

GUPTA SATISH & ASSOCIATES
Chartered Accountants



LALA KA BAZAR, LASHKAR, GWALIOR MADHYA
PRADESH 474001
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FORM- 5- Positive Net-worth Certificate of Bidder

Financial Qualification Certificate for Positive Net worth

In Response to NIT No:	PGVCL/Project/DSM/PM-KUSUM-C-FLS/ TN-10
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TO WHOMSOEVER IT MAY CONCERN

We have verified the books of accounts and related record of M/s. M/s. Vivaan Solar Private Limited situated at 1 Nehru Colony, Thatipur, Gwalior (M.P) and on verification of the records, we hereby certify that Net-worth of this mentioned entity/company as on 31-03-2023 is POSITIVE.

For: Vivaan Solar Private Limited

For VIVAAN SOLAR PVT. LTD.

Director

Anshuman Mundra
Director
DIN-06368800
Date- 21/03/2024
Place- Gwalior

For Gupta Satish & Associates
Chartered Accountants

CA Satish Gupta
Partner

Firm Registration number:021135C
Membership Number:426989
UDIN: 24426989BKCLIP7453 /

Note:

1. In addition to the above certificate from the Chartered Accountant, the Bidder is required to submit the firm's annual audited Balance sheet and Profit & Loss statement for last years.
2. In the case of JV, the form shall also be signed by respective entity's authorized signatory along with Authorized Signatory for which POA is attached.

Vivaan Solar Private Limited

Authorized Signatory

BO: Vishram Baba Road, Near R.S. Memorial ScaADRESH GYAN SCHOOL, JALPA WARD, KATNI (M.P.)



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SDJ & ASSOCIATES
Chartered Accountants

H.O. - 101, Modern Plaza, Anand Mishra Marg, Jayendraganj, Lashkar, Gwalior (M.P.) - 474009
Contact: 9425111477, 9425340912, E-Mails : dmfc1@gmail.com, sachin.gwl@gmail.com

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF VIVAAN SOLAR PRIVATE LIMITED

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of **VIVAAN SOLAR PRIVATE LIMITED** ("the Company"), which comprise the Balance Sheet as at March 31, 2023, the Statement of Profit and Loss for the year ended on that date, notes to the financial statement and a summary of the significant accounting policies and other explanatory information (hereinafter referred to as "the financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Accounting Standards prescribed under section 133 of the Act read with the Companies (Accounting Standards) Rules, 2014 and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2023, the profit and its cash flows for the year ended on that date.

Basis for Opinion

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

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and informing our opinion thereon, and we do not provide a separate opinion on these matters. Reporting of key audit matters as per SA 701, Key Audit Matters are not applicable to the Company as it is not a listed company.

Management's Responsibility for the Financial Statements



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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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



concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
- Provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

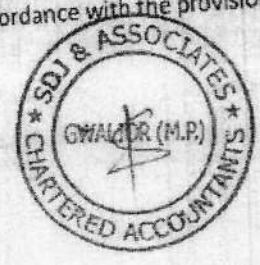
From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation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

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the "Annexure A" a statement on the matters specified in paragraphs 3 and 4 of the Order to the extent applicable.

2. As required by section 143 (3) of the Act, we report that:

- a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
- b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;
- c) The Balance Sheet and the Statement of Profit and Loss the dealt with by this Report are in agreement with the books of account;
- d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under section 133 of the Act and rules made there under, as applicable;
- e) On the basis of written representations received from management as on March 31, 2023 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2023 from being appointed as a director in terms of Section 164(2) of the Act.
- f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure B".
- g) With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended: In our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the Company to its directors during the year is in accordance with the provisions of section 197 of the Act.



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h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:

- i. The Company does not have any pending litigations which would impact on its financial position.
- ii. The company did not have any long term contracts including derivative contracts for which there were any foreseeable losses.
- iii. The Company was not liable for transferring any amount, required to be transferred, to the Investor Education and Protection Fund.

iv.

a. The management has represented that, to the best of its knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other persons or entities, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall:

- directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever ("Ultimate Beneficiaries") by or on behalf of the Company or
- Provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.

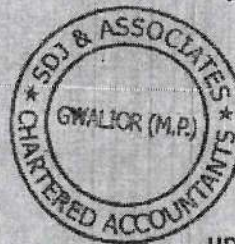
b. The management has represented, that, to the best of its knowledge and belief, no funds have been received by the Company from any persons or entities, including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall:

- directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever ("Ultimate Beneficiaries") by or on behalf of the Funding Party or
- provide any guarantee, security or the like from or on behalf of the Ultimate Beneficiaries; and

c. Based on such audit procedures as considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub clause (iv)(a) and (iv)(b) contain any material misstatement.

v. No Dividend is declared or paid by the company during the year.

Date: 02/09/2023
Place: GWALIOR



For SDJ & ASSOCIATES

Chartered Accountants
Firm Reg No.:019324C

Sachin Jain
CA SACHIN JAIN
PARTNER
M.No.402943

UDIN: 23402943BGTWJX2040

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ANNEXURE A

**To the Independent Auditors' Report on
Financial Statements of VIVAAN SOLAR PRIVATE LIMITED
(Referred to our report of even date)**

The Annexure referred to in our Independent Auditors' Report to the members of the Company on the financial statements for the year ended March 31, 2023, we report that:

i. In respect of Property, Plant & Equipment

- a) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant & Equipment.
- b) According to information and explanations given to us and on the basis of our examination of the records of the company, the Property, Plant & Equipment have been physically verified during the year by the management under a regular program of verification by rotation over a period of three years, which, in our opinion, is reasonable having regard to the size of the Company and the nature of its assets. No material discrepancies were noticed.
- c) According to information and explanations given to us and on the basis of our examination of the records of the company, the title deeds of immovable properties forming part of the Property, Plant & Equipment are held in the name of the Company.
- d) According to information and explanations given to us and on the basis of our examination of the records of the company, the company has not revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets or both during the year.
- e) According to information and explanations given to us and on the basis of our examination of the records of the company, there are no proceedings initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.

ii. In respect of Inventory

- a) Whether physical verification of inventory has been conducted at reasonable intervals by the management and whether, in the opinion of the auditor, the coverage and procedure of such verification by the management is appropriate; whether any discrepancies of 10% or more in the aggregate for each class of inventory were noticed and if so, whether they have been properly dealt with in the books of account; this clause is not applicable to the company because entity does not have any inventory.
- b) According to information and explanations given to us and on the basis of our examination of the records of the company, the Company has been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks on the basis of security of current assets. In our opinion, the quarterly statements filed by the company with the banks against sanctioned working capital loan are in agreement with books of accounts.

iii. In respect of loan granted:

whether during the year the company has made investments in, provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties, - YES

(a) whether during the year the company has provided loans or provided advances in the nature of loans, or stood guarantee, or provided security to any other entity [not applicable to companies whose principal business is to give loans], - YES

(A) the aggregate amount during the year, and	Particulars	Transactions		Closing Balance
		Loan/Advance Given	Repayment Received	



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balance outstanding at the balance sheet date with respect to such loans or advances and guarantees or security to subsidiaries, joint ventures and associates;	Vivaan Operations Pvt Ltd (Loan & Advance)	17360382.00	6712156.00	41947919.00 Dr
	Hill Energy Pvt. Ltd. (Loan Advance)			156300.00 Dr
	Hill Power Pvt. Ltd. (Loan Advance)			155300.00 Dr
	Hingiri Green Energy Pvt Ltd (Loan & Advance)			58400.00 Dr
	Vivaan Solar DM Project Pvt Ltd (Loan & Advance)	2486897.00	2800000.00	2959004.00 Dr
	GRAND TOTAL	19847279.00	9512156.00	45274123.00 Dr

(B) the aggregate amount during the year, balance outstanding at the balance sheet date with respect to such loans or advances and guarantees or security to parties other than subsidiaries, joint ventures and associates;	Particulars	Transactions		Closing Balance
		Loan/Advance Given	Repayment Received	
	Bansal Naturevst (Advance Land)			1500000.00 Dr
	Paramjit Kaur (Advance)			50000.00 Dr
	Pradeep Kumar Bansal (Advnace)			2500000.00 Dr
	RAJ RANI GARG ADVANCE A/C			501000.00 Dr
	Suman Lata Bansal (Advance)			2500000.00 Dr
	SUMIT GARG ADVANCE			1945000.00 Dr
	VANDANA GOPAL BHATTAD			800000.00 Dr
	Ananya Seeds Pvt Ltd (Loans & Advances)			10500000.00 Dr
	Nomadsvillage Energy Pvt Ltd (Loans & Advances)			600.00 Dr.
	Vivaan Renewable (Loan)			2976873.40 Dr



	VIVAAN SOLAR NORTHERN PROJECT LLP (LOAN)	1718.00	6127858.85 Dr
	GRAND TOTAL	1718.00	29401342.25 Dr.

(b)	During the year investments made, guarantees provided, security given and the terms and conditions of the grant of all loans and advances in the nature of loans and guarantees provided are, prima facie, not prejudicial to the interest of the Company.	YES
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(c)	During the year in the case of in respect of loans and advances in the nature of loans given, the repayment of principal and payment of interest has been stipulated and the repayments or receipts have been regular.	YES
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(d)	During the year there is no overdue amount for more than ninety days in respect of loans given. Hence reasonable steps not required to be taken by the company for recovery of the principal and interest;	NA
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(e)	During the year there is no loan granted which has fallen due during the year, which has been renewed or extended or fresh loans granted to settle the over dues of existing loans given to the same party. If any renewed loans exist, specify the aggregate amount of such dues renewed or extended or settled by fresh loans and the percentage of the aggregate to the total loans or advances in the nature of loans granted during the year	NA
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(f)		All Parties	Promoters	Related parties
During the year the Company has given loans either repayable on demand or without specifying any terms or period of repayment, if any such loans given, specify the aggregate amount, percentage thereof to the total loans granted, aggregate amount of loans granted to Promoters, related parties as defined in clause (76) of section 2 of the Companies Act, 2013	Aggregate amount of loans/ advances in nature of loans			
	(A) Repayable on demand	0	0	0
	(B) Agreement does not specify any terms or period of repayment	74675465	0	45274123
	TOTAL (A+B)	74675465	0	45274123
	Percentage of loans advances in nature of loans to the total loans	100	0	60.63%



iv. **In respect of compliance of section 185 and 186 of The Companies Act, 2013**

According to information and explanations given to us and on the basis of our examination of the records of the company, in our opinion the company has complied with the provisions of section 185 and 186 of the companies Act, 2013.

v. **In respect of public deposits**

In our opinion and according to the information and explanations given to us and on the basis of our examination, the Company has not accepted any deposit from the public within the meaning of the provisions of sections 73 to 76 or any relevant provisions of the Companies Act, 2013 and the rules framed there under.

vi. **In respect of Cost Records:**

According to the information and explanations given to us, the maintenance of cost records has not been specified by the central government under the section 148(1) of the Companies Act, 2013 for the business activities carried out by the company. Thus reporting under clause 3(vi) of the order is not applicable to the company.

vii. **In respect of statutory dues:**

a) According to the records of the Company, the Company is generally regular in depositing with appropriate authorities undisputed statutory dues including provident fund, employees state insurance, income-tax, duty of custom, goods & service tax, cess and other statutory dues applicable to it. As per the records of the Company, as at March 31, 2023, the Company does not have any undisputed statutory dues which are outstanding for a period of more than six months from the date they became payable. **Except outstanding demands total Rs.661563/- of TDS defaults.**

b) According to the information and explanations given to us and on the basis of examination of records of the company there is no dispute in respect of income tax or sales tax or service tax or value added tax or GST or any other cess.

viii. **In respect of undisclosed Income**

In our opinion and according to the information and explanations given to us and based on our examination of the records of the company, there were no such unrecorded transaction in the books of account which were surrendered or disclosed as income during the year in tax assessments under Income Tax Act, 1961 (43 of 1961).

ix. **In respect of repayment of loan**

According to the information and explanations given to us, based on our examination of the records of the company and on the basis of overall examination of the Balance Sheet of the Company,

- The company has not defaulted in repayment of loans or borrowing to a financial institution or bank.
- The company has not been declared willful defaulter by any bank or financial institution.
- In our opinion the term loan were applied for the purpose for which the loan was obtained.
- No such short term loan funds have been utilized for long term purpose.
- The company has not raised any fund from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures.
- The company has not raised any loan during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies.

x. **In respect of funds raised through IPO/FPO/Debt finance**

a) On the basis of overall examination of the Balance Sheet of the Company, according to the information and explanations provided to us and based on our examination of the records of the company we report that monies raised by way of loans were applied for the purposes for which those were raised. The Company did not raise any money by way of initial public offer or further public offer (including debt instrument).



- b) In our opinion and according to the information and explanations given to us as well as based on our examination of the records of the company, the company has not made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year under section 42 and section 62 of the Companies Act, 2013.
- xi. **In respect of fraud reporting**
- a) According to the information and explanations given to us and based on our examination of the records of the company, no material fraud by the Company or on the Company by its officers or employees was noticed or reported during the year.
- b) According to the information and explanations given to us and based on our examination of the records of the company, no report under sub-section (12) of section 143 of the Companies Act has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government.
- c) According to the information and explanations given to us and based on our examination of the records of the company, there are no whistle blower complaints received by the Company during the year.
- xii. **In respect of Nidhi Company**
- According to the information and explanations given to us, the Company is not a Nidhi Company. Accordingly, paragraph 3(xii) of the Order is not applicable.
- xiii. **In Respect of Transactions with Related Parties**
- According to the information and explanations given to us, transactions with the related parties are in compliance with section 177 and 188 of Companies Act, 2013 where applicable and details of such transactions have been disclosed in the financial statements as required by the applicable accounting standards.
- xiv. **In Respect of Internal Audit System**
- According to the information and explanations given to us and based on our examination of the records of the Company, the company has an internal audit system commensurate with the size and nature of its business and the reports of the Internal Auditors for the period under audit were considered by us.
- xv. **In respect of Non-Cash Transactions**
- According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not entered into any non-cash transactions with directors or persons connected with him. Accordingly, paragraph 3(xv) of the Order are not applicable.
- xvi. **In respect of compliance of section 45IA of the RBI Act, 1934**
- a) The Company is not required to be registered under section 45 IA of the Reserve Bank of India Act, 1934. Accordingly, paragraph 3(xvi)(a) of the Order is not applicable.
- b) The Company is not required to be registered under section 45 IA of the Reserve Bank of India Act, 1934. Accordingly, paragraph 3(xvi)(b) of the Order is not applicable.
- c) The Company is not a core investment company (CIC) as defined in the regulations made by the reserve Bank of India. Accordingly clause 3(xvi)(c) of the order is not applicable.
- d) According to information and explanations given to us during the course of audit, there is no core investment company within the Group (as defined in the Core Investment Companies (Reserve Bank) Directions, 2016) and accordingly reporting under clause 3(xvi)(d) of the Order is not applicable.
- xvii. **In respect of Cash losses**
- The company has not incurred cash losses in the current financial year and in the immediately preceding financial year.
- xviii. **In respect of resignation of statutory auditors**
- The erstwhile statutory auditors of the Company namely M/s S. K. Lulla & Co. submitted Form ADT-3 of their resignation w.e.f. 14/07/2023 due to their other obligations & assignments.
- xix. **In respect of any material uncertainty to meet liability**



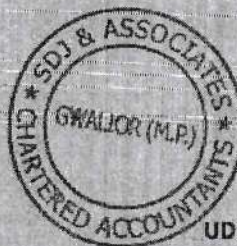
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In our opinion and according to the information and explanations given to us and based on our examination of the records of the Company, on the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which cause us to believe that any material uncertainty exists as on the date of the audit report that the company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.

xx. In Respect of Unspent Amount Under Section 135(5) of The Companies Act, 2013

- a. In our opinion and according to the information and explanations given to us and based on our examination of the records of the Company, there was no such unspent amount to be transferred to fund specified in Schedule VII to the Companies Act. Accordingly, paragraphs 3(xx)(a) of the Order are not applicable.
- b. The Company does not have ongoing projects under section 135 of the Companies Act. Accordingly, paragraphs 3(xx)(b) of the Order are not applicable.

Date: 02/09/2023
Place: GWALIOR



For SDJ & ASSOCIATES

Chartered Accountants

Firm Reg No.:019324C

CA SACHIN JAIN

PARTNER

M.No. 402943

UDIN: 23402943BGTWJX2040

ANNEXURE B
To the Independent Auditors' Report on
Financial Statements of VIVAAN SOLAR PRIVATE LIMITED
 (Referred to our report of even date)

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the Internal financial controls over financial reporting of **VIVAAN SOLAR PRIVATE LIMITED** ("the Company") as of **March 31, 2023** in conjunction with our audit of the financial statements of the Company for the year ended on that date.

MANAGEMENT'S RESPONSIBILITY FOR INTERNAL FINANCIAL CONTROLS

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

AUDITORS' RESPONSIBILITY

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects. Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting

MEANING OF INTERNAL FINANCIAL CONTROLS OVER FINANCIAL REPORTING

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



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- 1) Pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;
- 2) Provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and
- 3) Provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

INHERENT LIMITATIONS OF INTERNAL FINANCIAL CONTROLS OVER FINANCIAL REPORTING

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

OPINION

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2022, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

Date: 02/09/2023

Place: GWALIOR



For SDJ & ASSOCIATES

Chartered Accountants

Firm Reg No.:019324C

CA SACHIN JAIN

PARTNER

M.No.402943

UDIN:23402943BGTWJX2040

M/S VIVAAN SOLAR PRIVATE LIMITED

SIGNIFICANT ACCOUNTING POLICIES ADOPTED IN FINANCIAL STATEMENTS - FY 2022-23

1. Basis of accounting

These financial statements have been prepared accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) Including the Accounting Standards notified under Section 133 of the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014 and the relevant provisions of the Companies Act, 2013.

The financial statements have been prepared under the historical cost convention on accrual basis

2 Revenue Recognition -

Expenses and Income considered payable and receivable respectively are accounted for on accrual basis except discount claims, rebates and retirement benefits which cannot be determined with certainty during the year.

3. Fixed Assets

Fixed assets are stated at their original cost of acquisition including taxes, freight and other incidental expenses related to acquisition and installation of the concerned assets less depreciation till date.

4 Depreciation -

Depreciation on Fixed Assets is provided to the extent of depreciable amount on the Written down Value (WDV) Method at Rates specified under The Companies Act, 2013.

5. Investments

YES, Investments were made by the Company.

6. Inventories:

Inventory has been valued at lower of Cost and Net realisable value. The inventory details as appearing in the financials is provided by the Assessee and has been subjected to alternative audit procedures from which the existence and condition thereof can be reasonably assured. Such procedures include inspection of documentation of the subsequent sale of specific inventory items acquired, GST returns or purchased prior to the physical inventory counting. Further we have been informed by the Management that the inventory is physically counted at least once a year to serve as a basis for the preparation of the financial statements

7. Miscellaneous Expenditure:

Miscellaneous Expenditure are not there in the Company Balance Sheet.

8. Retirement Benefits

The retirement benefits are accounted for as and when liability becomes due for payment.

9. Taxes on Income

Provision for current tax is made on the basis of estimated taxable income for the current accounting year in accordance with the Income Tax Act, 1961 The deferred for timing differences between the book and tax profits for the year is accounted for, using the tax rates and laws that have been substantively enacted by the balance sheet date. Deferred tax assets arising from timing differences are recognized to the extent



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there is virtual certainty with convincing evidence that these would be realized in future. At each Balance Sheet date, the carrying amount of deferred tax is reviewed to reassure realization.

10. Provisions Contingent Liabilities and Contingent Assets-(As-29)

Provisions are recognized only when there is a present obligation as a result of past events and when a reliable estimate of the amount of the obligation can be made

(i) Contingent Liabilities is disclosed in Notes to the account for Possible obligations which will be confirmed only by future events not wholly within the control of the company or

(ii) Present Obligations arising from past events where it is not probable that an outflow of resources will be required to settle the obligation or a reliable estimate of the amount of the obligation cannot be made.

Contingent assets are not recognized in the financial statement since this may result in the recognition of the income that may never be realized.

11. Accounting Standards followed

The Company is a Small and Medium Sized Company (SMC) as defined in the Companies (Accounting Standards) Rules, 2021 notified under the Companies Act, 2013. Accordingly, the Company has complied with the Accounting Standards as applicable to a Small and Medium Sized Company

General:

Except wherever stated, accounting policies are consistent with the generally accepted accounting principles and have been consistently applied.

In terms of Our Separate Audit Report of Even Date Attached.

**For SDJ & ASSOCIATES,
CHARTERED ACCOUNTANTS**

Sachin Jain

(Sachin Jain)
Memb.No.-402943
Partner

Date:-02.09.2023

Vivaan Solar Pvt. Ltd.

Anshuman Mundhra
Director

Anshuman Mundhra

DIN-06368800

Vivaan Solar Pvt. Ltd.

Ashish Kumar Agarwal
Director

Ashish Kumar Agarwal

DIN-07465845



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VIVAAN SOLAR PRIVATE LIMITED

1, NEHRU COLONY THATHIPUR GWALIOR MP 474011 IN

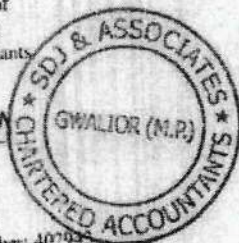
CIN-U70100MP2010PTC023870, Contact- accounts@vivaansolar.com, Mobile No-999055452

Balance Sheet as at 31 March 2023

[In Rupees]

	Particulars	Notes	Figures as at the end of Current reporting period	Figures as at the end of previous reporting period
I	EQUITY AND LIABILITIES			
1	Shareholders' Funds	1	72,100,000.00	72,100,000.00
	a Share Capital	2	344,169,186.70	243,310,867.54
	b Reserves & Surplus		-	-
	c Money received against share warrants		-	-
2	Non-current Liabilities	3	255,320,564.40	276,954,972.32
	Long Term Borrowings	4	10,331,785.39	16,381,281.87
	Deferred Tax Liabilities (net)	5	-	-
	Other Long Term Liabilities	6	-	-
	Long term Provisions		-	5,002,732.63
3	Current liabilities	7	-	75,026,505.64
	Short-term Borrowings	8	75,003,457.09	96,780,731.10
	Trade Payables	9	104,782,842.22	44,703,356.16
	Other Current Liabilities	10	38,155,597.15	-
	Short-term Provisions		-	-
	TOTAL		799,863,432.95	830,260,497.26
II	ASSETS			
1	Non-current Assets			
	(a) Property, Plant and Equipment and Intangible assets			
	Property, Plant and Equipment	11	190,517,433.63	208,293,378.45
	Intangible Assets	12	11,584.59	18,333.65
	Capital Work-in-Progress	13	-	-
	Intangible Assets under Development	14	-	149,642,921.45
	Non-current Investments	15	151,762,967.45	-
	Deferred Tax Assets (Net)	16	25,781,327.27	65,430,640.25
	Long term loans and advances	17	-	1,840,527.80
	Other non-current assets		-	-
2	Current Assets	18	29,452,189.05	18,159,861.41
	Current Investments	19	32,876,918.00	31,169,268.00
	Inventories	20	169,564,791.71	211,619,095.36
	Trade Receivables	21	13,637,395.01	12,409,068.62
	Cash and Cash Equivalents	22	70,957,998.01	55,881,189.11
	Short-term Loans and Advances	23	65,300,828.23	75,896,413.16
	Other Current Assets		-	-
	TOTAL		799,863,432.95	830,260,497.26

* As per our Audit report and notes to accounts prepared by management attached.

For and on behalf of
SDJ & Associates
Chartered AccountantsCA Sachin Jain
Partner
Membership number: 40299
Place: Gwalior
Date: 02/09/2023

Vivaan Solar Pvt. Ltd.

For and on behalf of Board Directors.

Ashish Kumar Agarwal
DIN: 07465845

Anshuman Mundra
06368800



JNCY ASSOCIATES
Chartered Accountants

Branches : Mumbai | Ahmedabad | Jamnagar

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FORM-5- Positive Net-worth Certificate of Bidder

[The Bidder is required to upload scanned copy in on-line Mode.]

Financial Qualification Certificate for Positive Net worth

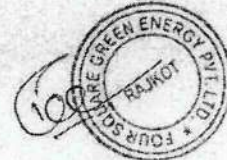
In Response to NIT No:	PGVCL/Project/DSM/PM-KUSUM-C-FLS/ TN-10
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TO WHOMSOEVER IT MAY CONCERN

We have verified the books of accounts and related record of M/s. FOUR SQUARE GREEN ENERGY PVT LTD (hereinafter called Bidder) [Earlier known as Four Square Green Energy LLP] having Registered office at 7 Navanagar, Opp. Hi Tech Gears, Mavdi Plot Rajkot - 360 004 and on verification of the records, we hereby certify that Net-worth of this mentioned entity/firm as on 31-12-2023 is **POSITIVE**

For, JNCY & Associates,
Chartered Accountants

CA. Yogesh Sangani
Partner
Membership No. 154852
UDIN: 24154852BKBKXZ8352



Place: Rajkot
Date: 11/03/2024

☎ 0821 - 2331009

✉ jncy.rajkot@gmail.com

🌐 www.jncy.in

📍 310, Iscon Mall, Opp. Imperial Heights, 150ft. Ring Road, Rajkot - 360 005

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FOUR SQUARE GREEN ENERGY LLP

TAX AUDIT REPORT F.Y.: 2022-23

-:AUDITORS:-

JNCY & ASSOCIATES
Chartered Accountants

-: Rajkot Head Office:-
310, Iscon mall, Opp.Imperial Heights,
150 FT Ring Road, Rajkot - 360004
Phone No.:- +91-9586120505, +91-8866743700,
E-mail: jncy.rajkot@gmail.com

-: Mumbai Branch Office: -
B-01, Avant B.chs, Haridas Nagar, Varma Ashram Lane, Borivali (West), Mumbai- 400092.

-: Jamnagar Branch Office:-
410, Siddhi Vinayak Plaza, Opp. Mayur Medical, Nr. Bus Stand, Summair Club Road, Jamnagar - 361005.

-: Ahmedabad Branch Office:-
502/B, Sunergy Tower, Nr. Vodafone House, Corporate Road, Prahlao Nagar, Ahmedabad-380015



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**JNCY & ASSOCIATES**

Chartered Accountants

Branches: Mumbai | Ahmedabad | Jamnagar

FORM NO. 3CA

[See rule 6G (1) (a)]

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

We report that the statutory audit of M/s. **FOUR SQUARE GREEN ENERGY LLP**, 7, NAVRANGPARA, OPP. HI TECH GEARS, MAVDI PLOT, RAJKOT, GUJARAT-360004, PAN - AAGFF4384G was conducted by M/s. JNCY & ASSOCIATES in pursuance of the provisions of the Companies Act 2013 Act, and We annex hereto a copy of our audit report dated Seth September, 2023 along with a copy of each of:-

(a) the audited Profit and loss account for the period beginning from 01 April 2022 to ending on 31 March 2023

(b) the audited balance sheet as at 31 March 2023 ; and

(c) documents declared by the said Act to be part of, or annexed to, the Profit and loss account and balance sheet.

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

3. In our opinion and to the best of our information and according to examination of books of account including other relevant documents and explanations given to us, the particulars given in the said Form No. 3CD are true and correct subject to the following observations/qualifications, if any:

Place : RAJKOT

Date : 24/09/2023



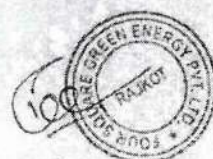
For JNCY & ASSOCIATES
(Chartered Accountants)
Reg No. :0136545W

CA. YOGESH P. SANGANI
(Partner)

Membership No :154852

Firm PAN : AAJFJ4990R

UDIN : 23154852BGWFFQ8691



FORM NO. 3CD

[See rule 6 G(2)]

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

PART - A

1. Name of the assessee

**FOUR SQUARE GREEN ENERGY
LLP**

2. Address

**7, Navarangpara, Opp. Hi Tech
Gears Mavdi Plot, RAJKOT,
GUJARAT-360004
AAGFF4384G**

3. Permanent Account Number (PAN)

3a Aadhaar No

4. Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and service tax, customs duty, etc. if yes, please furnish the registration number or GST number or any other identification number allotted for the same

Yes

Annexure No - 1

5. Status

6. Previous year

Partnership Firm

From 01/04/2022 To

31/03/2023

2023-2024

Clause 44AB(a)

7. Assessment year

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

8a Whether the assessee has opted for taxation under section 115BA/115BAA/115BAB/115BAC/115BAD

NO

PART - B

9. (a)	If firm or association of persons, indicate names of partners/members and their profit sharing ratios.	Annexure No. : 2
9. (b)	If there is any change in the partners or members or in their profit sharing ratios since the last date of preceding year, the particulars of such change.	
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)	Annexure No. : 3
10. (b)	If there is any change in the nature of business or profession, the particulars of such change.	
11. (a)	Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed.	Annexure No. : 4
11. (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,	

FOUR SQUARE GREEN ENERGY LLP**DESIGNATED PARTNER**

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	(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.)	
11. (c)	List of books of account and nature of relevant documents examined.	
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, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section.)	No
13. (a)	Method of accounting employed in the previous year.	Mercantile system
13. (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
13. (c)	If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.	
13. (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
13. (e)	If answer to (d) above is in the affirmative give details of such adjustments:	
13. (f)	Disclosure as per ICDS	Yes Annexure No. : 5
14. (a)	Method of valuation of closing stock employed in the previous year.	
14. (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
15.	Give the following particulars of the capital assets converted into stock in trade:-	No
15. (a)	Description of capital asset;	
15. (b)	Date of acquisition;	
15. (c)	Cost of acquisition;	
15. (d)	Amount at which the asset is converted into stock-in-trade.	
16.	Amounts not credited to the profit and loss account, being, -	NIL
16. (a)	the items falling within the scope section 28;	
16. (b)	the proforma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax, Goods and Service tax where such credits, drawbacks or refunds are admitted as due by the authorities concerned;	NIL
16. (c)	escalation claims accepted during the previous year;	NIL
16. (d)	any other item of income;	NIL
16. (e)	capital receipt, if any.	NIL
17.	Where any land or building or both is transferred during the previous year for a consideration less than value adopted or	No

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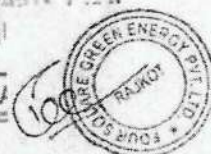
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	assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:	
18.	Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the following form :-	Annexure No. : 6
18. (a)	Description of asset/block of assets.	
18. (b)	Rate of depreciation.	
18. (c)	Actual cost of written down value, as the case may be.	
18. (d)	Additions/deductions during the year with dates; in the case of any addition of an asset, date put to use; including adjustments on account of-	
18. (d)(i)	Central Value Added Tax credits claimed and allowed under the Central Excise rules, 1944, in respect of assets acquired on or after 1 st March, 1994,	
18. (d)(ii)	Change in rate of exchange of currency, and	
18. (d)(iii)	Subsidy or grant or reimbursement, by whatever name called.	
18. (e)	Depreciation allowable.	
18. (f)	Written down value at the end of the year.	
19.	Amounts admissible under sections: 32AC, 32AD, 33AB, 33ABA, 35(1)(i), 35(1)(ii), 35(1)(ia), 35(1)(iii), 35(1)(iv), 35(2AA), 35(2AB), 35(ABB), 35(AC), 35(AD), 35(CCA), 35(CCB), 35(CCC), 35(CCD), 35D, 35DD, 35DDA, 35E :- (a) Debited to Profit and Loss Account and Allowable (b) Not Debited to profit and Loss Account.	NIL
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)]	NIL
20. (b)	Details of contributions received from employees for various funds as referred to in section 36(1)(va):	Annexure No. : 7
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	Annexure No. : 8
21. (b)	Amounts inadmissible under section 40(a):-	NIL
21. (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;	Annexure No. : 9
21. (d)	Disallowance/ deemed income under section 40A(3):	Yes
21. (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:	
21. (B)	On the basis of the examination of books of account and other relevant documents/ evidence, whether the 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	Yes

FOUR SQUARE GREEN ENERGY LLP

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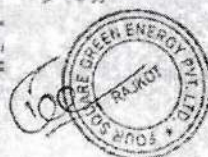


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	not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A);	
21. (e)	provision for payment of gratuity not allowable under section 40A(7),	
21. (f)	any sum paid by the assessee as an employer not allowable under section 40A(9);	NIL
21. (g)	particulars of any liability of a contingent nature;	NIL
21. (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;	NIL
21. (i)	Amounts inadmissible under the proviso to section 36(1)(iii).	NIL
22.	Amount of Interest inadmissible under section 23 of the Micro, Small and Medium Enterprise Development Act, 2006.	NIL
23.	Particulars of payments made to persons specified under section 40A(2)(b).	Annexure No. : 10
24.	Amounts deemed to be profits and gains under section 32AC, 32AD or 33AB or 33ABA or 33AC.	NIL
25.	Any amount of profit chargeable to tax under section 41 and computation thereof.	NIL
26.	In respect of any sum referred to in clause (a), (b), (c), (d), (e), (f) or (g) of section 43B, the liability for which:--	NIL
26.(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	
26.(A)(a)	paid during the previous year;	
26.(A)(b)	not paid during the previous year;	
26.(B)	was incurred in the previous year and was	Annexure No. : 11
26.(B)(a)	paid on or before the due date for furnishing the return of income of the previous year under section 139(1);	
26.(B)(b)	not paid on or before the aforesaid date.	No
	(State whether sales tax, customs duty, excise duty or any other indirect tax, levy, cess, impost etc. is passed through the profit and loss account.)	
27. (a)	Amount of Central Value Added Tax credits availed of or utilised during the previous year and its treatment in the profit and loss account and treatment of outstanding Central Value Added Tax credits/Input Tax credit(ITC) in the accounts.	Annexure No. : 12 Yes
27. (b)	Particulars of income or expenditure of prior period credited or debited to the profit and loss account.	NIL
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)(viia), if yes, please furnish the details of the same.	No
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), if yes, please furnish the details of the same.	NA

FOUR SQUARE GREEN ENERGY LLP

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29.(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
29.(b)	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
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
30.(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
30.(b)	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
30.(c)	Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year	No
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 :-	Annexure No. : 13 (a)
31.(a)(i)	name, address and Permanent Account Number (if available with the assessee) of the lender or depositor;	
31.(a)(ii)	amount of loan or deposit taken or accepted;	
31.(a)(iii)	whether the loan or deposit was squared up during the previous year;	
31.(a)(iv)	maximum amount outstanding in the account at any time during the previous year;	
31.(a)(v)	whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account;	
31.(a)(vi)	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.	None
31.(b)	Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:-	
31.(b)(i)	name, address and Permanent Account Number (if available with the assessee) of the person from whom specified sum is received;	
31.(b)(ii)	amount of specified sum taken or accepted;	
31.(b)(iii)	whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account;	
31.(b)(iv)	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.	

FOUR SQUARE GREEN ENERGY LLP

DESIGNATED PARTNER



	(Particulars at (a) and (b) need not be given in the case of a Government company, a banking company or a corporation established by the Central, State or Provincial Act.)	
31.(ba)	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	None
31.(bb)	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 occasions 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	None
31.(bc)	Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasions 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	None
31.(bd)	Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasions 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	None
31. (c)	Particulars of each repayment of loan or deposit in an amount exceeding the limit specified in section 269T made during the previous year: -	Annexure No. : 13 (c)
31. (c)(i)	name, address and permanent Account Number (if available with the assessee) of the payee;	
31. (c)(ii)	amount of the repayment;	
31. (c)(iii)	maximum amounts outstanding in the account at any time during the previous year;	
31. (c)(iv)	whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account;	
31. (c)(v)	in case the repayment was made by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.	
31.(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	None

FOUR SQUARE GREEN ENERGY LLP

DESIGNATED PARTNER



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	previous year:—	
31.(d)(i)	name, address and Permanent Account Number (if available with the assessee) of the lender, or depositor or person from whom specified advance is received;	
31.(d)(ii)	amount 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.	
31.(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:—	None
31.(e)(i)	name, address and Permanent Account Number (if available with the assessee) of the lender, or depositor or person from whom specified advance is received;	
31.(e)(ii)	amount of loan or deposit or any specified advance received by a cheque or a bank draft which is not an account payee cheque or account payee bank draft during the previous year.	
	(Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or deposit or any specified advance taken or accepted from the Government, Government company, banking company or a corporation established by the Central, State or Provincial Act)	
32. (a)	Details of brought forward loss or depreciation allowance, in the following manner, to the extent available:	No
32. (b)	whether a change in shareholding 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.	NA
32. (c)	Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year, If yes, please furnish the details of the same.	No
32. (d)	whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year, if yes, please furnish details of the same.	No
32. (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, if yes, please furnish the details of speculation loss if any incurred during the previous year.	NA
33.	Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA).	NIL
34. (a)	Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish:	Annexure No. : 14 Yes
(b)	whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes, please furnish the details	Annexure No. : 15 Yes
(c)	whether the assessee is liable to pay interest under section	Annexure No. : 16

FOUR SQUARE GREEN ENERGY LLP

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	201(1A) or section 206C(7). If yes, please furnish:	Yes
35. (a)	In the case of a trading concern, give quantitative details of principal items of goods traded :	None
(i)	Opening Stock;	
(ii)	purchases during the previous year;	
(iii)	sales during the previous year;	
(iv)	closing stock;	
(v)	shortage/excess, if any	
35. (b)	In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products :	None
A.	Raw Materials:	
(i)	opening stock;	
(ii)	purchases during the previous year;	
(iii)	consumption during the previous year	
(iv)	sales during the previous year;	
(v)	closing stock;	
(vi)	*Yield of finished products;	
(vii)	* Percentage of yield;	
(viii)	*shortage/excess, if any.	
B.	Finished products/by-products :	
(i)	opening stock;	
(ii)	purchases during the previous year;	
(iii)	quantity manufactured during the previous year;	
(iv)	sales during the previous year;	
(v)	closing stock;	
(vi)	shortage/excess, if any.	
36 (A)	Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (e) of clause (22) of section 2	No 0.00
37.	Whether any cost audit was carried out, if yes, give the details, if any, of disqualification or disagreement on any matter/ item/ value/ quantity as may be reported/ identified by the cost auditor	NA
38.	Whether any audit was conducted under the Central Excise Act, 1944, if yes, give the details, if any, of disqualification or disagreement on any matter/ item/ value/ quantity as may be reported/ identified by the auditor.	NA
39.	Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services, if yes, give the details, if any, of disqualification or disagreement	NA

FOUR SQUARE GREEN ENERGY LLP

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	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:	Annexure No. : 17

Serial number	Particulars	Previous year	Preceding previous year
1.	Total turnover of the assessee	1,69,75,73,631.00	17,92,98,812.00
2.	Gross profit/ turnover	3.02	-0.41
3.	Net profit/ turnover	2.11	-2.60
4.	Stock-in-trade/ turnover	0.00	0.00
5.	Material consumed/ finished goods produced	0.00	0.00

(The details required to be furnished for principal items of goods traded or manufactured or services rendered)

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	No
42.	Whether the assessee is required to furnish statement in Form No.61 or Form No.61A or Form 61B	No
43.	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
44.	Break of total expenditure of entities registered or not registered under the GST	Annexure No. : 18

FOR JNCY & ASSOCIATES
(Chartered Accountants)
Reg No. : 0136545W

CA. YOGESH P. SANGANI
Partner

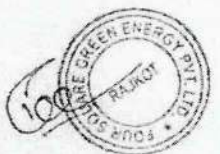
Membership No 154852
AAJFJ4990R

UDIN : 23154852BGWFFQ8691

Place: RAJKOT
Date: 24/09/2023

FOUR SQUARE GREEN ENERGY LLP

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FOUR SQUARE GREEN ENERGY LLP
503-A, HAVLOK HORIZO, RAVI PARK GINJAN PARK, UNIVERSITY ROAD, RAJKOT,
GUJARAT-360004

Annexures Forming Part of 3CD For The Period Ended on 31 March 2023

ANNEXURE NO :- 1

Detail of Indirect taxes applicable					
Sno	Nature of Registration	State	Other Indirect Tax/Duty	Description [Not for E-filing]	Reg. No.
1	Goods and Service Tax	GUJARAT			24AAGFF4384G1ZF

ANNEXURE NO :- 2

Name of partner & there profit sharing ratio 9(a)		
Sno	Partner's Name	Profit Ratio (%)
1	M/s. Hi Tech Transpower Private Limited	33.34
2	M/s. Shridhar Infratel Private Limited	33.33
3	Mr. Jayendrasinh Kiritsinh Vala	33.33

ANNEXURE NO :- 3

Nature of Business & Profession 10 (a)			
Sno	Sector	Sub Sector	Code
1	CONSTRUCTION	Other construction activity n.e.c.	06010
2	OTHER SERVICES	Other services n.e.c.	21008

ANNEXURE NO :- 4

List of Books								
Books of Account Prescribed U/s 44AA		Books of Account Maintained						Books of Account Examined
Sno	Books Prescribed	Books Maintained	Address 1	Address 2	City/Town/ District	State	Pin Code	Books Examined
1	None	Cash Book, Bank Book, Purchase Register, Sales Register, Journal Register, Ledger Book	7, NAVARANG PARA, OPP. HI TECH GEARS	MAVDI PLOT	RAJKOT	GUJARAT	360004	Cash Book, Bank Book, Purchase Register, Sales Register, Journal Register, Ledger Book

FOUR SQUARE GREEN ENERGY LLP

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ANNEXURE NO :- 5

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Disclosure as per ICDS

Sno	ICDS	Disclosure
1	ICDS I - Accounting Policies	Accounts are prepared under historical Cost Concept recognizing material items of revenue and expenditure on accrual basis which are consistently considered due as and when bills for such services are raised by the parties.
2	ICDS II - Valuation of Inventories	Not Applicable
3	ICDS III - Construction Contracts	Construction Contracts are recognizing material items of revenue and expenditure on accrual basis which are consistently considered due as and when bills for such services are raised by the parties.
4	ICDS IV - Revenue Recognition	Revenue in case of sale of Service is recognized when the services are transferred to the buyer including all risks and rewards regarding ownership, and when there is a reasonable certainty regarding the ultimate collection.
5	ICDS V - Tangible Fixed Assets	The Value of and acquired Tangible Fixed Asset shall comprise its Purchase Price, import duties and other taxes excluding those subsequently recoverable and any other directly attributable expenditure on making the asset ready for its intended use.
6	ICDS VII - Government Grants	Not Applicable
7	ICDS IX - Borrowing Costs	Not Applicable
8	ICDS X - Provisions, Contingent Liabilities and Contingent Assets	A provision is recognised when an assessee has present obligation as result of past event; it is reasonably certain that an outflow of resource will be required to settle the obligation, in respect of which the reliable estimate can be made. Provisions are not discounted to their present value and are determined based on best estimate required to settle the obligation at the end of the previous year. These are reviewed at each previous year end and adjusted to reflect the current best estimates.

ANNEXURE NO :- 8

Amount debited to profit & loss account being in the nature of capital, personal, advertisement expenditure etc.

Sno	Nature of Expenditure	Description of Expenditure	Amount
1	Capital Expenditure	LOSS OF ADVANCES	19,85,129.00

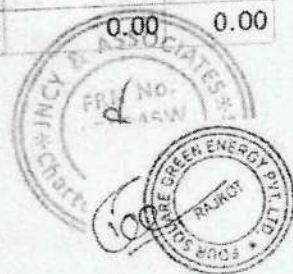
ANNEXURE NO :- 9

Interest/Remuneration/Commission/Salary/Bonus u/s 40b/40(ba)

Sno	Particular	Section	Amount debited to P/L A/c	Amount admissible	Amount inadmissible	Remarks
1	Interest	40(b)/40(ba)	15,59,293.00	15,59,293.00	0.00	0.00
2	Remuneration	40(b)/40(ba)	0.00	0.00	0.00	0.00
3	Commission	40(b)/40(ba)	0.00	0.00	0.00	0.00
4	Salary	40(b)/40(ba)	0.00	0.00	0.00	0.00
5	Bonus	40(b)/40(ba)	0.00	0.00	0.00	0.00

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ANNEXURE NO : 10

Particulars of payments made to persons specified under sections 40 A(2)(b)

Sno	Name of Related Party	PAN No	Relation	Nature	Payment made(Amount)	Aadhaar
1	M/s. Hi Tech Transpower Private Limited	AACCH4690N	Partner	Interest on Capital	5,20,747.00	0
2	M/s. Shridhar Infratel Private Limited	AAWCS7534E	Partner	Interest on Capital	5,20,725.00	0
3	Mr. Jayendrasinh Kiritsinh Vala	AEYPV9999M	Partner	Interest on Capital	5,17,821.00	0
4	Hi-Tech Land profile	AAHFH5938F	Associate Concern	Expenses	25,89,814.00	0
5	M/s. Hi Tech Transpower Private Limited	AACCH4690N	Partner	Expenses	1,02,59,963.00	0
6	M/s. Shridhar Infratel Private Limited	AAWCS7534E	Partner	Expenses	2,52,83,860.00	0
7	Hi Tech & Shridhal Infra	AAMFH5013J	Associate concern	Purchase	1,01,97,80,058.00	0
8	Hi Tech & Shridhal Infra	AAMFH5013J	Associate concern	Expense	2,36,000.00	0
9	M/s. Hi Tech Transpower Private Limited	AACCH4690N	Partner	Purchase	1,43,73,084.00	0
10	M/s. Shridhar Infratel Private Limited	AAWCS7534E	Partner	Purchase	2,24,20,871.00	0
11	Raviraj Enterprise	AALFR3308M	Relative	Purchase	1,62,79,660.00	0

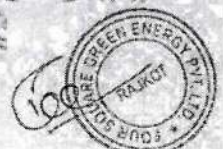
ANNEXURE NO :- 11

Liability Incurred During the previous year

Sno	Section	Nature of Liability	Amount Incurred in prv. year but remaining outstanding on last day of prv. year.	Amount paid/set off before the due date of filing return/date upto which reported in the tax audit report, whichever earlier.	Amount Unpaid on the due date of filing return/date upto which reported in the tax audit report, whichever earlier.
1	Sec 43B(a)-tax , duty, cess, fee etc	Professional Tax	8,800.00	8,800.00	0.00
2	Sec 43B(b)-provident /superannuation/ gratuity/other fund	Provident Fund	15,200.00	15,200.00	0.00
3	Sec 43B(a)-tax , duty, cess, fee etc	Tax deducted at source	33,83,684.00	33,83,684.00	0.00

FOUR SQUARE GREEN ENERGY LLP

DESIGNATED PARTNER



ANNEXURE NO :- 12

Treatment of Central Value Added Tax Credits/Input Tax Credit(ITC) Availed /Utilised			
Sno	CENVAT/ITC	Treatment in P/L Account	Amount
1	Opening balance		15,27,472.00
2	Credit Availed		29,52,78,744.00
3	Credit Utilized		28,45,00,790.00
4	Closing / Outstanding Balance		1,23,05,426.00

ANNEXURE NO :- 13

Particulars of Acceptance of Loan or Deposit in an Amount Exceeding the Limit Specified u/s 269SS during the previous year
(Clause 31(a))

Sn	Name	Address	PAN No	Amount of Loan Accepted	Whether Loan Squared up	Maximum Amount Outstanding	Whether the Loan or Deposit was Accepted by Cheque or Bank Draft or Electronic Clearing System	If Loan or Deposit taken or Repaid by Cheque or Bank Draft whether Same by Repaid by Account Payee Cheque or Bank Draft	Aa dh aar No
1	RAVIRAJ ENTERPRISE	RAJKOT	AALFR3308M	12,80,25,000.00	No	10,16,00,000.00	Cheque	Account Payee Cheque	
2	HI TECH & SHRIDHAR INFRA	RAJKOT		11,92,64,272.00	No	3,69,27,326.00	Cheque	Account Payee Cheque	
3	IB VOGT SOLAR INDIA PVT LTD	RAJKOT		5,50,00,000.00	Yes	4,00,00,000.00	Cheque	Account Payee Cheque	
4	RAMESHCHANDRA GAMI	RAJKOT		21,50,000.00	Yes	21,50,000.00	Cheque	Account Payee Cheque	
5	RAVIRAJ GREEN ENERGY PVT LTD	RAJKOT		1,50,00,000.00	Yes	1,50,00,000.00	Cheque	Account Payee Cheque	

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
(Clause 31(c))

Sn	Name	Address	PAN No	Amount of Repayment	Maximum Amount Outstanding	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 taken or accepted by an Account Payee Cheque or an Account Payee Bank Draft	Aa dh aar No
1	RAVIRAJ	RAJKOT	AALFR33	12,79,35,938	10,16,00,000.	Cheque	Account Payee	

FOUR SQUARE GREEN ENERGY LLP

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	ENTERPRISE		08M	.00	00		Cheque	
2	HI TECH & SHRIDHAR INFRA	RAJKOT		11,57,60,324.00	3,69,27,326.00	Cheque	Account Payee Cheque	
3	IB VOGT SOLAR INDIA PVT LTD	RAJKOT		1,50,00,000.00	4,00,00,000.00	Cheque	Account Payee Cheque	
4	RAMESHCHANDRA GAMI	RAJKOT		21,50,000.00	21,50,000.00	Cheque	Account Payee Cheque	
5	RAVIRAJ GREEN ENERGY PVT LTD	RAJKOT		1,50,00,000.00	1,50,00,000.00	Cheque	Account Payee Cheque	

ANNEXURE NO :- 14

TDS Details as per chapter XVII-B & XVII-BB

Sno	TAN No.	Section	Nature of Payment	Total Amount Paid/Received as per nature specified in the column 3	Total Amount on which Tax is required to be deducted/collected out of column 4	Total Amount on which Tax was deducted or collected at specified rate out of column 5v	Amount of Tax deducted or collected out of column 6	Total Amount on which tax was deducted or collected at less than specified rate out of Column 7	Amount of Tax deducted/collected on column 8	Amount of Tax deducted or collected not deposited to the credit of the central govt. Out of column 6 & 8
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
1	RKTF00635F	194C	Payments to contractor and sub-contractors	1,17,64,94,001.00	1,16,58,68,756.00	1,16,58,68,756.00	2,30,85,642.00	0.00	0.00	0.00
2	RKTF00635F	194J	Fees for professional or technical services	1,74,41,840.00	1,73,87,541.00	1,73,87,541.00	17,38,755.00	0.00	0.00	0.00
3	RKTF00635F	194Q	Payment of certain sum for purchase of goods	47,77,74,260.00	46,45,37,982.00	46,45,37,982.00	4,64,535.00	0.00	0.00	0.00
4	RKTF00635F	194H	Commission or brokerage	97,04,607.00	97,04,607.00	97,04,607.00	6,53,274.00	0.00	0.00	0.00

FOUR SQUARE GREEN ENERGY LLP

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ANNEXURE NO :- 15

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TDS Statement Details

Sno	TAN No.	Type of Form	Due date of furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contain information about all transaction which are required to be reported
1	RKTF00635F	Form 26Q	31/07/2022	30/08/2022	Yes
2	RKTF00635F	Form 26Q	31/10/2022	01/11/2022	Yes
3	RKTF00635F	Form 26Q	31/01/2023	09/02/2023	Yes
4	RKTF00635F	Form 26Q	31/05/2023	29/05/2023	Yes

ANNEXURE NO :- 16

Interest details paid u/s 201(1A), or 206C(7)

Sno	TAN No.	Amount of interest u/s 201(1A)/206C(7) is payable	Amount paid out of column(2) along with date of payment	Dates of payment
1	RKTF00635F	6,638.00	6,638.00	08/08/2022
2	RKTF00635F	36,967.00	36,967.00	24/09/2022
3	RKTF00635F	480.00	480.00	30/10/2022
4	RKTF00635F	360.00	360.00	07/01/2023
5	RKTF00635F	682.00	682.00	03/02/2023

ANNEXURE NO :- 17

Accounting Ratios Current Year(Clause 40)

Sno	Description	Formula	Ratio
1	Total Turnover		1,69,75,73,631.00
2	Gross Profit Ratio(%)	$51213116 / 1697573631 * 100$	3.02 %
3	Net Profit Ratio(%)	$35888809 / 1697573631 * 100$	2.11 %
4	Stock Turnover Ratio(%)	$0 / 1697573631 * 100$	0 %
5	Material Consumed/Finished Goods Produced	$0 / 0 * 100$	0 %

Accounting Ratios Previous Year(Clause 40)

Sno	Description	Formula	Ratio
1	Total Turnover		17,92,98,812.00
2	Gross Profit Ratio(%)	$-741977 / 179298812 * 100$	-0.41 %
3	Net Profit Ratio(%)	$-4664404 / 179298812 * 100$	-2.6 %
4	Stock Turnover Ratio(%)	$0 / 179298812 * 100$	0 %
5	Material Consumed/Finished Goods Produced	$0 / 0 * 100$	0 %

FOUR SQUARE GREEN ENERGY LLP

DESIGNATED PARTNER



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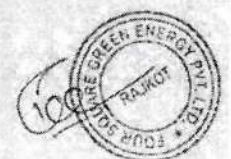
ANNEXURE NO :- 18

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

S. No	Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST	Expenditure in respect of entities registered under GST	Expenditure in respect of entities registered under GST	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	
1	1,65,55,39,539.00	49,560.00	0.00	1,64,25,23,485.00	1,64,25,73,045.00	1,29,64,494.00
2	26,35,780.00	0.00	0.00	1,89,600.00	1,89,600.00	24,46,180.00

FOR FOUR SQUARE GREEN
ENERGY LLP

(Partner)

Place : RAJKOT
Date : 24/09/2023As Per Audit Report of Even
DateFOR JNCY & ASSOCIATES
(Chartered Accountants)
Reg No. :0136545WCA. YOGESH P. SANGANI
Partner
Membership No 154852
AAJFJ4990R

FOUR SQUARE GREEN ENERGY LLP
 7, Navarangpara, Opp. Hi Tech Gears Mavdi Plot RajkotGujarat 360004
 Annexure : 6
 Depreciation allowable as per Income Tax Act for the period ended on 31/3/2023

S N	Description/ Block of asset	Opening WDV	Adjustment to WDV U/s 115BAA	Adjustment made to the WDV of Intangible asset	Adjusted WDV	Rate	--ADDITIONS--		--DEDUC TIONS--		Capital Gain	Total	Depreciation	Add. Depreciation	Total Depreciation	Closing WDV	Block Nil(Y/N)
							180 Days OR more	Less Than 180 Days	180 Days OR more	Less Than 180 Days							
1	Computers	8283.05	0.00	0.00	8283.05	40 %	125900.00	50000.00	0.00	0.00	0.00	184183.05	63673.22	0.00	63673.22	120509.83	
2	Printer	11160.82	0.00	0.00	11160.82	15 %	0.00	13700.00	0.00	0.00	0.00	24860.82	2701.62	0.00	2701.62	22159.20	
	Total	19443.87	0.00	0.00	19443.87		125900.00	63700.00	0.00	0.00	0.00	209043.87	66374.84	0.00	66374.84	142669.03	

As Per Audit Report of Even Date

FOR FOUR SQUARE GREEN
ENERGY LLP

(Partner)

Place : RAJKOT
Date : 24/09/2023



FOR JNCY & ASSOCIATES
(Chartered Accountants)
Reg No. :0136545W

CA. YOGESH R. SANGANI
Partner
Membership No 154852
AAJFJ4990R



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Annexures Forming Part of 3CD For The Period Ended on 31 March 2023

ANNEXURE NO :- 7

Branch Name : Head Office

Fund Name		PF			
Sr.No.	Month	Contribution	Due Date	Payment Date	Actual Amount
1	APRIL	3600	21/05/2022	14/05/2022	3600
2	MAY	3600	21/06/2022	15/06/2022	3600
3	JUNE	7200	21/07/2022	15/07/2022	7200
4	JULY	7200	21/08/2022	24/09/2022	7200
5	AUGUST	8328	21/09/2022	24/09/2022	8328
6	SEPTEMBER	9000	21/10/2022	20/10/2022	9000
7	OCTOBER	5400	21/11/2022	10/11/2022	5400
8	NOVEMBER	7200	21/12/2022	24/12/2022	7200
9	DECEMBER	7200	21/01/2023	18/01/2023	7200
10	JANUARY	9000	21/02/2023	14/02/2023	9000
11	FEBRUARY	9000	21/03/2023	13/03/2023	9000
12	MARCH	7200	21/04/2023	15/04/2023	7200

As Per Audit Report of Even
DateFOR FOUR SQUARE GREEN
ENERGY LLP

(Partner)

Place : RAJKOT
Date : 24/09/2023FOR JNCY & ASSOCIATES
(Chartered Accountants)
Reg No. :0136545WCA. YOGESH P. SANGANI
Partner
Membership No 154852
AAJFJ4990R



CA. Nanak M. Punwani
B. Com., F.C.A., D.I.S.A. (ICAI)

Nanak Punwani & Co.

CHARTERED ACCOUNTANTS

433, Star Chamber, Panchnath Main Road, Harihar Chowk, Rajkot-360 001.
Ph.: 0281-2237769 Mob.: 98242 83589 Email : nmpunwani@yahoo.co.in

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FORM- 5- Positive Net-worth Certificate of Bidder

(On Letterhead of CA for the bidder (Bidder/ Lead Member/ Other Member) for which the below details are provided. In Case of JV the following format is to be provided by Each Member of the Joint Venture separately)

Financial Qualification Certificate for Positive Net worth

In Response to NIT No: PGVCL/Project/DSM/PM-KUSUM-C-FLS/ TN-10

TO WHOMSOEVER IT MAY CONCERN

We have verified the Books of Accounts and related record of M/s. **JAIHND WAREHOUSING** Situated at **GORDHAN GHAR ,NEAR BEDI NAKA TOWER RAJKOT -360001** and on verification of the records, we hereby certify that **Net-worth** of this mentioned firm i.e. M/s. **JAIHND WAREHOUSING** as on **31-12-2023** is **POSITIVE**.

Place : Rajkot

Date : 18.05.2024



For NANAK PUNWANI AND CO
Chartered Accountants

(Signature)

(Nanak M. Punwani)
Proprietor
M. No. : 045371
FRN : 112795W
UDIN : 24045371BKDGFP1913

(Signature & Seal of Authorized Signatory for which POA attached)

Name of Authorized Signatory: NILESH MUKESH HINDUJA

Designation: PARTNER

JAIHIND WAREHOUSING.
(Signature)
PARTNER.

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1. In addition to above certificate from Chartered Accountant, Bidder is required to submit firm's annual audited Balance sheet and Profit & Loss statement for last years.



Acknowledgement Number: 410554991141023

Date of filing : 14-Oct-2023

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT				Assessment Year 2023-24
[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	AAPFJ2281F			
Name	JAIHIND WAREHOUSING			
Address	AT GORDHAN HOUSE , NEAR BEDI NAKA TOWER , RAJKOT , 11-Gujarat, 91-INDIA, 360001			
Status	Firm	Form Number	ITR-5	
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	410554991141023	
Taxable Income and Tax Details	Current Year business loss, if any	1	3,26,286	
	Total Income	2	0	
	Book Profit under MAT, where applicable	3	0	
	Adjusted Total Income under AMT, where applicable	4	0	
	Net tax payable	5	0	
	Interest and Fee Payable	6	0	
	Total tax, interest and Fee payable	7	0	
	Taxes Paid	8	9,79,348	
	(+) Tax Payable /(-) Refundable (7-8)	9	(-) 9,79,350	
Accreted Income and Tax Detail	Accreted Income as per section 115TD	10	0	
	Additional Tax payable u/s 115TD	11	0	
	Interest payable u/s 115TE	12	0	
	Additional Tax and interest payable	13	0	
	Tax and interest paid	14	0	
	(+) Tax Payable /(-) Refundable (13-14)	15	0	
	Income Tax Return submitted electronically on 14-Oct-2023 19:02:05 from IP address 103.250.188.107 and verified by HINDUJA NILESH having PAN ACKPH2893L on 14-Oct-2023 using paper ITR-Verification Form /Electronic Verification Code generated through mode			
System Generated Barcode/QR Code	 AAPFJ2281F0541055499114102309026905f0c296225a28f8fc74e4f9528367c527			
DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU				





HTA & Associates
Chartered Accountants

CERTIFICATE NO.: R/126
UDIN: 24178596BJZWW6335 ✓

Financial Qualification Certificate for Positive Net worth

In Response to NIT No:

PGVCL/Project/DSM/PM-KUSUM-C-FLS/ TN-10

TO WHOMSOEVER IT MAY CONCERN

We have verified the books of accounts and related record of **M/s. SAGAR MARINE IMPEX** situated at Address of the **SURVEY NO 1789, BHALKA BHIADIA ROAD, VERAVAL, JUNAGADH, GUJARAT-362265** and on verification of the records, we hereby certify that **Net-worth** of this mentioned entity/firm as on **31-03-2023** is **POSITIVE**.

This is Certify that the above mentioned Information is true to the best of my knowledge and belief according to books and documents produced before me for verification.

Name of Authorized Signatory:

SHARIF ABDULSATTAR BHURI

Designation: Partner

Date: 21/03/2024

Place: Surat

SAGAR MARINE IMPEX

PARTNER

For, **HTA & ASSOCIATES**

ROHIT KALUBHAI TAJA

CHARTERED ACCOUNTANTS

(CA ROHIT K. TAJA)

PARTNER

M.NO. 178596

FRN. 120457W

Date: 21/03/2024

Place: Surat





G.B. BALDHA & ASSOCIATES

CHARTERED ACCOUNTANTS

FORM-5-PositiveNet-worthCertificateofBidder

Financial Qualification Certificate for Positive Network

In Response to NIT No: PGVCL/Project/DSM/PM-KUSUM-C-FLS/ TN-10

TOWHOMSOEVERITMAYCONCERN

We have verified the books of accounts and related records of **M/s Onix Trans technocrats Private Limited** situated at Address of the factory/firm 5A/B, 3rd Floor, Galaxy shopping center, galaxy chowk, dhoraji, Rajkot, Gujarat, india-360410 and on verification of the records, we hereby certify that net-worth of this mentioned entity/firm as on **31.03.2023***/~~31.12.2023*~~ is positive. ✓

(* keep one date and strike out the other date)

ONIX TRANS TECHNOCRATES PVT. LTD.

Shirish
DIRECTOR

(Signature & Seal of Authorized Signatory for Which POA attached)

Name of Authorized Signatory:

SHIRISH DHIRAJLAL SAVALIYA

Designation: DIRECTOR

Date: 19/03/2024

Place: Metoda, Rajkot



(Signature & Seal of Practicing Chartered Account)

Certifying Chartered Accountant: Name of

Firm: G.B. Baldha & Associates

CA Gopalkumar B. Baldha

M.No. 146126

UDIN No: 24146126BKDBHJ1289 ✓

Date: 19/03/2024

Place: Rajkot

Note:

1. In addition to above certificate from Chartered Accountant, Bidder is required to submit firm's annual audited Balance sheet and Profit & Loss statement for last years.
2. In case of JV, the form shall also be signed by respective entity's authorized signatory along with Authorized Signatory for which POA is attached.

Acknowledgement Number:927469960310124

2443

Date of filing : 31-Jan-2024*

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT				Assessment Year
[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]				2023-24
(Please see Rule 12 of the Income-tax Rules, 1962)				
PAN	AADCO9384K			
Name	ONIX TRANS TECHNOCRATES PRIVATE LIMITED			
Address	5A/B 3RD FLOOR, GALAXY SHOPPING CENTRE, GALAXY CHOWK, DHORAJI , RAJKOT , 11-Gujarat, 91-INDIA, 360410			
Status	7-Private company	Form Number	ITR-6	
Filed u/s	139(4)-After due date	e-Filing Acknowledgement Number	927469960310124	
Taxable Income and Tax Details	Current Year business loss, if any	1	0	
	Total Income	2	0	
	Book Profit under MAT, where applicable	3	0	
	Adjusted Total Income under AMT, where applicable	4	0	
	Net tax payable	5	0	
	Interest and Fee Payable	6	1,000	
	Total tax, interest and Fee payable	7	1,000	
	Taxes Paid	8	1,000	
	(+) 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 submitted electronically on 31-Jan-2024 20:31:58 from IP address _____ and verified by DIVYESH M SAVALIYA having PAN BOFPS5771C on 31-Jan-2024 using paper ITR-Verification Form /Electronic Verification Code _____ generated through mode			
System Generated				
Barcode/QR Code	AADCO9384K06927469960310124bb931b574b962d42f2195fe757f6300ff5a41828			
DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU				

2444

Assessee Name	ONIX TRANS TECHNOCRATES PRIVATE LIMITED			A/c. Year Ending	31-03-2023
Assessment Year	2023-2024				
Address	5A/B 3RD FLOOR				
[O]	GALAXY SHOPPING CENTRE				
	GALAXY CHOWK				
	DHORAJI				
City	RAJKOT : 360 410	State	GUJARAT		
Telephone	-	Mobile	99983 58758		
PAN	AADCO9384K	Range/Ward			
Status/Gender	PVT.LTD.CO (13) X - N.A.	Residential status	(01) Resident		
Due/Extended Date	31-10-2023 / 31-10-2023	Prepare Date	04-11-2023		
Date of Incorp.	17-11-2022	Email-ID	p.nensoniaya@gmail.com		
Nature of Business	09027 -ONIX-TECH TECHNOCRATES PRIVATE LIMITED				
GSTIN	24AADCO9384K1ZX				

(All amounts in Rupees)

COMPUTATION OF TOTAL INCOME

GROSS TOTAL INCOME

Total Income
Rounded Off u/s.288A

Nil

Nil

Nil

COMPUTATION OF TAX PAYABLE

Gross Tax on Rs.Nil (Normal Rate)

1,000

Penalty u/s.234F

1,000

1,000

Balance Payable

Less : Self Assessment Tax Paid :

1,000

Scroll: 35203 / BSR: 0510002 / Date: 04-11-2023

HDFC BANK LTD. RAMON HOUSE

1,000

Nil

Nil

Net Refundable

Rounded Off

Bank Account Details :

Sr. No.	IFSC	Bank Name	A/c. No.	Is Primary A/c.?
1	CNRB0000392	CANARA BANK	120002649475	Yes



MNP & ASSOCIATES

CHARTERED ACCOUNTANTS

☎ 94269 14987 | 84608 46049 | ✉ mnpa.info@gmail.com

2445

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To
M/s. ACCURATE INDUSTRIES
Rajkot

Financial Qualification Certificate for Positive Net worth

In Response to NIT No: PGVCL/Project/DSM/PM-KUSUM-C-FLS/TN-10

We have verified the books of accounts and related record of M/s. ACCURATE INDUSTRIES (hereinafter called Bidder) having Near kaneria oil mill, 2, Samrat Ind. area, Opp. Gokuldham, Gondal Road, Rajkot, Gujarat-360002 and on verification of the records, we hereby certify that **Net-worth** of this mentioned entity **as on 31-03-2023 is POSITIVE.**

UDIN: 24189099BKGRBL9189

Place: Rajkot

Date: 12/03/2024

Accurate Industries

અચ્ચત ઇન્ડસ્ટ્રીઝ

Proprietor

For, MNP & Associates
Chartered Accountants,



(Raj) Nathwani
Partner

Firm No.: 152044W

CA

M G P & Associat

Chartered Accountants

2446

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Financial Qualification Certificate for Positive Net worth

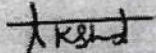
In Response to NIT No:

PGVCL/Project/DSM/PM-KUSUM-C-FLS/ TN-10

TO WHOMSOEVER IT MAY CONCERN

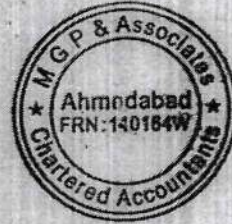
We have verified the books of accounts and related record of M/s. Bushnell Technik LLP situated at 1006-B, Titenium City Center, Nr. Sachin Towers, 100 Feet Ring Road, Anandnagar, Satellite, Ahmedabad, Gujarat- 380007 India and on verification of the records, we hereby certify that Net-worth of this mentioned entity as on 31-03-2023 is POSITIVE.

FOR, BUSHNELL TECHNIK LLP


AUTHORIZED SIGNATORY

Akshat Singh
Partner
Date: March 22, 2024
Place: Ahmedabad





CA Gaurang Panchal 151121
M G P & Associates FRN: 140164W
UDIN No: 24151121BKADUQ3531
Date: March 22, 2024
Place: Ahmedabad

RPC & Co
CHARTERED ACCOUNTANTS

302 Jit Sapphire,
Near Asykar Bhavan,
Race Course Ring Road,
Bikaner - 334001
office@rpcnco.com

+91 96876 81000
+91 96876 82000
+91 96876 83000
+91 281 245739

37

2447

UDIN : 24109132BKAECO9489

To,
Shri Yash Hiteshbhai Parsana,
Rajkot

FORM- 5- Positive Net-worth Certificate of Bidder

Financial Qualification Certificate for Positive Net worth

In Response to NIT No: PGVCL/Project/DSM/PM-KUSUM-C-FLS/ TN-10

We have verified the books of accounts and related record of Shri Yash Hiteshbhai Parsana residing at Harsiddhi Apartment Block No 402,14-Sardar Nagar, Astron Chowk, Rajkot -360001 and on verification of the records, we hereby certify that his **Net-worth** as on **31-03-2023** is **POSITIVE**.

For, **RPC & Co**
CHARTERED ACCOUNTANTS
Firm Reg. No. 127123W

Prashant J. Tilaiya
Partner
Mem. No. 109132



Date : March 14, 2024
Place : Rajkot

Prashant J. Tilaiya

2448

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Acknowledgement Number: 115146860310723

Date of filing : 31-Jul-2023*

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1(SAHJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7
filed and verified]
(Please see Rule 12 of the Income-tax Rules, 1962)

Assessment
Year
2023-24

PAN	CWKPP8731K		
Name	YASH HITESHBHAI PARSANA		
Address	FLAT NO 402, HARSIDDHI APARTMENT, SARDAR NAGAR, ASTRON CHOWK , RAJKOT , 11-Gujarat, 91-INDIA, 360001		
Status	Individual	Form Number	ITR-3
Filed u/s	139(1)- On or Before due date	e-Filing Acknowledgement Number	115146860310723

Taxable Income and Tax Details	Current Year business loss, if any	1	0
	Total Income	2	8,96,730
	Book Profit under MAT, where applicable	3	0
	Adjusted Total Income under AMT, where applicable	4	0
	Net tax payable	5	61,890
	Interest and Fee Payable	6	1,550
	Total tax, interest and Fee payable	7	63,440
	Taxes Paid	8	63,443
Accreted Income and Tax Detail	(+) Tax Payable /(-) Refundable (7-8)	9	0
	Accreted Income as per section 115TD	10	0
	Additional Tax payable u/s 115TD	11	0
	Interest payable u/s 115TE	12	0
	Additional Tax and interest payable	13	0
	Tax and interest paid	14	0
	(+) Tax Payable /(-) Refundable (13-14)	15	(+) 0

Income Tax Return submitted electronically on 31-Jul-2023 15:57:35 from IP address 43.241.146.43 and
verified by YASH HITESHBHAI PARSANA having PAN CWKPP8731K on 31-Jul-2023
using paper ITR-Verification Form /Electronic Verification Code 7G18MCTBYI generated through Aadhaar
OTP mode

System Generated

Barcode/QR Code



CWKPP8731K031151468603107230e57838d2909a6c0bfa32c11ab52ddf0284988f7

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

*If the return is verified after 30 days of transmission of return data electronically, then date of verification will be considered as date of filing the return (Notification No.05 of 2022 dated 29-07-2022 issued by the DGIT (Systems), CBDT)."

Handwritten signature

2449

NAME OF ASSESSEE : YASH HITESHBHAI PARSANA
PAN : CWKPP8731K
FATHER'S NAME : HITESHBHAI PARSANA
RESIDENTIAL ADDRESS : FLAT NO 402, HARSIDDHI APARTMENT, SARDAR NAGAR, ASTRON CHOWK, RAJKOT, GUJARAT-360001
STATUS : INDIVIDUAL **ASSESSMENT YEAR** : 2023 - 2024
WARD NO : ITO WD 1(1)(4), RKT **FINANCIAL YEAR** : 2022 - 2023
GENDER : MALE **DATE OF BIRTH** : 18/09/1996
EMAIL ADDRESS : akashdetroja@hotmail.com
RESIDENTIAL STATUS : RESIDENT
NAME OF BANK : YES BANK
MICR CODE : 360441006
IFSC CODE : YESB0RAJ003
ADDRESS : THE COOP BANK OF RAJKOT UNIVRSTYRD
ACCOUNT NO. : 0003100100027681
OPTED FOR TAXATION : YES
U/S 115BAC
RETURN : ORIGINAL (FILING DATE : 31/07/2023 & NO. : 115146860310723)

COMPUTATION OF TOTAL INCOME

INCOME FROM HOUSE PROPERTY

215844

LET OUT

NAME OF TENANT : QWIK SUPPLY CHAIN PRIVATE LIMITED (TAN : MUMF03296G)
ADDRESS : TARAGDI, , , , RAJKOT, GUJARAT-360004
ANNUAL VALUE : 308349
LESS: STANDARD DEDUCTION U/S 24(a) : -92505
TAXABLE INCOME FROM HOUSE PROPERTY : 215844

PROFITS AND GAINS FROM BUSINESS AND PROFESSION

679424

PROFIT U/S 44AD - CONSULTANCY INCOME

PROFIT DEEMED U/S 44AD @ 8% OF RS. 912700 : 73016
PROFIT DECLARED U/S 44AD : 679424
PROFIT (HIGHER OF THE ABOVE) : 679424

INCOME FROM OTHER SOURCES

1459

SB INTEREST INCOME : 1459
INTEREST FROM OTHER PARTIES : 1318314
LESS : EXPENSES : -1318314

TOTAL : 1459

GROSS TOTAL INCOME

896727

TOTAL INCOME

896727

TOTAL INCOME ROUNDED OFF U/S 288A

896730

COMPUTATION OF TAX ON TOTAL INCOME

TAX ON RS. 250000 : NIL
TAX ON RS. 250000 (500000-250000) @ 5% : 12500
TAX ON RS. 250000 (750000-500000) @ 10% : 25000
TAX ON RS. 146730 (896730-750000) @ 15% : 22010
TAX ON RS. 896730 : 59510
ADD: HEALTH AND EDUCATION CESS @ 4% : 2380
LESS TAX DEDUCTED AT SOURCE : 30843
SECTION 194I(B): SECTION 194I(B) : 30843

H. J. Singh

245

139

31047

ADD INTEREST PAYABLE

INTEREST U/S 234B
INTEREST U/S 234C

1240
310

1550

32597

32600

TAX ROUNDED OFF U/S 288B

LESS SELF ASSESSMENT TAX U/S 140A

STATE BANK OF INDIA, KAMOTHE - 0002271 - 57586 -

32600

32600

31/07/2023

TAX PAYABLE

NIL

Financial Particulars of Business	
Partners/Members own capital	5117092
Secured loans	19738671
Unsecured loans	14159635
Sundry creditors	Nil
Total capital and liabilities	39015398
Fixed assets	1055840
Inventories	Nil
Sundry debtors	Nil
Balance with banks	65016
Cash-in-hand	2833825
Loans and advances	34626314
Other assets	434403
Total assets	39015398

Balance Sheet (Regular books of account of business or profession are not maintained)

Sundry Debtors
Stock-in-trade

Rs.
Rs.

Nil
Nil

Sundry Creditors
Cash Balance

Rs.
Rs.

Nil
2833825.00

Details of Tax Deducted at Source on Income other than Salary

Sl. No.	Tax Deduction Account Number (TAN) of the Deductor	Unique TDS Certificate No.	Name and address of the Deductor	Amount paid /credited	Date of Payment /Credit	Total tax deducted	Amount claimed for this year	Head of Income	B/F C/F
194I(B) : SECTION 194I(B)									
1.	MUMF03296G		QWIK SUPPLY CHAIN PRIVATE LIMITED	308349	01/03/2023	30843	30843	HP	
Grand Total				308349		30843	30843		

JPudong

2451

Yash Hiteshbhai Parsana
Harsiddhi Appartment Block No 402
14 Sardar Naga, Astron Chowk,
Rajkot

Profit & Loss A/c
1-Apr-22 to 31-Mar-23

Particulars	1-Apr-22 to 31-Mar-23	Particulars	1-Apr-22 to 31-Mar-23
Direct Expenses	2,33,276.00	Direct Incomes	9,12,700.00
Accounting Fees	3,000.00	Consulting Fees income and Contract Work Income	9,12,700.00
Legal Fees	2,000.00		
Loan Processing Exp	90,796.00		
Misc Exp	13,980.00		
Mobile Exp	3,500.00		
Salary Exp	1,20,000.00		
Gross Profit c/o	6,79,424.00		
	9,12,700.00		9,12,700.00
Indirect Expenses	13,69,489.87	Gross Profit b/f	6,79,424.00
Interest on OD	9,05,198.00	Indirect Incomes	16,28,122.00
Interest on TL	2,20,275.87	Interest on SB	1,459.00
Interest Paid on UL	2,43,750.00	Interest Received on Loan	13,18,314.00
Loss From Shyam Developers	266.00	Rent Income	3,08,349.00
Nett Profit	9,38,056.13		
Total	23,07,546.00	Total	23,07,546.00

Harsang

2452

Yash Hiteshbhai Parsana
Harsiddhi Appartment Block No 402
14 Sardar Naga, Astron Chowk,
Rajkot

Balance Sheet
1-Apr-22 to 31-Mar-23

Liabilities		Assets	
	as at 31-Mar-23		as at 31-Mar-23
Capital Account	51,17,092.19	Fixed Assets	10,55,840.00
Yash H. Parsana	51,17,092.19	Electric Fitting	17,020.00
		Plot No 43/B SR 431 Chitrakul 25%	5,35,295.00
		Taraghdhi Land Ambica Dal Mill 5%	5,03,525.00
Loans (Liability)	3,38,98,305.87		
Bank OD A/c	1,64,00,580.00	Investments	2,80,669.00
HDFC OD A/c 52731	2,55,826.00	Gold & Ornaments	2,80,000.00
HDFC OD A/c 54862	33,11,270.00	Shyam Developers	669.00
HDFC OD A/c 62262	78,78,881.00		
Kotak Bank OD A/c 5188	49,54,603.00	Current Assets	3,76,78,889.06
Secured Loans	33,38,090.87	Deposits (Asset)	1,53,734.00
Kotak Bank TL 68	33,38,090.87	PGVCL	1,22,891.00
Unsecured Loans	1,41,59,635.00	TDS	30,843.00
Apexa Parin Patel	5,00,000.00	Loans & Advances (Asset)	3,46,26,314.00
Bambholiya Vipulbhai	25,00,000.00	Bharti Hitesh Parsana	1,00,000.00
Divyesh Maganlal Tanti	10,00,000.00	Rasik M Ghadiya Loan	25,00,000.00
Harsh Maheshbhai Parsana	42,23,360.00	Sanjaybhai H Parsana	2,99,77,314.00
Hinaben S Parsana	3,60,000.00	Vipul H Parsana	20,49,000.00
Hitesh H. Parsana	25,000.00	Cash-in-hand	28,33,825.00
Maganlal Karkar	6,00,000.00	Cash	28,33,825.00
Mandip H Parsana	25,18,000.00	Bank Accounts	65,016.06
Manish Ambalal Patel	2,50,000.00	HDFC Bank A/c 49505	4,827.00
Nilesh Devshi Parsiya	6,50,000.00	HDFC Bank A/c. 72238	55,847.06
Parin N Patel	5,00,000.00	The Co Op Bank of Rajkot - 27681	4,342.00
Pavitra Parsana	33,275.00		
Shailesh Jankraliya	10,00,000.00		
Total	3,90,15,398.06	Total	3,90,15,398.06

Hitesh

2453

Yash Hiteshbhai Parsana
Harsiddhi Appartment Block No 402
14 Sardar Naga, Astron Chowk,
Rajkot

Yash H. Parsana
Ledger Account

1-Apr-22 to 31-Mar-23

Date	Particulars	Vch Type	Vch No.	Debit	Page 1 Credit
1-Apr-22	By Opening Balance				46,89,342.06
1-Apr-22	To Cash	Payment	100	15,000.00	
1-May-22	To Cash	Payment	101	15,000.00	
1-Jun-22	To Cash	Payment	102	15,000.00	
1-Jul-22	To Cash	Payment	103	15,000.00	
22-Jul-22	To HDFC Bank A/c. 72238	Payment	35	170.00	
29-Jul-22	To Harsh Maheshbhai Parsana	Journal	12	69,360.00	
1-Aug-22	To Cash	Payment	104	15,000.00	
8-Aug-22	To HDFC Bank A/c. 72238	Payment	39	75,000.00	
	To HDFC Bank A/c. 72238	Payment	40	5.00	
1-Sep-22	To Cash	Payment	105	15,000.00	
1-Oct-22	To Cash	Payment	106	15,000.00	
1-Nov-22	To Cash	Payment	107	15,000.00	
20-Nov-22	By HDFC Bank A/c. 72238	Receipt	40		230.00
	To HDFC Bank A/c. 72238	Payment	61	230.00	
1-Dec-22	To Cash	Payment	108	15,000.00	
2-Dec-22	To HDFC OD A/c 62262	Payment	67	91,000.00	
5-Dec-22	To HDFC OD A/c 62262	Payment	68	24,752.00	
1-Jan-23	To Cash	Payment	109	15,000.00	
1-Feb-23	To Cash	Payment	110	15,000.00	
23-Feb-23	By HDFC Bank A/c. 72238	Receipt	55		1.00
1-Mar-23	To Cash	Payment	111	15,000.00	
	To Cash	Payment	112	70,000.00	
8-Mar-23	To HDFC Bank A/c. 72238	Payment	90	20.00	
31-Mar-23	By Profit & Loss A/c	Journal	11		9,38,056.13
				5,10,537.00	56,27,629.19
				51,17,092.19	
				56,27,629.19	56,27,629.19
To	Closing Balance				

Harsang



2454

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FORM- 5- Positive Net-worth Certificate of Bidder

TO WHOMSOEVER IT MAY CONCERN

Financial Qualification Certificate for Positive Net worth

In Response to NIT No:	PGVCL/Project/DSM/PM-KUSUM-C-FLS/ TN-10
------------------------	---

We have verified the books of accounts and related record of M/s. Arjun Enterprise situated at 4, 402, Viral Heights, Ayodhya Chowk, Near Ayodhya Chowk, Rajkot, Gujarat, 360006 and on verification of the records, we hereby certify that Net-worth of this mentioned entity/firm as on **31-03-2023** is **POSITIVE**.

For, **Kunj Doshi & Co.**
CHARTERED ACCOUNTANTS
Firm Reg. No.:144863W

K. Doshi



Kunj S. Doshi
Proprietor
Mem. No. 177541
UDIN Number: 24177541BKDFRU1435

FOR, ARJUN ENTERPRISE
[Signature]
PARTNER

Date: 5th April, 2024
Place: Rajkot

2455

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221

NIT /Rfs No.

PGVCL/Project/DSM/PM-KUSUM-C-FLS/ TN-10

Financial Qualification Certificate for Positive Net Worth

We have Verified the books of accounts of related records of **VINAYAK INFRATECHS [PAN AAKFV1803G]** working at **38, SADHUVASVANI MARG, JANAKPURI SOCIETY, UNIVERSITY ROAD, RAJKOT - 360 005**, and on verification of the records, We hereby Certify that Net Worth of this mentioned firm as on 31.03.2023 is **POSITIVE** i.e. **78,17,383.10**.

We have performed limited assurance procedure as prescribed in accordance with the guidance notes on reports or certificate for special purpose issued by the Institute of Chartered Accountants of India.

The above certificate is issued on the basis of verification of relevant documentary evidences and books of accounts and etc. produced before us.

As per our report of even date
For, **HARDIK AMBALIYA & CO.**
Chartered Accountants

PLACE: RAJKOT
DATE: 27.06.2024



[CA. HARDIK K AMBALIYA]
Proprietor
M.No.144012
FRN 133221W
UDIN 24144012BKABBQ8180



[Signature]

(Signature & Seal of Authorized Signatory
for Which POA attached)

Name of Authorized Signatory
Designation
Date:
Palace:



CA. Nanak M. Punwani
B. Com., F.C.A., D.I.S.A. (ICAI)

Nanak Punwani & Co.
CHARTERED ACCOUNTANTS

433, Star Chamber, Panchnath Main Road, Harihar Chowk, Rajkot-360 001.
Ph.: 0281-2237769 Mob.: 98242 83589 Email : nmpunwani@yahoo.co.in

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FORM- 5- Positive Net-worth Certificate of Bidder

(On Letterhead of CA for the bidder (Bidder/ Lead Member/ Other Member) for which the below details are provided. In Case of JV the following format is to be provided by Each Member of the Joint Venture separately)

Financial Qualification Certificate for Positive Net worth

In Response to NIT No: PGVCL/Project/DSM/PM-KUSUM-C-FLS/ TN-10

TO WHOMSOEVER IT MAY CONCERN

We have verified the Books of Accounts and related record of M/s. JAIHIND PETROLEUM (PROPRIETOR ISHANI SAURABH HINDUJA) Situated at NEAR RADHE OIL MILL, VILLAGE - KUVADVA,RAJKOT -360003 and on verification of the records, we hereby certify that Net-worth of this mentioned entity i.e. JAIHIND PETROLEUM (PROPRIETOR ISHANI SAURABH HINDUJA) as on 31-12-2023 is POSITIVE.

Place : Rajkot

Date : 18.05.2024



For NANAK PUNWANI AND CO
Chartered Accountants

(Signature)

(Nanak M. Punwani)
Proprietor

M. No. : 045371

FRN : 112795W

UDIN : 24045371BKDGFO9643

(Signature & Seal of Authorized Signatory for which POA attached)

Name of Authorized Signatory: ISHANI SAURABH HINDUJA

Designation: PROPRIETOR

(Signature)

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1. In addition to above certificate from Chartered Accountant, Bidder is required to submit firm's annual audited Balance sheet and Profit & Loss statement for last years.



Acknowledgement Number:429545971211023

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Date of filing : 21-Oct-2023

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT		Assessment Year	
[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)		2023-24	
PAN	AFTPV5533K		
Name	ISHANI SAURABH HINDUJA		
Address	PROP. OF JAIHIND PETROLEUM, NEAR RADHE OIL MILL, ANANDPAR NAVAGAM, VILLAGE - KUVADVA , RAJKOT , 11-Gujarat, 91-INDIA, 360003		
Status	Individual	Form Number ITR-3	
Filed u/s	139(1)- On or Before due date	e-Filing Acknowledgement Number 429545971211023	
Taxable Income and Tax Details	Current Year business loss, if any	1	50
	Total Income	2	30,45,050
	Book Profit under MAT, where applicable	3	0
	Adjusted Total Income under AMT, where applicable	4	0
	Net tax payable	5	6,77,056
	Interest and Fee Payable	6	0
	Total tax, interest and Fee payable	7	6,77,056
	Taxes Paid	8	9,31,209
	(+) Tax Payable /(-) Refundable (7-8)	9	(-) 2,54,150
Accreted Income and Tax Detail	Accreted Income as per section 115TD	10	0
	Additional Tax payable u/s 115TD	11	0
	Interest payable u/s 115TE	12	0
	Additional Tax and interest payable	13	0
	Tax and interest paid	14	0
	(+) Tax Payable /(-) Refundable (13-14)	15	(+) 0
	Income Tax Return submitted electronically on 21-Oct-2023 16:17:29 from IP address 103.250.188.107 and verified by ISHANI SAURABH HINDUJA having PAN AFTPV5533K on 21-Oct-2023 using paper ITR-Verification Form /Electronic Verification Code generated through mode		
System Generated Barcode/QR Code	 AFTPV5533K034295459712110237478c1f61d814641d12c9a279d71b694b334ad26		
DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU			

Ishuding

(41)

PAREKH & ASSOCIATES
CHARTERED ACCOUNTANTS

CA KEYUR PAREKH
+91 94 28 29 74 74

CA BITTAL PAREKH
+91 98 25 25 55 75

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TO WHOMSOEVER IT MAY CONCERN

We have verified the books of accounts and related record of M/S. SUNFLARE ENERGY (PAN: AFGFS4426R) situated at Rachana, 8, Shree Sadguru Ashirwad Park, Airport Road, Rajkot - 360002 and on verification of the records, we hereby certify that Net-worth of this me firm as on 20/03/2024 is POSITIVE.

For, K R PAREKH & ASSOCIATES,
Chartered Accountants
FRN: 131721W

Keyur Parekh
(Keyur Parekh)
PARTNER

Memb. No. 137906



UDIN No: 24137906BKEGJR8527
Date: 20/03/2024
Place: AHMEDABAD

Sunflare Energy

Sundar Singh

Partner

K R PAREKH & ASSOCIATES CHARTERED ACCOUNTANTS

CA KEYUR PAREKH
+91 94 28 29 74 74

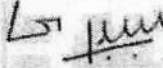
CA BITTAL PAREKH
+91 98 25 25 55 75

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TO WHOMSOEVER IT MAY CONCERN

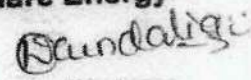
We have verified the documents and related record of Mr. Jignesh Chhotatalal Vadera (PAN: AELPV5066L), one of the Partners of M/s. Sunflare Energy (PAN: AFGFS4426R) residing at C-102, Orchid Whitefield, Makarba, Ahmedabad, Gujarat-380051 and upon verification of the records, we hereby certify that Net-worth of Mr. Jignesh Chhotatalal Vadera as on 31/03/2023 is **POSITIVE.**

For K R Parekh & Associates.


CA Keyur Parekh
(Partner)
M. No: 137906
Place: Ahmedabad
Date : 26/06/2024
UDIN : 24137906BKEGKZ4828



Sunflare Energy


Partner



CA URMIL H. VEGDA
M. Com, F.C.A.

VEGDA & ASSOCIATES
CHARTERED ACCOUNTANTS

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TO WHOMSOEVER IT MAY CONCERN

We have verified the documents and related record of **Ms. Lajja Harsukhlal Kundalia** (PAN: ALVPK4154B), one of a Partner of **M/s. Sunflare Energy** (PAN: AFGFS4426R) residing at 8, Rachna, Shri Sadguru Ashirwad Park, Airport Road, Rajkot - 360001 and on verification of the records, we hereby certify that Net-worth of her as on 31/03/2023 is **POSITIVE**.

PLACE : RAJKOT
DATE : 27.06.2024



For, VEGDA & ASSOCIATES.
Chartered Accountants

(CA URMIL VEGDA)

Proprietor

M. No. 126480

UDIN:- 24126480BKMDGK4068

**As per annexure attached herewith.*

Sunflare Energy

Partner

209, "Royal Square", Bhupendra Road, Opp. Balaji Hanuman Mandir, Rajkot-360 001.
E-mail : vegdaurmil@yahoo.co.in | Mob. No. +91 98241 89555

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Y.C. ANARKAT & ASSOCIATES
Chartered Accountants
301-401 Arihant Plaza, Moti Tanki Circle, Subhash Road, Rajkot-360001
PHONE (0281) 2468694/2466582

RfS document for feeder level Solarization under PM-KUSUM-Component-C in PGVCL-TN-10

FORM- 5- Positive Net-worth Certificate of Bidder

(On Letterhead of CA for the bidder (Bidder/ Lead Member/ Other Member) for which the below details are provided. In Case of JV the following format is to be provided by Each Member of the Joint Venture separately)

The Bidder is required to upload scanned copy in on-line Mode.

Financial Qualification Certificate for Positive Net worth

In Response to NIT No:	PGVCL/Project/DSM/PM-KUSUM-C-FLS/ TN-10
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TO WHOMSOEVER IT MAY CONCERN

We have verified the books of accounts and related record of M/s. Dwarika Renewable Energy Private Limited situated at 301 & 401, Arihant Plaza, Subhash Road, Near Reliance Petrol Pump, Near Moti Tanki Circle, Rajkot, Gujarat, 360001 and on verification of the records, we hereby certify that Net-worth of this mentioned entity/firm as on 31-03-2023 / 31-12-2023 is **POSITIVE.**

DWARIKA RENEWABLE ENERGY PRIVATE LIMITED

R Y Anadkat

Y. C. ANARKAT & ASSOCIATES
CHARTERED ACCOUNTANTS

Anadkat

PARTNER

(Signature & Seal of Authorized Signatory for which POA attached)

Name of Authorized Signatory:
Rekhaben Yogendrabhai Anadkat
Designation: Director
Date: 20/03/2024
Place: Rajkot

DIRECTOR



(Signature & Seal of Practising Chartered Account)

Certifying Chartered Accountant:
Ankit Y. Anadkat
Name of Firm: Y.C. Anarkat and Associates
UDIN No: 24140279BKAFRJ7954
Date: 20/03/2024
Place: Rajkot

Note:

1. In addition to above certificate from Chartered Accountant, Bidder is required to submit firm's annual audited Balance sheet and Profit & Loss statement for last years.
2. In case of JV, the form shall also be signed by respective entity's authorized signatory along with Authorized Signatory for which POA is attached.

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AUDIT REPORT
OF
DWARIKA RENEWABLE
ENERGY PRIVATE LIMITED
FOR THE YEAR
2022-23

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AMAR SURYAKANT UNADKAT
Chartered Accountant

318 Anmol Commercial Complex,
Sadhu Vaswani Road, Rajkot
Phone : +91 9662455423

Independent Auditor's Report

To the Members of DWARIKA RENEWABLE ENERGY PRIVATE LIMITED

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Dwarika Renewable Energy Private Limited, which comprise the balance sheet as at 31st March 2023, and the statement of profit and loss and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2023, and its profit/loss and its cash flows for the year ended on that date.

Basis for Opinion

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

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

The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexures to Board's Report, Business Responsibility Report but does not include the financial statements and our auditor's report thereon.

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

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

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



Responsibilities of Management for the Financial Statements

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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



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related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

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

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

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2016 ("the Order"), as amended, issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, is not applicable to the company.
2. As required by section 143 (3) of the Act, we report that:
 - a. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.
 - b. In our opinion proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;
 - c. The Balance Sheet, the Statement of Profit and Loss and the Cash Flow Statement dealt with by this Report are in agreement with the books of account
 - d. In our opinion, the aforesaid (Standalone) financial statements comply with the Accounting Standards specified under section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
 - e. On the basis of written representations received from the directors as on March 31, 2023 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2023 from being appointed as a director in terms of Section 164 (2) of the Act.



- f. With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure A".
- g. With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
- i. The Company does not have any pending litigations which would impact its financial position.
- ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
- iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

PLACE : RAJKOT

DATE : 03/09/2023



FOR AMAR SURYAKANT UNADKAT
CHARTERED ACCOUNTANT

A. Unadkat

PROPRIETOR
(M. NO. 178508)
UDIN: 23178508BGYEECT2866

"Annexure A" to the Independent Auditor's Report of even date on the Standalone Financial Statements of DWARIKA RENEWABLE ENERGY PRIVATE LIMITED

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of **DWARIKA RENEWABLE ENERGY PRIVATE LIMITED** ("the Company") as of March 31, 2023 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India".

These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance

Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.



Meaning of Internal Financial Controls over Financial Reporting

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

Inherent Limitations of Internal Financial Controls over Financial Reporting

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

Opinion

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

PLACE : RAJKOT

DATE : 03/09/2023



FOR AMAR SURYAKANT UNADKAT
CHARTERED ACCOUNTANT

A. Unadkat

PROPRIETOR
(M. NO. 178508)

UDIN: 23178508BGYEECT2866

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DWARAJA RENEWABLE ENERGY PRIVATE LIMITED

BALANCE SHEET AS AT 31/03/2023

Sr	Particulars	No	Note	Current Year	Previous Year	
A	EQUITY AND LIABILITIES	1	Shareholders' funds	(a) Share capital	100.00	100.00
				(b) Reserves and surplus	0.00	0.00
				(c) Money received against share warrants	0.00	0.00
		2	Share application money pending allotment		100.00	0.00
		3	Non-current liabilities	(a) Long-term borrowings	10.00	0.00
				(b) Other long-term liabilities	0.00	0.00
				(c) Long-term provisions	0.00	0.00
		4	Current liabilities	(a) Short-term borrowings	0.00	0.00
				(b) Trade payables	0.00	0.00
				(c) Other current liabilities	0.00	0.00
		5		(d) Short-term provisions	0.00	0.00
		6			10.00	0.00
7			110.00	0.00		
B	ASSETS	1	Non-current assets	(a) Fixed assets	0.00	0.00
				(i) Tangible assets	0.00	0.00
				(ii) Intangible assets	0.00	0.00
		2	Current assets	(iii) Capital work-in-progress	0.00	0.00
				(iv) Intangible assets under development	0.00	0.00
				(v) Fixed assets held for sale	0.00	0.00
		3		(b) Non-current investments	0.00	0.00
				(c) Deferred Tax Asset	0.00	0.00
				(d) Long-term loans and advances	0.00	0.00
		4		(e) Other non-current assets	0.00	0.00
		5			0.00	0.00
6			0.00	0.00		
7			0.00	0.00		
8			0.00	0.00		
9			0.00	0.00		
10			0.00	0.00		
11			100.00	0.00		
12			0.00	0.00		
13			10.00	0.00		
TOTAL			110.00	0.00		

FOR AND ON BEHALF OF THE BOARD

R.V. Anadkat
DIRECTOR



Asunadkat
PROPRIETOR
MEM. NO. 178508
PLACE : RAJKOT
DATE : 03/09/2023
UDIN : 23178508BGGYEECT2866

DWARIKA RENEWABLE ENERGY PRIVATE LIMITED
Statement of Profit and Loss for the year ended 31 March, 2023

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SR. NO.	PARTICULARS	NOTE NO.	CURRENT YEAR RS. 31/3/2023 (in '000)	PREVIOUS YEAR RS. 31/3/2022 (in '000)
1	Revenue from operations	14	0.00	0.00
2	Other income	15	0.00	0.00
3	Total revenue		0.00	0.00
4	Expenses			
	(a) Purchases		0.00	0.00
	(b) Changes in inventories of finished goods and WIP		0.00	0.00
	(c) Employee benefits Expenses	16	0.00	0.00
	(d) Finance costs		0.00	0.00
	(e) Depreciation and amortisation expense		0.00	0.00
	(f) Other expenses	17	0.00	0.00
	(g) Closing Stock		0.00	0.00
	Total expenses		0.00	0.00
5	Profit / (Loss) before exceptional and extraordinary items and tax (3 - 4)		0.00	0.00
6	Exceptional items		0.00	0.00
7	Profit / (Loss) before extraordinary items and tax		0.00	0.00
8	Extraordinary items			
9	Profit / (Loss) before tax		0.00	0.00
10	Tax expense:	18		
	(a) Current tax expense for current year		0.00	0.00
	(b) (Less): MAT credit (where applicable)		0.00	0.00
	(c) Current tax expense relating to prior years		0.00	0.00
	(d) Net current tax expense		0.00	0.00
	(e) Deferred tax		0.00	0.00
11	Profit / (Loss) from continuing operations		0.00	0.00
12	Profit / (Loss) from discontinuing operations (before tax)		0.00	0.00
13	Add / (Less): Tax expense of discontinuing operations		0.00	0.00
14	Profit / (Loss) from Discontinuing operations		0.00	0.00
15	Profit / (Loss) for the year		0.00	0.00
16	EARNING PER SHARE			
	(i) Basic		0.00	0.00
	(ii) Diluted		0.00	0.00

AMAR SURYAKANT UNADKAT

Asunadkat

PROPRIETOR

MEM. NO. 178508

PLACE : RAJKOT

DATE : 03/09/2023

UDIN : 23178508BGYEECT2866



FOR AND ON BEHALF OF THE BOARD

Ry Anadkat

DIRECTOR

(Signature)

DIRECTOR

DWARIKA RENEWABLE ENERGY PRIVATE LIMITED

NOTE NO. '01

NOTES FORMING PART OF THE ACCOUNTS FOR YEAR ENDED 31ST MARCH, 2023

(A) STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES :

(1) Method of Accounting

The Company is maintaining its accounts on mercantile system of accounting on a consistent basis.

(2) Fixed Assets

Fixed assets are carried at cost less accumulated depreciation upto 31/03/2022 and impairment if any. Cost includes freight duties and incidental expenses related to the acquisition and installation of the assets. No Depreciation is provided by the management, as the assets are depreciated to the extent of residual value.

(3) Valuation of Stock in trade

N.A.

(4) Deferred Taxation

To comply with the requirement of Accounting Standard (AS 22) "Accounting for Taxes on Income" issued by the Institute of C.A. of India, the company has changed its accounting policy on taxes.

The opening net deferred tax liability as at 31st March, 2022 of Rs. 0/- the current year deferred tax liability of Rs. NIL has been charged to Profit and loss account of the earlier year.

Had the earlier accounting for taxes based on payable method been followed, profit for the year would have been increased by the current deferred tax liability amount Rs. NIL. Details are as :

	DTA 01/04/2022	Cur. Year Cr./Reverse	DTA OR DTL 31/03/2023
Deferred Tax Assets	0	0	0
Diff. in accounting and I.T. Dep.	0	0	0
Net Deferred Tax Asset	0	0	0

(B) NOTES ON ACCOUNT :

(1) Figures of the previous year are regrouped or rearranged wherever it is necessary.

(2) Outstanding balances of sundry creditors, sundry debtors and loans taken are subject to balance confirmation from them.

(3) Contingent liabilities not provided and liabilities not acknowledged : NIL

(4) Information in pursuant to the provisions of paragraph 3 & 4 of Part II of schedule VI of the Companies Act, 1956.

(i) Salary to Directors

NIL (NIL)

(ii) BREAK UP OF EXPENDITURE ON EMPLOYEES :

(1) Employees whose remuneration in aggregate

NIL (NIL)

was not less than Rs. 2400000/- per Annum.

(2) Employees whose employed for part of the year

NIL (NIL)

whose remuneration was not less than 200000 /-per month

(5) Clause No. 44 of Tax Audit Report u/s. 44AB :

As informed by the assessee, the information required under clause 44 of Form 3CD has not been maintained in absence of any disclosure requirement thereof under the goods and service tax statute. Further the standard accounting software used by Assessee is not configured to generate report as required under this clause in absence of any prevailing statutory requirement. Therefore, it is not possible to determine break-up of total expenditure of entities registered or not registered under the GST. In view of above we are unable to verify and report the desired information in this clause.

AMAR SURYAKANT UNADKAT

Asunadkat
PROPRIETOR

MEM. NO. 178508

PLACE : RAJKOT

DATE : 03/09/2023

UDIN : 23178508BGYECT2866



FOR AND ON BEHALF OF THE BOARD

R.y Anadkat
DIRECTOR

[Signature]
DIRECTOR

DWARIKA RENEWABLE ENERGY PRIVATE LIMITED
NOTES ON ACCOUNTS FOR THE YEAR ENDED 31/03/2023

Sr. NO.	PARTICULARS	CURRENT YEAR RS. 31/3/2023 (in '000)	PREVIOUS YEAR RS. 31/3/2022 (in '000)
2	SHARE CAPITAL : Authorised share capital divided into 10,000 Equity shares of Rs. 10/- each. Issued, Subscribed & paid up capital divided into 10,000 Equity shares of Rs. 10/- each.	100.00	100.00
	Holding More than 5 %	(No. of Shares)	(% Held)
	Rekha Yogendra Anadkat	10	0.00
	Rekha Yogendra Anadkat	90	0.00
3	RESERVE AND SURPLUS : Surplus/ (Deficit) in the Statement of P&L A/c. Opening: Add/Less: Profit/ (Loss) During the year	0.00	0.00
4	LONG TERM BORROWINGS : Secured: Unsecured:	0.00	0.00
	Rekha Yogendra Anadkat	10.00	0.00
4A	DEFERRED TAX LIABILITY : Opening Balance Incurred During the year	0.00	0.00
5	TRADE PAYABLES : Creditors	0.00	0.00
6	Other Current Liabilities	0.00	0.00
7	FIXED ASSETS : Gross Block Less : Depreciation	0.00	0.00
8	DEFERRED TAX ASSET : Opening Balance Add : Current year provision	0.00	0.00
9	INVENTORIES: (TAKEN, Valued & Certified by Directors)	0.00	0.00



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DWARIKA RENEWABLE ENERGY PRIVATE LIMITED
NOTES ON ACCOUNTS FOR THE YEAR ENDED 31/03/2023

SR. NO.	PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
		RS. 31/3/2023 (in '000)	RS. 31/3/2022 (in '000)
10	TRADE RECEIVABLES:		
	Debts outstanding due within six months :	0.00	0.00
	Debt outstanding more than six months :	0.00	0.00
	Total Trade Receivables	0.00	0.00
11	CASH AND CASH EQUIVALENTS :		
	ICICI Bank 0545	100.00	0.00
	Cash on Hand	0.00	0.00
		100.00	0.00
12	SHORT TERM LOANS & ADVANCES :		
12A	<u>Loans & Advances to Suppliers:</u>		
	Deposit Advance	0.00	0.00
	Advance Recoverable in Cash or in Kind	0.00	0.00
		0.00	0.00
12B	<u>Balance with Government Authorities :</u>	0.00	0.00
		0.00	0.00
	TOTAL	0.00	0.00
13	OTHER CURRENT ASSETS		
	Preliminary Preoperative Exp	10.00	0.00



DWARIKA RENEWABLE ENERGY PRIVATE LIMITED
NOTES ON ACCOUNTS FOR THE YEAR ENDED 31/03/2023

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SR. NO.	PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
		RS. 31/3/2023 (in '000)	RS. 31/3/2022 (in '000)
14	Revenue from operations <u>Sale of Services</u>	0.00	0.00
15	Other Income	0.00	0.00
16	Employee benefits Expenses	0.00	0.00
17	Other Expenses :	0.00	0.00
18	Tax Expenses :		
18a	<u>Current Tax :</u>		
	Provision for Income-Tax	0.00	0.00
	Previous Year adjustment of I.T.	0.00	0.00
		0.00	0.00
18b	<u>Deferred Tax :</u>		
	Provision for Deferred tax asset/Liability	0.00	0.00
		0.00	0.00



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DWARIKA RENEWABLE ENERGY PRIVATE LIMITED
NOTES ON THE ACCOUNTS FOR THE YEAR ENDED 31/03/2023

Rs. In Thousands

NOTE 2 - SHARE CAPITAL :

PARTICULARS	As at 31/03/2023	As at 31/03/2022
Authorised share capital: 100000 Equity shares of Rs. 10/- each.	100.00	0.00
Issued, Subscribed & paid up 10000 Equity shares of Rs. 10/- each fully paid up (Previous Year 10000 Equity shares of Rs. 10/- each fully paid up)	100.00	0.00
Total Share Capital	100.00	0.00

Terms/Rights Attached to Equity Shares

The company has single class of equity shares having par value of Rs. 10 per share. Accordingly, all equity shares rank regard to dividends and share in the Company's residual assets. The Equity shares are entitled to receive dividend time.

Reconciliation of Shares Outstanding at the beginning and at the end of reporting period

Equity Shares	As at 31/03/2023		As at 31/03/2022	
	No. of Shares	Amount Rs.	No. of Shares	Amount Rs.
At the beginning of the period	0.00	0.00	0.00	0.00
Add: New Issue during the period	10000.00	100000.00	0.00	0.00
Outstanding at the end of period	10000.00	100000.00	0.00	0.00

Details of Shareholders holding more than 5% shares in the company

Name of the Shareholders	Percentage Holding As at		No. of Shares As at	
	31/03/2023	31/03/2022	31/03/2023	31/03/2022
a. Ishita Yogendra Anadkat	10%	0%	1000.00	0.00
b. Rekha Yogendra Anadkat	90%	0%	9000.00	0.00
Total	100%	0%	10000.00	0.00

As per the records of the company, including its register of shareholders/members and other declarations received from shareholders regarding beneficial interest, the above shareholding represents both legal and beneficial ownership of

Shares held by promoters at end of the year

S. N.	Promoters' Names	As at 31/03/2023		As at 31/03/2022		% Changes
		No. of Shares	% of total Shares	No. of Shares	% of total Shares	
1	Ishita Yogendra Anadkat	1000.00	10%	0.00	0%	10%
2	Rekha Yogendra Anadkat	9000.00	90%	0.00	0%	90%



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DWARIKA RENEWABLE ENERGY PRIVATE LIMITED
NOTES ON THE ACCOUNTS FOR THE YEAR ENDED 31/03/2023

NOTE: 5 - TRADE PAYABLES :

	As at 31/03/2023	As at 31/03/2022
PARTICULARS		
Due to Micro, Small and Medium Enterprises	0.00	0.00
Due to Related Parties	0.00	0.00
Others	0.00	0.00
Total Trade Payables	0.00	0.00

Trade Payables Ageing Schedule

	As at 31/03/2023					
PARTICULARS	Outstanding for following periods from due date of payment					Total
	Not due for payment	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	
(i) MSME	0.00	0.00	0.00	0.00	0.00	0.00
(ii) Others	0.00	0.00	0.00	0.00	0.00	0.00
(iii) Disputed dues MSME	0.00	0.00	0.00	0.00	0.00	0.00
(iv) Disputed dues Others	0.00	0.00	0.00	0.00	0.00	0.00



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DWARIKA RENEWABLE ENERGY PRIVATE LIMITED
NOTES ON THE ACCOUNTS FOR THE YEAR ENDED 31/03/2023

NOTE: 9 - TRADE RECEIVABLES :

PARTICULARS	As at 31/03/2023	As at 31/03/2022
Secured, considered good	0.00	0.00
Unsecured, considered good	0.00	0.00
Doubtful	0.00	0.00
Less : Provisions for doubtful trade receivables	0.00	0.00
Total Trade Receivables	0.00	0.00

Trade Receivables ageing schedule *

PARTICULARS	As at 31/03/2023							
	Outstanding for following periods from due date of payment							
	Not due for payment	Unbilled	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 Years	Total
(i) Undisputed Trade Receivables - considered good	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(ii) Undisputed Trade Receivables - considered doubtful	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(iii) Disputed Trade Receivables - considered good	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(iv) Disputed Trade Receivables - considered doubtful	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00



DWARIKA RENEWABLE ENERGY PRIVATE LIMITED**ADDITIONAL NOTES TO ACCOUNTS**

I Title deeds of immovable Property not held in name of the Company
NOT APPLICABLE

II Where the Company has revalued its Property, Plant and Equipment, the company shall disclose as to whether the revaluation is based on the valuation by a registered valuer as defined under rule 2 of the Companies (Registered Valuers and Valuation) Rules, 2017
NOT APPLICABLE

III Where Loans or Advances in the nature of loans are granted to promoters, directors, KMPs and the related parties (as defined under Companies Act, 2013,) either severally or jointly with any other person, that are:
(a) repayable on demand or
(b) without specifying any terms or period of repayment
NOT APPLICABLE

IV Capital Work in Progress (CWIP)
(a) For Capital-work-in progress, following ageing schedule shall be given
NOT APPLICABLE

(b) For capital-work-in progress, whose completion is overdue or has exceeded its cost compared to its original plan, following
NOT APPLICABLE

V Intangible assets under development:

(a) For Intangible assets under development
NOT APPLICABLE

(b) Intangible assets under development completion schedule
NOT APPLICABLE

VI Details of Benami Property held
NOT APPLICABLE

VII Where the Company has borrowings from banks or financial institutions on the basis of current assets
(a) whether quarterly returns or statements of current assets filed by the Company with banks or financial institutions are in agreement with the
NOT APPLICABLE

(b) If not, summary of reconciliation and reasons of material discrepancies, if any to be adequately disclosed
NOT APPLICABLE

VIII Wilful Defaulter

a. Date of declaration as wilful defaulter,
NOT APPLICABLE

b. Details of defaults (amount and nature of defaults),
NOT APPLICABLE

IX Relationship with Struck off Companies

Where the company has any transactions with companies struck off under section 248 of the Companies Act, 2013 or section 560 of
NOT APPLICABLE

X Registration of charges or satisfaction with Registrar of Companies

Where any charges or satisfaction yet to be registered with Registrar of Companies beyond the statutory period, details and reasons thereof
NOT APPLICABLE

XI Compliance with number of layers of companies

Where the company has not complied with the number of layers prescribed under clause (87) of section 2 of the Act read with Companies
NOT APPLICABLE



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DWARIKA RENEWABLE ENERGY PRIVATE LIMITED

XI Ratios

Ratios	Numerator	Denominator	Current Reporting Period	Previous reporting period	% of Change
Debt Equity Ratio	Debt Capital	Shareholder's Equity	NA	NA	0.00
Debt Service coverage ratio	EBITDA-CAPEX	Debt Service (Int+Principal)	NA	NA	0.00
Return on Equity Ratio	Profit for the year	Average Shareholder's Equity	0.00	0.00	0.00
Inventory Turnover Ratio	COGS	Average Inventory	NA	NA	0.00
Trade Receivables turnover ratio	Net Sales	Average trade receivables	NA	NA	0.00
Trade payables turnover ratio	Total Purchases (Fust Cost + Other Expenses+Closing Inventory-Opening Inventory)	Closing Trade Payables	NA	NA	0.00
Net capital turnover ratio	Sales	Working capital (CA-CL)	NA	NA	0.00
Net profit ratio	Net Profit	Sales	NA	NA	0.00
Return on Capital employed	Earnings before interest and tax	Capital Employed	0.00	NA	0.00
Return on investment	Net Profit	Investment	0.00	NA	0.00

XII Compliance with approved Scheme(s) of Arrangements
Where any Scheme of Arrangements has been approved by the Competent Authority in terms of sections 230 to 237 of the Companies Act.
NOT APPLICABLE

XIII Utilisation of Borrowed funds and share premium:
NOT APPLICABLE





H.O.: Office No. 211, Business Centre, Opp. Bombay Petrol Pump,
B/h. Nakshtra-VI, Gondal Road, Rajkot-2. (Office) Mo.: 98792 25727
Mobile : 97244 84874 • Mail : cavi@vekariya@gmail.com

VEKARIYA
VEKARIYA
CHARTERED ACCOUNTANTS

To,
The PGVCL

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Date : 30/03/2024

**RES document for feeder level Solarization under PM-KUSUM-Component-C in PGVCL-
TN-10**

FORM- 5- Positive Net-worth Certificate of Bidder

Financial Qualification Certificate for Positive Net worth for Tender as mention below :

In Response to NIT No:	PGVCL/Project/DSM/PM-KUSUM-C-FLS/ TN-10
------------------------	---

We have verified the books of accounts and related record of Mr. Pintu Narbherambhai Baraiya, PAN : APPPB4789M, resident at Nana Khijadiya, Tankara, Rajkot, Gujarat-363650 and on verification of the records, we hereby certify that Net-worth of the above mentioned entity as on 31-12-2023 is POSITIVE.

Name : Pintu Narbherambhai Baraiya

**FOR VEKARIYA & VEKARIYA
Chartered Accountants**



**CA SHUBHAM SHARMA
Partner**

M. No. 414643

FRN: 140090W

UDIN: 24414643BKAGFH8761 /

Date: 30/03/2024

Place: Morbi

(30)

Acknowledgement Number:467504220301023

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Date of filing : 30-Oct-2023*

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT [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)		Assessment Year 2023-24
---	--	-------------------------------

PAN	APPPB4789M		
Name	PINTUKUMAR NARBHERAMBHAI BARAIYA		
Address	AT, AND, POST, NANAKHIJADIYA , TANKARA , 11-Gujarat, 91-INDIA, 363650		
Status	Individual	Form Number	ITR-3
Filed u/s	139(1)- On or Before due date	e-Filing Acknowledgement Number	467504220301023

Taxable Income and Tax Details	Current Year business loss, if any	1	5,38,205
	Total Income	2	13,59,400
	Book Profit under MAT, where applicable	3	0
	Adjusted Total Income under AMT, where applicable	4	0
	Net tax payable	5	1,58,444
	Interest and Fee Payable	6	16,288
	Total tax, interest and Fee payable	7	1,74,732
	Taxes Paid	8	1,74,730
Accreted Income and Tax Detail	(+) Tax Payable /(-) Refundable (7-8)	9	0
	Accreted Income as per section 115TD	10	0
	Additional Tax payable u/s 115TD	11	0
	Interest payable u/s 115TE	12	0
	Additional Tax and interest payable	13	0
	Tax and interest paid	14	0
	(+) Tax Payable /(-) Refundable (13-14)	15	(+) 0

Income Tax Return submitted electronically on 30-Oct-2023 13:21:19 from IP address 14.192.29.154
and verified by PINTUKUMAR NARBHERAMBHAI BARAIYA having PAN APPPB4789M on
30-Oct-2023 using paper ITR-Verification Form /Electronic Verification Code 7AF887Z5UI generated
through Aadhaar OTP mode

System Generated

Barcode/QR Code



APPPB4789M034675042203010234aa34a2d822bd90345524f5df23bd2b4ffec032

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

*If the return is verified after 30 days of transmission of return data electronically, then date of verification will be considered as date of filing the return (Notification No.05 of 2022 dated 29-07-2022 issued by the DGIT (Systems), CBDT)."

P. J. Sreedharan B.Com., FCA
Arun Ganesh. C. M.Com., FCA



P. Jayaraman & Co.,
Chartered Accountants

5, Lynwood Avenue, Mahalingapuram, Chennai - 34. Ph : 28173810 / 11 / 12 e-mail : pj.arunganesh@gmail.com

FORM-5-Positive Net-worth Certificate of Bidder

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Financial Qualification Certificate for Positive Net worth

In Response to NIT No:	PGVCL/Project/DSM/PM-KUSUM-C-FLS/TN-10
------------------------	--

TO WHOMSOEVER IT MAY CONCERN

We have verified the books of accounts and related record of M/s. Protectron Electromech Private Limited, Situated at No. 44, 29th Cross, 7th Main Road, Banashankari Industrial Layout, Banashankari II Stage, Bengaluru - 560070 and on verification of the records, we here by certify that the **Net-worth** of this mentioned entity/firm as on **31-12-2023** is **POSITIVE**.

Name of Authorized Signatory: DOMINIC F.
Designation: FINANCE MANAGER
Date: 25-03-2024
Place: Bengaluru



Certifying Chartered Accountant: Arun Ganesh C.
Name of Firm: P. Jayaraman & Co.
UDIN No: 24108059BKGXXJ6432
Date: 25-03-2024
Place: Chennai



Acknowledgement Number: 349007811290923

Date of filing : 29-Sep-2023

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT(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)Assessment
Year

2023-24 371

PAN AABCP1103B

Name PROTECTRON ELECTROMECH PRIVATE LIMITED

Address 9, Athipattan Street, Mount Road, Chennai, Chennai, 29-Tamil Nadu, 91-INDIA, 600002

Status 7-Private company

Form Number

ITR-6

Filed u/s 139(1)-On or before due date

e-Filing Acknowledgement Number

349007811290923

Taxable Income and Tax Details	Current Year business loss, if any	1	0
	Total Income	2	29,14,09,480
	Book Profit under MAT, where applicable	3	36,53,77,547
	Adjusted Total Income under AMT, where applicable	4	0
	Net tax payable	5	6,38,38,764
	Interest and Fee Payable	6	14,44,858
	Total tax, interest and Fee payable	7	6,52,83,622
	Taxes Paid	8	6,52,83,571
	(+) Tax Payable /(-) Refundable (7-8)	9	0
	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

This return has been digitally signed by ANURAG BHANDARI in the capacity of Managing Director having PAN ADPPA0887M from IP address 49.204.130.239 on 29-Sep-2023
20:35:49 at CHENNAI (Place) DSC SI.No & Issuer 3133536 & 24364371CN=e-Mudhra Sub CA
 for Class 3 Individual 2022,OU=Certifying Authority,O=eMudhra Limited,C=IN

System Generated

Barcode/OR Code



AABCP1103B06349007811290923b2febacb2b4b3d1c65391fdd0db3003664172c6a

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

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P. Jayaraman & Co. Chartered Accountants		File No. P-804	Asst. Year 2023-24		PAN: AABCP1103B	M/s. Protection Electromech Private Limited		Address No.9, Athipattan Street Mount Road, Chennai - 600002		Status: Pvt. Ltd. Company	
Statement of Total Income											
Particulars											
Business Income											
Capital Gains											
Short Term Capital Gain (Windmill)											
Long Term Capital Gain											
Income from Other Sources											
Gross Total Income											
Less: Deduction under Chapter VI-A											
Sec 80-IA Profit from Windmill											
Total Income											
Round off u/s. 288A											
Tax Computation											
Tax Workings -											
Tax on Total Income											
Tax on Long Term Capital Gain											
Add: Surcharge @ 12%											
Add: Health & Education Cess @ 4%											
Tax Payable											
Less: MAT Credit											
Less: TDS & TCS (as per details)											
Less: Advance Tax											
13.06.2022											
14.09.2022											
14.12.2022											
14.03.2023											
Less: Self Asst Tax											
Add: Interest u/s											
234B - Interest on Shortfall of Advance tax over tax payable											
234C - Interest on Shortfall in Advance Tax Dues											
Net Tax Payable											
Round off u/s. 288B											
Tax											
Income											
70,580,473											
1,817,518											
72,397,991											
8,687,759											
81,085,749											
3,243,430											
84,329,179											
20,490,415											
1,939,537											
61,899,228											
5,500,000											
13,000,000											
15,000,000											
12,500,000											
46,000,000											
15,000,000											
1,444,858											
2,344,086											
2,344,090											





Asst Year	Opening Balance	Utilized in C.Y	Closing Balance
2015-16	10,659,465	10,659,465	-
2016-17	2,878,546	2,878,546	-
2018-19	12,037,298	6,952,408	5,084,890
2020-21	3,638,527	-	3,638,527
2021-22	1,488,554	-	1,488,554
2022-23	2,394,685	-	2,394,685
	33,097,075	20,490,419	12,606,656

Note :
MAT Credit to be Carried Forward

MAT Workings (115JB)			
Since the tax payable as MAT is more than normal IT rates, MAT u/s. 115JB is applicable.			
Book Profit	365,377,543		
Book Profit	365,377,543		
MAT Tax - 15%	54,806,631		
Surcharge - 12 %	6,576,796		
Add : Cess - 4%	2,455,337		
MAT Payable	63,838,764		
Less : TDS & TCS (as per details)	1,939,537		
Less : Advance Tax			
13.06.2022	5,500,000		
14.09.2022	13,000,000		
14.12.2022	15,000,000		
14.03.2023	12,500,000		
Less : Self Asst. Tax	15,000,000		
Balance Refundable			899,228

24=6

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P. Jayaraman & Co. Chartered Accountants		
File No. P-804	Asst. Year: 2023-24	
Name M/s. Protectron Electromech Private Limited	PAN: AABCP1103B	
Address No.9, Athipattan Street, Mount Road, Chennai - 600002.	Date of Formation: 11/03/1991	
	Status: Pvt. Ltd. Company	
Computation of Total Income		
Particulars	Rs.	Rs.
1) Business Income-		
i) Income from Manufacturing Business -		
Net Profit as per Profit & Loss Account		365,377,543
Less: Income not to be included / to be taxed separately -		
Bank FD Interest	5,719,116	
Bank SB Interest	2,264	
Interest Received - MSME ACT	267,099	
Profit on Sale of Mutual Fund - Debt	30,944,732	
Windmill Division -		
Power Charges Recd - WM	73,776,125	
Interest Received - WM	827,211	
Profit on Sale of 2 Windmills	9,158,783	
Sale of REC - WM	402,000	121,097,330
		244,280,213
Add: Expenses to be considered separately -		
Windmill Division Related Expenses		
Windmill - AMC & Insurance	722,866	
Other Windmill Expenses	30,722,278	
Depreciation provided in books - Windmill	28,195,571	59,640,714
		303,920,927
Add: Inadmissible Expenses -		
Donation	41,000	
Depreciation Provided in Books	26,066,681	26,107,681
		330,028,608
Less: Admissible Depreciation under IT Act - Business		77,232,678
Income from Manufacturing Business (A)		252,795,930
ii) Income from Windmill Units -		
Power Charges Recd - WM		
Interest Received - WM	73,776,125	
Sale of REC - WM	827,211	
	402,000	75,005,336
Less: Windmill Related Expenses -		
Windmill - AMC & Insurance	722,866	
Other Windmill Expenses	30,722,278	31,445,143
		43,560,193
Income from Windmill Units (B)		43,560,193
Total Business Income (A+B)		296,356,123
2) Income from Capital Gains -		
Short Term Capital Gain (Debt)		
Long Term Capital Gain (Debt)	(12,868)	
	9,100,457	9,087,590
Short Term Capital Gain		9,087,590
3) Income from Other Sources -		
Bank SB Interest		2,264
Interest Received - MSME ACT		267,099
Bank FD Interest		5,719,116
Income from Others Sources		5,988,479



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DEPRECIATION STATEMENT AS PER INCOME TAX ACT FOR THE YEAR ENDED 31.03.2023									
ASSETS	RATE	W.D.V. AS ON 31.03.2022	ADDITIONS DURING THE YEAR		LESS THAN 180 DAYS	DELETIONS	TOTAL	DEPRECIATION FOR THE YEAR	W.D.V. AS ON 31.03.2023
			MORE THAN 180 DAYS	LESS THAN 180 DAYS					
BLOCK - I Additional Depreciation u/s 32(1a) - CY Additional Depreciation u/s 32(1a) - LY Additional Depreciation made during F.Y. 2020-21	15%	9,99,79,687	5,33,13,542	13,60,238	12,66,820	80,00,000	14,66,53,467	2,18,66,002	
	20%		5,24,56,254				5,37,22,874	1,06,17,913	
	10%			4,39,95,393				43,99,539	
	10%	1,11,44,061	10,82,976	11,90,160	12,44,51,292	1,00,00,000	15,87,01,144	3,85,90,199	11,96,65,132
BLOCK - II F&F	10%						1,34,27,197	12,83,212	1,21,43,986
BLOCK - III Windmill, Computers & Solar	40%	4,04,82,895	37,66,957		22,29,064		22,29,064	4,45,813	24,16,49,129
Additional Depreciation u/s 32(1a) - CY	20%							7,72,32,678	24,16,49,129
TOTAL		16,16,06,643	5,81,73,474	12,70,01,690	12,70,01,690	1,80,00,000	31,87,81,807	7,72,32,678	24,16,49,129

PROTECTOR ELECTROMECH PRIVATE LIMITED, CHENNAI

A.Y. 2023-24

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Deferred Tax :

Depreciation as per Books

5,42,62,252

Depreciation as per IT

7,72,32,678

Deferred Tax Liability

2,29,70,426

Deferred Tax Liability

63,90,373

Sale Value Date

1,00,00,000

29/03/2023

80,00,000

31/03/2023

Windmill - Enercon - 8

Windmill - Enercon - 11



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A.Y.: 2023-24

PROTECTOR ELECTROMECH PRIVATE LIMITED, CHENNAI

DETAILS OF ADDITIONS TO FIXED ASSETS WITH IT DEPRECIATION WORKINGS

S NO	Date	Date - Put to use	Party Name	Amount	31/03/2023 More than 180 Days	Less than 180 Days	No. of Days used In
BLOCK I							
1	Plant and Machinery						
	28-08-2022	28-08-2022	Shenzhen Cerat Technology Co. Ltd	5,21,056	5,21,056	-	215
	28-09-2022	28-09-2022	Xiamen Xinchuanghui Industry & Trade Co. Ltd - China	74,87,694	74,87,694	-	186
	01-07-2022	01-07-2022	PT SHARP SEMICONDUCTOR INDONESIA	6,49,699	6,49,699	-	273
	07-05-2022	07-05-2022	Suzhou MaoBen precision Equipment Co., Ltd	8,27,087	8,27,087	-	328
	13-09-2022	13-09-2022	Nohau Industrie Elektronik GMBH	25,29,421	25,29,421	-	199
	28-09-2022	28-09-2022	Jindongli Intelligent Technology Co Ltd	30,77,680	30,77,680	-	184
	11-08-2022	11-08-2022	Guangdong Natcon Electronics Co. LTD	1,63,424	1,63,424	-	232
	04-07-2022	04-07-2022	Xiamen Xinchuanghui Industry & Trade Co. Ltd - China, Machine-wise Break-up 1)	41,53,736	41,53,736	-	270
	04-07-2022	04-07-2022	Xiamen Xinchuanghui Industry & Trade Co. Ltd - China, Machine-wise Break-up 1)	37,17,879	37,17,879	-	270
	04-07-2022	04-07-2022	Xiamen Xinchuanghui Industry & Trade Co. Ltd - China, Machine-wise Break-up 1)	37,17,879	37,17,879	-	270
	04-07-2022	04-07-2022	Xiamen Xinchuanghui Industry & Trade Co. Ltd - China, Machine-wise Break-up 1)	11,57,752	11,57,752	-	270
	04-07-2022	04-07-2022	Xiamen Xinchuanghui Industry & Trade Co. Ltd - China, Machine-wise Break-up 1)	27,12,777	27,12,777	-	270
	05-07-2022	05-07-2022	Nohau Industrie Elektronik GMBH, Machine-wise Break-up	82,82,941	82,82,941	-	269
	05-07-2022	05-07-2022	Nohau Industrie Elektronik GMBH, Machine-wise Break-up	39,56,126	39,56,126	-	269
	05-07-2022	05-07-2022	Nohau Industrie Elektronik GMBH, Machine-wise Break-up	39,56,126	39,56,126	-	269
	05-07-2022	05-07-2022	Nohau Industrie Elektronik GMBH, Machine-wise Break-up	20,17,463	20,17,463	-	269
	05-07-2022	05-07-2022	Nohau Industrie Elektronik GMBH, Machine-wise Break-up	4,89,33,748	4,89,33,748	-	
2	Testing Equipment - New Building						
	12-05-2022	12-05-2022	Bridge Tronic Global	5,02,785	5,02,785	-	323
	12-10-2022	12-10-2022	Melody Electronics	25,620	-	25,620	170
	16-05-2022	16-05-2022	Surplus Recycling Inc	3,09,831	3,09,831	-	319
	28-02-2023	28-02-2023	Melody Electronics	11,000	-	11,000	31
				8,49,236	8,12,616	36,620	
3	Mould & Tools - New Building						
	13-06-2022	13-06-2022	Accura Toolings	12,85,000	12,85,000	-	291
	24-09-2022	24-09-2022	Dongguan WS Electronic Technology Co Ltd	2,49,844	2,49,844	-	188
	11-04-2022	11-04-2022	Dongguan WS Electronic Technology Co Ltd	11,75,045	11,75,045	-	354
	25-03-2023	25-03-2023	Accura Toolings	6,20,000	-	6,20,000	6
	29-03-2023	29-03-2023	Accura Toolings	6,10,000	-	6,10,000	2
				39,39,890	27,09,890	12,30,000	
4	Air Conditioner - New Bldg						
	05-05-2022	05-05-2022	Coldaire Inc	1,04,000	1,04,000	-	330
	13-04-2022	13-04-2022	Coldaire Inc	2,08,000	2,08,000	-	352
	31-01-2023	31-01-2023	Coldaire Inc	41,500	-	41,500	59
				3,53,500	3,12,000	41,500	

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S NO	Date	Date - Put to use	Party Name	Amount	More than 180 Days	Less than 180 Days	No. of Days used in
365	06-04-2022		Simply Wish (Swati)	1,40,000		1,40,000	
364	15-04-2022		Mahendra Appliances	11,441		11,441	
363	11-04-2022		Mahendra Appliances	11,441		11,441	
362	22-06-2022		Syde Furniture Pvt. Ltd.	10,169		10,169	
361	02-07-2022		Rajeez Pvt. Ltd.	15,246		15,246	
360	06-09-2022		Appario Retail Private Ltd	11,626		11,626	
359	02-12-2022		Techno care Solutions	2,42,400		2,42,400	
358	06-05-2022		VROM Inc	49,454		49,454	
357	23-09-2022		Kayence India Pvt. Ltd	63,500		63,500	
356	24-10-2022		Amezon	15,765		15,765	
355	20-01-2023		Modesth Creations Pvt. Ltd.	5,87,405		5,87,405	
TOTAL BLOCK I (1+2+3+4+5+6+7)				5,46,13,778	5,46,13,778	5,46,13,778	14,50,238
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PROTECTION ELECTROMECH PVT LTD
WINDMILL DETAILS - UNIT WIDE FOR THE F.Y. 2022-23

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LONG TERM CAPITAL GAIN									
Particulars	Date of Sale	Sale Amount	Purchase Date	Cost of Acquisition	Profit / (Loss)	Indexation	Indexed Cost	Gain / (Loss)	
ICICI EMP	11/03/2022	5.03.40.430	21/02/2018	4.00.00.000	1.03.40.430	1.03.40.400	4.72.85.714.28	30.54.885.71	
KDCI Pru EMP	27/03/2022	5.02.50.850	27/03/2018	4.00.00.000	1.02.50.850	1.02.50.800	4.72.85.714.28	29.69.085.71	
UTI ELP	10/05/2022	5.03.66.430	28/02/2019	4.00.00.000	1.03.66.430	1.03.66.400	4.72.85.714.28	30.80.685.71	
TOTAL		15.09.67.600		12.00.00.000	3.09.67.600	3.09.67.600	14.18.87.142.88	81.00.457.14	

LONG TERM CAPITAL GAIN

Particulars	Date of Sale	Sale Amount	Purchase Date	Cost of Acquisition	Profit / (Loss)	Gain / (Loss)
ICICI PPFAS Floating Interest Fund (C) - 12722935/16	04/07/2022	28.26,696	18/12/2021	28.33,147	(4,511)	(4,511)
ICICI PPFAS Floating Interest Fund (C) - 12722935/16	04/07/2022	1,10,04,002	03/01/2022	1,10,00,000	4,002	4,002
ICICI PPFAS Floating Interest Fund (C) - 12722935/16	04/07/2022	63,79,030	27/01/2022	63,95,005	(11,389)	(11,389)
ICICI PPFAS Floating Interest Fund (C) - 12722935/16	04/07/2022	3,87,89,752	13/04/2022	3,86,19,541	(1,25,810)	(1,25,810)
ICICI PPFAS Floating Interest Fund (C) - 12722935/16	14/07/2022	3,87,89,752	13/04/2022	3,86,19,541	(1,25,810)	(1,25,810)
ICICI PPFAS Floating Interest Fund (C) - 12722935/16	14/07/2022	1,69,81,464	28/04/2022	1,67,20,858	(39,359)	(39,359)
ICICI PPFAS Floating Interest Fund (C) - 12722935/16	14/07/2022	36,16,535	28/04/2022	36,34,254	(15,758)	(15,758)
ICICI PPFAS Floating Interest Fund (C) - 12722935/16	02/09/2022	4,80,00,000	28/04/2022	4,81,95,989	(1,95,989)	(1,95,989)
Franklin - India Short term Income Plan	02/09/2022	3,75,843	20/12/2019	11,83,88,811	(12,869)	(12,869)
TOTAL						

SHORT TERM CAPITAL GAIN ON DEBT FUNDS

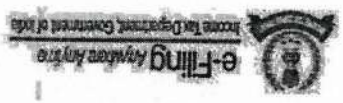
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P. Jayaraman & Co. Chartered Accountants		Ass. Yr/ PAN		2023-24 AACR-1/2025	
Form No. - P-804 Name - M/s. Protection Electronics Private Limited TIN Details - (Current)		Ass. Yr/ PAN		2023-24 AACR-1/2025	
Name of Debtor	Section	Total of Debts	Interest	100	Amount of Interest
MATTER MOTOR WORKS PRIVATE LIMITED	1942	ANR011722A	8,358	12,000	Business Income
ACCORD SOFTWARE & SYSTEMS PRIVATE LIMITED	1942	BLR04078F	8,358	12,000	Business Income
ACHIEVER ELECTRIC IT BUSINESS INDIA PRIVATE LIMITED	1942	BLR04111D	17,28,425	1,728	Business Income
ADVANCE CABLE TECHNOLOGIES PRIVATE LIMITED	1942	BLR04112C	15,000	15	Business Income
ADAZON BELLER SERVICES PRIVATE LIMITED	1942	BLR04147D	11,51,278	11,518	Business Income
BANGALORE ELECTRICITY SUPPLY COMPANY LTD	1942	BLR04252C	3,50,77,000	30,877	Business Income
BHARAT ELECTRONICS	1942	BLR04253E	21,53,148	2,15,347	Business Income
BHARAT HEAVY ELECTRICALS LIMITED	1942	BLR04293F	10,47,773	1,048	Business Income
CENTON ELECTRONICS LIMITED	1942	BLR04309E	14,16,584	1,416	Business Income
ELECTRICITY SUPPLY COMPANY LTD	1942	BLR04313A	1,50,72,728	15,075	Business Income
INCAP CONTRACT MANUFACTURING SERVICES PRIVATE LTD	1942	BLR04327D	1,57,50,608	15,800	Business Income
INDO EAS ELECTRONICS PRIVATE LIMITED	1942	BLR04348F	7,85,34,325	78,528	Business Income
LARGEN & TOSHIO LIMITED	1942	BLR04356A	84,303	84	Business Income
EDGE ENGINE SYSTEMS INDIA PRIVATE LIMITED	1942	BLR04371E	5,70,228	570	Business Income
MINDA CORPORATION LIMITED	1942	BLR04382A	11,20,559	1,121	Business Income
NALUX ELECTRONICS PRIVATE LIMITED	1942	BLR04385D	5,78,500	584	Business Income
SCHNEIDER ELECTRIC INDIA PRIVATE LIMITED	1942	BLR04386D	11,33,302	1,134	Business Income
SIMPLENERGY PRIVATE LIMITED	1942	BLR04370F	28,120	282	Business Income
QUARAT DURA WARE INDIA PRIVATE LIMITED	1942	BLR04387D	37,73,748	3,773	Business Income
CHARTER ELECTRONICS INDIA PRIVATE LIMITED	1942	BLR04388D	86,27,800	8,627	Business Income
ATHER ENERGY PRIVATE LIMITED	1942	BLR04389D	47,78,719	4,777	Business Income
ELEKTRONIKA BALSA PRIVATE LIMITED	1942	BLR04390D	1,84,67,801	18,468	Business Income
MINDA CORPORATION LIMITED	1942	BLR04391D	2,27,87,900	22,788	Business Income
RAMBHA & CO INDIA PRIVATE LIMITED	1942	BLR04392D	1,28,500	128	Business Income
TECHNO INSTRUMENTS	1942	BLR04393D	35,98,139	3,598	Business Income
GPO TECHNOLOGIES PRIVATE LIMITED	1942	BLR04394D	4,57,31,445	45,731	Business Income
N.M. AUTO PRODUCTS PRIVATE LIMITED	1942	BLR04395D	80,12,828	8,013	Business Income
ROOTS AUTO PRODUCTS P LTD	1942	BLR04396D	2,38,47,174	23,847	Business Income
SYSTEMATIC CONSCOM LIMITED	1942	BLR04397D	21,48,600	2,149	Business Income
YVON TECHNOLOGIES PVT LTD	1942	BLR04398D	20,98,520	2,097	Business Income
INTERFACE MICROSYSTEMS	1942	BLR04399D	87,815	88	Business Income
WED INDIA PRIVATE LIMITED	1942	BLR04400D	8,28,50,000	82,850	Business Income
SINOHASKA PRIVATE LIMITED	1942	BLR04401D	50,17,700	5,016	Business Income
MINDA INDUSTRIES LIMITED	1942	BLR04402D	65,537	66	Business Income
ORIENT ELECTRIC LIMITED	1942	BLR04403D	34,750	35	Business Income
LUMINOUS POWER TECHNOLOGIES PRIVATE LIMITED	1942	BLR04404D	88,67,260	8,868	Business Income
SWISS AUTO PRIVATE LIMITED	1942	BLR04405D	44,23,615	4,423	Business Income
WAMEL ELECTRONICS	1942	BLR04406D	2,20,32,641	22,034	Business Income
AMARA RAJA ELECTRONICS LIMITED	1942	BLR04407D	70,38,189	7,038	Business Income
A.P.S.D.C.L. POWER PURCHASE	1942	BLR04408D	42,48,893	4,249	Business Income
ELECTRONICS CORP. OF INDIA LTD.	1942	BLR04409D	41,26,629	4,127	Business Income
JOCHUR VIDYUT VYARAN NIGAM LTD.	1942	BLR04410D	3,41,534	342	Business Income
JOCHUR VIDYUT VYARAN NIGAM LTD.	1942	BLR04411D	4,70,341	470	Business Income
JOCHUR VIDYUT VYARAN NIGAM LTD.	1942	BLR04412D	1,80,26,503	18,027	Business Income
SECURE METERS LTD.	1942	BLR04413D	14,000	14	Business Income
GENUS INNOVATION LIMITED	1942	BLR04414D	32,03,653	3,204	Business Income
GENUS POWER INFRASTRUCTURES LIMITED	1942	BLR04415D	6,78,525	679	Business Income
JAIPUR VIDYUT VYARAN NIGAM LIMITED	1942	BLR04416D	3,58,950	359	Business Income
JAIPUR VIDYUT VYARAN NIGAM LIMITED	1942	BLR04417D	1,18,000	118	Business Income
BHARAT ELECTRONICS LTD.	1942	BLR04418D	52,53,862	5,254	Business Income
GENUS INNOVATION LIMITED	1942	BLR04419D	36,48,550	3,649	Business Income
GENUS INNOVATION LIMITED	1942	BLR04420D	25,94,565	2,595	Business Income
MINDA CORPORATION LIMITED	1942	BLR04421D	43,63,000	4,363	Business Income
MINDA CORPORATION LIMITED	1942	BLR04422D	87,48,900	8,749	Business Income
HYDRO BANK LIMITED	1942	BLR04423D	57,16,116	5,716	Business Income
MINDA CORPORATION LIMITED	1942	BLR04424D	1,54,800	155	Business Income
MINDA CORPORATION LIMITED	1942	BLR04425D	1,22,829	123	Business Income
MINDA CORPORATION LIMITED	1942	BLR04426D	1,22,829	123	Business Income
MINDA CORPORATION LIMITED	1942	BLR04427D	1,22,829	123	Business Income
MINDA CORPORATION LIMITED	1942	BLR04428D	1,22,829	123	Business Income
MINDA CORPORATION LIMITED	1942	BLR04429D	1,22,829	123	Business Income
MINDA CORPORATION LIMITED	1942	BLR04430D	1,22,829	123	Business Income
MINDA CORPORATION LIMITED	1942	BLR04431D	1,22,829	123	Business Income
MINDA CORPORATION LIMITED	1942	BLR04432D	1,22,829	123	Business Income
MINDA CORPORATION LIMITED	1942	BLR04433D	1,22,829	123	Business Income
MINDA CORPORATION LIMITED	1942	BLR04434D	1,22,829	123	Business Income
MINDA CORPORATION LIMITED	1942	BLR04435D	1,22,829	123	Business Income
MINDA CORPORATION LIMITED	1942	BLR04436D	1,22,829	123	Business Income
MINDA CORPORATION LIMITED	1942	BLR04437D	1,22,829	123	Business Income
MINDA CORPORATION LIMITED	1942	BLR04438D	1,22,829	123	Business Income
MINDA CORPORATION LIMITED	1942	BLR04439D	1,22,829	123	Business Income
MINDA CORPORATION LIMITED	1942	BLR04440D	1,22,829	123	Business Income
MINDA CORPORATION LIMITED	1942	BLR04441D	1,22,829	123	Business Income
MINDA CORPORATION LIMITED	1942	BLR04442D	1,22,829	123	Business Income
MINDA CORPORATION LIMITED	1942	BLR04443D	1,22,829	123	Business Income
MINDA CORPORATION LIMITED	1942	BLR04444D	1,22,829	123	Business Income
MINDA CORPORATION LIMITED	1942	BLR04445D	1,22,829	123	Business Income
MINDA CORPORATION LIMITED	1942	BLR04446D	1,22,829	123	Business Income
MINDA CORPORATION LIMITED	1942	BLR04447D	1,22,829	123	Business Income
MINDA CORPORATION LIMITED	1942	BLR04448D	1,22,829	123	Business Income
MINDA CORPORATION LIMITED	1942	BLR04449D	1,22,829	123	Business Income
MINDA CORPORATION LIMITED	1942	BLR04450D	1,22,829	123	Business Income
MINDA CORPORATION LIMITED	1942	BLR04451D	1,22,829	123	Business Income
MINDA CORPORATION LIMITED	1942	BLR04452D	1,22,829	123	Business Income
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MINDA CORPORATION LIMITED	1942	BLR04454D	1,22,829	123	Business Income
MINDA CORPORATION LIMITED	1942	BLR04455D	1,22,829	123	Business Income
MINDA CORPORATION LIMITED	1942	BLR04456D	1,22,829	123	Business Income
MINDA CORPORATION LIMITED	1942	BLR04457D	1,22,829	123	Business Income
MINDA CORPORATION LIMITED	1942	BLR04458D	1,22,829	123	Business Income
MINDA CORPORATION LIMITED	1942	BLR04459D	1,22,829	123	Business Income
MINDA CORPORATION LIMITED	1942	BLR04460D	1,22,829	123	Business Income
MINDA CORPORATION LIMITED	1942	BLR04461D	1,22,829	123	Business Income
MINDA CORPORATION LIMITED	1942	BLR04462D	1,22,829	123	Business Income
MINDA CORPORATION LIMITED	1942	BLR04463D	1,22,829	123	Business Income
MINDA CORPORATION LIMITED	1942	BLR04464D	1,22,829	123	Business Income
MINDA CORPORATION LIMITED	1942	BLR04465D	1,22,829	123	Business Income
MINDA CORPORATION LIMITED	1942	BLR04466D	1,22,829	123	Business Income
MINDA CORPORATION LIMITED	1942	BLR04467D	1,22,829	123	Business Income
MINDA CORPORATION LIMITED	1942	BLR04468D	1,22,829	123	Business Income
MINDA CORPORATION LIMITED	1942	BLR04469D	1,22,829	123	Business Income
MINDA CORPORATION LIMITED	1942	BLR04470D	1,22,829	123	Business Income
MINDA CORPORATION LIMITED	1942	BLR04471D	1,22,829	123	Business Income
MINDA CORPORATION LIMITED	1942	BLR04472D	1,22,829	123	Business Income
MINDA CORPORATION LIMITED	1942	BLR04473D	1,22,829	123	Business Income
MINDA CORPORATION LIMITED	1942	BLR04474D	1,22,829	123	Business Income
MINDA CORPORATION LIMITED	1942	BLR04475D	1,22,829	123	Business Income
MINDA CORPORATION LIMITED	1942	BLR04476D	1,22,829	123	Business Income
MINDA CORPORATION LIMITED	1942	BLR04477D	1,22,829	123	Business Income
MINDA CORPORATION LIMITED	1942	BLR04478D	1,22,829	123	Business Income
MINDA CORPORATION LIMITED	1942	BLR04479D	1,22,829	123	Business Income
MINDA CORPORATION LIMITED	1942	BLR04480D	1,22,829	123	Business Income
MINDA CORPORATION LIMITED	1942	BLR04481D	1,22,829	123	Business Income
MINDA CORPORATION LIMITED	1942	BLR04482D	1,22,829	123	Business Income
MINDA CORPORATION LIMITED	1942	BLR04483D	1,22,829	123	Business Income
MINDA CORPORATION LIMITED	1942	BLR04484D	1,22,829	123	Business Income
MINDA CORPORATION LIMITED	1942	BLR04485D	1,22,829	123	Business Income
MINDA CORPORATION LIMITED	1942	BLR04486D	1,22,829	123	Business Income
MINDA CORPORATION LIMITED	1942	BLR04487D	1,22,829	123	Business Income
MINDA CORPORATION LIMITED	1942	BLR04488D	1,22,829	123	Business Income
MINDA CORPORATION LIMITED	1942	BLR04489D	1,22,829	123	Business Income
MINDA CORPORATION LIMITED	1942	BLR04490D	1,22,829	123	Business Income
MINDA CORPORATION LIMITED	1942	BLR04491D	1,22,829	123	Business Income
MINDA CORPORATION LIMITED	1942	BLR04492D	1,22,829	123	Business Income
MINDA CORPORATION LIMITED	1942	BLR04493D	1,22,829	123	Business Income
MINDA CORPORATION LIMITED	1942	BLR04494D	1,22,829	123	Business Income
MINDA CORPORATION LIMITED	1942	BLR04495D	1,22,829	123	Business Income
MINDA CORPORATION LIMITED	1942	BLR04496D	1,22,829	123	Business Income
MINDA CORPORATION LIMITED	1942	BLR04497D	1,22,829	123	Business Income
MINDA CORPORATION LIMITED	1942	BLR04498D	1,22,829	123	Business Income
MINDA CORPORATION LIMITED	1942	BLR04499D	1,22,829	123	Business Income
MINDA CORPORATION LIMITED	1942	BLR04500D	1,22,829	123	Business Income
MINDA CORPORATION LIMITED	1942	BLR04501D	1,22,829	123	Business Income
MINDA CORPORATION LIMITED	1942	BLR04502D	1,22,829	123	Business Income
MINDA CORPORATION LIMITED	1942	BLR04503D	1,22,829	123	Business Income
MINDA CORPORATION LIMITED	1942	BLR04504D	1,22,829	123	Business Income
MINDA CORPORATION LIMITED	1942	BLR04505D	1,22,829	123	Business Income
MINDA CORPORATION LIMITED	1942	BLR04506D	1,22,829	123	Business Income
MINDA CORPORATION LIMITED	1942	BLR04507D	1,22,829	123	Business Income
MINDA CORPORATION LIMITED	1942	BLR04508D	1,22,829	123	Business Income
MINDA CORPORATION LIMITED	1942	BLR04509D	1,22,829	123	Business Income
MINDA CORPORATION LIMITED	1942	BLR04510D	1,22,829	123	Business Income
MINDA CORPORATION LIMITED	1942	BLR04511D	1,22,829	123	Business Income
MINDA CORPORATION LIMITED	1942	BLR04512D	1,22,829	123	Business Income
MINDA CORPORATION LIMITED	1942	BLR04513D	1,22,829	123	Business Income
MINDA CORPORATION LIMITED	1942	BLR04514D	1,22,829	123	Business Income
MINDA CORPORATION LIMITED	1942	BLR04515D	1,22,829	123	Business Income
MINDA CORPORATION LIMITED	1942	BLR04516D	1,22,829	123	Business Income
MINDA CORPORATION LIMITED	1942	BLR04517D	1,22,829	123	Business Income
MINDA CORPORATION LIMITED	1942	BLR04518D	1,22,829	123	Business Income
MINDA CORPORATION LIMITED	1942	BLR04519D	1,22,829	123	Business Income
MINDA CORPORATION LIMITED	1942	BLR04520D	1,22,829	123	Business Income
MINDA CORPORATION LIMITED	1942	BLR04521D	1,22,829	123	Business Income
MINDA CORPORATION LIMITED	1942	BLR04522D	1,22,829	123	Business Income
MINDA CORPORATION LIMITED	1942	BLR04523D	1,22,829	123	Business Income
MINDA CORPORATION LIMITED	1942	BLR04524D	1,22,829	123	Business Income
MINDA CORPORATION LIMITED	1942	BLR04525D	1,22,829	123	Business Income
MINDA CORPORATION LIMITED	1942	BLR04526D	1,22,829	123	Business Income
MINDA CORPORATION LIMITED	1942	BLR04527D	1,22,829	123	Business Income
MINDA CORPORATION LIMITED	1942	BLR04528D	1,22,829	123	Business Income
MINDA CORPORATION LIMITED	1942	BLR04529D	1,22,829	123	Business Income
MINDA CORPORATION LIMITED	1942	BLR04530D	1,22,829	123	Business Income
MINDA CORPORATION LIMITED	1942	BLR04531D	1,22,829	123	Business Income
MINDA CORPORATION LIMITED	1942	BLR04532D	1,22,829	123	Business Income
MINDA CORPORATION LIMITED	1942	BLR04533D	1,22,829	123	Business Income
MINDA CORPORATION LIMITED	1942	BLR04534D	1,22,829	123	Business Income
MINDA CORPORATION LIMITED	1942	BLR04535D	1,22,829	123	Business Income
MINDA CORPORATION LIMITED	1942	BLR04536D	1,22,829	123	Business Income
MINDA CORPORATION LIMITED	1942	BLR04537D	1,22,829	123	Business Income
MINDA CORPORATION LIMITED	1942	BLR04538D	1,22,829	123	Business Income
MINDA CORPORATION LIMITED	1942	BLR04539D	1,22,829	123	Business Income
MINDA CORPORATION LIMITED	1942	BLR04540D	1,22,829	123	Business Income
MINDA CORPORATION LIMITED	1942	BLR04541D	1,22,829	123	Business Income
MINDA CORPORATION LIMITED	1942	BLR04542D	1,22,829	123	Business Income
MINDA CORPORATION LIMITED	1942	BLR04543D	1,22,829	123	Business Income
MINDA CORPORATION LIMITED	1942	BLR04544D	1,22,829	123	Business Income
MINDA CORPORATION LIMITED	1942	BLR04545D	1,22,829	123	Business Income
MINDA CORPORATION LIMITED	1942	BLR04546D	1,22,829	123	Business Income
MINDA CORPORATION LIMITED	1942	BLR04547D	1,22,829	123	Business Income
MINDA CORPORATION LIMITED	1942	BLR04548D	1,22,829	123	Business Income

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Acknowledgement Receipt of Income Tax Forms (Other Than Income Tax Return)



e-Filing Acknowledgement Number / Quarterly Statement Receipt Number
347157170290923

Date of e-Filing
29-Sep-2023

Name	: Protection Electromech Private Limited
PAN/TAN	: AABCPT103B
Address	: 9, Athipattan Street, Mount Road, Chennai, Chennai, CHENNAI, Anna Road H.O, Tamil Nadu, 600002
Form No.	: Form 3CA-3CD
Form Description	: 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
Assessment Year	: 2023-24
Financial Year	:
Month	:
Quarter	:
Filing Type	: Original
Capacity	: Chartered Accountant
Verified By	: 108059

(This is a computer generated Acknowledgement Receipt and needs no signature)

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

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

1. We report that the statutory audit of

Name	Protectron Electromech Private Limited
Address	9, Adhipattin Street, Mount Road, Chennai, Anna Road H.O., Chennai, CHENNAI, 29-Tamil Nadu, 91-India, Pincode - 600002
PAN	AABCP1103B
Aadhaar Number of the assessee, if available	

was conducted by us P Jayaraman And Co in pursuance of the provisions of the Companies Act, 2013,
and We annex hereto a copy of our audit report dated 02-Sep-2023 along with a copy each of
a. the audited profit and loss account for the period beginning from 01-Apr-2022 to ending on 31-Mar-2023
b. the audited balance sheet as at 31-Mar-2023; and
c. documents declared by the said Act to be part of, or annexed to, the profit and loss account and balance sheet.

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

3. In our opinion and to the best of our information and according to examination of books of account including other relevant documents and explanations given to us, the particulars given in the said Form No. 3CD are true and correct subject to the following observations/qualifications, if any.

Sl. No.	Qualification Type	Observations/Qualifications
1	Others	Clause 44 of 3CD -The assessee was not in position to provide the details. Hence we are not Reporting the same.

Accountant Details

Name	C Arun Ganesh
Membership Number	108059
FRN(Firm Registration Number)	0001312S
Address	No.5, Lynwood Avenue, Mahalingapuram, Chennai, Nungambakkam S.O., NUNGAMBANKAM, CHENNAI, 29-Tamil Nadu, 91-India, Pincode - 600034
Date of signing Tax Audit Report	02-Sep-2023
Place	49.204.130.239
Date	29-Sep-2023

This form has been digitally signed by CHANDRASEKARAN ARUN GANESH having PAN AACPG7251K from IP Address 49.204.130.239 on 29/09/2023 07:20:53 PM Disc SLNo and issuer, C=IN, O=Pantagon Sign Securities Pvt. Ltd., OU=Certifying Authority



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Acknowledgement Number: 347157170290923

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	Protection Electromech Private Limited
2. Address of the Assessee	9, Ashipattan Street, Mount Road, Chennai, Anna Road H.O., Chennai, CHENNAI, 29-Tamil Nadu, 614 India, Pincode - 600002
3. Permanent Account Number (PAN)	AA8CP1103B
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 15-Karnataka	29 AABCP1103B 176

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

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

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

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

No

Section under which option exercised

PART - B

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

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

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

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

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

Sl. No.	Sector	Sub Sector	Code
1	MANUFACTURING	Manufacture of electrical machinery and apparatus	04077
2	ELECTRICITY, GAS AND WATER	Production, collection and distribution of electricity	05001

(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

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
1	Bank book	9, Athipattan Street, Mount Road, Chennai		Chennai	600002	91-India	29-Tamil Nadu
2	Cash book	8, Athipattan Street, Mount Road, Chennai		Chennai	600002	91-India	29-Tamil Nadu
3	Journal	9, Athipattan Street, Mount Road, Chennai		Chennai	600002	91-India	29-Tamil Nadu
4	Ledger	9, Athipattan Street, Mount Road, Chennai		Chennai	600002	91-India	29-Tamil Nadu
5	Purchase register	9, Athipattan Street, Mount Road, Chennai		Chennai	600002	91-India	29-Tamil Nadu
6	Sales register	9, Athipattan Street, Mount Road, Chennai		Chennai	600002	91-India	29-Tamil Nadu

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

Sl. No.	Books examined
1	Bank book
2	Cash book
3	Journal
4	Ledger
5	Purchase register
6	Sales register



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7	Bank Book
8	Cash Book
9	Journal
10	Ledger
11	Purchase Register
12	Sales Register

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, 44BBS, 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	Accounting Policies adopted by the enterprise represent true and fair view of the state of affairs.
2	ICDS II - Valuation of Inventories	Cost of inventories comprise all costs of purchase, costs of conversion and other costs incurred in bringing the inventories to their present location and condition. Inventories are valued at lower of cost or net realisable value. Inventories for which standard costing is used approximates the actual cost.
3	ICDS III - Construction Contracts	NOT APPLICABLE
4	ICDS IV - Revenue Recognition	Revenue from service transactions is recognized as the service is performed by completion method. Revenue from sales is recognized as significant risks and rewards of ownership have been transferred to the buyer and ultimate reliability of receipt is reasonably certain. Revenue from interest, royalties and dividends is recognized on time proportion basis, accrual basis and when right to receive is established respectively.
5	ICDS V - Tangible Fixed Assets	For each class of Property, Plant and Equipment, depreciation methods, useful lives or the depreciation rates, gross carrying amount and the accumulated depreciation, reconciliation of the carrying amount at the beginning and end of the period shown in separate annexure (Depreciation Statement).
6	ICDS VII - Government Grants	NOT APPLICABLE
7	ICDS IX - Borrowing Costs	Borrowing costs that are directly attributable to the acquisition, construction or production of any qualifying asset has been capitalised.
8	ICDS X - Provisions, Contingent Liabilities and	Provision recognized where it is probable outflow of resources to settle present obligation as a result of past event and reliable estimate can be made of the same amount.



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

Lower of Cost or Market Rate

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

No

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

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

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

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

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

Sl. No.	Description	Amount
	No records added	

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

Sl. No.	Description	Amount
	No records added	

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

Sl. No.	Description	Amount
	No records added	

(d). any other item of income;

Sl. No.	Description	Amount
		₹ 0

(e). Capital receipt, if any.

Sl. No.	Description	Amount
	No records added	

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

Sl. No.	Details of property	Address of Property	Consideration received or accrued	Value adopted or assessed or assessable	Whether provisions of second proviso to sub-section (1) of section 43CA or fourth proviso to clause (x) of sub-section (2) of section 50C applicable?
		Address Line 1 Address Line 2 City Or Town Or District Zip Code Pin Code Country State			



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No records added

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

Sl. No.	Method of Depreciation	Description of the Block of Assets/Class of Assets	Rate of Depreciation (%)	Opening WDV/Actual	Adjustment made to the written down value under section 115BAC(1)(b) for the assessment year 2015-22 only	Adjustment made to the written down value of depreciable 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-D-E)
1	MOV	Building @ 3%	3	₹ 11,14,000	₹ 0	₹ 0	₹ 11,14,000	₹ 22,61,135	₹ 22,61,136	₹ 0	₹ 0	₹ 32,81,232	₹ 12,42,364
2	MWV	Plant and Machinery @ 33%	33	₹ 9,80,76,668	₹ 0	₹ 0	₹ 9,80,76,668	₹ 1,46,73,781	₹ 1,46,73,781	₹ 81,00,000	₹ 1,50,17,400	₹ 3,08,11,451	₹ 16,97,45,014
3	MWV	Plant and Machinery @ 60%	60	₹ 6,64,82,876	₹ 0	₹ 0	₹ 6,64,82,876	₹ 12,02,18,248	₹ 12,02,18,248	₹ 1,54,00,000	₹ 4,45,813	₹ 3,08,76,052	₹ 11,95,55,122

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.
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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 35(1)(i)]

Sl. No.	Description	Amount
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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
1	Provident Fund	₹ 2,51,273	15-May-2022	₹ 2,51,273	13-May-2022
2	Provident Fund	₹ 2,47,546	15-Jun-2022	₹ 2,47,546	09-Jun-2022
3	Provident Fund	₹ 2,49,693	15-Jul-2022	₹ 2,49,693	05-Jul-2022
4	Provident Fund	₹ 2,51,903	15-Aug-2022	₹ 2,51,903	14-Aug-2022
5	Provident Fund	₹ 2,55,786	15-Sep-2022	₹ 2,55,786	13-Sep-2022
6	Provident Fund	₹ 2,68,911	15-Oct-2022	₹ 2,68,911	14-Oct-2022
7	Provident Fund	₹ 2,63,424	15-Nov-2022	₹ 2,63,424	12-Nov-2022
8	Provident Fund	₹ 2,62,777	15-Dec-2022	₹ 2,62,777	10-Dec-2022
9	Provident Fund	₹ 2,65,001	15-Jan-2023	₹ 2,65,001	13-Jan-2023
10	Provident Fund	₹ 2,70,788	15-Feb-2023	₹ 2,70,788	13-Feb-2023
11	Provident Fund	₹ 2,78,483	15-Mar-2023	₹ 2,78,483	14-Mar-2023
12	Provident Fund	₹ 2,78,373	15-Apr-2023	₹ 2,78,373	15-Apr-2023
13	Any fund setup under the provisions of	₹ 7,738	15-May-2022	₹ 7,738	13-May-2022



Sl. No.	Particulars	Amount
	No records added	
Expenditure by way of any other penalty or fine not covered above		

Sl. No.	Particulars	Amount
	No records added	

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

Sl. No.	Particulars	Amount
	No records added	

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

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

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

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Resident 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	Resident 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 (ii)

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	Resident 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	Resident 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 (iii)

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	Resident 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	Resident 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



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ESI Act, 1948

14	Any fund setup under the provisions of ESI Act, 1948	₹ 7,006	15-Jun-2022	₹ 7,006	09-Jun-2022
15	Any fund setup under the provisions of ESI Act, 1948	₹ 7,381	15-Jul-2022	₹ 7,381	05-Jul-2022
16	Any fund setup under the provisions of ESI Act, 1948	₹ 7,856	15-Aug-2022	₹ 7,856	09-Aug-2022
17	Any fund setup under the provisions of ESI Act, 1948	₹ 7,923	22-Sep-2022	₹ 7,923	09-Sep-2022
18	Any fund setup under the provisions of ESI Act, 1948	₹ 8,021	19-Oct-2022	₹ 8,021	13-Oct-2022
19	Any fund setup under the provisions of ESI Act, 1948	₹ 7,999	15-Nov-2022	₹ 7,999	12-Nov-2022
20	Any fund setup under the provisions of ESI Act, 1948	₹ 8,003	15-Dec-2022	₹ 8,003	10-Dec-2022
21	Any fund setup under the provisions of ESI Act, 1948	₹ 7,937	15-Jan-2023	₹ 7,937	13-Jan-2023
22	Any fund setup under the provisions of ESI Act, 1948	₹ 7,873	15-Feb-2023	₹ 7,873	13-Feb-2023
23	Any fund setup under the provisions of ESI Act, 1948	₹ 8,441	15-Mar-2023	₹ 8,441	14-Mar-2023
24	Any fund setup under the provisions of ESI Act, 1948	₹ 8,017	15-Apr-2023	₹ 8,017	15-Apr-2023

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	Donation	₹ 41,000

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

Sl. No.	Particulars	Amount
	No records added	

Expenditure incurred at clubs being entrance fees and subscriptions

Sl. No.	Particulars	Amount
	No records added	

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

Sl. No.	Particulars	Amount
	No records added	

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



iv. Fringe benefit tax under sub-clause (ic)	₹ 0
v. Wealth tax under sub-clause (ia)	₹ 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 (ii)	

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
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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
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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?

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
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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) ?						

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
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No records added						
(e). Provision for payment of gratuity not allowable under section 40A(7).						

(f). Any sum paid by the assessee as an employer not allowable under section 40A(9);						
(g). Particulars of any liability of a contingent nature;						

Sl. No.	Nature of Liability	Amount
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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
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No records added		
(i). Amount inadmissible under the proviso to section 36(1)(e).		



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

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	ANURAG BHANDARI	ADPPA0887M		MANAGING DIRECTOR	DIRECTOR REMUNERATION	₹72,00,000
2	PRAMILA BHANDARI	AAGPP9943B		DIRECTOR	DIRECTOR REMUNERATION	₹18,00,000
3	ANURAG BHANDARI	ADPPA0887M		MANAGING DIRECTOR	SALES INCENTIVE	₹2,31,50,028
4	SHEETAL BHANDARI	AKLPS2649J		DIRECTOR RELATIVE	SALES INCENTIVE	₹1,89,74,898
5	SHEETAL BHANDARI	AKLPS2649J		DIRECTOR RELATIVE	SALARY	₹48,00,000
6	ANURAG BHANDARI	ADPPA0887M		MANAGING DIRECTOR	RENT	₹75,43,283
7	PRAMILA BHANDARI	AAGPP9943B		DIRECTOR	RENT	₹14,40,000
8	SHEETAL BHANDARI	AKLPS2649J		DIRECTOR RELATIVE	RENT	₹65,03,283
9	ANANTARA ENTERPRISES P LTD	AAMCA0533F		SISTER CONCERN	RENT	₹19,20,000
10	ANURAG BHANDARI	ADPPA0887M		MANAGING DIRECTOR	INTEREST	₹17,65,729
11	PRAMILA BHANDARI	AAGPP9943B		DIRECTOR	INTEREST	₹11,88,000
12	SHEETAL BHANDARI	AKLPS2649J		DIRECTOR RELATIVE	INTEREST	₹6,60,000
13	ANURAG BHANDARI HUF	AAKHA3234Q		LOAN CREDITOR	INTEREST	₹13,89,000
14	UTTAMCHAND BHANDARI - HUF	AAAHU0166R		LOAN CREDITOR	INTEREST	₹6,36,000

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	

26a. 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
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b. not paid during the previous year:

Sl. No.	Section	Nature of liability	Amount
			₹ 0

B. was incurred in the previous year and was

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

Sl. No.	Section	Nature of liability	Amount
1	Sec 43B(a)- tax,duty,cess,fee etc	GST	₹ 1,19,19,837
2	Sec 43B(a)- tax,duty,cess,fee etc	Taxes and duties: TDS	₹ 1,90,87,278
3	Sec 43B(b)-provident/superannuation/gratuity/other fund	Employer's contribution to PF	₹ 5,74,419
4	Sec 43B(b)-provident/superannuation/gratuity/other fund	Employer's contribution to ESI	₹ 42,631

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, duty, cess, impost etc is passed through the profit and loss account ?

No

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

No

CENVAT /ITC	Amount	Treatment in Profit & Loss/Accounts
Opening Balance	₹ 0	
Credit Availed	₹ 0	
Credits 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)(vii) ?

Not Applicable

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



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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) (vib) ?

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
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No records added

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
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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
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No records added

30. Details of any amount borrowed on hand 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 hand	PAN of the person, if available	Aadhaar Number of the person, if available	Address Line 1	Address Line 2	City or Town or District	Pin Code	Country	State	Amount borrowed	Date of borrowing	Amount due including interest	Amount repaid	Date of repayment
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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
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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
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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.
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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.
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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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payee

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:-

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
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No records added

Note: Particulars at (c), (d) and (e) need not be given in the case of a repayment or 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	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAC/115BAD (To be filled in for assessment year 2021-22 only)	Amount as assessed (give reference to relevant order)		Remarks
						Amount	Order No. & Date	

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.

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.

If yes, please furnish the details of the same.

33. Section-wise details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA).

Sl. No.	Section under which deduction is claimed	Amounts admissible as per the provision of the Income-tax Act, 1961 and fulfils the conditions, if any, specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc., issued in this behalf.
1	80IA	₹ 2,00,22,707

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 ?

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	CHEP078500	194C	Payments to contractors	₹1,09,43,82,434	₹12,16,11,468	₹12,16,11,468	₹19,46,524	₹0	₹0	₹0
2	CHEP078500	194J	Fees for professional or technical services	₹47,91,458	₹47,91,458	₹47,91,458	₹4,79,159	₹0	₹0	₹0
3	CHEP078500	194I	Plant / Machinery rent	₹1,76,60,880	₹1,76,60,880	₹1,76,60,880	₹17,66,102	₹0	₹0	₹0
4	CHEP078500	194A	Interest other than interest on securities	₹56,38,729	₹56,38,729	₹56,38,729	₹5,63,873	₹0	₹0	₹0
5	CHEP078500	194H	Commission or brokerage	₹5,00,000	₹5,00,000	₹5,00,000	₹25,000	₹0	₹0	₹0
6	CHEP078500	194Q	Purchase of goods exceeding Rs.50 lakh	₹97,69,25,351	₹12,82,82,270	₹12,82,82,270	₹1,28,365	₹0	₹0	₹0
7	CHEP078500	192	Salary	₹11,29,55,094	₹6,48,21,426	₹6,48,21,426	₹2,16,28,559	₹0	₹0	₹0
8	CHEP078500	206C	Scrap	₹66,93,366	₹66,93,366	₹66,93,366	₹66,943	₹0	₹0	₹0
9	CHEP078500	206C	Sale of other goods	₹18,90,37,044	₹18,90,37,044	₹18,90,37,044	₹1,90,754	₹0	₹0	₹0

(b). Whether the assessee is required to furnish the statement of tax deducted or tax collected ?

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
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Please furnish list of details/transactions which are not reported.



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1	CHEP078500	26Q	31-Jul-2022	29-Jul-2022	Yes
2	CHEP078500	26Q	30-Nov-2022	28-Oct-2022	Yes
3	CHEP078500	26Q	31-Jan-2023	27-Jan-2023	Yes
4	CHEP078500	26Q	31-May-2023	29-May-2023	Yes
5	CHEP078500	24Q	31-Jul-2022	29-Jul-2022	Yes
6	CHEP078500	24Q	30-Nov-2022	28-Oct-2022	Yes
7	CHEP078500	24Q	31-Jan-2023	27-Jan-2023	Yes
8	CHEP078500	24Q	31-May-2023	29-May-2023	Yes
9	CHEP078500	27EQ	15-Jul-2022	14-Jul-2022	Yes
10	CHEP078500	27EQ	30-Nov-2022	14-Oct-2022	Yes
11	CHEP078500	27EQ	15-Jan-2023	12-Jan-2023	Yes
12	CHEP078500	27EQ	15-May-2023	15-Apr-2023	Yes

(c) Whether the assessee is liable to pay interest under section 201(1A) or section 209C(7)?

No

Please furnish:

Sl. No.	Tax deduction and collection Account Number (TAN)(1)	Amount of interest under section 201(1A)/209C(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 previous year	Sales during the previous 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 previous year	Consumption during the previous year	Sales during the previous year	Closing stock	Yield of finished products	Percentage of yield	Shortage/excess, if any
1	PARTS OF CONNECTORS	numbers	10,259	1,29,214	1,25,568	0	13,905	0		0
2	PINS	numbers	90,510	3,42,967	2,42,161	0	1,91,216	0		0
3	GLASS TUBES	numbers	18,313	27,717	35,131	0	10,899	0		0
4	PARS OF FUSES	numbers	84,223	1,44,891	1,94,177	0	34,937	0		0
5	P.B SHEETS	kilograms	58	267	224	0	101	0		0



5	CABLES	metre	227	2,529	2,651	0	105	0	0
7	PLASTIC MATERIALS	numbers	485	692	419	0	758	0	0

B. Finished products :

SL No.	Item Name	Unit Name	Opening stock	Purchases during the previous year	Quantity manufactured during the previous year	Sales during the previous year	Closing stock	Shortage/excess, if any
1	CONNECTORS	numbers	26,996	0	1,40,500	1,58,447	9,049	0
2	FUSES	numbers	1,631	0	1,57,820	1,46,147	13,304	0
3	FUSE WITH WIRE HARNESS	numbers	1	0	235	0	236	0
4	CABLE ASSEMBLY	numbers	724	0	1,339	2,045	18	0

C. By-products

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

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

No

Please furnish the following details:-

SL No.	Amount received	Date of receipt
No records added		

37. Whether any cost audit was carried out ?

Not Applicable

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

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

Not Applicable

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

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

Not Applicable

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

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



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Acknowledgement Number: 347157170290923

Sl. No.	Particulars	Previous Year	%	Preceding previous Year	%
(a)	Total turnover of the assessee	1480868880		692283979	
(b)	Gross profit / Turnover	503440396	34.00	191940256	27.73
(c)	Net profit / Turnover	365377543	24.67	118464482	17.11
(d)	Stock-in-Trade / Turnover	193409730	13.06	148252488	21.41
(e)	Material consumed / Finished goods produced		0.00		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
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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 285 ?

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

C Arun Ganesh



Membership Number

00013125

FRN(Firm Registration Number)

Address

No.5, Lynwood Avenue, Mahalingapuram, Chennai, Nungambakkam S.O.,
NUNGAMBAKKAM, CHENNAI, 29-Tamil Nadu, 91-India, Pincode -
600034

Place

49,204,130,239

Date

29-Sep-2023

Additions Details (From Point No.18)

Description of the Block of Assets/Class of Assets	SL No.	Date of Purchase	Date put to Use	Purchase Value(1)	CENVAT(2)	Adjustments on Account of		Total Value of Purchases(B) (1+2+3+4)
						Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Building @ 10%	1	27-Jun-2022	27-Jun-2022	₹ 16,500	₹ 0	₹ 0	₹ 0	₹ 16,500
	2	22-Jul-2022	22-Jul-2022	₹ 97,410	₹ 0	₹ 0	₹ 0	₹ 97,410
	3	19-Jul-2022	19-Jul-2022	₹ 2,23,826	₹ 0	₹ 0	₹ 0	₹ 2,23,826
	4	14-Nov-2022	14-Nov-2022	₹ 5,28,388	₹ 0	₹ 0	₹ 0	₹ 5,28,388
	5	08-Feb-2023	08-Feb-2023	₹ 1,24,051	₹ 0	₹ 0	₹ 0	₹ 1,24,051
	6	08-Feb-2023	08-Feb-2023	₹ 40,521	₹ 0	₹ 0	₹ 0	₹ 40,521
	7	27-May-2022	27-May-2022	₹ 1,14,240	₹ 0	₹ 0	₹ 0	₹ 1,14,240
	8	27-May-2022	27-May-2022	₹ 4,65,000	₹ 0	₹ 0	₹ 0	₹ 4,65,000
	9	29-Apr-2022	29-Apr-2022	₹ 1,76,000	₹ 0	₹ 0	₹ 0	₹ 1,76,000
	10	09-Nov-2022	09-Nov-2022	₹ 2,33,700	₹ 0	₹ 0	₹ 0	₹ 2,33,700
	11	03-Dec-2022	03-Dec-2022	₹ 2,63,500	₹ 0	₹ 0	₹ 0	₹ 2,63,500
Description of the Block of Assets/Class of Assets	SL No.	Date of Purchase	Date put to Use	Purchase Value(1)	CENVAT(2)	Adjustments on Account of		Total Value of Purchases(B) (1+2+3+4)
						Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Plant and Machinery @ 15%	1	28-Aug-2022	28-Aug-2022	₹ 5,21,055	₹ 0	₹ 0	₹ 0	₹ 5,21,055
	2	26-Sep-2022	26-Sep-2022	₹ 74,87,694	₹ 0	₹ 0	₹ 0	₹ 74,87,694
	3	01-Jul-2022	01-Jul-2022	₹ 6,49,699	₹ 0	₹ 0	₹ 0	₹ 6,49,699



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	4	07-May-2022	07-May-2022	₹ 8,27,097	₹ 0	₹ 0	₹ 0	₹ 8,27,097
	5	13-Sep-2022	13-Sep-2022	₹ 25,29,421	₹ 0	₹ 0	₹ 0	₹ 25,29,421
	6	28-Sep-2022	28-Sep-2022	₹ 30,77,680	₹ 0	₹ 0	₹ 0	₹ 30,77,680
	7	11-Aug-2022	11-Aug-2022	₹ 1,63,424	₹ 0	₹ 0	₹ 0	₹ 1,63,424
	8	04-Jul-2022	04-Jul-2022	₹ 41,53,736	₹ 0	₹ 0	₹ 0	₹ 41,53,736
	9	04-Jul-2022	04-Jul-2022	₹ 37,17,879	₹ 0	₹ 0	₹ 0	₹ 37,17,879
	10	04-Jul-2022	04-Jul-2022	₹ 37,17,879	₹ 0	₹ 0	₹ 0	₹ 37,17,879
	11	04-Jul-2022	04-Jul-2022	₹ 11,57,752	₹ 0	₹ 0	₹ 0	₹ 11,57,752
	12	04-Jul-2022	04-Jul-2022	₹ 27,12,777	₹ 0	₹ 0	₹ 0	₹ 27,12,777
	13	05-Jul-2022	05-Jul-2022	₹ 62,62,941	₹ 0	₹ 0	₹ 0	₹ 62,62,941
	14	05-Jul-2022	05-Jul-2022	₹ 39,56,126	₹ 0	₹ 0	₹ 0	₹ 39,56,126
	15	05-Jul-2022	05-Jul-2022	₹ 39,56,126	₹ 0	₹ 0	₹ 0	₹ 39,56,126
	16	05-Jul-2022	05-Jul-2022	₹ 20,17,463	₹ 0	₹ 0	₹ 0	₹ 20,17,463
	17	12-May-2022	12-May-2022	₹ 5,02,785	₹ 0	₹ 0	₹ 0	₹ 5,02,785
	18	12-Oct-2022	12-Oct-2022	₹ 25,620	₹ 0	₹ 0	₹ 0	₹ 25,620
	19	16-May-2022	16-May-2022	₹ 3,09,831	₹ 0	₹ 0	₹ 0	₹ 3,09,831
	20	28-Feb-2023	28-Feb-2023	₹ 11,000	₹ 0	₹ 0	₹ 0	₹ 11,000

Please note: Post filing, the complete records will be available for download as a separate file in the download section.
Generated_Additions(2).csv

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value(1)	Adjustments on Account of			Total Value of Purchases(8) (1+2+3+4)
					CENVAT(2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Plant and Machinery @ 40%	1	01-Apr-2022	01-Apr-2022	₹ 7,76,240	₹ 0	₹ 0	₹ 0	₹ 7,76,240



2	21-Jul-2022	21-Jul-2022	₹ 85,154	₹ 0	₹ 0	₹ 0	₹ 85,154
3	08-Apr-2022	08-Apr-2022	₹ 1,79,564	₹ 0	₹ 0	₹ 0	₹ 1,79,564
4	21-Jul-2022	21-Jul-2022	₹ 3,79,120	₹ 0	₹ 0	₹ 0	₹ 3,79,120
5	21-Jul-2022	21-Jul-2022	₹ 8,07,976	₹ 0	₹ 0	₹ 0	₹ 8,07,976
6	22-Jun-2022	22-Jun-2022	₹ 85,911	₹ 0	₹ 0	₹ 0	₹ 85,911
7	22-Jul-2022	22-Jul-2022	₹ 1,51,363	₹ 0	₹ 0	₹ 0	₹ 1,51,363
8	22-Jun-2022	22-Jun-2022	₹ 52,608	₹ 0	₹ 0	₹ 0	₹ 52,608
9	13-Jul-2022	13-Jul-2022	₹ 4,13,011	₹ 0	₹ 0	₹ 0	₹ 4,13,011
10	06-Dec-2022	06-Dec-2022	₹ 44,000	₹ 0	₹ 0	₹ 0	₹ 44,000
11	07-Dec-2022	07-Dec-2022	₹ 2,33,600	₹ 0	₹ 0	₹ 0	₹ 2,33,600
12	25-Jan-2023	25-Jan-2023	₹ 47,873	₹ 0	₹ 0	₹ 0	₹ 47,873
13	05-Sep-2022	05-Sep-2022	₹ 8,35,000	₹ 0	₹ 0	₹ 0	₹ 8,35,000
14	31-Oct-2022	31-Oct-2022	₹ 18,000	₹ 0	₹ 0	₹ 0	₹ 18,000
15	02-Feb-2023	02-Feb-2023	₹ 26,000	₹ 0	₹ 0	₹ 0	₹ 26,000
16	27-Mar-2023	27-Mar-2023	₹ 4,53,00,000	₹ 0	₹ 0	₹ 0	₹ 4,53,00,000
17	20-Feb-2023	20-Feb-2023	₹ 1,23,31,819	₹ 0	₹ 0	₹ 0	₹ 1,23,31,819
18	27-Mar-2023	27-Mar-2023	₹ 6,64,50,000	₹ 0	₹ 0	₹ 0	₹ 6,64,50,000

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



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Acknowledgement Number:347157170290923

Plant and Machinery @ 15%	1	31-Mar-2023	₹ 80,00,000	☐
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%	1	29-Mar-2023	₹ 1,00,00,000	☐

This form has been digitally signed by CHANDRASEKARAN ARUN GANESH having PAN AACPG7251K from IP Address 49.204.130.239 on 29/09/2023 07:20:53 PM Dno Sl.No and issuer ,C=IN,O=Pantagon Sign Securibes Pvt. Ltd.,OU=Certifying Authority



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Acknowledgement Receipt of Income Tax Forms (Other Than Income Tax Return)



e-Filing Anywhere Anytime
Income Tax Department, Government of India

e-Filing Acknowledgement Number / Quarterly Statement Receipt Number
349009140290923

Date of e-Filing
29-Sep-2023

Name	: PROTECTRON ELECTROMECH PRIVATE LIMITED
PAN/TAN	: AABCP1103B
Address	: 9,ATHIPATTAN STREET,Chennai,Anna Road H.O,CHENNAI,Tamil Nadu,INDIA,600002
Form No.	: Form 10CCB
Form Description	: Audit report under sections 80-I(7)/ 80-IA(7)/ 80-IB/ 80-IC/80-IAC/80-IE
Assessment Year	: 2023-24
Financial Year	: -
Month	: -
Quarter	: -
Filing Type	: Original
Capacity	: Chartered Accountant
Verified By	: 108059

(This is a computer generated Acknowledgement Receipt and needs no signature)

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FORM NO. 10CCB [See rule 10BBB]

Audit report under section 80-I(7)/80-IA(7)/80-IB/80-IC/80-IAC/80-IE

Acknowledgement Number -349009140290923

e-Filing Anywhere Anytime
Income Tax Department, Government of India

1. Name of the assessee

PROTECTOR ELECTROMECH
PRIVATE LIMITED

2. PAN

AABCP1103B

3. Status

Company

4. Ownership status of the undertaking/enterprise:

(a) Fully owned by assessee

Yes

(b) Partly owned by assessee

No

If 'Yes', please specify the percentage of ownership

5. Address

9, ATHIPATTAN STREET, Anna
Road H.O, Chennai, CHENNAI,
Tamil Nadu, INDIA - 6000026. Name of the enterprise or undertaking eligible for deduction under
section 80-IA, 80-IB or 80-IC or 80-IAC or 80-IEPROTECTOR ELECTROMECH
PRIVATE LIMITED7. Section and sub-section of the Income-tax Act, 1961, under which
deduction is being claimed

80IA, (4)(iv)

8. Date of commencement of operation/activity by the undertaking or
enterprise

10-Jan-2010

9. Initial assessment year from when deduction is being claimed

2013-14

10. Address (with District and State) of the enterprise/undertaking
claiming deduction9, ATHIPATTAN STREET, ANNA
ROAD, Chennai, Anna Road H.O,
CHENNAI, Tamil Nadu, India -
60000211. Goods & Services tax identification number / Excise / Service tax
registration number and office where registered

29AABCP1103B1Z6

9, ATHIPATTAN STREET, ANNA
ROAD, Chennai, Anna Road H.O,
CHENNAI, Tamil Nadu, India -
600002

12. Sales-tax registration number and office where registered

13. Local/State authorities from whom approval is taken (attach copy of
approval)TNEB, BANGLORE ELECTRICITY
BOARD, RAJASTHAN
ELECTRICITY BOARD AND
KRISHNA PROJECT

ELIGIBLE BUSINESS UNDER SECTION 80-IA

14. Development, operation, maintenance of an infrastructure facility: **No**

(a) With respect to the infrastructure facility, does the enterprise (please tick):

(b) Please specify the nature of the Infrastructure facility*** [e.g., road, bridge, rail system, port, etc. [Explanation to section 80-IA(4) (i)]]

(c) Has the operation and maintenance of the infrastructure facility been received on transfer from its developer in accordance with the agreement with the Central/State Government/local authority/any other statutory body

(d) If yes, please specify the first year of claim of deduction under section 80-IA by the developer (Attach copy of Form 10CCB of developer)

15. Providing telecommunication services: **No**

(a) Please specify the nature of telecom service [e.g., basic telecom service, cellular service, etc. [Section 80-IA(4)(ii)]]

16. Development, operation, maintenance of industrial park/SEZ **No**

(a) With respect to the industrial park/SEZ, does the undertaking (please tick):

(b) Name and address of the industrial park/SEZ

(c) Has the operation and maintenance of the industrial park/SEZ been received on transfer from its developer

(d) If yes, first year of claiming deduction under section 80-IA by the developer (Attach copy of Form 10CCB of developer)

17. Generation, transmission, distribution of power :

(a) Does the undertaking generate power or generate and distribute power **Yes**

(i) If yes, indicate the year in which the undertaking has started generating power **2010-11**

(b) Does the undertaking transmit or distribute power **No**

(i) If yes, indicate the year in which the new transmission and distribution lines were laid

(c) Has there been substantial renovation and modernization of the existing network of transmission or distribution lines If yes, please specify, **No**

(i) the year in which the substantial renovation and modernisation



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of the existing network of transmission or distribution lines took place

(ii) book value of plant and machinery as on 1-4-2004

(iii) value of increase in the plant and machinery in the year of substantial renovation and modernisation

ELIGIBLE BUSINESS UNDER SECTION 80-IB

18. Industrial undertakings engaged in manufacture or production of article or thing or operation of cold storage plant

a. Does the industrial undertaking manufacture or produce any article or thing specified in the Eleventh Schedule (Please specify the article or thing.....)

No

(Please specify the article or thing.....)

b. If yes, does the manufacturing process use power

c. Number of workers employed in the manufacturing process

d. Does the industrial undertaking operate any cold storage plant

No

e. Please specify if the company is a small scale industrial undertaking

No

f. If the industry is located in the North Eastern Region, is the industry a notified industry as per second proviso to section 80-IB(4)?

No

g. If the industry is located in Jammu & Kashmir, does it manufacture or produce any article or thing specified in part 'C' of the Thirteenth Schedule?

No

19. Business of ship

No

a. Is the ship owned by an Indian company and wholly used for the business carried on by it

b. If the ship was acquired on transfer, was the ship owned or used in Indian territorial waters by a person resident in India

20. Business of hotel

No

a. Is the hotel located in

i. Hilly area

ii. Rural area

iii. Place of pilgrimage



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iv. Other notified area (Please specify)

v. None of the above (Please specify)

b. Is the hotel approved by the prescribed authority under rule 18BBC of the Income-tax Rules, 1962?

21. Business of scientific research and development

No

a. Is the business approved by the prescribed authority under rule 18D?(Please attach copy of approval)

b. Does it fulfil the conditions prescribed in rule 18DA of the Income-tax Rules?

22. Commercial production or refining of mineral oil

a. Is the undertaking engaged in the commercial production or refining of mineral oil?

No

b. If yes, please specify:

23. Developing and building housing projects

No

a. Date of approval by local authority(Please attach copy of approval/if approval is obtained more than once, attach copy of first approval of the building plan)

b. Date of completion of the housing project(Please attach copy of the completion certificate issued by the local authority)

c. Size of plot of land of the project

d. Is the project situated in Delhi or Mumbai or within 25 kilometres from their municipal limits

e. Built-up area of the residential unit of the project

f. Built-up area of the shops and other commercial establishments situated in the project

g. Whether the project is carried out in accordance with a scheme framed by Central/State Government for re-construction/re-development of existing buildings in areas declared to be slum areas under any law in force and notified by the Board.(Please attach a copy of CBDT's notification)

h. Please specify the method of accounting adopted

24. Other business activities

a. Is the undertaking in the business of setting up and operating a cold chain facility for agricultural produce

No

b. Is the undertaking in the integrated business of handling, storage and transportation of foodgrains

No

c. Is the undertaking in the business of processing, preservation

No



and packaging of fruits or vegetables

Eligible business under section 80-IC

25. i. Whether the undertaking or enterprise is located in an area

No

notified by the Board for the purposes of section 80-IC

ii. If yes, please indicate:-

a. Name of the Export Processing Zone/Integrated Infrastructure Development

Centre/Industrial Growth Centre/Industrial Park/Estate/Software Technology Park/Industrial Area/Theme Park and the District/State in which located

b. Khazra No. of the undertaking or enterprise

Also indicate the Board's Notification No.

c. If the eligible business is new, please give the date of commencement of production or manufacture of article or thing

d. If the existing business has undertaken substantial expansion, please specify:-

i. The date of substantial expansion

ii. The total book value of plant and machinery (before taking depreciation in any year) as on first day of the previous year in which substantial expansion took place

iii. Value of increase in the plant and machinery in the year of substantial expansion

e. Does the undertaking or enterprise manufacture or produce any article or thing specified in the Thirteenth Schedule

(If yes, please specify the article or thing)

f. Does the undertaking or enterprise manufacture or produce any article or thing specified in the Fourteenth Schedule

(If yes, please specify the article or thing or operation)

26. For claim of deduction under section 80-IA(4)(ii) and (iv)/80-IB(3), (4), (5), (7) and (11)/80-IC / 80-IAC / 80-IE, please indicate :

a. Whether the undertaking or enterprise has been formed by the splitting up or the reconstruction of a business already in existence

No

b. If yes, whether the circumstances and the period specified in section 33B is applicable (Please give details)

c. Has the undertaking or enterprise received any machinery or

No



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plant on transfer which was previously used for any purpose

d. If yes, please specify value of machinery or plant received on transfer

e. Total value of machinery or plant used in business

₹ 66,49,66,867

27. Total sales of the undertaking

₹ 7,50,05,336

28. Transactions by the undertaking to a related concern of the assessee, or another undertaking of the assessee, or the co-owner of the undertaking, or another undertaking of the co-owner : [Related concern is a person within the meaning of section 40A(2)(b)]

No

Sl. No.	Name of related Concern	Nature of transaction	Amount (INR)
No Records Added			

29. Profits and gains derived by the Undertaking/enterprise from the Eligible business

₹ -14,64,066

30. Deduction under section 80-I/80-IA/80-IB/80-IC/80IAC/80IE

₹ 2,00,22,707

31. Reason for deduction being higher than Profit

Difference in profit calculation between books of account and Income-tax Act

Declaration

'We', have examined the balance sheet of the above industrial undertaking or enterprise styled PROTECTRON ELECTROMECH PRIVATE LIMITED 9, ATHIPATTAN STREET, ANNA ROAD, Chennai, Anna Road H.O, CHENNAI, Tamil Nadu, India - 600002 and belonging to the assessee M/s PROTECTRON ELECTROMECH PRIVATE LIMITED (Permanent Account Number or Aadhaar Number) AABCP1103B as at 31-Mar-2023 and the profit and loss account of the said industrial undertaking or enterprise for the year ended on that date which are in agreement with the books of account maintained at the head office at 9, ATHIPATTAN STREET, ANNA ROAD, Chennai, Anna Road H.O, CHENNAI, Tamil Nadu, India - 600002 and branches at 44, 29TH CROSS, 7TH MAIN ROAD, BANASHANKARI INDUSTRIAL LAYOUT, BANGLORE, 560070

'We', have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of the audit, in our opinion, proper books of account have been kept by the head office and the branches of the industrial undertaking or enterprise aforesaid visited by us so far as appears from our examination of books, and proper returns adequate for the purposes of audit have been received from branches not visited by us subject to the comments given below :

In our opinion the undertaking or enterprise satisfies the conditions stipulated in section 80-IA and the amount of deduction claimed under this section in item 30 is as per the provisions of the Income-tax Act and meets the required conditions.



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In our opinion and to the best of our information and according to explanations given to us, the said accounts give a true and fair view-

(i) in the case of the balance sheet, of the state of affairs of the above named industrial undertaking or enterprise as at 31-Mar-2023 ; and

(ii) in the case of the profit and loss account, of the profit or loss of the industrial undertaking or enterprise for the accounting year ending on 31-Mar-2023

Date

02-Sep-2023

IP Address

49.204.130.239

Place

CHENNAI

Acknowledgement Number - 349009140290923

This form has been digitally signed by CHANDRASEKARAN ARUN GANESH having PAN AACPG7251K from IP Address 49.204.130.239 on 29-Sep-2023 08:18:49 PM
Dsc SI No and issuer C=IN,O=Pantagon Sign Securities Pvt. Ltd.,OU=Certifying Authority



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Acknowledgement Receipt of Income Tax Forms (Other Than Income Tax Return)



e-Filing Anywhere Anytime
Income Tax Department, Government of India

e-Filing Acknowledgement Number / Quarterly Statement Receipt Number
347456130290923

Date of e-Filing

29-Sep-2023

Name	: PROTECTOR ELECTROMECH PRIVATE LIMITED
PAN/TAN	: AABCP1103B
Address	: 9,ATHIPATTAN STREET,Chennai,Anna Road H.O,CHENNAI,Tamil Nadu,INDIA,600002
Form No.	: Form 29B
Form Description	: Report under section 115JB of the Income-tax Act, 1961 for computing the book profits of the company
Assessment Year	: 2023-24
Financial Year	: -
Month	: -
Quarter	: -
Filing Type	: Original
Capacity	: Chartered Accountant
Verified By	: 108059

(This is a computer generated Acknowledgement Receipt and needs no signature)

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FORM NO. 29B [See rule 40B]

Report under section 115JB of the Income-tax Act, 1961 for computing the book profits of the company

Acknowledgement Number -347456130290923



e-Filing Anywhere Anytime
Income Tax Department, Government of India

1. We have examined the accounts and records of

Name of the assessee

Protection Electromech Private Limited

Address of the assessee

9, Athipattan Street, Mount Road,
Chennai, Chennai, 600002, Tamil
nadu, India

PAN AABCP1103B engaged in business of Manufacturing-Manufacture of electrical machinery and apparatus(4077), Electricity, Gas And Water-Production, collection and distribution of electricity(5001) in order to arrive at the book profit during the year ended on the 31st March 2023.

2. We certify that the book profit has been computed in accordance with the provisions of this section. The tax payable under section 115JB of the Income-tax Act in respect of the assessment year 2023-24 is ₹ 5,48,06,631 which has been determined on the basis of the details provided in Annexure appended to this Form.

3. In our opinion and to the best of our knowledge and according to the explanations given to us the particulars given in the Annexure are true and correct.

Where any of the matter stated in this report is answered in the negative **N** or with a qualification, the report shall state the reasons therefore

Name of the Signatory

C Arun Ganesh

Membership Number

108059

FRN(Firm Registration Number)

0001312S

Address

No.5, Chennai, 600034

Date of Audit Report

02-Sep-2023

Date

29-Sep-2023

Place

49.204.130.239

Part A

General details which are applicable to all the companies

1. Name of the assessee	Protection Electromech Private Limited
2. Address	9, Athipattan Street, Mount Road, Chennai, Chennai, 600002, Tamil nadu, India
3. PAN	AABCP1103B



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4.	Assessment year	2023-24
5.	Financial year adopted by the company under the Companies Act, 2013 (18 of 2013)	01-Apr-2022 to 31-Mar-2023
6.	Total income of the company under the Act.	₹ 29,14,09,480
7.	Income-tax payable on total income	₹ 7,23,97,990
8.	Whether statement of profit and loss is prepared in accordance with the provisions of Schedule III to the Companies Act, 2013 (18 of 2013).	Yes ₹ 36,53,77,542
9.	Where the financial year referred to in Sl.No. 5 above is same as the relevant previous year, whether the statement of profit and loss referred to in Sl. No. 8 above has followed the same accounting policies, accounting standards for preparing the statement of profit and loss and the same method of rates for calculating depreciation as have been adopted for preparing accounts laid before the company at its annual general meeting? If not, the extent and nature of variation be specified (attach working separately, where required).	Yes -
10.	Where the financial year referred to in Sl. No. 5 is not the same as the relevant previous year, whether the statement of profit and loss referred to in Sl. No. 8 above has followed the same accounting policies, accounting standards for preparing the statement of profit and loss and the same method of rates for calculating depreciation as have been adopted for preparing accounts for the respective parts of the financial year laid or to be laid before the company at its annual general meeting? If not, the extent and nature of variation be specified (attach working separately, where required).	-
11.	Profit according to statement of profit and loss referred to in Sl. No. 8 above as adjusted by the amount or aggregate of amounts on account of variations referred to in Sl. No 9 or Sl. No. 10, as the case may be.	₹ 36,53,77,542
12.	Add: Amount or aggregate of amounts referred to in clauses (a) to (k) of Explanation 1 to sub-section (2) of this section (attach working separately, where required)	

Sl. No.	Clause	Amount
1	g-Depreciation	₹ 5,42,62,252

Total	₹ 5,42,62,252
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13.	Less: Amount or aggregate of amounts referred to in clauses (i) to (viii) of Explanation 1 of sub-section (2) of this section (attach working separately, where required).	₹ 5,42,62,252
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Sl. No.	Clause	Amount
---------	--------	--------





(Applicable only where the financial statements of the company are drawn up in compliance with the Indian Accounting Standards specified in Annexure to the Companies (Indian Accounting Standards) Rules, 2015 for the previous year or any part thereof)

Details of the amount required to be increased or decreased in accordance with sub-section (2A) of section 115JB

Part B

Sl. No.	Clause	Amount
1	IIA-Depreciation	₹ 5,42,62,252
Total		₹ 5,42,62,252
14.	Add/(Less): Amount of adjustments as referred to in subsection (2A) of this section where the financial statements of the company are drawn up in compliance with the Indian Accounting Standards specified in Annexure to the Companies (Indian Accounting Standards) Rules, 2015 for the previous year or any part thereof (amount from Sl. No. 26 of Part B).	
15.	Add/(Less): Amount of adjustments as referred to in sub-section (2C) of this section where the financial statements of the company are drawn up in compliance with the Indian Accounting Standards specified in Annexure to the Companies (Indian Accounting Standards) Rules, 2015 for the previous year or any part thereof (amount from Sl. No. 33 of Part C).	
16.	Add/(Less): Amount or aggregate of the amounts referred to in the sub-clauses (B) to (E) of clause (iii) of Explanation to sub-section (2C) of this section for the previous year or any of the preceding years and relating to such asset or investment retired, disposed, realised or otherwise transferred during the previous year (attach working separately, where required).	
17.	Add/(Less): Amount or aggregate of the amounts referred to in the sub-clause (F) of clause (iii) of Explanation to subsection (2C) of this section for the previous year or any of the preceding years and relating to such foreign operations is disposed or otherwise transferred during the previous year (attach working separately, where required).	
18.	Book profit as computed according to Explanation 1 given in sub-section (2) read with sub-sections (2A), (2B) and (2C) (total of Sl. No. 11 to 17).	₹ 36,53,77,542
19.	Are you an International Financial Services Centre Unit? Tax on Book Profit as computed in Sl. No. 18	No ₹ 5,48,06,631
20.	In case income-tax payable by the company referred to at Sl. No. 7 is less than 15 or 9 per cent of its book profits shown at Sl. No. 18, the amount of income-tax payable would be as per Sl. No. 19.	₹ 0

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21.	Year of convergence as defined in clause (i) of Explanation to sub-section (2C) of this section.	-
22.	Convergence date	-
23.	Total amount credited to the other comprehensive income in the statement of profit and loss	-
24.	Total amount debited to the other comprehensive income in the statement of profit and loss.	-
25.	Increase or decrease referred to in sub-section (2A) of this section	-
(i)	Increase on account of amounts credited to other comprehensive income under the head "Items that will not be re-classified to profit or loss".	-
(ii)	Decrease on account of amounts debited to other comprehensive income under the head "Items that will not be re-classified to profit or loss".	-
(iii)	Increase on account of amounts or aggregate of amounts debited to the statement of profit and loss on distribution of non-cash assets to shareholders in a demerger in accordance with Appendix A of the Indian	-
(iv)	Decrease on account of amounts or aggregate of amounts credited to the statement of profit and loss on distribution of non-cash assets to shareholders in a demerger in accordance with Appendix A of the Indian Accounting Standard 10.	-
(v)	Sub-total [(i) - (ii) + (iii) - (iv)]	-
(vi)	Increase or decrease on account of amount of revaluation surplus of assets included in item (i) or (ii) above.	-
(vii)	Increase or decrease on account of amount of gains or losses from investments in equity instruments designated at fair value through other comprehensive income in accordance with Indian Accounting Standards 109 included in item (i) or (ii) above.	-
(viii)	Increase or decrease on account of amount or aggregate of the amounts referred to in the first proviso of sub-section (2A) of this section for the previous year or any of the preceding previous years and relatable to such asset or investment retired, disposed, realised or otherwise transferred during the previous year.	-
26.	Total [(v) to (viii)] (amount to be carried to Sl. No.14 of Part A).	-

Part C

Details of the amount required to be increased or decreased in accordance with sub-section (2C) of section 115JB





Sl.No	Nature	Amount
Total		

27.	Year of convergence as defined in clause (i) of Explanation to sub-section (2C) of this section.	
28.	Convergence date	
29.	Amount or the aggregate of the amounts adjusted in the other equity (including capital reserve and securities premium reserve).	
30.	To be increased or decreased by	
(i)	Amount or aggregate of amounts adjusted in Capital	
(ii)	Amount or aggregate of amounts adjusted in Securities premium reserve.	
(iii)	Amount or aggregate of amounts adjusted in the other comprehensive income on the convergence date which shall be subsequently reclassified to profit or loss.	
(iv)	Amount or aggregate of amounts adjusted in Revaluation surplus for assets in accordance with the Indian Accounting Standards 16 and Indian Accounting Standards 38 adjusted on the convergence date.	
(v)	Gains or losses from investment in equity instruments designated at fair value through other comprehensive income in accordance with Indian Accounting Standards 109 adjusted on the convergence date.	
(vi)	adjustments relating to items of property plant and equipment and intangible assets recorded at fair value as deemed cost in accordance with paragraphs D5 and D7 of the Indian Accounting Standards 101 on the convergence date.	
(vii)	adjustments relating to investments in subsidiaries, joint ventures and associates recorded at fair value as deemed cost in accordance with paragraph D15 of the Indian Accounting Standard 101 on the convergence date.	
(viii)	adjustments relating to cumulative translation differences of a foreign operation in accordance with paragraph D13 of the Indian Accounting Standard 101 on the	
(ix)	any other adjustment (to be specified)	

(Applicable only where the financial statements of the company are drawn up in compliance with the Indian Accounting Standards specified in Annexure to the Companies (Indian Accounting Standards) Rules, 2015 for the previous year or any part thereof)

2535

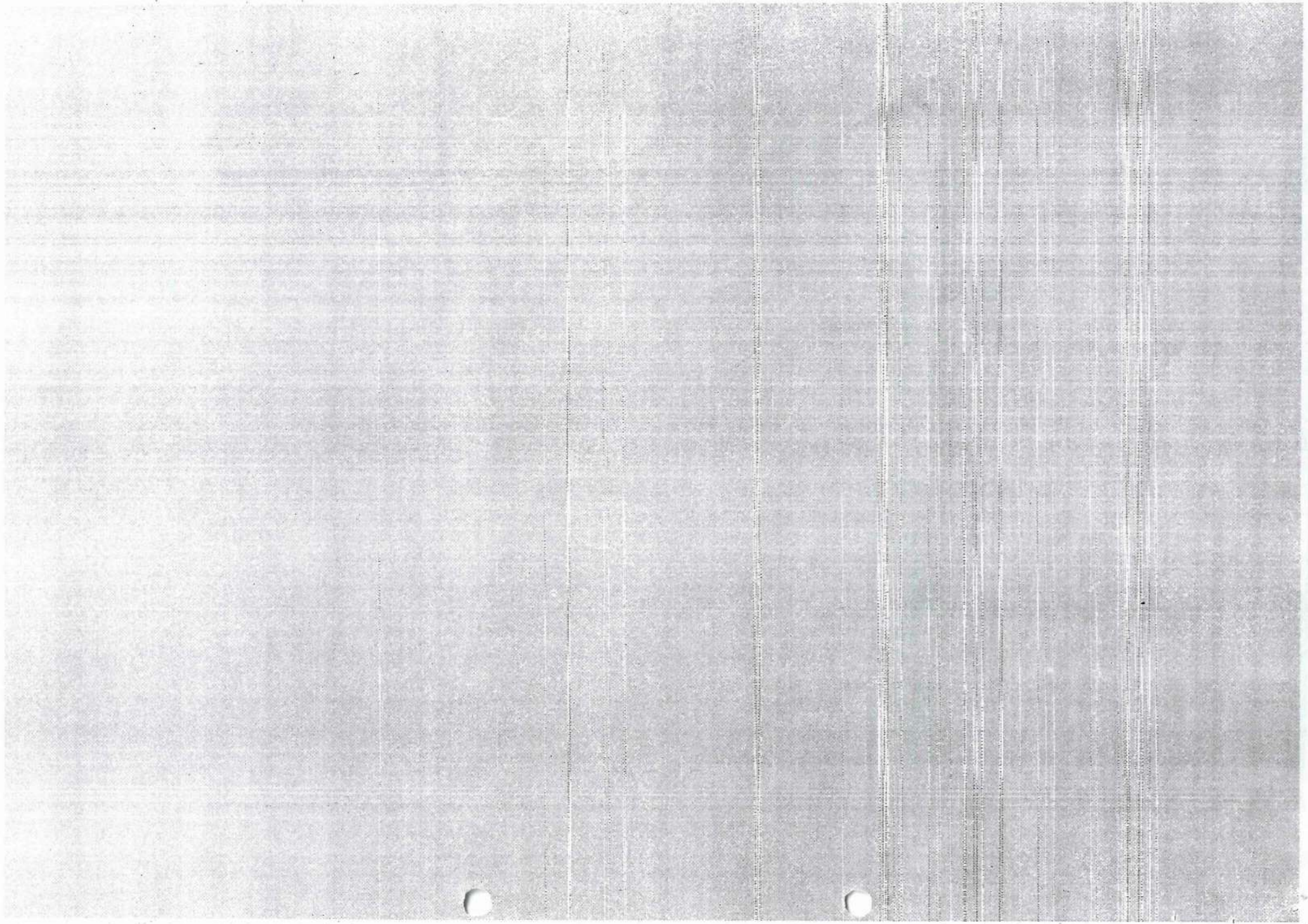
2536

31.	Total [29 +/ (-) 30 (i) to (ix)].	-
32.	1/5th of the Sl. No 31 (amount to be carried to Sl. No. 15 of Part A)	-
33.	Details of adjustment for transition amount.	
(i)	Total transition amount	-
(ii)	Amount or aggregate of amounts adjusted till immediately preceding year.	-
(iii)	Amounts adjusted in this year	-
(iv)	Amount to be adjusted in the subsequent year(s)	-

Acknowledgement Number - 347456130290923

This form has been digitally signed by CHANDRASEKARAN ARUN GANESH having PAN AACPG7251K from IP Address 49.204.130.239 on 29-Sep-2023 07:23:00 PM
Dsc SI No and issuer C=IN,O=Pantagon Sign Securities Pvt. Ltd.,OU=Certifying Authority





UDIN : 24109132BKAECO4438

To,
Shri Mandipbhai Parsana,
Rajkot

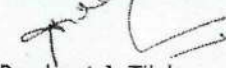
FORM- 5- Positive Net-worth Certificate of Bidder

Financial Qualification Certificate for Positive Net worth

In Response to NIT No: PGVCL/Project/DSM/PM-KUSUM-C-FLS/ TN-10

We have verified the books of accounts and related record of Shri Mandipbhai Hiteshbhai Parsana residing at 401 Harsiddhi Apartment, 14/11 Sadar Nagar, Opp. Astron cinema, Rajkot-360001 and on verification of the records, we hereby certify that his **Net-worth** as on **31-03-2023** is **POSITIVE**.

For, **RPC & Co**
CHARTERED ACCOUNTANTS
Firm Reg. No. 127123W


Prashant J. Tilala
Partner
Mem. No. 109132



Date : March 11, 2024
Place : Rajkot

Acknowledgement Number:117345820310723

Date of filing : 31-Jul-2023*

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1(SAHA), 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)

Assessment
Year
2023-24

PAN	CAYPP7489J		
Name	MANDIPBHAI HITESHBHAI PARSANA		
Address	401HARSIDDHI APARTMENT, 14/11 SARDAR NAGAR , OPP ASTRON CINEMA , RAJKOT , 11-Gujarat, 91-INDIA, 360001		
Status	Individual	Form Number	ITR-3
Filed u/s	139(1)- On or Before due date	e-Filing Acknowledgement Number	117345820310723

Taxable Income and Tax Details

Current Year business loss, if any	1	0
Total Income	2	10,28,700
Book Profit under MAT, where applicable	3	0
Adjusted Total Income under AMT, where applicable	4	0
Net tax payable	5	83,970
Interest and Fee Payable	6	2,655
Total tax, interest and Fee payable	7	86,625
Taxes Paid	8	86,623
(+) Tax Payable /(-) Refundable (7-8)	9	0
Accreted Income as per section 115TD	10	0
Additional Tax payable u/s 115TD	11	0
Interest payable u/s 115TE	12	0
Additional Tax and interest payable	13	0
Tax and interest paid	14	0
(+) Tax Payable /(-) Refundable (13-14)	15	(+) 0

Income Tax Return submitted electronically on 31-Jul-2023 16:23:59 from IP address 43.241.146.43 and
verified by MANDIPBHAI HITESHBHAI PARSANA having PAN CAYPP7489J on 31-Jul-
2023 using paper ITR-Verification Form /Electronic Verification Code 7G18MCK3XI generated through
Aadhaar OTP mode

System Generated

Barcode/QR Code



CAYPP7489J03117345820310723fbcd373e01666f529934e691493c035f964844a

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

*If the return is verified after 30 days of transmission of return data electronically, then date of verification will be considered as date of filing the return (Notification No.05 of 2022 dated 29-07-2022 issued by the DGIT (Systems), CBDT)."

M. Parsana

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NAME OF ASSESSEE : MANDIPBHAI HITESHBHAI PARSANA
PAN : CAYPP7489J
FATHER'S NAME : HITESHBHAI PARSANA
RESIDENTIAL ADDRESS : 401HARSIDDHI APARTMENT, 14/11 SARDAR NAGAR, OPP ASTRON
CINEMA, RAJKOT, GUJARAT-360001
STATUS : INDIVIDUAL ASSESSMENT YEAR : 2023 - 2024
WARD NO : ITO WD 1(1)(4), RKI FINANCIAL YEAR : 2022 - 2023
GENDER : MALE DATE OF BIRTH : 15/09/1993
EMAIL ADDRESS : akashdetroja@hotmail.com
RESIDENTIAL STATUS : RESIDENT
NAME OF BANK : STATE BANK OF INDIA
MICR CODE : 360002011
IFSC CODE : SBIN0060070
ADDRESS : RAJKOT, GYMKHANA
ACCOUNT NO. : 31683122410
OPTED FOR TAXATION : YES
U/S 115BAC
RETURN : ORIGINAL (FILING DATE : 31/07/2023 & NO. : 117345820310723)

COMPUTATION OF TOTAL INCOME

INCOME FROM HOUSE PROPERTY

215844

LET OUT

NAME OF TENANT : QWIK SUPPLY CHAIN PRIVATE
LIMITED (TAN : MUMF03296G)

ADDRESS : AMBICA DAL MILL, RAJKOT,
GUJARAT-360001

ANNUAL VALUE

308349

LESS: STANDARD DEDUCTION U/S 24(a)

-92505

TAXABLE INCOME FROM HOUSE PROPERTY

215844

**PROFITS AND GAINS FROM BUSINESS AND
PROFESSION**

811584

PROFIT U/S 44AD - CONSULTANCY FEES INCOME

PROFIT DEEMED U/S 44AD @ 8% OF RS. 1158400

92672

PROFIT DECLARED U/S 44AD

811584

PROFIT (HIGHER OF THE ABOVE)

811584

INCOME FROM OTHER SOURCES

1267

SB INTEREST INCOME

1234

INTEREST FROM OTHER PARTIES

986572

LESS : EXPENSES

-986572

DIVIDEND FROM COMPANIES

33

TOTAL

1267

GROSS TOTAL INCOME

1028695

TOTAL INCOME

1028695

TOTAL INCOME ROUNDED OFF U/S 288A

1028700

AGRICULTURE INCOME

GROSS RECEIPTS

599975

LESS: EXPENDITURE INCURRED

-599975

NET AGRICULTURAL INCOME

NIL

M. Parsana

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13+

COMPUTATION OF TAX ON TOTAL INCOME

TAX ON RS. 250000	NIL	
TAX ON RS. 250000 (500000-250000) @ 5%	12500	
TAX ON RS. 250000 (750000-500000) @ 10%	25000	
TAX ON RS. 250000 (1000000-750000) @ 15%	37500	
TAX ON RS. 28700 (1028700-1000000) @ 20%	5740	
TAX ON RS. 1028700		80740
		80740
ADD: HEALTH AND EDUCATION CESS @ 4%		3230
		83970
LESS TAX DEDUCTED AT SOURCE		
SECTION 194I(B): SECTION 194I(B)	30843	30843
		53127
ADD INTEREST PAYABLE		
INTEREST U/S 234B	2124	
INTEREST U/S 234C	531	2655
		55782
TAX ROUNDED OFF U/S 288B		55780
LESS SELF ASSESSMENT TAX U/S 140A		
STATE BANK OF INDIA, KAMOTHE - 0002271 - 54642 -	55780	55780
31/07/2023		
TAX PAYABLE		NIL

Mansur

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MANDIPBHAI HITESHBHAI PARSANA

401-Harsiddhi Apartment

14/11, Sardar Nagar

Opp. Astron Cinema

Rajkot

Balance Sheet

1-Apr-22 to 31-Mar-23

Liabilities		as at 31-Mar-23	Assets		as at 31-Mar-23
Capital Account		27,35,008.49	Fixed Assets		14,95,060.00
Mandip H. Parsana	27,35,008.49		Agri Land RS 52 P 1/1 Ranigam Jesar	3,14,420.00	
			Computer A/c.	24,361.00	
Loans (Liability)		4,26,78,558.52	Furniture A/c.	16,873.00	
Bank OD A/c	2,13,53,588.54		Mobile	20,814.00	
HDFC OD A/c 2259	78,34,636.00		Plot No. 42/B RS 431 Chitrakut 25%	5,76,911.00	
HDFC OD A/c 2691	2,55,826.00		Printer	33,844.00	
HDFC OD A/c 4836	33,11,270.00		Teragadi Plot Ambica Dal Mill 5%	5,03,525.00	
Kotak Mahindra Bank 1584	49,79,138.00		Vehicle	4,312.00	
Kotak Mahindra Bank 5748	49,72,718.54				
Unsecured Loans	2,13,24,969.98		Investments		2,73,900.00
Bambholiya Vipulbhai	25,00,000.00		Gold Ornaments	1,89,900.00	
Bhartiben H. Patel	9,50,000.00		Shubham Developers 11%	84,000.00	
Bipin P. Kotak HUF	10,00,000.00				
Hinaben S. Parsana	30,80,000.00		Current Assets		4,44,44,607.01
Kalpesh Raichura	6,00,000.00		Deposits (Asset)	30,843.00	
Kishorkumar J. Shodha	7,92,000.00		TDS	30,843.00	
Maganlal Limbabbhai	15,00,000.00		Loans & Advances (Asset)	4,01,77,479.00	
MANISHKUMAR A. Patel	2,00,000.00		Balabhai Devabhai Boriya	10,00,000.00	
Narendra Vaishnav HUF	4,25,000.00		Chandrikaben	5,00,000.00	
Nilesh D. Parasiya	3,75,000.00		Damodar Infrastructure	22,75,000.00	
Parit V. Shah	53,00,000.00		Haribhai R. Parsana	4,85,000.00	
Pavitra Parsana	33,275.00		Harshil H. Parsana	75,000.00	
Priyankaben D. Gondaliya	5,00,000.00		Harsh Maheshbhai Parsana	39,79,220.00	
Vikram Jankheliya	10,00,000.00		Hiteshbhai Parsana	8,11,587.00	
Vipul Parsana	30,69,694.98		Narendra Vaishnav	8,75,000.00	
			Nirmal Kaure H. Sucharia	13,00,000.00	
Current Liabilities		8,00,000.00	Rasik M. Ghadiya Loan	26,50,000.00	
Sundry Creditors	8,00,000.00		Sanjaybhai H. Parsana	2,02,49,872.00	
Vipulbhai H. Parsana - HUF	8,00,000.00		Sky Developers	10,00,000.00	
			Vikramsinh Jadeja	15,00,000.00	
			Virenbhai Chalurbhai Mundhav	9,00,000.00	
			Yash Hiteshbhai Parsana	25,77,000.00	
			Cash-in-hand	42,09,744.74	
			Cash	42,09,744.74	
			Bank Accounts	26,540.27	
			HDFC Bank A/c 33628	11,955.40	
			HDFC SB A/c 9494	4,815.00	
			SBI A/c. 31683122410	9,769.87	
Total		4,62,13,567.01	Total		4,62,13,567.01

CH Parsana

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MANDIPBHAI HITESHBHAI PARSANA

401-Harsiddhi Appartment

14/11, Sardar Nagar

Opp. Astron Cinema

Rajkot

Profit & Loss A/c

1-Apr-22 to 31-Mar-23

Particulars	1-Apr-22 to 31-Mar-23	Particulars	1-Apr-22 to 31-Mar-23
Direct Expenses	3,46,815.70	Direct Incomes	11,58,400.00
Accounting Fees	12,000.00	Consulting Fees Income	11,58,400.00
Bank Charge	17.70		
Depreciation Exp	22,664.00		
Legal Fees	3,000.00		
Loan Processing Fees	99,658.00		
Misc Exp	11,850.00		
Mobile Bill Exp.	3,500.00		
Office Exp	19,460.00		
Salary Exp	1,44,000.00		
Stationery Exp	8,176.00		
Vehicle Exp	22,490.00		
Gross Profit c/o	8,11,584.30		
	11,58,400.00		11,58,400.00
Indirect Expenses	11,86,100.73	Gross Profit b/f	8,11,584.30
Interest on OD	8,07,701.00		
Interest on TL	10,899.73	Indirect Incomes	12,96,155.00
Interest on Unsecured Loan	3,67,500.00	Bank Saving Interest Income	1,234.00
		Interest From Loans And Adv.	9,86,572.00
		Rent Income	3,08,349.00
Nett Profit	9,21,638.57		
Total	21,07,739.30	Total	21,07,739.30

CHAWAN

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MANDIPBHAI HITESHBHAI PARSANA

401-Harsiddhi Apartment

14/11, Sardar Nagar

Opp. Astron Cinema

Rajkot

Fixed Assets

Group Summary

1-Apr-22 to 31-Mar-23

Page 1

	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Agri Lang RS 52 P 1/1 Ranigam Jesar	3,14,420.00 Dr			3,14,420.00 Dr
Computer A/c.	16,424.00 Dr	16,319.00	10,382.00	24,361.00 Dr
Furniture A/c.	18,748.00 Dr		1,875.00	16,873.00 Dr
Laptop	2,211.00 Dr		2,211.00	
Mobile	24,487.00 Dr		3,673.00	20,814.00 Dr
Plot No. 42/B RS 431 Chitrakut 25%	5,76,911.00 Dr			5,76,911.00 Dr
Printer	39,817.00 Dr		5,973.00	33,844.00 Dr
Taraghadji Plot Ambica Dal Mill 5%		5,03,525.00		5,03,525.00 Dr
Vehicle	5,073.00 Dr		761.00	4,312.00 Dr
Grand Total	9,98,091.00 Dr	5,21,844.00	24,875.00	14,95,060.00 Dr

CH Parsana

MANDIPBHAI HITESHBHAI PARSANA

401-Harsiddhi Apartment
14/11, Sardar Nagar
Opp. Astron Cinema
Rajkot
Mandip H. Parsana
Ledger Account

1-Apr-22 to 31-Mar-23

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Page 1

Date	Particulars	Vch Type	Vch No.	Debit	Credit
1-Apr-22	By Opening Balance				22,78,748.92
1-Apr-22	To Cash	Payment	113	20,000.00	
1-May-22	To Cash	Payment	114	20,000.00	
1-Jun-22	To Cash	Payment	115	20,000.00	
1-Jul-22	To Cash	Payment	116	20,000.00	
31-Jul-22	To Harsh Maheshbhai Parsana	Journal	13	89,780.00	
1-Aug-22	To Cash	Payment	117	20,000.00	
19-Aug-22	To Kotak Mahindra Bank 5748	Payment	48	10,500.00	
1-Sep-22	To Cash	Payment	118	20,000.00	
1-Oct-22	To Cash	Payment	119	20,000.00	
1-Nov-22	To Cash	Payment	120	20,000.00	
1-Dec-22	To Cash	Payment	121	20,000.00	
5-Dec-22	To HDFC OD A/c 2259	Payment	76	25,000.00	
1-Jan-23	To Cash	Payment	122	20,000.00	
4-Jan-23	To HDFC Bank A/c 33628	Payment	81	100.00	
1-Feb-23	To Cash	Payment	123	20,000.00	
23-Feb-23	By HDFC Bank A/c 33628	Receipt	59		20,000.00
1-Mar-23	To Cash	Payment	124	20,000.00	
31-Mar-23	By Profit & Loss A/c	Journal	12		9,21,638.57
	To Closing Balance				32,00,388.49
				27,35,008.49	
				4,65,380.00	
				32,00,388.49	
					32,00,388.49

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M.K.BHALODIYA & CO.

Chartered Accountants



C.A.Mahendra K. Bhalodiya

B.Com., F.C.A., L.C.S.

Membership No. 131500

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CERTIFICATE

We have verified the books of accounts and related record of M/s. Yash Energy having PAN: AJWPD5331N situated at Address of the factory/firm 301-Kailash Palace, Nikunj Park Society, Near Canal Shanala Road, Morbi - 363641.

and on verification of the records, we hereby certify that **Net-worth** of this mentioned entity/firm as on **31.03.2023** is **Rs. 4,57,787.71** And same is **Positive**.

Place : Morbi

Date : 26.06.2024

**FOR, M.K. BHALODIYA & CO.
CHARTERED ACCOUNTANTS**



(Mahendra K. Bhalodiya)

Proprietor

M. No. 131500

FRN: 129747W

UDIN: 24131500BKADCR3768

YASH ENERGY

AUTHORISED SIGNATORY

Place : Morbi

Date : 26.06.2024

Address :- Akash Complex, Opp. Jalaram Temple, 10 Savsar Plot, Ayodhyapuri Main Road, Morbi.363641

+91 97269 10999, 02822 359004

E-mail : camkbhalodiya@gmail.com



RAJENDRASINH GOHIL & CO.

Chartered Accountant

205, Madhvbaug Complex, Opp Jalaram Furniture, Kapodra, Varachha, Surat-395006.

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Financial Qualification Certificate for Positive Net worth

In Response to NIT No: PGVCL/Project/DSM/PK-KUSUM-C-FLS/TN-10

I have verified the books of account and related record of M/s. MARUTI FASHION (PROPRITER - GHANSHYAMBHAI BHAGVANBHAI LAKHANI) Situated at Second Floor, Plot no -A/29, Gurukrupa Industrial Society, Ved Road, Katargam, Surat, Gujarat-395004. On verification of Record, I hereby certified that Net Worth of this entity/firm as on 31-03-2023 is POSITIVE.

For,

Rajendrasinh Gohil & Co.

Chartered Accountants



UDIN NO : 24605367BKFIYF1401

Date : 25/04/2024

Place: Surat

FOR, MARUTI FASHION

Ganesh Chaudhary
PROPRIETOR



YOGESH C CHAUHAN & CO.

CHARTERED ACCOUNTANTS

2547

+91 85309 31286
cyogesh94@gmail.com

YOGESH CHHAGANBHAI CHAUHAN
B.Com. A.C.A.

FORM-5- Positive Net-worth Certificate of Bidder

Financial Qualification Certificate for Positive Net worth

In Response to NIT No:

PGVCL/Project/DSM/PM-KUSUM-C-FLS/TN-10

TO WHOMSOEVER IT MAY CONCERN

We have verified the books of accounts and related record of M/s. Shitalben Kalpeshbhai Badhiwala (Proprietor of Sunshree Solar Park) Situated at 14, Pushpa Vatika Raw House, B/H SMC School, Singanpor Gam, Katargam, Surat-395004 and on verification of the records, we hereby certify that Net-worth of this mentioned entity/firm as on 31-03-2023 is **POSITIVE**.

(Signature & Seal of Authorized Signatory for which POA attached)

Firm Name: Sunshree Solar Park

Name of Authorized Signatory: Shitalben Kalpeshbhai Badhiwala

Designation: Proprietor

Date: 19/03/2024

Place: Surat



For, YOGESH C CHAUHAN & CO
Chartered Accountants

Y.C. Chauhan

Date: 19/03/2024
Place: Jamnagar
UDIN No.: 24189072BKAIRH2184

SUNSHREE SOLAR PARK

S.K. CHHAGANBHAI

PROPRIETOR

CA YOGESH CHHAGANBHAI CHAUHAN
PROPRIETOR (M. No. 189072)
FRN: 151016W

ADDRESS: STREET NO. 4/B, GOKULNAGAR, RADAR ROAD, JAMNAGAR-361004

Financial Qualification Certificate for Positive Net worth

In Response to NIT No.

PGVCL/Project/DSM/PM-KUSUM-C-
FLS/TN-10

TO WHOMSOEVER IT MAY CONCERN

I have verified the books of accounts and related record of **DHYAN TEXTILE** (PAN – ANJPG2846A) situated at Plot No. 31, Darshan IND. Estate, Jolwa – 394305 on verification of the records, I hereby certify that **Net-worth** of this mentioned entity as on 31-03-2023/ 31-12-2023 is **POSITIVE**. (Net worth of Rs. 4,55,56,640 as on 31-03-2023)

DHYAN TEXTILE

For, Dhyan Textile
RKoyani
Proprietor

Date : 02/04/2024

Place: Surat



For D J JARIWALA & CO.
CHARTERED ACCOUNTANTS

[Signature]

CA DHAVAL J. JARIWALA
(Proprietor)

Mem NO. 123982

Date : 02/04/2024

Place : SURAT

UDIN: 24123982BJZZCG4444



Alphabets of Trust

CA. KAUSHIK P. JAGAD

B.Com., F.C.A.

2549

UDIN:24126112BKAKQL5113

Date: 21/03/2024

NET WORTH CERTIFICATE

we have verified the books of accounts related of **MR. PRATAPBHAI PETRABHAI AHIR (PAN-AJAPA4201A) PROP OF VIJAY CONSTRUCTION**, Main Road, Krishna Cinema, Village Dhola Junction, Taluka Umralla, Dis. Bhavnagar, Gujarat on Verification Record, We Hereby Certify That Net Worth of This Mentioned Person as on 31-03-2023 / 29-02-2024 Is **POSITIVE**. (Net Worth of Rs. 32,99,716 As On 29-02-2024 Which Is Certificate by The Chartered Accountant Kaushik P Jagad and the net worth statement has been attached below.)

Net Worth as On February 29,2024

Particulars	Amount (in Rs.)
ASSETS	
Movable Property	
New Car Crista Innova	23,62,390
Old car Innova	4,00,000
Two-wheeler	25,000
Gold	7,50,000
Immovable Property	
Shope No.8 Joint with Vijay Bhai Ahir	1,05,000
Land At Plot No.21	1,60,000
Open Land Situated At Plot No.23	55,000
Cash & Bank Balance	
Cash	47,308
Loan & Advances	9,50,000
Total Assets (A)	48,54,698
Less: Liabilities	
Secured Loans on Purchase of Car	15,54,982
Total liabilities(B)	15,54,982
Total Net worth (A-B)	32,99,716

K.P. JAGAD AND ASSOCIATES
(Chartered Accountants)

216, EVA Complex, Opp. Gulista Ground, Waghawadi Road, Bhavnagar

+91 278 2573666 - ca.kpjagad@gmail.com

