stores & Spares		13,81,800	3,18,000
	Total (A)	1,03,75,050	3,63,60,273
Add:PURCHASES		26 82 67 004	21 60 22 122
	(Tetel (D)	26,82,67,004	31,68,23,128
Less: CLOSING STOCK	Total (B)	26,82,67,004	31,68,23,128
FERRO SILICON		19,06,850	4,15,000
Magnesium Metals		8,73,240	2,77,000
Min Alloy R-75 Granules		0	2,52,250
PIG IRONS		40,57,403	26,91,000
SCRAPS		36,96,000	51,80,000
SILICON MANGANSEE		14,48,000	1,78,000
STORE & SPARES		12,97,642	13,81,800
	Total ©	1,32,79,135	1,03,75,050
TOTAL		26,53,62,919	34,28,08,351



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17. Changes in inventories of finished goods, workin-progress and Stock-in-Trade :-

PARTICULARS	As On 31st March	
	2021	2020
Inventories (at close) :		
Finished Goods :		
Sgci inserts	25226168	7524000
Work in Progress	2,02,22,000	2,57,20,000
Inventories (at commencement) :		
Finished Goods :	0	0
Sgci inserts	7524000	3829463
Work in Progess	2,57,20,000	43,50,000
TOTAL	-1,22,04,168	-2,50,64,537

18. EMPLOYEE BENEFIT EXPENSE :-

PARTICULARS	As On 31st March		
	2021	2020	
EPF	1,52,377	1,12,612	
ESIC	22,465	21,430	
Salaries	19953674	28059999	
Labour Payment	3901360	4071468	
TOTAL	2,40,29,876	3,22,65,509	

19. FINANCIAL COSTS :-

PARTICULARS	As On 31st March		
	2021	2020	
SBI Interest	48,43,537	42,58,412	
SIDBI Interest	4,89,891	10,46,490	
Interest to Car Loan	119406	170754	
Interest on covid-19 Pay	335180	0	
Bank commission & charges	2,89,484	11,48,956	
TOTAL.	6077498	6624612	

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20. OTHER EXPENSES :-

PARTICULARS	As On 31st March	
	2021	2020
Payment to Auditors:-		
For Tax Matters	22.225	02409240420
Power & Fuel:-	30,000	25,000
Power	5,78,41,777	6,29,77,176
Petrol/Diesel	31,34,846	36,26,800
Repairs:-		
Repair & maintainance	3,16,30,133	2,61,70,378
Insurance:-	1,07,335	2,15,828
Others:		
Bad Debts/ Written off	0	16,49,187
Certification Expenses	37,760 -	5,08,021
Tractor Exp	0	81,421
Consultancy fees	1,33,800	17,000
Discount	0	1,66,881
EPF Fees	0	1,500
Freight I/W	29,35,385	40,88,584
Freight O/W (sales)	95,65,210	53,68,816
Factory Liscence	0	2,31,270
House Rent	4,66,570	4,80,000
JCB Expenses	0	96,160
Lab Expenses	1,30,818	68,630
LC Charges	15,23,637	2,41,945
LD Charges	83,660	92,654
Legal Charges	74,581	1,46,410
Loding and Unloding Exp.	3,15,063	2,85,476
LPG Exp	34,963	6,88,192
Machining Exp	34,74,838 r	27,28,452
Medical Exp	69,915	1,73,341
Mess EXP	0	21,820
Misc. exp.	53,001	8,16,947
Motor Cycle Exp	2,85,561	58,203
Office Expenses	3,80,175	2,85,742
Packing & forwarding chargse	28,164	20,09,070
Pattern Charges	0	5,01,650
Pollution & Licence Fees	0	2,62,596
Postage exp.	17,515	32,673
Preliminary Exp W/O	0	98,691
Printing, Stationary & Photocopy Exp	73,857	1,95,802
RITES Inspection charges	32,99,677	39,20,741
Road Tax	0	9,400
Sand Expenses	3,47,210	7,41,600
Security service Exps	0	2,21,863
felephone & Mobile Exps.	0	87,781

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TOTAL	11,71,50,580	121377336
Mobile Exp	97,544	0
Car Expenses	0	1,54,818
Truck Expenses	0	1,87,281
Transport Expenses V	2,88,255	3,68,010
Tour Exp.	6,89,332	12,73,526

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