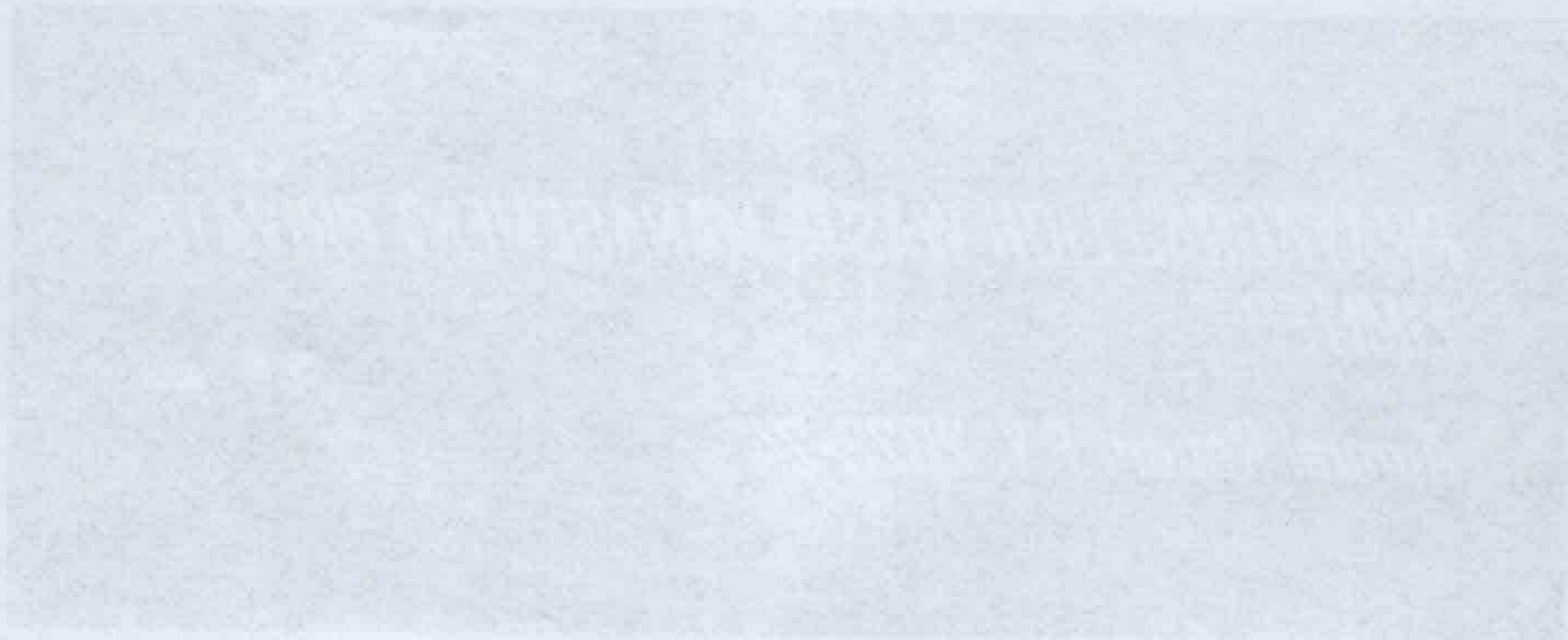




***PRAYAGRAJ LION WASTE MANAGEMENT PRIVATE
LIMITED***

Annual Report F.Y. 2023-24

Auditors: Chander Parkash & Co.



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Index

<i>No.</i>	<i>Particulars</i>
1	<i>Corporate Information</i>
2	<i>Income Tax Audit Report, ITR and Computation</i>
3	<i>Auditor's Report</i>
4	<i>Balance Sheet</i>
5	<i>Statement of Profit and Loss</i>
6	<i>Notes to Account</i>





Index

- 1. Introduction
- 2. Objectives
- 3. Scope
- 4. Methodology
- 5. Results
- 6. Conclusion



COMPANY PROFILE

S.NO.	PARTICULARS	
1	COMPANY NAME	PRAYAGRAJ LION WASTE MANAGEMENT PRIVATE LIMITED
2	COMMUNICATION ADDRESS	210, Padma Tower II 22 Rajendra Place, New Delhi - 110008
3	PAN NO	AALCP6814D
4	CIN NO	U90000DL2020PTC374860






COMPANY PROFILE

Introduction

The company is a leading provider of services in the industry. It has a long history of excellence and a strong commitment to customer satisfaction. The company's mission is to provide the highest quality services to its clients, ensuring that their needs are met in a timely and efficient manner. The company's vision is to be the industry leader in providing innovative solutions to its clients.

The company's services are designed to meet the needs of a wide range of clients, from small businesses to large corporations. The company's services are provided in a professional and efficient manner, ensuring that clients receive the highest quality of service. The company's services are designed to be cost-effective and to provide a high level of customer satisfaction. The company's services are provided in a timely and efficient manner, ensuring that clients receive the highest quality of service.

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INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT				Assessment Year
[Where the data of the Return of Income in Form ITR-1(SAHJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified] (Please see Rule 12 of the Income-tax Rules, 1962)				2024-25
PAN	AALCP6814D			
Name	PRAYAGRAJ LION WASTE MANAGEMENT PRIVATE LIMITED			
Address	210 , PADMA TOWER II,, 22 RAJENDRA PLACE , NEW DELHI , 09-Delhi, 91-INDIA, 110008			
Status	7-Private company	Form Number	ITR-6	
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	668959591301024	
Taxable Income and Tax Details	Current Year business loss, if any	1	0	
	Total Income	2	1,55,38,730	
	Book Profit under MAT, where applicable	3	0	
	Adjusted Total Income under AMT, where applicable	4	0	
	Net tax payable	5	39,10,788	
	Interest and Fee Payable	6	1,46,162	
	Total tax, interest and Fee payable	7	40,56,950	
	Taxes Paid	8	40,56,954	
	(+) Tax Payable /(-) Refundable (7-8)	9	0	
Accreted Income and Tax Detail	Accreted Income as per section 115TD	10	0	
	Additional Tax payable u/s 115TD	11	0	
	Interest payable u/s 115TE	12	0	
	Additional Tax and interest payable	13	0	
	Tax and interest paid	14	0	
	(+) Tax Payable /(-) Refundable (13-14)	15	0	
This return has been digitally signed by <u>JATINDER PAL SINGH BAKSHI</u> in the capacity of <u>Managing Director</u> having PAN <u>AAHPB5706B</u> from IP address <u>125.63.115.94</u> on <u>30-Oct-2024 15:54:58</u> at <u>NEW DELHI</u> (Place) DSC SI.No & Issuer <u>3040785</u> & <u>141510039736521CN=SignX sub-CA for Class 3 Individual 2022,OU=Sub-CA,O=FuturiQ Systems Private Limited,C=IN</u>				
System Generated				
Barcode/QR Code	AALCP6814D06668959591301024f1ebe05376f3b30424740dd529d63ca5891c2bf4			
DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU				

Name : M/s PRAYAGRAJ LION WASTE MANAGEMENT PRIVATE LIMITED
 CIN : U90000DL2020PTC374860
 Address(O) : 210, PADMA TOWER II, 22 RAJENDRA PLACE, NEW DELHI, DELHI-110008

Permanent Account No : AALCP6814D
 Status : Private Limited
 Previous year : 2023-2024
 Ward/Circle :
 Nature of Business or Profession : Other services n.e.c. - 21008
 Date of Incorporation : 22/12/2020
 Resident Status : Resident
 Assessment Year : 2024-2025
 Return : ORIGINAL

Computation of Total Income

Income Heads	Income Before Set off	Income After Set off
Income from House Property	0	0
Income From Business or Profession	15538731	15538731
Income from Other Sources	0	0
Gross Total Income		15538731
Less : Deduction under Chapter VIA		0
Total Income		15538731
Rounding off u/s 288A		15538730
Income Taxable at Normal Rate		15538730
Income Taxable at Special Rate		0

TAX CALCULATION

Tax at Normal Rates (22%) (15538730 * 0.22)	3418521	
Total Tax as per other provisions of the IT Act		
Tax payable u/s 115JB	0	
Add : Surcharge(if applicable)	0	341852
Total	0	3760373
Add : Health and Education Cess	0	150415
Total	0	3910788
Higher of the above two		3910788
Less : TDS/TCS		2697744
Assessed Tax		1213044
Add : Interest		146162
u/s 234B	84910	
84910[7M]+0[0M]		
u/s 234C	61252	
(5457+16374+27291+12130)		
Less : Tax Deposited u/s 140A		1359210
Amount Payable		0
Tax Rounded Off u/s 288 B		0

COMPREHENSIVE DETAIL

Income from Business & Profession Details

BUS-1

15538731

Net Profit As Per P&L A/c	12216036	
Add: Items Inadmissible/for Separate Consideration	3858447	
Depreciation Separately Considered	936679	
Amounts disallowable under section 36	2921768	
Sub Total		16074483
Less: Items Admissible/for Separate Consideration		535752
Depreciation Allowed as Per IT Act	535752	
Income From BUS-1		15538731
Total of Business & Profession		15538731

Tax Deducted/Collected at Source Details

Deductor/Employer's Name	TAN	Section	Head of Income	Amount Paid	TDS Amount
KAMALA NEHRU MEMORIAL HOSPITAL	ALDK00662E	194C	BP-Income From Business Profession	119400	2388
PRAYAGRAJ NAGAR NIGAM	ALDN00273A	194C	BP-Income From Business Profession	134342863	2686866
Total				134462263	2689254
BHARAT PETROLEUM CORPORATION LIMITED	PNEB10837B	194R	BP-Income From Business Profession	84898	8490
Total				84898	8490

Details : Tax Deposited u/s 140A

Bank and Branch	BSR Code	Dated	ChallanNo.	Amount
-	0510002	30/10/2024	25841	1359210

Interest Calculation Detail

234B		
(1213000-0) x 7(M) x 1% =	84910	
		84910
234C		
((1213044 x 15%) - 0) x 3(M) x 1% =	5457	
((1213044 x 45%) - 0) x 3(M) x 1% =	16374	
((1213044 x 75%) - 0) x 3(M) x 1% =	27291	
((1213044 x 100%) - 0) x 1(M) x 1% =	12130	61252
Total Interest		146162

Return Filing Due Date : 31/10/2024
Due Date Extended 15/11/2024
upto :
Interest Calculated 05/10/2024
Upto :

Return Filing Section : 139(1)
Notification No : Circular No. 13/2024

PRAYAGRAJ LION WASTE MANAGEMENT PRIVATE LIMITED
Depreciation Chart For Assessment Year '2024-2025'

Business Name :BUS-1

S.No	Description /Block of Assets	Rate	Opening WDV	Additions		Deductions		Normal Dep.	Additional Dep.	Total Dep.	Closing WDV
				180 days or more	Less than 180 days	180 days or more	Less than 180 days				
1	Furniture and fittings 10% - Furniture and fittings	10.00 %	146720.00	0.00	0.00	0.00	0.00	14672.00	0.00	14672.00	132048.00
2	Machinery and plant 15% - Machinery and plant	15.00 %	2945927.00	202635.00	0.00	0.00	0.00	472284.00	0.00	472284.00	2676278.00
3	Machinery And plant 40% - COMPUTE R	40.00 %	121989.00	0.00	0.00	0.00	0.00	48796.00	0.00	48796.00	73193.00
Total			3214636.00	202635.00	0.00	0.00	0.00	535752.00	0.00	535752.00	2881519.00

Verified By : JATINDER PAL SINGH BAKSHI

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

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

1. We report that the statutory audit of

Name	PRAYAGRAJ LION WASTE MANAGEMENT PRIVATE LIMITED
Address	210,PADMA TOWER II,,22 RAJENDRA PLACE , 09-Delhi , 91-India , Pincode - 110008
PAN	AALCP6814D
Aadhaar Number of the assessee, if available	

was conducted by m/s CHANDER PARKASH AND CO. in pursuance of the provisions of the Companies Act, 2013, and We annex hereto a copy of their audit report dated 12-Aug-2024 along with a copy each of

- a. the audited profit and loss account for the period beginning from 01-Apr-2023 to ending on 31-Mar-2024
- b. the audited balance sheet as at 31-Mar-2024 ; and
- c. documents declared by the said Act to be part of, or annexed to, the profit and loss account and balance sheet.

2. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.
3. In our opinion and to the best of our information and according to examination of books of account including other relevant documents and explanations given to us, the particulars given in the said Form No. 3CD are true and correct subject to the following observations/qualifications, if any.

Sl. No.	Qualification Type	Observations/Qualifications
1	Others	We are unable to comment or disclose any information from the assessee with respect to expenses related to registered entities whose input credit has not been availed by the assessee due to unavailability of GSTN of those entities in the books of accounts. There is a possibility that assessee may procure both exempt and taxable supplies from one registered person.
2	Proper stock records are not maintained by the assessee	THE ASSESSEE IS ENGAGED IN HOUSE KEEPING AND CLEANING SERVICES. THE COMPANY HAS ONLY CONSUMABLES ITEMS USED FOR PROVIDING THE SERVICES. IT HAS NOT MAINTAINED PROPER STOCK RECORDS DUE TO NUMEROUS CONSUMABLES ITEMS. THE VALUATION HAS BEEN CERTIFIED BY THE MANAGEMENT.
3	Others	During the course of the audit, it was observed that the assessee entity was unable to provide a comprehensive list of creditors registered under the Micro, Small, and Medium Enterprises Development (MSMED) Act, 2006. Consequently, we were unable to verify the identification of MSME creditors and assess whether any payments were delayed beyond the prescribed period under the MSMED Act, 2006. As per Section 43B of the Income Tax Act, 1961, any payment to a creditor registered as an MSME is allowable as a deduction only if it has been paid within the due date specified under the MSMED Act, 2006. Due to the lack of adequate information, we are unable to comment on the compliance of the entity with the provisions of Section 43B with respect to payments to MSME creditors.

Accountant Details

Name	CHANDER PARKASH
Membership Number	088582
FRN(Firm Registration Number)	0010770N
Address	207 PADMA TOWER-II, 22 RAJENDRA PLACE , Patel nagar east , Patel nagar east , 09-Delhi , 91-India , Pincode - 110008
Date of signing Tax Audit Report	10-Sep-2024
Place	NEW DELHI
Date	20-Sep-2024

This form has been digitally signed by CHANDER PARKASH having PAN AAHPP1487F from IP Address 125.63.115.94 on 20/09/2024 12:05:55 PM Dsc SI.No and issuer 23310138CN=e-Mudhra Sub CA for Class 3 Individual 2022,C=IN,O=eMudhra Limited,OU=Certifying Authority

Acknowledgement Number:470079340200924

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	PRAYAGRAJ LION WASTE MANAGEMENT PRIVATE LIMITED
2. Address of the Assessee	210,PADMA TOWER II,,22 RAJENDRA PLACE , 09-Delhi , 91-India , Pincode - 110008
3. Permanent Account Number (PAN)	AALCP6814D
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 31-Uttar Pradesh	09AALCP6814D1ZA

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

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

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

8(a). Whether the assessee has opted for taxation under section 115BA / 115BAA / 115BAB / 115BAC(1A) / 115BAD / 115BAE ?	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	OTHER SERVICES	Other services n.e.c.	21008

(b). If there is any change in the nature of business or profession, the particulars of such change ?				No
-------------------------------------------------------------------------------------------------------	--	--	--	----

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

No records added

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

No

Sl. No.

Books prescribed

No records added

(b). List of books of account maintained and the address at which the books of accounts are kept. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.)

Sl. No.	Books maintained	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1	Computerized: Cash Book, Ledger, Vouchers, and Subsidiary ledgers	210 PADMA TOWER 2	RAJENDR A PLACE	CENTRAL DELHI	110008	91-India	09-Delhi
2	Computerized: Cash Book, Ledger, Vouchers, and Subsidiary ledgers	67/2, THORNHILL ROAD, PRAYAGRAJ, Allahabad,		ALLAHABAD	211002	91-India	31-Uttar Pradesh

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

Sl. No.	Books examined
1	Computerized: Cash Book, Ledger, Vouchers, and Subsidiary ledgers
2	Computerized: Cash Book, Ledger, Vouchers, and Subsidiary ledgers

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

Acknowledgement Number:470079340200924

(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	The accounts are prepared on historical cost convention and are consistent with normally accepted accounting principles and on the accounting assumption of a going concern. The business concern has generally followed mercantile system of accounting and recognized income and expenditure on accrual basis, except in respect of miscellaneous income where revenue is postponed to the extent of uncertainties involved in realization of income.</Disclo
1	ICDS II - Valuation of Inventories	Valuation of Consumable is made at lower of the cost or estimated net realizable value.</
1	ICDS III - Construction Contracts	The Relevant standard is not applicable with respect to the nature of business.</
1	ICDS IV - Revenue Recognition	Revenue from service transactions has been recognized by the percentage completion method. Revenue from service transactions has been matched with the service transaction costs incurred in reaching the stage of completion, resulting in the determination of revenue, expenses and profit which can be attributed to the proportion of work completed.</Disc
1	ICDS V - Tangible Fixed Assets	Fixed assets are valued at cost including installation charges subsequent improvements thereto. Depreciation has been provided on the W.D.V method at the rates prescribed in Section 32 of Income Tax Act, 1961</Di
1	ICDS VII - Governments Grants	The Relevant standard is not applicable as there is no such grant received in the business.</
1	ICDS IX - Borrowing Costs	Borrowing costs that are attributable to the acquisition or construction of qualifying assets are capitalized as a part of the cost of such assets, when such asset is ready for its intended use. All other borrowing costs are charged to revenue</
1	ICDS X - Provisions, Contingent Liabilities and Contingent Assets	Provisions are recognized when it is reasonably certain that outflow of economic resources would be required. The firm has not recognized the Contingent Liability or asset in current year</Disc
1	ICDS VI - Changes in Foreign Exchange Rates	The Relevant standard is not applicable
1	ICDS VIII - Securities	The relevant standard is not applicable for the current reporting period as the company did not engage in any transactions or hold any securities during the year.

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 115BAA(3)/115B AD(3) (To be filled in only for assessment year 2020-21, 2021-22 and 2024-25 only, as applicable)	Adjustment made to the written down value of Intangible asset due to excluding value of goodwill of a business or profession	Adjusted written down value(A)	Purchase Value	Total Value of Purchases (B)	Deductions (C)	Other Adjustments	Depreciation Allowable (D)	Written Down Value at the end of the year(A+B-C-D)
1	WDV	Furnitures & Fittings @ 10%	10	₹1,46,720	₹0	₹0	₹1,46,720	₹0	₹0	₹0	₹0	₹14,672	₹ 1,32,048
2	WDV	Plant and Machinery @ 15%	15	₹29,45,927	₹0	₹0	₹29,45,927	₹2,02,635	₹2,02,635	₹0	₹0	₹4,72,284	₹ 26,76,278
3	WDV	Plant and Machinery @	40	₹1,21,989	₹0	₹0	₹1,21,989	₹0	₹0	₹0	₹0	₹48,796	₹ 73,193

Acknowledgement Number:470079340200924

40%

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	₹ 6,64,800	15-May-2023	₹ 6,64,800	13-May-2023
2	Provident Fund	₹ 6,54,109	15-Jun-2023	₹ 6,54,109	25-Jul-2023
3	Provident Fund	₹ 6,47,786	15-Jul-2023	₹ 6,47,786	15-Jul-2023
4	Provident Fund	₹ 6,59,231	15-Aug-2023	₹ 6,59,231	31-Aug-2023
5	Provident Fund	₹ 6,90,380	15-Sep-2023	₹ 6,90,380	14-Sep-2023
6	Provident Fund	₹ 7,08,476	15-Oct-2023	₹ 7,08,476	12-Oct-2023
7	Provident Fund	₹ 7,02,357	15-Nov-2023	₹ 7,02,357	14-Nov-2023
8	Provident Fund	₹ 7,08,422	15-Dec-2023	₹ 7,08,422	17-Jan-2024
9	Provident Fund	₹ 7,25,105	15-Jan-2024	₹ 7,25,105	15-Feb-2024
10	Provident Fund	₹ 7,10,854	15-Feb-2024	₹ 7,10,854	15-Feb-2024
11	Provident Fund	₹ 7,01,495	15-Mar-2024	₹ 7,01,495	15-Mar-2024
12	Provident Fund	₹ 6,63,125	15-Apr-2024	₹ 6,63,125	15-Apr-2024
13	Any fund setup under the provisions of ESI Act, 1948	₹ 42,392	15-May-2023	₹ 42,392	13-May-2023
14	Any fund setup under the provisions of ESI Act, 1948	₹ 41,567	15-Jun-2023	₹ 41,567	24-Jul-2023
15	Any fund setup under the provisions of ESI Act, 1948	₹ 41,854	15-Jul-2023	₹ 41,854	15-Jul-2023
16	Any fund setup under the provisions of ESI Act, 1948	₹ 42,208	15-Aug-2023	₹ 42,208	04-Sep-2023
17	Any fund setup under the provisions of ESI Act, 1948	₹ 44,186	15-Sep-2023	₹ 44,186	15-Sep-2023
18	Any fund setup under the provisions of ESI Act, 1948	₹ 45,267	15-Oct-2023	₹ 45,267	13-Oct-2023
19	Any fund setup under the provisions of ESI Act, 1948	₹ 45,340	15-Nov-2023	₹ 45,340	21-Dec-2023
20	Any fund setup under the provisions of ESI Act, 1948	₹ 44,803	15-Dec-2023	₹ 44,803	15-Dec-2023
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
No records added		

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

Sl. No.	Particulars	Amount
---------	-------------	--------

Acknowledgement Number:470079340200924

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 for any purpose which is an offence or is prohibited by law or expenditure by way of penalty or fine for violation of any law (enacted in India or outside India)

Sl. No.	Particulars	Amount
No records added		

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

Sl. No.	Particulars	Amount
No records added		

Expenditure incurred to compound an offence under any law for the time being in force, in India or outside India.

Sl. No.	Particulars	Amount
No records added		

Expenditure incurred to provide any benefit or perquisite, in whatever form, to a person, whether or not carrying on a business or exercising a profession, and acceptance of such benefit or perquisite by such person is in violation of any law or rule or regulation or guideline, as the case may be, for the time being in force, governing the conduct of such person

Sl. No.	Particulars	Amount
No records added		

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

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

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

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

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

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

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

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

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

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

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

No

Sl. No.	Date of Payment	Nature of Payment	Amount	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available
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Acknowledgement Number:470079340200924

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) ?

No

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

(e). Provision for payment of gratuity not allowable under section 40A(7);

₹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
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No records added

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

Sl. No.	Particulars	Amount
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No records added

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

₹0

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

₹0

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

₹0

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

Sl. No.	Name of Related Person	PAN of Related Person	Aadhaar Number of the related person, if available	Relation	Nature of Transaction	Payment Made
1	DR JPS BAKSHI	AAHPB5706B		DIRECTOR	REMUNERATION	₹42,00,000
2	Nobilitas Infotech Pvt. Ltd.	AABCO4305N		DIRECTORS ARE COMMON	SERVICE	₹16,85,000
3	Global Excellence Enterprises Pvt. LTD	AAACW4178Q		DIRECTORS ARE COMMON	SERVICE	₹63,19,348
4	GURMINDER KAUR BAKSHI	AANPK9902A		DIRECTOR	REMUNERATION	₹42,00,000

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

Sl. No.	Section	Description	Amount
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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(b)-provident/superannuation/gratuity/other fund	ESI	₹ 2,24,275
2	Sec 43B(b)-provident/superannuation/gratuity/other fund	EPF	₹ 13,81,394
3	Sec 43B(a)- tax,duty,cess,fee etc	TDS PAYABLE	₹ 12,90,700

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 /Oustanding Balance	₹ 0	

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

Acknowledgement Number:470079340200924

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.
1	LION SERVICES LTD	210,PADMA TOWER-II,22, RAJENDRA PLACE , Patel nagar east , Delhi - 110008	AAACL2280Q		₹5,69,10,010	No	₹9,48,84,976	Yes- Electronic clearing system	

Acknowledgement Number:470079340200924

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

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

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

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

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

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

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

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

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

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

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

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

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

Sl. No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Amount of repayment	Maximum amount outstanding in the account at any time during the previous year	Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account ?	In case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee cheque or an account payee bank draft.
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1	LION SERVICES LTD	210,PADMA TOWER-II,22, RAJENDRA PLACE , Patel nagar east , Delhi - 110008	AAACL2280Q	₹13,11,77,352	₹9,48,84,976	Yes-Electronic clearing system
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d. Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year:-

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

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

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

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

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

Sl. No.	Assessment Year	Nature of loss/allowance	Amount as returned (if the assessed depreciation is less and no appeal pending then take assessed)	All losses/allowances not allowed under section 115BAA / 115BAC / 115BAD / 115BAE	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAC/115BAD/115BAE (To be filled in only for assessment year 2021-22 and 2024-25 only, as applicable)	Amount as assessed (give reference to relevant order)	Remarks
						Amount Order U/s Date of order	
No records added							

b. Whether a change in share holding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79 ?

No

c. Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year ?

No

If yes, please furnish the details of the same.

₹ 0

d. Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year ?

No

If yes, please furnish the details of the same.

₹ 0

e. In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73.

No

If yes, please furnish the details of the same.

₹ 0

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

No

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

No records added

34.(a). Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, please furnish ?

Yes

Sl. No.	(1)Tax deduction and collection Account Number (TAN)	(2)Section	(3)Nature of payment	(4)Total amount of payment or receipt of the nature specified in column (3)	(5)Total amount on which tax was required to be deducted or collected out of (4)	(6)Total amount on which tax was deducted or collected at specified rate out of (5)	(7)Amount of tax deducted or collected out of (6)	(8)Total amount on which tax was deducted or collected at less than specified rate out of (7)	(9)Amount of tax deducted or collected on (8)	(10)Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8) (10)
1	DELP33508G	192	Salary	₹1,13,40,281	₹1,08,37,519	₹1,08,37,519	₹21,80,255	₹0	₹0	₹0
2	DELP33508G	194C	Payments to contractor and sub-contractors	₹2,32,90,851	₹2,32,90,851	₹2,32,90,851	₹3,41,425	₹0	₹0	₹0
3	DELP33508G	194-I	Rent	₹4,80,128	₹4,80,128	₹4,80,128	₹48,012	₹0	₹0	₹0
4	DELP33508G	194J	Fees for professional or technical services	₹25,83,417	₹24,09,099	₹24,09,099	₹2,40,911	₹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	DELP33508G	24Q	31-Jul-2023	29-Jul-2023	Yes	
2	DELP33508G	26Q	30-Sep-2023	29-Jul-2023	Yes	
3	DELP33508G	24Q	31-Oct-2023	31-Oct-2023	Yes	
4	DELP33508G	26Q	31-Oct-2023	31-Oct-2023	Yes	
5	DELP33508G	24Q	31-Jan-2024	31-Jan-2024	Yes	
6	DELP33508G	26Q	31-Jan-2024	31-Jan-2024	Yes	
7	DELP33508G	24Q	31-May-2024	31-May-2024	Yes	
8	DELP33508G	26Q	31-May-2024	31-May-2024	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
1	DELP33508G	₹ 3,411	₹ 3,411	26-Jun-2023
2	DELP33508G	₹ 2,457	₹ 2,457	07-May-2024

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

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

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

A. Raw materials:

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

B. Finished products :

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

C. By-products

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

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

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

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

No

Please furnish the following details:-

Acknowledgement Number:470079340200924

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	176984454			158619590		
(b)	Gross profit / Turnover			0.00			0.00
(c)	Net profit / Turnover	12216036	177000063	6.90	7744436	158681640	4.88
(d)	Stock-in-Trade / Turnover			0.00			0.00
(e)	Material consumed / Finished goods produced			0.00			0.00

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

Sl. No.	Financial year to which demand/refund relates to	Name of other Tax law	Type (Demand raised/Refund received)	Date of demand raised/refund received	Amount	Remarks
			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	₹ 6,05,50,435	₹ 2,17,43,829	₹ 0	₹ 3,07,77,220	₹ 5,25,21,049	₹ 80,29,386

Accountant Details

Accountant Details

Name	CHANDER PARKASH
Membership Number	088582
FRN(Firm Registration Number)	0010770N
Address	207 PADMA TOWER-II, 22 RAJENDRA PLACE , Patel nagar east , Patel nagar east , 09-Delhi , 91-India , Pincode - 110008
Place	NEW DELHI
Date	20-Sep-2024

Additions Details (From Point No.18)

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value(1)	Adjustments on Account of			Total Value of Purchases(B) (1+2+3+4)
					CENVAT(2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Furnitures & Fittings @ 10%	No records added							
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value(1)	CENVAT(2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	Total Value of Purchases(B) (1+2+3+4)
Plant and Machinery @ 15%	1	02-Jun-2023	02-Jun-2023	₹ 2,02,635	₹ 0	₹ 0	₹ 0	₹ 2,02,635
Description of the Block of	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)

Acknowledgement Number:470079340200924

Assets/Class of Assets					CENVAT(2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)
Plant and Machinery @ 40%						No records added	

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
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 @ 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
Plant and Machinery @ 40%				No records added

This form has been digitally signed by CHANDER PARKASH having PAN AAHPP1487F from IP Address 125.63.115.94 on 20/09/2024 12:05:55 PM Dsc Sl.No and issuer 23310138CN=e-Mudhra Sub CA for Class 3 Individual 2022,C=IN,O=eMudhra Limited,OU=Certifying Authority

Auditor's Report

INDEPENDENT AUDITOR'S REPORT

To the Members of M/s PRAYAGRAJ LION WASTE MANAGEMENT PRIVATE LIMITED

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of PRAYAGRAJ LION WASTE MANAGEMENT PRIVATE LIMITED ("the Company"), which comprise the balance sheet as at March 31, 2024, and statement of Profit and Loss for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the 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, 2024 and **profit** for the year ended on that date.

Basis for Opinion

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

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of





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INSTITUTIONAL RESEARCH AND EVALUATION

DEPARTMENT OF EDUCATION

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the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position and 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.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, 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 is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

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





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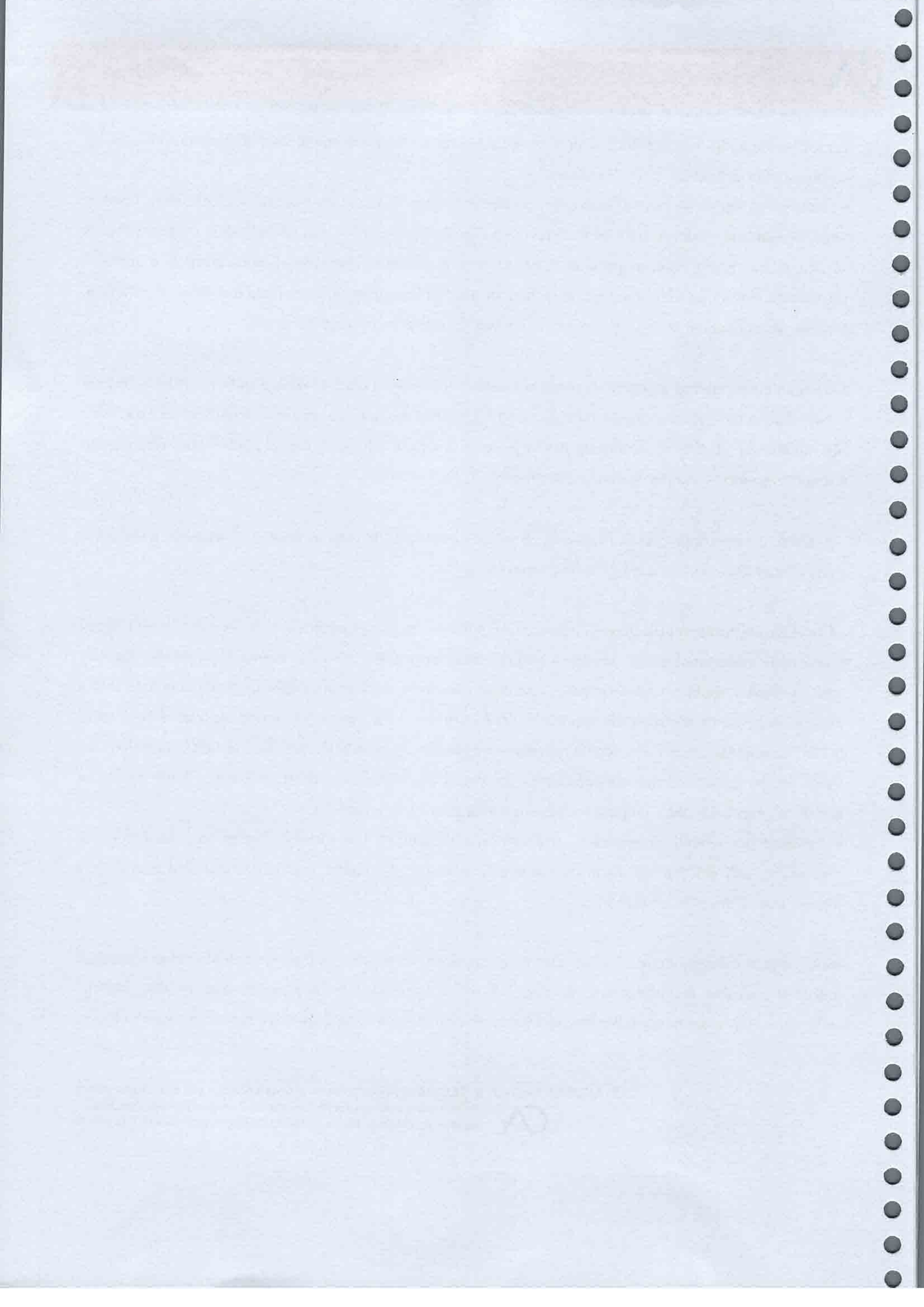
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As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the Company has in place an adequate internal financial control with reference to financial statements 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 the management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Report on Other Legal and Regulatory Requirements

- 1 As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, a statement on the matters specified in paragraphs 3 and 4 of the Order, is not applicable.
- 2 As required by Section 143(3) of the Act, we report that:
 - (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the 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 except for the matters stated in paragraph 2 (vi) below on reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014.





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- (c) The Balance Sheet, the Statement of Profit and Loss dealt with by this Report are in agreement with the books of account.
- (d) In our opinion, the aforesaid financial statements comply with the AS prescribed under Section 133 of the Act, read with the Companies (Accounting Standards) Rules, 2021.
- (e) On the basis of the written representations received from the directors as on 31st March, 2024 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2024 from being appointed as a director in terms of Section 164 (2) of the Act.
- (f) The modifications relating to the maintenance of accounts and other matters connected therewith are as stated in paragraph II (a) (b) above on reporting under Section 143(3)(b) of the Act and paragraph 2 (vi) below on reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014.
- (g) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, separate reporting requirement is not applicable to this company as per Notification No. GSR 464 (E) dated 5th June 2015 as amended by Notification No. GSR 583(E) dated 13th June 2016.
- (h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
 - i. The Company does not have any pending litigations which would impact its financial position.
 - ii. The Company did not have any long-term contracts, including derivative contracts for which there were any material foreseeable losses.
 - iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
- (iv) (a) The Management has represented that, to the best of its knowledge and belief, other than as disclosed in the note 25(ix) to the Standalone Financial Statements, no funds (which are material either individually or in the aggregate) 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 person or entity, including foreign entity ("Intermediaries"), with the understanding, whether recorded





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in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(b) The Management has represented, that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

c) Based on the audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.

(v) The Company has not declared or paid dividends during the year.

(vi) Based on our examination which included test checks, the company has used an accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility and the same has been operated from 5 April 2023 onwards for all the relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instance of the audit trail feature being tampered with.

As Proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 is applicable to the Company with effect from April 1, 2023, and accordingly, reporting under Rule 11(g) of Companies (Audit and Auditors) Rules, 2014 on preservation of audit trail as per the





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CHANDER PARKASH & CO.
CHARTERED ACCOUNTANTS

statutory requirement for record retention is not applicable for the financial year ended March 31, 2024.

Place: New Delhi
Date: 12/08/2024

UDIN: **24088582BKDGTS2510**

For Chander Parkash & Co
Chartered Accountants
(Firm Registration No.: 010770N)



CHANDER PARKASH
Partner
(Membership No.: 088582)





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PRAYAGRAJ LION WASTE MANAGEMENT PRIVATE LIMITED
CIN:U90000DL2020PTC374860

BALANCE SHEET AS AT 31.03.2024

(₹ In Hundred)

Particulars	Note No.	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
		₹	₹
I. EQUITY AND LIABILITIES			
1 Shareholders' funds			
(a) Share capital	2	1,000.00	1,000.00
(b) Reserves and surplus	3	1,29,703.95	56,027.52
(c) Money received against share warrants		-	-
2 Non-current liabilities			
(a) Long-term borrowings	4	9,10,550.17	6,53,223.59
(b) Deferred tax Liabilities (net)	5	-4,302.24	-3,293.19
(c) Other Long term liabilities		-	-
(d) Long Term Provisions		-	-
3 Current liabilities			
(a) Short-term borrowings		-	-
(b) Trade payables	6	17,357.31	1,07,185.16
(c) Other current liabilities	7	1,36,980.38	1,48,397.32
(d) Short-term provisions	8	39,107.88	21,135.61
TOTAL		12,30,397.45	9,83,676.01
II. ASSETS			
Non-current assets			
1 (a) Property, Plant & Equipment and Intangible Assets	9		
(i) Property, Plant and Equipment		13,164.00	20,504.44
(ii) Intangible assets		-	-
(b) Non-current investments		-	-
(c) Deferred tax assets (net)		-	-
(d) Long-term loans and advances		-	-
(e) Other non-current assets	10	780.00	780.00
2 Current assets			
(a) Current investments		-	-
(b) Inventories	11	5,685.62	69,834.28
(c) Trade receivables	12	11,57,330.32	7,27,621.77
(d) Cash and cash equivalents	13	3,824.33	1,04,357.45
(e) Short-term loans and advances	14	49,613.17	60,578.06
(f) Other current assets		-	-
TOTAL		12,30,397.45	9,83,676.01
Significant Accounting Policies	1		

Accompanying notes are integral part of the financial statements

As per our report on even date
Annexed

FOR PRAYAGRAJ LION WASTE MANAGEMENT PRIVATE LIMITED

FOR CHANDER PARKASH & CO.
CHARTERED ACCOUNTANTS
FIRM'S REG NO. 010770N

(JATINDERPAL SINGH BAKSHI)
DIRECTOR
DIN:00631948

(GURMINDER KAUR BAKSHI)
DIRECTOR
DIN:00631984



CHANDER PARKASH
PARTNER
M.NO. 088582

PLACE : NEW DELHI
DATED : 12/08/2024

PRAYAGRAJ LION WASTE MANAGEMENT PRIVATE LIMITED
CIN:U90000DL2020PTC374860

STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31.03.2024

		(₹ In Hundred)	
Particulars	Note No.	Figures for the current reporting period	Figures for the previous reporting period
I. Revenue from operations	15	17,69,844.54	15,86,195.90
II Other Income	16	156.09	620.50
III. Total Revenue (I + II)		17,70,000.63	15,86,816.40
IV. Expenses:			
Cost of materials consumed	17	1,33,564.46	1,42,147.80
Employee benefits expense	18	9,59,971.97	8,41,531.10
Finance costs	19	4.36	53.57
Depreciation and amortization expense	20	9,366.79	12,646.56
Other expenses	21	5,44,932.70	5,12,993.02
Total expenses		16,47,840.28	15,09,372.04
V. Profit before exceptional and extraordinary items and tax (III-IV)		1,22,160.36	77,444.36
VI. Exceptional items		-	-
VII. Profit before extraordinary items and tax (V - VI)		1,22,160.36	77,444.36
VIII. Extraordinary Items		-	-
IX. Profit before tax (VII- VIII)		1,22,160.36	77,444.36
X Tax expense:			
(1) Current tax		39,107.88	21,135.61
(2) Deferred tax		-1,009.05	-1,644.42
XI Profit (Loss) for the period from continuing operations (IX-X)		84,061.53	57,953.17
XII Profit/(loss) from discontinuing operations		-	-
XIII Tax expense of discontinuing operations		-	-
XIV Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)		-	-
XV Profit (Loss) for the period (XI + XIV)		84,061.53	57,953.17
XVI Earnings per equity share:	23		
(1) Basic		840.62	579.53
(2) Diluted		840.62	579.53
Significant Accounting Policies	1		

Accompanying notes are integral part of the financial statements

As per our report on even date
Annexed

FOR PRAYAGRAJ LION WASTE MANAGEMENT PRIVATE LIMITED

FOR CHANDER PARKASH & CO.
CHARTERED ACCOUNTANTS
FIRM'S REG NO. 010770N

(JATINDERPAL SINGH BAKSHI)

(GURMINDER KAUR BAKSHI)

DIRECTOR

DIRECTOR

DIN:00631948

DIN:00631984

PLACE : NEW DELHI

DATED : 12/08/2024



CHANDER PARKASH
PARTNER
M.NO. 088582

THE UNIVERSITY OF CHICAGO

DEPARTMENT OF THE HISTORY OF ARTS

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Notes on Financial Statements for the Year ended 31st March , 2024

Note - 1 SIGNIFICANT ACCOUNTING POLICIES

1.1 BASIS OF ACCOUNTING AND PREPARATION OF FINANCIAL STATEMENTS

The financial statements of the Company have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) to comply with the Accounting Standards notified under the Companies (Accounting Standards) Rules, 2006 (as amended) and the relevant provisions of the Companies Act, 2013. The financial statements have been prepared on accrual basis under the historical cost convention. The accounting policies adopted in the preparation of the financial statements are consistent with those followed in the previous year.

1.2 USE OF ESTIMATES:

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of asset and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Examples of such estimates include estimated useful life of fixed assets and estimated useful life of leased assets. Differences between the actual results and estimates are recognized in the year in which the results are known / materialized.

1.3 FIXED ASSETS

Fixed assets are carried at cost less accumulated depreciation and impairment losses, if any. The cost of fixed assets includes interest on borrowings attributable to acquisition of qualifying fixed assets up to the date the asset is ready for its intended use and other incidental expenses incurred up to that date. Subsequent expenditure relating to fixed assets is capitalised only if such expenditure results in an increase in the future benefits from such asset beyond its previously assessed standard of performance.

1.4 REVENUE RECOGNITION

Incomes are accounted for as and when they are ascertained. Discount and other Debit/ Credit Notes are accounted for as and when settled.

Interest income is accounted on accrual basis.

1.5 DEPRECIATION AND AMORTISATION

Fixed assets are valued at cost including legal charges, cost of construction and financial charges less amount received thereon, if any. Depreciation has been provided on the W.D.V method at the rates prescribed in schedule II of the Companies Act 2013.

1.6 PRIOR PERIOD AND EXTRA ORDINARY ITEMS.

There is no item which is related to prior period or which is an extra ordinary item.

1.7 EARNING PER SHARE

Basic earnings per share is computed by dividing the profit / (loss) after tax (including the post tax effect of extraordinary items, if any) by the weighted average number of equity shares outstanding during the year.

1.8 TAXES ON INCOME

Current tax is the amount of tax payable on the taxable income for the year as determined in accordance with the provisions of the Income Tax Act, 1961.

Deferred tax is recognised on timing differences, being the differences between the taxable income and the accounting income that originate in one period and are capable of reversal in one or more subsequent periods. Deferred tax is measured using the tax rates and the tax laws enacted or substantially enacted as at the reporting date. Deferred tax liabilities are recognised for all timing differences. Deferred tax assets in respect of unabsorbed depreciation and carry forward of losses are recognised only if there is virtual certainty that there will be sufficient future taxable income available to realise such assets. Deferred tax assets are recognised for timing differences of other items only to the extent that reasonable certainty exists that sufficient future taxable income will be available against which these can be realised. The Company has a legally enforceable right for such set off. Deferred tax assets are reviewed at each Balance Sheet date for their realisability.

1.9 BORROWING COST

(i) Borrowing cost on working capital requirement is charged off to revenue in the period in which they are incurred.

(ii) Borrowing cost, which is directly attributable to the acquisition, construction of Fixed Assets has been capitalized as part of the assets.

1.10 PREVIOUS YEAR FIGURES

Previous year's figures have been rearranged and regrouped wherever necessary so as to make them comparable with those of the current year.



PRAYAGRAJ LION WASTE MANAGEMENT PRIVATE LIMITED
CIN:U90000DL2020PTC374860

Notes on Financial Statements for the year ended 31st March , 2024

(₹ In Hundred)

Note 2 Details of the Share Capital

Share Capital	As at 31 March 2024		As at 31 March 2023	
	Number	₹	Number	₹
Authorised Equity Shares of Rs. 10 each	10,000.00	1,000.00	10,000.00	1,000.00
Issued Subscribed & Paid up Equity Shares of Rs. 10 each fully paid	10,000.00	1,000.00	10,000.00	1,000.00
Total	10,000.00	1,000.00	10,000.00	1,000.00

Note 2.1 Rights, preferences and restrictions attached to shares

The Company has one class of equity shares having a par value of Rs 10 each. Each shareholder is eligible for one vote per share held and carry a right to dividend. 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 shareholding.

Note 2.2 Reconciliation of the number of shares outstanding is set out below:-

Particulars	As at 31 March 2024		As at 31 March 2023	
	Number	₹	Number	₹
Shares outstanding at the beginning of the year	10,000.00	1,000.00	-	-
Shares Issued during the year	-	-	10,000.00	1,000.00
Shares bought back during the year	-	-	-	-
Shares outstanding at the end of the year	10,000.00	1,000.00	10,000.00	1,000.00

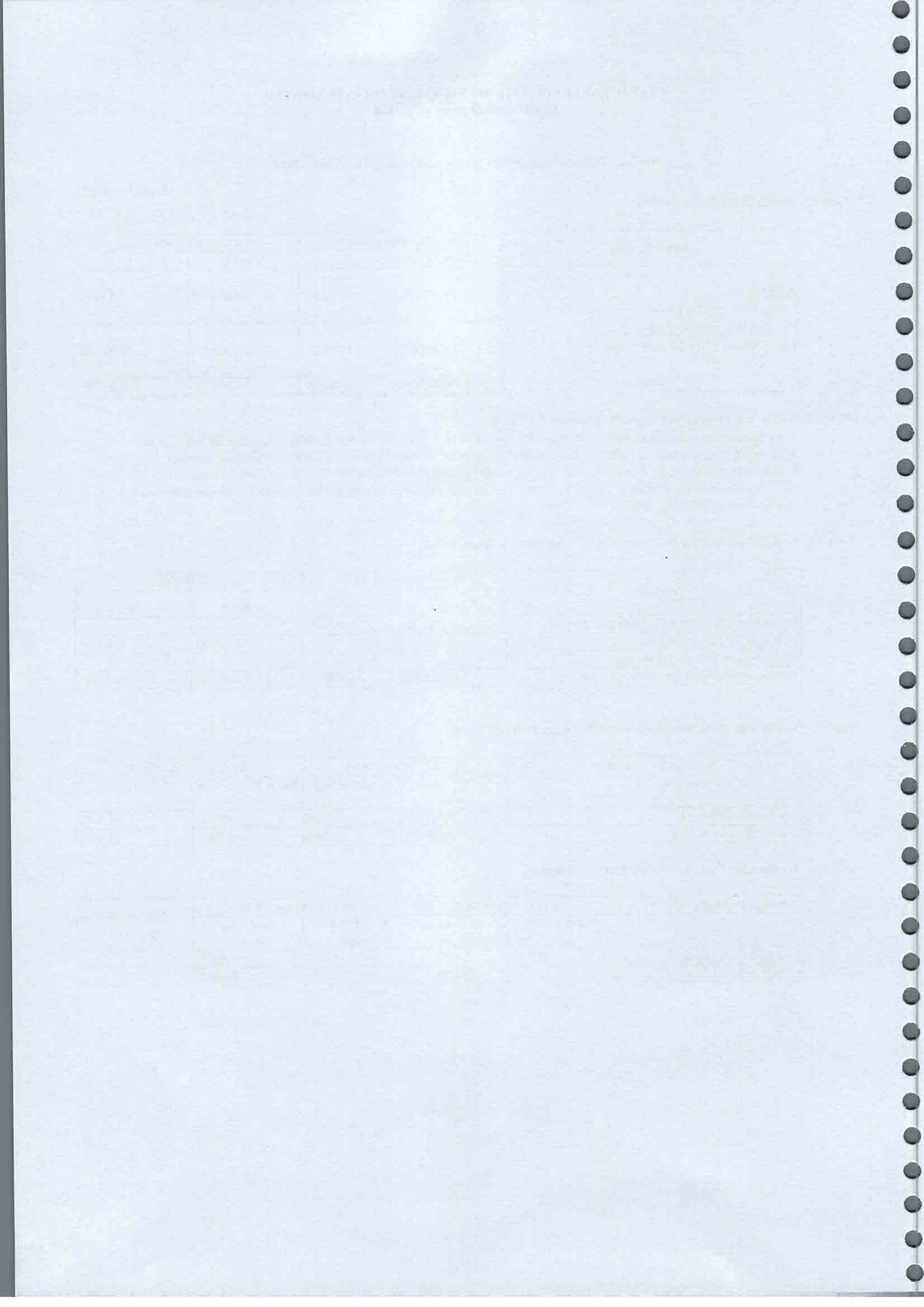
Note 2.3 The Details of the Shareholders holding more than 5% Shares :-

Name of Shareholder	As at 31 March 2024		As at 31 March 2023	
	No. of Shares held	% of Holding	No. of Shares held	% of Holding
Lion Services Limited	7,900.00	79.00%	7,900.00	79.00%
Lokesh Onkarlal Jain	2,100.00	21.00%	2,100.00	21.00%

Note 2.4 The Details of the Shareholding of Promoters :-

Name of Promoter	As at 31 March 2024		As at 31 March 2023		% Change during the year
	No. of Shares held	% of Total Shares	No. of Shares held	% of Total Shares	
Lion Services Limited	7,900	79.00%	7,900	79.00%	-
Lokesh Onkarlal Jain	2,100	21.00%	2,100	21.00%	-





PRAYAGRAJ LION WASTE MANAGEMENT PRIVATE LIMITED
CIN:U90000DL2020PTC374860

Notes on Financial Statements for the year ended 31st March , 2024

(₹ In Hundred)

Note 3	<u>Reserves & Surplus</u>	As at 31 March 2024	As at 31 March 2023
		₹	₹
	a. Surplus		
	Opening balance	56,027.52	(1,925.65)
	(+) Net Profit/(Net Loss) For the current year	84,061.53	57,953.17
	(+) Transfer from Reserves	(10,385.09)	
	(-) Proposed Dividends		
	(-) Interim Dividends		
	(-) Transferred from Fixed Assets	-	
	Closing Balance	1,29,703.95	56,027.52
	Total	1,29,703.95	56,027.52

Note 4	<u>Long Term Borrowings</u>	As at 31 March 2024	As at 31 March 2023
		₹	₹
	<u>Unsecured Loans</u>		
	(b) Loans & Advances from related parties	9,10,550.17	6,53,223.59
	Total	9,10,550.17	6,53,223.59

Note 5	<u>Deferred tax Liability</u>	As at 31 March 2024	As at 31 March 2023
		₹	₹
	Deferred Tax Liability- Opening	(3,293.19)	(1,648.77)
	Deferred tax Liability - during the year	(1,009.05)	(1,644.42)
	Total	(4,302.24)	(3,293.19)



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PRAYAGRAJ LION WASTE MANAGEMENT PRIVATE LIMITED
CIN:U90000DL2020PTC374860

Notes on Financial Statements for the year ended 31st March , 2024

Note 6

(₹ In Hundred)

<u>Trade Payables</u>	As at 31 March 2024	As at 31 March 2023
	₹	₹
Due to Others	17,357.31	1,07,185.16
Total	17,357.31	1,07,185.16

Note 6.1 *The Company has not received any information from its suppliers/parties regarding their status under the Micro, Small & Medium Enterprises Development Act, 2006. Hence disclosures, if any, relating to amount unpaid as on 31st March, 2024 together with interest paid/payable as required under Micro, Small & Medium Enterprises Development Act, 2006 is not given.

Note 6.2 Trade payables ageing schedule as at March 31, 2024

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	17,357.31	-	-	-	17,357.31
(iii) Disputed dues - MSME	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-

Note 6.3 Trade payables ageing schedule as at March 31, 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	1,07,185.16	-	-	-	1,07,185.16
(iii) Disputed dues - MSME	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-

Note 7

<u>Other Current Liabilities</u>	As at 31 March 2024	As at 31 March 2023
	₹	₹
Expenses Payable	1,01,983.24	1,21,557.75
Security Payable	-	-
Statutory Dues Payable	31,037.46	26,839.57
Due from Bank (HDFC BANK-50200054281820)	3,959.68	-
Total	1,36,980.38	1,48,397.32

Note 8

<u>Short Term Provisions</u>	As at 31 March 2024	As at 31 March 2023
	₹	₹
Provision For Taxation	39,107.88	21,135.61
Total	39,107.88	21,135.61



STUDY OF THE WAVELENGTH DEPENDENCE OF THE

REFRACTIVE INDEX OF POLYMER FILMS

BY J. H. VAN DER POUW AND J. VAN DER VORST

Department of Physics, University of Amsterdam, The Netherlands

Received March 1, 1966; revised May 1, 1966

ABSTRACT: The refractive index of polymer films is measured as a function of wavelength

in the range 0.4–1.0 μ . The results are compared with the results of other authors

and with the results of a theoretical calculation based on the Lorentz-Lorentz

equation. The results show that the refractive index of polymer films is a function of

wavelength and that the refractive index of polymer films is higher than the

refractive index of the bulk material. The refractive index of polymer films is

also a function of the thickness of the film. The refractive index of polymer

films is higher for thicker films. The refractive index of polymer films is

also a function of the type of polymer. The refractive index of polymer

films is higher for polymers with a higher refractive index. The refractive index

of polymer films is also a function of the temperature. The refractive index

of polymer films is higher for higher temperatures. The refractive index of

polymer films is also a function of the humidity. The refractive index of

polymer films is higher for higher humidity. The refractive index of polymer

films is also a function of the pressure. The refractive index of polymer

films is higher for higher pressure. The refractive index of polymer films

is also a function of the frequency. The refractive index of polymer films

is higher for higher frequency. The refractive index of polymer films is

also a function of the polarization. The refractive index of polymer films

is higher for higher polarization. The refractive index of polymer films

is also a function of the direction of propagation. The refractive index of

polymer films is higher for higher direction of propagation. The refractive

index of polymer films is also a function of the angle of incidence. The

refractive index of polymer films is higher for higher angle of incidence. The

refractive index of polymer films is also a function of the angle of reflection.

The refractive index of polymer films is higher for higher angle of reflection.

The refractive index of polymer films is also a function of the angle of refraction.

The refractive index of polymer films is higher for higher angle of refraction.

The refractive index of polymer films is also a function of the angle of transmission.

The refractive index of polymer films is higher for higher angle of transmission.

The refractive index of polymer films is also a function of the angle of absorption.

The refractive index of polymer films is higher for higher angle of absorption.

The refractive index of polymer films is also a function of the angle of emission.

The refractive index of polymer films is higher for higher angle of emission.

The refractive index of polymer films is also a function of the angle of scattering.

The refractive index of polymer films is higher for higher angle of scattering.

The refractive index of polymer films is also a function of the angle of reflection.

The refractive index of polymer films is higher for higher angle of reflection.

The refractive index of polymer films is also a function of the angle of refraction.

The refractive index of polymer films is higher for higher angle of refraction.

The refractive index of polymer films is also a function of the angle of transmission.

The refractive index of polymer films is higher for higher angle of transmission.

The refractive index of polymer films is also a function of the angle of absorption.

PRAYAGRAJ LION WASTE MANAGEMENT PRIVATE LIMITED
CIN:U90000DL2020PTC374860

Notes on Financial Statements for the year ended 31st March , 2024

(₹ In Hundred)

Note 9	Property, Plant & Equipment and Intangible Assets	Gross Block			Accumulated Depreciation			Net Block	
		Balance as at 1 April 2022	Additions/ (Disposals)	Balance as at 31 March 2023	Balance as at 1 April 2022	Depreciation charge for the year	Balance as at 31 March 2023	Balance as at 31 March 2023	Balance as at 31 March 2022
		₹	₹	₹	₹	₹	₹	₹	₹
a	Property, Plant and Equipment								
	Furniture & Fixtures	1,870.64		1,870.64	818.70	272.31	1,091.01	779.63	1,051.94
	Computers	3,606.40		3,606.40	2,960.79	407.77	3,368.56	237.84	645.61
	Office Equipments	31,572.78	2,026.35	33,599.12	16,437.02	7,540.05	23,977.07	9,622.05	15,135.76
	Vehicle	8,171.50		8,171.50	4,500.37	1,146.65	5,647.03	2,524.47	3,671.13
	Total	45,221.32	2,026.35	47,247.66	24,716.88	9,366.79	34,083.66	13,164.00	20,504.44
	Intangible Assets								
	G.Total	45,221.32	2,026.35	47,247.66	24,716.88	9,366.79	34,083.66	13,164.00	20,504.44

Depreciation has been provided on the W.D.V method at the rates prescribed in schedule II of the Companies Act 2013.

9.1 The useful lives as per Companies Act, 2013 are as below :

Category of Assets	Useful life of asset
Furniture and Fixture	10 years
Computer	3 years
Office and Other Equipments	5 years
Vehicles	8 years



PRAYAGRAJ LION WASTE MANAGEMENT PRIVATE LIMITED
CIN:U90000DL2020PTC374860

Notes on Financial Statements for the year ended 31st March , 2024

(₹ In Hundred)

Note 10

Other Non Current Assets	As at 31 March 2024	As at 31 March 2023
Security Deposit	₹ 780.00	₹ 780.00
	-	-
	780.00	780.00

Note 11

Inventories	As at 31 March 2024	As at 31 March 2023
Consumables	₹ 5,685.62	₹ 69,834.28
Total	5,685.62	69,834.28

Note 12

Trade Receivables	As at 31 March 2024	As at 31 March 2023
Unsecured, considered good	₹ 11,57,330.32	₹ 7,27,621.77
Total	11,57,330.32	7,27,621.77

Note 12.1 Trade Receivables ageing schedule as at March 31, 2024

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months-1 years	1 - 2 Years	2 - 3 Years	More than 3 years	
(i) Undisputed Trade receivables – considered good	11,57,330.32	-	-	-	-	11,57,330.32
(ii) Undisputed Trade Receivables – considered doubtful	-	-	-	-	-	-
(iii) Disputed Trade Receivables considered good	-	-	-	-	-	-
(iv) Disputed Trade Receivables considered doubtful	-	-	-	-	-	-



Notes on Financial Statements for the year ended 31st March , 2024
(₹ In Hundred)

Note 12.2 Trade Receivables ageing schedule as at March 31, 2023

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months-1 years	1 - 2 Years	2 - 3 Years	More than 3 years	
(i) Undisputed Trade receivables – considered good	7,27,621.77	-	-	-	-	7,27,621.77
(ii) Undisputed Trade Receivables – considered doubtful	-	-	-	-	-	-
(iii) Disputed Trade Receivables considered good	-	-	-	-	-	-
(iv) Disputed Trade Receivables considered doubtful	-	-	-	-	-	-

Note 13

Cash and cash equivalents	As at 31 March 2024	As at 31 March 2023
	₹	₹
a. Balances with banks	2,343.19	1,04,357.45
b. Cash on hand	1,481.14	-
Total	3,824.33	1,04,357.45

Note 14

Short Term Loans and Advances	As at 31 March 2024	As at 31 March 2023
	₹	₹
Others		
Unsecured, considered good		
Balance With Government Authority	2,192.92	27,238.28
Advances to others	13,549.29	631.25
Advance to Suppliers	6,893.52	5,221.30
Advance Income Tax & TDS	26,977.44	27,487.22
Total	49,613.17	60,578.06

Notes on Financial Statements for the year ended 31st March , 2024

(₹ In Hundred)

Note 15	Revenue From Operations	For the year ended 31 March 2024	For the year ended 31 March 2023
		₹	₹
	Sale of Services	17,69,844.54	15,86,195.90
	Total	17,69,844.54	15,86,195.90

Note 16	Other Income	For the year ended 31 March 2024	For the year ended 31 March 2023
		₹	₹
	Other Income	156.09	620.50
	Total	156.09	620.50

Note 17	<u>Cost of Material Consumed</u>	For the year ended 31 March 2024	For the year ended 31 March 2023
		₹	₹
	Opening Stock	69,834.28	19,456.91
	Add: Purchases of consumables	69,415.80	1,92,525.17
	Less: Closing Stock	5,685.62	69,834.28
	Cost of Material Consumed	1,33,564.46	1,42,147.80

Note 18	Employee Benefits Expense	For the year ended 31 March 2024	For the year ended 31 March 2023
		₹	₹
	(a) Salaries and incentives	7,01,183.61	6,89,446.06
	(b) Provident Fund & ESI	1,11,666.44	1,00,059.06
	(c) Staff welfare expenses	63,121.92	10,025.98
	(d) Director's Remuneration	84,000.00	42,000.00
	Total	9,59,971.97	8,41,531.10

Note 19	Finance Cost	For the year ended 31 March 2024	For the year ended 31 March 2023
		₹	₹
	Bank charge & Other Interest	4.36	53.57
	Total	4.36	53.57

Note 20	Depreciation and Amortization Expense	
	Depreciation and Amortization Expense	For the year ended 31 March 2024
		₹
	Depreciation	9,366.79
	Total	9,366.79



Notes on Financial Statements for the year ended 31st March, 2024

(₹ In Hundred)

Note 21

Other Expenses	For the year ended 31 March 2024	For the year ended 31 March 2023
	₹	₹
Direct Expenses		
Fuel Expenses	2,13,305.30	1,77,924.97
Mechanized Toilet Cleaning	1,48,868.56	1,22,450.73
Site Expenses	1,155.10	2,493.97
Freight Inward	293.97	307.62
Repair & maintenance	23,755.14	22,890.77
Security Expenses	2,521.02	16,695.90
Establishment Expenses		
Audit Fee	1,500.00	1,500.00
Tour, Travelling and Conveyance Expenses	5,867.02	8,592.58
Legal & professional Charges	24,334.17	17,654.32
Printing, Postage & Courier Charges	1,109.44	2,322.32
Telephone & Internet Expenses	5,222.48	8,267.00
Rental Expenses	4,801.28	4,224.00
Misc. Exp.	1,500.99	954.20
Electricity and Water Expenses	4,214.37	4,787.46
Office Expenses	1,290.01	416.18
Rates and Taxes	33,309.16	53,013.75
Selling and Distribution Expenses		
Business Promotion & Advertisement	71,884.70	68,497.26
Total	5,44,932.70	5,12,993.02

Note 21.1

Payments to the auditor	For the year ended 31 March 2024	For the year ended 31 March 2023
a. for Statutory Audit	1,500.00	1,500.00
Total	1,500.00	1,500.00

Note 21.2 Related Party Disclosure

Related Parties under AS-18 with whom transactions have taken during the year

i) List of Related Parties

Related Parties	Relation
JPS Bakshi	Director
GK Bakshi	Director
Nobilitas Infotech Pvt. Ltd.	Directors Are Common
Global Excellence Enterprises Pvt. Ltd	Directors Are Common
Lion Services	Directors Are Common
Dr. Bakshi's Health Care Private Limited	Directors Are Common

ii) Transactions During the Year with Related parties

Related Party	Nature of Transactions	For the year ended 31 March 2024	For the year ended 31 March 2023	Oustanding Balance as on 31 March 2024	Oustanding Balance as on 31 March 2023
JPS Bakshi	REMUNERATION	42,000.00	42,000.00	-	-
GK Bakshi	REMUNERATION	42,000.00	-	-	-
Nobilitas Infotech Pvt. Ltd.	SERVICE	16,850.00	3,000.00	21,678.00	3,480.00
Global Excellence Enterprises Pvt. Ltd	SERVICE	63,193.48	56,103.75	-	-
Dr. Bakshi's Health Care Private Limited	SERVICE	-	11,779.28	-	2,700.00
Lion Services	PURCHASE	-	-	9,10,550.17	-



PRAYAGRAJ LION WASTE MANAGEMENT PRIVATE LIMITED
CIN: U90000DL2020PTC374860

Note 22 Accounting Ratios

S. No.	Name of the Ratio	Numerator	Denominator	Current Year	Previous Year	Change	Explanation for change in the ratio by more than 25% as compared to the previous year
1	Current Ratio (in times)	Current Assets	Current Liabilities	6.29	3.48	80.81%	Increase in Current assets
2	Debt-Equity Ratio (in times)	Total Debt	Equity	6.97	11.45	-39.18%	(1) Increase in Debt (2) Change in Equity i.e Increase
3	Debt Service Coverage Ratio (in times)	Earnings available for debt service	Debt Service	0.103	0.108	-5.12%	Increase in Debt Service
4	Return on Equity Ratio (in %)	Net Profits after taxes	Average Shareholder's Equity	89.56	206.60	-56.65%	Increase in PAT and average equity
5	Inventory turnover ratio (in times)	Revenue from operations	Average Inventory	46.87	35.53	31.92%	Increase in Revenue from operation
6	Trade Receivables turnover ratio (in times)	Net credit revenue from operations	Average Trade Receivables	1.88	2.57	-27.05%	Increase in Average Trade Receivables
7	Trade payables turnover ratio (in times)	Net credit Purchases	Average Trade Payables	1.11	2.08	-46.49%	Decrease in purchase
8	Net capital turnover ratio (in times)	Revenue from operations	Working Capital	1.73	2.31	-25.21%	Increase in Working Capital
9	Net profit ratio (in %)	Net Profits after taxes	Revenue from operations	4.75	3.65	30.00%	Increase in Revenue from operations
10	Return on Capital employed (in %)	Earnings Before Interest and taxes	Capital Employed	11.73%	10.91%	7.53%	NOT APPLICABLE
11	Return on Investment (in %)	Net Profits after taxes	Average Capital Employed	0.10	0.11	-9.95%	NOT APPLICABLE

Definitions:

- Earning for available for debt service = Net Profit after taxes + Non-cash operating expenses like depreciation and other amortisations + Interest + other adjustments like loss on sale of Fixed assets etc.
- Debt service = Interest & Lease Payments + Principal Repayments
- Average inventory = (Opening inventory balance + Closing inventory balance) / 2
- Net credit sales = Net credit sales consist of gross credit sales minus sales return
- Average trade receivables = (Opening trade receivables balance + Closing trade receivables balance) / 2
- Net credit purchases = Net credit purchases consist of gross credit purchases minus purchase return
- Average trade payables = (Opening trade payables balance + Closing trade payables balance) / 2
- Working capital = Current assets - Current liabilities
- Earnings Before Interest and taxes = Profit before tax + Finance costs
- Capital Employed = Equity + Non-current Liabilities



Notes on Financial Statements for the year ended 31st March , 2024

Note 23


		(₹ In Hundred)	
Earnings Per Share		For the year ended 31 March 2024	For the year ended 31 March 2023
Net profit / (loss) for the year from continuing operations attributable to the equity shareholders (₹)		84,061.53	57,953.17
Weighted average number of equity shares		10,000.00	10,000.00
Par value per share		10.00	10.00
Basic Earnings per share		840.62	579.53
Diluted Earnings per share		840.62	579.53

Note 24 In the opinion of the Board and to the best of their knowledge and belief the value on realization of loans, advances and current assets in the ordinary course of business will not be less than the amount at which they are stated in the Balance Sheet except in case of those considered doubtful.

Note 25 Additional regulatory information required by Schedule III of Companies Act, 2013

- The Company has not been declared as a Wilful Defaulter by any bank or financial institution or government or any government authority.
- The Company did not have any material transactions with companies struck off under Section 248 of the Companies Act, 2013 or Section 560 of Companies Act, 1956 during the financial year.
- Details of Benami property:** No proceedings have been initiated or are pending against the Group for holding any Benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and the rules made thereunder.
- No charges or satisfaction yet to be registered with Registrar of Companies beyond the statutory period.
- Compliance with approved scheme(s) of arrangements:** The Company has not entered into any scheme of arrangement which has an accounting impact on current or previous financial year.
- Undisclosed income:** There is no income surrendered or disclosed as income during the current or previous year in the tax assessments under the Income Tax Act, 1961, that has not been recorded in the books of account.
- Details of crypto currency or virtual currency:** The Company has not traded or invested in crypto currency or virtual currency during the current or previous year.
- Valuation of PP&E, intangible asset and investment property:** The Company has not revalued its property, plant and equipment (including right-of-use assets) or intangible assets or both during the current or previous year.
- The Company has not granted any loans or advances to promoters, directors, KMP and the related parties in the nature of loans either repayable on demand or without specifying any terms or period of repayment.

For and on behalf of the Board


(JATINDERPAL SINGH BAKSHI)
DIRECTOR
DIN:00631948


(GURMINDER KAUR BAKSHI)
DIRECTOR
DIN:00631984



FOR CHANDER PARKASH & CO.
CHARTERED ACCOUNTANTS
FIRM'S REG NO. 010770N


CHANDER PARKASH
PARTNER
M.NO. 088582

PLACE: NEW DELHI
DATED : 12/08/2024

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