

H.Q LAMPS MANUFACTURING CO PRIVATE LIMITED

CIN:U33100UP2014PTC066739

REGD. OFFICE: A-77, FIRST FLOOR, SECTOR-2, NOIDA, GAUTAM BUDDHA NAGAR UTTAR PRADESH 201301 IN

FACTORY ADDRESS: - PLOT NO. 73-75, SECTOR-6A, IIE, SIDCUL HARIDWAR, UTTARAKHAND 249403 IN*

E Mail : cs@hqlamps.in

Balance Sheet as on 31st March 2024

(₹ in Lakhs)

	Note No.	As at 31 March, 2024	As at 31 March, 2023
A EQUITY AND LIABILITIES			
1 Shareholders' funds			
(a) Share capital	1	2,726.82	2,726.82
(b) Reserves and surplus	2	7,134.28	5,674.52
2 Non-current liabilities			
(a) Long-term borrowings	3	3,806.46	4,410.20
(b) Other Long term liabilities	4	1,250.00	1,250.00
3 Current liabilities			
(a) Short-term borrowings	5	6,196.48	4,099.33
(b) Trade payables	6		
(A) total outstanding dues of micro enterprises and small enterprises		3,806.57	3,806.57
(B) total outstanding dues of Creditors other than micro enterprises and small enterprises		14,073.91	8,763.17
(c) Other current liabilities	7	357.28	724.91
(d) Short-term provisions	8	509.25	383.03
TOTAL		39,861.04	31,838.55
B ASSETS			
1 Non-current assets			
(a) Property, Plant and Equipment			
(i) Property, Plant and Equipment	9	5,324.13	5,293.38
(ii) Capital Work in progress			-
(iii) Deferred Tax Assets	23	107.82	99.72
(b) Other Non Current Assets	10	160.34	55.78
2 Current assets			
(a) Inventories	11	22,207.75	15,971.88
(b) Trade receivables	12	9,513.73	8,142.95
(c) Cash and cash equivalents	13	2,233.48	1,946.32
(d) Short-term loans and advances	14	313.80	328.52
Total		39,861.04	31,838.55

See accompanying notes forming part of the financial statements

*Address other than R/o where all or any books of account and papers are maintained

As per our report attached on even date

For Garg & Garg
Chartered Accountants
FRN 029795CCA Kamal Garg
Proprietor
M.No. 438517
Date : 17/09/2024
Place: GhaziabadUDIN: 24438517BKBZUA1092 (For Company Audit)
UDIN: 24438517BKBZUB9903 (For Tax Audit)For and Behalf of the Board of Directors
M/s H.Q Lamps Manufacturing Co Private LimitedRakesh Kumar Goel
Director
DIN : 01879643Mukesh Kumar Goel
Managing Director
DIN : 02274891

H.Q LAMPS MANUFACTURING CO PRIVATE LIMITED

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Statement of Profit and Loss as on 31st March 2024

(₹ in Lakhs)

	Particulars	Note No.	As at 31 March, 2024	As at 31 March, 2023
1 (i)	Revenue from operations	15	45,072.95	55,920.94
(ii)	Other income	16	122.72	113.52
2	Total Income		45,195.67	56,034.47
3	Expenses			
	(a) Cost of materials consumed	17	39,701.84	49,705.79
	(b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	18	(1,800.21)	(242.37)
	(c) Employee benefits expense	19	1,387.64	1,433.32
	(d) Finance costs	20	1,736.21	1,535.06
	(e) Depreciation and amortisation expense	9	424.14	425.13
	(f) Other expenses	21	1,785.14	1,719.42
	Total expenses		43,234.76	54,576.35
4	Profit / (Loss) before Exceptional Items (2 - 3)		1,960.91	1,458.11
5	Exceptional items - Expenses	22	-	-
6	Profit / (Loss) before taxes Items (4 - 5)		1,960.91	1,458.11
7	Tax expense:			
	(a) Provision for Tax		509.25	383.03
	(b) Current Tax expenses related to prior years		-	1.57
	(c) Deferred Tax Expenses/(Income)	23	(8.10)	(13.37)
			501.15	371.22
8	Profit / (Loss) for the year (6 - 7)		1,459.75	1,086.89
9	Earnings per share (of 10/- each):			
	(a) Basic	24	5.35	3.99
	(b) Diluted	24	5.35	3.99

As per our report attached on even date

For Garg & Garg

Chartered Accountants

FRN 029795C

CA Kamal Garg

Proprietor

M.No. 438517

Date : 17/09/2024

Place: Ghaziabad

UDIN: 24438517BKBZUA1092 (For Company Audit)

UDIN: 24438517BKBZUB9903 (For Tax Audit)



For and Behalf of the Board of Directors

M/s H.Q Lamps Manufacturing Co Private Limited

Rakesh Kumar Goel

Director

DIN : 01879643

Mukesh Kumar Goel

Managing Director

DIN : 02274891

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Statement of the Cash Flow as on 31st March 2024

(₹ in Lakhs)

	Particulars	As at 31 March, 2024	As at 31 March, 2023
A.	Cash Flow From Operating Activities		
	Change In Reserve & Surplus A/c	1,459.75	961.48
	Adjustments		
	DTA	-8.10	-1.07
	Change in Provisions	126.22	66.05
	Depreciation as per Companies Act	424.14	317.25
	Finance cost	1,736.21	1181.33
	Profit on sale of Assets	5.32	-10.92
	Interest income	-96.33	-111.05
	Profit Before Working Capital Changes	3,647.21	2403.07
	Working Capital Changes :		
	Increase/Decrease in Trade Payable	5,310.74	3327.36
	Increase/Decrease in Other Current Liabilities	-367.63	125.13
	Increase/Decrease in Debtors	-1,370.78	-3699.62
	Increase/Decrease in Short Term Loans & Advances	14.73	158.66
	Changes in Inventories	-6,235.87	-607.31
		998.39	1707.28
B.	Cash Flow From Investing Activities		
	Purchase of Fixed Assets (Net)	-449.56	-1158.35
	Interest Income	96.33	111.05
	Increase/Decrease in Other Non Current Assets	-104.55	23.95
		-457.78	-1023.35
C.	Cash Flow From Financing Activities		
	Increase/Decrease in Long Term Borrowings	-603.74	-84.56
	Increase/Decrease in short Term Borrowings	2,097.15	-3.11
	Finance Cost	-1,736.21	-1181.33
	Increase/Decrease in unsecured loan	-	-2.00
		-242.80	-1271.00
D.	Net Cash Flow (A+B+C)	297.81	-587.07
	Opening Cash & Cash Equivalents	2,017.33	2604.40
	Closing Cash & Cash Equivalents	2,315.13	2017.33

The Notes referred to above are an integral part of Balance Sheet.

*Address other than R/o where all or any books of account and papers are maintained

As per our report attached on even date

For Garg & Garg
Chartered Accountants
FRN 029795C

CA Kamal Garg
Proprietor
M.No. 438517
Date : 17/09/2024

Place: Ghaziabad

UDIN: 24438517BKBZUA1092 (For Company Audit)

UDIN: 24438517BKBZUB9903 (For Tax Audit)



For and Behalf of the Board of Directors
M/s H.Q Lamps Manufacturing Co Private Limited

Rakesh Kumar Goel
Director
DIN : 01879643

Mukesh Kumar Goel
Managing Director
DIN : 02274891

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Note - 1 SHARE CAPITAL

(₹ in Lakhs)

Particulars	As at 31st March, 2024		As at 31st March, 2023	
	Number of shares	(₹ in Lakhs)	Number of shares	(₹ in Lakhs)
(a) Authorised Equity shares of Rs. 10 each with voting rights	31,500,000	3,150.00	31,500,000	3,150.00
(b) Issued Equity shares of Rs. 10 each with voting rights	27,268,218	2,726.82	27,268,218	2,726.82
(c) Subscribed and fully paid up Equity shares of Rs. 10 each with voting rights	27,268,218	2,726.82	27,268,218	2,726.82

(i) Reconciliation of the number of equity shares and amount outstanding at the beginning and at the end of the

Particulars	Opening Balance	Fresh issue	Closing Balance
Equity shares with voting rights			
Year ended 31 March, 2024			
- Number of shares	27,268,218	-	27,268,218
- Amount (₹)	2,726.82	-	2,726.82
Year ended 31 March, 2023			
- Number of shares	27,268,218	-	27,268,218
- Amount (₹)	2,726.82	-	2,726.82

(ii) Details of Equity shares held by each shareholder holding more than 5% shares:

Class of shares / Name of shareholder	As at 31st March, 2024		As at 31st March, 2023	
	Number of shares held	% holding in that class of shares	Number of shares held	% holding in that class of shares
Equity shares with voting rights				
Rakesh Kumar Goel	14,518,218	53.24%	14,518,218	53.24%
Mukesh kumar Goel	12,750,000	46.76%	12,750,000	46.76%
Total	27,268,218		27,268,218	

Note - 2 RESERVES AND SURPLUS

(₹ in Lakhs)

Particulars	As at 31 March, 2024	As at 31 March, 2023
(a) General Reserve	4,793.07	3,706.17
Opening Balance	1,459.75	1,086.89
Add : Transferred from Profit & Loss Account		
Closing Balance	6,252.82	4,793.07
(b) Surplus / (Deficit) in Statement of Profit and Loss		
Opening balance		
Add: Profit / (Loss) for the year	1,459.75	1,086.89
Less : Transferred to General Reserve	1,459.75	1,086.89
Closing Balance	-	-
(c) Security Premium Reserve	881.46	881.46
Total (a)+(b)+(c)	7,134.28	5,674.52



Note 3 LONG TERM BORROWINGS (₹ in Lakhs)

Particulars	As at	As at
	31 March, 2024	31 March, 2023
Loan from Banks and NBFCs	4,540.81	5,144.55
Less: Current Maturities of Long Term Loans	734.35	734.35
Unsecured Loan from other Party - Mukesh Goel	3,806.46	4,410.20
TOTAL	3,806.46	4,410.20

Note 4 OTHER LONG TERM LIABILITIES (₹ in Lakhs)

Particulars	As at	As at
	31 March, 2024	31 March, 2023
Non Current Creditors	1,250.00	1,250.00
TOTAL	1,250.00	1,250.00

Note 5 SHORT TERM BORROWINGS (₹ in Lakhs)

Particulars	As at	As at
	31 March, 2024	31 March, 2023
Cash Credit	5,462.13	3,364.98
Current Maturities of Long Term Loans	734.35	734.35
Total	6,196.48	4,099.33

Note 6 TRADE PAYABLES (₹ in Lakhs)

Particulars	As at	As at
	31 March, 2024	31 March, 2023
Current Creditors	17,880.48	12,569.74
TOTAL	17,880.48	12,569.74

Ageing for Trade Payables as at March 31, 2024 (₹ in Lakhs)

Particulars	Not due	Outstanding for following periods from due date of				Total
		Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	
MSME	3,806.57	-	-	-	-	3,806.57
Others	14,073.91	-	-	-	-	14,073.91
Dispute dues-MSME	-	-	-	-	-	-
Dispute dues	-	-	-	-	-	-
Others	-	-	-	-	-	-
Total	17,880.48	-	-	-	-	17,880.48

Ageing for Trade Payables as at March 31, 2023 (₹ in Lakhs)

Particulars	Not due	Outstanding for following periods from due date of				Total
		Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	
MSME	3,806.57	-	-	-	-	3,806.57
Others	8,763.17	-	-	-	-	8,763.17
Dispute dues-MSME	-	-	-	-	-	-
Dispute dues	-	-	-	-	-	-
Others	-	-	-	-	-	-
Total	12,569.74	-	-	-	-	12,569.74

Note 7 OTHER CURRENT LIABILITIES (₹ in Lakhs)

Particulars	As at	As at
	31 March, 2024	31 March, 2023
Duties & Taxes Payable	(125.80)	131.26
Salary & Wages Payable	293.26	331.43
Provisions and Expenses Payable	121.79	169.36
Interest Payable	-	25.78
Other payable	68.02	67.07
Total	357.28	724.91

Note 8 SHORT TERM PROVISIONS (₹ in Lakhs)

Particulars	As at	As at
	31 March, 2024	31 March, 2023
Provision for tax	509.25	383.03
Total	509.25	383.03



NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET
Note 10 OTHER NON CURRENT ASSETS

(₹ in Lakhs)

Particulars	As at 31 March, 2024	As at 31 March, 2023
Security with Govt.Dept.	105.58	35.99
Security with others	54.75	19.79
Total	160.34	55.78

Note 11 INVENTORY

(₹ in Lakhs)

Particulars	As at 31 March, 2024	As at 31 March, 2023
A) Raw Material incl. packing material	17,587.45	13,151.80
B) Finished, Semi Finished Goods & Trading Material (incl. Goods in Transit)	4,525.14	2,777.68
C) Stock in Transit	-	-
D) Scrap & Rejected goods	95.16	42.40
Total	22,207.75	15,971.88

Note 12 TRADE RECEIVABLES

(₹ in Lakhs)

Particulars	As at 31 March, 2024	As at 31 March, 2023
Undisputed Trade Receivables- Considered Goods	9,513.73	7,875.05
Total	9,513.73	8,142.95

Ageing for Trade Receivables As at March 31,2024

(₹ in Lakhs)

Particulars	Outstanding for following periods from due date of payment						Total
	Not due	Less than 6 Months	6 Months - 1Year	1-2 Years	2-3 Years	More than 3 Years	
Undisputed Trade Receivables- Considered Goods	5,475.89	300.22	62.96	2,229.59	33.88	40.41	9,513.73
Undisputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-	-
Disputed Trade Receivables- Considered Goods	-	-	-	-	-	-	-
Disputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-	-
Others	-	-	-	-	-	-	-
Total	5,475.89	300.22	62.96	2,229.59	33.88	40.41	9,513.73

Figures For the Previous Reporting Period As at March 31,2023

(₹ in Lakhs)

Particulars	Outstanding for following periods from due date of payment						Total
	Not due	Less than 6 Months	6 Months - 1Year	1-2 Years	2-3 Years	More than 3 Years	
Undisputed Trade Receivables- Considered Goods	5,475.89	300.22	62.96	2,229.59	33.88	40.41	8,142.95
Undisputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-	-
Disputed Trade Receivables- Considered Goods	-	-	-	-	-	-	-
Disputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-	-
Others	-	-	-	-	-	-	-
Total	5,475.89	300.22	62.96	2,229.59	33.88	40.41	8,142.95

Note 13 CASH AND CASH EQUIVALENTS

(₹ in Lakhs)

Particulars	As at 31 March, 2024	As at 31 March, 2023
A) Cash In Hand	11.15	3.63
B) Bank Balance	293.29	1.90
C) Fixed Deposit	1,888.98	1,890.73
D) Margin Money	40.07	50.07
Total	2,233.48	1,946.32

Note 14 SHORT TERM LOANS AND ADVANCES

(₹ in Lakhs)

Particulars	As at 31 March, 2024	As at 31 March, 2023
Loans, Advance for expenses incl. prepaid expenses	140.79	204.61
GST input & Refund Receivables	56.01	41.97
TDS, TCS and Income Tax	113.53	78.48
Vat/Sales Receivables	3.46	3.46
Total	313.80	328.52



H.Q LAMPS MANUFACTURING CO PRIVATE LIMITED
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NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET

Note 15 REVENUE FROM OPERATIONS (₹ in Lakhs)

Particulars	As at 31 March, 2024	As at 31 March, 2023
Sale of Products and services	45,072.95	55,920.94
Total Revenue from Operations	45,072.95	55,920.94

Note 16 OTHER INCOME (₹ in Lakhs)

Particulars	As at 31 March, 2024	As at 31 March, 2023
Other Income	122.72	113.52
Total	122.72	113.52

Note 17 COST OF MATERIAL CONSUMED (₹ in Lakhs)

Particulars	As at 31 March, 2024	As at 31 March, 2023
Inventory of R.M. & consumable at the beginning of the year	13,151.80	11,014.95
Purchases (R/M & Consumable)	42,206.95	49,465.94
Consumable Exp	35.87	27.79
Freight and Cartage Inward	318.73	543.95
Power & Fuel	246.71	239.44
Job Work Exp	2.53	38.12
Labour Exp	954.58	1,207.81
Custom Duty & CHA Charges paid	372.12	319.59
	57,289.29	62,857.58
Less: Inventory of R.M.& consumable at the end of the year	17,587.45	13,151.80
Cost of material consumed	39,701.84	49,705.79

Note 18 CHANGES IN INVENTORY OF FINISHED GOODS, WORK IN PROGRESS AND STOCK-IN-TRADE (₹ in Lakhs)

Particulars	As at 31 March, 2024	As at 31 March, 2023
Inventories at the end of the year:		
Finished & Semi Finished Goods (Including Trading Materials)	4,525.14	2,777.68
Work-in-progress	95.16	42.40
Scrap & Defective Goods Stock	4,620.30	2,820.09
Inventories at the beginning of the year:		
Finished & Semi Finished Goods (Including Trading Materials)	2,777.68	2,512.37
Work-in-progress	42.40	65.35
Scrap & Defective Goods Stock	2,820.09	2,577.72
Gross (Increase) / Decrease	(1,800.21)	(242.37)
Less : Diminution in the value of Finished Goods received in replacement,		
Net (increase) / decrease	(1,800.21)	(242.37)

Note 19 EMPLOYEE BENEFIT EXPENSES (₹ in Lakhs)

Particulars	As at 31 March, 2024	As at 31 March, 2023
Salaries	1,306.57	1,342.36
PF & ESI	46.22	11.55
Staff welfare expenses	34.85	79.41
Total	1,387.64	1,433.32



Note 20 FINANCE COST

(₹ in Lakhs)

Particulars	As at 31 March, 2024	As at 31 March, 2023
Interest	1,087.52	901.23
Bank Charges incl. bills discounting charges	648.69	633.83
Total	1,736.21	1,535.06

Note 21 OTHER EXPENSES

(₹ in Lakhs)

Particulars	As at 31 March, 2024	As at 31 March, 2023
Repairs and Maintenance		
- for building	3.84	7.23
- for Plant & Machinery	65.76	36.59
- for Street Lights	103.96	183.42
- for others	32.74	22.44
Travelling & conveyance	204.71	179.41
Office Expenses	44.54	41.10
Contractor Charges	33.78	36.19
Insurance	43.91	13.96
Rent	114.26	129.20
Rates, taxes & fee	144.66	56.46
Legal & Professionals	233.04	148.54
Selling & Distributions Expenses	712.37	781.73
Payment to Auditors	2.60	2.60
Exchange Fluctuations (net)	(0.14)	47.65
Provision for CSR	25.01	20.33
Testing and R&D Expenses	8.97	6.30
Miscellaneous Expenses	11.13	6.29
Total	1,785.14	1,719.42

Note -22 EXCEPTIONAL ITEM - (INCOME)/EXPENSE

Particulars	As at 31 March, 2024	As at 31 March, 2023
Remission and cessation of Trading Liability	-	-
Loss due to Value of Inventory Written off	-	-
Total	-	-

Note - 23 Deferred Tax Assets

(₹ in Lakhs)

Particulars	As at 31 March, 2023	Recognised in Profit & Loss	As at 31 March, 2024
Deferred tax assets	99.72	8.10	107.82
(Depreciation)			
Previous Reporting Period	86.35	13.37	99.72

Note 24 EARNINGS PER SHARE

Particulars	As at 31 March, 2024	As at 31 March, 2023
a. Basic		
Profit for the year (₹ in Lakhs)	1,459.75	961.48
Weighted avg. no. of Equity Shares	27,268,218	27,268,218
Earning per share- Basic (₹)	5.35	3.53
b. Diluted		
Profit for the year (₹ in Lakhs)	1,459.75	961.48
Weighted avg. no. of Equity Shares	27,268,218	27,268,218
Earning per share- Diluted (₹)	5.35	3.53



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Note - 9 Fixed Assets		Gross block									
A.	Tangible assets	Balance as at 1st April, 2022	Additions	Eliminated at the end of useful life	Acquisitions through business combinations	Assets sold during the year	Revaluation increase	Effect of foreign currency exchange differences	Borrowing cost capitalised	Other adjustments	Balance as at 31st March, 2024
	Plant & Machinery	1,059.34	25.31			3.75					1,120.90
	Vehicle	488.72	4.74			81.68					411.78
	Building Sec 6A	127.81									127.81
	Computer & Printers	35.30	0.79								36.09
	Furniture & Fixture	119.76	0.58								120.34
	Tata Ace	7.03									7.03
	Fire Equipment	4.95									4.95
	Office Equipment	18.82	0.30								19.12
	Mobile	2.77									2.77
	Electricity Fitting	223.47									223.47
	Motor Cycle	0.58	0.74			0.58					0.74
	Tata Vehicle	7.47									7.47
	Fixed Assets (Kundli Plant)										
	Land Sec -53 (Plot No. 459 B Kundli)	3,190.60									3,190.60
	Building Sec 53 (Plot no. 459)	558.57									558.57
	Plant & Machinery	1,501.66	423.97								1,925.63
	Computer & Printers	9.83	3.91								13.74
	Computer Software	4.91									4.91
	Furniture & Fixture	8.69	0.16								8.85
	Office Equipment	16.72	3.37								20.08
	Mobile	0.84									0.84
	Computer & Printer (Andhra Pradesh)	0.41									0.41
	Fixed Assets (Noida)										
	Furniture & Fixture	0.15									0.15
	Computer & Printers	0.54	0.37								0.91
	Office Equipment	4.27	0.56								4.83
	Mobile	0.22									0.22
	Computer Server	1.55									1.55
	Car										
	Fixed Assets (Gujrat)										
	Computer & Printer	0.30									0.30
	Total	7,435.28	464.78			86.00					7,814.07
	Previous year	7,204.98	257.82			27.51					7,435.28

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CIN:U33100UP2014PTC066739
 REGD. OFFICE: A-77, FIRST FLOOR, SECTOR-2, NOIDA, GAUTAM BUDDHA NAGAR UTTAR PRADESH 201301 IN
 FACTORY ADDRESS: - PLOT NO. 73-75, SECTOR-6A, IIE, SIDCUL HARIDWAR, UTTARAKHAND 249403 IN*
 E Mail : c@hqlamps.in

A	Accumulated depreciation and impairment											Net block	
	Balance as at 1st April, 2022	Life	Rate	Depreciation / amortisation expense for the year	Accumulated Dep on assets expired on completion of useful life/sale	Eliminated on reclassification as held for sale	Impairment losses recognised in statement of profit and loss	Reversal of impairment losses recognised in Statement of Profit and Loss	Other Adjustment (Negative)	Balance as at 31st March, 2023	Balance as at 31st March, 2024	Balance as at 31st March, 2023	
Tangible Assets													
Plant & Machinery	716.50	15.00	18.10%	71.41	0.01	-	-	-	787.89	333.01	382.84		
Vehicle	337.94	8.00	31.23%	47.06	75.54	-	-	-	309.47	102.31	150.77		
Building Sec 6A	66.87	30.00	9.50%	5.79	-	-	-	-	72.66	55.15	60.94		
Computer & Printers	34.84	3.00	63.16%	0.63	-	-	-	-	35.47	0.62	0.46		
Furniture & Fixture	99.43	10.00	25.89%	5.45	-	-	-	-	104.88	15.47	20.33		
Tata Ace	5.46	8.00	31.23%	0.49	-	-	-	-	5.95	1.08	1.57		
Fire Equipment	4.87	5.00	45.07%	0.04	-	-	-	-	4.90	0.05	0.08		
Office Equipment	16.51	5.00	45.07%	1.15	-	-	-	-	17.66	1.46	2.31		
Mobile	2.27	5.00	45.07%	0.23	-	-	-	-	2.49	0.28	0.51		
Electricity Fitting	194.98	10.00	25.89%	7.38	-	-	-	-	202.35	21.12	28.49		
Motor Cycle	0.54	8.00	31.23%	0.01	0.55	-	-	-	0.00	0.74	0.04		
Tata Vehicle	6.91	8.00	31.23%	0.17	-	-	-	-	7.09	0.38	0.56		
Fixed Assets (Kundli Plant)													
Land Sec-53 (Plot No. 459 B Kundli)	-												
Building Sec 53 (Plot no. 459)	187.68	30.00	9.50%	35.25	-	-	-	-	222.93	335.64	370.88		
Plant & Machinery	435.22	15.00	18.10%	238.88	-	-	-	-	674.10	1,251.53	1,066.45		
Computer & Printers	7.21	3.00	63.16%	3.12	-	-	-	-	10.33	3.41	2.62		
Computer Software	1.65	6.00	39.30%	1.28	-	-	-	-	2.93	1.98	3.26		
Furniture & Fixture	5.86	10.00	25.89%	0.80	-	-	-	-	6.66	2.19	2.83		
Office Equipment	10.94	5.00	45.07%	3.75	-	-	-	-	14.70	5.38	5.77		
Mobile	0.60	5.00	45.07%	0.11	-	-	-	-	0.71	0.13	0.24		
Fixed Assets (Andhra Pradesh)	0.40	5.00	45.07%	0.01	-	-	-	-	0.40	0.01	0.01		
Fixed Assets (Noida)													
Furniture & Fixture	0.12	10.00	25.89%	0.01	-	-	-	-	0.13	0.03	0.03		
Computer & Printers	0.53	3.00	63.16%	0.18	-	-	-	-	0.72	0.20	0.01		
Office Equipment	2.73	5.00	45.07%	0.85	-	-	-	-	3.58	1.24	1.54		
Mobile	0.15	5.00	45.07%	0.03	-	-	-	-	0.19	0.04	0.07		
Computer Server	1.40	6.00	39.30%	0.06	-	-	-	-	1.46	0.09	0.16		
Car	-	10.00	25.89%	-	-	-	-	-	-	-	-		
Fixed Assets (Gujrat)													
Computer & Printers	0.30	3.00	63.16%	0.00	-	-	-	-	0.30	0.00	0.01		
Total	2,141.90			424.14	76.10				2,489.94	5,324.13	5,293.38		
Previous year	1,730.12			425.13	13.34				2,141.90	5,293.38	5,474.86		



H.Q LAMPS MANUFACTURING CO PRIVATE LIMITED

CIN: U33100UP2014PTC066739

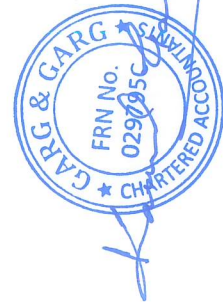
REGD. OFFICE: A-77, FIRST FLOOR, SECTOR-2, NOIDA, GAUTAM BUDDHA NAGAR UTTAR PRADESH 201301 IN
FACTORY ADDRESS: - PLOT NO. 73-75, SECTOR-6A, IIE, SIDCUL HARIDWAR, UTTARAKHAND 249403 IN*

E. Mail : cs@hqlamps.in

Note - 8 Fixed Assets

A.	Balance as at 1st April, 2023	Additions	Eliminated at the end of useful life	Acquisitions through business combinations	Assets sold during the year	Revaluation increase	Effect of foreign currency differences	Borrowing cost capitalised	Other adjustments	Balance as at 31st March, 2024
Tangible assets										
Plant & Machinery	109,893,721.30	2,531,172			374,825.00					112,090,268.30
Vehicle	48,871,586.37	473,522			8,167,507.00					41,177,601.23
Building, Sec 6A	12,781,240.82									12,781,240.82
Computer & Printers	3,530,075.27	79,220								3,609,294.85
Furniture & Fixture	11,976,231.44	57,982								12,034,213.03
Tata Ace	703,045.75									703,045.75
Fire Equipment	494,991.61									494,991.61
Office Equipment	1,882,138.39	29,608								1,911,746.39
Mobile	277,278.31									277,278.31
Electricity Fitting	22,346,742.74				57,800.00					22,346,742.74
Motor Cycle	57,800.00	73,869								73,869.00
Tata Vehicle	747,024.00									747,024.00
Fixed Assets (Kundli Plant)										
Land Sec-53 (Plot No. 459 B Kundli)	319,050,186.00									319,050,186.00
Building Sec 53 (Plot no. 459)	55,856,644.01	42,386,567								55,856,644.01
Plant & Machinery	150,166,284.91	391,241								192,562,851.86
Computer & Printers	982,863.61									982,863.61
Computer Software	490,750.00	16,250								490,750.00
Furniture & Fixture	869,022.14									869,022.14
Office Equipment	1,671,678.29	336,507								2,008,185.17
Mobile	83,898.30									83,898.30
Computer & Printer (Andhra Pradesh)	40,676.11									40,676.11
Fixed Assets (Noida)										
Furniture & Fixture	15,300.00	36,875.00								15,300.00
Computer & Printers	54,237.29	55,667.00								91,112.29
Office Equipment	426,863.48									426,863.48
Mobile	22,416.34									22,416.34
Computer Server	155,200.00									155,200.00
Car	-									-
Fixed Assets (Gujrat)	30,499.15									30,499.15
Computer & Printer	743,528,395.63	46,478,478.71			8,599,932.00					751,406,942.34
Total	720,498,231.36	25,781,541.27			2,751,377.00					743,528,395.63
Previous year										

Cont...



H.Q LAMPS MANUFACTURING CO PRIVATE LIMITED

CIN:U33100UP2014PTC066739

REGD. OFFICE: A-77, FIRST FLOOR, SECTOR-2, NOIDA, GAUTAM BUDDHA NAGAR UTTAR PRADESH 201301 IN

FACTORY ADDRESS: - PLOT NO. 73-75, SECTOR-6A, IIE, SIDCUL HARIDWAR, UTTARAKHAND 249403 IN*

E Mail : ce@hqlamps.in

A	Accumulated depreciation and impairment										Net block	
	Balance	Life	Rate	Depreciation /	Accumulated Dep	Eliminated on	Impairment losses	Reversal of	Other	Balance	Balance	Balance
Tangible Assets												
Plant & Machinery	71,649,567.27	15.00	18.10%	7,140,781.82	929.00	-	-	-	-	78,789,420.09	33,300,848.21	38,284,154.02
Vehicle	33,794,161.92	8.00	31.23%	4,706,450.69	7,553,786.55	-	-	-	-	30,946,826.06	10,230,775.17	15,077,424.45
Building Sec 6A	6,687,115.06	30.00	9.50%	579,148.25	-	-	-	-	-	7,266,263.31	5,514,977.51	6,084,125.76
Computer & Printers	3,484,426.49	3.00	63.16%	62,609.72	-	-	-	-	-	3,547,036.21	62,258.64	45,648.78
Furniture & Fixture	9,943,132.50	10.00	25.89%	544,556.11	-	-	-	-	-	10,487,688.61	1,546,544.42	2,033,098.94
Tata Ace	546,090.48	8.00	31.23%	49,024.03	-	-	-	-	-	595,114.51	107,931.24	156,955.27
Fire Equipment	486,673.06	5.00	37.49.33	114,669.50	-	-	-	-	-	490,422.39	4,569.22	8,318.55
Office Equipment	1,650,839.12	5.00	45.07%	22,863.19	-	-	-	-	-	1,765,508.62	146,237.77	231,299.27
Mobile	226,552.36	5.00	45.07%	737,596.28	-	-	-	-	-	249,415.55	27,862.76	50,725.95
Electricity Fitting	19,497,517.51	10.00	25.89%	1,163.75	55,021.44	-	-	-	-	20,235,083.77	2,111,658.97	2,849,225.23
Motor Cycle	54,074.14	8.00	31.23%	17,434.04	-	-	-	-	-	216.45	73,652.55	3,725.86
TataVehicle	691,207.21	8.00	31.23%	-	-	-	-	-	-	708,641.25	38,382.75	55,816.79
Fixed Assets (Kundli Plant)												
Land Sec -53 (Plot No. 459 B Kundli)	-											
Building Sec 53 (Plot no. 459)	18,768,458.56	30.00	9.50%	3,524,633.16	-	-	-	-	-	22,293,091.72	319,060,186.00	319,060,186.00
Plant & Machinery	43,521,614.86	15.00	18.10%	23,888,367.86	-	-	-	-	-	67,409,982.72	33,563,552.29	37,088,185.45
Computer & Printers	721,227.81	3.00	63.16%	311,618.72	-	-	-	-	-	1,032,846.53	125,152,869.14	106,644,670.05
Computer Software	164,648.04	6.00	39.30%	128,170.39	-	-	-	-	-	282,818.43	341,257.93	261,635.80
Furniture & Fixture	565,904.64	10.00	25.89%	80,131.97	-	-	-	-	-	666,036.61	197,931.57	326,101.96
Office Equipment	1,094,322.88	5.00	45.07%	375,365.55	-	-	-	-	-	1,469,688.43	219,235.53	263,117.50
Mobile	60,179.57	5.00	45.07%	10,690.50	-	-	-	-	-	70,870.07	538,496.74	577,355.41
Fixed Assets (Andhra Pradesh)												
Fixed Assets (Noida)												
Furniture & Fixture	11,878.92	10.00	25.89%	685.60	-	-	-	-	-	12,764.52	2,535.48	3,421.08
Computer & Printers	53,447.38	3.00	63.16%	18,110.07	-	-	-	-	-	71,557.45	19,564.84	789.91
Office Equipment	272,978.31	5.00	45.07%	85,440.90	-	-	-	-	-	358,419.21	124,111.27	153,885.17
Mobile	15,363.76	5.00	45.07%	3,183.24	-	-	-	-	-	18,537.00	3,679.34	7,062.58
Computer Server	139,647.88	6.00	39.30%	6,112.57	-	-	-	-	-	145,760.45	9,439.55	15,552.12
Car	-	10.00	25.89%	-	-	-	-	-	-	-	-	-
Fixed Assets (Gujrat)												
Computer & Printers	29,937.34	3.00	63.16%	354.84	-	-	-	-	-	30,292.18	206.97	561.81
Previous year	214,190,491.30			42,413,576.74	7,609,736.99	-	-	-	-	248,994,351.05	532,412,611.29	529,337,904.32
	173,012,029.11			42,512,530.02	1,334,067.86	-	-	-	-	214,190,491.27	529,337,904.35	547,486,202.25



H.Q LAMPS MANUFACTURING CO PRIVATE LIMITED
CIN:U33100UP2014PTC066739

RATIO ANALYSIS AS PER REVISED SCHEDULE III OF COMPANIES ACT 2013

(₹ in Lakhs)

S.No.	Ratio	Particulars	As at 31 March,2024	As at 31 March,2023
1	Debt Equity Ratio	a Debts	10,002.94	7,262.69
		b Equity +R&S	9,861.10	7,314.45
		c Ratio.	1.01	0.99
2	Debt Services Coverage Ratio	a EBITDA	4,121.26	2,785.32
		b DeBt Services	-	-
		c (Int.+Principal) Ratio	1,821.87	1527.0
3	Return on Equity Ratio	a Profit for the year	1,459.8	961.5
		b Average Shareholder's Fund	9,131.2	6833.7
		c Ratio	0.16	0.14
4	Inventory Turnover Ratio	a COGS	43,682.52	40,412.30
		b Avg. Inventory	19089.82	13,290.81
		c Ratio	2.29	3.04
5	Trade Rec. turnover Ratio	a Net Sales	45,072.95	49,999.19
		b Avg. trade Receivable	8828.34	6025.24
		c Ratio	5.11	8.30
6	Trade Payable Turnover Ratio	Total Purchase(fuel cost+other exp. +closing inventory-opening a bal.)	39,701.84	44,569.12
		b Closing Trade Payable	15225.11	11653.74
		c Ratio	2.61	3.82
7	Net Capital turnover ratio	a Sales	45,072.95	49,999.19
		b Working Capital(CA-CL)	9,325.28	6,049.09
		c Ratio	4.83	8.27
8	Net Profit Ratio	a Net Profit	1,459.75	961.48
		b Sales	45,072.95	49,999.19
		c Ratio	3.24%	1.92%
9	Return on Capital employed	a Earning before Interest and Tax	3,697.12	2,468.07
		b Capital Employed	14,809.74	11,564.67
		c Ratio	24.96%	21.34%
10	Return on Investment	a Net Profit	1,459.75	961.48
		b Investment	NA	NA
		c Ratio	NA	NA
11	Current Ratio	a Current Assets	34,268.76	24,037.09
		b Current Liabilities	24,943.49	17,987.99
		c Ratio	1.37	1.34

See accompanying notes forming part of the financial statements

*Address other than R/o where all or any books of account and papers are maintained

As per our report attached on even date

For Garg & Garg

Chartered Accountants

FRN 029795C



CA Kamal Garg

Proprietor

M.No. 438517

Date : 17/09/2024

Place: Ghaziabad

UDIN: 24438517BKBZUA1092 (For Company Audit)

UDIN: 24438517BKBZUB9903 (For Tax Audit)

For and on behalf of the Board
H.Q Lamps Manufacturing Co Private Limited

Rakesh Kumar Goel


Director

DIN: 01879643

Mukesh Kumar Goel

Managing Director

DIN: 02274891

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	AADCH4915R		
Name	H.Q LAMPS MANUFACTURING CO PRIVATE LIMITED		
Address	A-77, FIRST FLOOR,SECTOR 2 , Gautam Buddha Nagar, GAUTAM BUDDHA NAGAR , Noida H.O,Noida H.O , 31-Uttar Pradesh, 91-INDIA, 201301		
Status	7-Private company	Form Number	ITR-6
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	711391591151124
Taxable Income and Tax Details	Current Year business loss, if any	1	0
	Total Income	2	19,94,80,550
	Book Profit under MAT, where applicable	3	0
	Adjusted Total Income under AMT, where applicable	4	0
	Net tax payable	5	5,02,05,265
	Interest and Fee Payable	6	65,51,775
	Total tax, interest and Fee payable	7	5,67,57,040
	Taxes Paid	8	5,67,57,040
	(+) 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>15-Nov-2024 20:27:46</u> from IP address <u>49.36.217.231</u> and verified by <u>RAKESH KUMAR GOEL</u> having PAN <u>AAEPG7376H</u> on <u>15-Nov-2024</u> using paper ITR-Verification Form /Electronic Verification Code _____ generated through mode _____			
System Generated Barcode/QR Code	 AADCH4915R067113915911511246038d6f2b74daeabb42d2f9a7cc99acd17405915		
<u>DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU</u>			

Rakesh
Kumar Goel

Digitally signed by Rakesh
Kumar Goel
Date: 2024.12.18 16:06:58
+05'30'

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	H.Q LAMPS MANUFACTURING CO PRIVATE LIMITED
Address	A-77, FIRST FLOOR , SECTOR -2, NOIDA , 31-Uttar Pradesh , 91-India , Pincode - 201301
PAN	AADCH4915R
Aadhaar Number of the assessee, if available	

was conducted by us **GARG & GARG** in pursuance of the provisions of the **Companies Act, 2013**,and I annex hereto a copy of **our** audit report dated **17-Sep-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	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.
2	Valuation of closing stock is not possible	Valuation has been taken as certified by the Management.
3	Others	The records gently invite validation & alignment with various monitoring bodies & as such records are informed & made available by the management.

Accountant Details

Name	KAMAL GARG
Membership Number	438517
FRN(Firm Registration Number)	0029795C
Address	643, UPPER GROUND FLOOR , SECTOR-5 , 31-Uttar Pradesh , 91-India , Pincode - 201010

Date of signing Tax Audit Report	06-Oct-2024
Place	GHAZIABAD
Date	15-Nov-2024

This form has been digitally signed by **KAMAL GARG** having PAN **BDVPG1670D** from IP Address **49.36.176.61** on **15/11/2024 03:55:14 PM** Dsc SI.No and issuer **,C=IN,O=Professional DigiSign Pvt. Ltd.,OU=Certifying Authority**

Rakesh Kumar
Goel

Digitally signed by Rakesh
Kumar Goel
Date: 2024.12.18 16:10:05
+05'30'

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	H.Q LAMPS MANUFACTURING CO PRIVATE LIMITED
2. Address of the Assessee	A-77, FIRST FLOOR , SECTOR -2, NOIDA , 31-Uttar Pradesh , 91-India , Pincode - 201301
3. Permanent Account Number (PAN)	AADCH4915R
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 34-Uttarakhand	05AADCH4915R1Z7
2	Goods and Services Tax 12-Haryana	06AADCH4915R1Z5
3	Goods and Services Tax 02-Andhra Pradesh	37AADCH4915R1Z0
4	Goods and Services Tax 27-Rajasthan	08AADCH4915R1Z1
5	Goods and Services Tax 06-Chandigarh	04AADCH4915R1Z9
6	Goods and Services Tax 36-Telangana	36AADCH4915R1Z2
7	Goods and Services Tax 31-Uttar Pradesh	09AADCH4915R2ZY
8	Goods and Services Tax 09-Delhi	07AADCH4915R2Z2
9	Goods and Services Tax 31-Uttar Pradesh	09AADCH4915R3ZX
10	Other Indirect Tax/duty IMPORT EXPORT CODE	0515905305
11	Goods and Services Tax 11-Gujarat	24AADCH4915R1Z7

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

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

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

8(a). Whether the assessee has opted for taxation under section 115BA / 115BAA / 115BAB / 115BAC(1A) / 115BAD / 115BAE ?

No

Section under which option exercised

PART - B

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

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

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

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 domestic appliances	04075

(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 ?

No

Sl. No.	Books prescribed
No records added	

(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
No records added							

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

Sl. No.	Books examined
No records added	

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 IV - Revenue Recognition	As per accounting policies & notes to financial statements
4	ICDS V - Tangible Fixed Assets	As per Fixed Assets and Depreciation Chart annexed in FORM 3CD
5	ICDS IX - Borrowing Costs	As per accounting policies & notes to financial statements
6	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.

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

(b). In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish: No

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

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

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

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

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

Sl. No.	Description	Amount
No records added		

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

Sl. No.	Description	Amount
No records added		

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

Sl. No.	Description	Amount
No records added		

(d). any other item of income;

Sl. No.	Description	Amount
		₹ 0

(e). Capital receipt, if any.

Sl. No.	Description	Amount
	No records added	

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

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

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

Sl. No.	Method of Depreciation	Description of the Block of Assets/Class of Assets	Rate of Depreciation (%)	Opening WDV/Actual	Adjustment made to the written down value under section 115BAA(3)/115BAC(3)/115BAD(3) (To be filled in only for assessment year 2020-21, 2021-22 and 2024-25 only, as applicable)	Adjustment made to the written down value of Intangible asset due to excluding value of goodwill of a business or profession	Adjusted written down value(A)	Purchase Value	Total Value of Purchases (B)	Deductions (C)	Other Adjustments	Depreciation Allowable (D)	Written Down Value at the end of the year(A+B-C-D)
1	WDV	Building @ 10%	10	₹4,06,81,972	₹0	₹0	₹4,06,81,972	₹0	₹0	₹0	₹0	₹40,68,197	₹ 3,66,13,775
2	WDV	Furnitures & Fittings @ 10%	10	₹1,63,51,856	₹0	₹0	₹1,63,51,856	₹4,96,014	₹4,96,014	₹0	₹1	₹16,81,773	₹ 1,51,66,097
3	WDV	Plant and Machinery @ 40%	40	₹8,27,202	₹0	₹0	₹8,27,202	₹5,07,335	₹5,07,335	₹0	₹0	₹5,10,623	₹ 8,23,914
4	WDV	Plant and Machinery @ 15%	15	₹17,87,09,675	₹0	₹0	₹17,87,09,675	₹4,54,75,130	₹4,54,75,130	₹15,22,357	₹0	₹3,29,34,445	₹ 18,97,28,003

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	

Acknowledgement Number:708178580151124

(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
1	Provident Fund	₹ 62,013	15-May-2023	₹ 62,013	10-May-2023
2	Provident Fund	₹ 60,501	15-Jun-2023	₹ 60,501	15-Jun-2023
3	Provident Fund	₹ 59,560	15-Jul-2023	₹ 59,560	15-Jul-2023
4	Provident Fund	₹ 58,685	15-Aug-2023	₹ 58,685	15-Aug-2023
5	Provident Fund	₹ 58,534	15-Sep-2023	₹ 58,534	14-Sep-2023
6	Provident Fund	₹ 59,409	15-Oct-2023	₹ 59,409	13-Oct-2023
7	Provident Fund	₹ 59,659	15-Nov-2023	₹ 59,659	15-Nov-2023
8	Provident Fund	₹ 57,863	15-Dec-2023	₹ 57,863	15-Dec-2023
9	Provident Fund	₹ 58,614	15-Jan-2024	₹ 58,614	15-Jan-2024
10	Provident Fund	₹ 60,445	15-Feb-2024	₹ 60,445	15-Feb-2024
11	Provident Fund	₹ 63,500	15-Mar-2024	₹ 63,500	14-Mar-2024
12	Provident Fund	₹ 66,775	15-Apr-2024	₹ 66,775	15-Apr-2024
13	Any fund setup under the provisions of ESI Act, 1948	₹ 10,421	15-May-2023	₹ 10,421	10-May-2023
14	Any fund setup under the provisions of ESI Act, 1948	₹ 10,341	15-Jun-2023	₹ 10,341	15-Jun-2023
15	Any fund setup under the provisions of ESI Act, 1948	₹ 10,277	15-Jul-2023	₹ 10,277	15-Jul-2023
16	Any fund setup under the provisions of ESI Act, 1948	₹ 10,060	15-Aug-2023	₹ 10,060	15-Aug-2023
17	Any fund setup under the provisions of ESI Act, 1948	₹ 10,012	15-Sep-2023	₹ 10,012	15-Sep-2023
18	Any fund setup under the provisions of ESI Act, 1948	₹ 10,089	15-Oct-2023	₹ 10,089	13-Oct-2023
19	Any fund setup under the provisions of ESI Act, 1948	₹ 8,846	15-Nov-2023	₹ 8,846	15-Nov-2023
20	Any fund setup under the provisions of ESI Act, 1948	₹ 8,689	15-Dec-2023	₹ 8,689	15-Dec-2023

please note: Post filing, the complete records will be available for download as a separate file in the download section.
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21.(a). Please furnish the details of amounts debited to the profit and loss account, Being in the nature of capital, personal, advertisement expenditure etc.

Capital expenditure

Sl. No.	Particulars	Amount
	No records added	

Personal expenditure

Sl. No.	Particulars	Amount
	No records added	

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

Sl. No.	Particulars	Amount
	No records added	

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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);

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	Amount deposited out of

	deducted	"Amount of tax deducted"
No records added		

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

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

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

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

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

iv. Fringe benefit tax under sub-clause (ic)	₹ 0
v. Wealth tax under sub-clause (iia)	₹ 0
vi. Royalty, license fee, service fee etc. under sub-clause (iib)	₹ 0
vii. Salary payable outside India/to a non resident without TDS etc. under sub-clause (iii)	

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

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

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

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

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

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

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

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

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

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

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

Sl. No.	Nature of Liability	Amount
	No records added	

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

Sl. No.	Particulars	Amount
	No records added	

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

₹0

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

₹0

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

₹0

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

Sl. No.	Name of Related Person	PAN of Related Person	Aadhaar Number of the related person, if available	Relation	Nature of Transaction	Payment Made
1	RAKESH KUMAR GOEL			DIRECTOR	SALARY	₹5,70,000
2	MUKSEH GOEL			DIRECTOR	SALARY	₹11,40,000

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

Sl. No.	Section	Description	Amount
		No records added	

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

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

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

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

a. paid during the previous year;

Sl. No.	Section	Nature of liability	Amount
			₹ 0

b. not paid during the previous year;

Sl. No.	Section	Nature of liability	Amount
			₹ 0

B. was incurred in the previous year and was

a. paid on or before the due date for furnishing the return of income of the previous year under section 139(1);

Sl. No.	Section	Nature of liability	Amount
			₹ 0

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

CUSTOMER DUTY HAS BEEN DEBITED IN 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) (viib) ?

No

Please furnish the details of the same

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

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

No

b. Please furnish the following details:

Sl. No.	Nature of income	Amount
No records added		

B.a. Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (x) of sub-section (2) of section 56 ? No

b. Please furnish the following details:

Sl. No.	Nature of income	Amount
No records added		

30. Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque. [Section 69D] No

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

A.a. Whether Primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the previous year ? No

b. Please furnish the following details:

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

B.a. Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B ? No

b. Please furnish the following details

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

C.a. Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year ? No

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 :-

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Sl. No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Amount of repayment	Maximum amount outstanding in the account at any time during the previous year	Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account ?	In case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee cheque or an account payee bank draft.
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 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.
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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	MRTH01460E	192	Salary	₹4,83,51,367	₹4,83,51,367	₹4,83,51,367	₹39,55,962	₹0	₹0	₹0
2	MRTH01460E	194A	Interest other than Interest on securities	₹2,16,61,993	₹2,16,61,993	₹2,16,61,993	₹21,68,198	₹0	₹0	₹0
3	MRTH01460E	194C	Payments to contractors	₹12,67,29,049	₹12,67,29,049	₹12,67,29,049	₹19,42,806	₹0	₹0	₹0
4	MRTH01460E	194Q	TDS on Purchase of Goods	₹4,34,14,39,510	₹4,34,14,39,510	₹4,34,14,39,510	₹43,42,362	₹0	₹0	₹0
5	MRTH01460E	194-I	Rent	₹91,32,245	₹91,32,245	₹91,32,245	₹6,70,565	₹0	₹0	₹0
6	MRTH01460E	194J	Fees for professional or technical services	₹2,45,67,922	₹2,45,67,922	₹2,45,67,922	₹23,06,793	₹0	₹0	₹0
7	MRTH01460E	194H	Commission or brokerage	₹56,70,426	₹56,70,426	₹56,70,426	₹2,83,525	₹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.
No records added						

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

Not Applicable

Please furnish:

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

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

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

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

A. Raw materials:

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

B. Finished products :

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

C. By-products

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

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

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

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

No

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

37. Whether any cost audit was carried out ?

No

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 ?

No

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	%
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Acknowledgement Number:708178580151124

(a)	Total turnover of the assessee	4507295321			5592094166		
(b)	Gross profit / Turnover	717132366	4507295321	15.91	657104564	5592094166	11.75
(c)	Net profit / Turnover	196090784	4507295321	4.35	145811345	5592094166	2.61
(d)	Stock-in-Trade / Turnover	2220775268	4507295321	49.27	267768444	5592094166	4.79
(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	KAMAL GARG
Membership Number	438517

FRN(Firm Registration Number)	0029795C
Address	643, UPPER GROUND FLOOR , SECTOR-5 , 31-Uttar Pradesh , 91-India , Pincode - 201010
Place	GHAZIABAD
Date	15-Nov-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%	1	03-Oct-2023	03-Oct-2023	₹ 4,35,703	₹ 0	₹ 0	₹ 0	₹ 4,35,703
	2	05-Oct-2023	05-Oct-2023	₹ 60,311	₹ 0	₹ 0	₹ 0	₹ 60,311
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)
Plant and Machinery @ 40%	1	03-Oct-2023	03-Oct-2023	₹ 3,91,375	₹ 0	₹ 0	₹ 0	₹ 3,91,375
	2	05-Oct-2023	05-Oct-2023	₹ 1,15,960	₹ 0	₹ 0	₹ 0	₹ 1,15,960
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)
Plant and Machinery @ 15%	1	03-Oct-2023	03-Oct-2023	₹ 3,92,76,167	₹ 0	₹ 0	₹ 0	₹ 3,92,76,167
	2	05-Oct-2023	05-Oct-2023	₹ 61,98,963	₹ 0	₹ 0	₹ 0	₹ 61,98,963

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 @ 40%	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	09-Apr-2023	₹ 1,40,000	<input type="checkbox"/>

	2	22-Aug-2023	₹ 9,75,001	<input type="checkbox"/>
	3	14-Jul-2023	₹ 14,000	<input type="checkbox"/>
	4	17-Jul-2023	₹ 3,93,356	<input type="checkbox"/>

This form has been digitally signed by **KAMAL GARG** having PAN **BDVPG1670D** from IP Address **49.36.176.61** on **15/11/2024 03:55:14 PM** Dsc SI.No and issuer ,**C=IN,O=Professional DigiSign Pvt. Ltd.,OU=Certifying Authority**

Rakesh Kumar
Goel

Digitally signed by Rakesh
Kumar Goel
Date: 2024.12.18 16:10:34
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