Acknowledgement Number:766965831311022

Date of filing : 31-Oct-2022

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 2022-23

PAN	AAECP5019P		
Name	PURPLE WAVE INFOCOM PRIVATE LIMITED		
Address	MNG Tower,POCKET A-2 , PLOT NO -1 & 2 ,2 nd floor , SECTOR 17 , DWARKA , NEW DELHI , 09-Delhi , 91-India , 110078		
Status	Private Company	Form Number	ITR-6
Filed u/s	139(1) Return filed on or before due date	e-Filing Acknowledgement Number	766965831311022

Taxable Income and Tax details	Current Year business loss, if any	1	0
	Total Income		63,32,970
	Book Profit under MAT, where applicable	2	0
	Adjusted Total Income under AMT, where applicable	3	0
	Net tax payable	4	15,93,881
	Interest and Fee Payable	5	1,313
	Total tax, interest and Fee payable	6	15,95,194
	Taxes Paid	7	15,95,382
	(+)Tax Payable /(-)Refundable (6-7)	8	(-) 190
Accreted Income & Tax Detail	Accreted Income as per section 115TD	9	0
	Additional Tax payable u/s 115TD	10	0
	Interest payable u/s 115TE	11	0
	Additional Tax and interest payable	12	0
	Tax and interest paid	13	0
	(+)Tax Payable /(-)Refundable (12-13)	14	0

Income Tax Return submitted electronically on 31-Oct-2022 17:45:19 from IP address 122.176.78.111 and verified by having PAN on 31-Oct-2022 using generated through mode

System Generated

Barcode/QR Code

AAECP5019P06766965831311022A11425A65CF650B217B4EC39FA564BA7F1BF7EF5

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

ANDROS & CO.
Chartered Accountants

901 , pearls omaxe ,plot B-1
NSP , Pitampura , Delhi 110034
Email: cabhavukgarg@gmail.com
Phone : 47060901 , 9818111275

Independent Auditor's Report

To the Members of
PURPLE WAVE INFOCOM PVT LTD
Report on the audit of standalone Financial Statements

Opinion

We have audited the accompanying standalone financial statements **PURPLE WAVE INFOCOM PVT LTD** (*"the Company"*) which comprises the Balance Sheet as at March 31, 2022, the Statement of Profit and Loss ,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 standalone financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2022, and its profit and its cash flow 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

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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 there under, 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 standalone financial statements .

Information Other than the Standalone 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 Management Discussion and Analysis, Board's Report including Annexures to Board's Report, Business Responsibility Report, Corporate Governance and Shareholder's Information, but does not include the standalone financial statements and our auditor's report thereon.

Our opinion on the standalone 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 standalone financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

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

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Responsibility of Management for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these standalone 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 implementation and maintenance of 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 statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

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

Auditor's Responsibility 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 standalone 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 standalone 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 standalone financial statements, including the disclosures, and whether the standalone financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

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

Report on Other Legal and Regulatory Requirements

As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the Annexure 'A' statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable

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As required by Section 143(3) of the Act, based on our audit we report that:

a. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit ;

b. In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books ;

c. The Balance Sheet, 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 the written representations received from the directors as on 31st March, 2022 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2022 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"**. Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting ; and

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 :

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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 ; and

iii. there were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

For ANDROS & CO.
Chartered Accountants
Firm Regn.No.008976N

Andros & Co. New Delhi Chartered Accountants

CA.BHAVUK GARG
Partner
M. No. 502310

UDIN:- 22502310-ASHPMF-5854

Place: New Delhi
Date: 31.08.2022

"Annexure A" CARO REPORT - PURPLE WAVE INFOCOM PVT LTD

(i) (a) (A) the company is maintaining proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment;

(B) the company is maintaining proper records showing full particulars of intangible assets (if held) ;

(b) these Property, Plant and Equipment has been physically verified by the management at reasonable intervals; and no material discrepancies were noticed on such verification ;

(c) the title deeds of all the immovable properties (other than properties where the company is the lessee and the lease agreements are duly executed in favour of the lessee) as disclosed in the financial statements are held in the name of the company,

(d) the company has not revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets or both during the year concerned ;

(e) no proceedings have been 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) (a) the physical verification of inventory has been conducted at reasonable intervals by the management and the coverage and procedure of such verification by the management is appropriate; No discrepancies of 10% or more in the aggregate for each class of inventory were noticed ;

(b) during any point of time of the year, the company has not been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks or financial institutions on the basis of security of current assets .

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New Delhi
Chartered Accountants

(iii) during the year the company has not made investments in, nor provided any guarantee or security nor granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties .

(iv) in respect of loans, investments, guarantees, and security, the provisions of sections 185 and 186 of the Companies Act have been complied with .

(v) no deposits has been accepted by the company .

(vi) the maintenance of cost records has not been specified by the Central Government under sub-section (1) of section 148 of the Companies Act .

(vii) (a) the company is regular in depositing undisputed statutory dues including Goods and Services Tax, provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues to the appropriate authorities .

(b) there are no statutory dues referred to in sub-clause (a) which have not been deposited on account of any dispute .

(viii) There is no transaction which has not recorded in the books of account and have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961)

(ix) (a) the company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender

(b) the company has not been declared wilful defaulter by any bank or financial institution or other lender;

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(c) the term loans were applied for the purpose for which the loans were obtained ,

(d) the funds raised on short term basis have not been utilised for long term purposes;

(e) the company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures,

(f) the company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies.

(x) (a) No moneys has been raised by way of initial public offer or further public offer (including debt instruments) during the year .

(b) the company has issued bonus shares during the year out of accumulated reserves .

(xi) (a) No fraud by the company nor any fraud on the company has been noticed or reported during the year.

(b) 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) No whistle-blower complaints has been received during the year by the company.

(xii) This clause not applicable as company is not a Nidhi Company .

(xiii) all transactions with the related parties are in compliance with sections 177 and 188 of Companies Act where applicable and the details have been duly disclosed in the financial statements, etc., as required by the applicable accounting standards;

(xiv) This clause not applicable as company does not qualify for internal audit system adherence .

(xv) the company has not entered into any non-cash transactions with directors or persons connected with him;

(xvi) (a) This clause not applicable as company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934 (2 of 1934) .

(b) the company has not conducted any Non-Banking Financial or Housing Finance activities without a valid Certificate of Registration (CoR) from the Reserve Bank of India as per the Reserve Bank of India Act, 1934;

(c) the company is not a Core Investment Company-(CIC) as defined in the regulations made by the Reserve Bank of India.

(d) This clause is not applicable.

(xvii) the company has not incurred cash losses in the financial year and in the immediately preceding financial year.

(xviii) there has been no resignation of the statutory auditors during the year,

(xix) 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, the auditor's knowledge of the Board of Directors and management plans, the auditor is of the opinion that no material uncertainty exists as on the date of the audit report that company is 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;

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(xx) this clause is not applicable , hence not reported , as company does not qualify for constitution of CSR committee .

(xxi) this clause is not applicable , as no qualifications or adverse remarks by the respective auditors in CARO reports has been given in other group companies .

For and on behalf of
ANDROS & Co
Chartered Accountants
FRN : 0008976N

BHAVUK GARG
Partner
Mem. NO. : 502310

Andros & Co. New Delhi Chartered Accountants

Place: Delhi
Date: 31.08.2022

UDIN:- 22502310-ASHPMF-5854

"Annexure B" to the Independent Auditor's Report of even date on the Financial Statements of PURPLE WAVE INFOCOM **PVT LTD**

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 **PURPLE WAVE INFOCOM PVT LTD**("the Company") as of March 31, 2022 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. 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

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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 judgement, 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 (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.

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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.

For and on behalf of
ANDROS & Co
Chartered Accountants
FRN : 008976N

Andros & Co. New Delhi Chartered Accountants

BHAVUK GARG
Partner
Mem. NO. : 502310

Place: Delhi
Date: 31.08.2022

UDIN:- 22502310-ASHPMF-5854

PURPLE WAVE INFOCOM PRIVATE LIMITED
MNG TOWER, PLOT NO. 1 & 2 POCKET A-2, 2ND FLOOR, SECTOR-17, DWARKA NEW DELHI - 110078
CIN: U72300DL2007PTC170537
BALANCE SHEET AS AT 31.03.2022

(figures in RS)

Particulars	Note No	as at 31st March 2022	as at 31st March 2021
I. EQUITY AND LIABILITIES			
(1) Shareholder's funds			
(a) Share capital	2	1,50,00,000	2,90,000
(b) Reserve and Surplus	3	74,99,832	1,78,73,917
(2) Share application money pending allotment			
(3) Non-current liabilities			
(a) Long-term borrowings	4	7,85,54,629	5,56,42,448
(a) Deferred tax liabilities (net)	5	-	-
(c) Other Long-term liabilities	6	-	-
(d) Long term Provisions	7	-	-
(4) Current liabilities			
(a) Short term borrowings	8	15,11,598	-
(b) Trade payables			
(A) total outstanding dues of micro enterprises and small enterprises; and	9A	-	-
(B) total outstanding dues of creditors other than micro enterprises and small enterprises	9B	14,67,34,850	3,60,41,461
(c) Other current liabilities	10	3,19,77,849	82,25,611
(d) Short-term provisions	11	15,93,890	14,88,590
Total		**28,28,72,648**	**11,95,62,026**
II.Assets			
(1) Non-current assets			
(a) Property, plant and equipment and Intangible assets			
(i) Property, plant and equipment	12	65,09,798	45,98,416
(ii) Intangible asssets	13	-	-
(iii) Capital work in progress	14	-	-
(iv) Intangible assets under development	15	-	-
(b) Non-current investments	16	-	-
(c) Deferred tax assets (net)	17	13,96,953	13,53,454
(d) Long term loans and advances	18	-	-
(e) Other Non-current assets	19	2,58,000	-
(2) Current assets			
(a) Current Investments	20	-	-
(b) Inventories	21	2,79,88,291	2,67,89,482
(c) Trade receivables	22	22,34,43,145	6,31,41,841
(d) Cash and cash equivalents	23	1,08,47,898	49,94,597
(e) Short-term loans and advances	24	24,47,988	1,34,84,288
(f) Other current assets	25	99,80,575	51,99,948
Total		**28,28,72,648**	**11,95,62,026**
Significant accounting policies	1	-	-

Notes referred to above form an integral part of the Financial Statements.

As per our report of even date annexed
For ANDROS & CO.
Chartered Accountants
ICAI FRN 0008976N

Andros & Co. ★ New Delhi ★ Chartered Accountants

CA BHAVUK GARG
PARTNER
M.No.: 502310
Date:- 31.08.2022
Place:- NEW DELHI

UDIN: 22502310-ASHPMF-5854

DIRECTORS

For PURPLE WAVE INFOCOM PVT. LTD.

Manoj kumar singh
DIRECTOR
DIN : 00036674

Director

Sandhya singh
DIRECTOR
DIN : 01238745

For PURPLE WAVE INFOCOM PVT. LTD.

Director

PURPLE WAVE INFOCOM PRIVATE LIMITED
MNG TOWER, PLOT NO. 1 & 2 POCKET A-2, 2ND FLOOR, SECTOR-17, DWARKA NEW DELHI - 110078
CIN: U72300DL2007PTC170537
PROFIT AND LOSS STATEMENT FOR THE YEAR ENDED 31.03.2022

(figures in RS)

	Particulars	Refer Note No.	For the year ended 31st March 2022	For the year ended 31st March 2021
I.	Revenue from Operations	26	57,74,02,908	35,11,72,257
II.	Other Incomes	27	14,49,116	17,00,303
III.	**Total Income (I + II)**		**57,88,52,025**	**35,28,72,560**
IV.	Expenses:			
	Cost of materials consumed			
	Purchases		49,02,68,455	27,70,41,610
	Direct expenses	28	2,53,90,380	1,04,38,864
	Changes in inventories of finished goods work-in-progress and Stock-in-Trade	29	-11,98,809	1,05,88,339
	Employee benefits expense	30	3,46,99,660	2,78,21,989
	Finance costs	31	69,08,964	80,70,033
	Depreciation and amortization expense		16,37,168	25,88,795
	Other expenses	32	1,52,59,901	1,17,21,601
	Total expenses		**57,29,65,718**	**34,82,71,232**
V.	**Profit before exceptional and extraordinary items and tax (III-IV)**		58,86,306	46,01,328
VI.	Exceptional items		-	-
VII.	**Profit before extraordinary items and tax (V - VI)**		58,86,306	46,01,328
VIII.	Extraordinary Items		-	-
IX.	**Profit before tax (VII- VIII)**		58,86,306	46,01,328
X	Tax expense:			
	(1) Current tax		15,93,890	14,88,590
	(2) Deferred tax		-43,499	-2,16,449
XI	**Profit (Loss) for the period from continuing operations (IX-X)**		43,35,915	33,29,187
XII	Profit/(loss) from discontinuing operations		-	-
XIII	Tax expense of discontinuing operations		-	-
XIV	**Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)**		-	-
XV	**Profit / (Loss) for the period (XI + XIV)**		43,35,915	33,29,187
XVI	Earnings per equity share:			
	(1) Basic		2.89	2.22
	(2) Diluted		2.89	2.22

As per our report of even date annexed
For ANDROS & CO.
Chartered Accountants
ICAI FRN 0008976N

CA BHAVUK GARG
PARTNER
M.No.: 502310
Date:- 31.08.2022
Place:- NEW DELHI

Andros & Co. New Delhi Chartered Accountants

DIRECTORS

For PURPLE WAVE INFOCOM PVT. LTD.
Manoj kumar singh
DIRECTOR
DIN : 00036674
Director

Sandhya singh
DIRECTOR
DIN : 01238745
For PURPLE WAVE INFOCOM PVT. LTD.
Director

UDIN:- 22502310-ASHPMF-5854

PURPLE WAVE INFOCOM PRIVATE LIMITED

Notes Forming Part of Balance Sheet

Note 2 :- Share capital

Share Capital	As at 31 March 2022		As at 31 March 2021	
	Number	Amt (Rs)	Number	Amt (Rs)
Authorised Share Capital				
(Divided into 20,00,000/- Eq. Shares of Rs. 10/- each)	20,00,000	2,00,00,000	1,50,000	15,00,000
	20,00,000	2,00,00,000	1,50,000	15,00,000
Issued,Subscribed & Paid up Share capital				
(Total 15,00,000 Eq. Shares of Rs. 10 each fully paid up)	15,00,000	1,50,00,000	29,000	2,90,000
Total	15,00,000	1,50,00,000	29,000	2,90,000

List of shareholders

Particular	As at 31 March 2022		As at 31 March 2021	
Name of shareholders	No. of shares	%	No. of shares	%
Manoj kumar singh	14,13,776	94.25	27,333	94.25
Sandhya singh	86,224	5.75	1,667	5.75
TOTAL	15,00,000	100.00	29,000	100.00

Reconciliation of number of shares outstanding is set out below:

Particulars	As at 31 March 2022	As at 31 March 2021
	No. of shares	No. of shares
Equity shares at the beginning of the year	29,000	29,000
Add: Shares issued during the current financial year	14,71,000	-
Equity shares at the end of the year	**15,00,000**	**29,000**

Andros & Co. New Delhi Chartered Accountants

For PURPLE WAVE INFOCOM PVT. LTD.

Director

Director

The Company has only one class of equity shares. Each holder of equity shares is entitled to one vote per share.

There is change in the number of shares outstanding at the beginning and at the end of the year.

There is a change in the pattern of shareholding during the year.

The Company has issued 14,71,000 bonus shares in consideration other than cash in the current financial year but has not buy back any shares during five years immediately preceding 31.03.2022.

The Company has not issued any shares in consideration other than cash during five years immediately preceding 31.03.2022

Shares held by promoters at the end of the year 31st March 2022			% Change during the year
Promoter Name	No. of Shares	% of total shares	
Manoj kumar singh	14,13,776	94.25	**92.43**
Sandhya singh	86,224	5.75	**5.64**
Total	**15,00,000**	**100**	

Shares held by promoters at the end of the year ending 31st March 2021			% Change during the year
Promoter Name	No. of Shares	% of total shares	
Manoj kumar singh	27,333	94.25	**0**
Sandhya singh	1,667	5.75	**0**
Total	**29,000**	**100**	

Note 3: Reserve and Surplus

Particulars	As at 31 March 2022	As at 31 March 2021
Securities Premium Reserve		

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For PURPLE WAVE INFOCOM PVT. LTD.

Director

Director

Opening balance	11,10,000	11,10,000
Add:- Premium Received during the year	-	-
Less:- Bonus Shares Issued during the year	(11,10,000)	-
Closing balance	-	11,10,000
Surplus		
Opening balance	1,67,63,917	1,34,34,729
Add:- Profit for the year	43,35,915	33,29,187
Less:- Bonus Shares Issued during the year	(1,36,00,000)	-
Add:-Excess provision for income tax reversed	-	
Closing balance	74,99,832	1,67,63,917
Total	**74,99,832**	**1,78,73,917**

Note 4 : Long term borrowings

Particulars	As at 31 March 2022	As at 31 March 2021
Unsecured Loans from banks , financial institutions and NBFCs		
car loans		
HDFC HONDA WRV Car Loan	1,69,823	3,89,582
HDFC TATA Safari Loan	23,32,900	-
HDFC Jazz Car Loan	1,91,949	3,51,245
HDFC Car Loan Swift	-	4,32,555
HDFC Car Loan BMW	28,22,887	33,72,058
CC limit		
IDBI bank O/D	-	1,15,16,999
Standard chartered Bank OD	-	70,76,265
working capital loans		
Deutsche Bank	48,96,544	14,61,752
Indusind Bank	1,34,467	16,06,983
Ratnakar Bank Loan	-	11,77,723
Yes Bank	47,75,274	-
Icici Bank Ltd (Loan)	55,67,037	-
Indusind Bank Limited (New Loan)	42,98,083	-
Kotak Mahindra Bank (Loan)	60,32,493	-
Scb (New Loan)	69,91,303	-
Axis Bank (Loan)	46,46,259	-
HDFC Bank Loan	57,24,187	27,13,027
IDFC Bank Loan	65,24,525	8,06,090

Andros & Co. New Delhi Chartered Accountants

For PURPLE WAVE INFOCOM PVT. LTD.

Director

Director

IDFC Bank MSME Loan	7,13,660	8,11,676
Capital First Ltd.	-	8,48,489
Tata Capital Finance Services Limited	48,03,322	-
Ecl Finance Ltd	-	11,85,353
Tarini Enterprises Ltd	-	1,39,92,062
Magma Fincorp Limited	-	9,84,098
Minimum Shares & Securities Private Limited	16,01,250	18,47,062
Aditya Birla Finance Ltd.	47,76,961	3,81,092
Bajaj Finance Ltd (Loan)	38,19,911	-
Fedbank Financial Services (Loan)	29,33,504	-
Smc / Moneywise Finance (New Loan)	47,98,290	-
Incred fianancial services ltd (Visu Leasing and Finance Ltd.)	-	9,80,813
capfloat financial servives p ltd (Zen Lefin)	-	5,52,198
Equitas small finance bank ltd	-	6,55,326
unsecured loan from director		
Sandhya Singh	-	25,00,000
TOTAL	**7,85,54,629**	**5,56,42,448**

Note 5: Deferred tax liabilities (net)

Particulars	As at 31 March 2022	As at 31 March 2021
Total	-	-

Note 6: Other Long Term Liabilities

Particulars	As at 31 March 2022	As at 31 March 2021
Total	-	-

Note 7: long term provisions

Particulars	As at 31 March 2022	As at 31 March 2021

Andros & Co. ★ New Delhi ★ Chartered Accountants

For PURPLE WAVE INFOCOM PVT. LTD.

Director

Sandhya

Director

Total	-	-

Note 8: Short term Borrowings

Particulars	As at 31 March 2022	As at 31 March 2021
OD limit		
HDFC Bank OD Account	15,11,598	-
Total	**15,11,598**	-

Note 9 : Trade payables

Particulars	As at 31 March 2022	As at 31 March 2021
Total outstanding dues of micro enterprises and small enterprises		
Total outstanding dues of creditors other than micro enterprises and small enterprises	14,67,34,850	3,60,41,461
Total	**14,67,34,850**	**3,60,41,461**

Note 9.1 : Steps have been taken to identify the suppliers who qualify under the definition of micro and small enterprises, as defined under the Micro, Small and Medium Enterprises Development Act 2006. Since no intimation has been received from the suppliers regarding their status under the said Act as at 31st March 2022, disclosures relating to amounts unpaid as at the year end, if any, have not been furnished. In the opinion of the management, the impact of interest, if any, that may be payable in accordance with the provisions of the Act, is not expected to be material.

Trade Payables ageing schedule: As at 31st March,2022

Particulars	Outstanding for following periods from due date of payment				
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) MSME					-
(ii) Others	14,67,34,850				14,67,34,850

Andros & Co. New Delhi Chartered Accountants

For PURPLE WAVE INFOCOM PVT. LTD.

Director

Director

(iii) Disputed dues- MSME					-
(iv) Disputed dues - Others					-
total	14,67,34,850	-	-	-	14,67,34,850

Trade Payables ageing schedule: As at 31st March 2021

Particulars	Outstanding for following periods from due date of payment				
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) MSME					-
(ii) Others	3,60,41,461				3,60,41,461
(iii) Disputed dues- MSME					-
(iv) Disputed dues - Others					-
total	3,60,41,461	-	-	-	3,60,41,461

Note 10 : Other Current Liabilities

Particulars	As at 31 March 2022	As at 31 March 2021
GST Payable	15,06,221	33,68,595
Other expenses payable	2,96,825	7,29,406
Advance from Customers	2,55,02,450	-
TDS/ TCS Payable	21,68,616	9,98,474
Staff salary payable	25,03,736	31,29,135
Total	**3,19,77,849**	**82,25,611**

Note 11 : Short Term Provisions

Particulars	As at 31 March 2022	As at 31 March 2021
Provision for income tax	15,93,890	14,88,590
Total	**15,93,890**	**14,88,590**

Andros & Co. ★ New Delhi ★ Chartered Accountants

For PURPLE WAVE INFOCOM PVT. LTD.

Director

Director

PURPLE WAVE INFOCOM PRIVATE LIMITED

Note 12 : Property, plant and equipment

Details of Assets	Gross Block				Depreciation	Net Block
	As On 01st April, 2021	Additions	Deductions	Total		As At 31st March, 2022
TANGIBLE ASSETS						
Activa Scooty	19,537			19,537	6,102	13,435
Bike	3,380			3,380	1,055	2,325
Beat Car	39,510			39,510	12,339	27,171
Bmw Car	18,38,232			18,38,232	5,74,080	12,64,152
Duster Car	71,417			71,417	22,304	49,113
Ignis Car	1,83,106			1,83,106	57,184	1,25,922
Jazz Car	2,06,016			2,06,016	64,339	1,41,677
Polo Car	75,393			75,393	23,545	51,848
Wrv Honda Car	3,04,963			3,04,963	95,240	2,09,723
Tata Safari car (Gold)		28,61,303		28,61,303	-	28,61,303
Air Conditioners (Ac)	57,306			57,306	10,372	46,934
Aluminium Scaffolding		33,000		33,000	4,849	28,151
Apple I Phone	26,041			26,041	11,736	14,305
Aqua Ro Water Purifiers	6,779			6,779	3,055	3,724
Artificial Grass For Office	8,448			8,448	2,187	6,261
Blower Machine (Gbl 620 Bosh)		2,534		2,534	645	1,889
Cctv Camera	27,166	3,500		30,666	13,294	17,372
Computers & Computer Accessories	1,81,940	2,15,180		3,97,120	1,46,712	2,50,408
Electrical Appliances	1,888			1,888	851	1,037
Electrical Equipments	46,620			46,620	12,070	34,550
Fire Extension	8,077			8,077	3,640	4,437
Freeze		65,000		65,000	21,831	43,169
Furniture & Fixture	7,12,009			7,12,009	1,84,339	5,27,670
Hp Tank 316 Printer	5,641			5,641	3,563	2,078
Mi4X 108 Cm (43 Inch) Ultra (4K) Le	20,529			20,529	9,253	11,276
Mobile Phone	2,36,143	2,61,100		4,97,243	1,22,401	3,74,842
Office Equipments	1,79,510			1,79,510	80,905	98,605
Plant & Machinery		10,592		10,592	415	10,177
Server	1,70,439	96,342		2,66,781	88,663	1,78,118
Software (Crm)	25,696			25,696	10,099	15,597
Tools	8,574			8,574	3,864	4,710
Water Dispenser	1,178			1,178	531	647
Air Conditioners	15,287			15,287	6,890	8,397
Computers Accessories	5,850			5,850	3,695	2,155
Drill Machine Bosch	5,064			5,064	2,282	2,782
Furniture & Fixture	59,324			59,324	15,359	43,965
Inverter And Battries	19,895			19,895	8,967	10,928
Office Equipments	7,310			7,310	3,295	4,015
Furniture & Fixture	20,150			20,150	5,217	14,933
total	45,98,416	35,48,550	-	81,46,966	16,37,168	65,09,798

Note 13 : Intangible assets

Details of Assets	Gross Block				Depreciation	Net Block
	As On 01st April, 2021	Additions	Deductions	Total		As At 31st March, 2022
software						
total						

Andros & Co. New Delhi Chartered Accountants

For PURPLE WAVE INFOCOM PVT. LTD.

Director

Director

Note 14 : Capital work in progress

CWIP	Amount in CWIP for a period of			
	1-2 years	2-3 years	More than 3 years	Total
Projects in progress	-	-	-	-
Projects temporarily suspended	-	-	-	-

Capital-Work-in Progress (CWIP) whose completion is overdue

CWIP	To be completed in		
	1-2 years	2-3 years	More than 3 years
Project 1	-	-	-
Project 2	-	-	-

Note 15 : Intangible assets under development (ITAUD)

ITAUD	Amount in ITAUD for a period of			
	1-2 years	2-3 years	More than 3 years	Total
Projects in progress	-	-	-	-
Projects temporarily suspended	-	-	-	-

ITAUD whose completion is overdue

ITAUD	To be completed in		
	1-2 years	2-3 years	More than 3 years
Project 1	-	-	-
Project 2	-	-	-

For PURPLE WAVE INFOCOM PVT. LTD.

Director

Director

Andros & Co. New Delhi Chartered Accountants

Note 16 : Non current investment

Sr. No.	Particulars	31st March, 2022	31st March, 2021
	Total	-	-

Note 17 : Deferred tax assets

Sr. No.	Particulars	31st March, 2022	31st March, 2021
	Deferred tax assets	13,96,953	13,53,454
	Total	**13,96,953**	**13,53,454**

Note 18 : Long term loans and advances

Sr. No.	Particulars	31st March, 2022	31st March, 2021
I)	**Security deposit** a) Unsecured, considered good		
II)	Other loans & advances a) Unsecured, considered good other than related party		
	Total	-	-

Note 19 : Other Non - Current assets

Sr. No.	Particulars	31st March, 2022	31st March, 2021
	Authorised Capital Increase	2,58,000	
	Total	**2,58,000**	-

Note 20 : Current Investments

Sr. No.	Particulars	31st March, 2022	31st March, 2021
	Total	-	-

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For PURPLE WAVE INFOCOM PVT. LTD.

Director

Director

Note 21 : Inventories*

Sr. No.	Particulars	31st March, 2022	31st March, 2021
1	Finished goods / traded goods	2,79,88,291	2,67,89,482
2	Semi finished goods		
3	Raw material		
4	Stores & packing		
	*Valued at lower of cost and net realizable value		
	Total	**2,79,88,291**	**2,67,89,482**

Note 22 : Trade receivables

Sr. No.	Particulars	31st March, 2022	31st March, 2021
1	Secured		
	- Considered good		
	- Considered doubtful		
2	Unsecured		
	- Considered good	22,34,43,145	6,31,41,841
	- Considered doubtful		
	- Less: Allowance for doubtful trade receivables		
	Total	**22,34,43,145**	**6,31,41,841**

Trade Receivables ageing schedule as at 31st March,2022

Particulars	Outstanding for following periods from due date of payment					
	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		22,34,43,145				22,34,43,145
(i) Undisputed Trade receivables -considered doubtful						-
(iii) Disputed trade receivables considered good						-
(iv) Disputed trade receivables considered doubtful						-

Trade Receivables ageing schedule as at 31st March,2021

Particulars	Outstanding for following periods from due date of payment					
	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		6,31,41,841				6,31,41,841
(i) Undisputed Trade receivables -considered doubtful						-
(iii) Disputed trade receivables considered good						-
(iv) Disputed trade receivables considered doubtful						-

Note 23 : Cash and bank balances

Sr. No.	Particulars	31st March, 2022	31st March, 2021
1	Cash balance	2,67,083	5,58,368

Andros & Co. New Delhi Chartered Accountants

For PURPLE WAVE INFOCOM PVT. LTD.

Director Director

	Sub total (A)	**2,67,083**	**5,58,368**
2	**Bank balances - current accounts**	80,46,028	32,81,039
	Sub total (B)	**80,46,028**	**32,81,039**
3	**Bank balances - Term Deposits**	25,34,786	11,55,190
	Sub total (C)	**25,34,786**	**11,55,190**
	Total [A + B]	**1,08,47,898**	**49,94,597**

Note 24 : Short terms loans and advances

Sr. No.	Particulars	31st March, 2022	31st March, 2021
1	Others Securities & Deposits	24,47,988	1,34,84,288
	Total	**24,47,988**	**1,34,84,288**

Note 25: Other Current assets

Sr. No.	Particulars	31st March, 2022	31st March, 2021
	TDS Recoverable	11,48,094	36,11,594
	TDS/ TCS AY 2022-23	16,48,606	-
	Prepaid Insurance	-	3,79,046
	Staff imprest account	1,37,415	7,20,408
	Advances to Staff & Parties	5,92,000	-
	Unclaimed GST	27,64,264	-
	GST recoverable	36,90,197	4,88,901
	Total	**99,80,575**	**51,99,948**

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For PURPLE WAVE INFOCOM PVT. LTD.

Director

Director

REVENUE FROM OPERATIONS

Note 26

Particulars	For the year ended 31 March 2022	For the year ended 31 March 2021
Sales , SITC receipts & AMC Receipts	57,74,02,908	35,11,72,257
Total	57,74,02,908	35,11,72,257

OTHER INCOMES

Note 27

Particulars	For the year ended 31 March 2022	For the year ended 31 March 2021
Short & Excess	-	5,562
Interest on IT refund	53,360	-
Rounded Off	2,797	-
DISCOUNT RECEIVED	3,17,594	11,70,522
Interest On FD	1,65,365	5,24,219
MISCELLENEOUS W/O	9,10,001	-
Total	14,49,116	17,00,303

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For PURPLE WAVE INFOCOM PVT. LTD.

Director

Director

DIRECT EXPENSES

Note 28

Particulars	For the year ended 31 March 2022	For the year ended 31 March 2021
Freight & Forwarding Expenses	10,33,224	10,11,063
Consumable Stores	16,47,447	24,22,666
Custom Duty Paid	40,72,152	25,04,440
Custom Duty Penalty	1,17,124	-
Packing Material Purchased	1,30,546	-
Labour charges	-	1,53,968
Service charges paid	-	10,56,815
Installatioin, Commissioning, Testing Charges	1,17,27,812	-
Cartage expenses	48,99,473	25,01,838
Commission	17,49,276	6,43,073
Discount	13,325	1,45,000
Total	2,53,90,380	1,04,38,864

Changes in inventories of finished goods work-in-progress and Stock-in-Trade

Note 29

Particulars	For the year ended 31 March 2022	For the year ended 31 March 2021
Opening stock	2,67,89,482	3,73,77,821

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For PURPLE WAVE INFOCOM PVT. LTD.

Director

Director

Closing stock	2,79,88,291	2,67,89,482
change in stock	-11,98,809	1,05,88,339

Employee Benefits Expenses

Note 30

Particulars	For the year ended 31 March 2022	For the year ended 31 March 2021
Director Remuneration	1,00,00,000	75,00,000
Staff Salary	2,09,94,752	1,75,82,929
Staff Welfare	22,07,797	10,79,443
esi /pf adm charges	54,899	-
ESI Expenses Payable	99,881	1,24,261
EPF Expenses Payable	13,42,331	15,31,356
Diwali Gift & Bonus	-	4,000
Total	3,46,99,660	2,78,21,989

Finance cost

Note 31

Particulars	For the year ended 31 March 2022	For the year ended 31 March 2021
Interest on Loans from Banks & others	38,09,737	51,60,764
interest on OD A/C	7,79,256	20,76,759

Andros & Co. New Delhi Chartered Accountants

For PURPLE WAVE INFOCOM PVT. LTD.

Director

Director

Loan processing Fees & related cost	23,19,971	8,32,510
Total	69,08,964	80,70,033

OTHER EXPENSES

Note 32

Particulars	For the year ended 31 March 2022	For the year ended 31 March 2021
Audit Fee	2,20,000	2,00,000
Bank Charges	72,551	1,12,568
Courier Expenses	17,867	51,873
Professional Expenses	1,65,978	1,72,100
Electricity Expenses	3,40,378	2,35,928
Car running & maintenance expenses	10,14,688	11,43,448
Conveyance	12,06,457	6,94,852
Interest on TDS	1,16,736	3,655
Short & Excess	2,058	-
Rounded Off	-	8
General Insurance a/c	9,69,706	2,53,775
Miscellaneous Expenses	33,619	83,400
Repair & Maintenance others	-	5,28,146
Rent of offices & godown	37,20,791	27,46,882
ROC Filing Fees	30,000	30,000
Gst late fees penalty	30,421	24,350
Printing & Stationary	1,36,920	1,13,850

Andros & Co. New Delhi Chartered Accountants

For PURPLE WAVE INFOCOM PVT. LTD.

Director

Director

Office maintenance Expenses	9,85,846	7,07,546
Advertisement & business promotion	8,27,230	6,67,115
Telephone & Internet Expenses	5,25,923	9,91,668
Travelling Expenses	43,67,101	18,95,187
Esi And PF Filling Fees	31,500	42,000
Renewal charges for server/software	-	6,00,000
Web service expenses	4,24,762	3,23,250
Donation	19,368	1,00,000
Total	1,52,59,901	1,17,21,601

For PURPLE WAVE INFOCOM PVT. LTD.

Director

Director

Andros & Co.
New Delhi
Chartered Accountants

ANDROS & CO.
Chartered Accountant

901, PEARL OMAXE,PITAMPURA,PLOT NO. B-1,DELHI DELHI 110034
Ph. 9818111275
e-mail : cabhavukgarg@gmail.com

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

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

1. I report that the statutory audit of
M / s. PURPLE WAVE INFOCOM PRIVATE LIMITED
MNG Tower,POCKET A-2,PLOT NO -1 & 2,2 Nd Floor,SECTOR 17,DWARKA,NEW DELHI
PAN **AAECP5019P**

was conducted by me ANDROS & CO., CHARTERED ACCOUNTANT in pursuance of the provisions of the Companies Act, 2013 Act, and I annex hereto a copy of my audit report dated 31-Aug-2022 along with a copy each of -

(a) the audited Profit and Loss Account for the period beginning from 01-Apr-2021 to ending on 31-Mar-2022

(b) the audited Balance Sheet as at 31-Mar-2022; and

(c) documents declared by the said Act to be part of, or annexed to, the Profit and Loss Account and Balance Sheet.

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

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

SN	Qualification Type	Observations/Qualifications
1	Records necessary to verify personal nature of expenses not maintained by the assessee.	As per information and explanation given to us, there is no expenses which has been debited Profit and Loss A/c However, it is not possible for us to verify whether any expenditure of personal nature has been included in (i) Conveyance Expenses (ii) Travelling Expenses. (iii) Telephone Expenses as no log book has been maintained.
2	Records produced for verification of payments through account payee cheque were not sufficient	The assessee has not made any payments exceeding the limit in section 40A(3)/269SS/269T in Cash. However, it is not possible for us to verify whether the payments in excess the specified limit in section 40A(3) /269SS/269T have been made otherwise than by account payee cheque or account payee bank draft, as the necessary evidence are not in possession of the assessee.
3	Information regarding demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth tax Act, 1957 was not made available.	This has been reported as informed to us by the management.
4	Creditors under Micro, Small and Medium Enterprises Development Act, 2006 are not ascertainable	The information regarding applicability of MSMED Act, 2006 to the various suppliers/parties is not available with the assessee, hence information as required vide Clause 22 of Chapter V of MSMED Act, 2006 is not been given.
5	Others	The particulars provided in clause 23 of form 3CD is based on information & explanations provided to us by the assesse.
6	Others	In view of the voluminous nature of Transaction, we have applied the test checks and Compliance test. Based upon the test checks, it is certified that TDS provisions are complied with.
7	Others	Sundry debtors and creditors balances are as per books of accounts and has not been verified by us.
8	Proper stock records are not maintained by the assessee.	we have relied on the certificate issued by the management regarding closing stock as on 31.03.2022
9	Others	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 reports as

		required under this clause in absence of any prevailing statutory requirement. Therefore, it is not possible to determine the break-up of total expenditure of entities registered or not registered under the GST. In view of the above we are unable to verify and report the desired information in this clause.

For ANDROS & CO.
Chartered Accountant
(Firm Regn No.: 0008976N)

(BHAVUK GARG)
PARTNER
Membership No: 502310

Place :NEW DELHI
Date : 15/09/2022
UDIN : 22502310ASHZPA6950

FORM NO. 3CD

[See rule 6G(2)]

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

Part A

01	Name of the assessee	**PURPLE WAVE INFOCOM PRIVATE LIMITED**
02	Address	**MNG Tower,POCKET A-2,PLOT NO -1 & 2 ,2 Nd Floor,SECTOR 17,DWARKA,NEW DELHI**
03	Permanent Account Number (PAN)	**AAECP5019P**
04	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**

Name of Act	State	Other	Registration No.	Description (optional)
Goods and service tax	**DELHI**		**07AAECP5019P1Z1**	
Goods and service tax	**KARNATAKA**		**29AAECP5019P1ZV**	
Central Custom Duty			**0508033314**	
Goods and service tax	**MAHARASHTRA**		**27AAECP5019P1ZZ**	

05	Status	**Company**
06	Previous year	**from 01-Apr-2021 to 31-Mar-2022**
07	Assessment year	**2022-23**
08	Indicate the relevant clause of section 44AB under which the audit has been conducted	Relevant clause of section 44AB under which the audit has been conducted
		Third Proviso to sec 44AB : Audited under any other law
		Clause 44AB(a)- Total sales/turnover/gross receipts in business exceeding specified limits
08a	Whether the assessee has opted for taxation under section 115BA/115BAA/115BAB/115BAC/115BAD ?	**No**

Part B

			Name	Profit sharing ratio (%)
09	a)	If firm or association of persons, indicate names of partners/members and their profit sharing ratios.	**NA**	
	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	**No**	

Name of Partner/Member	Date of change	Type of change	Old profit sharing ratio	New profit Sharing Ratio	Remarks

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)

Sector	Sub Sector	Code
WHOLESALE AND RETAIL TRADE	**Retail sale of other products n.e.c**	**09028**
OTHER SERVICES	**Other services n.e.c.**	**21008**

10	b)	If there is any change in the nature of business or profession, the particulars of such change.	**No**

Business	Sector	Sub Sector	Code	Remarks if any:

11	a)	Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed.	**Bank Book, Cash Book, Journal, Ledger, Purchases Register, Sales Register**

	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.)	**MNG Tower , POCKET A-2, PLOT NO -1 & 2 ,2 nd floor, SECTOR 17, NEW DELHI, DWARKA, DELHI, 110078, INDIA**	**Bank Book, Cash Book, Journal, Ledger, Purchases Register, Sales Register (Computerized)**
	c)	List of books of account and nature of relevant documents examined.	**Bank Book, Cash Book, Journal, Ledger, Purchases Register, 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, 44BBB,Chapter XII-G, First Schedule or any other relevant section.)	**No**	

Section	Amount	Remarks if any:

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.	

Particulars	Increase in profit (Rs.)	Decrease in profit(Rs.)	Remarks if any:

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	

Particulars	Increase in profit (Rs.)	Decrease in profit(Rs.)	Net Effect(Rs.)	Remarks if any:

f) Disclosure as per ICDS

ICDS	Disclosure
ICDS I - Accounting Policies	**As per accounting policies & notes to financial statements**
ICDS II - Valuation of Inventories	**As per accounting policies & notes to financial statements**
ICDS III - Construction Contracts	**NA**
ICDS IV - Revenue Recognition	**As per accounting policies & notes to financial statements**
ICDS V - Tangible Fixed Assets	**As per Fixed Assets and Depreciation Chart annexed in FORM 3CD**
ICDS VII - Governments Grants	**NA**
ICDS IX - Borrowing Costs	**As per accounting policies & notes to financial statements**
ICDS X - Provisions,Contingent Liabilities and Contingent Assets Total	**Provision, Contingent Liabilities and Assets have been disclosed by way of notes in the notes on accounts, if required.**

14	a)	Method of valuation of closing stock employed in the previous year.	**Finished Goods :- Cost or NRV Whichever is lower**
	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**

Particulars	Increase in profit (Rs.)	Decrease in profit(Rs.)	Remarks if any:

15	Give the following particulars of the capital asset converted into stock-in-trade:-	**NA**

Description of Capital Assets	Date of Acquisition	Cost of Acquisition	Amount at which capital assets converted into stock	Remarks if any:

16		Amounts not credited to the profit and loss account, being, -	
	a)	the items falling within the scope of section 28;	**Nil**

Description	Amount	Remarks if any:

	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 & Service Tax,where such credits, drawbacks or refunds are admitted as due by the authorities concerned;		**Nil**
		Description	Amount	Remarks if any:
	c)	escalation claims accepted during the previous year;		**Nil**
		Description	Amount	Remarks if any:
	d)	any other item of income;		**Nil**
		Description	Amount	Remarks if any:
	e)	capital receipt, if any.		**Nil**
		Description	Amount	Remarks if any:

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:	**No**

Details of property	Consideration received or accrued	Value adopted or assessed or assessable	Remarks if any:	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Apply 2nd proviso of 43CA(1) or 4th proviso to 56(2)(x)?

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 :-		**As Per Annexure "A"**
a)	Description of asset/block of assets.		
b)	Rate of depreciation.		
c)	Actual cost or written down value, as the case may be.		
ca)	Adjustment made to the written down value under section 115BAC/115BAD (for assessment year 2021-2022 only)		
cb)	Adjustment made to written down value of Intangible asset due to excluding value of goodwill of a business or profession		
cc)	Adjusted written down value		
d)	Additions/deductions during the year with dates; in the case of any addition of an asset, date put to use; including adjustment on account of :-		
	i)	Central Value Added Tax credit claimed and allowed under the Central Excise Rules, 1944, in respect of assets acquired on or after 1st March, 1994.	
	ii)	change in rate of exchange of currency, and	
	iii)	Subsidy or grant or reimbursement, by whatever name called.	
e)	Depreciation allowable.		
f)	Written down value at the end of the year.		

19 Amounts admissible under sections

Section	Amount debited to P&L	Amount admissible as per the provisions of the Income-tax Act, 1961	Remarks if any:

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**
		Description	Amount	Remarks if any:
	b)	Details of contributions received from employees for various funds as referred to in section 36(1)(va):		

Name of Fund	Amount	Actual Date	Due Date	The actual amount paid
EMPLOYEES STATE INSURANCE	**1881**	**31/05/2021**	**15/05/2021**	**1881**
EMPLOYEES STATE INSURANCE	**1639**	**23/06/2021**	**15/06/2021**	**1639**
EMPLOYEES STATE INSURANCE	**1784**	**15/07/2021**	**15/07/2021**	**1784**
EMPLOYEES STATE INSURANCE	**1875**	**13/08/2021**	**15/08/2021**	**1875**
EMPLOYEES STATE INSURANCE	**2422**	**15/09/2021**	**15/09/2021**	**2422**
EMPLOYEES STATE INSURANCE	**2392**	**21/10/2021**	**15/10/2021**	**2392**
EMPLOYEES STATE INSURANCE	**1697**	**15/11/2021**	**15/11/2021**	**1697**
EMPLOYEES STATE INSURANCE	**1769**	**15/12/2021**	**15/12/2021**	**1769**
EMPLOYEES STATE INSURANCE	**1688**	**14/01/2022**	**15/01/2022**	**1688**
EMPLOYEES STATE INSURANCE	**1798**	**14/02/2022**	**15/02/2022**	**1798**
EMPLOYEES STATE INSURANCE	**1935**	**14/03/2022**	**15/03/2022**	**1935**
EMPLOYEES STATE INSURANCE	**1938**	**13/04/2022**	**15/04/2022**	**1938**
PROVIDENT FUND	**111914**	**17/05/2021**	**15/05/2021**	**111914**
PROVIDENT FUND	**108271**	**19/06/2021**	**15/06/2021**	**108271**
PROVIDENT FUND	**109754**	**20/07/2021**	**15/07/2021**	**109754**
PROVIDENT FUND	**110398**	**13/08/2021**	**15/08/2021**	**110398**
PROVIDENT FUND	**111074**	**15/09/2021**	**15/09/2021**	**111074**
PROVIDENT FUND	**110645**	**12/10/2021**	**15/10/2021**	**110645**
PROVIDENT FUND	**110341**	**15/11/2021**	**15/11/2021**	**110341**
PROVIDENT FUND	**108195**	**15/12/2021**	**15/12/2021**	**108195**
PROVIDENT FUND	**108088**	**14/01/2022**	**15/01/2022**	**108088**
PROVIDENT FUND	**109112**	**14/02/2022**	**15/02/2022**	**109112**
PROVIDENT FUND	**109878**	**14/03/2022**	**15/03/2022**	**109878**
PROVIDENT FUND	**109931**	**13/04/2022**	**15/04/2022**	**109931**

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

1 expenditure of capital nature; **Nil**

Particulars	Amount in Rs.	Remarks if any:

2 expenditure of personal nature;

Particulars	Amount in Rs.
CHARITY AND DONATIONS	**19368**

3 expenditure on advertisement in any souvenir, brochure, tract, pamphlet or the like, published by a political party; **Nil**

Particulars	Amount in Rs.	Remarks if any:

4 Expenditure incurred at clubs being entrance fees and subscriptions **Nil**

Particulars	Amount in Rs.	Remarks if any:

5 Expenditure incurred at clubs being cost for club services and facilities used. **Nil**

Particulars	Amount in Rs.	Remarks if any:

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

Particulars	Amount in Rs.
CUSTOM DUTY PENALTY	**117124**
INTEREST ON GST/TDS	**116736**
GST PENALTY	**30421**

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

Particulars	Amount in Rs.	Remarks if any:

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

Particulars	Amount in Rs.	Remarks if any:

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:	**Nil**

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Remarks if any:

B Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed under section 200(1)	**Nil**

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Amount of tax deducted	Remarks if any:

ii	as payment to resident referred to in sub-clause (ia)	
	A Details of payment on which tax is not deducted:	**Nil**

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Remarks if any:

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.	**Nil**

Date of payment	Amount of payment	Nature of payment	Name of the Payer	PAN of the Payer	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Amount of tax deducted	Amount out of (VI) deposited, if any	Remarks if any:

iii	as payment referred to in sub-clause (ib)	
	A Details of payment on which levy is not deducted:	**Nil**

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Remarks if any:

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.	**Nil**

Date of payment	Amount of payment	Nature of payment	Name of the Payer	PAN of the Payer	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Amount of tax deducted	Amount out of (VI) deposited, if any	Remarks if any:

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

Date of payment	Amount of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Remarks if any:

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

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;	**NA**

Particulars	Section	Amount debited to P/L A/C	Description	Amount admissible	Amount inadmissible	Remarks

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

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

Date of payment	Nature of payment	Amount	Name of the payee	PAN of the payee	Aadhaar no	Remarks if any:

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 not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A);	**Yes**

Date of payment	Nature of payment	Amount	Name of the payee	PAN of the payee	Aadhaar no	Remarks if any:

e)	provision for payment of gratuity not allowable under section 40A(7);	**Nil**
f)	any sum paid by the assessee as an employer not allowable under section 40A(9);	**Nil**
g)	particulars of any liability of a contingent nature;	**Nil**

Nature of Liability	Amount	Remarks if any:

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**

Particulars	Amount	Remarks if any:

i)	amount inadmissible under the proviso to section 36(1)(iii).	**Nil**
22	Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.	**Nil**
23	Particulars of payments made to persons specified under section 40A(2)(b).	

Name of Related Party	Relation	Date	Payment made(Amount)	Nature of transaction	PAN of Related Party	Aadhaar no
Manoj Kumar Singh	**DIRECTOR**		**6400000**	**DIRECTOR'S REMUNERATION**	**AGOPS7756B**	
Sandhya Singh	**DIRECTOR**		**3600000**	**DIRECTOR'S REMUNERATION**	**BFFPS4613J**	

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

Section	Description	Amount	Remarks if any:

25	Any amount of profit chargeable to tax under section 41 and computation thereof.			**Nil**		
	Name of Party	Amount of Income	Section	Description of transaction	Computation if any	Remarks if any:

26	i	In respect of any sum referred to in clause (a),(b),(c),(d),(e),(f) or (g) of section 43B, the liability for which:-					
		A	pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was				
			a)	paid during the previous year;	**Nil**		
				Nature of Liability	Amount	Remarks if any:	Section
			b)	not paid during the previous year;	**Nil**		
				Nature of Liability	Amount	Remarks if any:	Section
		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);			
				Nature of Liability	Amount	Remarks if any:	Section
				ESI PAYABLE	**10318**		**Sec 43B(b) -provident /superannuation/gratuity/other fund**
				EPF PAYABLE	**226507**		**Sec 43B(b) -provident /superannuation/gratuity/other fund**
				GST PAYABLE	**1506221**		**Sec 43B(a) -tax , duty,cess,fee etc**
				TDS/TCS PAYABLE	**2168616**		**Sec 43B(a) -tax , duty,cess,fee etc**
			b)	not paid on or before the aforesaid date.	**Nil**		
				Nature of Liability	Amount	Remarks if any:	Section
	ii	State whether sales tax,goods & service Tax, customs duty, excise duty or any other indirect tax,levy,cess,impost etc.is passed through the profits and loss account.	**No**				

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 in the accounts.	**No**			
	b)	Particulars of income or expenditure of prior period credited or debited to the profit and loss account.	**NA**			
		Type	Particulars	Amount	Prior period to which it relates(Year in yyyy-yy format)	Remarks if any:

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**							
	Name of the person from which shares received	PAN of the person	Aadhaar no	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	Remarks if any:

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.	**No**					
	Name of the person from whom consideration received for issue of shares	PAN of the person	Aadhaar no	No. of Shares issued	Amount of consideration received	Fair Market value of the shares	Remarks if any:

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	**NA**	
		Nature of Income	Amount	Remarks if any:

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	**NA**	

Nature of Income	Amount	Remarks if any:

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**	

Name of the person from whom amount borrowed or repaid on hundi	Amount borrowed	Remarks if any:	PAN of the person	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Date of Borrowing	Amount due including interest	Amount repaid	Date of Repayment

30	A	Whether primary adjustments to transfer price, as referred to in sub section (1) of section 92CE, has been made during the previous year?	**NA**

Clause under which of Sub section(1) of 92CE primary adjustments is made	Amount in Rs of primary adjustment	Whether the excess money available with associated enterprise is required to be repatriated to India as per the provision of sub section (2) of Section 92CE	Whether the Excess money has been repatriated within the prescribed time	Amount(Rs) of imputed interest income on such excess money which has not been repatriated within the prescribed time	Expected Date	Remarks if any:

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	**NA**

Amount(in Rs) of interest or similar nature incurred	Earnings before interest, tax,depreciation and amortization(EBITDA) during the previous year (In Rs)	Amount (In Rs) of expenditure by way of interest of similar nature as per(i) above which exceeds 30% of EBITDA as per (ii) above	Ass Year of interest expenditure brought forward as per sub section (4) of section 94B	Amount of interest expenditure brought forward as per sub section (4) of section 94B	Ass Year of interest expenditure carried forward carried forward as per sub section (4) of section 94-B	Amount of interest expenditure carried forward carried forward as per sub section (4) of section 94-B	Remarks if any:

30	C	Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96 during the previous year (This Clause is kept in abeyance till 31st March,2022)	**NA**

Nature of the impermissible avoidance arrangement	Amount (in Rs) of tax benefit in the previous year arising, in aggregate, to all parties to the arrangement	Remarks if any:

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	

Name of the lender or depositor	Address of the lender or depositor	PAN of the lender or depositor	Aadhaar no	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.
ADITYA BIRLA FINANCE LTD (NEW LOAN)	**DELHI**	**AABCB5769M**		**5000000**	**No**	**5000000**	**Cheque**	**Account payee cheque**
Bajaj Finance Ltd (Loan)	**DELHI**	**AABCB1518L**		**4006000**	**No**	**4006000**	**Cheque**	**Account payee cheque**
Capital First Ltd (LOAN)	**DELHI**	**AACCK6863C**		**162455**	**Yes**	**848489**	**Cheque**	**Account payee cheque**
FEDBANK FINANCIAL SERVICES (LOAN)	**DELHI**	**AAACF8662J**		**3000000**	**No**	**3000000**	**Cheque**	**Account payee cheque**
Pathetic Finance Investment Pvt Ltd	**DELHI**	**AAACP7568F**		**1500000**	**Yes**	**1500000**	**Cheque**	**Account payee cheque**
Sandhya Singh	**DELHI**	**BFFPS4613J**		**5000000**	**Yes**	**7500000**	**Cheque**	**Account payee cheque**
SMC / MONEYWISE Finance (New Loan)	**DELHI**	**AADCS7346H**		**5022323**	**No**	**5022323**	**Cheque**	**Account payee cheque**
Tata Capital Finance (Loan)	**DELHI**	**AADCT6631L**		**5024072**	**No**	**5024072**	**Cheque**	**Account payee cheque**

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

Name of the person from whom specified sum is received	Address of the Name of the person from whom specified sum is received	PAN of the Name of the person from whom specified sum is received	Aadhaar no	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

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 **Nil**

	Name of the payer	Address of the payer	PAN of the payer	Aadhaar no	Nature of transaction	Amount of receipt	Date of receipt

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 single transaction or in respect of transaction relating to one event or occasion from a person, received by cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year	**Nil**

	Name of the payer	Address of the payer	PAN of the payer	Aadhaar no	Amount of receipt

b	c)	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 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	**Nil**

	Name of the Payee	Address of the Payee	PAN of the Payee	Aadhaar no	Nature of transaction	Amount of payment	Date of payment

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

	Name of the Payee	Address of the Payee	PAN of the Payee	Aadhaar no	Amount of payment

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:

Name of the payee	Address of the payee	PAN of the payee	Aadhaar no	Amount of the 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
ADITYA BIRLA FINANCE LTD (LOAN)	**DELHI**	**AABCB5769M**		**405339**	**381092**	**Cheque**	**Account payee cheque**
ADITYA BIRLA FINANCE LTD (NEW LOAN)	**DELHI**	**AABCB5769M**		**346654**	**5000000**	**Cheque**	**Account payee cheque**
Bajaj Finance Ltd (Loan)	**DELHI**	**AABCB1518L**		**277979**	**4006000**	**Cheque**	**Account payee cheque**
Capital First Ltd (LOAN)	**DELHI**	**AACCK6863C**		**1048869**	**848489**	**Cheque**	**Account payee cheque**
ECL Finance Ltd-Edelweiss (Loan)	**DELHI**	**AABCE4916D**		**1264119**	**1185353**	**Cheque**	**Account payee cheque**
Equitas (Loan)	**DELHI**	**AAACV2544H**		**690371**	**655326**	**Cheque**	**Account payee cheque**
FEDBANK FINANCIAL SERVICES (LOAN)	**DELHI**	**AAACF8662J**		**106462**	**3000000**	**Cheque**	**Account payee cheque**
MAGMA FINCORP LIMITED (LOAN)	**DELHI**	**AABCM9445K**		**958188**	**984098**	**Cheque**	**Account payee cheque**
MINIMUM SHARES AND SECURITIES PVT LTD	**DELHI**	**AAGCM0970Q**		**347062**	**1847062**	**Cheque**	**Account payee cheque**
Pathetic Finance Investment Pvt Ltd	**DELHI**	**AAACP7568F**		**1500000**	**1500000**	**Cheque**	**Account payee cheque**
Sandhya Singh	**DELHI**	**BFFPS4613J**		**7500000**	**7500000**	**Cheque**	**Account payee cheque**

SMC / MONEYWISE Finance (New Loan)	**DELHI**	**AADCS7346H**		**348200**	**5022323**	**Cheque**	**Account payee cheque**
Tarini Enterprises LTD	**DELHI**	**AACCT5147Q**		**13992062**	**13992062**	**Cheque**	**Account payee cheque**
Tata Capital Finance (Loan)	**DELHI**	**AADCT6631L**		**353262**	**5024072**	**Cheque**	**Account payee cheque**
VISU LEASING AND FINANCE LTD-LOAN	**DELHI**	**AAACV3232G**		**1056837**	**980813**	**Cheque**	**Account payee cheque**
ZEN LEFIN PRIVATE LTD	**DELHI**	**AAACZ0903G**		**571896**	**552198**	**Cheque**	**Account payee cheque**

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 — **Nil**

Name of the payer	Address of the payer	PAN of the payer	Aadhaar no	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

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 — **Nil**

Name of the payer	Address of the payer	PAN of the payer	Aadhaar no	Amount of repayment 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

32 a) Details of brought forward loss or depreciation allowance, in the following manner, to the extent available : **Nil**

Serial No	Assessment Year	Nature of loss / Depreciation allowance	Amount as returned	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	Amount as assessed (give reference to relevant order)	Remarks

32	a)							Amount	Order U/S and date	
32	a)									

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.	**No**
32	c)	Whether the assesse 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 assesse 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.	**No**
33		Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA).	**Nil**

Section	Amount	Remarks if any:

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:	**Yes**

Tax deduction and collection Account Number (TAN)	Section	Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8)
1	2	3	4	5	6	7	8	9	10
DELP15816D	**194A**	**Interest other than Interest on securities**	**3809737**	**1667319**	**1667319**	**166733**	**0**	**0**	**0**
DELP15816D	**194C**	**Payments to contractors**	**19473585**	**19159271**	**19159271**	**357092**	**0**	**0**	**0**
DELP15816D	**194H**	**Commission or brokerage**	**1749276**	**1276200**	**1276200**	**63811**	**0**	**0**	**0**
DELP15816D	**194-I**	**Rent**	**3720791**	**2081508**	**2081508**	**208156**	**0**	**0**	**0**
DELP15816D	**192**	**Salary**	**30994752**	**16679182**	**16679182**	**3254880**	**0**	**0**	**0**
DELP15816D	**194J**	**Fees for professional or technical services**	**1238000**	**1238000**	**1238000**	**123800**	**0**	**0**	**0**
DELP15816D	**194Q**	**Payment of Certain Sum for Purchase of Goods**	**490268455**	**273023662.50**	**273023662.50**	**273026**	**0**	**0**	**0**
DELP15816D	**OTH**	**TCS ON SALES**	**577402908**	**104248481**	**104248481**	**104116**			

b)	Whether the assesse is required to furnish the statement of tax deducted or tax collected. If yes please furnish the details	**Yes**

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 transactions which are required to be reported	If not, please furnish list of details/transactions which are not reported
DELP15816D	**24Q**	**31-Jul-2021**	**29-Jul-2021**	**Yes**	
DELP15816D	**24Q**	**31-Oct-2021**	**14-Oct-2021**	**Yes**	
DELP15816D	**24Q**	**31-Jan-2022**	**28-Jan-2022**	**Yes**	
DELP15816D	**24Q**	**31-May-2022**	**20-May-2022**	**Yes**	
DELP15816D	**26Q**	**31-Jan-2022**	**28-Jan-2022**	**Yes**	
DELP15816D	**26Q**	**31-May-2022**	**14-May-2022**	**Yes**	
DELP15816D	**26Q**	**31-Jul-2021**	**29-Jul-2021**	**Yes**	
DELP15816D	**26Q**	**31-Oct-2021**	**14-Oct-2021**	**Yes**	
DELP15816D	**27EQ**	**15-Jul-2021**	**14-Jul-2021**	**Yes**	

c) whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish: **Yes**

Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount paid out of column (2)	date of payment.	Remarks if any:

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

Item Name	Unit	opening stock	purchases during the previous year	sales during the previous year	closing stock	shortage / excess, if any
NA						

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

A Raw Materials :

Item Name	Unit	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.
NA									

B Finished products :

Item Name	Unit	opening stock	purchases during the previous year	quantity manufactured during the previous year	sales during the previous year	closing stock	shortage / excess, if any.
NA							

C By products :

Item Name	Unit	opening stock	purchases during the previous year	quantity manufactured during the previous year	sales during the previous year	closing stock	shortage / excess, if any.
NA							

36 A Whether the assessee has received any amount in the nature of dividends as referred to in sub-Clause (e) of clause(22) of section 2 **NA**

Amount Received(in Rs)	Date of receipt	Remarks if any:

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. **No**

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. **No**

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 on any matter/item/value/quantity as may be reported/identified by the auditor	**No**

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

Particulars	Previous Year		%	Preceding previous Year		%
Total turnover of the assessee		**577402908**			**352872560**	
Gross profit/turnover	**62942882**	**577402908**	**10.90**	**54803746**	**352872560**	**15.53**
Net profit/turnover	**5886306**	**577402908**	**1.02**	**4601328**	**352872560**	**1.30**
Stock-in-trade/turnover	**27988291**	**577402908**	**4.85**	**26789482**	**352872560**	**7.59**
Material consumed/finished goods produced	**0**	**0**	**0**	**0**	**0**	**0**

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 along with details of relevant proceedings.	**Nil**

Financial year to which demand/refund relates to	Name of other Tax law	State	Other	Type (Demand raised/Refund issued)	Date of demand raised/refund issued	Amount	Remarks

42	a	Whether the assesse is required to furnish statement in Form No.61 or Form 61A or Form No 61B	**NA**

Income tax Department Reporting Entity Identification Number	Type of Form	Due date of furnishing	Date of furnishing, if furnished	Whether the form contains information about all details/transactions which are required to be reported	if not, please furnish the list of details/transaction which are not reported	Remarks if any:

43	a	Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub section 2 of section 286	**NA**

Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity	Name of parent entity	Name of the Alternative reporting entity(if Applicable)	Date of Furnishing the Report	Expected Date	Remarks if any:

44	Break-up of total expenditure of entities registered or not registered under the GST (This Clause is kept in abeyance till 31st March,2022)	**NA**

For ANDROS & CO.
Chartered Accountant
(Firm Regn No.: 0008976N)

(BHAVUK GARG)

Place :NEW DELHI
Date : 15/09/2022
UDIN : 22502310ASHZPA6950

PARTNER
Membership No: 502310

PURPLE WAVE INFOCOM PRIVATE LIMITED
Annexure "A"

Particulars of Depreciation allowable as per the Income-Tax Act, 1961 in respect of each asset or block of assets in the following form.

Description of asset/block of assets.	Rate of Dep.%	Actual cost or written down values	Adjustment made to the written down value under section 115BAC/115BAD (for assessment year 2021-2022 only)	Adjustment made to written down value of Intangible asset due to excluding value of goodwill of a business or profession	Adjusted written down value	Additions/deductions during the year with dates in the case of any addition of an asset, date put to use; including adjustment	Central Value Added Tax credit claimed and allowed under the Central Excise Rules, 1944, in respect of assets acquired on or after 1st March, 1994	Change in rate of exchange of currency	Subsidy or grant or reimbursement, by whatever name called	Other Adjustments	Depreciation allowable	Written down value at the end of the year	B/F Add. Dep added in depreciation allowable
Plant and Machinery	15%	76,75,157	0	0	76,75,157	33,33,371	0	0	0	0	14,14,389	95,94,139	0
Furniture and fitting	10%	13,64,230	0	0	13,64,230	0	0	0	0	0	1,36,423	12,27,807	0
Computer	40%	5,15,743	0	0	5,15,743	2,15,180	0	0	0	0	2,59,193	4,71,730	0
Total		**95,55,130**	**0**	**0**	**95,55,130**	**35,48,551**	**0**	**0**	**0**	**0**	**18,10,005**	**1,12,93,676**	

Addition/Deduction in Fixed Assets During the Financial Year

Block 15% Plant and Machinery

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	ALLUMINUM SCAFF FOLDING	0	33,000	33,000	03/12/2021	03/12/2021
2	BLOWER MACHINE	2,534	0	2,534	07/09/2021	07/09/2021
3	CCTV	3,500	0	3,500	01/08/2021	01/08/2021
4	FREEZER	65,000	0	65,000	03/07/2021	03/07/2021
5	MOBILE	0	99,068	99,068	25/02/2022	25/02/2022
6	MOBILE PHONE	7,457	0	7,457	30/06/2021	30/06/2021
7	MOBILE PHONE	0	29,660	29,660	10/12/2021	10/12/2021
8	MOBILE PHONE	0	14,830	14,830	14/02/2022	14/02/2022
9	MOBILE PHONE	0	1,10,085	1,10,085	01/03/2022	01/03/2022
10	PLANT & MACHINERY	0	10,592	10,592	12/01/2022	12/01/2022
11	SERVER	96,342	0	96,342	04/09/2021	04/09/2021
12	TATA SAFARI GOLD	0	28,61,303	28,61,303	25/03/2022	25/03/2022

	Total	1,74,833	31,58,538	33,33,371		

Block 40% Computer

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	COMPUTER & COMPUTER ACCESSORIES	1,695	0	1,695	16/04/2021	16/04/2021
2	COMPUTER & COMPUTER ACCESSORIES	600	0	600	08/06/2021	08/06/2021
3	COMPUTER & COMPUTER ACCESSORIES	1,568	0	1,568	14/06/2021	14/06/2021
4	COMPUTER & COMPUTER ACCESSORIES	6,750	0	6,750	25/06/2021	25/06/2021
5	COMPUTER & COMPUTER ACCESSORIES	1,800	0	1,800	12/07/2021	12/07/2021
6	COMPUTER & COMPUTER ACCESSORIES	1,525	0	1,525	12/07/2021	12/07/2021
7	COMPUTER & COMPUTER ACCESSORIES	27,958	0	27,958	21/07/2021	21/07/2021
8	COMPUTER & COMPUTER ACCESSORIES	3,300	0	3,300	11/08/2021	11/08/2021
9	COMPUTER & COMPUTER ACCESSORIES	4,100	0	4,100	12/08/2021	12/08/2021
10	COMPUTER & COMPUTER ACCESSORIES	0	17,373	17,373	03/11/2021	03/11/2021
11	COMPUTER & COMPUTER ACCESSORIES	0	5,100	5,100	15/11/2021	15/11/2021
12	COMPUTER & COMPUTER ACCESSORIES	0	1,610	1,610	25/02/2022	25/02/2022
13	COMPUTER & COMPUTER ACCESSORIES	0	46,602	46,602	01/03/2022	01/03/2022
14	COMPUTER & COMPUTER ACCESSORIES	0	4,199	4,199	21/03/2022	21/03/2022
15	COMPUTER & COMPUTER ACCESSORIES	0	91,000	91,000	24/03/2022	24/03/2022
	Total	**49,296**	**1,65,884**	**2,15,180**		