


INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT			Assessment Year
[Where the data of the Return of Income in Form ITR-1(SAHJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified] (Please see Rule 12 of the Income-tax Rules, 1962)			2023-24
PAN	AAECK0138N		
Name	M RAMADEVI ENTERPRISES PRIVATE LIMITED		
Address	220/3A-3B , MADHAVARAM-REDHILLS HIGH ROAD, NEAR VADAPERUMBAKKAM , MADHAVARAM,CHENNAI , 29-Tamil Nadu, 91-INDIA, 600060		
Status	7-Private company	Form Number	ITR-6
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	342713771290923
Taxable Income and Tax Details	Current Year business loss, if any	1	0
	Total Income	2	1,78,49,810
	Book Profit under MAT, where applicable	3	1,98,56,913
	Adjusted Total Income under AMT, where applicable	4	0
	Net tax payable	5	33,14,516
	Interest and Fee Payable	6	31,491
	Total tax, interest and Fee payable	7	33,46,007
	Taxes Paid	8	33,56,240
	(+) Tax Payable /(-) Refundable (7-8)	9	(-) 10,230
Accreted Income and Tax Detail	Accreted Income as per section 115TD	10	0
	Additional Tax payable u/s 115TD	11	0
	Interest payable u/s 115TE	12	0
	Additional Tax and interest payable	13	0
	Tax and interest paid	14	0
	(+) Tax Payable /(-) Refundable (13-14)	15	0
Income Tax Return submitted electronically on <u>29-Sep-2023 16:08:09</u> from IP address <u>103.104.59.36</u> and verified by <u>CHANDRA</u> having PAN <u>AFUPC1631C</u> on <u>29-Sep-2023</u> using paper ITR-Verification Form /Electronic Verification Code _____ generated through mode			
System Generated Barcode/QR Code	 AAECK0138N06342713771290923859c7492a56d833162f04257eaac3bca34f927c1		
DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU			

Name of Assessee	M RAMADEVI ENTERPRISES PRIVATE LIMITED		
Address	220/3A-3B, MADHAVARAM-REDHILLS HIGH ROAD, NEAR VADAPERUMBakkam, MADHAVARAM, CHENNAI, TAMILNADU, 600060		
E-Mail	krmramadevi@gmail.com		
Status	Company(Domestic)	Assessment Year	2023-2024
Ward	CIRCLE 1, TIRUNELVELI	Year Ended	31.3.2023
PAN	AAECK0138N	Incorporation Date	30/06/2010
Residential Status	Resident		
Particular of Business	Manufacturing and Trading		
Nature of Business	WHOLESALE AND RETAIL TRADE-Wholesale of other products n.e.c(09027) , MANUFACTURING-Manufacture of other food products(04015)		

Computation of Total Income [As per Normal Provisions]

Income from Business or Profession (Chapter IV D)		17805014
		19856913
<u>Add:</u>		
Depreciation Debited in P&L A/c		10068584
Pooja expenses		58538
Donation		500
Total		<u>29984535</u>
<u>Less:</u>		
Interest Income	44792	
Depreciation as per Chart u/s 32	<u>9865288</u>	
		<u>9910080</u>
		20074455
Brought Forward Depreciation Set off		<u>-2269441</u>
Income from Other Sources (Chapter IV F)		44792
Interest on F.D.R.(as per Annexure)		<u>44792</u>
Gross Total Income		<u>17849806</u>
Total Income		<u>17849806</u>
Round off u/s 288 A		<u>17849810</u>

Calculation for Mat

Profit as per part II of Schedule III	19856913
Tax calculated @ 15.0% on Book Profit is Rs. 2978537	
Tax Due @ 25% (Turnover for Fin. Year 2020-21 is less than 400 Crore)	4462453
Surcharge @7%	312372
	4774825
Health & Education Cess (HEC) @ 4.00%	190993
	4965818
Mat Credit u/s 115JAA	1651302
	3314516
T.D.S./T.C.S	750240
	2564276
Advance Tax	2606000
	-41724
Interest u/s 234 A/B/C	31491
	-10233
Refundable (Round off u/s 288B)	10230

M. chandra
Signature

(CHANDRA)

For M RAMADEVI ENTERPRISES
PRIVATE LIMITED

Date-03.10.2023

M/S.M.RAMADEVI ENTERPRISES (P) LTD., MADHAVARAM, CHENNAI

Balance Sheet as at 31.03.2023

(` in Rupees)

Particulars	Note No.	Figures as at 31.03.2023		Figures as at 31.03.2022	
		Rs	Ps	Rs	Ps
I. EQUITY AND LIABILITIES					
1 Shareholders' funds					
(a) Share capital	1	2,29,54,000.00		2,29,54,000.00	
(b) Reserves and surplus	2	8,50,29,477.97		6,34,80,564.62	
2 Share application money pending allotment					
3 Non-current liabilities					
(a) Long-term borrowings	3	2,96,34,142.00		6,40,51,850.00	
(b) Deferred tax liabilities (Net)	4	2,43,430.00		2,43,430.00	
4 Current liabilities					
(a) Short-term borrowings	5	6,96,57,515.42		4,56,11,797.16	
(b) Trade payables	6	3,62,75,950.59		4,52,98,184.53	
(c) Other current liabilities	7	5,69,337.96		16,82,456.81	
(d) Short-term provisions	8	36,00,000.00		20,83,000.00	
TOTAL			24,79,63,853.94		24,54,05,283.12
II. ASSETS					
Non-current assets					
1 (a) Fixed assets					
(i) Tangible assets	9	10,75,14,516.52		11,48,20,544.90	
(b) Long-term loans and advances	10	27,69,425.37		26,59,839.64	
2 Current assets					
(a) Inventories	11	6,75,25,660.00		6,89,29,622.00	
(b) Trade receivables	12	6,32,94,682.15		5,51,46,882.50	
(c) Cash and cash equivalents	13	0.16		1,88,032.55	
(d) Short-term loans and advances	14	68,59,569.73		36,60,361.53	
TOTAL			24,79,63,853.93		24,54,05,283.12
Significant Accounting Policies & Notes on financial Statements	24				

The accompanying notes 1 to 24 form an integral part of these financial statements.

Place : Chennai
Date : 31.08.2023

K.R. Manikandan
(K.R.MANIKANDAN)
DIRECTOR
D.No.03065826

M. Chandra
(M.CHANDRA)
DIRECTOR
D.No.03102792

As per my report of even date

(A.SAKTHIVEL)
CHARTERED ACCOUNTANT
M.No.029247



M/S.M.RAMADEVI ENTERPRISES (P) LTD., MADHAVARAM, CHENNAI

Statement of Profit and Loss for the year ended 31.03.2023

(` in Rupees)

Particulars	Refer Note No.	Figures for the year ended 31/03/2023		Figures for the year ended 31/03/2022	
		Rs	Ps	Rs	Ps
I. Revenue from operations	15	1,19,57,82,781.75		71,47,61,924.50	
II. Other income	16	2,79,604.45		9,10,484.08	
III. Total Revenue (I + II)		1,19,60,62,386.20		71,56,72,408.58	
IV. Expenses:					
Cost of materials consumed	17	1,13,12,98,954.90		66,55,18,169.90	
Purchases of Traded goods	18	-		-	
Changes in inventories of Finished Goods	19	-2,33,63,418.00		-1,58,52,653.00	
Employee benefits expense	20	1,34,87,361.84		1,09,23,192.00	
Finance costs	21	84,46,231.18		54,56,278.92	
Depreciation and amortization expense	22	1,00,68,584.00		73,86,616.00	
Other expenses	23	3,62,67,758.93		3,02,16,145.18	
Total expenses		1,17,62,05,472.85		70,36,47,749.00	
Profit before exceptional and extraordinary items and tax (III-IV)		1,98,56,913.35		1,20,24,659.58	
VI. Exceptional items (Profit on Sale of Fixed Assets)				-	
VII. Profit before extraordinary items and tax (V - VI)		1,98,56,913.35		1,20,24,659.58	
VIII. Extraordinary Items (Insurance claim received)				-	
IX. Profit before tax (VII- VIII)		1,98,56,913.35		1,20,24,659.58	
X Tax expense:					
(1) Current tax		36,00,000.00		35,43,032.13	
(2) Deferred tax				-	
Profit for the period from continuing operations (VII- XI VIII)		1,62,56,913.35		84,81,627.45	
XII Profit/(loss) from discontinuing operations				-	
Tax expense of discontinuing operations				-	
Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)				-	
XIV (Profit) for the period (XI + XIV)		1,62,56,913.35		84,81,627.45	
XVI Earnings per equity share:					
(1) Basic			70.82		36.95
(2) Diluted					
Significant Accounting Policies & Notes on financial Statements	24				

The accompanying notes 1 to 24 form an integral part of these financial statements.

Place : Chennai

Date : 31.08.2023

As per my report of
even date

K.R. Manikandan
(K.R.MANIKANDAN)
DIRECTOR
D.No.03065826

M. Chandra
(M.CHANDRA)
DIRECTOR
D.No.03102792

(A. SAKTHIVEL)
CHARTERED ACCOUNTANT
M.No.029247



Notes to the Accounts for the Year Ended 31-03-2023

1. Share Capital

A. Authorised, Issued, Subscribed & Paid up Share Capital

Particulars	As at March 2023			As at March 2022		
	Number	Rs.	Ps	Number	Rs.	Ps
Authorised						
Equity Shares of Rs.100/- each	2,50,000	2,50,00,000.00		2,50,000	2,50,00,000.00	
Issued, Subscribed & Paid up						
Equity Shares of Rs.100/- each						
Fully Paid up	2,29,540	2,29,54,000.00		2,29,540	2,29,54,000.00	
Total	2,29,540	2,29,54,000.00		2,29,540	2,29,54,000.00	

B. The Reconciliation of Number of Shares Outstanding

Particulars	As at 31-03-2023 Nos	As at 31-03-2022 Nos
Equity Shares outstanding at the beginning of the year	2,29,540.00	2,29,540
Shares Issued during the year	-	-
Shares bought back during the year	-	-
Equity Shares outstanding at the end of the year	2,29,540.00	2,29,540

C. The Details of Shareholders holding more than 5%

Particulars	As at March 2023		As at March 2022	
	No.of.Shares held	% of Holding	No.of.Shares held	% of Holding
K.R.Manikandan	73,640	32.08%	73,640	32.08%
M.Chandra	1,20,500	52.50%	1,20,500	52.50%
K.Selvam	35,400	15.42%	35,400	15.42%

M/S.M.RAMADEVI ENTERPRISES (P) LTD., MADHAVARAM, CHENNAI

Notes to the Accounts for the Year Ended 31-03-2023

Particulars	As at 31-03-2023		As at 31-03-2022	
	Rs	Ps	Rs	Ps
2 Reserves & Surplus				
A. Profit & Loss Account				
Opening balance	6,34,80,564.62		5,49,98,937.17	
(+) Net Profit/ (Net Loss) For the Current Year	1,62,56,913.35		84,81,627.45	
(-) Transfer to Reserves	-		-	
Total	<u>7,97,37,477.97</u>		<u>6,34,80,564.62</u>	
Capital Reserve:				
Government subsidy for Machinery	52,92,000.00			
	<u>52,92,000.00</u>			
3 Long Term Borrowings				
City Union TL501812080079771	1,96,48,880.00		24100624.00	
CUB LOAN 501812080086854			2,50,46,182.00	
TL 501812080081441	99,85,262.00		1,49,05,044.00	
UNSECURED LOAN				
Loan from Related Parties				
Total	<u>2,96,34,142.00</u>		<u>6,40,51,850.00</u>	
4 Deferred Tax Liability				
Deferred Tax Liability (Opening Balance)				
Total	<u>2,43,430.00</u>		<u>2,43,430.00</u>	
5 Short Term Borrowings				
Cash Credit				
From CUB, Chennai Secured by hypothecation of raw materials, stock-in-trade, finished goods, stores & spares, receivables and personal guarantee of all directors	6,96,57,515.42		4,56,11,797.16	
Cash Credit from City Union Bank Ltd				
Total	<u>6,96,57,515.42</u>		<u>4,56,11,797.16</u>	
6 Trade Payable: Others				
Micro, Small and Medium Enterprises				
Others	3,62,75,950.59		4,52,98,184.53	
Total	<u>3,62,75,950.59</u>		<u>4,52,98,184.53</u>	
7 Other Current Liabilities				
Out standing Expenses	72,380.00		7,83,802.00	
TCS Payable	11,959.03		11,291.50	
TDS Payable	4,84,998.93		8,76,888.93	
GST Payable			10,474.38	
Total	<u>5,69,337.96</u>		<u>16,82,456.81</u>	
8 Short Term Provisions				
(a) Provision for employee benefits				
(b) Others				
Provision for Income Tax	36,00,000.00		20,83,000.00	
Total	<u>36,00,000.00</u>		<u>20,83,000.00</u>	

M/S.M.RAMADEVI ENTERPRISES (P) LTD., CHENNAI

Notes to the account for the year 31/03/2023

9. Tangible Assets, intangible Assets		Gross Block						Accumulated Depreciation			Net Block	
		Balance as at 04-2022	Additions during the Year	Deletions during the Year	Balance as at 31-03-2023	Balance as at 01-04-2022	Depreciation for the year	Deletions during the Year	Balance as at 31-03-2023	WDV as at 31-03-2023	WDV as at 31-03-2022	
Land	2,25,80,023.00	-	-	2,25,80,023.00	36,28,720.00	11,65,598.00	-	47,94,318.00	2,25,80,023.00	225,80,023.00		
Buildings	3,49,31,026.10	-	-	3,49,31,026.10	1,13,04,546.20	82,56,788.00	-	1,95,61,334.20	3,01,36,708.10	31,30,2306.10		
Machinery	7,09,52,120.60	45,88,178.82	20,92,596.14	7,33,47,703.28	10,87,211.00	2,86,479.00	-	13,73,690.00	5,37,86,369.08	59,54,7574.40		
Office Equipments	18,98,978.40	2,06,485.32	66,512.38	20,38,951.34	34,19,010.00	3,48,178.00	-	37,67,188.00	6,65,261.34	81,17,67.40		
Vehicles	39,25,632.00	1,27,000.00	-	40,52,632.00	58,228.00	11,541.00	-	69,769.00	2,85,444.00	50,66,22.00		
Furniture	1,30,480.00	-	-	1,30,480.00	-	-	-	-	60,711.00	72,252.00		
Total	13,43,18,260.10	49,21,664.14	21,59,108.52	13,70,80,815.72	1,94,97,715.20	1,00,68,584.00	-	2,95,66,299.20	10,75,14,516.52	11,48,20,544.90		

M/S.M.RAMADEVI ENTERPRISES (P) LTD., MADHAVARAM, CHENNAI

Notes to the Accounts for the Year Ended 31-03-2023

Particulars	As at 31-03-2023		As at 31-03-2022	
	Rs	Ps	Rs	Ps
10 Long Term Loans & Advances:				
(a) Capital advances				
Unsecured, Considered goods				
(b) Deposits with Government				
Departments-Secured and				
Considered Goods				
Less: Provision for doubtful deposits				
Sub-Total				
(c) Rent Advance				
(d) EB Deposit				
(e) Contioner Deposit				
Total				
11 Inventories				
a)Raw Material				
b)Finished Goods				
Total				
12 Trade Receivables				
Trade receivables outstanding for a period less than six months from the date they are due for payment				
Secured, Considered good				
Unsecured, Considered goods				
Unsecured, Considered doubtful				
Less: Provision for doubtful debts				
Total				
Trade receivables outstanding for a period exceeding six months from the date they are due for payment				
Secured, Considered good				
Unsecured, Considered goods				
unsecured, Considered doubtful				
Less: Provision for doubtful debts				
Total				
Trade Receivable stated above include debts due by:				
Director				
Other officers of the Company				
Firm in which director is a partner				
Private Company in which director is a member				
Total				

M/S.M.RAMADEVI ENTERPRISES (P) LTD., MADHAVARAM, CHENNAI

Notes to the Accounts for the Year Ended 31-03-2023

Particulars	As at 31-03-2023		As at 31-03-2022	
	Rs	Ps	Rs	Ps
13 Cash and Cash Equivalents				
a. Balances with banks	-	-	-	-
b. Cash on hand	0.16		1,88,032.55	
c. Deposit with bank	-		-	
Total	<u>0.16</u>		<u>1,88,032.55</u>	
14 Short-Term Loans & Advances				
a. Loans and advances to related parties				
b. Others (specify nature)				
GST Deferred ITC	12,43,607.69			
TDS	7,37,601.07		3,13,885.53	
TCS	12,627.43		22,077.00	
Prepaid Expense	-		33,040.00	
Advance Income tax	26,06,000.00		10,50,000.00	
Trade Advances	19,53,733.54			
Salary Advance	3,06,000.00		22,41,359.00	
Total	<u>68,59,569.73</u>		<u>36,60,361.53</u>	
15 Revenue From Operation				
Sale of Products				
Manufactured goods	1,19,57,82,781.75		71,47,61,924.50	
Traded goods				
Total	<u>1,19,57,82,781.75</u>		<u>71,47,61,924.50</u>	
Less: Sales tax Collected				
Total	<u>1,19,57,82,781.75</u>		<u>71,47,61,924.50</u>	
16 Other Income				
Interest received on EB Deposit	44,792.00			
Machinery Sales	-			
Fumigation expense received	-			
Professional charges	5,932.00			
Round off-	610.54			
Price Difference & Discount & Weight Shortage	2,28,269.91		9,10,484.08	
Total	<u>2,79,604.45</u>		<u>9,10,484.08</u>	
17 Cost of Materials Consumed				
Opening Stock:	5,11,12,533.00		1,18,70,654.00	
Add: Purchases	1,10,65,31,574.90		70,47,60,048.90	
	<u>1,15,76,44,107.90</u>		<u>71,66,30,702.90</u>	
Less: Closing Stock	2,63,45,153.00		5,11,12,533.00	
Total	<u>1,13,12,98,954.90</u>		<u>66,55,18,169.90</u>	
18 Purchases of Traded Goods				
Opening Stock :				
Add: Purchases				
Less: Closing Stock				
Total				
19 Changes in Inventories of Finished Goods				
Opening Stock of Finished Goods	1,78,17,089.00		19,64,436.00	
Closing Stock of Finished Goods	4,11,80,507.00		1,78,17,089.00	
Increase / (Decrease) in Stock	<u>-2,33,63,418.00</u>		<u>-1,58,52,653.00</u>	

M/S.M.RAMADEVI ENTERPRISES (P) LTD., MADHAVARAM, CHENNAI

Notes to the Accounts for the Year Ended 31-03-2023

Particulars	As at 31-03-2023		As at 31-03-2022	
	Rs	Ps	Rs	Ps
20 Employee Benefits Expenses				
i) Salaries, Bonus & Wages	54,92,314.00		25,55,053.00	
ii) Staff welfare expenses	10,95,047.84		6,03,139.00	
iii) Director Remuneration	69,00,000.00		77,65,000.00	
Total	1,34,87,361.84		1,09,23,192.00	
21 Finance Cost				
Bank Charges	3,54,026.18		3,96,280.92	
Bank Interest	80,92,205.00		50,59,998.00	
Total	84,46,231.18		54,56,278.92	
22 Depreciation & Amortisation Expenses				
Depreciation as per Note 9		Total	1,00,68,584.00	73,86,616.00
23 Other Expenses				
Audit Fees - As Auditor of the Company	55,875.00		71,750.00	
Building Maintenance			2,34,090.00	
Car Expenses			-	
C&F Container Rent Charges	3,28,753.00		35,68,498.00	
Commission	18,42,985.00		6,86,511.00	
Computer Maintenance	37,304.00		27,158.00	
Donation	500.00		14,161.00	
Electrical Repairs	67,641.13		54,849.00	
Filing Fees	72,500.00		9,300.00	
Firewood			6,496.00	
Bad debts written off	22,01,690.00		-	
Freight Charges	67,73,748.20		48,90,673.00	
General office expense	21,730.00		4,078.00	
GST Late fees			20.00	
GST paid on Purchases			295.00	
Insurance	1,15,407.00		2,61,234.00	
Interest & Penalty			33,070.00	
Ineligible ITC on capital goods	6,32,177.24		-	
Legal & Professional charges	92,500.00		36,600.00	
Licence Fees	3,67,820.00		4,81,225.00	
Loss on Sale of asset			7,18,609.20	
Machinery Maintenance	16,99,389.80		25,87,606.00	
Mill Maintenance	9,94,067.00		18,78,712.00	
Miscellaneous Expenses	4,57,950.24		1,47,866.04	
Pooja Expenses	58,538.00		95,772.00	
Postage & Telephone	62,870.46		60,578.74	
Power charges	62,68,632.02		39,21,161.16	
Printing & Stationery	1,05,531.00		55,453.00	
Rebate & Discount	1,32,96,035.84		96,12,145.89	
Rent	2,57,718.00		1,88,100.00	
Round off			278.99	
Security Charges	2,68,009.00		3,95,190.76	
Testing Charges	22,066.00		17,110.00	
Travelling Expenses	17,180.00		33,458.40	
Vehicle Maintenance	1,49,141.00		1,24,095.00	
Total	3,62,67,758.93		3,02,16,145.18	

M/S.M.RAMADEVI ENTERPRISES (P) LTD., CHENNAI

DEPRECIATION STATEMENT AS PER INCOME TAX FOR THE A.Y.2023-24

BLOCK	WDV as on 01-04-2022	Additional 180 days (or) more	Deletions	Total	Additional 179 days (or) less	Total	Depreciation	WDV as on 31-03-2023
Buildings 10%	2,55,69,484			2,55,69,484		2,55,69,484	25,56,948	2,30,12,536
Furniture & Electricals Fittings 10%	1,53,908			1,53,908		1,53,908	15,391	1,38,517
Plant Machinery Vehicle Car 15%	3,39,59,197	25,72,321	20,92,596	3,44,38,922	20,15,858	3,64,54,780	55,33,915	3,09,20,864
Plant Machinery Vehicle Car 15%	1,12,15,534	1,49,657	66,512	1,12,98,679	1,36,370	1,14,35,049	17,05,030	97,30,019
Computer & Software 40%	1,11,279			1,11,279	47,458	1,58,737	54,004	1,04,733
Total	7,10,09,402	27,21,978	21,59,109	7,15,72,272	21,99,686	7,37,71,958	98,65,288	6,39,06,669

M.RAMADEVI ENTERPRISES (P) LIMITED

SIGNIFICANT ACCOUNTING POLICIES										
a)	<p>BASIS OF PREPARATION OF FINANCIAL STATEMENT The financial statements have been prepared on the basis of going concern, under the historic cost convention, to comply in all the material aspects with applicable accounting principles in India, the applicable accounting standards notified under section 133 of the Companies Act, 2013 and the relevant provision of the said act.</p>									
b)	<p>FIXED ASSETS i) Fixed assets are stated at historical cost of acquisition installation, commission less accumulated depreciation and net of duty concession availed under Export Promotion Capital Goods Scheme, if any. Depreciation is provided on straight line method on the useful life of the assets as provided in Schedule II in the Companies Act 2013. ii) As on the Balance Sheet date the carrying amounts of the assets net of accumulated depreciation is not less than the recoverable amount of such assets. Hence there is no impairment loss on the assets of the company.</p>									
c)	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="2" style="text-align: left;">INVENTORY</th> <th></th> </tr> </thead> <tbody> <tr> <td style="width: 5%;">i)</td> <td style="width: 65%;">Raw material</td> <td style="width: 30%;">At cost on FIFO</td> </tr> <tr> <td>ii)</td> <td>Finished goods</td> <td>At lower of the cost and net realizable value</td> </tr> </tbody> </table>	INVENTORY			i)	Raw material	At cost on FIFO	ii)	Finished goods	At lower of the cost and net realizable value
INVENTORY										
i)	Raw material	At cost on FIFO								
ii)	Finished goods	At lower of the cost and net realizable value								
d)	<p>SALES Sales as reported are exclusive of GST, Insurance and Transportation charges and net of trade discount if any.</p>									
e)	<p>RETIREMENT BENEFITS The company has not provided for employee gratuity and the same is accounted under the policy of "Pay as you go basis" basis. The company does not have any approved super annuation fund to its employees. The company has not contributed Provident Fund to the employees under the Employees Provident Fund Scheme run by the Government As per the rules and regulations of the company the leave encashment is to be drawn within the year itself and no amount need to be provided.</p>									
f)	<p>ACCOUNTING CONCEPT Income and Expenditure have been identified based on the accrual concept of accounting.</p>									
g)	<p>CONTINGENT LIABILITY & CONTINGENT ASSETS Contingent liabilities are not general provided for in the accounts and are shown separately in the notes on accounts. Contingent assets are neither recognized nor disclosed in the financial statements.</p>									
h)	<p>CURRENT AND DEFERRED TAX Provision for current tax is made after taking into account various benefits admissible under the provision of the Income-tax Act, 1961. Deferred tax resulting from "timing difference" between the book and taxable profit is accounted for using the tax rates and laws that have been enacted as on balance sheet date.</p>									
i)	<p>FOREIGN CURRENCY TRANSACTIONS 1. Transaction denominated in the foreign currencies are accounted at the exchange rate prevailing at the time of transaction. 2. Exchange difference between the applicable rates on the date of the transaction, if any, and the rates actually realized has been included in the respective revenue or expense head, as the case may be. 3. Non monetary foreign currency item are carried at cost.</p>									

	4. All monetary items denominated in foreign currency are accounted as per the rates prevailing on the balance sheet date and the exchange difference if any are transferred to profit and loss account.					
j)	BORROWINGS COST The borrowing costs that are directly attributable to the cost of acquisition of fixed assets of the company have been capitalized as part of the cost of these assets as provided under Accounting Standard No.16					
k)	IMPAIRMENT OF ASSETS An assets is treated as impaired when the carrying cost of assets exceeds its recoverable value. An impairment loss is charged to the profit and loss account in the year in which an assets is identified as impaired. The impairment loss recognized in prior accounting period is reversed if there has been a change in the estimated of recoverable amount.					
l)	EARNINGS PER SHARE Net Profit after tax is divided by the weighted average number of equity shares outstanding as on Balance Sheet date.					
m)	Confirmation of balances from certain parties due to and due from the company has not been received by the company.					
n)	Previous year's figures have been re-grouped wherever necessary to conform to the classification of this year.					
o)	RELATED PARTY TRANSACTIONS As per Accounting Standard No.18 issued by the Companies (Accounting Standard) Rules, 2006, and i)List of Related parties with whom transactions have taken place and relationship:					
S.No	Name of the Related Party				Relationship	
1	Mr.K.R.Manikandan				Key Management Personal	
2	Mrs.M.Chandra				Key Management Personal	
3	Mr.K.R.Selvam				Key Management Personal	
ii)Transaction during the year with related parties:						
S.No.	Nature of the Transaction	Associate Concern	Key Managerial Person	Others	2021-22 Total	2020-21 Total
		Rs.	Rs.	Rs.	Rs.	Rs.
1	Debtors	-	-	-	-	-
2	Sales	-	-	-	-	-
3	Commission	-	-	-	-	-

p)	Earnings Per Shares(In Rupees)			
S.No.	Particulars	Units	2022-23	2021-22
1	Net Profit after Tax(A)		1,62,56,913.35	84,81,627.45
2	No.of Shares(B)		2,29,540.00	2,29,540.00
3	Basic earnings per shares for Rs.100/- each(A/B)		70.82	36.95

q)	<p>i) In the opinion of the management amounts due to Micro and Small Enterprises and other in respect of goods supplied of service rendered cannot be segregated as the status of the supplier of raw materials, stores and spares and services as to whether Micro and Small Enterprises and other or otherwise is not known or provided by the concerned supplier of raw material, stores, spares and services.</p> <p>ii) The company has not received any Memorandum as required to be filed by the suppliers with the notified authority under the Micro, Small and Medium Enterprises Development Act, 2006, claiming their status as Micro, Small and Medium enterprises. In view of this the amount paid/payable to these parties during the year 2021-22 is Rs.Nil.</p>			
r)	As required by accounting standard-28(Impairment of Assets), the management reviewed the potential generation of economic benefits from the fixed assets and in the opinion of the management, the carrying amount of the fixed assets of the company is less than its recoverable amount and no provision need to be made towards impairment loss.			
s)	<table border="1"> <tr> <td data-bbox="300 667 837 741">Amount remitted during the year on account of dividends in foreign currency</td> <td data-bbox="837 667 1161 741">NIL</td> <td data-bbox="1161 667 1511 741">NIL</td> </tr> </table>	Amount remitted during the year on account of dividends in foreign currency	NIL	NIL
Amount remitted during the year on account of dividends in foreign currency	NIL	NIL		
t)	The Company has only one segment of activity namely Manufacturing of pulses.			

Place : Chennai
Date : 31/08/2023

As per my report of
even date

K.R. Manikandan
(K.R. MANIKANDAN)
DIRECTOR
D.No.03065826

M. Chandra
(M. CHANDRA)
DIRECTOR
D.No.03102792

A. Sakthivel
(A. SAKTHIVEL)
CHARTERED ACCOUNTANT
M.No.029247



**A. SAKTHIVEL, B.Com., F.C.A., D.I.S.A.**

Chartered Accountant

55-A, P.K.S.A. Arumugam Road, SIVAKASI - 626 123.

e-mail : svelca66@gmail.com

Date:

Independent Auditor's Report

To
The Members of
M.RAMADEVI ENTERPRISES PRIVATE LIMITED

I have audited the accompanying standalone financial statements of **M.RAMADEVI ENTERPRISES PRIVATE LIMITED** (the Company) which comprise the balance sheet as at 31st March, 2023, the statement of Profit and Loss and the cash flow statement for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the financial statements

The Company's Management is responsible for matters stated in Section 134(5) of the Companies Act, 2013 (the Act), with respect to the preparation and presentation 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 Standards notified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules,2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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.

Auditor's Responsibility

My responsibility is to express an opinion on these financial statements based on my audit. I have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made there under. I conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Company's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the

circumstances but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion on the standalone financial statements.

Opinion

In my opinion and to the best of my information and according to the explanations given to me, 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 2023 and its profit and its cash flows for the year ended on that date.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2016 ("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, I give in the Annexure a statement on the matters specified in the paragraph 3 and 4 of the Order, to the extent applicable.
2. As required by Section 143 (3) of the Act, we report that:
 - a. I have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
 - b. In my 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, Statement of Profit and Loss and Cash Flow Statement dealt with by this Report are in agreement with the books of account;
 - d. in my opinion, the Balance Sheet, Statement of Profit and Loss and cash Flow Statement comply with the Accounting Standards specified under section 133 of the Act read with Rule 7 of the Companies (Accounts) Rules 2014.
 - e. In our opinion and according to the size of the Company, the internal financial controls appear to be adequate.
 - f. 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 my opinion and to the best of my information and according to the explanations given to me:
 - i. The Company does not have any pending litigations which has impact on its financial position
 - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses and

iii. There is no amount which were required to be transferred, to the investor Education and Protection Fund by the Company

PLACE: SIVAKASI
DATE: 31-08-2023

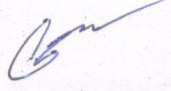
(A.SAKTHIVEL)
CHARTERED ACCOUNTANT
(M.No.029247)

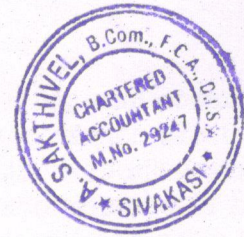
ANNEXURE REFERRED TO IN OUR REPORT OF EVEN DATE

- (i) The Company has maintained proper records, full particulars including quantitative details and situation of fixed assets. The fixed assets are being physically verified by the management at reasonable intervals. As informed to me, no material discrepancies were noticed on such verification. The title deeds of immovable properties are held in the name of the company.
- (ii) The company has conducted physical verification of stock of Inventories at reasonable intervals and there was no material discrepancies notices on such physical verification of inventories and in my opinion, the frequency of verification is reasonable.
- (iii) The company has not granted any loans secured or unsecured to companies, firms or other parties listed in the register maintained u/s 189 of the Act.
- (iv) The company has not granted any loans and provided any guarantee or security. The Company has complied with the provisions of section 186 of the Act in respect of the investments made.
- (v) The Company has not accepted any deposits from the public and hence this paragraph of the order is not applicable.
- (vi) The maintenance of cost records has not been specified by the Central Government under Sub-section (1) of section 148 of the Companies Act and hence this paragraph of the order is not applicable.
- (vii) The Company has been generally regular in depositing undisputed statutory dues including Income Tax, GST, Cess and any other statutory dues with the appropriate authorities. There are no dues payable in respect of GST and Cess as at 31.03.2023 which were disputed.
- (viii) Based on my audit procedures and on the information and explanations given by the management, I am of the opinion that the company has not defaulted in repayment of loans or borrowings to a financial institutions, bank, government or dues to debentures holders.
- (ix) The Company has not raised any money by way of initial public offer or further public offer including debt instruments and Term Loans during the year. Hence this paragraph of the order is not applicable.
- (x) No fraud on or by the Company by its officers or employees has been noticed or reported during the year.
- (xi) As the company is a private limited company the provisions of Section 197 are not applicable to the company and hence this paragraph of the order is not applicable.
- (xii) As the Company is not a Nidhi Company, this paragraph of the order is not applicable.

- (xiii) The transactions with the related parties are in compliance with Section 177 and Section 188 of the Act where applicable and the details have been disclosed in the financial statements 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 and hence this paragraph of the order is not applicable.
- (xv) The Company has not entered into any non-cash transaction with the directors or persons connected with them and hence this paragraph of the order is not applicable.
- (xvi) The company is not required to be registered under Section 45 IA of the RBI Act 1934.

PLACE: SIVAKASI
DATE: 31-08-2023


(A.SAKTHIVEL)
CHARTERED ACCOUNTANT
(M.No.029247)



Annexure B to Independent Auditors' Report:

(Referred to in paragraph (e) on other Legal and Regulatory Requirements' of my report of even date)

I have audited the Internal Financial controls over financial reporting of M.RAMADEVI ENTERPRISES PRIVATE LIMITED,(:The Company"), as of 31st March, 2023 in conjunction with the audit of the financial statements of the Company for the year ended on that date.

Managements' Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India ("ICAI"). These responsible include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors the accuracy and completeness of the accounting records and the timely preparation of reliable financial information, as required under the Companies Act, 2013

Auditors' Responsibility

My responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on my audit. I conducted my audit in accordance with the Guidance note on Audit Internal Financial Controls over Financial Reporting (the 'Guidance Note') and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143 (10) of the Company Act, 2013 to the extent applicable to an audit of internal financial controls, both issued by the Institute of Chartered Accountants of India. Those Standards and Guidance Note require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting were established and maintained and if such controls operated effectively in all material respects.

My Audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls systems over financial reporting and their operating effectiveness. My audit of internal financial controls over financial reporting includes obtaining an understanding of internal financial controls over financial reporting, assessing the risk, where material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risk of material misstatement of the financial statements, whether due to fraud or error. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion on the internal financial controls system over financial reporting.

Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles.

A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of report that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the Company ; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the Company are being made only in accordance with authorizations of management and directors of the Company, and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use or disposition of the company's assets that could have a material effect on the financial statements.

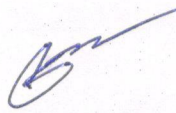
Inherent Limitation of Internal Financial Controls over Financial Reporting

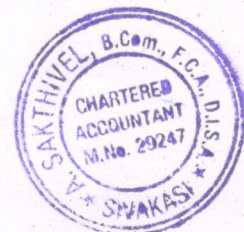
Because of the inherent limitations of internal financial controls over financial reporting including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subjects to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the polices or procedures may deteriorate.

Opinion

In my opinion the Company has , in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2023, based on the internal control over financial reporting criteria established by the Company considering the essential components of Internal control stated in the Guidance Notice on Audit of Internal Financials controls over Financial Reporting issued by the Institute of Chartered Accountant of India.

PLACE: SIVAKASI
DATE: 31-08-2023


(A.SAKTHIVEL)
CHARTERED ACCOUNTANT
(M.No.029247)





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

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

1. I report that the statutory audit of
M / s. M/S. M RAMADEVI ENTERPRISES PRIVATE LIMITED
220/3A-3B,MADHAVARAM-REDHILLS HIGH ROAD,NEAR VADAPERUMBakkam,MADHAVARAM,CHENNAI
PAN **AAECK0138N**

was conducted by me A.SAKTHIVEL in pursuance of the provisions of the Companies Act, 2013 Act, and I annex hereto a copy of my audit report dated 31-Aug-2023 along with a copy each of -

- (a) the audited Profit and Loss Account for the period beginning from 1-APR-2022 to ending on 31-Mar-2023
(b) the audited Balance Sheet as at 31-Mar-2023; and
(c) documents declared by the said Act to be part of, or annexed to, the Profit 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 my opinion and to the best of my information and according to examination of books of account including other relevant documents and explanations given to me, the particulars given in the said Form No. 3CD are true and correct subject to the following observations/qualifications, if any:

SN	Qualification Type	Observations/Qualifications
1	Others	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.
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.

For A.SAKTHIVEL
Chartered Accountant



(ARUNACHALAM SAKTHIVEL)
INDIVIDUAL
Membership No: 029247

Place :SIVAKASI
Date : 29/09/2023
UDIN : 23029247BGUMFE6101

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. I report that the statutory audit of

Name	M/S. M RAMADEVI ENTERPRISES PRIVATE LIMITED
Address	220/3A-3B , MADHAVARAM-REDHILLS HIGH ROAD, NEAR VADAPERUMBAKKAM , 29-Tamil Nadu , 91-India , Pincode - 600060
PAN	AAECK0138N
Aadhaar Number of the assessee, if available	

was conducted by me **A.SAKTHIVEL** in pursuance of the provisions of the **Companies Act, 2013**,

and I annex hereto a copy of my audit report dated **31-Aug-2023** along with a copy each of

- the audited **profit and loss account** for the period beginning from **01-Apr-2022** to ending on **31-Mar-2023**
- the audited balance sheet as at **31-Mar-2023** ; and
- documents declared by the said Act to be part of, or annexed to, the **profit and loss account** and balance sheet.

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

3. In my opinion and to the best of my information and according to examination of books of account including other relevant documents and explanations given to me, 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	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.
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.

Accountant Details

Name	ARUNACHALAM SAKTHIVEL
Membership Number	029247
FRN(Firm Registration Number)	
Address	D.NO.55A , CHAIRMAN P.K.S.A.ARUMUGAM ROAD , 29-Tamil Nadu , 91-India , Pincode - 626123



(Handwritten Signature)

Date of signing Tax Audit Report	29-Sep-2023
Place	SIVAKASI
Date	29-Sep-2023

This form has been digitally signed by ARUNACHALAM SAKTHIVEL having PAN AHFPS7175L from IP Address SIVAKASI on 29/09/2023 03:55:53 PM Dsc SI.No and issuer 739410764043772403CN=IDSign sub CA for Consumers 2022,C=IN,O=QCID Technologies Private 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	M/S. M RAMADEVI ENTERPRISES PRIVATE LIMITED
2. Address of the Assessee	220/3A-3B , MADHAVARAM-REDHILLS HIGH ROAD, NEAR VADAPERUMBAKKAM , 29-Tamil Nadu , 91-India , Pincode - 600060
3. Permanent Account Number (PAN)	AAECK0138N
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 29-Tamil Nadu	33AAECK0138N1ZL

5. Status	Company
6. Previous year	01-Apr-2022 to 31-Mar-2023
7. Assessment year	2023-24

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

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
2	Clause 44AB(a)- Total sales/turnover/gross receipts of business exceeding specified limits

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

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	MANUFACTURING	Manufacture of other food products	04015
2	WHOLESALE AND RETAIL TRADE	Wholesale of other products n.e.c	09027

(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	Day Book, Ledger and Vouchers

(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	Day Book, Ledger and Vouchers (Computerized)	220/3A-3B	MADHAVARAM-REDHILLS HIGH ROAD	MADHAVARAM	600060	91-India	29-Tamil Nadu

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

Sl. No.	Books examined
1	Day Book, Ledger and Vouchers

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	As per accounting policies & notes to financial statements
2	ICDS II - Valuation of Inventories	As per accounting policies & notes to financial statements
3	ICDS III - Construction Contracts	NA
4	ICDS IV - Revenue Recognition	As per accounting policies & notes to financial statements
5	ICDS V - Tangible Fixed Assets	As per Fixed Assets and Depreciation Chart annexed in FORM 3CD
6	ICDS VII - Governments Grants	NA
7	ICDS IX - Borrowing Costs	As per accounting policies & notes to financial statements
8	ICDS X - Provisions, Contingent Liabilities and Contingent Assets	Provision, Contingent Liabilities and Assets have been disclosed by way of notes in the notes on accounts, if required.
9	ICDS VIII - Securities	NA
10	ICDS VI - Changes in Foreign Exchange Rates	NA

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			
		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 115BAC/115B AD (for assessment year 2021-22 only)	Adjustment made to the written down value of Intangible asset due to excluding value of goodwill of a business or profession	Adjusted written down value(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	Building @ 10%	10	₹2,55,69,484	₹0	₹0	₹2,55,69,484	₹0	₹0	₹0	₹0	₹25,56,948	₹ 2,30,12,536
2	WDV	Furnitures & Fittings @ 10%	10	₹1,53,908	₹0	₹0	₹1,53,908	₹0	₹0	₹0	₹0	₹15,391	₹ 1,38,517
3	WDV	Plant and Machinery @ 15%	15	₹4,51,74,731	₹0	₹0	₹4,51,74,731	₹48,74,206	₹48,74,208	₹21,59,108	₹0	₹72,36,945	₹ 4,06,50,884
4	WDV	Plant and Machinery @ 40%	40	₹1,11,279	₹0	₹0	₹1,11,279	₹47,458	₹47,458	₹0	₹0	₹54,004	₹ 1,04,733

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
1	Pooja expenses	₹ 58,538
2	Donation	₹ 500

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		

Expenditure by way of penalty or fine for violation of any law for the time being in force

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 for any purpose which is an offence or which is prohibited by law

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												

No records added

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

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

No records added

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

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

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

No records added

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

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

No records added

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

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

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

No records added

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

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

No records added

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

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)

₹ 0

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)

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

₹ 0

₹ 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;

Acknowledgement Number:342165960290923

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. Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006. ₹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
No records added						

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	₹ 4,84,998

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 ?

Yes

Passed through profit and loss account

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

No

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

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

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

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

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) (viiib) ?

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

b. Please furnish the following details

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

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

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

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

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

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

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

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

Acknowledgement Number:342165960290923

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.
No records added								

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

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Amount of repayment of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year
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	All losses/allowances not allowed under section 115BAA / 115BAC / 115BAD	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAC/115BAD(To	Amount as assessed (give reference to relevant order)	Remarks
No records added							

appeal pending then take assessed)

No records added

- b. Whether a change in share holding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79 ? No
- c. Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year ? No
If yes, please furnish the details of the same. ₹ 0
- d. Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year ? No
If yes, please furnish the details of the same. ₹ 0
- e. In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73. No
If yes, please furnish the details of the same. ₹ 0

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

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

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	MRIK01766C	194C	Payments to contractors	₹2,68,009	₹2,55,916	₹2,55,916	₹5,118	₹0	₹0	₹0
2	MRIK01766C	194H	Commission or brokerage	₹18,42,985	₹17,27,497	₹17,27,497	₹86,378	₹0	₹0	₹0
3	MRIK01766C	192	Salary	₹69,00,000	₹69,00,000	₹69,00,000	₹10,30,085	₹0	₹0	₹0
4	MRIK01766C	194J	Fees for professional or technical services	₹1,28,375	₹1,07,000	₹1,07,000	₹10,700	₹0	₹0	₹0
5	MRIK01766C	Others	Section 206c(IH)- Sale of goods	₹1,19,57,82,782	₹5,15,67,059	₹5,15,67,059	₹51,574	₹0	₹0	₹0
6	MRIK01766C	194Q	Payment of Certain Sum for Purchase of Goods	₹1,10,65,31,575	₹68,31,73,346	₹68,31,73,346	₹6,83,126	₹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	MRIK01766C	24Q	31-Jul-2022	30-Jul-2022	Yes	
2	MRIK01766C	24Q	31-May-2023	31-May-2023	Yes	
3	MRIK01766C	26Q	31-Jul-2022	31-Jul-2022	Yes	
4	MRIK01766C	26Q	31-Jan-2023	31-Jan-2023	Yes	
5	MRIK01766C	26Q	31-May-2023	31-May-2023	Yes	
6	MRIK01766C	27EQ	15-Jan-2023	14-Jan-2023	Yes	
7	MRIK01766C	27EQ	15-May-2023	14-Apr-2023	Yes	

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

Yes

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
1	MOONG WHOLE	kilograms	0	3,53,766	3,21,069	32,697	0
2	GRAM DHALL	kilograms	0	12,200	10,200	2,000	0

(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
1	ORID SQ	kilograms	2,66,756	70,75,797	72,80,530	0	62,023	0	0	0
2	ORID FAQ	kilograms	2,64,635	24,57,420	26,41,085	0	80,970	0	0	0
3	ORID DESI	kilograms	2,95,487	41,14,231	43,47,387	0	62,331	0	0	0
4	TOOR	kilograms	0	3,99,775	2,41,000	0	1,58,775	0	0	0

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
1	URID COLA	kilograms	80,248	0	78,45,521	77,98,985	1,26,784	0
2	MR GOLD	kilograms	1,09,855	0	23,39,709	22,72,908	1,76,656	0
3	ORID HUSK	kilograms	33,274	0	23,94,967	23,92,755	35,486	0
4	URID DHALL	kilograms	0	0	11,32,912	11,09,640	23,272	0
5	TOOR DHALL	kilograms	0	0	2,10,684	1,17,804	92,880	0
6	TOOR HUSK	kilograms	0	0	33,000	28,520	4,480	0

C. By-products

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

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

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

37. Whether any cost audit was carried out? Not Applicable
 Give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor

38. Whether any audit was conducted under the Central Excise Act, 1944? Not Applicable
 Give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.

39. Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services as may be reported/identified by the auditor,? No
 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	1195782782			714761925		
(b)	Gross profit / Turnover	76086299	1195782782	6.36	58620193	714761925	8.20
(c)	Net profit / Turnover	19856913	1195782782	1.66	12024659	714761925	1.68
(d)	Stock-in-Trade / Turnover	41180507	1195782782	3.44	17817089	714761925	2.49

(e)	Material consumed / Finished goods produced	0	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	ARUNACHALAM SAKTHIVEL
Membership Number	029247
FRN(Firm Registration Number)	
Address	D.NO.55A , CHAIRMAN P.K.S.A.ARUMUGAM ROAD , 29-Tamil Nadu , 91-India , Pincode - 626123



Date

29-Sep-2023

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)	
Building @ 10%	No records added							
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%	No records added							
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	15-May-2022	15-May-2022	₹ 47,500	₹ 0	₹ 0	₹ 0	₹ 47,500
	2	19-Jun-2022	19-Jun-2022	₹ 19,999	₹ 0	₹ 0	₹ 0	₹ 19,999
	3	19-Jun-2022	19-Jun-2022	₹ 25,924	₹ 0	₹ 0	₹ 0	₹ 25,924
	4	14-Apr-2022	14-Apr-2022	₹ 1,200	₹ 0	₹ 0	₹ 0	₹ 1,200
	5	05-May-2022	05-May-2022	₹ 15,168	₹ 0	₹ 0	₹ 0	₹ 15,168
	6	27-May-2022	27-May-2022	₹ 38,067	₹ 0	₹ 0	₹ 0	₹ 38,067
	7	07-Dec-2022	07-Dec-2022	₹ 8,370	₹ 0	₹ 0	₹ 0	₹ 8,370
	8	13-Jan-2023	13-Jan-2023	₹ 1,000	₹ 0	₹ 0	₹ 0	₹ 1,000
	9	06-May-2022	06-May-2022	₹ 1,800	₹ 0	₹ 0	₹ 0	₹ 1,800
	10	05-Feb-2023	05-Feb-2023	₹ 1,27,000	₹ 0	₹ 0	₹ 0	₹ 1,27,000
	11	20-Mar-2023	20-Mar-2023	₹ 20,15,858	₹ 0	₹ 0	₹ 0	₹ 20,15,858
	12	19-Apr-2022	19-Apr-2022	₹ 1,05,000	₹ 0	₹ 0	₹ 0	₹ 1,05,000
	13	19-Apr-2022	19-Apr-2022	₹ 3,20,650	₹ 0	₹ 0	₹ 0	₹ 3,20,650

	14	27-May-2022	27-May-2022	₹ 1,02,168	₹ 0	₹ 0	₹ 0	₹ 1,02,168
	15	20-Apr-2022	20-Apr-2022	₹ 34,831	₹ 0	₹ 0	₹ 0	₹ 34,831
	16	27-May-2022	27-May-2022	₹ 73,260	₹ 0	₹ 0	₹ 0	₹ 73,260
	17	16-Sep-2022	16-Sep-2022	₹ 10,88,869	₹ 0	₹ 0	₹ 0	₹ 10,88,869
	18	08-Jul-2022	08-Jul-2022	₹ 4,60,829	₹ 0	₹ 0	₹ 0	₹ 4,60,829
	19	23-May-2022	23-May-2022	₹ 19,169	₹ 0	₹ 0	₹ 0	₹ 19,169
	20	05-Apr-2022	05-Apr-2022	₹ 1,42,544	₹ 0	₹ 0	₹ 0	₹ 1,42,544

Please note: Post filing, the complete records will be available for download as a separate file in the download section.
Generated_Additions(3).csv

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value(1)	Adjustments on Account of			Total Value of Purchases(B) (1+2+3+4)
					CENVAT(2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Plant and Machinery @ 40%	1	21-Oct-2022	21-Oct-2022	₹ 47,458	₹ 0	₹ 0	₹ 0	₹ 47,458

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
Building @ 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
Furnitures & Fittings @ 10%				No records added
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Plant and Machinery @ 15%	1	01-Apr-2022	₹ 66,512	<input type="checkbox"/>
	2	01-Apr-2022	₹ 20,92,596	<input type="checkbox"/>
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Plant and Machinery @ 40%				No records added