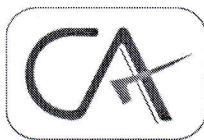


INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT				Assessment Year 2023-24
[Where the data of the Return of Income in Form ITR-1(SAHA)], ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified] (Please see Rule 12 of the Income-tax Rules, 1962)				
PAN	AAECP5019P			
Name	PURPLE WAVE INFOCOM PRIVATE 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	7-Private company	Form Number	ITR-6	
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	230890811050923	
Taxable Income and Tax Details	Current Year business loss, if any	1	0	
	Total Income	2	1,14,30,080	
	Book Profit under MAT, where applicable	3	0	
	Adjusted Total Income under AMT, where applicable	4	0	
	Net tax payable	5	28,76,723	
	Interest and Fee Payable	6	0	
	Total tax, interest and Fee payable	7	28,76,723	
	Taxes Paid	8	29,92,027	
	(+) Tax Payable /(-) Refundable (7-8)	9	(-) 1,15,300	
Accreted Income and Tax Detail	Accreted Income as per section 115TD	10	0	
	Additional Tax payable u/s 115TD	11	0	
	Interest payable u/s 115TE	12	0	
	Additional Tax and interest payable	13	0	
	Tax and interest paid	14	0	
	(+) Tax Payable /(-) Refundable (13-14)	15	0	
Income Tax Return submitted electronically on <u>05-Sep-2023 19:09:12</u> from IP address <u>122.176.78.111</u> and verified by <u>SANDHYA SINGH</u> having PAN <u>BFFPS4613J</u> on <u>05-Sep-2023</u> using paper ITR-Verification Form /Electronic Verification Code _____generated through mode				
System Generated Barcode/QR Code	 AAECP5019P062308908110509238377b3a6d726accfdb8481ef868e6951ada482b8			
<u>DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU</u>				

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, 2023, 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, 2023, 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



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.



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



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, 2023 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2023 from being appointed as a director in terms of Section 164 (2) of the Act .
- f. With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure B". 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 :



- 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


CA. BHAVUK GARG
Partner
M. No. 502310



Place: New Delhi
Date: 30.08.2023

“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 .



- (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;



- (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 not made any preferential or private placement of shares during the year.
- (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;

(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

BHAVUK GARG
Partner
Mem. NO. : 502310



Place: Delhi
Date: 30.08.2023

"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, 2023 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

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

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical



requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

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



Inherent Limitations of Internal Financial Controls Over Financial Reporting

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

Opinion

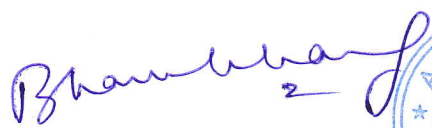
In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2023, based on the internal control over financial reporting criteria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

For and on behalf of

ANDROS & Co

Chartered Accountants

FRN : 008976N




BHAVUK GARG

Partner

Mem. NO. : 502310

Place: Delhi

Date: 30.08.2023

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 31.03.2023

(figures in RS)

Particulars	Refer Note No.	For the year ended 31st March 2023	For the year ended 31st March 2022
I. Revenue from Operations	26	71,41,49,998	57,74,02,908
II. Other Incomes	27	32,21,858	14,49,116
III. Total Income (I + II)		71,73,71,856	57,88,52,025
IV. Expenses:			
Cost of materials consumed			
Purchases		53,68,55,824	49,02,68,455
Direct expenses	28	6,21,60,033	2,53,90,380
Changes in inventories of finished goods work-in-progress and Stock-in-Trade	29	34,89,656	-11,98,809
Employee benefits expense	30	6,50,13,536	3,46,99,660
Finance costs	31	1,09,13,895	69,08,964
Depreciation and amortization expense		29,63,966	16,37,168
Other expenses	32	2,59,40,487	1,52,59,901
Total expenses		70,73,37,397	57,29,65,718
V. Profit before exceptional and extraordinary items and tax (III-IV)		1,00,34,460	58,86,306
VI. Exceptional items		-	-
VII. Profit before extraordinary items and tax (V - VI)		1,00,34,460	58,86,306
VIII. Extraordinary Items		-	-
IX. Profit before tax (VII- VIII)		1,00,34,460	58,86,306
X Tax expense:			
(1) Current tax		28,76,730	15,93,890
(2) Deferred tax		-1,26,005	-43,499
Profit (Loss) for the period from continuing operations (IX-X)		72,83,735	43,35,915
XII Profit/(loss) from discontinuing operations		-	-
XIII Tax expense of discontinuing operations		-	-
Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)		-	-
XV Profit / (Loss) for the period (XI + XIV)		72,83,735	43,35,915
XVI Earnings per equity share:			
(1) Basic		4.86	2.89
(2) Diluted		4.86	2.89

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

CA BHAVUK GARG
PARTNER
M.No.: 502310
Date:- 30-08-2023
Place:- NEW DELHI

23502310 - BGUYNF-4131



DIRECTORS

For PURPLE WAVE INFOCOM PVT. LTD.

Manoj kumar singh
DIRECTOR
DIN : 00036674

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

Director

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
BALANCE SHEET AS AT 31.03.2023

(figures in RS)

Particulars	Note No	as at 31st March 2023	as at 31st March 2022
I. EQUITY AND LIABILITIES			
(1) Shareholder's funds			
(a) Share capital	2	1,50,00,000	1,50,00,000
(b) Reserve and Surplus	3	1,47,83,567	74,99,832
(2) Share application money pending allotment			
(3) Non-current liabilities			
(a) Long-term borrowings	4	5,47,69,156	7,85,54,629
(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	1,42,02,387	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	7,18,95,081	14,67,34,850
(c) Other current liabilities	10	9,57,89,604	3,19,77,849
(d) Short-term provisions	11	28,76,730	15,93,890
Total		26,93,16,524	28,28,72,648
II. Assets			
(1) Non-current assets			
(a) Property, plant and equipment and Intangible assets			
(i) Property, plant and equipment	12	74,99,975	65,09,798
(ii) Intangible assets	13	-	-
(iii) Capital work in progress	14	-	-
(iv) Intangible assets under development	15	-	-
(b) Non-current investments	16	-	-
(c) Deferred tax assets (net)	17	15,22,958	13,96,953
(d) Long term loans and advances	18	-	-
(e) Other Non-current assets	19	2,58,000	2,58,000
(2) Current assets			
(a) Current Investments	20	-	-
(b) Inventories	21	2,44,98,635	2,79,88,291
(c) Trade receivables	22	11,09,21,612	22,34,43,145
(d) Cash and cash equivalents	23	2,37,93,840	1,08,47,898
(e) Short-term loans and advances	24	9,49,08,641	68,67,599
(f) Other current assets	25	59,12,863	55,60,964
Total		26,93,16,524	28,28,72,648

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

CA BHAVUK GARG
PARTNER
M.No.: 502310
Date:- 30-08-2023
Place:- NEW DELHI



DIRECTORS

Manoj kumar singh
DIRECTOR
DIN : 00036674

Sandhya singh
DIRECTOR
DIN : 01238745

For PURPLE WAVE INFOCOM PVT. LTD.

Director

For PURPLE WAVE INFOCOM PVT. LTD.

Director

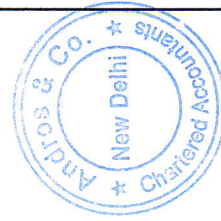
23502310-BGUYNF-4131

PURPLE WAVE INFOCOM PRIVATE LIMITED
MNG TOWER, PLOT NO. 1 & 2 POCKET A-2, 2ND FLOOR, SECTOR-17, DWARKA NEW DELHI - 110078

CIN: U72300DL2007PTC170537

Cash Flow Statement for the year ended 31 March, 2023

Particulars	For the year ended 31 March 2023		For the year ended 31 March 2022	
	Rs.	Rs.	Rs.	Rs.
A. Cash flow from operating activities				
Net profit/(loss) before tax		1,00,34,460		58,86,306
<i>Adjustments for:</i>				
Depreciation	29,63,966		16,37,168	
Finance Cost	1,09,13,895		69,08,964	
		1,38,77,861		85,46,132
Operating profit/(loss) before working capital changes		2,39,12,320		1,44,32,439
<i>Changes in working capital</i>				
<i>Adjustments for (increase)/decrease in operating assets:</i>				
Inventories	34,89,656		-11,98,809	
Trade Receivables	11,25,21,533		-16,03,01,304	
Short-term loans & advances	-8,80,41,041		1,10,36,300	
Other Current Assets	-3,51,899		-47,80,627	
Other Non Current Assets	0		-2,58,000	
<i>Adjustments for (increase)/decrease in operating liabilities:</i>				
Trade Payables	-7,48,39,769		11,06,93,389	
Other current liabilities	6,38,11,756		2,37,52,238	
Short term provision	12,82,840		1,05,300	
Cash generated from operations		1,78,73,075		-2,09,51,513
Net income tax (paid) / refunds		4,17,85,395		-65,19,074
		-28,76,730		-15,93,890
Net Cash flow from/(used in) operating activities (A)		3,89,08,665		-81,12,964



B. Cash flow from investing activities				
Capital expenditure on fixed assets	-39,54,143		-35,48,550	
Change in capital advance	0	-39,54,143		-35,48,550

For PURPLE WAVE INFOCOM PVT. LTD.

Director

Net Cash flow from/(used in) investing activities (B)			
		-39,54,143	-35,48,550

C. Cash flow from financing activities			
Net increase / (decrease) in working capital borrowings			
Receipt/Payment from Short term borrowings	1,26,90,789		15,11,598
Receipt/Payment from Long term borrowings	-2,37,85,473		2,29,12,181
Finance Cost	-1,09,13,895	-2,20,08,580	-69,08,964
Net Cash flow from/(used in) financing activities (C)		-2,20,08,580	1,75,14,815

Net increase / (decrease) in Cash and cash equivalents (A+B+C)			
Cash and cash equivalents at the beginning of the year	1,29,45,943		58,53,300
Cash and cash equivalents at the end of the year	1,08,47,898		49,94,598
	2,37,93,840		1,08,47,898
Comprises:			
(i) Cash on hand	2,30,093		2,67,083
(ii) Balance with banks	2,08,00,387		80,46,028
In current accounts			
(ii) Balance with banks			
In Term Deposits	27,63,360		25,34,786
Cash and cash equivalents at the end of the year [Refer to Note 23]	2,37,93,840		1,08,47,898
See accompanying notes forming part of the financial statements			

In terms of our report attached

As per our report of even date annexed

For ANDROS & CO.

Chartered Accountants

ICAI FRN 0008976N

Bhavuk Garg
CA BHAVUK GARG
PARTNER

M.No.: 502310

Date:- 30-08-2023

Place:- NEW DELHI

DIRECTORS

1

For PURPLE WAVE INFOCOM PVT. LTD.

Manoj kumar singh

DIRECTOR

DIN : 00036674

Director

2

For PURPLE WAVE INFOCOM PVT. LTD.

Sandhya singh

DIRECTOR

DIN : 01238745

Director



PURPLE WAVE INFOCOM PRIVATE LIMITED

Notes Forming Part of Balance Sheet

Note 2 :- Share capital

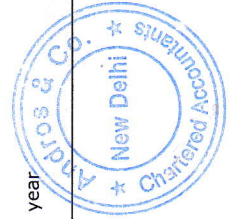
Share Capital	As at 31 March 2023		As at 31 March 2022	
	Number	Amt (Rs)	Number	Amt (Rs)
<u>Authorised Share Capital</u>				
(Divided into 20,00,000/- Eq. Shares of Rs. 10/- each)	20,00,000	2,00,00,000	1,50,000	15,00,000
	20,00,000	2,00,00,000	1,50,000	15,00,000
<u>Issued,Subscribed & Paid up Share capital</u>				
(Total 15,00,000 Eq. Shares of Rs. 10 each fully paid up)	15,00,000	1,50,00,000	15,00,000	1,50,00,000
Total	15,00,000	1,50,00,000	15,00,000	1,50,00,000

List of shareholders

Particular	As at 31 March 2023		As at 31 March 2022	
Name of shareholders	No. of shares	% No. of shares	No. of shares	%
Manoj kumar singh	14,13,776	94.25	14,13,776	94.25
Sandhya singh	86,224	5.75	86,224	5.75
TOTAL	15,00,000	100.00	15,00,000	100.00

Reconciliation of number of shares outstanding is set out below:

Particulars	As at 31 March 2023	As at 31 March 2022
	No. of shares	No. of shares
Equity shares at the beginning of the year	15,00,000	29,000
Add: Shares issued during the current financial year		14,71,000
Equity shares at the end of the year	15,00,000	15,00,000



For PURPLE WAVE INFOCOM PVT. LTD.

[Signature]
Director

[Signature]
Director

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

NO

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

NO

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

The Company has not buy back any shares during five years immediately preceding 31.03.2023.

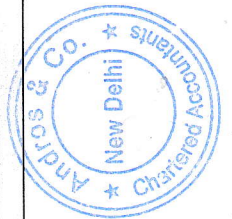
The Company has not issued any shares in consideration other than cash during five years immediately preceding 31.03.2023

Shares held by promoters at the end of the year 31st March 2023				% Change during the year
Promoter Name	No. of Shares	% of total shares		
Manoj kumar singh	14,13,776	94.25		0.00
Sandhya singh	86,224	5.75		0.00
Total	15,00,000	100		

Shares held by promoters at the end of the year ending 31st March 2022				% Change during the year
Promoter Name	No. of Shares	% of total shares		
Manoj kumar singh	14,13,776	94.25		0
Sandhya singh	86,224	5.75		0
Total	15,00,000	100		

Note 3: Reserve and Surplus

Particulars	As at 31 March 2023	As at 31 March 2022
Securities Premium Reserve		11,10,000
Opening balance		



For PURPLEWAVE INFOCOM PVT. LTD.

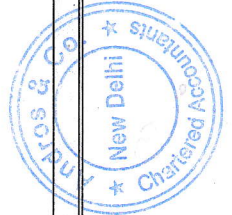
[Signature]
Director

Director

Add:- Premium Received during the year	-	-
Less:- Bonus Shares Issued during the year	-	(11,10,000)
Closing balance	-	-
Surplus		
Opening balance	74,99,832	1,67,63,917
Add:- Profit for the year	72,83,735	43,35,915
Less:- Bonus Shares Issued during the year	-	(1,36,00,000)
Add:- Excess provision for income tax reversed	-	-
Closing balance	1,47,83,567	74,99,832
Total	1,47,83,567	74,99,832

Note 4 : Long term borrowings

Particulars	As at 31 March 2023	As at 31 March 2022
Unsecured Loans from banks , financial institutions and NBFCs		
car loans		
HDFC HONDA WRV Car Loan	-	1,69,823
HDFC TATA Safari Loan	19,64,623	23,32,900
HDFC Jazz Car Loan	18,915	1,91,949
HDFC Car Loan Thar	14,69,657	-
HDFC Car Loan BMW	22,20,806	28,22,887
working capital loans		
Deutsche Bank	34,69,884	48,96,544
Indusind Bank	2,39,920	1,34,467
Yes Bank	33,07,415	47,75,274
Icici Bank Ltd (Loan)	26,94,457	55,67,037
Indusind Bank Limited (New Loan)	29,92,444	42,98,083
Kotak Mahindra Bank (Loan)	29,42,463	60,32,493
Standard chartered bank (New Loan)	49,61,115	69,91,303
Axis Bank (Loan)	31,64,118	46,46,259
HDFC Bank Loan	39,38,454	57,24,187
IDFC Bank Loan	45,09,041	65,24,525
IDFC Bank MSME Loan	4,57,355	7,13,660
Tata Capital Finance Services Limited	33,48,660	48,03,322
Minimum Shares & Securities Private Limited	17,02,500	16,01,250
Aditya Birla Finance Ltd.	33,15,838	47,76,961
Bajaj Finance Ltd (Loan)	26,53,191	38,19,911
Fedbank Financial Services (Loan)	20,67,651	29,33,504
SMC Finance (New Loan)	33,30,650	47,98,290
TOTAL	5,47,69,156	7,85,54,629



For PURPLE WAVE INFOCOM PVT. LTD.

[Signature]
Director

[Signature]
Director

Note 5: Deferred tax liabilities (net)

Particulars	As at 31 March 2023	As at 31 March 2022
Total	-	-

Note 6: Other Long Term Liabilities

Particulars	As at 31 March 2023	As at 31 March 2022
Total	-	-

Note 7: long term provisions

Particulars	As at 31 March 2023	As at 31 March 2022
Total	-	-

Note 8: Short term Borrowings

Particulars	As at 31 March 2023	As at 31 March 2022
OD limit		
HDFC Bank OD Account	1,42,02,387	15,11,598
Total	1,42,02,387	15,11,598

Note 9 : Trade payables

Particulars	As at 31 March 2023	As at 31 March 2022
Total outstanding dues of micro enterprises and small enterprises		



For PURPLE WAVE INFOCOM PVT. LTD.

Director
Director

Total outstanding dues of creditors other than micro enterprises and small enterprises	7,18,95,081	14,67,34,850
Total	7,18,95,081	14,67,34,850

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 2023, 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, 2023

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
(i) MSME					
(ii) Others					
(iii) Disputed dues- MSME	7,18,95,081				7,18,95,081
(iv) Disputed dues - Others					
total	7,18,95,081				7,18,95,081

Trade Payables ageing schedule: As at 31st March 2022

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



For PURPLE WAKE INFOCOM PVT. LTD.

[Signature]
Director

[Signature]
Director

Note 10 : Other Current Liabilities

Particulars	As at 31 March 2023	As at 31 March 2022
GST Payable	35,21,012	15,06,221
ROC payable	40,000	60,000
Advance from Customers	7,97,72,341	2,55,02,450
ESI Payable	5,966	10,318
PF Payable	2,59,635	2,26,507
TDS/ TCS Payable	37,50,523	21,68,616
Staff salary payable	84,40,127	25,03,736
Total	9,57,89,604	3,19,77,849

Note 11 : Short Term Provisions

Particulars	As at 31 March 2023	As at 31 March 2022
Provision for income tax	28,76,730	15,93,890
Total	28,76,730	15,93,890



For PURPLE WAVE INFOCOM PVT. LTD.

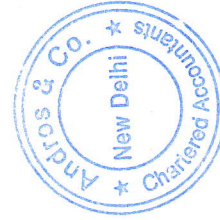

 Director


 Director

PURPLE WAVE INFOCOM PRIVATE LIMITED

Note 12 : Property, plant and equipment

Details of Assets	Gross Block			Depreciation	Net Block As At 31st March, 2023
	As On 01st April, 2022	Additions	Deductions		
TANGIBLE ASSETS					
Activa Scooty	13,435			3,478	9,957
Bike	2,325			602	1,723
Beat Car	27,171			8,485	18,686
Bmw Car	12,64,152			3,94,795	8,69,357
Duster Car	49,113			15,338	33,775
Ignis Car	1,25,922			39,325	86,597
Jazz Car	1,41,677			44,246	97,431
Polo Car	51,848			16,192	35,656
Wrv Honda Car	2,09,723	71,616		65,496	1,44,227
Tata Safari car (Gold)	28,61,303	20,84,047		9,15,644	20,17,275
Thar	-			3,31,561	17,52,486
Air Conditioners (Ac)	46,934	3,32,426		89,960	2,89,400
Aluminium Scaffolding	28,151			12,688	15,463
Apple I Phone	14,305			6,447	7,858
Aqua Ro Water Purifiers	3,724			1,678	2,046
Artificial Grass For Office	6,261			2,822	3,439
Blower Machine (Gbl 620 Bosh)	1,889			342	1,547
Cctv Camera	17,372			7,829	9,543
Computers & Computer Accessories	2,50,408	5,33,732		3,82,583	4,01,557
Electrical Appliances	1,037			269	768
Electrical Equipments	34,550	2,15,140		14,048	2,35,642
Fans		2,218		846	1,372



For PURPLE WAVE INFOCOM PVT. LTD.

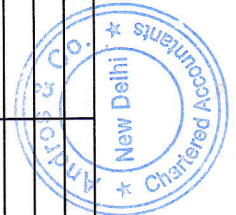
[Signature]
Director

[Signature]
Director

Fire Extension	4,437			4,437	2,000	2,437
Freeze	43,169			43,169	19,456	23,713
Furniture & Fixture	5,27,670			6,64,957	1,40,119	5,24,838
Hp Tank 316 Printer	2,078		1,37,288	2,078	1,312	766
Mi4X 108 Cm (43 Inch) Ultra (4K) Le	11,276			11,276	5,082	6,194
Mobile Phone	3,74,842			3,74,842	1,68,941	2,05,901
Office Equipments	98,605			98,605	44,441	54,164
Plant & Machinery	10,177			10,177	1,842	8,335
Refrigerator	-			2,24,576	1,109	2,23,467
Server	1,78,118		2,24,576	5,25,878	1,84,204	3,41,674
Software (Crm)	15,597		3,47,760	15,597	9,851	5,746
Tools	4,710			4,710	2,123	2,587
Water Dispenser	647			5,987	429	5,558
Air Conditioners	8,397		5,340	8,397	3,785	4,612
Computers Accessories	2,155			2,155	1,361	794
Drill Machine Bosch	2,782			2,782	1,254	1,528
Furniture & Fixture	43,965			43,965	11,382	32,583
Inverter And Batteries	10,928			10,928	4,925	6,003
Office Equipments	4,015			4,015	1,810	2,205
Furniture & Fixture	14,933			14,933	3,866	11,067
total	65,09,798	39,54,143	-	1,04,63,941	29,63,966	74,99,975

Note 13 : Intangible assets

Details of Assets	Gross Block			Depreciation	Net Block As At 31st March, 2023
	As On 01st April, 2022	Additions	Deductions		
software					
total					



For PURPLE WAVE INFOCOM PVT. LTD.

Navneet
Director

Sandeep
Director

Note 14 : Capital work in progress

CWIP	Amount in CWIP for a period of			Total
	1-2 years	2-3 years	More than 3 years	
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			Total
	1-2 years	2-3 years	More than 3 years	
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

Note 16 : Non current investment

Sr. No.	Particulars	31st March, 2023	31st March, 2022
	Total	-	-

Note 17 : Deferred tax assets

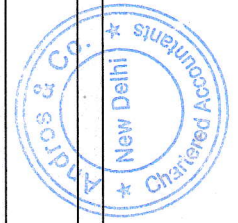
Sr. No.	Particulars	31st March, 2023	31st March, 2022
	Deferred tax assets	15,22,958	13,96,953
	Total	15,22,958	13,96,953

Note 18 : Long term loans and advances

Sr. No.	Particulars	31st March, 2023	31st March, 2022
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, 2023	31st March, 2022
	Authorised Capital Increase	2,58,000	2,58,000
	Total	2,58,000	2,58,000



For PURPLE WAVE INFOCOM PVT. LTD.

Manoj

Director

Sudhakar
Director

Note 20 : Current Investments

Sr. No.	Particulars	31st March, 2023	31st March, 2022
	Total	-	-

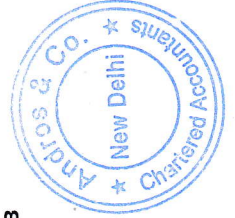
Note 21 : Inventories*

Sr. No.	Particulars	31st March, 2023	31st March, 2022
1	Finished goods / traded goods		
2	Semi finished goods		
3	Raw material	2,44,98,635	2,79,88,291
4	Stores & packing		
	*Valued at lower of cost and net realizable value		
	Total	2,44,98,635	2,79,88,291

Note 22 : Trade receivables

Sr. No.	Particulars	31st March, 2023	31st March, 2022
1	Secured - Considered good - Considered doubtful		
2	Unsecured - Considered good - Considered doubtful - Less: Allowance for doubtful trade receivables	11,09,21,612	22,34,43,145
	Total	11,09,21,612	22,34,43,145

Trade Receivables ageing schedule as at 31st March, 2023



For PURPLE WAVE INFOCOM PVT. LTD.

Director

Director

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade receivables - considered good		11,09,21,612				11,09,21,612
(ii) 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, 2022

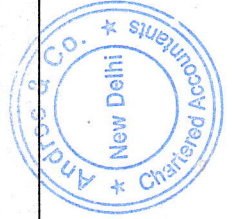
Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade receivables - considered good		22,34,43,145				22,34,43,145
(ii) Undisputed Trade receivables - considered doubtful						-
(iii) Disputed trade receivables - considered good						-
(iv) Disputed trade receivables - considered doubtful						-

Note 23 : Cash and bank balances

Sr. No.	Particulars	31st March, 2023	31st March, 2022
1	Cash balance	2,30,093	2,67,083
	Sub total (A)	2,30,093	2,67,083
2	Bank balances - current accounts	2,08,00,387	80,46,028
	Sub total (B)	2,08,00,387	80,46,028
3	Bank balances - Term Deposits	27,63,360	25,34,786
	Sub total (C)	27,63,360	25,34,786
	Total [A + B]	2,37,93,840	1,08,47,898

Note 24 : Short terms loans and advances

Sr. No.	Particulars	31st March, 2023	31st March, 2022
1	Other Deposits Securities & Deposits	34,51,107	24,47,988



For PURPLE WAVE INFOCOM PVT. LTD.

M. V. V.
Director

Director

2	Balance with Revenue Authorities GST receivables	54,45,298	36,90,197
3	Balance with Income Tax Authorities TDS AY 2023-24 TCS AY 2023-24	29,76,273 15,757	- -
4	Advances to Others Imprest A/c Advances to Staff & Parties Advances to Suppliers	3,59,646 3,61,000 8,22,99,560	1,37,415 5,92,000 -
Total		9,49,08,641	68,67,599

Note 25: Other Current assets

Sr. No.	Particulars	31st March, 2023	31st March, 2022
	TDS Recoverable TDS/ TCS AY 2023-23 Unclaimed GST	14,80,874 - 44,31,989	11,48,094 16,48,606 27,64,264
Total		59,12,863	55,60,964

For PURPLE WAVE INFOCOM PVT. LTD.

[Signature]
Director

[Signature]
Director



REVENUE FROM OPERATIONS

Note 26

Particulars	For the year ended 31 March 2023	For the year ended 31 March 2022
Sales , SITC receipts & AMC Receipts	71,41,49,998	57,74,02,908
Total	71,41,49,998	57,74,02,908

OTHER INCOMES

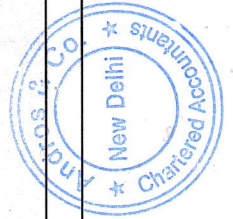
Note 27

Particulars	For the year ended 31 March 2023	For the year ended 31 March 2022
Interest on IT refund		53,360
Rounded Off	639	2,797
Short & Excess	15,480	-
DISCOUNT RECEIVED	25,73,776	3,17,594
Interest Income	1,97,735	1,65,365
MISCELLANEOUS W/O	4,34,228	9,10,001
Total	32,21,858	14,49,116

DIRECT EXPENSES

Note 28

Particulars	For the year ended 31 March 2023	For the year ended 31 March 2022
Freight & Forwarding Expenses	53,80,820	10,33,224



For PURPLE WAVE INFOCOM PVT. LTD.

[Signature]
Director

Consumable Stores	75,19,881	16,47,447
Custom Duty Paid	47,05,452	40,72,152
Custom Duty Penalty	47,553	1,17,124
Packing Material Purchased	2,04,128	1,30,546
Installation, Commissioning, Testing Charges	3,65,13,662	1,17,27,812
Cartage expenses	16,38,050	48,99,473
Commission	60,80,580	17,49,276
Discount	69,908	13,325
Total	6,21,60,033	2,53,90,380

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

Note 29

Particulars	For the year ended 31 March 2023	For the year ended 31 March 2022
Opening stock	2,79,88,291	2,67,89,482
Closing stock	2,44,98,635	2,79,88,291
change in stock	34,89,656	-11,98,809

Employee Benefits Expenses

Note 30

Particulars	For the year ended 31 March 2023	For the year ended 31 March 2022



For PURPLE WAVE INFOCOM PVT. LTD.

Director

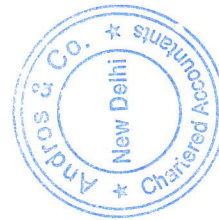
Director

Director Remuneration	3,00,00,000	1,00,00,000
Staff Salary	2,88,76,366	2,09,94,752
Staff Welfare	45,11,553	22,07,797
esi /pf adm charges	60,278	54,899
ESI Expenses Payable	88,584	99,881
EPF Expenses Payable	14,76,755	13,42,331
Total	6,50,13,536	3,46,99,660

Finance cost

Note 31

Particulars	For the year ended 31 March 2023	For the year ended 31 March 2022
Interest on Loans from Banks & others	96,30,318	38,09,737
interest on OD A/C	12,58,577	7,79,256
Loan processing Fees & related cost	25,000	23,19,971
Total	1,09,13,895	69,08,964



For PURPLE VENTURE INFOCOM PVT. LTD.

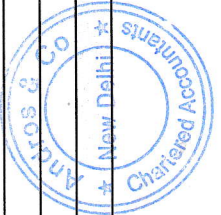
Sandhya
Director

Director

OTHER EXPENSES

Note 32

Particulars	For the year ended 31 March 2023	For the year ended 31 March 2022
Audit Fee	3,00,000	2,20,000
Bank Charges	2,11,925	72,551
Courier Expenses	8,72,187	17,867
Professional Expenses	14,84,844	1,65,978
Electricity Expenses	7,46,100	3,40,378
Car running & maintenance expenses	16,13,653	10,14,688
Conveyance	18,64,565	12,06,457
Short & Excess	-	2,058
General Insurance a/c	7,82,693	9,69,706
Miscellaneous Expenses	1,85,370	33,619
Programming & Software Development Charges	1,86,000	-
Rent of offices & godown	46,34,718	37,20,791
ROC Filing Fees	-	30,000
Gst late fees penalty	1,12,512	30,421
Interest on Tax	42,272	1,16,736
ESI/PF Penalty	8,544	-
Donation	4,34,500	19,368
Printing & Stationary	1,52,069	1,36,920
Office maintenance Expenses	8,15,263	9,85,846
Advertisement & business promotion	10,41,888	8,27,230
Telephone & Internet Expenses	6,00,235	5,25,923
Travelling Expenses	93,75,541	43,67,101
Licence & Certification Fees	77,900	-
Esi And PF Filling Fees	55,650	31,500
Renewal charges for server/software	10,620	-
Web service expenses	3,31,437	4,24,762
Total	2,59,40,487	1,52,59,901



For PURPLE WEB INFOCOM PVT. LTD.

[Signature]
Director

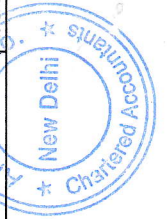
Director

ADDITIONAL DISCLOSURES

Disclosure No. 1
Ratios

Particulars	Numerator		Denominator		Ratio
		Amount		Amount	
(i) Current Ratios	Current Assets	26,00,35,591	Current Liabilities	18,47,63,802	1.41
(ii) Debt-Equity Ratio	Total Liabilities i.e. Non Current Liabilities + Current Liabilities	23,95,32,957	Net Worth i.e. Share Capital + Reserve & Surplus	2,97,83,567	8.04
(iii) Debt Service Coverage ratio	Net Operating Income i.e. Net profit before Tax + Depreciation + Finance Cost	2,39,12,320	Total Liabilities i.e. Non Current Liabilities + Current Liabilities	23,95,32,957	0.10
(iv) Return on Equity Ratio	Profit after Tax	72,83,735	Net Worth i.e. Share Capital + Reserve & Surplus	2,97,83,567	0.24
(v) Inventory Turnover Ratio	COGS i.e. Purchases + Direct Expenses + Change in Inventory	60,25,05,513	average stock	2,62,43,463	22.96
(vi) Trade Receivables turnover Ratio	Net Credit Sales	71,41,49,998	Average Trade Receivables i.e. (Opening Trade Receivables + Closing Trade Receivables)/2	16,71,82,378	4.27
(vii) Trade Payables turnover Ratio	Net Credit Purchase	53,68,55,824	Average Trade Payables i.e. (Opening Trade Payables + Closing Trade Payables)/2	10,93,14,965	4.91
(viii) Net Capital Turnover Ratio	Revenue from Operations	71,41,49,998	Capital Employed i.e. Total Assets - Current Liabilities	8,45,52,722	8.45
(ix) Net Profit Ratio	Net profit before Tax	1,00,34,460	Revenue from Operations	71,41,49,998	0.01
(x) Return on capital employed	EBIT i.e. Net Profit before tax + Finance Cost	2,09,48,354	Capital Employed i.e. Total Assets - Current Liabilities	8,45,52,722	0.25

For PURPLE WAVE INFOCOM PVT. LTD.



[Signature]
Director

[Signature]
Director

(xi) Return on investment	EBIT i.e. Net Profit before tax + Finance Cost	2,09,48,354	Capital Employed i.e. Total Assets - Current Liabilities	8,45,52,722	0.25
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Disclosure No. 2

Other Information in terms of the amendment in schedule III of the companies act vide notification dated 24th March 2021.

- The Company does not lend any loans & advances to directors/KMP/Related parties during the financial year.
- The Company does not have any foreign exchange earning from Export of goods, royalty, know how, professional income interest & dividend income during the financial year.
- The Company has not revalued its Property, Plant and Equipment, during the financial year.
- No immovable property held in the name of company
- The Company does not have any Benami Property, and no proceeding has been initiated or pending against the Company for holding any Benami Property.
- The Company does not have any borrowings from banks or financial institutions on the basis of security of current assets.
- The Company have not been declared willful defaulter by any Banks or other Financial Institution or any government at any time during the financial year.
- The Company does not have any transactions with companies struck off.
- The Company does not have any charge/satisfaction which is yet to be registered with Registrar of Companies beyond the statutory period .
- The Company does not have number of layers of companies.

For PURPLE WAVE INFOCOM PVT. LTD.



[Signature]
Director

[Signature]
Director

M/S PURPLE WAVE INFOCOM PVT. LTD.

The company was incorporated on 19.11.2007 and is domiciled in Delhi . the company is involved in wholesale trading and SITC of Audio Visual Equipments and related solutions .

NOTES ON ACCOUNTS -- Note No 1 :

1. (i) Basis of Accounting : The accounts of the company are prepared under the historical cost convention and in accordance with the mercantile system of accounting and Materially comply with the mandatory accounting standards issued by the Institute of Chartered Accountants of India.

(ii) All revenue items have been accounted for an accrual basis.

(iii) Preliminary expenses are amortized over a period of five years.

(iv) Fixed assets have been depreciated as per WDV method at rates prescribed by schedule II of companies act 2013.
2. Estimated value of contract remaining to be executed on capital account and not provided for are NIL.
3. Contingent Liability not accounted for are NIL.
4. The current assets, loans & advances are stated at the value, which in the opinion of Management is not less than the amount of realization of such assets in the ordinary course of the business.
5. Provision for all known liabilities have been made.
6. No provision for gratuity , leave encashment and bonus payable (as per prevailing law) has been made , as management is of opinion that same will be accounted for on payment basis , if such liability arises in future .
7. Fixed Assets are stated at the historical cost of acquisition. Cost of acquisition is inclusive of freight, duties, taxes and other directly attributable costs incurred to bring the assets to their working condition for the intended use.
8. Depreciation on fixed assets is provided on written down value method at the rates and in the manner specified in schedule II of the Companies Act,2013.

For PURPLE WAVE INFOCOM PVT. LTD. .


Director


Director

9. <u>Payment to Auditor's</u>	<u>31.03.2023</u>	<u>31.03.2022</u>
Audit fees	3,00,000	2,20,000

	3,00,000	2,20,000
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	=====	=====
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10. <u>Payment to Directors</u>	<u>31.03.2023</u>	<u>31.03.2022</u>
Remuneration	3,00,00,000	1,00,00,000

11. Sundry creditors and sundry debtors, Loans & Advances balances as on 31.03.2023 are as per books of accounts and has not been confirmed by us.

12. Previous year figures have been re-grouped, re-arranged and re-casted, wherever considered necessary.

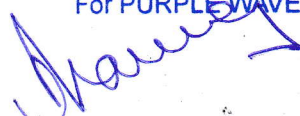
13. Provision for Current Tax is made on the basis of estimated taxable income for the period in accordance with the Income Tax Act, 1961. The Deferred Tax Liability/Assets comprise of effect of timing difference on account of:

Sl.No.	Item of Timing Difference	Accumulated Deferred Tax Assets/(Liabilities) As on 31.03.2022	Charges/Credit Balance during the year	Assets/ (Liability) as on 31.3.2023
1.	WDV on Fixed Assets	13,96,956	1,26,005	15,22,958

Current tax represents the amount that would be payable based on computation of tax as per prevailing taxation laws. Current tax determined based on the amount of tax payable in respect of taxable income for the year.

Deferred Tax is recognized on timing differences between the accounting income and the taxable income that originate in one period and are capable of reversal in one or more subsequent periods. Deferred tax assets and liabilities are measured at the rates that are expected to apply to the year when the assets is realized or the liability is settled, based on tax rates (and tax laws) that have been enacted or substantively enacted at the balance

For PURPLE WAVE INFOCOM PVT. LTD.


Director


Director

sheet date. Deferred Tax Assets are recognized only if there is virtual certainty of realization.

14. RELATED PARTY TRANSACTIONS

The Management has identified the following Companies and individuals as related parties of the Company for the year ended 31st March, 2023 as required by AS 18 – “Related Party Disclosure” issued by the Institute of Chartered Accountants of India: List of related parties (As certified by the management)

A. Relationships:

- a) Key Management Personnel of the Company

Name	Designation
Mr. Manoj Kumar Singh	Director
Mrs. Sandhya Singh	Director

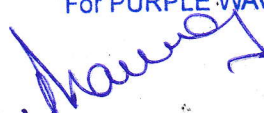
- b) Enterprises owned or significantly influenced by key management personnel or their relatives of the Company

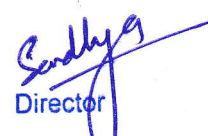
Name	Relationship
Purplewave India Private Limited	Sister Concern

B. Details of transactions in the ordinary course of Business: (in Rs. Lacs)

Transactions	Key Management Personnel	Relatives of Key Management Personnel	Enterprises owned or significantly influenced by key management personnel or their relatives	Total
i) Income Contract Revenue Hire Charges Dividend Interest Income				--
ii) Expenses Interest paid SITC Director Remuneration	300.00		67.00	67.00 300.00
iii) Loan taken during the year	--			--
iv) Loan repaid during the year Repayment of Loan	--			--
v) Shares issued (Amt recd incld securities premium)	--			--
vi) Outstanding at the year end Unsecured Loan Payable				

For PURPLE WAVE INFOCOM PVT. LTD.


Director


Director

Sundry Debtors			3.19	3.19
Sundry Creditors				
Adjustable				
Advances taken				
Loans & Advances				

15. The loans taken from banks and other financial institutions for purchase of motor cars against hypothecation of cars and as working capital loan or business loans are shown as long term borrowings under balance sheet . Amt payable within one year from date of audited balance sheet has not been classified as short term borrowings .
16. The Od / CC limit taken from banks as working capital loan or business loans are shown as short term borrowings under balance sheet .

For PURPLE WAVE INFOCOM PVT. LTD.


Director


Director

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

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

1. I report that the statutory audit of

Name	PURPLE WAVE INFOCOM PRIVATE LIMITED
Address	MNG Tower , POCKET A-2, PLOT NO -1 & 2 ,2 nd floor , SECTOR 17, DWARKA , 09-Delhi , 91-India , Pincode - 110078
PAN	AAECP5019P
Aadhaar Number of the assessee, if available	

was conducted by **me ANDROS & CO., CHARTERED ACCOUNTANT** in pursuance of the provisions of the **Companies Act, 2013**,
and **I** annex hereto a copy of **my** audit report dated **30-Aug-2023** along with a copy each of

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

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

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

Sl. No.	Qualification Type	Observations/Qualifications
1	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 assessee.
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 31.03.2023
9	Others	As informed by the assessee, the information reported under clause 44 of Form 3CD is based on the information extracted from accounting software/ relevant GST report. However this may not be accurate as the accounting software used by Assessee is not configured to generate report as required under this clause in absence of any prevailing statutory requirement. In addition, the software/system does not capture information relating to the entities falling under composition scheme or supply with ineligible credit. Therefore, it is not possible for us to verify the break-up of total expenditure of entities registered or not registered under the GST and unable to comment on accuracy of information provided therein. Total expenditure reported under the clause includes capital expenditure however does not include depreciation, bad debt, salary and wages, and expenditure which is not a supply as per GST.

Accountant Details

Name	BHAVUK GARG
Membership Number	502310
FRN(Firm Registration Number)	0008976N

Address	901, PEARL OMAXE , PLOT NO. B-1, PITAMPURA , 09-Delhi , 91-India , Pincode - 110034
Date of signing Tax Audit Report	03-Sep-2023
Place	NEW DELHI
Date	05-Sep-2023

This form has been digitally signed by **BHAVUK GARG** having PAN **AAOPG2212L** from IP Address **NEW DELHI** on **05/09/2023 12:46:37 PM** Dsc Sl.No and issuer ,C=IN,O=Verasys Technologies Pvt Ltd.,OU=Certifying Authority



FORM 3CD [See rule 6G(2)]

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

PART - A

1. Name of the Assessee	PURPLE WAVE INFOCOM PRIVATE LIMITED
2. Address of the Assessee	MNG Tower , POCKET A-2, PLOT NO -1 & 2 ,2 nd floor , SECTOR 17, DWARKA , 09-Delhi , 91-India , Pincode - 110078
3. Permanent Account Number (PAN)	AAECP5019P
Aadhaar Number of the assessee, if available	
4. Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and services tax,customs duty,etc. if yes, please furnish the registration number or,GST number or any other identification number allotted for the same ?	Yes

Sl. No.	Type	Registration /Identification Number
1	Goods and Services Tax 09-Delhi	07AAECP5019P1Z1
2	Goods and Services Tax 15-Karnataka	29AAECP5019P1ZV
3	Goods and Services Tax 19-Maharashtra	27AAECP5019P1ZZ
4	Customs Duty	0508033314

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

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

Sl. No.	Relevant clause of section 44AB under which the audit has been conducted
1	Third Proviso to sec 44AB : Audited under any other law
2	Clause 44AB(a)- Total sales/turnover/gross receipts of business exceeding specified limits

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

PART - B

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

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

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

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

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

Sl. No.	Sector	Sub Sector	Code
---------	--------	------------	------

1	WHOLESALE AND RETAIL TRADE	Retail sale of other products n.e.c	09028
2	OTHER SERVICES	Other services n.e.c.	21008
3	WHOLESALE AND RETAIL TRADE	Wholesale of other products n.e.c	09027

(b). If there is any change in the nature of business or profession, the particulars of such change ?

No

Sl. No.	Business	Sector	Sub Sector	Code
No records added				

11.(a). Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed ?

Yes

Sl. No.	Books prescribed
1	Bank Book
2	Cash Book
3	Journal
4	Ledger
5	Purchases Register
6	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.)

Sl. No.	Books maintained	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1	Bank Book (Computerized)	MNG Tower , POCKET A-2, PLOT NO -1 & 2 ,2 nd floor	SECTOR 17	NEW DELHI	110078	91-India	09-Delhi
2	Cash Book (Computerized)	MNG Tower , POCKET A-2, PLOT NO -1 & 2 ,2 nd floor	SECTOR 17	NEW DELHI	110078	91-India	09-Delhi
3	Journal (Computerized)	MNG Tower , POCKET A-2, PLOT NO -1 & 2 ,2 nd floor	SECTOR 17	NEW DELHI	110078	91-India	09-Delhi
4	Ledger (Computerized)	MNG Tower , POCKET A-2, PLOT NO -1 & 2 ,2 nd floor	SECTOR 17	NEW DELHI	110078	91-India	09-Delhi
5	Purchases Register (Computerized)	MNG Tower , POCKET A-2, PLOT NO	SECTOR 17	NEW DELHI	110078	91-India	09-Delhi

-1 & 2 ,2 nd floor							
6	Sales Register (Computerized)	MNG Tower , POCKET A-2, PLOT NO -1 & 2 ,2 nd floor	SECTOR 17	NEW DELHI	110078	91-India	09-Delhi

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

Sl. No.	Books examined
1	Bank Book
2	Cash Book
3	Journal
4	Ledger
5	Purchases Register
6	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

Sl. No.	Section	Amount
	No records added	

13.(a). Method of accounting employed in the previous year. Mercantile system

(b). Whether there had been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year ? No

(c). If answer to (b) above is in the affirmative, give details of such change , and the effect thereof on the profit or loss ?

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

(d). Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2) ? No

(e). If answer to (d) above is in the affirmative, give details of such adjustments:

Sl. No.	ICDS	Increase in profit	Decrease in profit	Net effect
	No records added			

(f). Disclosure as per ICDS:

Sl. No.	ICDS	Disclosure
1	ICDS I - Accounting Policies	As per accounting policies & notes to financial statements
2	ICDS II - Valuation of Inventories	As per accounting policies & notes to financial statements
3	ICDS III - Construction Contracts	NA
4	ICDS IV - Revenue Recognition	As per accounting policies & notes to financial statements

5	ICDS V - Tangible Fixed Assets	As per Fixed Assets and Depreciation Chart annexed in FORM 3CD
6	ICDS VII - Governments Grants	NA
7	ICDS IX - Borrowing Costs	As per accounting policies & notes to financial statements
8	ICDS X - Provisions, Contingent Liabilities and Contingent Assets	Provision, Contingent Liabilities and Assets have been disclosed by way of notes in the notes on accounts, if required.

14.(a). Method of valuation of closing stock employed in the previous year	Lower of Cost or Market Rate
--	------------------------------

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

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

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

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

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

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

Sl. No.	Description	Amount
	No records added	

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

Sl. No.	Description	Amount
	No records added	

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

Sl. No.	Description	Amount
	No records added	

(d). any other item of income;

Sl. No.	Description	Amount
		₹ 0

(e). Capital receipt, if any.

Sl. No.	Description	Amount
	No records added	

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

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

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

Sl. No.	Method of Depreciation	Description of the Block of Assets/Class of Assets	Rate of Depreciation (%)	Opening WDV/Actual	Adjustment made to the written down value under section 115BAC/115BAD (for assessment year 2021-22 only)	Adjustment made to the written down value of Intangible asset due to excluding value of goodwill of a business or profession	Adjusted written down value(A)	Purchase Value	Total Value of Purchases (B)	Deductions (C)	Other Adjustments	Depreciation Allowable (D)	Written Down Value at the end of the year(A+B-C-D)
1	WDV	Plant and Machinery @ 15%	15	₹95,94,139	₹0	₹0	₹95,94,139	₹29,35,363	₹29,35,363	₹0	₹0	₹18,29,173	₹ 1,07,00,329
2	WDV	Furnitures & Fittings @ 10%	10	₹12,27,807	₹0	₹0	₹12,27,807	₹1,37,288	₹1,37,288	₹0	₹0	₹1,29,645	₹ 12,35,450
3	WDV	Plant and Machinery @ 40%	40	₹4,71,730	₹0	₹0	₹4,71,730	₹8,81,492	₹8,81,492	₹0	₹0	₹5,04,496	₹ 8,48,726

19. Amount admissible under section-

Sl. No.	Section	Amount debited to profit and loss account	Amounts admissible as per the provisions of the Income-tax Act, 1961 and also fulfils the conditions, if any specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc., issued in this behalf.
No records added			

20. (a).Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [Section 36(1)(ii)]

Sl. No.	Description	Amount
No records added		

(b).Details of contributions received from employees for various funds as referred to in section 36(1)(va):

Sl. No.	Nature of fund	Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities
1	Provident Fund	₹ 1,07,865	15-May-2022	₹ 1,07,865	13-May-2022
2	Provident Fund	₹ 1,07,627	15-Jun-2022	₹ 1,07,627	13-Jun-2022
3	Provident Fund	₹ 1,10,540	15-Jul-2022	₹ 1,10,540	14-Jul-2022
4	Provident Fund	₹ 1,12,021	15-Aug-2022	₹ 1,12,021	31-Aug-2022
5	Provident Fund	₹ 1,18,034	15-Sep-2022	₹ 1,18,034	15-Sep-2022
6	Provident Fund	₹ 1,27,748	15-Oct-2022	₹ 1,27,748	14-Oct-2022
7	Provident Fund	₹ 1,25,497	15-Nov-2022	₹ 1,25,497	15-Nov-2022
8	Provident Fund	₹ 1,25,293	15-Dec-2022	₹ 1,25,293	14-Dec-2022

9	Provident Fund	₹ 1,24,828	15-Jan-2023	₹ 1,24,828	13-Jan-2023
10	Provident Fund	₹ 1,26,819	15-Feb-2023	₹ 1,26,819	14-Feb-2023
11	Provident Fund	₹ 1,27,341	15-Mar-2023	₹ 1,27,341	17-Mar-2023
12	Provident Fund	₹ 1,25,831	15-Apr-2023	₹ 1,25,831	12-Apr-2023
13	Provident Fund	₹ 1,800	15-May-2022	₹ 1,800	15-Nov-2022
14	Provident Fund	₹ 1,800	15-Jun-2022	₹ 1,800	15-Nov-2022
15	Provident Fund	₹ 1,800	15-Jul-2022	₹ 1,800	25-Nov-2022
16	Provident Fund	₹ 1,800	15-Aug-2022	₹ 1,800	25-Nov-2022
17	Any fund setup under the provisions of ESI Act, 1948	₹ 1,912	15-May-2022	₹ 1,912	13-May-2022
18	Any fund setup under the provisions of ESI Act, 1948	₹ 1,745	15-Jun-2022	₹ 1,745	13-Jun-2022
19	Any fund setup under the provisions of ESI Act, 1948	₹ 1,835	15-Jul-2022	₹ 1,835	14-Jul-2022
20	Any fund setup under the provisions of ESI Act, 1948	₹ 1,857	15-Aug-2022	₹ 1,857	31-Aug-2022
please note: Post filing, the complete records will be available for download as a separate file in the download section. Generated_Form3cdEmpPfSuperann.csv					

21.(a). Please furnish the details of amounts debited to the profit and loss account, Being in the nature of capital, personal, advertisement expenditure etc.

Capital expenditure

Sl. No.	Particulars	Amount
	No records added	

Personal expenditure

Sl. No.	Particulars	Amount
1	DONATION	₹ 4,34,500

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

Sl. No.	Particulars	Amount
	No records added	

Expenditure incurred at clubs being entrance fees and subscriptions

Sl. No.	Particulars	Amount
	No records added	

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

Sl. No.	Particulars	Amount
	No records added	

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

Sl. No.	Particulars	Amount
1	ESI/PF PENALTY	₹ 8,544
2	INTEREST ON TAX	₹ 42,272

3	LATE FEES ON GST/GST DEMAND	₹ 1,12,512
4	CUSTOM PENALTY	₹ 47,553

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

Sl. No.	Particulars	Amount
No records added		

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

Sl. No.	Particulars	Amount
No records added		

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Sl. No.	Nature of Liability	Amount
No records added		

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

Sl. No.	Particulars	Amount
No records added		

(i). Amount inadmissible under the proviso to section 36(1)(iii).	₹0
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22. Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.	₹0
--	----

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

Sl. No.	Name of Related Person	PAN of Related Person	Aadhaar Number of the related person, if available	Relation	Nature of Transaction	Payment Made
1	Manoj Kumar Singh	AGOPS7756B		DIRECTOR	DIRECTOR'S REMUNERATION	₹1,50,00,000
2	Sandhya Singh	BFFPS4613J		DIRECTOR	DIRECTOR'S REMUNERATION	₹1,50,00,000
3	PURPLEWAVE INDIA PRIVATE LIMITED	AAKCP2555L		SISTER CONCERN	SITC	₹67,00,000

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

Sl. No.	Section	Description	Amount
		No records added	

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

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

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

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

a. paid during the previous year;

Sl. No.	Section	Nature of liability	Amount
			₹ 0

b. not paid during the previous year;

Sl. No.	Section	Nature of liability	Amount
			₹ 0

B. was incurred in the previous year and was
--

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

Sl. No.	Section	Nature of liability	Amount
1	Sec 43B(a)- tax,duty,cess,fee etc	GST PAYABLE	₹ 35,21,012
2	Sec 43B(a)- tax,duty,cess,fee etc	TDS PAYABLE	₹ 34,24,421

3	Sec 43B(a)- tax,duty,cess,fee etc	TDS PAYABLE	₹ 3,26,102
4	Sec 43B(b)-provident/superannuation/gratuity/other fund	ESIC PAYABLE	₹ 5,966
5	Sec 43B(b)-provident/superannuation/gratuity/other fund	EPF PAYABLE	₹ 2,59,635

b. not paid on or before the aforesaid date.

Sl. No.	Section	Nature of liability	Amount
			₹ 0

State whether sales tax,goods & services Tax, customs duty, excise duty or any other indirect tax,levy,cess,impost etc.is passed through the profit and loss account ?No

27.a. Amount of Central Value Added Tax Credits/ Input Tax Credit(ITC) availed of or utilised during the previous year and its treatment in profit and loss account and treatment of outstanding Central Value Added Tax Credits/Input Tax Credit(ITC) in accounts.No

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

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

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

28. Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(viiia) ?No

Please furnish the details of the same

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

29. Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2) (viib) ?No

Please furnish the details of the same

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

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

b. Please furnish the following details:

Sl. No.	Nature of income	Amount
No records added		

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

No

b. Please furnish the following details:

Sl. No.	Nature of income	Amount
No records added		

30. Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque. [Section 69D]

No

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

A.a. Whether Primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the previous year ?

No

b. Please furnish the following details:

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

B.a. Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B ?

No

b. Please furnish the following details

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

C.a. Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year ?

No

b. Please furnish the following details

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Sl. No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Amount of repayment	Maximum amount outstanding in the account at any time during the previous year	Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account ?	In case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee cheque or an account payee bank draft.
1	ADITYA BIRLA FINANCE LTD (LOAN)	DELHI	AABCB5769M		₹20,79,924	₹47,76,961	Yes-Cheque	Account payee cheque
2	Bajaj Finance Ltd (Loan)	DELHI	AABCB1518L		₹16,78,224	₹38,19,911	Yes-Cheque	Account payee cheque
3	TATA CAPITAL FINANCE LOAN	DELHI	AADCT6631L		₹21,19,572	₹48,03,322	Yes-Cheque	Account payee cheque
4	FEDBANK FINANCIAL SERVICES (LOAN)	DELHI	AAACF8662J		₹12,47,952	₹29,33,504	Yes-Cheque	Account payee cheque
5	SMC / MONEYWISE Finance (New Loan)	DELHI	AADCS7346H		₹20,89,200	₹47,98,290	Yes-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:-

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

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

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

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

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

Sl. No.	Assessment Year	Nature of loss/allowance	Amount as returned (if the assessed depreciation is less and no appeal pending then take assessed)	All losses/allowances not allowed under section 115BAA / 115BAC / 115BAD	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAC/115BAD(To be filled in for assessment year 2021-22 only)	Amount as assessed (give reference to relevant order)		Remarks
						Amount	Order U/s & Date	
No records added								
b. Whether a change in share holding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79 ?								No
c. Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year ?								No
If yes, please furnish the details of the same.								₹ 0

d. Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year ?	No
If yes, please furnish the details of the same.	₹ 0
e. In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73.	No
If yes, please furnish the details of the same.	₹ 0

33. Section-wise details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA).	No
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Sl. No.	Section under which deduction is claimed	Amounts admissible as per the provision of the Income-tax Act,1961 and fulfils the conditions, if any, specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc, issued in this behalf.
No records added		

34.(a). Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, please furnish ?	Yes
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Sl. No.	(1)Tax deduction and collection Account Number (TAN)	(2)Section	(3)Nature of payment	(4)Total amount of payment or receipt of the nature specified in column (3)	(5)Total amount on which tax was required to be deducted or collected out of (4)	(6)Total amount on which tax was deducted or collected at specified rate out of (5)	(7)Amount of tax deducted or collected out of (6)	(8)Total amount on which tax was deducted or collected at less than specified rate out of (7)	(9)Amount of tax deducted or collected on (8)	(10)Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8) (10)
1	DELP15816D	194A	Interest other than Interest on securities	₹96,30,318	₹29,11,374	₹29,11,374	₹2,91,137	₹0	₹0	₹0
2	DELP15816D	194C	Payments to contractors	₹5,29,44,563	₹4,89,42,120	₹4,89,42,120	₹9,29,638	₹0	₹0	₹0
3	DELP15816D	194H	Commission or brokerage	₹60,80,580	₹60,35,580	₹60,35,580	₹3,01,779	₹0	₹0	₹0
4	DELP15816D	194-I	Rent	₹46,34,718	₹32,18,968	₹32,18,968	₹3,21,896	₹0	₹0	₹0
5	DELP15816D	192	Salary	₹5,88,76,366	₹3,90,13,953	₹3,90,13,953	₹1,11,74,328	₹0	₹0	₹0
6	DELP15816D	194J	Fees for professional or technical services	₹24,08,614	₹24,08,614	₹24,08,614	₹2,40,861	₹0	₹0	₹0
7	DELP15816D	194Q	Payment of Certain Sum for Purchase of Goods	₹53,68,55,824	₹40,48,08,339	₹40,48,08,339	₹4,04,814	₹0	₹0	₹0

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

Sl. No.	Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all details/transactions which are required to be reported	Please furnish list of details/transactions which are not reported.
1	DELP15816D	24Q	31-Jul-2022	26-Jul-2022	Yes	

2	DELP15816D	24Q	31-Oct-2022	01-Nov-2022	Yes
3	DELP15816D	24Q	31-Jan-2023	25-Jan-2023	Yes
4	DELP15816D	24Q	31-May-2023	26-May-2023	Yes
5	DELP15816D	26Q	31-Jul-2022	26-Jul-2022	Yes
6	DELP15816D	26Q	30-Nov-2022	21-Nov-2022	Yes
7	DELP15816D	26Q	31-Jan-2023	25-Jan-2023	Yes
8	DELP15816D	26Q	31-May-2023	22-May-2023	Yes

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

Yes

Please furnish:

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

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

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

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

A. Raw materials:

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

B. Finished products :

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

C. By-products

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

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

No

Please furnish the following details:-

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

37. Whether any cost audit was carried out ?

No

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

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

No

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

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

No

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

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

Sl. No.	Particulars	Previous Year		%	Preceding previous Year		%
(a)	Total turnover of the assessee	714149998			577402908		
(b)	Gross profit / Turnover	111644485	714149998	15.63	62942882	577402908	10.90
(c)	Net profit / Turnover	10034460	714149998	1.41	5886306	577402908	1.02
(d)	Stock-in-Trade / Turnover	24498635	714149998	3.43	27988291	577402908	4.85
(e)	Material consumed / Finished goods produced	0	0	0.00	0	0	0.00

41. Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth-tax Act, 1957 alongwith details of relevant proceedings.

Sl. No.	Financial year to which demand/refund relates to	Name of other Tax law	Type (Demand raised/Refund received)	Date of demand raised/refund received	Amount	Remarks
No records added						

42.a. Whether the assessee is required to furnish statement in Form No.61 or Form No. 61A or Form No. 61B ?

No

b. Please furnish

Sl. No.	Income-tax Department Reporting Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the Form contains information about all details/ furnished transactions which are required to be reported ?	If not, please furnish list of the details/transactions which are not reported.
No records added						

43.a. Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286 ?

No

b. Please furnish the following details:

Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity?
Name of parent entity
Name of alternate reporting entity (if applicable)
Date of furnishing of report
c.Please enter expected date of furnishing the report

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

Sl. No.	Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST				Expenditure relating to entities not registered under GST
		Relating to goods or services exempt from GST	Relating to entities falling under composition scheme	Relating to other registered entities	Total payment to registered entities	
1	₹ 62,49,56,344	₹ 0	₹ 0	₹ 5,72,55,55,824	₹ 5,72,55,55,824	₹ 5,24,00,520

Accountant Details

Accountant Details

Name	BHAVUK GARG
Membership Number	502310
FRN(Firm Registration Number)	0008976N
Address	901, PEARL OMAXE , PLOT NO. B-1, PITAMPURA , 09-Delhi , 91-India , Pincode - 110034
Place	NEW DELHI
Date	05-Sep-2023

Additions Details (From Point No.18)								
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value(1)	Adjustments on Account of			Total Value of Purchases(B) (1+2+3+4)
					CENVAT(2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Plant and Machinery @ 15%	1	18-Jun-2022	18-Jun-2022	₹ 67,578	₹ 0	₹ 0	₹ 0	₹ 67,578
	2	29-Jun-2022	29-Jun-2022	₹ 80,078	₹ 0	₹ 0	₹ 0	₹ 80,078
	3	14-Jan-2023	14-Jan-2023	₹ 1,84,770	₹ 0	₹ 0	₹ 0	₹ 1,84,770
	4	23-Feb-2023	23-Feb-2023	₹ 1,47,641	₹ 0	₹ 0	₹ 0	₹ 1,47,641
	5	01-Mar-2023	01-Mar-2023	₹ 41,766	₹ 0	₹ 0	₹ 0	₹ 41,766
	6	15-Mar-2023	15-Mar-2023	₹ 25,733	₹ 0	₹ 0	₹ 0	₹ 25,733
	7	27-May-2022	27-May-	₹ 2,218	₹ 0	₹ 0	₹ 0	₹ 2,218

			2022					
	8	28-Mar-2023	28-Mar-2023	₹ 2,24,576	₹ 0	₹ 0	₹ 0	₹ 2,24,576
	9	06-Apr-2022	06-Apr-2022	₹ 71,616	₹ 0	₹ 0	₹ 0	₹ 71,616
	10	27-Sep-2022	27-Sep-2022	₹ 20,43,847	₹ 0	₹ 0	₹ 0	₹ 20,43,847
	11	31-Oct-2022	31-Oct-2022	₹ 40,200	₹ 0	₹ 0	₹ 0	₹ 40,200
	12	14-Mar-2023	14-Mar-2023	₹ 5,340	₹ 0	₹ 0	₹ 0	₹ 5,340
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value(1)	Adjustments on Account of			Total Value of Purchases(B) (1+2+3+4)
					CENVAT(2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Furnitures & Fittings @ 10%	1	24-Feb-2023	24-Feb-2023	₹ 1,37,288	₹ 0	₹ 0	₹ 0	₹ 1,37,288
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value(1)	Adjustments on Account of			Total Value of Purchases(B) (1+2+3+4)
					CENVAT(2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Plant and Machinery @ 40%	1	04-Apr-2022	04-Apr-2022	₹ 68,000	₹ 0	₹ 0	₹ 0	₹ 68,000
	2	20-Apr-2022	20-Apr-2022	₹ 1,400	₹ 0	₹ 0	₹ 0	₹ 1,400
	3	21-Apr-2022	21-Apr-2022	₹ 21,375	₹ 0	₹ 0	₹ 0	₹ 21,375
	4	29-Apr-2022	29-Apr-2022	₹ 45,466	₹ 0	₹ 0	₹ 0	₹ 45,466
	5	06-May-2022	06-May-2022	₹ 1,39,830	₹ 0	₹ 0	₹ 0	₹ 1,39,830
	6	11-May-2022	11-May-2022	₹ 3,220	₹ 0	₹ 0	₹ 0	₹ 3,220
	7	30-May-2022	30-May-2022	₹ 3,856	₹ 0	₹ 0	₹ 0	₹ 3,856
	8	08-Jun-2022	08-Jun-2022	₹ 2,600	₹ 0	₹ 0	₹ 0	₹ 2,600
	9	30-Jun-2022	30-Jun-2022	₹ 3,150	₹ 0	₹ 0	₹ 0	₹ 3,150
	10	31-Jul-2022	31-Jul-2022	₹ 3,930	₹ 0	₹ 0	₹ 0	₹ 3,930
	11	16-Aug-2022	16-Aug-2022	₹ 30,375	₹ 0	₹ 0	₹ 0	₹ 30,375

	12	18-Aug-2022	18-Aug-2022	₹ 1,568	₹ 0	₹ 0	₹ 0	₹ 1,568
	13	25-Aug-2022	25-Aug-2022	₹ 4,000	₹ 0	₹ 0	₹ 0	₹ 4,000
	14	29-Aug-2022	29-Aug-2022	₹ 21,000	₹ 0	₹ 0	₹ 0	₹ 21,000
	15	10-Oct-2022	10-Oct-2022	₹ 4,200	₹ 0	₹ 0	₹ 0	₹ 4,200
	16	14-Dec-2022	14-Dec-2022	₹ 92,373	₹ 0	₹ 0	₹ 0	₹ 92,373
	17	19-Dec-2022	19-Dec-2022	₹ 1,356	₹ 0	₹ 0	₹ 0	₹ 1,356
	18	27-Dec-2022	27-Dec-2022	₹ 9,600	₹ 0	₹ 0	₹ 0	₹ 9,600
	19	02-Jan-2023	02-Jan-2023	₹ 4,475	₹ 0	₹ 0	₹ 0	₹ 4,475
	20	03-Jan-2023	03-Jan-2023	₹ 8,500	₹ 0	₹ 0	₹ 0	₹ 8,500

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

Deductions Details (From Point No.18)

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

This form has been digitally signed by BHAVUK GARG having PAN AAOPG2212L from IP Address NEW DELHI on 05/09/2023 12:46:37 PM Dsc Sl.No and issuer ,C=IN,O=Verasys Technologies Pvt Ltd.,OU=Certifying Authority