

# COMRADE APPLIANCES PRIVATE LIMITED

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6<sup>th</sup> ANNUAL REPORT

Financial Year

2021-2022

Regd Office:

39, Level I, Dewan Center,  
S V Road, Jogeshwari West,  
Mumbai, 400102

Auditor:

*I A K & ASSOCIATES*  
*Chartered Accountants*  
*B-204,*  
*SUN MOON APARTMENT NO 1,*  
*AGARWAL INDUSTRIAL ESTATE,*  
*JOGESHWARI (WEST),*  
*MUMBAI: -400102.*

**NOTICE**

Notice is hereby given that the 6<sup>th</sup> Annual General Meeting of the Members of M/s. COMRADE APPLIANCES PRIVATE LIMITED, will be held at 10.00 a.m. on 30/09/2022 at the Registered Office at SHOP NO.39, GROUND LEVEL I, DEWAN CENTRE, 183-186, S.V.ROAD, JOGESHWARI WEST, MUMBAI - 400102 to transact the following business:-

**ORDINARY BUSINESS:-**

**1. To Consider and adopt:**

To consider and if thought fit to pass with or without modification(s) the following resolution as an Ordinary Resolution

“RESOLVED THAT the Audited Balance Sheet, Cash Flows & Profit & statement of Profit and Loss Account for the financial year ended March 31, 2022 along with the Auditor’s Report and the Directors’ Report as circulated to the shareholders and laid before the meeting, be received, considered and adopted”

**2. Appointment of Auditor:**

To consider and if thought fit to pass with or without modification(s) the following resolution as an Ordinary Resolution:

“RESOLVED THAT pursuant to the provisions of Section 139 and all other applicable provisions, if any, of the Companies Act, 2013 and the Rules framed there under, as amended from time to time, the Company hereby ratifies the appointment of IAK & Associates, Chartered Accountants Firm Registration No. 132329W, as Auditors of the Company to hold office from the conclusion of this Annual General Meeting (AGM) till the conclusion of AGM of the Company to be held in the Financial Year 2026-27 at such remuneration plus service tax, out-of-pocket, travelling and living expenses, etc., as may be mutually agreed between the Board of Directors of the Company and the Auditors.”

**For COMRADE APPLICANCES PRIVATE LIMITED**

For COMRADE APPLIANCES PVT. LTD.

**KHURSHED ALAM**  
**DIRECTOR**

(DIN: 07349338) natory

For COMRADE APPLIANCES PVT. LTD.

**Shakir Khan**  
**SHAKIR KHAN**  
**DIRECTOR**  
Director, Authorised Signatory  
(DIN: 07719992)

Place: MUMBAI

Dated: 03<sup>rd</sup> September, 2022

**DIRECTOR'S REPORT**

To,

The Members of M/s **COMRADE APPLIANCES PRIVATE LIMITED**

The Directors are immensely pleased to present **Sixth** Annual Report together with the Audited Balance Sheet as on 31st March, 2022 and the Profit & Loss Account for the year ended as on that date.

**1. Financial Results:**

The Financial results of the Company for the period under review are summarized as under:

	<b>Amount as on 2021-2022 (Rs)</b>
Sales & Other Incomes in the year	29,71,91,667
Profit before Depreciation & Tax	1,57,08,304
Less: Depreciation & Tax	1,25,39,612
Add: Surplus brought forward	65,36,315
Add: Appropriation	<u>36,98,072</u>
Balance carried to Balance Sheet	<u><u>1,18,76,493</u></u>

**2. Dividends:**

With a view to plough back the profits, the Board of Directors do not recommend any dividend.

**3. Reserves:**

The Company has not transferred any amount to reserves.

**4. Significant and material orders passed by the regulators or courts or tribunals impacting the going concern status and company's operations in future:**

During the year under review there has been no such significant and material orders passed by the regulators or courts or tribunals impacting the going concern status and company's operations in future.

**5. Public Deposits:**

The Company has not accepted any fixed deposits from the public during the year under review.

**6. Share Capital And Changes Therein:**

There are no changes in the Authorized Shares Capital of the company.

**7. Directors:**

There is no change in the constitution of Board of Directors of the Company during the year under review.

**8. Particulars Of Loans, Guarantees Or Investments U/s 186:**

During the year under review, the Company has not advanced any loans/ given guarantees/ made investments.

**9. Directors Responsibility Statement:**

In compliance with the provisions of Section 134(3) (c) of the Companies Act, 2013, the Directors of your Company confirm that:

1. In the preparation of the annual Accounts, the applicable Accounting Standards have been followed and there are no material departures;
2. They have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company at the end of the financial year and of the **Profit** of the Company for that period;
3. They have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company for preventing and detecting fraud and other irregularities;
4. They have prepared the annual accounts on a going concern basis.

#### 10. Related Party Transactions:

All related party transactions that were entered into during the financial year were on arm's length basis and were in the ordinary course of the business. There are no materially significant related party transactions made by the company with Promoters, Key Managerial Personnel or other designated persons which may have potential conflict with interest of the company at large. Transaction with related parties is conducted in a transparent manner with the interest of the Company and Stakeholders as utmost priority.

Since all the related party transactions were entered by the Company in ordinary course of business and were in arm's length basis, FORM AOC- 2 is not applicable to the Company.

#### Related Party Disclosures in accordance with Accounting Standard 18:

Name of Related Party	Relation
KHURSHEED ALAM	Key Management Personnel
MEHBOOB ALAM	Key Management Personnel
SHAKIR KHAN	Key Management Personnel

Sr. No.	Particulars	Key Management Personnel	Nature of Transaction	Relative of Key Management Personnel
1	KHURSHEED ALAM	30,00,000/-	REMUNERATION	-
2	MEHBOOB ALAM	24,40,452/-	REMUNERATION	-
3	SHAKIR KHAN	5,88,000/-	REMUNERATION	-
4	SHAMA SULTANA	15,60,000/-	REMUNERATION	Spouse of Director

#### 11. Particulars of Employees:

No employee was in receipt of remuneration exceeding the limits as prescribed under the provisions of Section 197 of the Companies Act, 2013 and read with rule 5 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 hence no such particulars are furnished.

**12. Conservation of Energy, Technology Absorption and Foreign Exchange Earning and Outgo:**

Information in terms of requirement of clause (m) of Sub-Section (3) of Section 134 of the Companies Act, 2013 regarding Conservation of Energy, Technology Absorption and Foreign Exchange Earning and Outgo, read along with Rule 8(3) of the Companies (Accounts) Rules, 2014 is as follows:

**(A) Conservation of Energy:**

Company is taking active steps for conservation of Energy and impact has resulted in efficient energy management.

**(B) Technology Absorption:**

The provisions of Section 134 (3) (m) of the Companies Act, 2013 do not apply to our Company.

**(C) Foreign exchange earnings and outgo:**

There was no foreign exchange inflow or Outflow during the year under review.

**13. Number of meeting of the Board:**

During the year 2021-22, the Board of Directors met six times viz. on 22<sup>nd</sup> April, 2021; 01<sup>st</sup> July, 2021; 3<sup>rd</sup> September, 2021; 30<sup>th</sup> September, 2021; 28<sup>th</sup> December, 2021 and 16<sup>th</sup> March, 2022.

**14. Extract of the Annual Return in Form MGT-9:**

Pursuant to section 92(3) of the Companies Act, 2013 and Rule 12(1) of the Companies (Management and Administration) Rules, 2014, the details forming part of the extract of the Annual Return in Form MGT 9 is annexed to this report.

**15. Auditors Report:**

Observations made in the Auditors' Report are self-explanatory and hence, do not call for any further comments.

**16. Auditor:**

M/s. IAK & Associates., Chartered Accountants, statutory auditors of the Company having registration number FRN No. 132329W have been appointed in the earlier years to hold office from the conclusion of First Annual General Meeting till the conclusion of the Annual General Meeting of the Company to be held in year 2022 to examine and audit the accounts of the Company for the Financial Year 2021-22 at such remuneration plus service tax/GST, out-of-pocket, travelling and living expenses etc., as may be mutually agreed between the Board of Directors and the Auditors. The Company has received a certificate from the statutory auditors to the effect that their re-appointment, if made, would be within the limits prescribed. Further, Company is desirous of appointing them for the further term of Five years subject to shareholders' approval in the AGM..

**17. Acknowledgement:**

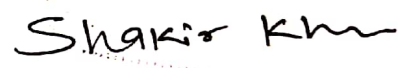
Your Directors wish to place on record their appreciation and acknowledge with gratitude, the services of the Staff of the Company, its valued customers and the support and co-operation extended by the Bankers and look forward to their continued support.

**For COMRADE APPLICANCES PRIVATE LIMITED**

For COMRADE APPLIANCES PVT. LTD.

Director   
**KHURSHID ALAM**  
**DIRECTOR**  
**(DIN: 07349338)**

For COMRADE APPLIANCES PVT. LTD.

  
Director / Authorised Signatory  
**SHAKIR KHAN**  
**DIRECTOR**  
**(DIN : 07719992)**

**Place: MUMBAI**

**Dated: 03<sup>rd</sup> September, 2022**



## INDEPENDENT AUDITOR'S REPORT

To

The Members of **COMRADE APPLICANCES PRIVATE LIMITED**

**Report on the audit of the financial statements**

### Opinion

We have audited the accompanying financial statements of COMRADE APPLICANCES PRIVATE LIMITED ("the Company"), which comprise the balance sheet as at March 31, 2022, and the Statement of Profit and Loss and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 ('Act') in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2022, its Profit and cash flows for the year ended on that date.

### Basis for opinion

We conducted our audit in accordance with the standards on auditing 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 Act and the rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the code of ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the financial statement.

### Key audit matters

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

Reporting of key audit matters as per SA 701, Key Audit Matters are not applicable to the Company as it is an unlisted company.





### **Information other than the financial statements and auditors' report thereon**

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

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

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

### **Management's responsibility for the financial statements**

The Company's board of directors are responsible for the matters stated in section 134 (5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the 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 statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

The board of directors are also responsible for overseeing the Company's financial reporting process.



## **Auditor's responsibilities for the audit of the financial statements**

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

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

Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. But not for the purpose of expressing an opinion on the effectiveness of the company's internal control.

Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

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

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

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.

### **Report on other legal and regulatory requirements**

The provisions of the Companies (Auditor's Report) Order, 2016 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013. We give in the "Annexure A", a statement on the matter specified in paragraph 3 and 4 of the order.


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;
- (c) The balance sheet, the statement of profit and loss, and the cash flow statement dealt with by this report are in agreement with the books of account;
- (d) In our opinion, the aforesaid financial statements comply with the accounting standards specified under section 133 of the Act, read with rule 7 of the Companies (Accounts) Rules, 2014;
- (e) On the basis of the written representations received from the directors as on March 31, 2022, and taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2022, from being appointed as a director in terms of Section 164(2) of the Act.
- (f) This report does not include Report on the internal financial control under clause (i) of Sub-section 3 of section 143 of the companies Act, 2013 (the 'Report on internal financial controls'), since in our opinion and according to the information and explanation given to us, the said report on internal financial controls is not applicable to the company basis the exemption available to the Company under MCA notification no. G.S.R. 583(E) dated June 13, 2017, read with corrigendum dated July 13, 2017 on reporting on internal financial controls over financial reporting;
- (g) The provision of section 197 read with Schedule V of the Act are not applicable to the Company for the year ended March 31, 2022;



- (h) With respect to 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 amount which were required to be transferred to the Investor Education and Protection Fund by the Company.

**For and on behalf of  
IAK & Associates  
Chartered Accountants**

  
**Imran A Kazi  
Proprietor  
M. No. 127667  
FRN No. 132329W  
Place: Mumbai  
Date: 03<sup>rd</sup> September, 2022**



## Annexure 'A' to the Auditor's report

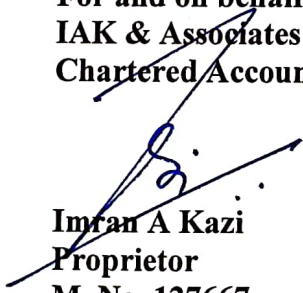
The Annexure referred to in our report to the members of M/s. **COMRADE APPLICANCES PRIVATE LIMITED** the Company for the year Ended on 31<sup>st</sup> March 2022.

1. (a) The company has maintained proper records showing full particulars including quantitative details and situation of its fixed assets.  
(b) These fixed assets have been physically verified by the management at reasonable intervals there was no Material discrepancies were noticed on such verification.  
(c) According to the information and explanations given by the management the title deeds of the immovable properties, other than self-constructed building, included in fixed assets are held in the name of the Company except mentioned below:
2. Physical verification of inventory has been conducted at reasonable intervals by the management and there is no material discrepancies were noticed.
3. The company has not granted loans secured or unsecured to companies, firms, Limited Liability Partnerships or other parties covered in the register maintained under section 189 of the Companies Act, 2013, the provision of clauses (3)(a) to (3) (c) of the order are not applicable to the Company.
4. In our opinion and according to information and explanation given to us, the company has not entered the into any transaction with respect to loans, investment, guarantees and security under the provision of section 185 and 186 of the Companies Act.
5. In our opinion and according to the information and explanation given to us, the company has not accepted any deposit from the public in accordance with the provision of sections 73 to 76 or any other relevant provision of the Act and the rules framed thereunder. Accordingly, the provision of clause 3(v) of the order is not applicable to the company. According to the information and explanation given to us , no order has been passed by the Company Law Board or the National Company Law Tribunal or the Reserve Bank Of India or any Court or any other Tribunal.
6. Maintenance of cost records specified by the Central Government under sub-section (1) of section 148 of the Companies Act, 2013 is not applicable to company.
7. (a) The Company is generally regular in depositing undisputed statutory dues including provident fund, Employee's state insurances, income tax, sales – tax, services tax, duty of customs, duty of excise, GST, cess and any other statutory dues to appropriate authorities.



- (b) Dues of income tax or GST or duty of customs or duty of excise or valued added tax have been deposited on time there is no dispute is pending on the part of company.
8. The company hasn't made any default in repayment of loans or borrowing to a financial institution, bank or dues to debenture holders.
  9. The company has not raised any money by way of initial public offer or further public offer including debt instruments or term loan during years under audit.
  10. No fraud by company or its officers or employees were noticed during the year under audit.
  11. The provisions of Section 197 of Companies Act, 2013 is not applicable to the company but the remuneration was paid in accordance with appropriate provisions of the Companies Act, 2013.
  12. Company is not a Nidhi Company hence the said clause is not applicable.
  13. All transactions with the related parties are in compliance with provision of section 188 of the Companies Act, 2013, wherever applicable and the details have been disclosed in the Financial Statements etc. as per applicable accounting standards; however being a Private Limited Company provision of section 177 of the Companies Act, 2013 is not applicable to the Company.
  14. During the year, the company has not made preferential allotment of shares. In respect of the same, in our opinion, the Company has complied with the requirements of Section 42 of the Act and the Rules framed thereunder.
  15. The company hasn't entered into any non-cash transactions with directors or persons connected with him as specified under section 192 of Companies Act 2013.
  16. The company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934.

**For and on behalf of  
IAK & Associates  
Chartered Accountants**

  
**Imran A Kazi  
Proprietor  
M. No. 127667  
FRN No. 132329W  
Place: Mumbai  
Date: 03<sup>rd</sup> September, 2022**



**INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT**

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

Assessment Year  
2022-23

PAN	AAGCC9056P		
Name	COMRADE APPLIANCES PRIVATE LIMITED		
Address	39 Level I , Dewan Center , S V Road , Jogeshwari West , Mumbai , 19-Maharashtra , 91-India , 400102		
Status	Private Company	Form Number	ITR-6
Filed u/s	139(1) Return filed on or before due date	e-Filing Acknowledgement Number	599572201300922

Taxable Income and Tax details	Current Year business loss, if any	1	0
	Total Income		60,65,580
	Book Profit under MAT, where applicable	2	0
	Adjusted Total Income under AMT, where applicable	3	0
	Net tax payable	4	15,26,586
	Interest and Fee Payable	5	75,621
	Total tax, interest and Fee payable	6	16,02,207
Accreted Income & Tax Detail	Taxes Paid	7	16,02,203
	(+)Tax Payable /(-)Refundable (6-7)	8	0
	Accreted Income as per section 115TD	9	0
	Additional Tax payable u/s 115TD	10	0
	Interest payable u/s 115TE	11	0
	Additional Tax and interest payable	12	0
	Tax and interest paid	13	0
	(+)Tax Payable /(-)Refundable (12-13)	14	0

This return has been digitally signed by KHURSHEED ALAM in the capacity of Director having PAN AGBPA6747R from IP address 103.42.194.228 on 30-Sep-2022

DSC Sl. No. & Issuer 3024742 & 21826007CN=e-Mudhra Sub CA for DGFT 2014,OU=Certifying Authority,O=eMudhra Consumer Services Limited,C=IN

System Generated

Barcode/QR Code



AAGCC9056P0659957220130092245346D85BD58B8DE988C8253F2967D253C62028F

**DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU**

**A.Y. 2022-2023**

Name : COMRADE APPLIANCES PRIVATE LIMITED

Previous Year : 2021-2022

PAN : AAGCC 9056 P

Address : 39 Level I

Dewan Center

S V Road

Jogeshwari West, Mumbai - 400 102

Status : Domestic Company

D. O. I. : 22-Mar-2017

Opted Tax u/s 115BAA

**Statement of Income**

Rs. Rs. Rs.

**Profits and gains of Business or Profession****Business-1**

Net Profit Before Tax as per P &amp; L a/c 31,68,692

Add: Inadmissible expenses &amp; Income not included

Depreciation debited to P &amp; L a/c 1,25,39,612

37 disallowance 1 90,494

36 disallowance 2 2,91,029

40 disallowance 3 40,802 1,29,61,937

*Adjusted Profit of Business-1* 1,61,30,629

Total income of Business and Profession 1,61,30,629

Less: Depreciation as per IT Act 7 1,00,65,052

*Income chargeable under the head "Business and Profession"* 60,65,577**Total Income**

60,65,577

Total income rounded off u/s 288A 60,65,580

Tax on total income 13,34,428

Add: Surcharge 1,33,443

Tax with Surcharge 14,67,871

Add: Cess 58,715

Tax with surcharge and cess 15,26,586

Net Tax 15,26,586

TDS 4 2,58,473

Advance Tax 5 7,50,000

Total prepaid taxes 10,08,473

Balance Tax 5,18,113

Interest u/s 234B 28,086

Interest u/s 234C 47,535 75,621

Net tax payable 5,93,734

Self-assessment tax paid 6 5,93,730

**Balance tax payable**

0



**Schedule 1****Disallowances of expenditure u/s 37**

	Expenditure	% disallowed	Disallowance
<i>Personal expenditure</i>			
Donation	10,001	100	10,001
<i>Other expenditure</i>			
Any other disallowance u/s 37			
Interest on Income tax		66,196	
GST Penalty		100	
Interest on TDS		923	
Late Fees PTRC		2,024	
TDS Late filing Fees		11,250	80,493
<i>Total Disallowance</i>			<u>90,494</u>

**Schedule 2****Disallowances of expenditure u/s 36**

Description	Disallowance
Employees' contribution to PF/ESI etc. paid after prescribed date or not paid - Section 36(1)(va)	
PF & ESIC	2,91,029
<i>Total Disallowance</i>	<u>2,91,029</u>

**Schedule 3****Disallowances of expenditure u/s 40**

Description	Expenses	Disallowance
<u>40(a)(i) / (ia) / (ib): Default in TDS / Equalisation Levy</u>		
40(a)(ia): Payments to contractors or sub contractors	1,36,005	40,802
<i>Total Disallowance</i>		<u>40,802</u>
<i>Expenses without TDS / Eq. Levy disallowed earlier B/F</i>	Amount	B/F Amount on which TDS / Eq. Levy done
	B/F	Deduction in current year
40(a)(i): Sum payable outside India or to a Non-resident - AY 2021-22	1,82,308	
40(a)(ia): Interest - AY 2021-22	16,875	
40(a)(ia): Interest - AY 2021-22	57,600	
40(a)(ia): Interest - AY 2021-22	56,250	
40(a)(ia): Fees for professional or technical services - AY 2021-22	1,08,000	
40(a)(i): Sum payable outside India or to a Non-resident - AY 2020-21	90,000	

**Schedule 4***TDS as per Form 16A*Deductor, TAN

	TDS deducted	TDS claimed in current year	Gross receipt offered
Amazon Seller Services Private Limited, TAN- BLRA14702C	17,331	17,331	17,33,066
Flipkart India Private Limited, TAN- BLRF02280F	1,117	1,117	11,172
Flipkart India Private Limited, TAN- BLRF02280F	57,106	57,106	5,71,06,146
Flipkart Internet Private Limited, TAN- BLRF02545E	13,689	13,689	13,68,938
Infiniti Retail Ltd, TAN- MUMV13188A	24,401	24,401	2,43,86,067
Jaina India Private Limited, TAN- DELJ10194C	12,622	12,622	1,26,17,918
Kimatsu India Private Limited, TAN- MUMK25384C	14,628	14,628	1,46,31,682
Lazer India Private Limited, TAN- DELL06760F	710	710	7,098
Lazer India Private Limited, TAN- DELL06760F	1,419	1,419	14,18,479
Mitsu Chem Plast Limited, TAN- MUMM22665G	930	930	46,490
Newtec Pro Manufacturing Private Limited, TAN- MUMN20755A	18,967	18,967	9,48,317
Orient Electric Limited, TAN- DELO06367E	18,331	18,331	1,83,25,071
Reliance Retail Limited, TAN- MUMR19954E	46,735	46,735	4,67,34,174
Singer India Limited, TAN- DELS08714G	5,544	5,544	55,44,050
Yesudas Leons Fernandes, TAN- MUMY01725D	2,711	2,711	1,35,540
<b>Total</b>	<b>2,36,241</b>	<b>2,36,241</b>	<b>18,50,14,208</b>

*Tax collected at source*Collector & TAN

	TCS collected	TCS claimed in current year	Expenditure as per 26AS
Alok Agarwal, TAN- HYDA02246G	1,381	1,381	13,81,005
Bhansali Engineering Polymers Limited, TAN- JDHB02475E	1,715	1,715	17,15,130
Condor Power Products Private Limited, TAN- RTKC01495E	410	410	4,09,578
K.I.j. Polymers & Chemicals Ltd., TAN- DELK01414A	7,613	7,613	76,13,000
Parekh Enterprises, TAN- MUMP42282C	10,291	10,291	1,02,90,898
Rishika Packaging, TAN- MUMR26590E	822	822	8,22,282
<b>Total</b>	<b>22,232</b>	<b>22,232</b>	<b>2,22,31,893</b>
<b>Grand Total</b>	<b>2,58,473</b>	<b>2,58,473</b>	

**Schedule 5**Advance tax paidName of the Bank and BSR Code

	Date of deposit	Challan Sl.no.	Amount
Canara Bank-0242465	15-Sep-21	07132	50,000
Canara Bank-0242465	15-Dec-21	14452	2,00,000
Canara Bank-0242465	15-Mar-22	15831	5,00,000
<b>Total tax</b>			<b>7,50,000</b>

**Schedule 6**

**Self Assessment tax paid**

<i>Name of the Bank and BSR Code</i>	<i>Date of deposit</i>	<i>Challan Sl.no.</i>	<i>Amount paid</i>
Canara Bank - 0242465	15-Jun-22	06834	1,00,000
Canara Bank - 0242465	30-Sep-22	01220	4,93,730
<i>Total</i>			<u>5,93,730</u>

*Bank A/c: HDFC BANK 50200024430691 IFSC: HDFC0000455*

Date : 30-Sep-2022

Place : Mumbai

For COMRADE APPLIANCES PRIVATE LIMITED  
For COMRADE APPLIANCES PVT LTD

  
Director / Authorised Signatory


2022-2023

Schedule 7

Depreciation as per Income Tax Act

Block	Rate	WDV as on 01-Apr-2021	Additions up to 03-Oct-2021	Additions (put to use) after 03-Oct-2021	Deletions	Total	Depreciation	WDV as on 31-Mar-2022
4. Furnitures/ fittings 10%:	10%	27,59,568	6,10,549	99,580		34,69,697	3,41,991	31,27,706
5. Plant/ Machinery 15%: not covered in other blocks, cars...	15%	3,25,14,981	3,09,81,864	3,60,970		6,38,57,815	95,51,600	5,43,06,215
7. Plant/ Machinery 40%: as per proviso to Rule 5(1)	40%	1,57,800	60,947	4,19,809		6,38,556	1,71,461	4,67,095
Total		3,54,32,349	3,16,53,360	8,80,359		6,79,66,068	1,00,65,052	5,79,01,016

For COMRADE APPLIANCES PVT. LTD.

  
Director / Authorised Signatory

[ COMRADE APPLIANCES PRIVATE LIMITED ]

# Form No. 10-IC[Sub-rule (1) of rule 21AE]

Application for exercise of option under sub-section (5) of section 115BAA of the Income - tax Act, 1961  
Acknowledgement Number -599037880300922



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

To  
The Assessing Officer  
MUM  
W  
412  
91  
WARD 9(2)(1), MUMBAI/

Sir/Madam

1.I KHURSHEED ALAM on behalf of COMRADE APPLIANCES PRIVATE LIMITED Registered Address 39 Level I, S V Road, Jogeshwari West, MUMBAI, undefined, 400102, Maharashtra, INDIA having PAN AGBPA6747R do hereby exercise the option referred to in sub-section (5) of section 115BAA of the Income-tax Act, 1961 (the Act) for previous year 2021-22 and subsequent years.

2.Details of Company:

Name of the company: COMRADE APPLIANCES PRIVATE LIMITED

whether domestic company? Yes

PAN: AAGCC9056P

Registered Address 39 Level I, S V Road, Jogeshwari West, MUMBAI, undefined, 400102, Maharashtra, INDIA

Date of Incorporation 22-Mar-2017

Nature of business or activities

Manufacturing 1Sub-sector(s) Added

Manufacture of electrical machinery and apparatus(4077)

3.(i) Whether the company has any Unit in International Financial Services Centre (IFSC), as referred to in sub-section (1A) of section 80 LA. No

(ii)

Sl.No	Name	Address of Unit	Nature of activities undertaken in Unit
-------	------	-----------------	---

4. Whether option under sub-section (4) of section 115BA has been exercised in From 10-IB ? No

5.I do hereby withdraw the option under sub-section (4) of section 115BA NA

exercised on - in Form. No. 10-IB, for previous year and subsequent years.

6.I understand that the option under sub-section (5) of section 115BAA, once exercised for any previous year, cannot be subsequently withdrawn for the same or any other previous year.

7.I do hereby further affirm that the conditions stipulated in section 115BAA are and shall be satisfied by the aforesaid company.

Yours faithfully,

For COMRADE APPLIANCES PVT. LTD.

Name

  
KHURSHEED ALAM  
Director / Authorised Signatory

Designation

DIRECTOR

Address

39 Level I, Dewan Center, S V Road,  
Mumbai, Jogeshwari West S.O,  
MUMBAI, Maharashtra, India -  
400102

Place

103.42.194.228

Date

30-Sep-2022

Acknowledgement Number - 599037880300922

This form has been digitally signed by KHURSHEED ALAM having PAN AGBPA6747R from IP Address 103.42.194.228 on 30-Sep-2022 08:09:45 PM  
Dsc SI No and issuer 21826007CN=e-Mudhra Sub CA for DGFT 2014.C=IN.O=eMudhra Consumer Services Limited.OU=Certifying Authority

**TAXPAYERS RECEIPT**

PAN No	AAGCC9056P	Assessment Year	2022-23
Received From :	COMXXXX APPLIANCES PRIVATE LIMITED		
Drawn On CANARA BANK Branch :	BANGALORE JAYA NAGAR 9TH BLOCK		
Rupees :	493730	Rupees (in words) :	Rupees Four Lakhs Ninety-Three Thousand Seven Hundred Thirty Only
Major-Head :	0020-INCOME-TAX ON COMPANIES (CORPORATION TAX)	Minor-Head :	300-SELF ASSESSMENT TAX
CIN :	02424653009202201220	BSRCODE Tender Date Challan Serial No	
Receipt Generation Date:	30/09/2022 11:12:03	0242465 30/09/2022 01220	
Mode of Payment	Online Banking		

**COMRADE APPLIANCES PRIVATE LIMITED****CIN NO : U74999MH2017PTC292817****Balance Sheet as at 31st March, 2022**

Particulars		Note No.	Year Ended 31/03/2022	Year Ended 31/03/2021
<b>I</b>	<b>EQUITY AND LIABILITIES</b>			
(1)	<b>Shareholders Fund</b>			
(a)	Share Capital	1	5,17,27,380	3,32,37,050
(b)	Reserve and Surplus	2	1,18,76,493	65,36,315
(c)	Share Application Money	1	-	2,21,88,402
(2)	<b>Share application money pending allotment</b>		-	-
(3)	<b>Non-current Liabilities</b>			
(a)	Long-term borrowings	3	11,22,09,115	14,17,92,055
(b)	Deferred tax liabilities (Net)		-	-
(c)	Other Long term liabilities		-	-
(d)	Long-term provisions		-	-
(4)	<b>Current Liabilities</b>			
(a)	Short-term borrowings		-	-
(b)	Trade Payables	4	6,38,45,415	8,61,51,922
(c)	Other current liabilities	5	1,58,65,017	3,12,17,743
(d)	Short term provisions	6	95,58,556	78,59,958
<b>Total</b>			<b>26,50,81,977</b>	<b>32,89,83,446</b>
<b>M</b>	<b>ASSETS</b>			
(1)	<b>Non-current assets</b>			
(a)	<b>Fixed assets</b>			
(i)	Tangible assets	7	5,59,08,062	6,46,05,389
(ii)	Intangible assets		-	-
(iii)	Capital work-in-progress		-	-
(iv)	Intangible assets under development		-	-
(b)	Non-current investments		-	-
(c)	Deferred tax assets (net)		-	-
(d)	Long-term loans and advances	8	1,01,08,136	1,11,95,477
(e)	Other non-current assets		-	-
(2)	<b>Current assets</b>			
(a)	Current investments		-	-
(b)	Inventories	9	12,45,16,894	14,17,20,968
(c)	Trade receivable	10	6,76,69,962	8,84,78,715
(d)	Cash and cash equivalents	11	31,769	1,34,754
(e)	Short-term loans and advances	12	19,23,299	11,14,641
(f)	Other current assets	13	49,23,855	2,17,33,502
<b>Total</b>			<b>26,50,81,977</b>	<b>32,89,83,446</b>

Notes to Accounts  
As per our report of even date  
For IAK & Associates  
Chartered Accountants

21

Comrade Appliances Private Limited  
For COMRADE APPLIANCES PVT. LTD.

Authorised Signatory  
Director / Authorised Signatory

Imran A Kazi  
M.No-127667  
F.R.No. 132329W  
Place: Mumbai  
Date: 03rd September, 2022  
UDIN: 22127667AXGDET7606





**COMRADE APPLIANCES PRIVATE LIMITED****CIN NO : U74999MH2017PTC292817****Profit and Loss Statement for the year ended 31st March, 2022**

Particulars		Note No.	Year Ended 31/03/2022	Year Ended 31/03/2021
I	Revenue from business operations	14	29,64,88,726	26,01,56,704
II	Other Revenue	15	7,02,940	99,689
III	<b>Total Revenue (I + II)</b>		<b>29,71,91,667</b>	<b>26,02,56,393</b>
IV	Expenses:			
	Cost of materials consumed		-	-
	Purchase of Stock-In-Trade	16	20,52,54,712	25,46,41,475
	Changes in inventories of finished goods, Work-In-progress and Stock-In-Trade	17	(52,50,669)	(5,20,72,595)
	Employee benefit expense	18	1,99,62,260	1,23,21,723
	Finance costs	19	1,39,70,246	99,11,611
	Depreciation and amortization expense	7	1,25,39,612	54,40,934
	Other expense	20	4,75,46,813	2,73,25,289
	<b>Total Expenses</b>		<b>29,40,22,974</b>	<b>25,75,68,437</b>
V	<b>Profit before exceptional and extraordinary items and tax (III - IV)</b>		<b>31,68,692</b>	<b>26,87,957</b>
VI	Exceptional items		-	-
VII	<b>Profit before extraordinary items and tax (V - VI)</b>		<b>31,68,692</b>	<b>26,87,957</b>
VIII	Extraordinary Items		-	-
IX	<b>Profit before tax (VII - VIII)</b>		<b>31,68,692</b>	<b>26,87,957</b>
X	Tax expense: (1) Current Tax (2) Deferred Tax		15,26,586 -	7,62,221 -
XI	<b>Profit (Loss) for the period from continuing operations (IX - X)</b>		<b>16,42,106</b>	<b>19,25,735</b>
XII	Profit/(loss) from discontinuing operations		-	-
XIII	Tax expense of discontinuing operations		-	-
XIV	<b>Profit/(loss) from discontinuing operations (after tax) (XII - XIII)</b>		-	-
XV	<b>Profit (Loss) for the period (XI + XIV)</b>		<b>16,42,106</b>	<b>19,25,735</b>
XVI	Earning per equity share: (1) Basic (2) Diluted		0.32 -	0.58 -

Notes to Accounts  
As per our report of even date  
For IAK & Associates  
Chartered Accountants

21

Comrade Appliances Private Limited  
For COMRADE APPLIANCES PVT. LTD.

*[Signature]*  
Director/Authorised Signatory

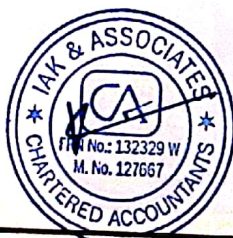
*[Signature]*  
Imran A Kazi  
M.No-127667

F.R.No. 132329W

Place: Mumbai

Date: 03rd September, 2022

UDIN: 22127667AXGDET7606



**COMRADE APPLIANCES PRIVATE LIMITED**

**CIN NO : U74999MH2017PTC292817**

**CASH FLOW STATEMENT FOR THE YEAR ENDED 31<sup>st</sup> MARCH, 2022**

		Amount in ₹	
PARTICULARS		Current Year	Previous year
<b>A</b>	<b>CASH FLOW FROM OPERATING ACTIVITIES:</b>		
	Profit before tax	31,68,692	26,87,957
	<b>Adjustment for:</b>		
	Depreciation and amortisation	1,25,39,612	54,40,934
	Mat Credit transferred to accumulated profits	36,98,072	(91,243)
	Interest Income	-	-
	Interest Expense	1,39,70,246	99,11,611
	Loss on sale of fixed Asset	-	-
	<b>Operating loss before working capital changes</b>	<b>3,33,76,622</b>	<b>1,79,49,259</b>
	<b>Adjustments for movement in working capital :</b>		
	<b>Adjustments for (increase) / decrease in operating assets:</b>		
	Trade receivables	2,08,08,754	(6,15,86,899)
	Increase in Stock	1,72,04,074	(7,45,26,838)
	Short-term loans and advances	(8,08,658)	(45,484)
	Other Current Assets	1,68,09,647	(25,01,457)
	Long-term loans and advances	10,87,341	(1,05,94,327)
		<b>5,51,01,157</b>	<b>(14,92,55,005)</b>
	<b>Adjustments for increase / (decrease) in operating liabilities:</b>		
	Trade payables	(2,23,06,507)	2,46,52,133
	Short term Provisions	16,98,598	59,97,024
	Short term Borrowings	-	-
	Other current liabilities	(1,53,52,727)	2,22,80,401
		<b>(3,59,60,636)</b>	<b>5,29,29,558</b>
	Direct taxes paid/deducted at source	(15,26,586)	(7,62,221)
	<b>NET CASH FROM/(USED IN) OPERATING ACTIVITIES</b>	<b>5,09,90,558</b>	<b>(7,91,38,409)</b>
<b>B</b>	<b>CASH FLOW FROM INVESTING ACTIVITIES:</b>		
	Purchase of fixed assets including capital work in progress	(38,42,284)	(3,63,63,830)
	Sale of Fixed Assets	-	16,42,625
	(Increase)/Decrease in other Non-Current Assets	-	-
	Interest Received	-	-
	<b>NET CASH FROM/(USED IN) INVESTING ACTIVITIES</b>	<b>(38,42,284)</b>	<b>(3,47,21,205)</b>
<b>C</b>	<b>CASH FLOW FROM FINANCING ACTIVITIES:</b>		
	Increase in Share Capital	1,84,90,330	-
	Decrease in Share Application money	(2,21,88,402)	2,21,88,402
	Increase in Share Premium	-	-
	Increase/(Decrease) in long term borrowings	(2,95,82,940)	10,11,06,253
	Interest Paid	(1,39,70,246)	(99,11,611)
	<b>NET CASH FROM / (USED IN) FINANCING ACTIVITIES</b>	<b>(4,72,51,258)</b>	<b>11,33,83,045</b>
<b>D</b>	<b>Net Increase/(Decrease) in cash and cash equivalents (A+B+C)</b>	<b>(1,02,985)</b>	<b>(4,76,570)</b>
<b>E</b>	<b>Cash and cash equivalents as at the end of previous period</b>	<b>1,34,754</b>	<b>6,11,324</b>
<b>F</b>	<b>Cash and cash equivalents as at end of the year</b>	<b>31,769</b>	<b>1,34,754</b>

Note: The Cash Flow statement has been prepared under the 'Indirect Method' as set out in the Accounting Standard-3 on Cash Flow Statement issued by the Institute of Chartered Accountants of India .

In terms of our report attached.

For IAK & Associates  
Chartered Accountants

Imran A. Kazi  
Proprietor  
M No.127667  
FRN No.132329W  
Place:- Mumbai  
Date: 03rd September, 2022  
UDIN: 22127667AXGDET7606



Comrade Appliances Private Limited

For COMRADE APPLIANCES PVT. LTD.

Authorised Signatory

Director / Authorised Signatory

**COMRADE APPLIANCES PRIVATE LIMITED**

CIN NO : U74999MH2017PTC292817

**Share Capital - Note No.1**

Share Capital	As at 31st March, 2022		As at 31st March, 2021	
	Number	(Rs.)	Number	(Rs.)
<b>Authorised</b> 60,00,000 Equity Shares of Rs.10/- each.	60,00,000	6,00,00,000	60,00,000	6,00,00,000
<b>Issued, Subscribed &amp; fully Paid up</b> 33,23,705 Equity Shares of Rs.10/- each.* 18,49,033 Equity Shares of Rs.10/- each.* Share Application Money pending allotment and shares pending under Slump Sale Acquisition	33,23,705 18,49,033 -	3,32,37,050 1,84,90,330 -	33,23,705 - -	3,32,37,050 - 2,21,88,402
<b>Total</b>	<b>51,72,738</b>	<b>5,17,27,380</b>	<b>33,23,705</b>	<b>5,54,25,452</b>

Reconciliation of the number of shares and amount outstanding at the beginning and at the end of the reporting period:

Particulars	Equity Shares		Equity Shares	
	As at 31st March, 2022		As at 31st March, 2021	
	Number	(Rs.)	Number	(Rs.)
Shares outstanding at the beginning of the year	33,23,705	3,32,37,050	33,23,705	3,32,37,050
Shares Issued during the year	18,49,033	1,84,90,330	-	-
Shares bought back during the year	-	-	-	-
Shares outstanding at the end of the year	<b>51,72,738</b>	<b>5,17,27,380</b>	<b>33,23,705</b>	<b>3,32,37,050</b>

**Terms/Rights attached to equity shares**

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

Details of shares held by shareholders holding more than 5% of the aggregate shares in the Company:

Name of Shareholder	Equity Shares		Equity Shares	
	As at 31st March, 2022		As at 31st March, 2021	
	No. of Shares held	% of Holding	No. of Shares held	% of Holding
KHURSHED ALAM	24,64,130	47.64%	8,00,000	24.07%
MEHBOOB ALAM	20,33,705	39.32%	20,33,705	61.19%
SHAKIR KHAN	4,90,000	9.47%	4,90,000	14.74%
SHAMA SULTANA	1,84,903	3.57%	-	0.00%
<b>Total</b>	<b>51,72,738</b>	<b>100%</b>	<b>33,23,705</b>	<b>100%</b>



**COMRADE APPLIANCES PRIVATE LIMITED**

CIN NO : U74999MH2017PTC292817

Notes forming part of Financials Statements

**Reserve & Surplus - Note No. 2**

Particulars	Year Ended 31/03/2022	Year Ended 31/03/2021
Profit And Loss Account B/F	65,36,315	47,01,824
Add: Current Year Profit	16,42,106	19,25,735
Less: Mat Credit TTPL	-	34,658
Less: Mat Credit Comrade	-	56,585
Add: Appropriation (TTPL)	36,98,072	-
<b>Total</b>	<b>1,18,76,493</b>	<b>65,36,315</b>

**Long-term borrowings - Note No. 3**

Particulars	Year Ended 31/03/2022	Year Ended 31/03/2021
Canara Bank CC - 2678261000013	5,48,18,366	4,17,69,532
SIDBI Loan	79,65,000	1,00,00,000
Term Loan - Canara Bank - 0012	72,10,813	80,62,813
Term Loan - Canara Bank - 2678766000013	28,71,167	33,74,000
Term Loan - Canara Bank - 008	18,95,450	35,20,128
Term Loan - PNB - 0022	-	68,72,320
Bank Of India CC	(6,000)	1,76,32,628
<b>Secured Loan</b>		
HDFC Car Loan	-	2,37,403
Gst Loan - Canara Bank - 004	(26,622)	12,65,937



**COMRADE APPLIANCES PRIVATE LIMITED**

CIN NO : U74999MH2017PTC292817

Notes forming part of Financials Statements

Unsecured Loan		
Canara Bank GECL Loan - 5214	1,00,00,000	-
GECL Loan - Canara Bank - 010	53,93,695	70,00,000
Bajaj Finance Limited	30,59,380	30,59,380
Canara GECL - 4032	26,57,584	-
Mehboob Alam	24,00,000	24,00,000
Deutsche Bank	16,04,860	23,32,765
HDFC Loan	15,91,959	24,18,458
IDFC Loan	15,00,555	22,66,205
RBL Loan	13,09,164	22,34,395
Aditya Birla Loan	11,77,134	17,57,482
ICICI Bank	11,63,557	18,54,274
Magma Fincorp Ltd.	9,56,832	14,90,359
Waheed Nizami Loan	9,00,000	9,00,000
Anisa Bano	9,00,000	9,00,000
O/S Interest On Loan	8,49,915	5,54,248
Ashv Finance Loan	7,46,380	17,12,813
Fullerton India Credit Company Limited	7,44,825	17,03,636
Indusind Bank	5,25,101	14,26,634
GECL Loan - Bank Of India	-	33,00,000
Jignesh Prakash Kothari H.U.F	-	24,00,000
Prabha Kiran Rathod	-	24,00,000
Anand Lodha H.U.F	-	21,00,000
Tanshu Synthetics	-	18,03,000
Fullerton India Loan TTPL	-	12,01,334
K Punamchand	-	5,41,200
Farheen Qureshi	-	5,00,000
Dimple Sanjay Jain	-	3,60,800
WJT Industries	-	1,50,000
Khursheed Alam Loan	-	1,35,000
Shama Sultana	-	55,312
Shakir Khan	-	50,000
Sony Cable	-	50,000
<b>Total</b>	<b>11,22,09,115</b>	<b>14,17,92,055</b>



**COMRADE APPLIANCES PRIVATE LIMITED**

CIN NO : U74999MH2017PTC292817

Notes forming part of Financial Statements

**Trade Payables - Note No. 4**

Particulars	Year Ended 31/03/2022	Year Ended 31/03/2021
K L J Polymers & Chemical Limited	1,16,42,670	86,10,883
Premium Polylys Pvt Ltd	83,29,213	-
Parekh Enterprise New	69,09,765	58,25,784
Pranita Packaging Industries	57,91,782	50,60,921
Tulika Appliances Pvt.Ltd.	50,58,028	79,43,312
Shri Ram Petro Trade Pvt Ltd	39,19,041	-
Air O Cool Tech Industries	27,59,524	-
Omkar Industries	24,30,457	-
Condor Power Products Pvt Ltd	19,96,495	27,93,581
Rishika Packaging	19,63,588	27,58,780
Bhansali Engineering Polymers Limited	16,85,970	1,08,39,049
Safe Packaging	15,14,191	-
Kamakshi Plastics Pvt. Ltd	13,47,124	-
Saanvi Polyplast	10,25,583	13,78,278
Amity Components	7,42,981	14,950
Unicore Cables	6,98,114	34,70,291
Pm Auto Electro Pvt Ltd	6,86,880	10,46,260
Shreeji Mcb & Switches	6,52,786	-
Pack King Industries	5,64,519	9,16,602
Kolour Polymers Pvt Ltd	3,77,531	2,85,011
Mukesh Industries Ltd	3,33,528	3,85,433
Millennium Semiconductors India Private Limited	3,18,010	52,15,378
Om Industries	2,96,299	1,03,386
Jirawala Steel And Engineering Company	2,84,137	-
Dham Enterprises	2,44,565	5,52,898
Elin Electronics Limited	2,12,623	-
Theeta Electricals Pvt Ltd	2,08,447	7,56,380
Join Pack Machines Pvt Ltd - Gujarat	1,72,693	1,80,636
Rahi Electricals Pvt Ltd	1,72,516	-
Shree Sadgurukrupa Enterprises	1,47,139	6,61,984
Polyblend Colour Concentrate	1,46,999	-
Riddhi Logistics	1,46,520	5,07,855
Packaging Industries	1,09,365	-
J.P.Polymers Pvt.Ltd.	94,788	5,01,032
Saral Houseware Pvt.Ltd.	92,444	-
Parth International	77,246	-
Polyblend Masterbatch Industries	76,110	77,438
Labex Instruments	68,440	-
Ebrahim Tools Centre	61,665	4,435
Shakti Corporation	56,720	-
Silkot Silicones	48,380	28,320
Shree Insupac	43,660	-
Nandoreshwar Enterprises	40,071	-
Vicraj Industries	38,498	1,30,293



**COMRADE APPLIANCES PRIVATE LIMITED**

CIN NO : U74999MH2017PTC292817

Notes forming part of Financials Statements

Cisco Industries	35,081	3,55,390
Jayshree Kadam	30,525	-
One Click Logistics Llp	21,338	18,22,218
Minal Industries	19,765	43,707
Maruti Electric Hardware	19,517	-
Multi Tech System	18,880	80,417
Swastik Enterprises	17,700	15,340
Rainbow Colour Masterbatches	16,520	12,833
Unisecure System	15,988	-
Khawaja Garib Nawaz	11,840	-
Lalji Mulji Transport	11,336	3,131
Aps Industries	10,991	4,34,050
S.S Lubricant	7,966	-
Hemant Bhai Prajapati	4,760	-
Siloxane Aggrandize Innovative Industries	4,395	-
Mahesh Shukla Travelling & All Expenses	3,700	1,900
Shree Ram Enterprises	3,661	12,660
Chandan Bagaria	2,085	-
Mahaveer Enterprises	1,615	2,660
Shree Maruti Courier Service Pvt Ltd - Ho	647	1,565
Air Cooler Raw Material Creditors	-	99,85,877
Nirosha Motor Pvt Ltd	-	28,38,404
Smartpro Instrument Co. Ltd	-	21,38,731
Shri Ram Plastics	-	19,35,908
Sara Industries	-	8,94,905
Suyesh Enterprises	-	4,85,768
Vikas Technoplast Pvt Ltd	-	4,77,724
K.K. Enterprises	-	4,15,051
Santoshi Mata Enterprise	-	2,48,612
Onus Plastic Industries	-	2,30,911
Jayesh B Nigde	-	2,29,132
Affan Enterprise	-	2,27,956
Lala Transport Service	-	2,17,488
Manisha Packaging	-	2,03,905
Nps Impex Llp	-	1,94,700
Shree Ganesh Enterprises	-	1,80,540
Packaging Point	-	1,73,827
D C Textile Mills Pvt Ltd	-	1,58,298



**COMRADE APPLIANCES PRIVATE LIMITED**

CIN NO : U74999MH2017PTC292817

Notes forming part of Financials Statements

Ananta Finserve Pvt Ltd	-	1,35,362
Salman Contractor	-	1,18,167
Nikita Plastic Industries	-	1,17,819
Harba Devi Enterprises	-	1,17,649
Fab Tech Engineering Works	-	1,07,711
Bhageshwari Enterprises	-	1,02,586
Mahmood - Labour	-	99,238
Life Color Pigments And Masterbatches	-	84,664
Siddhivinayak Essential Services	-	83,600
Prashant Electrical Enterprises	-	80,517
Bijlee Ghar New	-	77,879
Bipin Kumar Yadav (Canteen)	-	76,720
Abs Industrial Verification (India) Pvt. Ltd.	-	67,405
Vishal Enterprise	-	57,490
Khursheed Alam - Payable	-	52,164
Overseas Polymers Private Limited	-	48,380
Divya & Devang Engineering	-	48,286
Rajesh Enterprise	-	46,728
Azhar Shaikh	-	42,721
Aashirwad Transport	-	34,737
Oriental Insurance Company	-	34,622
J.N Shah	-	32,548
Calco Polychem Pvt Ltd	-	31,967
Harsiddhi Products	-	25,488
Avishkar Tools	-	23,600
Water Heater Raw Material Creditors	-	23,361
Karan Impex - Rent	-	22,500
A One Distilled Water	-	22,420
Rahul Roadlines	-	20,150
Rahul Roadlines	-	20,150
Ram Kishore - Labour	-	17,006
Kapil Industries	-	14,257
Hardware Center India	-	14,160
Jalaram Generator Service	-	13,244
Dalvi Management Consulting Private Limited	-	13,219
Veral Infotech	-	11,700
Dalvi Management Consultant Private Limited	-	11,599
Aman Waste Co.	-	10,290
Shree Samarthkrupa Cable Internet Services	-	8,550





**COMRADE APPLIANCES PRIVATE LIMITED**

CIN NO : U74999MH2017PTC292817

Notes forming part of Financials Statements

Axis Tool Tech	-	8,496
Bhagat & Co.	-	8,024
New C.T. Stationery Mart	-	7,908
Rakesh Bharadwaj All Expenses	-	6,912
Super Sales India	-	6,821
Tci Express	-	6,038
Akshay Ghadge Travelling & Conveyence	-	5,954
Shree Maruti Courier Service Pvt Ltd - Chintupada	-	5,940
Farhat Fahad Patel - Crd	-	5,853
Rv Engineering	-	5,629
Kesarinandan Rubber Company	-	5,605
M.S. Engineering Works	-	5,428
Ravira Ever Green Ultrasonic System Pvt Ltd	-	4,897
S.P. Plast	-	4,778
Sai Nishtha Transformer Pvt Ltd	-	3,780
Sangam Refrigeration	-	3,500
Siemens Rent - Agreement No. A9481950	-	2,908
Pritesh Steel Co	-	2,388
J K Insurance	-	1,676
Sahakar Agencies	-	1,344
Siemens Rent - Agreement No. A9473274	-	1,212
Mahesh Shukla All Exp	-	1,120
Siemens Rent - Agreement No. A9481959	-	1,029
Perfect Enterprises	-	972
Siemens Rent - Agreement No. A9428366	-	277
<b>Total</b>	<b>6,38,45,415</b>	<b>8,61,51,922</b>



**COMRADE APPLIANCES PRIVATE LIMITED**

CIN NO : U74999MH2017PTC292817

Notes forming part of Financials Statements

**Other current liabilities - Note No. 5**

Particulars	Year Ended 31/03/2022	Year Ended 31/03/2021
TDS	2,72,630	4,96,405
TCS	-	1,15,105
<b>Advance Received From Debtors</b>		
Smart Pro	43,28,026	43,77,875
Flipkart India Private Limited - Howrah (Kolkata)	34,89,123	15,28,543
Teknodome India Private Limited - Bhiwandi	14,96,873	-
Orient Electric Limited - Tauru	12,80,775	-
Flipkart India Pvt.Ltd.-Haryana	12,56,200	26,47,585
Flipkart India Private Limited-Tamil Nadu	10,60,728	19,40,360
Rajotiya Enterprises	7,33,775	-
Kimatsu India Pvt Ltd	6,50,636	12,63,168
Pm Electro (Debtors)	5,75,795	-
Pentagon Enterprises Pvt Ltd	3,09,709	3,09,709
Dhanani & Dhanani Co.	1,09,680	9,400
Bhagvati Sales	71,041	-
Amazon Online Sales	68,384	-
Shaurya Facility Services	54,898	-
Roshni Building	38,000	-
Ve Care Consumer Services	30,566	40,139
Genus Electrotech Limited	21,426	-
S.R.Mehta & Sons	5,340	-
Flipkart India Private Limited- Asam	2,180	4,30,185
Empty Fki 4	1,989	-
Empty Fki 3	1,794	-
Kohinoor Water Technology And Services	1,450	-
Lazer India Pvt Ltd (Patna)	1,419	-
Aarti Enterprises	1,384	-
Globe Enterprises	363	-
Ankit Enterprises	350	-
Sai Nirmal Jal	350	-
Gm Electricals	132	-
Jaina India Private Limited	-	41,39,141
Anil Poultry Service	-	38,70,965
Flipkart India Pvt.Ltd.-Banglore 2	-	20,06,352
Flipkart India Pvt.Ltd.-Patna	-	17,52,831
Lazer India Pvt Ltd (Delhi)	-	17,40,800
Flipkart India Private Limited - Coimbatore	-	9,00,401
Flipkart India Pvt.Ltd.-Maharashtra	-	7,89,292
Flipkart India Pvt.Ltd.-Ahmedabad	-	6,96,499
Onus Plastic Industries Ttpl	-	5,55,947
Flipkart India Pvt. Ltd. - Chennai	-	5,07,025
Flipkart India Private Limited - Gurgoan	-	4,91,951
Rishika Industries Limited	-	1,36,567
H B Enterprises	-	1,06,493



**COMRADE APPLIANCES PRIVATE LIMITED**

CIN NO : U74999MH2017PTC292817

**Notes forming part of Financials Statements**

Mb Oppo Gold Company	-	1,00,000
Sunil Water Solutions (Abhishek Pandey)	-	73,935
Ezzy Tools Corporation	-	72,098
Satyam Elec & Civil Eng	-	48,611
Amity Components Ttpl	-	22,818
Flipkart India Pvt.Ltd-Hyderabad	-	19,522
Flipkart India Private Limited - Ludhiana	-	9,936
Raju Aries Enterprises	-	9,485
Arvind Traders	-	5,003
Shree Uma Electric	-	1,753
New Kiran Mobail	-	850
Pal Agency	-	456
A To Z Traders And Enterprises	-	277
Real Marketing	-	260
<b>Total</b>	<b>1,58,65,017</b>	<b>3,12,17,743</b>



**COMRADE APPLIANCES PRIVATE LIMITED**

CIN NO : U74999MH2017PTC292817

Notes forming part of Financials Statements

**Short Term Provisions - Note No. 6**

Particulars	Year Ended 31/03/2022	Year Ended 31/03/2021
Mehboob Alam - Ramuneration Payable	47,23,307	25,34,855
Provision For Income Tax FY 21-22	15,26,586	-
Electricity Payable	7,97,435	8,03,010
Salary Payable	7,90,633	8,90,180
Khursheed Alam - Ramuneration Payable	6,83,000	7,07,000
Shakir Khan - Ramuneration Payable	6,69,700	6,08,244
Shama Sultana - Remuneration Payble	1,47,500	6,94,000
I A K & Associates	1,23,800	1,88,037
EMS Consulting Group	27,000	33,000
Abida Iqbal Patel	23,958	-
Ashita M Shah - Payble	23,958	68,805
Tata Office - 39 Electricity - Payble	7,398	6,985
MTNL (Toll Free) - Payble	5,311	1,225
Rent Payable	5,000	5,000
Iqbal Ismail Patel - Payble	1,815	1,815
Tata Office - 38 Electricity - Payble	1,748	1,664
Tata Dococmo - Payable	407	-
Provision For Income Tax FY 20-21	-	6,08,183
Waheed Nizami - Salary Payble	-	3,09,200
Provision For Tax FY 20-21 TTPL	-	2,67,414
Lily Godown Rent = Payble	-	1,31,340
<b>Total</b>	<b>95,58,556</b>	<b>78,59,957</b>



**Tangible assets - Note No. 07**

Depreciation Statement as per Companies Act, 2013

ASSETS	RATE OF DEPN.	GROSS BLOCK				DEPRECIATION				NET BL	
		ON 01/04/2021	ADDITIONS	DEDUCTION	31/03/2022	AS ON 01/04/2021	DEPN. FOR THE YEAR	DEDUCTION	AS ON 31/03/2022	AS ON 31/03/2022	AS ON 31/03/2022
Plant & Machinery	18.10%	8,06,38,148	32,39,239	-	8,38,77,387	1,97,78,052	1,16,14,666	-	3,13,92,717	5,24,84,670	
Computer & Software	40.00%	4,49,702	38,000	-	4,87,702	2,91,649	1,14,484	-	4,06,133	81,568	
Furniture & Fixtures	25.89%	38,12,135	1,54,736	-	39,66,871	5,51,788	7,01,123	-	12,52,911	27,13,960	
Motor Car	25.89%	6,21,319	-	-	6,21,319	2,94,424	-	-	2,94,424	3,26,895	
Software			4,10,309	-	4,10,309	-	1,09,339	-	1,09,339	3,00,970	
<b>TOTAL RUPPEES</b>		<b>8,55,21,304</b>	<b>38,42,284</b>	<b>-</b>	<b>8,93,63,588</b>	<b>2,09,15,913</b>	<b>1,25,39,612</b>	<b>-</b>	<b>3,34,55,525</b>	<b>5,59,08,062</b>	



**COMRADE APPLIANCES PRIVATE LIMITED**

CIN NO : U74999MH2017PTC292817

Notes forming part of Financials Statements

**Long-term loans and advances - Note No. 8**

Particulars	Year Ended 31/03/2022	Year Ended 31/03/2021
Security Deposit - Siemens	37,90,218	37,90,218
SIDBI FD	25,00,000	25,00,000
P M Electro Auto Pvt Ltd(Deposite)	24,90,000	24,90,000
P M Electro Auto Pvt Ltd(Deposite) TTPL	11,10,000	11,10,000
Accrued Interest On SIDBI FD	50,918	50,918
Deewan Office 38 - Deposit	50,000	50,000
Iqbal Patel Shop 38	50,000	50,000
Karan Impex Deposit	20,000	20,000
Mr Manoj Kumar - Palghar Deposit	20,000	20,000
Palghar Deposit	15,000	15,000
Narayan Gangaram Palghar Flat Deposit	12,000	-
FD Bank Of India	-	10,34,000
Accrued Interest On BOI FD	-	64,191
Tata Docomo Security Deposit	-	1,150
<b>Total</b>	<b>1,01,08,136</b>	<b>1,11,95,477</b>

**Inventories - Note No. 9**

Particulars	Year Ended 31/03/2022	Year Ended 31/03/2021
Closing Stock - Comrade	12,45,16,894	11,92,66,725
Closing Stock - Acquired From TTPL	-	2,24,54,243
<b>Total</b>	<b>12,45,16,894</b>	<b>14,17,20,968</b>



**COMRADE APPLIANCES PRIVATE LIMITED**

CIN NO : U74999MH2017PTC292817

Notes forming part of Financials Statements

**Trade Receivables - Note No. 10**

Particulars	Year Ended 31/03/2022	Year Ended 31/03/2021
Reliance Retail Limited Rrl 20Cube Warehousing & Di Star Machine & Tools	1,09,11,117 91,83,109	99,69,130 1,21,33,011
Reliance Retail Limited Digital Pbg Dc Bangalore	86,63,177	85,01,150
Reliance Retail Limited Db Schenker Cdit	67,65,572	74,49,896
Reliance Retail Limited Cdit Dc Db Schenker Lucknow	50,96,794	1,07,490
Reliance Retail Limited Pro Connect Chennai Cdit	26,97,218	59,78,011
Reliance Retail Limited Rrl-East-Bihar-Patna	24,74,163	-
Infiniti Retail Limited-Ahmedabad	17,64,781	33,42,727
Flipkart India Pvt.Ltd.-Patna	16,59,413	-
Flipkart India Pvt.Ltd.-Maharashtra	16,38,530	-
Flipkart India Pvt.Ltd.-West Bengal	14,91,883	14,91,883
Infiniti Retail Limited-Bhiwandi	14,31,662	35,80,071
Flipkart India Pvt.Ltd.-Banglore 2(Spares Parts)	13,89,055	7,76,336
Jaina India Private Limited	13,78,402	-
Infiniti Retail Limited-Bangalore	13,73,691	27,37,587
Flipkart India Pvt Ltd - Telangana	13,66,015	-
Orient Electric Limited - Bhiwandi	12,77,113	-
Reliance Retail Limited Cdit Dc Proconnect Kochi	12,74,995	14,10,374
Reliance Retail Limited Cdit Dc Proconnect Kolkata	12,14,070	59,27,705
Jai Prakash Rao	4,39,953	-
Universal Aqua Plus	3,57,500	-
Infiniti Retail Limited-Pune	3,10,238	23,97,394
Ebrahim Tools Centre Ttpl	2,83,226	2,83,226
Rupe Ro Technologies	2,58,750	1,82,736
Bionine Industries Private Limited	2,46,172	-
Rishika Industries Limited	2,01,378	-
Reliance Retail Limited Cdit Dc 20 Cube Ahmedabad	1,94,491	1,07,490
Reliance Retail Limited Rrl-West-Mp-Indore	1,94,491	-
Aqua Care Ro Sales & Services	1,32,000	-
Kay Ess Water Solution	1,17,750	-
Antique Aqua Care	1,10,120	-
Blue Water	1,08,490	-
Janta Sales Corporation	97,350	97,350
Da Enterprises	95,900	-
Deelu Moulds	88,146	-
Rankawat Agency	81,304	13,981
Mb Oppo Gold Company	80,249	-
Reliance Retail Limited Rrl Mumbai Digital Imort Cc	70,789	51,19,650
S.D.Services	69,494	24,222
Flipkart Online Sales	60,660	-
Bindusree Engineering Works	60,112	14,165
Mercury Services Center	49,833	30,265
Akash Comunication	49,399	14,121
Sadguru Elecronics	48,887	48,887
Sai Harini Agencies	48,038	-
Prod Care Service	45,522	21,206



**COMRADE APPLIANCES PRIVATE LIMITED**

CIN NO : U74999MH2017PTC292817

**Notes forming part of Financials Statements**

Digital Multi Flash	44,832	44,832
Sanjay Vishwakarma	44,033	30,935
Aqueous Water Technologies	39,300	-
Venkanna Chenna	36,901	-
Dc Group India	35,620	8,692
Kishor Peshwani	34,686	11,800
Shivanshu Enterprises	34,250	-
Vedant Electricals	33,469	33,469
Sai Electrical	32,765	23,113
S P Refrigeration	32,588	26,544
Sri Dattatreya Electronics	30,203	30,203
Anas Refrigerations	28,309	28,309
Sruthi Tecno Services	26,149	-
Niaz Ahmed	19,070	-
24/7 Solution	18,248	18,248
Kvs Water World	17,320	-
Gopala Krishna K N	16,631	14,142
Singar India Limited-Haryana	15,911	-
Satyam Elec & Civil Eng	14,152	-
Durgambika Appliances	12,349	-
Reliance Digital Retail Ltd	11,690	35,621
Nisa Enterprises	9,499	2,726
Star Electrical & Repairs	9,221	5,341
Ishwar Electronics	8,843	-
S K Electrical	8,710	8,710
Flipkart India Pvt Ltd - Uttarpradesh	7,835	-
Relief Sales & Services	7,476	-
L.S. Technologies	7,011	4,838
Krishna Electronics	6,935	-
Ananya Electronics	5,642	-
Dushyant Electricals	5,554	-
Shubhdeep Enterprises	5,079	-
Vinod Gupta	4,811	-
Mr Electronics	4,370	4,370
Yogesh Electronics	4,132	2,513
Faizal Sajid Shaikh	4,100	-
A To Z Traders And Enterprises	3,468	-
Singar India Limited-Bhiwandi	3,098	27,818
Hoperays Merchandise Mkt Sol. Pvt.Ltd.	3,000	-
R.M. Enterprise	2,959	-
Radha Electricals	2,715	2,715
SS Services	2,587	2,587
Nagesh	2,450	-
Fahim Ansari	2,450	-
Arbaz	2,200	-
Revankar Electricals	2,160	929
Newtec Pro Pvt Ltd	2,096	-
Mr Mahesh Shukla	2,020	13,890
Chandan Ashok Bagaria	2,000	-
Kiran Tokia	1,760	-
Other Net Off	1,726	-
Umiya Electronics	1,470	-





**COMRADE APPLIANCES PRIVATE LIMITED**

CIN NO : U74999MH2017PTC292817

**Notes forming part of Financials Statements**

Arfath Cool Service	1,112	-
Sun Power Corporation	1,112	-
Infiniti Retail Limited - Hyderabad	883	13,93,681
Reliance Retail Limited Digital Sultanpur Ndc	-	26,24,994
Reliance Retail Limited Rrl Digital Howrah Dc	-	26,24,994
Infiniti Retail Limited - New Delhi	-	25,81,852
Reliance Retail Limited Rrl Bangalore Digital Dc	-	25,00,761
Reliance Retail Limited Digital Dc Hyderabad	-	24,01,490
Lazer India Pvt Ltd - Ghaziabad	-	12,49,163
Flipkart India Private Limited - Lucknow	-	5,03,005
P R Enterprise	-	1,33,190
Ap Enterprises	-	72,741
Khambati Jewellery Tools	-	65,100
Samyak Tools	-	46,000
Lazer India Pvt Ltd (Bhiwandi)	-	43,401
Mr. Utsav Jadhav	-	21,900
Lazer India Pvt Ltd - Lucknow	-	16,410
Lazer India Pvt Ltd - Patna	-	16,011
Ve Care Consumer Science Pvt.Ltd.	-	9,573
Flipkart India Pvt.Ltd.-Uttarpradesh	-	7,835
Mr. Davender Kumar	-	6,600
Sajid Siddique	-	6,000
Aaima Engineering Company Tt	-	3,660
Sunil Water Solutions (Abhishek Pandey) Ttpl	-	2,987
Scr Elektroniks	-	2,545
Mr. Husen Bhimani	-	825
Mr. Rakesh Bhadrwaj	-	825
Attics Appliances	-	762
<b>Total</b>	<b>6,76,69,962</b>	<b>8,84,78,715</b>



**COMRADE APPLIANCES PRIVATE LIMITED**

CIN NO : U74999MH2017PTC292817

Notes forming part of Financials Statements

**Cash and cash equivalents - Note No. 11**

Particulars	Year Ended 31/03/2022	Year Ended 31/03/2021
<b>Bank Balance:</b>		
Canara Bank	-	58,505
Punjab National Bank 4020	-	10,776
HDFC Bank	-	1,895
<b>Cash Balance:</b>		
Cash In Hand	31,769	37,371
Cash TTPL	-	26,207
<b>Total</b>	<b>31,769</b>	<b>1,34,754</b>

**Short - term loans and advances - Note No. 12**

Particulars	Year Ended 31/03/2022	Year Ended 31/03/2021
Advance Tax	7,50,000	-
Real Spaces- Land Advance	5,00,000	5,00,000
Prepaid Insurance	2,64,826	2,47,641
TDS & TCS Receivable	2,58,474	-
Employees Loan	1,50,000	3,67,000
<b>Total</b>	<b>19,23,299</b>	<b>11,14,641</b>



**COMRADE APPLIANCES PRIVATE LIMITED**

CIN NO : U74999MH2017PTC292817

Notes forming part of Financials Statements

**Other current assets- Note No. 13**

Particulars	Year Ended 31/03/2022	Year Ended 31/03/2021
GST	20,24,637	1,64,40,869
RCM GST	6,40,921	2,95,137
TCS	52,228	-
<b>Advances Given to Creditors</b>		
Pressing Press Enterprises	9,00,000	-
Roadmap It Solution Pvt.Ltd.	5,12,500	5,12,500
Mahesh D Tiwari	3,86,400	-
Milacron India Pvt Ltd	1,58,899	1,76,639
Santoshi Mata Enterprise	66,713	-
Prashant Electrical Enterprises	52,800	-
Ampson Engineering Pvt.Ltd	52,362	52,362
Jindal Stainless Steelway Limited	18,774	18,774
Vgs Industries	13,797	-
Unecop Business Solution Pvt. Ltd	10,281	-
Bijlee Ghar	7,598	-
Nirosha Motors Pvt Ltd	4,956	-
Adnan Jagrala	4,400	-
Star Electric And Hardware Store	3,600	-
S R Enterprise	3,558	-
Vikas Technoplast Pvt Ltd	3,391	-
Kailash K Bros	2,900	-
Financial Mindss	1,700	-
Sunshine Industries	885	-
Globus Beverages	555	-
Qingzhou Big Cubic Industry And Trade Co., Ltd	-	38,51,939
Sai Santosh Cran Service	-	2,00,600
Air Cooler Raw Material Creditors	-	60,743
Jy Mo Engineeringco Ltd	-	47,407
Water Heater Raw Material Creditors	-	23,361
Mahalaxmi Plywoord	-	18,267
Babali Verma	-	9,148
Mayur Sales	-	8,130
Vardhman Dies & Mould Tools	-	5,959
Star Sintered Product Ltd	-	5,789
Krishna Fabricators	-	4,130
R.N Shah & Co.	-	1,748
<b>Total</b>	<b>49,23,855</b>	<b>2,17,33,502</b>



**COMRADE APPLIANCES PRIVATE LIMITED**

CIN NO : U74999MH2017PTC292817

Notes forming part of Financials Statements

**Revenue from Business Operation - Note No. 14**

Particulars	Year Ended 31/03/2022	Year Ended 31/03/2021
Sales	29,64,88,726	26,01,56,704
<b>Total</b>	<b>29,64,88,726</b>	<b>26,01,56,704</b>

**Other Revenue - Note No. 15**

Particulars	Year Ended 31/03/2022	Year Ended 31/03/2021
Currency Fluctuation	2,96,746	-
Discount	1,24,708	-
Rent Income	81,250	-
Write Off	67,363	-
Interest Income	49,025	-
Tax Difference	83,848	63,513
Sales of Scrape	-	36,176
<b>Total</b>	<b>7,02,940</b>	<b>99,689</b>

**Purchase of Stock-in-Trade - Note No. 16**

Particulars	Year Ended 31/03/2022	Year Ended 31/03/2021
Purchases	20,52,54,712	25,46,41,475
<b>Total</b>	<b>20,52,54,712</b>	<b>25,46,41,475</b>

**Changes in inventories of finished goods, - Note No. 17**

Particulars	Year Ended 31/03/2022	Year Ended 31/03/2021
Opening Stock	11,92,66,225	6,71,94,130
Less :- Closing Stock	12,45,16,894	11,92,66,725
<b>Total</b>	<b>(52,50,669)</b>	<b>(5,20,72,595)</b>



**COMRADE APPLIANCES PRIVATE LIMITED**

CIN NO : U74999MH2017PTC292817

Notes forming part of Financials Statements

**Employee benefit expense - Note No. 18**

Particulars	Year Ended 31/03/2022	Year Ended 31/03/2021
Salary	1,01,70,018	50,92,784
EPF	13,85,473	6,90,040
Wages	5,00,965	14,33,535
ESIC	2,34,846	96,564
Staff Welfare	82,507	60,348
<b>Remuneration :</b>		
Khursheed Alam	30,00,000	19,20,000
Mehboob Alam	24,40,452	24,40,452
Shama Sultana	15,60,000	-
Shakir Khan	5,88,000	5,88,000
<b>Total</b>	<b>1,99,62,260</b>	<b>1,23,21,723</b>

**Finance costs - Note No. 19**

Particulars	Year Ended 31/03/2022	Year Ended 31/03/2021
Interest on DOD	65,19,480	29,14,499
Interest on Business Loan	34,57,053	9,13,800
Interest on Term Loan	26,42,894	14,93,678
Interest on GECL Loan	9,44,977	3,58,152
Interest on Unsecured Loan	3,13,997	28,32,852
GECL Loan Interest (TTPL)	65,221	-
Interest on Mahindra Loan	26,624	41,202
Interest on Term Loan Indirect	-	10,08,000
Interest on GST Loan	-	3,00,741
Interest on LC Discounting	-	48,686
<b>Total</b>	<b>1,39,70,246</b>	<b>99,11,611</b>



**COMRADE APPLIANCES PRIVATE LIMITED**

CIN NO : U74999MH2017PTC292817

Notes forming part of Financials Statements

**Other Expenses - Note No. 20**

Particulars	Year Ended 31/03/2022	Year Ended 31/03/2021
Labour Charges	76,67,143	64,97,854
Factory Rent	74,16,000	39,62,798
Rent Expenses	67,71,177	4,94,200
Electricity Expenses	63,64,249	11,49,271
Labour Contractor	38,59,861	-
Trasportation Expenses	25,31,186	33,18,407
Consumption Of Spare Part	25,28,298	41,68,270
Discount Charges	10,55,424	3,45,116
Custom Duty	7,01,933	-
Travelling & Conveyance Expenses	6,72,210	2,90,310
Insurance	6,56,704	2,77,212
Loan Processing Charges	6,31,626	8,56,632
Security Guard Service	5,44,434	4,45,679
Tea & Refreshment	4,96,090	3,68,357
Repair & Maintenance	4,55,145	2,70,114
Freight (Purchase)	4,33,079	1,06,410
Professional Fees	4,07,525	5,37,325
Software Expenses	3,87,361	60,473
Other Direct Expenses	3,49,489	2,44,692
Online Sales Fees	3,31,262	-
Loading & Unloading Charges	3,24,505	13,686
Stamp Duty	2,47,044	2,02,120
Legal Expenses	2,23,449	3,23,075
PTRC	2,21,497	54,062
Petrol & Diesel Expenses	2,21,177	2,14,314
Bank Charges	2,13,755	1,48,364
Courier Exp	2,01,462	87,865
PF	2,01,076	-
After Sales Service	1,94,698	1,48,241
Membership Fees	1,88,542	22,195
Printing & Stationery Expenses	1,82,857	1,64,830
Import Handling Charges	1,54,051	-
Government Certification Charges	1,06,492	-
Commission Expenses	1,06,082	2,13,116
Exibition Expenses	84,755	-
Interest On Income Tax	66,196	-
General Expenses	56,766	23,780
Mobile/Telephone Expenses	56,175	14,816
Fixed Fees	47,524	-
Internet Expenses	46,002	40,300
Consulting Charges	27,000	45,000
Advertisement Expenses	23,468	4,15,650



**COMRADE APPLIANCES PRIVATE LIMITED**

CIN NO : U74999MH2017PTC292817

**Notes forming part of Financials Statements**

Agency Charges	22,000	-
PTEC	15,071	5,024
TDS On Late Filing Fees	11,250	-
Freight	11,003	5,841
Packing & Forwarding Charges	10,324	6,152
Donation	10,001	1,500
D/o Charges	4,788	-
Registration Fees	4,350	1,70,000
Late Fees PTRC	2,024	-
Interest On Tds	923	-
Warehouse Charges	211	-
GST Penalty	100	-
Business Promotion Expenses	-	24,200
Round Off	-	545
Rent Of Taint	-	7,02,567
Discount	-	2,95,879
Disallowed Expenses	-	2,29,598
Price Different	-	1,07,258
Shivlal	-	75,000
Write Off	-	55,429
LC Discounting Commission Charges	-	45,862
Installation Charges	-	40,000
Profit/Loss on Fixed Assets	-	20,000
Research & Development Expenses	-	10,900
Preliminary Expenses Written Off	-	5,000
<b>Total</b>	<b>4,75,46,813</b>	<b>2,73,25,289</b>



## NOTE NO.21

### *Schedules forming part of accounts and Significant Accounting Policies*

#### **a) Basis of Presentation**

The Company maintains its accounts on accrual basis following the historical cost convention in accordance with Generally Accepted Accounting Principles [GAAP] and in compliance with the Accounting Standards and other requirements of the Indian Companies Act.

#### **b) Use of estimates**

The preparation of the financial statements in conformity with the GAAP requires that the management makes estimates and assumptions that affect the reported amounts of assets and liabilities, disclosures of contingent liabilities as at the date of financial statements, and the reported amounts of revenue and expenses during the reported year. Actual results could differ from those estimates.

#### **c) Revenue Recognition**

1. Sale of goods is recognized at the point of dispatch of goods to the customers. Sales are exclusive of applicable excise duty, Sales Tax and GST.
2. Purchases are accounted net of CENVAT, Sales tax and GST availed thereon.
3. Sales returns and rejections are accounted as when approved by the management of the company.

#### **d) Property, Plant & Equipment**

Property, plant and equipment are stated at cost, less accumulated depreciation (other than freehold land) and impairment loss, if any.

The cost of tangible assets comprises purchase price and any cost directly attributable to bringing the assets to its working condition for its intended use.

#### **e) Investments**

Investments are classified into current investments and long term investments. Current investments are carried at lower of cost or market value. Any reduction in carrying amount and any reversals of such reductions are charged or credited to the profit and loss account. Long term investments are carried at cost less





provisions made to recognize any decline, other than temporary, in the value of such investments.

**f) Current Assets Loans & Advances**

In the opinion of the board, current assets loans and advances have a value on realization in the ordinary course of business at least equal to the amount at which they are stated.

**g) Debtors and Creditors**

Balances of Debtors and Creditors are considered at book values and are subject to confirmations.

**h) Taxes on Income**

Tax expense for the year comprises of current tax and deferred tax. Current taxes are measured at the amounts expected to be paid using the applicable tax rates and tax laws. Deferred tax assets and liabilities are measured using tax rates and tax laws that have been enacted or substantively enacted by the balance sheet date. The effect on deferred tax assets and liabilities of a change in tax rates is recognized in profit and loss account in the year of change. Deferred tax assets and liabilities are recognized for the future tax consequences attributable to differences between the financial statements carrying amounts of existing assets and liabilities and their respective tax bases and operating loss carry forwards. Deferred tax as per AS -22 have not been recognized in the books of accounts.

**i) Cash & Cash Equivalents:**

Cash and cash equivalents comprise cash at bank and in hand and short-term investments with an original maturity of three months or less.

**j) Miscellaneous expenditure**

Miscellaneous expenditure is written off 1/5th to profit and loss account enduring benefit available in future.



**k) Directors Remuneration**

	<u>For the year</u>	<u>Previous year</u>
Salaries	75,88,452	49,48,452

**l) Auditors Remuneration**

	<u>For the year</u>	<u>Previous year</u>
Audit Fees	Rs.60,000	Rs. 1,08,000

For and on behalf of  
**IAK & Associates**  
*Chartered Accountants*

  
**Imran A Kazi**  
Proprietor

M. No. 127667  
FRN No. 132329W

Place: Mumbai

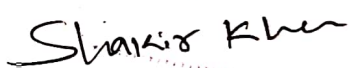
Date: 03<sup>rd</sup> September, 2022

**For COMRADE APPLICANCES PRIVATE LIMITED**

For COMRADE APPLIANCES PVT. LTD.

  
Director / Authorised Signatory  
**Khurshed Alam**  
Director  
(DIN: 07349338)

For COMRADE APPLIANCES PVT. LTD.

  
**SHAKIR KHAN** Signatory  
Director  
(DIN: 07719992)



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	COMRADE APPLIANCES PRIVATE LIMITED
Address	39 Level I, Dewan Center, S V Road , , , , 19-Maharashtra , 91-India , Pincode - 400102
PAN	AAGCC9056P
Aadhaar Number of the assessee, if available	

was conducted by us **IAK & ASSOCIATES** in pursuance of the provisions of the **Companies Act, 2013**, and We annex hereto a copy of our audit report dated **03-Sep-2022** along with a copy each of

- the audited **profit and loss account** for the period beginning from **01-Apr-2021** to ending on **31-Mar-2022**
- the audited balance sheet as at **31-Mar-2022** ; and
- 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	Records produced for verification of payments through account payee cheque were not sufficient	It is not possible for me/us to verify whether the loans/deposits of Rs. 20,000 or more accepted or repaid otherwise than by an account payee cheque, bank draft, ECS or electronic modes prescribed in Rule 6ABBA, as the necessary information is not in the possession of the assessee.
2	Records produced for verification of payments through account payee cheque were not sufficient	It is not possible for me/us to verify whether the payments exceeding Rs.10,000 (Rs.35,000 in case of plying, hiring or leasing goods carriages) have been made otherwise than by account payee cheque, bank draft, ECS or electronic modes prescribed in Rule 6ABBA, as the necessary evidence is not in the possession of the assessee.
3	Others	As informed by the assessee, the information required under clause 44 of Form 3CD has not been maintained in absence of any disclosure requirement thereof under the goods and service tax statute. Further the standard accounting software used by Assessee is not configured to generate reports as



**Acknowledgement Number:594736230300922**

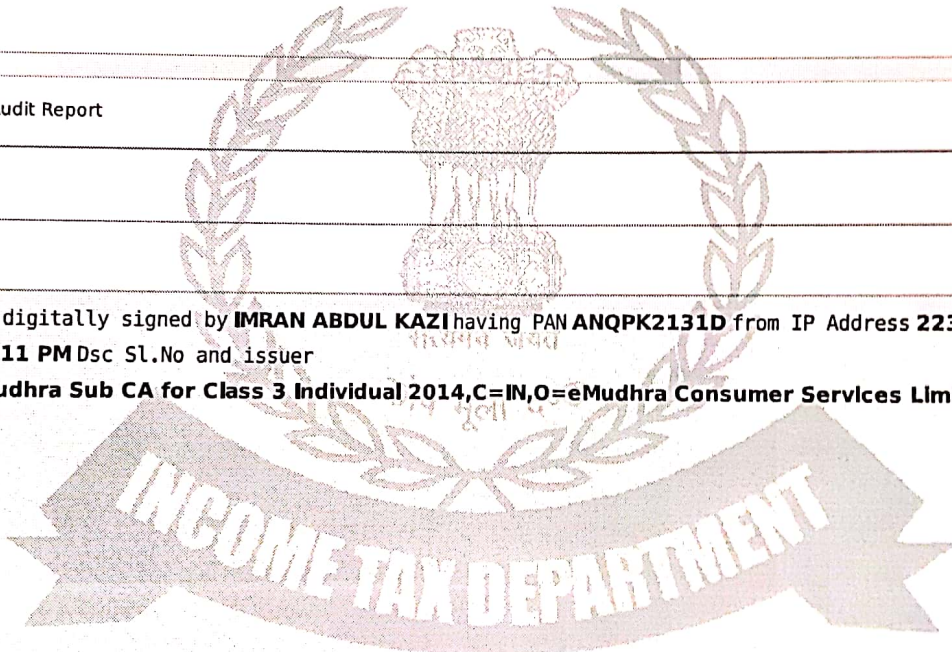
required under this clause in absence of any prevailing statutory requirement. Therefore, it is not possible to determine the break-up of total expenditure of entities registered or not registered under the GST. In view of the above we are unable to verify and report the desired information in this clause.

4 Valuation of closing stock is not possible. Valuation of closing stock is not possible.

**Accountant Details**

Name	IMRAN ABDUL KAZI
Membership Number	127667
FRN (Firm Registration Number)	132329W
Address	B-204, SUNMOON APT-1, AGARWAL IN DL. EST. JOGESHWARI WEST , , , , , 19-Maharashtra , 91-India , Pincode - 400102
Date of signing Tax Audit Report	30-Sep-2022
Place	223.236.244.242
Date	30-Sep-2022

This form has been digitally signed by **IMRAN ABDUL KAZI** having PAN **ANQPK2131D** from IP Address **223.236.244.242** on **30/09/2022 06:59:11 PM** Dsc Sl.No and issuer **21296298CN=e-Mudhra Sub CA for Class 3 Individual 2014,C=IN,O=eMudhra Consumer Services Limited,OU=Certifying Authority**



Acknowledgement Number:594736230300922

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

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

PART - A

1. Name of the Assessee	COMRADE APPLIANCES PRIVATE LIMITED
2. Address of the Assessee	39 Level I, Dewan Center, S V Road , ... 19-Maharashtra , 91-India , Pincode - 400102
3. Permanent Account Number (PAN)	AAGCC9056P
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 19-Maharashtra	27 AAGCC9056P 1ZX

5. Status	Company
6. Previous year	01-Apr-2021 to 31-Mar-2022
7. Assessment year	2022-23

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

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

8(a). Whether the assessee has opted for taxation under section 115BA / 115BAA /115BAB / 115BAC /115BAD ?	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?	
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Sl. No.	Name	Profit Sharing Ratio (%)
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Acknowledgement Number:594736230300922

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

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

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

Sl. No.	Sector	Sub Sector	Code
1	MANUFACTURING	Manufacture of electrical machinery and apparatus	04077

(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, list of books so prescribed ?

Yes

Sl.No.	Books prescribed
1	Cash book
2	Journal
3	Ledger

(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.)

Same as 11(a) above

Sl. No.	Books maintained	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
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Acknowledgement Number:594736230300922

1	Bank book	39 Level I, Dewan Center, S V Road, Jogesh wari West	Mumbai	400102	91-India	19-Maharashtra
2	Cash book	39 Level I, Dewan Center, S V Road, Jogesh wari West	Mumbai	400102	91-India	19-Maharashtra
3	Journal	39 Level I, Dewan Center, S V Road, Jogesh wari West	Mumbai	400102	91-India	19-Maharashtra
4	Ledger	39 Level I, Dewan Center, S V Road, Jogesh wari West	Mumbai	400102	91-India	19-Maharashtra
5	Purchase register	39 Level I, Dewan Center, S V Road, Jogesh wari West	Mumbai	400102	91-India	19-Maharashtra
6	Sales register	39 Level I, Dewan Center, S V Road, Jogesh wari West	Mumbai	400102	91-India	19-Maharashtra
7	Stock register	39 Level I, Dewan Center, S V Road, Jogesh wari West	Mumbai	400102	91-India	19-Maharashtra

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

Same as 11(b) above

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



**Acknowledgement Number:594736230300922**

8	Cash book
9	Journal
10	Ledger
11	Purchase register
12	Sales register
13	Stock register

12. Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section.) ? **No**

Sl. No.	Section	Amount
	No records added	

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

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

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

Sl. No.	Particulars	Increase in profit	Decrease in profit
		₹ 0	₹ 0

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

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

Sl. No.	ICDS	Increase in profit	Decrease in profit	Net effect
		₹ 0	₹ 0	₹ 0
	<b>Total</b>	₹ 0	₹ 0	₹ 0

(f). Disclosure as per ICDS:

Sl. No.	ICDS	Disclosure





No records added

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
		₹ 0

(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
---------	-------------	--------



No records added

(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. of property	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			
1							₹ 0	₹ 0	

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.	Description of the Block of Assets/Class of Assets	Rate of Depreciation (%)	Opening WDV / Actual	Adjustment made to the written down value under section 115BAC/115BAD (for assessment to year 2021-22 only)	Adjustment made to the written down value of Intangible asset due to 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	Furnitures & Fittings @ 10%	10	₹ 27,59,568	₹ 0	₹ 0	₹ 27,59,568	₹ 7,10,129	₹ 27,59,568	₹ 0	₹ 0	₹ 3,41,991	₹ 31,27,706
2	Plant and Machinery @ 15%	15	₹ 3,25,14,981	₹ 0	₹ 0	₹ 3,25,14,981	₹ 3,13,42,834	₹ 3,13,42,834	₹ 0	₹ 0	₹ 95,51,600	₹ 5,43,06,215
3	Plant and Machinery @ 40%	40	₹ 1,57,800	₹ 0	₹ 0	₹ 1,57,800	₹ 4,80,756	₹ 4,80,756	₹ 0	₹ 0	₹ 1,71,461	₹ 4,67,095



19. Amount admissible under section-

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

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

Sl. No.	Description	Amount
No records added		

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

Sl. No.	Nature of fund	Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities
1	Provident Fund	₹ 1,24,435	15-May-2021	₹ 1,24,435	13-May-2021
2	Provident Fund	₹ 1,36,847	15-Jun-2021	₹ 1,36,847	28-Jun-2021
3	Provident Fund	₹ 1,34,300	15-Jul-2021	₹ 1,34,300	16-Jul-2021
4	Provident Fund	₹ 1,33,292	15-Aug-2021	₹ 1,33,292	13-Aug-2021
5	Provident Fund	₹ 1,37,558	15-Oct-2021	₹ 1,37,558	14-Oct-2021
6	Provident Fund	₹ 1,40,544	15-Nov-2021	₹ 1,40,544	15-Nov-2021
7	Provident Fund	₹ 1,34,592	15-Dec-2021	₹ 1,34,592	14-Dec-2021
8	Provident Fund	₹ 1,29,567	15-Jan-2022	₹ 1,29,567	14-Jan-2022
9	Provident Fund	₹ 1,30,255	15-Feb-2022	₹ 1,30,255	15-Feb-2022
10	Provident Fund	₹ 1,33,608	15-Mar-2022	₹ 1,33,608	15-Mar-2022
11	Provident Fund	₹ 1,25,190	15-Apr-2022	₹ 1,25,190	15-Apr-2022
12	Any fund setup under the provisions of ESIA ct, 1948	₹ 19,882	15-Jun-2021	₹ 19,882	28-Jun-2021



**Acknowledgement Number:594736230300922**

13	Any fund setup under the provisions of ESI Act, 1948	₹ 19,313 15-Jul-2021	₹ 19,313 15-Jul-2021
14	Any fund setup under the provisions of ESI Act, 1948	₹ 18,900 15-Aug-2021	₹ 18,900 13-Aug-2021
15	Any fund setup under the provisions of ESI Act, 1948	₹ 17,442 15-Sep-2021	₹ 17,442 15-Sep-2021
16	Any fund setup under the provisions of ESI Act, 1948	₹ 19,165 15-Oct-2021	₹ 19,165 14-Oct-2021
17	Any fund setup under the provisions of ESI Act, 1948	₹ 20,179 30-Nov-2021	₹ 20,179 15-Nov-2021
18	Any fund setup under the provisions of ESI Act, 1948	₹ 18,603 15-Dec-2021	₹ 18,603 14-Dec-2021
19	Any fund setup under the provisions of ESI Act, 1948	₹ 19,133 15-Jan-2022	₹ 19,133 14-Jan-2022
20	Any fund setup under the provisions of ESI Act, 1948	₹ 19,257 15-Feb-2022	₹ 19,257 15-Feb-2022
21	Any fund setup under the provisions of ESI Act, 1948	₹ 20,837 15-Mar-2022	₹ 20,837 15-Mar-2022
22	Any fund setup under the provisions of ESI Act, 1948	₹ 21,167 30-Apr-2022	₹ 21,167 15-Apr-2022

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
1		₹ 0

**Personal expenditure**

Sl. No.	Particulars	Amount
1	Donation	₹ 10,001



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

Sl. No.	Particulars	Amount
No records added		

**Acknowledgement Number:594736230300922**

Expenditure incurred at clubs being entrance fees and subscriptions

Sl. No.	Particulars	Amount
No records added		

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

Sl. No.	Particulars	Amount
No records added		

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

Sl.No.	Particulars	Amount
No records added		

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

Sl. No.	Particulars	Amount
No records added		

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

Sl. No.	Particulars	Amount
No records added		

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

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
1		₹ 0										

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
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**Acknowledgement Number:594736230300922**

1 ₹ 0 ₹ 0

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
1	31-Mar-2022	₹ 1,36,005	Works Contract	Flipkart Online Sales			Mumbai		Mumbai	400102	91-India	19-Maharashtra

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"
1		₹ 0											₹ 0	₹ 0

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
1		₹ 0										

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"
1		₹ 0											₹ 0	₹ 0



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

Sl. No.	Date of payment	Amount of the 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
1		₹ 0									

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. Please furnish the details ? **Yes**

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

B. On the basis of the examination of books of account and other relevant documents/evidence, whether payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A) ? **Yes**



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

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

Sl. No.	Nature of Liability	Amount
1		₹ 0

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

Sl. No.	Particulars	Amount
No records added		

(i). Amount inadmissible under the proviso to section 36(1)(iii).	₹ 0
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22. Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.	₹ 0
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23. Particulars of any payments made to persons specified under section 40A(2)(b).	
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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	Khursheed Alam			Director	Remuneration	₹ 30,00,000
2	Mehboob Alam			Director	Remuneration	₹ 24,40,452
3	Shakir Khan			Director	Remuneration	₹ 5,88,000



24. Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33AC or 33ABA.	
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Acknowledgement Number:594736230300922

Sl. No.	Section	Description	Amount
		No records added	

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

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

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

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

a. paid during the previous year;

Sl. No.	Section	Nature of liability	Amount
			₹ 0

b. not paid during the previous year;

Sl. No.	Section	Nature of liability	Amount
			₹ 0

B. was incurred in the previous year and was

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

Sl. No.	Section	Nature of liability	Amount
			₹ 0



**Acknowledgement Number:594736230300922**

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.

**Not Applicable**

CENVAT /ITC

Amount Treatment in Profit & Loss/Accounts

No records added

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

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

28. Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(viiia) ?

**Not Applicable**

Please furnish the details of the same

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

No records added



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
1										₹ 0		₹ 0	₹ 0	



**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 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 ?	Whether the excess money has been repatriated within the prescribed time ?	The amount of imputed interest income on such excess money which has not been repatriated within the prescribed time	Expected date of repatriation of money
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No records added

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

**No**

**b. Please furnish the following details**

Sl. No.	Amount of expenditure by way of interest or of similar nature incurred (1)	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
1	₹ 0	₹ 0	₹ 0	₹ 0			₹ 0

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

**No**

**b. Please furnish the following details**

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

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



**Acknowledgement Number:594736230300922**

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

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

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

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

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

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



**Acknowledgement Number:594736230300922**

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

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

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

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

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

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

Note: Particulars at (ba), (bb), (bc) and (bd) need not be given in the case of receipt by or payment to a Government company, a banking Company, a post office savings bank, a cooperative bank or in the case of transactions referred to in section 26955 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.
No records added								

d. Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year:-

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

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

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

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



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

Sl. No.	Assessment Year	Nature of loss/allowance	Amount as returned (if the assessed depreciation is less and no appeal pending then take assessed)	All losses/allowances not allowed under section 115BAA / 115BAC / 115BAD	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAC/115BAD (To be filled in for assessment year 2021-22 only)	Amount as assessed (give reference to relevant order)  Amount Order U/s & Date	Remarks
1			₹ 0	₹ 0	₹ 0	₹ 0	

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

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

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

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





**Acknowledgement Number:594736230300922**

Sl. No.	Tax deduction and collection Account Number (TAN)	Section (2)	Nature of payment (3)	Total amount of payment or receipt of the nature specified in column (3) (4)	Total amount on which tax was required to be deducted or collected out of (4) (5)	Total amount on which tax was deducted or collected at specified rate out of (5) (6)	Amount of tax deducted or collected out of (6) (7)	Total amount on which tax was deducted or collected at less than specified rate out of (7) (8)	Amount of tax deducted or collected on (8) (9)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8) (10)
1	MUMC2282 4E	194C	Payments to contractors	₹ 1,40,41,193	₹ 1,40,41,193	₹ 1,40,41,193	₹ 2,04,065	₹ 0	₹ 0	₹ 0
2	MUMC2282 4E	194-I	Plant / Machinery rent	₹ 1,39,89,288	₹ 1,39,89,288	₹ 1,39,89,288	₹ 9,33,310	₹ 0	₹ 0	₹ 0
3	MUMC2282 4E	194J	Fees for professional or technical services	₹ 10,95,863	₹ 10,95,863	₹ 10,95,863	₹ 1,09,587	₹ 0	₹ 0	₹ 0
4	MUMC2282 4E	194H	Commission or brokerage	₹ 17,600	₹ 17,600	₹ 17,600	₹ 880	₹ 0	₹ 0	₹ 0
5	MUMC2282 4E	194Q	Purchase of goods-exceeding Rs.50 lakh	₹ 12,88,45,351	₹ 12,88,45,351	₹ 12,88,45,351	₹ 1,29,244	₹ 0	₹ 0	₹ 0
6	MUMC2282 4E	194A	Interest other than Interest on securities	₹ 3,88,125	₹ 3,88,125	₹ 3,88,125	₹ 38,813	₹ 0	₹ 0	₹ 0
7	MUMC2282 4E	192	Salary	₹ 76,14,452	₹ 76,14,452	₹ 76,14,452	₹ 11,50,144	₹ 0	₹ 0	₹ 0
8	MUMC2282 4E	206C	Sale of other goods	₹ 1,07,08,690	₹ 1,07,08,690	₹ 1,07,08,690	₹ 79,193	₹ 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.



**Acknowledgement Number:594736230300922**

1	MUMC22824E	26Q	31-Jul-2021	31-Jul-2021	Yes	
2	MUMC22824E	26Q	31-Oct-2021	27-Oct-2021	Yes	
3	MUMC22824E	26Q	31-Jan-2022	31-Jan-2022	No	Yes, Revised Return Filed
4	MUMC22824E	26Q	31-May-2022	30-May-2022	No	Yes, Revised Return Filed
5	MUMC22824E	24Q	31-Jul-2021	02-Aug-2021	Yes	
6	MUMC22824E	24Q	31-Oct-2021	26-Oct-2021	Yes	
7	MUMC22824E	24Q	31-Jan-2022	31-Jan-2022	Yes	
8	MUMC22824E	24Q	31-May-2022	31-Mar-2022	Yes	
9	MUMC22824E	27Q	31-Jul-2021	31-Jul-2021	Yes	
10	MUMC22824E	27Q	31-Oct-2021	26-Oct-2021	Yes	
11	MUMC22824E	27Q	31-Jan-2022	31-Jan-2022	Yes	
12	MUMC22824E	27Q	31-May-2022	30-May-2022	No	Yes, Revised Return Filed
13	MUMC22824E	27EQ	15-Jul-2021	15-Jul-2021	Yes	

(c). Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7)? **No**

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
		₹ 0	₹ 0

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
1			0	0	0	0	0

(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:



**Acknowledgement Number:594736230300922**

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

B. Finished products :

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

C. By-products

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

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

No

Please furnish the following details:-

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

37. Whether any cost audit was carried out ?

Not Applicable

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

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

Not Applicable

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



**Not Applicable**

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. ?

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	296488726		260156704	
(b)	Gross profit / Turnover	63248693	21.33	35751500	13.74
(c)	Net profit / Turnover	3168692	1.07	2687956	1.03
(d)	Stock-in-Trade / Turnover	124516894	42	141720968	54.48
(e)	Material consumed / Finished goods produced				

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



Acknowledgement Number:594736230300922

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 ?	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:

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: (This Clause is kept in abeyance till 31st March, 2022)

Sl. No.	Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST				Expenditure relating to entities not registered under GST
		Relating to goods or services exempt from GST	Relating to entities falling under composition scheme	Relating to other registered entities	Total payment to registered entities	
No records added						

Accountant Details

Accountant Details

Name	IMRAN ABDUL KAZI
Membership Number	127667
FRN (Firm Registration Number)	132329W
Address	B-204, SUNMOON APT-1, AGARWAL IN DL. EST. JOGESHWARI WEST ..... 19-Maharashtra, 91-India, Pincode - 400102
Place	223.236.244.242



B-204, SUNMOON APT-1, AGARWAL IN  
DL. EST. JOGESHWARI WEST  
..... 19-Maharashtra, 91-India,  
Pincode - 400102

Date

30-Sep-2022

## 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%								
	1	16-Mar-2022	16-Mar-2022	₹ 10,080	₹ 0	₹ 0	₹ 0	₹ 10,080
	2	05-Feb-2022	05-Feb-2022	₹ 88,700	₹ 0	₹ 0	₹ 0	₹ 88,700
	3	01-Aug-2021	01-Aug-2021	₹ 2,930	₹ 0	₹ 0	₹ 0	₹ 2,930
	4	07-Jun-2021	07-Jun-2021	₹ 25,460	₹ 0	₹ 0	₹ 0	₹ 25,460
	5	08-Jun-2021	08-Jun-2021	₹ 12,416	₹ 0	₹ 0	₹ 0	₹ 12,416
	6	09-Jun-2021	09-Jun-2021	₹ 3,172	₹ 0	₹ 0	₹ 0	₹ 3,172
	7	16-Jun-2021	16-Jun-2021	₹ 1,328	₹ 0	₹ 0	₹ 0	₹ 1,328
	8	21-Aug-2021	21-Aug-2021	₹ 9,000	₹ 0	₹ 0	₹ 0	₹ 9,000
	9	18-Sep-2021	18-Sep-2021	₹ 850	₹ 0	₹ 0	₹ 0	₹ 850
	10	27-Dec-2021	27-Dec-2021	₹ 800	₹ 0	₹ 0	₹ 0	₹ 800
	11	01-Apr-2021	01-Apr-2021	₹ 5,55,393	₹ 0	₹ 0	₹ 0	₹ 5,55,393
Plant and Machinery @ 15%								
	1	22-Jun-2021	22-Jun-2021	₹ 27,200	₹ 0	₹ 0	₹ 0	₹ 27,200
	2	01-Apr-2021	01-Apr-2021	₹ 1,50,000	₹ 0	₹ 0	₹ 0	₹ 1,50,000
	3	01-Apr-2021	01-Apr-2021	₹ 1,65,000	₹ 0	₹ 0	₹ 0	₹ 1,65,000
	4	01-Apr-2021	01-Apr-2021	₹ 1,90,000	₹ 0	₹ 0	₹ 0	₹ 1,90,000
	5	21-Sep-2021	21-Sep-2021	₹ 40,000	₹ 0	₹ 0	₹ 0	₹ 40,000
	6	26-Jan-2022	26-Jan-2022	₹ 1,300	₹ 0	₹ 0	₹ 0	₹ 1,300



7	19-Aug-2021	19-Aug-2021	₹ 1,01,695	₹ 0	₹ 0	₹ 0	₹ 1,01,695
8	19-Aug-2021	19-Aug-2021	₹ 42,373	₹ 0	₹ 0	₹ 0	₹ 42,373
9	01-Apr-2021	01-Apr-2021	₹ 24,499	₹ 0	₹ 0	₹ 0	₹ 24,499
10	22-Jun-2021	22-Jun-2021	₹ 8,800	₹ 0	₹ 0	₹ 0	₹ 8,800
11	01-Apr-2021	01-Apr-2021	₹ 1,32,156	₹ 0	₹ 0	₹ 0	₹ 1,32,156
12	05-Feb-2022	05-Feb-2022	₹ 14,100	₹ 0	₹ 0	₹ 0	₹ 14,100
13	01-Apr-2021	01-Apr-2021	₹ 2,56,000	₹ 0	₹ 0	₹ 0	₹ 2,56,000
14	10-May-2021	10-May-2021	₹ 2,61,231	₹ 0	₹ 0	₹ 0	₹ 2,61,231
15	23-Feb-2022	23-Feb-2022	₹ 81,500	₹ 0	₹ 0	₹ 0	₹ 81,500
16	11-May-2021	11-May-2021	₹ 4,91,302	₹ 0	₹ 0	₹ 0	₹ 4,91,302
17	01-Apr-2021	01-Apr-2021	₹ 77,000	₹ 0	₹ 0	₹ 0	₹ 77,000
18	01-Apr-2021	01-Apr-2021	₹ 23,000	₹ 0	₹ 0	₹ 0	₹ 23,000
19	16-Sep-2021	16-Sep-2021	₹ 2,400	₹ 0	₹ 0	₹ 0	₹ 2,400
20	05-Feb-2022	05-Feb-2022	₹ 1,90,410	₹ 0	₹ 0	₹ 0	₹ 1,90,410
21	19-Oct-2021	19-Oct-2021	₹ 6,895	₹ 0	₹ 0	₹ 0	₹ 6,895
22	17-Feb-2022	17-Feb-2022	₹ 16,765	₹ 0	₹ 0	₹ 0	₹ 16,765
23	30-Jul-2021	30-Jul-2021	₹ 1,29,030	₹ 0	₹ 0	₹ 0	₹ 1,29,030
24	30-Mar-2022	30-Mar-2022	₹ 40,000	₹ 0	₹ 0	₹ 0	₹ 40,000
25	01-Apr-2021	01-Apr-2021	₹ 1,66,744	₹ 0	₹ 0	₹ 0	₹ 1,66,744
26	01-Apr-2021	01-Apr-2021	₹ 5,89,840	₹ 0	₹ 0	₹ 0	₹ 5,89,840
27	15-Dec-2021	15-Dec-2021	₹ 10,000	₹ 0	₹ 0	₹ 0	₹ 10,000
28	01-Apr-2021	01-Apr-2021	₹ 2,81,03,594	₹ 0	₹ 0	₹ 0	₹ 2,81,03,594



**Acknowledgement Number:594736230300922**

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value (1)	Adjustments on Account of			Total Value of Purchases (B) (1+2+3+4)
					CENVAT (2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Plant and Machinery @ 40%								
	1	23-Feb-2022	23-Feb-2022	₹ 9,500	₹ 0	₹ 0	₹ 0	₹ 9,500
	2	18-Sep-2021	18-Sep-2021	₹ 28,500	₹ 0	₹ 0	₹ 0	₹ 28,500
	3	28-Oct-2021	28-Oct-2021	₹ 1,00,000	₹ 0	₹ 0	₹ 0	₹ 1,00,000
	4	28-Oct-2021	28-Oct-2021	₹ 3,10,309	₹ 0	₹ 0	₹ 0	₹ 3,10,309
	5	01-Apr-2021	01-Apr-2021	₹ 32,447	₹ 0	₹ 0	₹ 0	₹ 32,447

**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				
Plant and Machinery @ 15%				
No records added				
Plant and Machinery @ 40%				
No records added				





Acknowledgement Number:594736230300922

This form has been digitally signed by **IMRAN ABDUL KAZI** having PAN **ANQPK2131D** from IP Address **223.236.244.242** on **30/09/2022 06:59:11 PM** Dsc Sl.No and issuer **21296298CN=e-Mudhra Sub CA for Class 3 Individual 2014,C=IN,O=eMudhra Consumer Services Limited,OU=Certifying Authority**

