


Acknowledgement Number:643229321251024

Date of filing : 25-Oct-2024

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT		Assessment Year 2024-25	
[Where the data of the Return of Income in Form ITR-1(SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified] (Please see Rule 12 of the Income-tax Rules, 1962)			
PAN	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	643229321251024
Taxable Income and Tax Details	Current Year business loss, if any	1	0
	Total Income	2	3,17,69,870
	Book Profit under MAT, where applicable	3	3,01,62,699
	Adjusted Total Income under AMT, where applicable	4	0
	Net tax payable	5	84,82,525
	Interest and Fee Payable	6	4,02,794
	Total tax, interest and Fee payable	7	88,85,319
	Taxes Paid	8	88,85,321
	(+) Tax Payable /(-) Refundable (7-8)	9	0
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 electronically transmitted on <u>25-Oct-2024 12:30:49</u> from IP address <u>103.104.59.33</u> and verified by <u>KARUPPIAH SELVAM</u> having PAN <u>DRXPS2410B</u> on <u>25-Oct-2024</u> using paper ITR-Verification Form /Electronic Verification Code _____ generated through mode _____			
System Generated Barcode/QR Code	 AAECK0138N06643229321251024645e8aa553f6ed215b5d67ed36d71de3086dfb9a		
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		
Status	Company(Domestic)	Assessment Year	2024-2025
Ward	CIRCLE 1, TIRUNELVELI	Year Ended	31.3.2024
PAN	AAECK0138N	Incorporation Date	30/06/2010

Computation of Total Income [As per Normal Provisions]

Income from Business or Profession (Chapter IV D)		3,16,88,306
<u>Add:</u>		3,01,62,699
Depreciation Debited in P&L A/c		1,01,57,947
Pooja expenses		57,832
Donation		15,700
Total		<u>4,03,94,178</u>
<u>Less:</u>		
Interest Income	81,566	
Depreciation as per Chart u/s 32	<u>86,24,306</u>	
		<u>87,05,872</u>
		<u>3,16,88,306</u>
Income from Other Sources (Chapter IV F)		81,566
Interest From Parties(as per Annexure)		<u>81,566</u>
Gross Total Income		<u>3,17,69,872</u>
Total Income		<u>3,17,69,872</u>
Round off u/s 288 A		<u>3,17,69,870</u>
Calculation for Mat		3,01,62,699
Profit as per part II and III of Schedule VI		2,15,31,360
<u>Add:</u>		
Income Tax u/s 40(a)(ii)		86,31,339
Total		<u>3,01,62,699</u>
Tax calculated @ 15.0% on Book Profit is Rs. 45,24,405		

Tax Due @ 25% (Turnover for Fin. Year 2021-22 is less than 400 Crore)	79,42,468
Surcharge @7%	<u>5,55,973</u>
	84,98,441
Health & Education Cess (HEC) @ 4.00%	<u>3,39,938</u>
	88,38,379
Mat Credit u/s 115JAA	<u>3,55,854</u>
	84,82,525
T.D.S./T.C.S	<u>12,14,471</u>
	72,68,054
Advance Tax	<u>43,00,000</u>
	29,68,054
Interest u/s 234 A/B/C	<u>4,02,794</u>
	33,70,848
Round off u/s 288B	33,70,850
Deposit u/s 140A	<u>33,70,850</u>
Tax Payable	0

K.L.

Signature
(KARUPPIAH SELVAM)
For M RAMADEVI ENTERPRISES
PRIVATE LIMITED

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 30-Aug-2024 along with a copy each of -

- (a) the audited Profit and Loss Account for the period beginning from 1-APR-2023 to ending on 31-MAR-2024
(b) the audited Balance Sheet as at 31-MAR-2024; and
(c) documents declared by the said Act to be part of, or annexed to, the Profit and Loss Account and Balance Sheet.
2. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.
3. In 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



Place :SIVAKASI
Date : 30/09/2024
UDIN : 24029247BKÉOJN9460

(ARUNACHALAM SAKTHIVEL)
INDIVIDUAL
Membership No: 029247

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 30-Aug-2024 along with a copy each of

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

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

3. In 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	30-Sep-2024
Place	SIVAKASI
Date	25-Oct-2024

This form has been digitally signed by ARUNACHALAM SAKTHIVEL having PAN AHFPS7175L from IP Address 103.104.59.33 on 25/10/2024 12:22:52 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-2023 to 31-Mar-2024
7. Assessment year	2024-25

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

Sl. No.	Relevant clause of section 44AB under which the audit has been conducted
1	Third Proviso to sec 44AB : Audited under any other law
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(1A) / 115BAD / 115BAE ?	No
Section under which option exercised	

PART - B

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

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

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

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

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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
No records added		

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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.

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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 115BAA(3)/115BAC(3)/115BAD(3) (To be filled in only for assessment year 2020-21, 2021-22 and 2024-25 only, as applicable)	Adjustment made to the written down value of Intangible asset due to excluding value of goodwill of a business or profession	Adjusted written down value(A)	Purchase Value	Total Value of Purchases (B)	Deductions (C)	Other Adjustments	Depreciation Allowable (D)	Written Down Value at the end of the year(A+B-C-D)
1	WDV	Building @ 10%	10	₹2,30,12,536	₹0	₹0	₹2,30,12,536	₹0	₹0	₹0	₹0	₹23,01,254	₹ 2,07,11,282
2	WDV	Furnitures & Fittings @ 10%	10	₹1,38,517	₹0	₹0	₹1,38,517	₹0	₹0	₹0	₹0	₹13,852	₹ 1,24,665
3	WDV	Plant and Machinery @ 15%	15	₹4,06,50,884	₹0	₹0	₹4,06,50,884	₹21,81,194	₹21,81,194	₹0	₹0	₹62,67,308	₹ 3,65,64,770
4	WDV	Plant and Machinery @ 40%	40	₹1,04,733	₹0	₹0	₹1,04,733	₹0	₹0	₹0	₹0	₹41,893	₹ 62,840

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	₹ 57,832
2	Donation	₹ 15,700

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

Sl. No.	Particulars	Amount
No records added		

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

Sl. No.	Particulars	Amount
No records added		

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

Sl. No.	Particulars	Amount
No records added		

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

Sl. No.	Particulars	Amount
No records added		

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

viii. Payment to PF /other fund etc. under sub-clause (iv)	₹ 0
ix. Tax paid by employer for perquisites under sub-clause (v)	₹ 0

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

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

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

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

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

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

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

(e). Provision for payment of gratuity not allowable under section 40A(7); ₹ 0
 (f). Any sum paid by the assessee as an employer not allowable under section 40A(9); ₹ 0
 (g). Particulars of any liability of a contingent nature;

Sl. No.	Nature of Liability	Amount
No records added		

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

Sl. No.	Particulars	Amount
No records added		

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

22. (a) Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006. ₹ 0
 (b) Any other amount not allowable under clause (h) of section 43B of the Income-tax Act, 1961. ₹ 0

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

Sl. No.	Name of Related Person	PAN of Related Person	Aadhaar Number of the related person, if available	Relation	Nature of Transaction	Payment Made
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	TCS Payable	₹ 538
2	Sec 43B(a)- tax,duty,cess,fee etc	TDS Payable	₹ 6,43,236
3	Sec 43B(a)- tax,duty,cess,fee etc	GST Payable	₹ 17,92,054

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,impot 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)(viiia) ? No

Please furnish the details of the same

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

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

No records added

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Acknowledgement Number:642977580251024

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

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

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

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

b. Whether a change in share holding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79 ? 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 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	₹39,50,051	₹39,50,051	₹39,50,051	₹79,003	₹0	₹0	₹0

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			contractors							
2	MRIK01766C	194H	Commission or brokerage	₹22,46,722	₹20,59,940	₹20,59,940	₹1,02,997	₹0	₹0	₹0
3	MRIK01766C	192	Salary	₹93,52,000	₹86,02,000	₹86,02,000	₹14,47,236	₹0	₹0	₹0
4	MRIK01766C	Others	Others	₹1,54,98,91,040	₹8,55,47,954	₹8,55,47,954	₹85,561	₹0	₹0	₹0
5	MRIK01766C	194Q	Payment of Certain Sum for Purchase of Goods	₹1,45,60,76,452	₹91,98,94,148	₹91,98,94,148	₹9,19,911	₹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-Jan-2024	31-Jan-2024	Yes	
2	MRIK01766C	24Q	31-May-2024	25-May-2024	Yes	
3	MRIK01766C	26Q	30-Sep-2023	12-Sep-2023	Yes	
4	MRIK01766C	26Q	31-Oct-2023	30-Oct-2023	Yes	
5	MRIK01766C	26Q	31-Jan-2024	30-Jan-2024	Yes	
6	MRIK01766C	26Q	31-May-2024	25-May-2024	Yes	
7	MRIK01766C	27EQ	30-Sep-2023	12-Sep-2023	Yes	
8	MRIK01766C	27EQ	15-Oct-2023	16-Oct-2023	Yes	
9	MRIK01766C	27EQ	15-Jan-2024	13-Jan-2024	Yes	
10	MRIK01766C	27EQ	15-May-2024	02-May-2024	Yes	

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

No

Please furnish:

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

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

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
1	COW PEAS	kilograms	0	210	210	0	0
2	GRAM DHALL	kilograms	2,000	10,000	12,000	0	0

Acknowledgement Number:642977580251024

3	GREEN PEAS	kilograms	0	1,200	1,200	0	0
4	MOONG DHALL	kilograms	0	2,100	2,100	0	0
5	MOONG WHOLE	kilograms	32,697	1,16,092	1,28,127	20,662	0
6	MOSAMBI GRAM	kilograms	0	4,800	4,800	0	0
7	WHITE GRAM	kilograms	0	300	300	0	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	FAQ	kilograms	80,970	55,91,470	53,39,640	0	3,32,800	0	0	0
2	ORID DESI	kilograms	62,331	9,93,628	10,55,959	0	0	0	0	0
3	ORID DESI 2	kilograms	0	8,11,210	8,11,210	0	0	0	0	0
4	SQ	kilograms	62,023	71,14,805	71,19,091	0	57,737	0	0	0
5	TOOR	kilograms	1,58,775	14,58,280	15,34,395	0	82,660	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	BLACK GRAM	kilograms	0	0	2,49,500	2,49,500	0	0
2	DESI M.R. GOLD	kilograms	1,76,656	0	10,92,500	12,19,881	49,275	0
3	ORID HUSK	kilograms	35,486	0	25,72,750	25,89,650	18,586	0
4	TOOR DHALL	kilograms	92,880	0	12,55,783	12,20,541	1,28,122	0
5	TOOR HUSK	kilograms	4,480	0	3,06,250	3,00,750	9,980	0
6	URID DHALL	kilograms	23,272	0	28,56,970	27,66,752	1,13,490	0
7	URID GOLA	kilograms	1,26,784	0	75,21,056	75,62,224	85,616	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. In the case of Domestic Company, details of tax on distributed profits under section 115-O in the following forms :-
(Applicable till AY 2020-21)

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

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

No

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

37. Whether any cost audit was carried out ?

Not Applicable

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

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

Not Applicable

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

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

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	1549891040			1195782782		
(b)	Gross profit / Turnover	101417097	1549891040	6.54	76086299	1195782782	6.36
(c)	Net profit / Turnover	30162699	1549891040	1.95	19856913	1195782782	1.66
(d)	Stock-in-Trade / Turnover	48180540	1549891040	3.11	41180507	1195782782	3.44
(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	Type of	Due date for furnishing	Date of furnishing, if	Whether the Form contains information about all details/	If not, please furnish list of the details/transactions which are
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Identification Number	Form	furnished	furnished transactions which are required to be reported ?	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
Place	SIVAKASI
Date	25-Oct-2024

Additions Details (From Point No.18)

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value(1)	Adjustments on Account of			Total Value of Purchases(B) (1+2+3+4)
					CENVAT(2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
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)	CENVAT(2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	Total Value of Purchases(B) (1+2+3+4)
Furnitures & Fittings @ 10%	No records added							

Acknowledgement Number:642977580251024

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	24-Sep-2023	24-Sep-2023	₹ 22,246	₹ 0	₹ 0	₹ 0	₹ 22,246
	2	22-Sep-2023	22-Sep-2023	₹ 40,381	₹ 0	₹ 0	₹ 0	₹ 40,381
	3	19-Sep-2023	19-Sep-2023	₹ 18,500	₹ 0	₹ 0	₹ 0	₹ 18,500
	4	25-Nov-2023	25-Nov-2023	₹ 16,34,729	₹ 0	₹ 0	₹ 0	₹ 16,34,729
	5	29-Nov-2023	29-Nov-2023	₹ 58,558	₹ 0	₹ 0	₹ 0	₹ 58,558
	6	14-Feb-2024	14-Feb-2024	₹ 4,06,780	₹ 0	₹ 0	₹ 0	₹ 4,06,780
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value(1)	Adjustments on Account of			Total Value of Purchases(B) (1+2+3+4)
					CENVAT(2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Plant and Machinery @ 40%	No records added							

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

This form has been digitally signed by ARUNACHALAM SAKTHIVEL having PAN AHFPS7175L from IP Address 103.104.59.33 on 25/10/2024 12:22:52 PM Dsc Sl.No and issuer 739410764043772403CN=IDSign sub CA for Consumers 2022,C=IN,O=QCID Technologies Private Limited,OU=Certifying Authority

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

Balance Sheet as at 31.03.2024

(` in Rupees)

Particulars	Note No.	Figures as at 31.03.2024		Figures as at 31.03.2023	
		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	10,65,60,837.97		8,50,29,477.97	
2 Share application money pending allotment					
3 Non-current liabilities					
(a) Long-term borrowings	3	2,67,46,019.00		2,96,34,142.00	
(b) Deferred tax liabilities (Net)	4	2,43,430.00		2,43,430.00	
4 Current liabilities					
(a) Short-term borrowings	5	12,32,62,312.18		6,96,57,515.42	
(b) Trade payables	6	33,80,324.00		3,62,75,950.59	
(c) Other current liabilities	7	25,08,208.08		5,69,337.96	
(d) Short-term provisions	8	88,85,320.00		36,00,000.00	
TOTAL		29,45,40,451.23		24,79,63,853.94	
II. ASSETS					
Non-current assets					
1 (a) Fixed assets					
(i) Tangible assets	9	9,95,37,762.44		10,75,14,516.52	
(b) Long-term loans and advances	10	89,19,085.62		27,69,425.37	
2 Current assets					
(a) Inventories	11	9,17,24,882.00		6,75,25,660.00	
(b) Trade receivables	12	8,13,56,292.65		6,32,94,682.15	
(c) Cash and cash equivalents	13	24,61,335.00		0.16	
(d) Short-term loans and advances	14	1,05,41,093.52		68,59,569.73	
TOTAL		29,45,40,451.23		24,79,63,853.93	
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 : 30/08/2024

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

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



As per my report of even date

(Signature)
(A.SAKTHIVEL)
CHARTERED ACCOUNTANT

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

Statement of Profit and Loss for the year ended 31.03.2024

(` in Rupees)

Particulars	Refer Note No.	Figures for the year ended 31/03/2024		Figures for the year ended 31/03/2023	
		Rs	Ps	Rs	Ps
I. Revenue from operations	15	1,54,98,91,039.75		1,19,57,82,781.75	
II. Other income	16	81,566.00		2,79,604.45	
III. Total Revenue (I + II)		1,54,99,72,605.75		1,19,60,62,386.20	
IV. Expenses:					
Cost of materials consumed	17	1,43,88,77,263.47		1,13,12,98,954.90	
Purchases of Traded goods	18	-		-	
Changes in inventories of Finished Goods	19	-70,00,033.00		-2,33,63,418.00	
Employee benefits expense	20	1,90,23,555.29		1,37,55,370.84	
Finance costs	21	1,05,44,477.78		84,46,231.18	
Depreciation and amortization expense	22	1,01,57,947.00		1,00,68,584.00	
Other expenses	23	4,82,06,696.21		3,59,99,749.93	
Total expenses		1,51,98,09,906.75		1,17,62,05,472.85	
V. Profit before exceptional and extraordinary items and tax (III-IV)		3,01,62,699.00		1,98,56,913.35	
VI. Exceptional items (Profit on Sale of Fixed Assets)					
VII. Profit before extraordinary items and tax (V - VI)		3,01,62,699.00		1,98,56,913.35	
VIII. Extraordinary Items (Insurance claim received)					
IX. Profit before tax (VII- VIII)		3,01,62,699.00		1,98,56,913.35	
X Tax expense:					
(1) Current tax		86,31,339.00		36,00,000.00	
(2) Deferred tax					
Profit for the period from continuing operations (VII- VIII)		2,15,31,360.00		1,62,56,913.35	
XI Profit/(loss) from discontinuing operations					
Tax expense of discontinuing operations					
Profit/(loss) from Discontinuing operations (after tax)					
XIV (XII-XIII)					
XV (Profit) for the period (XI + XIV)		2,15,31,360.00		1,62,56,913.35	
XVI Earnings per equity share:					
(1) Basic			93.80		70.82
(2) Diluted					
Significant Accounting Policies & Notes on financial Statements	24				

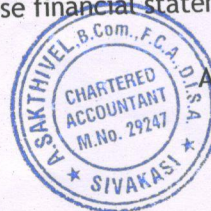
The accompanying notes 1 to 24 form an integral part of these financial statements.

Place : Chennai

Date : 30/08/2024

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

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



(Signature)
(A.SAKTHIVEL)
CHARTERED ACCOUNTANT

As per my report of even date

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

Notes to the Accounts for the Year Ended 31-03-2024

1. Share Capital

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

Particulars	As at March 2024			As at March 2023		
	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 31/03/2024 Nos	As at 31-03-2023 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 2024		As at March 2023	
	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 31-03-2024

Particulars	As at 31/03/2024		As at 31-03-2023	
	Rs	Ps	Rs	Ps
2 Reserves & Surplus				
A. Profit & Loss Account				
Opening balance				
(+) Net Profit/ (Net Loss) For the Current Year		7,97,37,477.97		6,34,80,564.62
(-) Transfer to Reserves		2,15,31,360.00		1,62,56,913.35
Total		<u>10,12,68,837.97</u>		<u>7,97,37,477.97</u>
Capital Reserve:				
Government subsidy for Machinery		52,92,000.00		52,92,000.00
		<u>52,92,000.00</u>		<u>52,92,000.00</u>
3 Long Term Borrowings				
City Union TL-9771				
City Union TL- 1441		1,40,45,208.00		1,96,48,880.00
SIDBI		67,00,811.00		99,85,262.00
UNSECURED LOAN		60,00,000.00		
Loan from Related Parties				
Total		<u>2,67,46,019.00</u>		<u>2,96,34,142.00</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				
Cash Credit from City Union Bank Ltd		12,32,62,312.18		6,96,57,515.42
Total		<u>12,32,62,312.18</u>		<u>6,96,57,515.42</u>
6 Trade Payable: Others				
Micro, Small and Medium Enterprises				
Others				
Total		<u>33,80,324.00</u>		<u>3,62,75,950.59</u>
7 Other Current Liabilities				
Out standing Expenses		72,380.00		72,380.00
TCS Payable		538.10		11,959.03
TDS Payable		6,43,235.62		4,84,998.93
GST Payable		17,92,054.36		
Total		<u>25,08,208.08</u>		<u>5,69,337.96</u>
8 Short Term Provisions				
(a) Provision for employee benefits				
(b) Others				
Provision for Income Tax		88,85,320.00		36,00,000.00
Total		<u>88,85,320.00</u>		<u>36,00,000.00</u>

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

Notes to the account for the year 31/03/2024

Particulars		Gross Block				Accumulated Depreciation			Net Block	
		Balance as at 04-2023	Additions during the Year	Deletions during the Year	Balance as at 31-03-2024	Balance as at 01-04-2023	Depreciation for the year	Deletions during the Year	Balance as at 31-03-2024	WDV as at 31-03-2023
Land	2,25,80,023.00								2,25,80,023.00	22580023.00
Buildings	3,49,31,026.10				3,49,31,026.10	47,94,318.00			59,59,904.00	30136708.10
Machinery	7,33,47,703.28	4,06,779.60			7,37,54,482.88	1,95,61,334.20			2,80,81,062.20	53786369.08
Office Equipments	20,38,951.34	1,39,684.65			21,78,635.99	13,73,690.00			16,53,200.00	665261.34
Vehicles	40,52,632.00	16,34,728.67			56,87,360.67	37,66,351.00			39,49,050.00	286281.00
Furniture	1,30,480.00				1,30,480.00	70,606.00			81,030.00	59874.00
Total	13,70,80,815.72	21,81,192.92	-	-	13,92,62,008.64	2,95,66,299.20	1,01,57,947.00	-	3,97,24,246.20	10,75,14,516.52

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

Notes to the Accounts for the Year Ended 31-03-2024

Particulars	As at 31/03/2024		As at 31-03-2023	
	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 31-03-2024

Particulars	As at 31/03/2024		As at 31-03-2023	
	Rs	Ps	Rs	Ps
13 Cash and Cash Equivalents				
a. Balances with banks		-		-
b. Cash on hand	4,61,335.00			0.16
c. Deposit with bank	20,00,000.00			-
Total	24,61,335.00			0.16
14 Short-Term Loans & Advances				
a. Loans and advances to related parties				-
b. Others (specify nature)				
GST Input	10,580.33		1243607.692	
TDS	11,98,647.63		7,37,601.07	
TCS	15,823.43		12,627.43	
TDS not received	32,994.59		-	
Advance Income tax	43,00,000.00		26,06,000.00	
Trade Advances	46,63,047.54		19,53,733.54	
Salary Advance	3,20,000.00		3,06,000.00	
Total	1,05,41,093.52		68,59,569.73	
15 Revenue From Operation				
Sale of Products				
Manufactured goods	1,54,98,91,039.75		1,19,57,82,781.75	
Traded goods				
	1,54,98,91,039.75		1,19,57,82,781.75	
Less: Sales tax Collected				
Total	1,54,98,91,039.75		1,19,57,82,781.75	
16 Other Income				
Interest received on EB Deposit	81,566.00		44,792.00	
Insurance Claim			-	
Professional charges			5,932.00	
Round off-			610.54	
Price Difference & Discount & Weight Shortage			2,28,269.91	
Total	81,566.00		2,79,604.45	
17 Cost of Materials Consumed				
Opening Stock:	2,63,45,153.00		5,11,12,533.00	
Add: Purchases	1,45,60,76,452.47		1,10,65,31,574.90	
	1,48,24,21,605.47		1,15,76,44,107.90	
Less: Closing Stock	4,35,44,342.00		2,63,45,153.00	
Total	1,43,88,77,263.47		1,13,12,98,954.90	
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	4,11,80,507.00		1,78,17,089.00	
Closing Stock of Finished Goods	4,81,80,540.00		4,11,80,507.00	
Increase / (Decrease) in Stock	-70,00,033.00		-2,33,63,418.00	

M/S.M.RAMADEVI ENTERPRISES (P) LTD., MADHAVARAM, CHENNAI
Notes to the Accounts for the Year Ended 31-03-2024

Particulars	As at 31/03/2024		As at 31-03-2023	
	Rs	Ps	Rs	Ps
20 Employee Benefits Expenses				
i) Salaries, Bonus & Wages	87,64,076.55		57,60,323.00	
ii) Staff welfare expenses	9,07,478.74		10,95,047.84	
iii) Director Remuneration	93,52,000.00		69,00,000.00	
Total	<u>1,90,23,555.29</u>		<u>1,37,55,370.84</u>	
21 Finance Cost				
Bank Charges	65,757.78		3,54,026.18	
Bank Interest	1,04,78,720.00		80,92,205.00	
Total	<u>1,05,44,477.78</u>		<u>84,46,231.18</u>	
22 Depreciation & Amortisation Expenses				
Depreciation as per Note 9		<u>1,01,57,947.00</u>		<u>1,00,68,584.00</u>
23 Other Expenses				
Audit Fees - As Auditor of the Company	54,000.00		55,875.00	
C&F Container Rent Charges			3,28,753.00	
Commission	22,46,772.33		18,42,985.00	
Computer Maintenance	35,519.00		37,304.00	
Donation	15,700.00		500.00	
Electrical Repairs	26,889.70		67,641.13	
Filing Fees	52,845.00		72,500.00	
Bad debts written off			22,01,690.00	
Freight Charges	86,09,955.96		67,73,748.20	
Insurance	1,29,695.00		1,15,407.00	
Ineligible ITC	34,60,358.38		6,32,177.24	
Legal & Professional charges	1,80,932.20		92,500.00	
Licence Fees	44,000.00		3,67,820.00	
Machinery Maintenance	19,72,385.17		16,99,389.80	
Mill Maintenance	6,20,114.12		9,94,067.00	
Miscellaneous Expenses	4,89,535.84		4,79,680.24	
Pooja Expenses	57,832.00		58,538.00	
Postage & Telephone	70,929.80		62,870.46	
Power charges	78,32,636.21		62,68,632.02	
Printing & Stationery	88,766.60		1,05,531.00	
Rebate & Discount	1,81,04,046.17		1,32,96,035.84	
Rent	37,59,090.68		2,57,718.00	
Round off	7.81			
Testing Charges	14,700.00		22,066.00	
Travelling Expenses	1,31,421.65		17,180.00	
Vehicle Maintenance	2,08,562.59		1,49,141.00	
Total	<u>4,82,06,696.21</u>		<u>3,59,99,749.93</u>	

M.RAMADEVI ENTERPRISES PRIVATE LIMITED
CASH FLOW STATEMENT FOR THE YEAR ENDED 31st MARCH' 2024

Particulars	Note	Rs	Rs
Net Profit before taxation			3,01,62,699.00
Add Back:			
Depreciation on Fixed Assets		1,01,57,947.00	
Interest Paid		1,05,44,477.78	2,07,02,424.78
CASH GENERATED BEFORE WORKING CAPITAL CHANGES			5,08,65,123.78
(Increase)/Decrease in Stock		(2,41,99,222.00)	
(Increase)/Decrease in Debtors		(1,80,61,610.50)	
(Increase)/Decrease in Other non-current assets		(61,49,660.25)	
(Increase)/Decrease in Other current assets		(36,81,523.79)	
Increase/(Decrease) in Creditors		(3,28,95,626.59)	
Increase/(Decrease) in Other current liabilities		19,38,870.12	
Increase/(Decrease) in Outstanding Expenses		52,85,320.00	(7,77,63,453.01)
CASH GENERATED FROM OPERATIONS			(2,68,98,329.23)
Income tax Paid			86,31,339.00
NET CASH FLOW FROM OPERATING ACTIVITIES			(3,55,29,668.23)
Purchase of Fixed Assets		(21,81,192.92)	
Sale of Fixed Assets			(21,81,192.92)
NET CASH FLOW FROM INVESTING ACTIVITIES			(21,81,192.92)
Proceeds from Government Subsidy		-	
Proceeds from Short Term Borrowings		5,36,04,796.76	
Proceeds from Long Term Borrowings		(28,88,123.00)	
Interest Paid		(1,05,44,477.78)	
NET CASH FLOW FROM FINANCING ACTIVITIES			4,01,72,195.98
NET INCREASE/(DECREASE) IN CASH & CASH EQUIVALENTS			24,61,334.83
IN CASH OR CASH EQUIVALENTS			
Opening Balance as on 01.04.2023			0.16
Closing balance as on 31.03.2024			24,61,335.00
			24,61,334.84

K.R. Monil
M. Chandra



M.RAMADEVI ENTERPRISES (P) LIMITED

SIGNIFICANT ACCOUNTING POLICIES							
a)	<p>BASIS OF PREPARATION OF FINANCIAL STATEMENT</p> <p>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</p> <p>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.</p> <p>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)	<p>INVENTORY</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 5%; text-align: center;">i)</td> <td style="width: 75%;">Raw material</td> <td style="width: 20%;">At cost on FIFO</td> </tr> <tr> <td style="text-align: center;">ii)</td> <td>Finished goods</td> <td>At lower of the cost and net realizable value</td> </tr> </table>	i)	Raw material	At cost on FIFO	ii)	Finished goods	At lower of the cost and net realizable value
i)	Raw material	At cost on FIFO					
ii)	Finished goods	At lower of the cost and net realizable value					
d)	<p>SALES</p> <p>Sales as reported are exclusive of GST, Insurance and Transportation charges and net of trade discount if any.</p>						
e)	<p>RETIREMENT BENEFITS</p> <p>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.</p> <p>The company has not contributed Provident Fund to the employees under the Employees Provident Fund Scheme run by the Government</p> <p>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</p> <p>Income and Expenditure have been identified based on the accrual concept of accounting.</p>						
g)	<p>CONTINGENT LIABILITY & CONTINGENT ASSETS</p> <p>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</p> <p>Provision for current tax is made after taking into account various benefits admissible under the provision of the Income-tax Act, 1961.</p> <p>Deferred tax resulting from "timing difference" between the book and taxable profit is not provided for in the books of accounts.</p>						
i)	<p>FOREIGN CURRENCY TRANSACTIONS</p> <ol style="list-style-type: none"> 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. 						

	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 if incurred 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	2023-24 Total	2022-23 Total
		Rs.	Rs.	Rs.	Rs.	Rs.
1	Debtors	-	-	-	-	-
2	Sales	-	-	-	-	-
3	Commission	-	-	-	-	-

p)	Earnings Per Shares(In Rupees)			
S.No.	Particulars	Units	2023-24	2022-23
1	Net Profit after Tax(A)		2,15,31,360.00	1,62,56,913.35
2	No.of Shares(B)		2,29,540.00	2,29,540.00
3	Basic earnings per shares for Rs.100/- each(A/B)		93.80	70.82

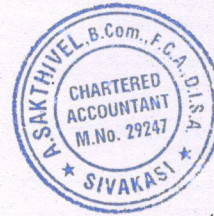
q)	<p>i) In the opinion of the management amounts due to Micro and Small Enterprises and other in respect of goods supplied of service rendered cannot be segregated as the status of the supplier of raw materials, stores and spares and services as to whether Micro and Small Enterprises and other or otherwise 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 2023-24 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="256 678 794 745">Amount remitted during the year on account of dividends in foreign currency</td> <td data-bbox="794 678 1121 745">NIL</td> <td data-bbox="1121 678 1463 745">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 : 30/08/2024

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



(Signature)

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