

Audit Report

of

VASUNDHARA ENVIROGREEN PRIVATE LIMITED

For the Assessment Year

2025-2026

-: Auditor :-

Prasad Gupta J & CO.

21, I Lower Floor Rolyand
Complex, 37/17, Westcott

Building The mall

Kanpur - 208001

Prashad Gupta J& CO.

Chartered Accountants

21, Lower Floor Rolyand Complex, 37/17, Westcott Building The mall
Kanpur-208001

B.O. 15 INDUSTRIAL ESTATE, KALPI ROAD, KANPUR-208012

PAN NO. :AAKFP6075E

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

Audit Report under section 44AB of the Income Tax Act, 1961, in a case where the report is based on audit of the business or profession under any other law.

We report that the statutory audit of M/s VASUNDHARA ENVIROGREEN PRIVATE LIMITED, FLAT NO.C-2 PHASE-1 SHAHI DARBAR APPTT.113/21 SWAROOP NAGAR Kanpur, P.A. No. - AAICV1698J was conducted by us in pursuance of the provisions of The 14-Companies Act, 2013 Act and we annexed hereto a copy of our audit report dated 21-05-2025 alongwith a copy each of -

- the audited profit & loss account for the period beginning from 01-04-2024 to ending on 31-03-2025,
- the audited balance sheet as at 31-03-2025, and
- documents declared by the said act to be part of, or annexed to, profit & loss account and balance sheet.

The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD. In our opinion and to the best of our information and according to explanations given to us, the particulars given in the said Form No. 3CD and annexures thereto are true and correct.

WE HAVE BEEN INFORMED BY THE ASSESSEE THAT THE INFORMATION REQUIRED UNDER THIS CLAUSE HAS NOT BEEN MAINTAINED BY IT IN ABSENCE OF ANY DISCLOSURE REQUIREMENTS UNDER GST ACT, IT IS NOT POSSIBLE FOR US TO DETERMINE THE BREAKUP OF TOTAL EXPENDITURE OF ENTITIES REGISTERED OR NOT UNDER GST AS NECESSARY INFORMATION IS NOT MAINTAINED BY THE ASSESSEE IN ITS BOOKS OF ACCOUNTS.. FURTHER THE STANDARD ACCOUNTING SOFTWARE IS NOT CONFIGURED TO GENERATE ANY REPORT IN RESPECT OF SUCH HISTORICAL DATA IN ABSENCE OF ANY PREVAILING STATUTORY REQUIREMENTS REGARDING THE REQUISITE INFORMATION IN THIS CLAUSE, IN VIEW OF THIS, WE ARE UNABLE TO VERIFY AND REPORT THE DESIRED INFORMATION IN THIS CLAUSE IN ABSENCE OF THE PROPER SYSTEM OF ASSESSEE, WE ARE UNABLE TO COMMENT AND GIVE THE DETAILS AS REQUIRED IN CLAUSE 44.

- We are Unable to comment with regards to bifurcation of the figures provided for point No. 44 of form 3CD as the assessee does not maintain books of accounts in accordance with the required bifurcation here.
- The assessee is also responsible for the preparation of the statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961 annexed herewith in Form No. 3CD read with Rule 6G(1)(b) of Income Tax Rules, 1962 that give true and correct particulars as per the provisions of the Income-tax Act, 1961 read with Rules, Notifications, circulars etc that are to be included in the Statement.
- We are also responsible for verifying the statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961 annexed herewith in Form No. 3CD read with Rule 6G (1) (b) of Income-tax Rules, 1962. We have conducted Our verification of the statement in accordance with Guidance Note on Tax Audit under section 44AB of the Income-tax Act, 1961, issued by the Institute of Chartered Accountants of India.



Place : Kanpur
Date : 21-05-2025

For Prasad Gupta J & CO.
Chartered Accountants

Ashok Sabikhi
Partner

M.No - 072319

21, I Lower Floor Rolyand Complex, 37/17, Westcott Building The
mall Kanpur - 208001

Firm Reg.No -00236C

UDIN - 25072319BMNTHQ7893

Prashad Gupta J& CO.

Chartered Accountants

21,1 Lower Floor Rolyand Complex, 37/17, Westcott Building The mall

Kanpur-208001

B.O. 15 INDUSTRIAL ESTATE, KALPI ROAD, KANPUR-208012

PAN NO. :AAKFP6075E

Independent Auditors Report

To The Members of,
VASUNDHARA ENVIROGREEN PRIVATE LIMITED
Kanpur

Report on the Financial Statements

Opinion

We have audited the accompanying Standalone financial statements of VASUNDHARA ENVIROGREEN PRIVATE LIMITED, which comprise the Balance Sheet as at March 31, 2025, the Statement of Profit and Loss, and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid 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, 2025, and its Profit and its cash flows for the year ended on that date.

Basis for Opinion

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

Key Audit Matters

- 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 appear 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 financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- e). On the basis of written representation received from the directors as on 31st March, 2025 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2025, from being appointed as a director in terms of Section 164(2) of the Act.
- f). With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in Annexure A.
- g). With respect to the other matters to be included in the Auditors 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 has disclosed the impact of pending litigations on its financial position in its financial statements – Refer Note XX to the financial statements;
 - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - iii. Based on such audit procedures as considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under clause (v) and (iv) contain any material mis-statement.
 - iv. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company during the year ended 31st March, 2025.
 - v. The management has represented that, to the best of its knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other persons or entities, including foreign entities (Intermediaries), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall:
 - a. directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever (Ultimate Beneficiaries) by or on behalf of the Company or
 - b. provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.



Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the standalone financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.
Not applicable as this is not a listed company. *

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

The Company's Board of Directors' is responsible for the other information. The other information comprises the information included in the Annual Report, but does not include the financial statements and our auditor's report thereon.

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.

Management's Responsibility for the Financial Statements.

The Company's Board of Directors is responsible for the matters in section 134(5) of the Companies Act, 2013 (the Act) with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the Company and for preventing and detecting the frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of internal financial control, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

The Board of Directors are 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 control 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 with reference to financial statements 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 in the standalone financial statements made by the Management and Board of Directors.
- Conclude on the appropriateness of the Management and Board of Directors 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 Auditors' 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 Auditors' 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.

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 Auditors' Report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements.

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



- vi. The management has represented, that, to the best of its knowledge and belief, no funds have been received by the Company from any persons or entities, including foreign entities (Funding Parties), with the understanding, whether recorded in writing or otherwise, that the Company shall:
- a. directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever (Ultimate Beneficiaries) by or on behalf of the Funding Party or
 - b. provide any guarantee, security or the like from or on behalf of the Ultimate Beneficiaries
- vii. Based on such audit procedures as considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under above clause (v) and (vi) contain any material mis-statement.
- viii. The Company has not paid or declared any dividend during the year, Hence the clause of compliance with Section 123 of the Act is not applicable.
- ix. With respect to the matter to be included in the Auditor's Report under section 197(16) of the Act:

In our opinion and according to the information and explanations given to us, the remuneration paid by the Company to its directors during the current year is in accordance with the provisions of Section 197 of the Act. The remuneration paid to any director is not in excess of the limit laid down under Section 197 of the Act.

The Ministry of Corporate Affairs has not prescribed other details under Section 197(16) which are required to be commented upon by us.

Place: Kanpur
Date: 21-05-2025

For Prasad Gupta J & CO.
Chartered Accountants
Firm Reg.No - 00236C



VASUNDHARA ENVIROGREEN PRIVATE LIMITED

Address :- 113/21 FLAT NO 2C SHAHI DARBAR APARTMENT-1 SWAROOP NAGAR, KANPUR, UTTAR PRADESH, INDIA 208002

CIN No.: U37200UP2021PTC148947 ; Email id: kkyaksh@gmail.com

STANDALONE BALANCE SHEET AS AT 31ST MARCH 2025

PARTICULARS	Note No.	As at 31.03.2025	As at 26.02.2025	As at 31.03.2024
ASSETS				
1 Non Current Assets				
(a) Property, Plant & Equipments	2	3,174.92	3,422.23	5,829.82
(b) Capital Work-in-Progress				
(c) Investment Property				
(d) Goodwill				
(e) Other intangible assets				
(f) Intangible assets under development				
(g) Biological Assets other than Bearer Plants				
(h) Financial Assets				
(i) Investment				
(ii) Trade Receivables				
(iii) Loans and Advances				
(iv) Other Financial Assets				
(i) Deferred Tax Assets	3	2,500.01	2,491.99	2,414.01
(j) Other Tax assets (net)				
(k) Other non-current assets				
Sub-total - Non-Current Assets		5,674.93	5,914.22	8,243.83
2 Current Assets				
(a) Inventory				
(b) Financial Assets				
(i) Investment				
(ii) Trade Receivables	4	1,23,50,162.00	92,862.00	-
(iii) Cash and cash equivalents	5	5,71,284.74	2,77,548.74	2,02,152.56
(iv) Bank Balance Other than Cash and cash equivalents				
(v) Loans and Advances				
(vi) Other financial assets				
(c) Current Tax assets (net)	6	20,819.00	-	-
(d) Other Current Assets	7	12,193.00	34,093.00	4,86,693.00
Sub-total - Current Assets		1,29,54,458.74	4,04,503.74	6,88,845.56
TOTAL - ASSETS		1,29,60,133.67	4,10,417.96	6,97,089.39
EQUITY AND LIABILITIES				
EQUITY				
(a) Equity Share Capital	8	1,00,00,000.00	2,50,000.00	1,00,000.00
(b) Other Equity	9	53,764.00	-1,42,957.06	11,865.72
Total Equity		1,00,53,764.00	1,07,042.94	1,11,865.72
LIABILITIES				
1 Non Current liabilities				
(a) Financial Liabilities				
(i) Borrowings	10 (A)			5,53,700.00
(ii) Lease Liabilities				
(ii) Trade Payables:				
(A) Total Outstanding dues of Micro and Small Enterprises; and				
(B) Total Outstanding dues other than Micro and Small Enterprises				
(iii) Other Financial Liabilities				
(b) Provisions				
(c) Deferred tax liabilities (net)				
(d) Other non-current liabilities				
Sub-total - Non-current liabilities				5,53,700.00



2 Current Liabilities				
(a) Financial Liabilities				
(i) Borrowings	10(B)	1,410.00	2,01,410.00	-
(ii) Lease Liabilities				
(ii) Trade Payables:-				
(A) Total Outstanding dues of Micro and Small Enterprises; and				
(B) Total Outstanding dues other than Micro and Small Enterprises	11(B)(ii)	28,28,322.90	79,190.50	-
(iii) Other Financial Liabilities	12	7,500.00	-	15,000.00
(b) Provisions	13	14,177.51	12,856.87	1,410.00
(c) Current tax liabilities (Net)				
(d) Other Current Liabilities	14	54,959.25	9,917.65	15,113.67
Total		29,06,369.66	3,03,375.02	31,523.67
Total Liabilities		29,06,369.66	3,03,375.02	5,85,223.67
TOTAL- EQUITIES AND LIABILITIES		1,29,60,133.66	4,10,417.96	6,97,089.39
		-0.00	-0.00	-
Significant Accounting Policies	1			
The notes are an integral part of these financial statements				

For Prasad Gupta J & Co.
Chartered Accountants



CA Ashok Sabikhi
Partner
Membership No. 072319
Place: Kanpur
UDIN 25072319BMNTHQ7893
DATE 21.05.2025

FOR VASUNDHARA ENVIROGREEN PRIVATE LIMITED

For Vasundhara Envirogreen Pvt. Ltd.

भूपेश शर्मा

BHUPESH SHARMA
Additional Director
10752085

For Vasundhara Envirogreen Pvt. Ltd.

सुमन खान्देश्वर

SUMAN KHANDELWAL
DIRECTOR
9243192

VASUNDHARA ENVIROGREEN PRIVATE LIMITED

Address :- 113/21 FLAT NO 2C SHAHI DARBAR APARTMENT-1 SWAROOP NAGAR, KANPUR, UTTAR PRADESH, INDIA 208002
CIN No.: U37200UP2021PTC148947 ; Email id: kkyaksh@gmail.com

STANDALONE STATEMENT OF PROFIT & LOSS FOR THE PERIOD ENDED 31ST MARCH 2025

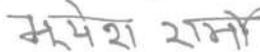
Particulars	Note No.	31-Mar-25	27-Feb-2025 to 31-Mar-2025	01-Apr-2024 to 26-Feb-2025	31-Mar-24
1.a. Revenue from Operations	15	1,43,59,725.74	1,25,24,148.08	18,35,577.66	9,50,106.54
1.b. Other Income					
1. Total Income(net) [1.a. + 1.b.]		1,43,59,725.74	1,25,24,148.08	18,35,577.66	9,50,106.54
2. Expenses [sum of (a) to (f)]		1,43,03,735.94	1,23,26,114.39	19,77,621.55	9,49,552.31
a) Purchases of Stock in Trade	16	1,40,49,527.50	1,22,73,968.00	17,75,559.50	9,27,267.00
b) Changes In Inventories of Finished Goods, Stock in Trade and Work-in-progress	17	-	-	-	-
c) Employee benefits expense	18	12,000.00	12,000.00	-	-
d) Depreciation and amortisation expense	14(a)	2,654.90	247.31	2,407.59	4,867.09
e) Finance Costs	19	-	-	-	-
f) Other expenses	20	2,39,553.54	39,899.08	1,99,654.46	17,418.22
3. Profit / Loss from ordinary activities before exceptional items (1-2)		55,989.80	1,98,033.69	-1,42,043.89	554.23
4. Exceptional Items - net credit / (charge)					
5. Profit / Loss from Ordinary Activities Before Tax (3-4)		55,989.80	1,98,033.69	-1,42,043.89	554.23
6. Tax expense					
a. Current Tax	21	14,177.51	1,320.64	12,856.87	1,410.00
b. MAT Credit					
c. Tax adjustment for the year					
b. Deferred Tax	22	86.00	8.01	77.99	540.02
7. Net Profit / Loss from Continuing Operations [5 - (6a. + 6b. + 6c. + 6d.)]		41,898.29	1,96,721.06	-1,54,822.77	-315.75
8. Profit / (Loss) from Discontinued Operations (after tax)					
9. Net Profit / Loss for the period (7+8)		41,898.29	1,96,721.06	-1,54,822.77	-315.75
10. Other Comprehensive Income					
(a) (i) Items that will not be re-classified to Profit or Loss					
- Components of defined benefit costs					
(ii) Income Tax relating to those items					
(b) (i) Items that will be re-classified to Profit or Loss					
- Net Gain on Fair Value of Current Investments					
(ii) Income Tax relating to those items					
Total Other Comprehensive Income (a+b)					
11. Total Comprehensive Income/Loss for the period (net of tax) (9+10)		41,898.29	1,96,721.06	-1,54,822.77	-315.75
12. Paid up Equity Share Capital (face value Re. 10 per share) - Rs					
13. Reserves excluding Revaluation Reserve as per Balance Sheet					
14. Earnings Per Share (EPS) (of Re. 10/- each) (not annualised):					
(a) Basic EPS - Rs.		0.04	-	-6.19	-0.03
(b) Diluted EPS - Rs.		0.04	-	-6.19	-0.03

For Prasad Gupta J & Co.
Chartered Accountants


CA Ashok Saini
Partner
Membership No. 072319
Place, Kanpur
UDIN 25072319BMNTHQ7893
DATE 21.05.2025

FOR VASUNDHARA ENVIROGREEN PRIVATE LIMITED

For Vasundhara Envirogreen Pvt. Ltd.


BHUPESH SHARMA

Additional Director
10752085

For Vasundhara Envirogreen Pvt. Ltd.


SUMAN KHANDELWAL

DIRECTOR
9243192

Director

VASUNDHARA ENVIROGREEN PRIVATE LIMITED

Computation of Current tax and tax Payable	1 April 2024 - 31 March 2025	1 April 2023- 31 March 2024
Profit as per Schedule III before tax	55,989.80	554.23
Add: Disallowance		
Interest on TDS		
Interest on income tax		
Depreciation Companies Act	2,654.90	4,867.09
Provision for gratuity disallowed		
Preliminary Expenses		
Disallowed for PF & ESI		
Less: Allowance		
Depreciation Income Tax	2,313.20	2,721.42
Taxable Income	56,331.50	2,699.90
Less :- Brought Forward Loss A Year 2021-22		
Net Taxable Income	56,331.50	2,699.90
Tax Rate		
115BAA @22%	12,392.93	593.98
Surcharges 115BAA @ 10%	1,239.29	59.40
Cess @ 4%	545.29	26.14
Interst u/s 234C		
Total Tax / Current Tax	14,177.51	1,410.00



3 DEFERRED TAX ASSET/(LIABILITIES)

Particulars	As at 31st March 2025	As at 26th February 2025	As at 31st March 2024
Deferred tax asset			
- Opening Deferred tax asset	2,491.99	2,414.01	1,873.98
Deferred tax asset / (Liability) created during the year	8.01	77.99	540.02
Total	2,500.01	2,491.99	2,414.01

4 Trade Receivables

Particulars	As at 31st March 2025	As at 26th February 2025	As at 31st March 2024
Trade Receivables - from others	1,23,50,162.00	92,862.00	
Less: Impairment allowance			
Total Trade Receivables (net of Impairment)	1,23,50,162.00	92,862.00	-
a.) Ageing Schedule - Trade receivable			
Particulars	As at 31st March 2025	As at 26th February 2025	As at 31st March 2024
Undisputed - Considered Good			
- Less than 6 Months	1,23,50,162.00	92,862.00	
- 6 Months- 1 year			
- 1-2 years			
- 2-3 Years			
- More than 3 Years			
Undisputed Trade Receivables-which have significant increase in credit risk			
Undisputed Trade Receivables-Credit impaired			
Disputed - Considerd good			
Disputed Trade Receivables-which have significant increase in credit risk			
Disputed Trade Receivables-Credit impaired			
Total			
Total (net of impairment allowance)	1,23,50,162.00	92,862.00	-

5 CASH AND CASH EQUIVALENT

Particulars	As at 31st March 2025	As at 26th February 2025	As at 31st March 2024
Balances with bank			
(i) Current Accounts	4,84,942.74	1,79,206.74	1,01,810.56
(ii) Fixed Deposit less then 3 months			
Cash on hand	86,342.00	99,342.00	1,00,342.00
Total	5,71,284.74	2,77,548.74	2,02,152.56

6 CURRENT TAX ASSETS

Particulars	As at 31st March 2025	As at 26th February 2025	As at 31st March 2024
TDS Receivable	10,819.00		
Advance Tax	10,000.00		
Total	20,819.00	-	-

7 OTHER CURRENT ASSETS

Particulars	As at 31st March 2025	As at 26th February 2025	As at 31st March 2024
Income Tax Refundable A.Y.2022-23	12,193.00	12,193.00	12,193.00
Advance to Suppliers		21,900.00	4,74,500.00
Total	12,193.00	34,093.00	4,86,693.00

8 EQUITY SHARE CAPITAL

Particulars	As at 31st March 2025	As at 26th February 2025	As at 31st March 2024
Authorized Share Capital (10,00,000 Equity Share of ₹ 10 each)	10000000	250000	100000
Issued Share Capital (10,00,000 Equity Share of ₹ 10 each)	10000000	250000	100000
Subscribed and Fully Paid-up Share Capital (10,00,000 Equity Share of ₹ 10 each)	10000000	250000	100000
Total issued,subscribed and fully paid-up share capital	10000000	250000	100000

(a) Terms/Right attached to Equity Shares

The Company has one class of shares i.e. Equity Share, having par value of Rs 10 per share. Each equity shareholder is eligible for one vote per share held. The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting, except in case of interim dividend. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the company after distribution of all preferential amounts, in proportion to their share holding.



(b) Reconciliation of Number of Equity Shares outstanding at the beginning and at the end of			
Equity Shares	As at 31st March 2025	As at 26th February 2025	As at 31st March 2024
At the beginning of the Year	25,000.00	10,000.00	10,000.00
ADD: Issued During the Year	9,75,000.00	15,000.00	-
Outstanding at End of Year	10,00,000.00	25,000.00	10,000.00

(c) Details of Shareholders holding more than 5% shares in the company			
Equity Shares	As at 31st March 2025	As at 26th February 2025	As at 31st March 2024
Equity shares of 10 each fully paid Kapil Khandelwal Suman Khandelwal Race Eco	95%	20%(5000 share) 80%(20000 share)	50%(5000 share) 50%(5000 share)
TOTAL			

9 Other Equity			
Particulars	As at 31st March 2025	As at 26th February 2025	As at 31st March 2024
Reserves and Surplus			
a. Retained earnings			
Balance at the beginning of the period	-1,42,957.06	11,865.72	12,181.46
Add: Profit/loss during the year	1,96,721.06	-1,54,822.77	-315.75
Total	53,764.00	-1,42,957.06	11,865.72

10 Borrowings			
Particulars	As at 31st March 2025	As at 26th February 2025	As at 31st March 2024
(A) Non Current Borrowings			
KAPIL KHANDLWAL			5,03,700.00
Ranjana Devi			50,000.00
Total of 10(A)			5,53,700.00
(B) Current Borrowings			
Suman Khandelwal	1,410.00	2,01,410.00	
Total of 10(B)	1,410.00	2,01,410.00	

11 TRADE PAYABLES			
Particulars	As at 31st March 2025	As at 26th February 2025	As at 31st March 2024
A) Non current			
Total outstanding dues of micro, small and medium enterprises (i)			
Total outstanding dues of creditor other than micro, small and medium enterprises (ii)			
B) Current			
Total outstanding dues of micro, small and medium enterprises (i)			
Total outstanding dues of creditor other than micro, small and medium enterprises (ii)	28,28,322.90	79,190.50	

Ageing Schedule - Current Trade payable

Particulars	As at 31st March 2025	As at 26th February 2025	As at 31st March 2024
i) MSME			
Less than 1 year			
1-2 years			
2-3 years			
More than 3 years			
ii) Others			
Less than 1 year	28,28,322.90	79,190.50	
1-2 years			
2-3 years			
More than 3 years			
iii) Disputed dues - MSME			
iv) Disputed dues - Others			
Total	28,28,322.90	79,190.50	

12 Other Financial liabilities			
Particulars	As at 31st March 2025	As at 26th February 2025	As at 31st March 2024
Audit Fees Payable	7,500.00		15,000.00
Total	7,500.00		15,000.00

13 Short Term Provisions			
Particulars	As at 31st March 2025	As at 26th February 2025	As at 31st March 2024
Income tax provision	14,177.51	12,856.87	1,410.00
Total	14,177.51	12,856.87	1,410.00

14 Other Current Liabilities			
Particulars	As at 31st March 2025	As at 26th February 2025	As at 31st March 2024
Duties and Taxes	54,959.25	9,917.65	15,113.67
Total	54,959.25	9,917.65	15,113.67



15 REVENUE FROM OPERATIONS

Particulars	Apr 2024-Mar 2025	27th Feb 2025 to 31st Mar 2025	1st Apr 2024-26th Feb 2025	Apr 2023-Mar 2024
Sale	1,43,59,726	1,25,24,148	18,35,577.66	9,50,106.54
Total	1,43,59,725.74	1,25,24,148.08	18,35,577.66	9,50,106.54

16 PURCHASE OF STOCK IN TRADE

Particulars	Apr 2024-Mar 2025	27th Feb 2025 to 31st Mar 2025	1st Apr 2024-26th Feb 2025	Apr 2023-Mar 2024
Purchase	1,40,49,528	1,22,73,968	17,75,559.50	9,27,267.00
Total *	1,40,49,527.50	1,22,73,968.00	17,75,559.50	9,27,267.00

17 CHANGES IN INVENTORIES

Particulars	Apr 2024-Mar 2025	27th Feb 2025 to 31st Mar 2025	1st Apr 2024-26th Feb 2025	Apr 2023-Mar 2024
Opening Stock				
Closing Stock				
Total				

18 Employee benefits expense

Particulars	Apr 2024-Mar 2025	27th Feb 2025 to 31st Mar 2025	1st Apr 2024-26th Feb 2025	Apr 2023-Mar 2024
Salaries and Wages	12,000	12,000	-	-
Total	12,000.00	12,000.00	-	-

19 FINANCE COST

Particulars	Apr 2024-Mar 2025	27th Feb 2025 to 31st Mar 2025	1st Apr 2024-26th Feb 2025	Apr 2023-Mar 2024
Interest on Loan				
Total				

20 OTHER EXPENSES

Particulars	Apr 2024-Mar 2025	27th Feb 2025 to 31st Mar 2025	1st Apr 2024-26th Feb 2025	Apr 2023-Mar 2024
Audit Fees	7,500.00	7,500.00	-	7,500
Bank Charges	2,653.82	-	2,653.82	2,948.82
Gst Late Fees	-	-	-	80.00
Legal Fees	30,200.00	30,200.00	-	3,500.00
Roc Fees	1,97,200.00	1,200.00	1,96,000.00	2,100.00
Round Off	-0.28	-0.92	0.64	-0.60
Telephone And Mobile Expenses	-	-	-	1,290.00
Office Expenses	2,000.00	1,000.00	1,000.00	-
Total	2,39,553.54	39,899.08	1,99,654.46	17,418.22



M/s VASUNDHARA ENVIROGREEN PRIVATE LIMITED
SCHEDULE OF PROPERTY, PLANTS & EQUIPMENTS AS AT 31ST MARCH, 2025
AS PER INCOME TAX ACT-1961

ANNEXURE 'A'
(Amount in Rs.)

PARTICULARS	RATE OF DEP	W.D.V. AS AT		ADDITION BEFORE 180 DAYS	ADDITION AFTER 180 DAYS	TOTAL COST AS AT	DEP FOR THE YEAR	W.D.V. AS AT
		01-04-2023	31-03-2024					
OFFICE EQUIPMENT	15%	1,585.23	-	-	-	1,585.23	237.78	1,347.45
OFFICE EQUIPMENT	15%	13,836.16	-	-	-	13,836.16	2,075.42	11,760.74
		15,421.39				15,421.39	2,313.20	13,108.19

M/s VASUNDHARA ENVIROGREEN PRIVATE LIMITED
SCHEDULE OF PROPERTY, PLANTS & EQUIPMENTS AS AT 31ST MARCH, 2023
AS PER INCOME TAX ACT-1961

ANNEXURE 'A'
(Amount in Rs.)

PARTICULARS	RATE OF DEP	W.D.V. AS AT		ADDITION BEFORE 180 DAYS	ADDITION AFTER 180 DAYS	TOTAL COST AS AT	DEP FOR THE YEAR	W.D.V. AS AT
		01-04-2023	31-03-2024					
OFFICE EQUIPMENT	15%	1,864.98	-	-	-	1,864.98	279.75	1,585.23
OFFICE EQUIPMENT	15%	16,277.83	-	-	-	16,277.83	2,441.67	13,836.16
		18,142.81				18,142.81	2,721.42	15,421.39



M/s VASUNDHARA ENVIROGREEN PRIVATE LIMITED
SCHEDULE OF PROPERTY, PLANTS & EQUIPMENTS AS AT 31ST MARCH, 2023
AS PER INCOME TAX ACT-1961

upto 31-03-2023

ANNEXURE 'A'

(Amount in Rs.)

PARTICULARS	RATE OF DEP	W.D.V. AS AT	ADDITION BEFORE 180 DAYS	ADDITION AFTER 180 DAYS	TOTAL COST AS AT	DEP FOR THE YEAR	W.D.V.
							AS AT
OFFICE EQUIPMENT	15%	2,194.10	-	-	2,194.10	329.12	1,864.98
OFFICE EQUIPMENT	15%	19,150.39	-	-	19,150.39	2,872.56	16,277.83
		21,344.49			21,344.49	3,201.68	18,142.81

M/s VASUNDHARA ENVIROGREEN PRIVATE LIMITED
SCHEDULE OF PROPERTY, PLANTS & EQUIPMENTS AS AT 31ST MARCH, 2022
AS PER INCOME TAX ACT-1961

upto 31-03-2022

ANNEXURE 'A'

(Amount in Rs.)

PARTICULARS	RATE OF DEP	W.D.V. AS AT	ADDITION BEFORE 180 DAYS	ADDITION AFTER 180 DAYS	TOTAL COST AS AT	DEP FOR THE YEAR	W.D.V.
							AS AT
OFFICE EQUIPMENT	15%	2,372.00	-	2372.00	2,372.00	177.90	2,194.10
OFFICE EQUIPMENT	15%	20,703.12	-	20,703.12	20,703.12	1,552.73	19,150.39
		23,075.12		23,075.12	23,075.12	1,730.63	21,344.49



NOTE NO. 7

Particulars	Opening as on April 2024	Deferred Tax (liabilities) as on-	During the Year	(charge) credit during the year	Closing As on 31st December 2024	Deferred Tax Deferred tax assets/ (liabilities) as on
W.D.V. IT	-	-	-	-	13,108.19	3,299.07
W.D.V. Companies Act	-	-	-	-	(3,174.92)	(799.06)
Deferred Tax	-	-	-	-	-	-
Total	-	-	-	-	9,933.27	2,500.01

Opening DTA 2,414.01
 Closing DTA 2,500.01
 During the year 86.09



M/S VASUNDHARA ENVIROGREEN PRIVATE LIMITED (31-03-2023)

NOTE-2 PROPERTY, PLANT & EQUIPEMENT

AS PER COMPANIES ACT, 2013

(Rs. in Lacs)

Particulars	Rate	Gross Block			Accumulated Depreciation			Net Block			
		Balance as on 01.04.2024	Additions	Deductions/Adjustments	Balance as at 31.03.2025	Upto 01.04.2024	Additions	Deductions/Adjustments	Balance as at 31.03.2025	W.D.V. as on 31.03.2025	W.D.V. as on 31.03.2024
Office Equipments											
Air Conditioner	45.50	20,703.00	-	-	20,703.00	15,472.46	2,381.99	-	17,854.45	2,848.55	5,230.54
Stabilizer	45.50	2,372.00	-	-	2,372.00	1,772.72	272.91	-	2,045.63	326.37	599.28
TOTAL		23,075.00	-	-	23,075.00	17,245.18	2,654.90	-	19,900.08	3,174.92	5,829.82



Name of Asset	Air Conditioner	Depreciation calculation as per Companies Act: 2013 (W.D.V. Method)		Useful Life (In Years)	5	Useful Life (In Years)		5	Useful Life (In Years)		5	Useful Life (In Years)		5									
Year	Opening WDV	Purchase Date	Purchase Amount	Residual	Total Life (In Days)	Elapsed Life (In Days)	Remaining Life (In Days)	Used In Current Year (In Days)	Depreciation	Closing WDV	Dep. rate	Year	Opening WDV	Purchase Date	Purchase Amount	Residual	Total Life (In Days)	Elapsed Life (In Days)	Remaining Life (In Days)	Used In Current Year (In Days)	Depreciation	Closing WDV	Dep. rate
2021-2022	0	01/12/2021	20703	1035.15	1825	0	1825	121	3093.24	17609.76	45.07	2021-2022	0	01/12/2021	20703	1035.15	1825	0	1825	121	3093.24	17609.76	45.07
2022-2023	17609.76			1035.15	1825	121	1704	365	8012.44	9597.32	45.50	2022-2023	17609.76			1035.15	1825	121	1704	365	8012.44	9597.32	45.50
2023-2024	9597.32			1035.15	1825	486	1339	366	4366.78	5230.54	45.50	2023-2024	9597.32			1035.15	1825	486	1339	366	4366.78	5230.54	45.50
2024-2025	5230.54			1035.15	1825	852	973	365	2381.99	2848.55	45.54	2024-2025	5230.54			1035.15	1825	852	973	365	2381.99	2848.55	45.54
2025-2026	2848.55			1035.15	1825	1217	608	365	1297.23	1551.32	45.54	2025-2026	2848.55			1035.15	1825	1217	608	365	1297.23	1551.32	45.54
2026-2027	1551.32			1035.15	1825	1582	243	243	516.17	1035.15	45.54	2026-2027	1551.32			1035.15	1825	1582	243	243	516.17	1035.15	45.54

Name of Asset	Stabilizer	Depreciation calculation as per Companies Act: 2013 (W.D.V. Method)		Useful Life (In Years)	5	Useful Life (In Years)		5	Useful Life (In Years)		5	Useful Life (In Years)		5									
Year	Opening WDV	Purchase Date	Purchase Amount	Residual	Total Life (In Days)	Elapsed Life (In Days)	Remaining Life (In Days)	Used In Current Year (In Days)	Depreciation	Closing WDV	Dep. rate	Year	Opening WDV	Purchase Date	Purchase Amount	Residual	Total Life (In Days)	Elapsed Life (In Days)	Remaining Life (In Days)	Used In Current Year (In Days)	Depreciation	Closing WDV	Dep. rate
2021-2022	0	01/12/2021	2372	118.6	1825	0	1825	121	354.4	2017.6	45.07	2021-2022	0	01/12/2021	2372	118.6	1825	0	1825	121	354.4	2017.6	45.07
2022-2023	2017.6			118.6	1825	121	1704	365	918.01	1099.59	45.50	2022-2023	2017.6			118.6	1825	121	1704	365	918.01	1099.59	45.50
2023-2024	1099.59			118.6	1825	486	1339	366	500.31	599.28	45.50	2023-2024	1099.59			118.6	1825	486	1339	366	500.31	599.28	45.50
2024-2025	599.28			118.6	1825	852	973	365	272.91	326.37	45.54	2024-2025	599.28			118.6	1825	852	973	365	272.91	326.37	45.54
2025-2026	326.37			118.6	1825	1217	608	365	148.63	177.74	45.54	2025-2026	326.37			118.6	1825	1217	608	365	148.63	177.74	45.54
2026-2027	177.74			118.6	1825	1582	243	243	59.14	118.6	45.54	2026-2027	177.74			118.6	1825	1582	243	243	59.14	118.6	45.54



FORM NO. 3CD

[See rule 6G (2)]

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

PART - A

1. Name of the assessee **VASUNDHARA ENVIROGREEN PRIVATE LIMITED**
2. Address **FLAT NO.C-2 PHASE-1, SHAHI DARBAR APPTT.113/21, SWAROOP NAGAR, Kanpur, Uttar Pradesh**
3. PAN **AAICV1698J**
4. Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and service tax, customs duty, etc. if yes, please furnish the registration number or GST number or any other identification number allotted for the same. **No**
5. Status **Private Limited Company**
6. Previous year **From April 1, 2024 to March 31, 2025**
7. Assessment year **2025-2026**
8. Indicate the relevant clause of section 44AB under which the audit has been conducted **Clause 44 AB (e) - Profits and gains lower than deemed profit u/s 44 AD**
- 8a. Whether the assessee has opted for taxation under section 115BA / 115BAA / 115BAB / 115BAC/ 115BAD/ 115BAE ? **115BA**

PART - B

9. (a) If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios. **Nil**
- (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. **Nil**
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). **Manufacturing Industry - Other manufacturing n.e.c. - 04097**
- (b) If there is any change in the nature of business or profession, the particulars of such change. **Nil**
11. (a) Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed. **Yes**



- (b) List of Books of accounts 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.)
- CASH BOOK LEDGER JOURNAL PURCHASE BOOK SALES BOOK STOCK REGISTER ETC MAINTAINED BY COMPUTER - 113/21 FLAT NO C2, SWAROOP NAGAR, KANPUR, Uttar Pradesh, 208022**
- (c) List of books of accounts and nature of relevant documents examined
- CASH BOOK LEDGER JOURNAL PURCHASE BOOK SALES BOOK STOCK REGISTER ETC MAINTAINED BY COMPUTER -**
12. Whether the profit and loss account includes any profit and gains assessable on presumptive basis, if yes, indicate the amount and the relevant sections(44AD, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB,Chapter XII-G, First Schedule or any other relevant section.)
- No**
13. (a) Method of accounting employed in the previous year.
- (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.
- (c) If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.
- Nil**
- (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).
- (e) If answer to (d) above is in the affirmative, given detail of such adjustments.
- Nil**
- (f) Disclosure as per ICDS:
- Nil**
14. (a) Methods of valuation of closing stock employed in the previous year.
- (b) In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish:
- Nil**
15. Give the following particulars of the capital asset converted into stock in trade :
- Nil**
- (a) Description of capital asset
- (b) Date of acquisition;
- (c) Cost of acquisition;



- (d) Amount at which the asset is converted into stock-in-trade.
16. Amounts not credited to the profit and loss account, being, :-
- (a) the items falling within the scope of section 28; **Nil**
- (b) the proforma credits, drawbacks, refunds of duty of customs or excise or service tax, or refund of sales tax or value added tax where such credits, drawbacks or refunds are admitted as due by the authorities concerned; **Nil**
- (c) escalation claims accepted during the previous year; **Nil**
- (d) any other item of income; **Nil**
- (e) capital receipt, if any. **Nil**
17. Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of State Government referred to in section 43CA or 50C, please furnish: **Nil**
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 :- **Nil**
- (a) Description of asset/block of assets.
- (b) Rate of depreciation.
- (c) Actual cost or written down value, as the case may be.
- (c)(a) Adjustment made to the written down value under section 115BAA(3)/115BAC(3)/115BAD(3) (To be filled in only for assessment year 2020-21, 2021-22 and 2024-25 only, as applicable)
- (c)(b) Adjustment made to the written down value of Intangible asset due to excluding value of goodwill of a business or profession
- (c)(c) Adjusted written down value
- (d) Additions/deductions during the year with dates; in the case of any addition of an asset, date put to use; including adjustments on account of -
- (i) Central Value Added Tax credit claimed and allowed under the Central Excise Rules, 1944, in respect of assets acquired on or after 1st March, 1994,
- (ii) change in rate of exchange of currency, and



- (iii) subsidy or grant or reimbursement, by whatever name called.
- (e) Depreciation allowable.
- (f) Written down value at the end of the year.
19. Amount admissble under sections : 32AC,32AD, 33AB, 33ABA, 35(1)(i), 35(1)(ii), 35(1)(iia), 35(1)(iii), 35(1)(iv), 35(2AA), 35(2AB), 35ABA, 35ABB, 35AC, 35AD, 35CCA, 35CCB **Nil**
20. (a) Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [Section 36(1)(ii)] **Nil**
- (b) Details of contributions received from employees for various funds as referred to in section 36(1)(va); **Nil**
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
- (i) expenditure of capital nature ; **Nil**
- (ii) expenditure of personal nature ; **Nil**
- (iii) expenditure on advertisement in any souvenir, brochure, tract, pamphlet or the like published by a political party ; **Nil**
- (iv) Expenditure incurred at clubs being entrance fees and subscriptions. **Nil**
- (v) Expenditure incurred at clubs being cost for club services and facilities used. **Nil**
- (vi) Expenditure for any purpose which is an offence or is prohibited by law or expenditure by way of penalty or fine for violation of any law (enacted in India or outside India) **Nil**
- (vii) Expenditure by way of any other penalty or fine not covered above. **Nil**
- (viii) Expenditure incurred to compound an offence under any law for the time being in force, in India or outside India. **Nil**
- (ix) Expenditure incurred to provide any benefit or perquisite, in whatever form, to a person, whether or not carrying on a business or exercising a profession, and acceptance of such benefit or perquisite by such person is in violation of any law or rule or regulation or guideline, as the case may be, for the time being in force, governing the conduct of such person. **Nil**



- (b) amounts inadmissible under section 40(a) ;
- (i) as payment to non-resident referred to in sub-clause (i)
- (A) Detail of payment on which tax is not deducted: **Nil**
- (B) Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed under section 200(1) **Nil**
- (ii) as payment referred to in sub-clause (ia)
- (A) Details of payment on which tax is not deducted: **Nil**
- (B) Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139. **Nil**
- (iii) As payment referred to in sub-clause (ib)
- (A) Details of payment on which levy is not deducted: **Nil**
- (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 (i) of section 139. **Nil**
- (iv) fringe benefit tax under sub-clause (ic) **Nil**
- (v) wealth tax under sub-clause (iia) **Nil**
- (vi) royalty, license fee, service fee etc. under sub-clause (iib) **Nil**
- (vii) salary payable outside India/ to a non resident without TDS etc. under sub-clause (iii) **Nil**
- (viii) payment to PF / other fund etc. under sub-clause (iv) **Nil**
- (ix) tax paid to employer for perquisites under sub-clause (v) **Nil**
- (c) Amount debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof **Nil**
- (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 detail **Yes**
- (B) On the basis of the examination of books of account and other relevant documents/evidence, whether the payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details of amount deemed to be the profits and gains of bussiness or profession under section 40A(3A). **Yes**
- (e) provision for payment of gratuity not allowable under section 40A(7) **Nil**
- (f) any sum paid by the assessee as an employer not allowable under section 40A(9) **Nil**
- (g) particulars of any liability of a contingent nature **Nil**
- (h) amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income **Nil**
- (i) amount inadmissible under the proviso to section 36(1)(iii) **Nil**
22. (a) Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006 **Nil**
22. (b) Any other amount not allowable under clause (h) of section 43B of the Income-tax Act, 1961. **Nil**
23. Particulars of payments made to persons specified under sections 40A(2)(b) . **Nil**
24. Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33ABA or 33AC. **Nil**
25. Any amount of profit chargeable to tax under section 41 and computation thereof. **Nil**
26. (i) In respect of any sum referred to in clauses (a),(b), (c), (d), (e), (f) or (g) of section 43B.
- (A) pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was
- (a) paid during the previous year ; **Nil**
- (b) not paid during the previous year ; **Nil**



- (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) **Nil**
- (b) not paid on or before the aforesaid date. **Nil**
- * (State whether sales tax, customs duty, excise duty or any other indirect tax, levy cess, impost, etc., is passed through the profit & loss account.) **No**
27. (a) Amount of Central Value Added Tax credits/ Input Tax Credit availed of or utilised during the previous year and its treatment in Profit and Loss account and treatment of outstanding Central Value Added tax credit/ Income Tax Credit in accounts. **Nil**
- (b) Particulars of income or expenditure of prior period credited or debited to the profit and loss account. **Nil**
28. Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(viii), if yes, please furnish the details of the same. **No**
29. Whether during the previous year the assessee has received any consideration for issue of share which exceeds the fair market value of the shares as referred to in section 56(2)(viib), if yes, please furnish the details of the same **No**
29. (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? **Nil**
29. (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? (Yes/No) **Nil**
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] **Nil**
30. 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.
30. A(b) If yes, please furnish the following details **Nil**



30. 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
30. B(b) If yes, please furnish the following details **Nil**
30. C(a) Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year. (This Clause is kept in abeyance till 31st March,2022)
30. C(b) If yes, please furnish the following details **Nil**
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 :- **Nil**
- (i) name, address and permanent account number (if available with the assessee) of the lender or depositor;
 - (ii) amount of loan or deposit taken or accepted;
 - (iii) whether the loan or deposit was squared up during the previous year;
 - (iv) maximum amount outstanding in the account at any time during the previous year;
 - (v) 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.
 - (vi) In Case the loan and deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an the account payee bank draft.
- * (These particulars 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.) **No**
31. (b) Particular of each specified sum in an account exceeding the limit specified in section 269SS taken or accepted during the previous year :- **Nil**
31. (b)(a) Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, during the previous year , where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account **Nil**



31. (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 cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year:- *Nil*
31. (b)(c) Particulars of each Payment in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of 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 *Nil*
31. (b)(d) Particulars of each Payment in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of 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 *Nil*
- (c) Particulars of each repayment of loan or deposit in an amount exceeding the limit specified in section 269T made during the previous year :- *Nil*
- (i) name, address and permanent account number (if available with the assessee) of the payee;
 - (ii) amount of the repayment;
 - (iii) maximum amount outstanding in the account at any time during the previous year;
 - (iv) whether the repayment was made otherwise than by an account payee cheque or an account payee bank draft;
 - (v) In Case the loan and deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an the account payee bank draft.
31. (d) Particular of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year :- *Nil*



31. (e) Particular of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year : - **Nil**
32. (a) Details of brought forward loss or depreciation allowance, in the following manner, to the extent available :- **Nil**
- (b) Whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79.
- (c) Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year, if yes, please furnish the details of the same.
- (d). Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year, if yes, please furnish details of the same.
- (e) In case of the company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73, if yes, please furnish the details of speculation loss if incurred during the previous year.
33. Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III(section 10A, section 10AA) **Nil**
34. (a) Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish :- **Nil**
- (b) Whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes, please furnish the details **N.A.**
- (c) Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7), If yes please furnish: **N.A.**
35. (a) In the case of a trading concern, give quantitative details of principal items of goods traded :- **Nil**
- (i) opening stock;
- (ii) purchases during the previous year;
- (iii) sales during the previous year;
- (iv) closing stock;



- (v) shortage/ excess, if any.
- (b) In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products :
- (A) Raw Materials : **Nil**
- (i) opening stock;
- (ii) purchases during the previous year;
- (iii) consumption during the previous year;
- (iv) sales during the previous year;
- (v) closing stock;
- (vi) *² yield of finished products;
- (vii)*³ percentage of yield;
- (viii) shortage/ excess if any.
- (B) Finished products/ By-products : **Nil**
- (i) opening stock;
- (ii) purchases during the previous year;
- (iii) quantity manufactured during the previous year;
- (iv) sales during the previous year;
- (v) closing stock;
- (vi) shortage/ excess, if any.
36. (A)(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.
36. (A)(b) If yes, please furnish the following details:- **Nil**
37. Whether any cost audit was carried out, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor.
38. Whether any audit was conducted under the Central Excise Act, 1944, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.
39. Whether any audit was conducted under section 72A of the finance act, 1994 in relation to valuation of taxable services, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.



40. Accounting ratios with calculations as follows :-
- (1) Total turnover of the assessee. **Current Year = 14359726 / Previous Year =**
- (2) Gross Profit/ Turnover; **N.A.**
- (3) Net Profit/ Turnover; **Current Year => Net Profit = 41898 / Turnover =14359726 Ratio = 0.29 %**
- (4) Stock-in-Trade/ Turnover; **N.A.**
- (5) Material Consumed/ Finished Goods Produced **N.A.**
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. **Nil**
42. (a) Whether the assessee is required to furnish statement in Form No.61 or Form No. 61A of Form No. 61B? **Nil**
42. (b) If Yes, please furnish **Nil**
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 **Nil**
43. (b) If Yes, please furnish the following details **Nil**
43. (c) if Not due, please enter expected date of furnishing the report **Nil**
44. Break-up of total expenditure of entities registered or not registered under the GST : (This Clause is kept in abeyance till 31st March,2022). **Nil**

Place: Kanpur
Date: 21-05-2025

For Prasad Gupta J & CO.
Chartered Accountants

Ashok Sabikhi
Partner

Firm Reg No. 00236C