Acknowledgement Number:625590601211024 **Date of filing : 21-Oct-2024**

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 2024-25

PAN	AAACQ4261A		
Name	QUALITY ENVIRO ENGINEERS PRIVATE LIMITED		
Address	67 SFD, VIKRAM ENCLAVE , SAHIBABAD , GHAZIABAD , 31-Uttar Pradesh, 91-INDIA, 201005		
Status	7-Private company	Form Number	ITR-6
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	625590601211024

Taxable Income and Tax Details	Current Year business loss, if any	1	0
	Total Income	2	4,65,18,060
	Book Profit under MAT, where applicable	3	0
	Adjusted Total Income under AMT, where applicable	4	0
	Net tax payable	5	1,17,07,665
	Interest and Fee Payable	6	7,35,191
	Total tax, interest and Fee payable	7	1,24,42,856
	Taxes Paid	8	1,24,42,856
	(+) Tax Payable /(-) Refundable (7-8)	9	0
Accreted Income and Tax Detail	Accreted Income as per section 115TD	10	0
	Additional Tax payable u/s 115TD	11	0
	Interest payable u/s 115TE	12	0
	Additional Tax and interest payable	13	0
	Tax and interest paid	14	0
	(+) Tax Payable /(-) Refundable (13-14)	15	0

This return has been digitally signed by ASHWANI SRIVASTAVA in the capacity of Director having PAN DEUPS1899E from IP address 103.46.201.252 on 21-Oct-2024 20:13:50 at GHAZIABAD (Place) DSC Sl.No & Issuer 3138834 & 25138114CN=e-Mudhra Sub CA for Class 3 Individual 2022,OU=Certifying Authority,O=eMudhra Limited,C=IN

System Generated

Barcode/QR Code

AAACQ4261A066255906012110246 4f7f4cf4a104316a8fc047c87ff80d7f408e11b

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

Code :- 617

Name :	M/s QUALITY ENVIRO ENGINEERS PRIVATE LIMITED		
CIN :	U29190UP2016PTC082974		
Address(O) :	67 SFD, VIKRAM ENCLAVE, SAHIBABAD, GHAZIABAD, UTTAR PRADESH-201005, Phone No :8808088807		
Email ID :	qualityenviroengineersgzb@gmail.com		
Mobile No. :	8808088807		
GST No. :	09AAACQ4261A2ZS		
Permanent Account No :	AAACQ4261A	Date of Incorporation :	06/05/2016
Status :	Private Limited	Resident Status	Resident
Previous year :	2023-2024	Assessment Year :	2024-2025
Ward/Circle :		Return :	ORIGINAL
Nature of Business or Profession	Wholesale of other products n.e.c - 09027 ,Other manufacturing n.e.c. - 04097 ,Manufacture of other special purpose machinery - 04074		

Computation of Total Income

Income Heads	Income Before Set off		Income After Set off
Income From Business or Profession	**43677010**		**43677010**
Income from Other Sources	**2841046**		**2841046**
Gross Total Income			**46518056**
Less : Deduction under Chapter VIA			**0**
Total Income			**46518056**
Rounding off u/s 288A			**46518060**
Income Taxable at Normal Rate		46518060	
Income Taxable at Special Rate		0	

TAX CALCULATION

Tax at Normal Rates (22%) (46518060 * 0.22)		10233973		
		MAT Prov	**Normal Prov**	
Total Tax as per other provisions of the IT Act			10233973	
Tax payable u/s 115JB		0		
Add : Surcharge(if applicable)		0	1023397	
Total		**0**	**11257370**	
Add : Health and Education Cess		0	450295	
Total		**0**	**11707665**	
Higher of the above two				**11707665**
Less : TDS/TCS				5606366
Assessed Tax				**6101299**
Add : Interest				**735191**
u/s 234B 427084[7M]+0[0M]	427084			
u/s 234C (27453+82365+137277+61012)	308107			
Less : Tax Deposited u/s 140A				6836490
Amount Payable				**0**
Tax Rounded Off u/s 288 B				**0**

COMPREHENSIVE DETAIL

Income from Business & Profession Details

					43677010
QUALITY ENVIRO ENGINEERS PRIVATE LIMITED					
Net Profit As Per P&L A/c			41137492		
Add:Items Inadmissible/for Separate Consideration			6226420		
Depreciation Separately Considered		1010711			
Amounts disallowable under section 36		250875			
Amounts disallowable under section 37		3605104			
Amounts disallowable under section 43B		1359730			
Sub Total			47363912		
Less:Items Admissible/for Separate Consideration			3686902		
Income taxable under other heads of income		2803950			
Description	Amount				
Income chargeble under the head Other Sources	2803950				
Depreciation Allowed as Per IT Act		882952			
Income From QUALITY ENVIRO ENGINEERS PRIVATE LIMITED			43677010		
Total of Business & Profession				**43677010**	

Income From Other Sources			**2841046**
Interest on Bank FDR		2824866	
1. HDFC BANK LIMITED	2041878		
2. ICICI BANK LIMITED	121202		
3. AU SMALL FINANCE BANK LIMITED	148392		
4. STATE BANK OF INDIA	478588		
5. AXIS BANK LIMITED	34806		
Other Interest		16180	
Interest on Income Tax Refund	16180		
Total Income		**2841046**	
Total of Other Sources		**2841046**	

Tax Deducted/Collected at Source Details

Deductor/Employer's Name	TAN	Section	Head of Income	Amount Paid	TDS Amount
ASHOK AUTO VENTURES LLP	AGRA13397G	206C		47817800	478178
HIMGIRI AUTOMOBILIES PRIVATE LIMITED	DELH04049D	206C		1565000	15650
JOHAR AUTOMOBILES	DELJ05723E	206C		2633664	26336
MANISH SRINET	DELM22181F	206C		13192400	13192
RISHABH SEHRA	DELR36226B	206C		496648	12417
SINCERE MARKETING SERVICES PRIVATE LIMITED	DELS02268A	206C		26890000	268900
TRIUMPH AUTO (CV) PRIVATE LIMITED	DELT17942B	206C		7525000	75250
A&A AUTOMOBILES PRIVATE LIMITED	MRTA11383B	206C		3850000	38500
Total				**103970512**	**928423**
LARSEN & TOUBRO LIMITED	MUML12586A	194O	BP-Income From Business Profession	926300	9263
Total				**926300**	**9263**
ICICI BANK LIMITED	JPRI01256D	194A	OS-Income From Other Source	35876	0
AU SMALL FINANCE BANK LIMITED	JPRL01384F	194A	OS-Income From Other Source	148392	14839
HDFC BANK LIMITED	MUMH03189E	194A	OS-Income From Other Source	2041878	204188

ICICI BANK LIMITED	MUMI04813E	194A	OS-Income From Other Source	85326	12121
STATE BANK OF INDIA	MUMS86174E	194A	OS-Income From Other Source	478598	47886
Total				**2790070**	**279034**
BANGALORE INTERNATIONAL AIRPORT LIMITED	BLRB01573F	194Q	BP-Income From Business Profession	661839	662
THE KOLKATA MUNICIPAL CORPORATION	CALT00409D	194Q	BP-Income From Business Profession	46611000	46611
INVENTA ENERGY INFRA INDIA PRIVATE LIMITED	DELI16366A	194Q	BP-Income From Business Profession	19266017	19267
BHARAT HEAVY ELECTRICALS LIMITED	MRTB01278E	194Q	BP-Income From Business Profession	1733644	1734
NEHA SRIVASTAVA	MRTN06272A	194Q	BP-Income From Business Profession	63430900	63431
PATNA MUNICIPAL CORPORATION	PTNP00336A	194Q	BP-Income From Business Profession	30466000	30466
BHARAT COKING COAL LTD	RCHB00369F	194Q	BP-Income From Business Profession	7110000	7110
Total				**169279400**	**169281**
PRAYAGRAJ NAGAR NIGAM	ALDN00273A	194C	BP-Income From Business Profession	25513344	510267
TUMAKURU SMART CITY LIMITED	BLRT13369G	194C	BP-Income From Business Profession	5591090	111827
MUNICIPAL CORPORATION INDORE	BPLM01958F	194C	BP-Income From Business Profession	10847457	216949
EE (E& M) EMS TY	DELE04163F	194C	BP-Income From Business Profession	40931700	818634
EXECUTIVE ENGINEER (E & M) III SDMC	DELE11434D	194C	BP-Income From Business Profession	44685335	996100
EXECUTIVE ENGINEER(E&M) HQ-II CWS	DELE17695G	194C	BP-Income From Business Profession	20851000	417020
INVENTA ENERGY INFRA INDIA PRIVATE LIMITED	DELI16366A	194C	BP-Income From Business Profession	4049830	80997
KLEENWELL ENUIRO ENGINEERING SERVICES	DELK08827A	194C	BP-Income From	3397141	67942

			Business Profession		
PNC DELHI INDUSTRIALINFRA PRIVATE LIMITED	DELP17929C	194C	BP-Income From Business Profession	700000	14000
CENTRAL ACCOUNTS UNIT (EAST ZONE)	DELS03871A	194C	BP-Income From Business Profession	5767000	115340
MEGHA ENGINEERING & INFRASTRUCTURES LIMITED	HYDM05377B	194C	BP-Income From Business Profession	35494	710
NAGAR PALIKA PARISHAD	LKNN05225D	194C	BP-Income From Business Profession	5457627	120068
NAGAR PALIKA PARISHAD, RAEBARELI	LKNN05439A	194C	BP-Income From Business Profession	3487288	71141
NEHA SRIVASTAVA	MRTN06272A	194C	BP-Income From Business Profession	20073480	401470
MUNICIPAL COUNCIL	PTLM10100G	194C	BP-Income From Business Profession	7650000	153000
NAGAR PARISAD JEHANABAD	PTNN00846G	194C	BP-Income From Business Profession	6245000	124900
Total				**205282786**	**4220365**

Details : Tax Deposited u/s 140A

Bank and Branch	BSR Code	Dated	ChallanNo.	Amount
HDFC-Net Banking	0510002	21/10/2024	29546	6836490

Interest Calculation Detail

234B		
(6101200-0) x 7(M) x 1% =	427084	
		427084
234C		
((6101299 x 15%) - 0) x 3(M) x 1% =	27453	
((6101299 x 45%) - 0) x 3(M) x 1% =	82365	
((6101299 x 75%) - 0) x 3(M) x 1% =	137277	
((6101299 x 100%) - 0) x 1(M) x 1% =	61012	**308107**
Total Interest		**735191**

Return Filing Due Date : **31/10/2024** **Return Filing Section :** **139(1)**

Interest Calculated Upto : 21/10/2024

Date of E_Filing : **21/10/2024** **Acknowledgement No :** **625590601211024**

AIS Import as on : **17/10/2024**

Details of Bank Accounts :
No of Bank Account :- 5

Sr.No.	IFS Code	Name & Branch	Account No.	Type
1	HDFC0000678	HDFC BANK-BHIKAJICAMA PLACE NEW DELHI	50200039337555	Current
2	SBIN0016605	STATE BANK OF INDIA-SHALIMAR GARDEN	36320520509	Current
3	AUBL0002105	AU SMALL FINANCE BANK LIMITED-GHAZIABAD-RAJ NAGAR	1921210524909151	Current
4	UTIB0000715	AXIS BANK-VAISHALI	923020051828284	Current
5	ICIC0000255	ICICI BANK LIMITED-SAHIBABADÃ‚Â	025505500656	Current

QUALITY ENVIRO ENGINEERS PRIVATE LIMITED
INFORMATION REGARDING TURNOVER /GROSS RECEIPT REPORTED FOR GST

S.No.	GSTIN NO(s)	Annual value of outward supplies as per the GST return(s) filed
1	09AAACQ4261A2ZS	402333421.00

Additional Information for Business Income		
1.	Method of Accounting	Mercantile
2.	Method of Valuation of Closing Stock - Raw Material	At Cost or At Market Rate whichever is less
3.	Method of Valuation of Closing Stock - Finished Goods	At Cost or At Market Rate whichever is less

Verified By : ASHWANI SRIVASTAVA

QUALITY ENVIRO ENGINEERS PRIVATE LIMITED
CIN - U29190UP2016PTC082974
67 SFD, VIKRAM ENCLAVE, SAHIBABAD, GHAZIABAD, UP-201005
Balance Sheet as at 31st March 2024

(Amount in Lakhs)

	PARTICULARS	Note No.	Figures as at 31/03/2024 Rs.	Figures as at 31/03/2023 Rs.
I.	**EQUITY AND LIABILITIES**			
(1)	**Shareholder's Fund**			
	Share Capital	1	85.00	85.00
	Reserves & Surplus	2	897.98	611.99
(2)	**Non-Current Liabilities**			
	Long Term Borrowings	3	80.28	158.35
	Deferred Tax Liabilities			
(3)	**Current Liabilities**			
	Short Term Borrowing	4	169.51	666.05
	Short Term Provision	5	125.71	91.35
	Trade Payable	6		
	(a) total outstanding dues of micro enterprises and small enterprises; and		18.97	0.59
	(b) total outstanding dues of creditors other than micro enterprises and small enterprises.		1,448.08	1,460.73
	Other Current Liabilities	7	457.00	446.46
	TOTAL		**3,282.53**	**3,520.53**
II.	**ASSETS**			
(1)	**Non-Current Assets**			
	Property, Plant and Equipment and Intangible Assets	8		
	(i) Tangible Assets		96.78	103.94
	(ii) Intangible Assets		2.79	2.67
	Deferred Tax Asset (Net)	9	4.74	4.42
	Long Term Loans & Advances		-	-
	Other Non Current Investments	10	5.01	3.40
(2)	**Current Assets**			
	Current Investments			
	Inventories	11	155.57	391.18
	Trade Receivables	12	1,926.84	1,864.96
	Cash & Cash Equivalents	13	347.41	410.25
	Short Term Loan & Advances	14	742.29	728.45
	Other Current Assets	15	1.10	11.27
	TOTAL		**3,282.53**	**3,520.53**

Summary of significant accounting policies &
Notes on Accounts 24
Notes referred to above form an integral part of accounts.

As per our report of even date attached
For D A R P N AND COMPANY
Chartered Accountants
Firm Reg. No.: 016790C

DARPN AND COMPANY Chartered Accountants

Pankaj Gupta
Partner
M.No. : 418438
UDIN: 24418438BKABQG4175
Place: Ghaziabad
Date: 07.10.2024

for and on behalf of the Board

For Quality Enviro Engineers Pvt. Ltd.
Director
Ashwani Srivastava
(Director)
DIN-07384826

For Quality Enviro Engineers Pvt. Ltd.
Director
Rajiv Kumar
(Director)
DIN-08203700

QUALITY ENVIRO ENGINEERS PRIVATE LIMITED
CIN - U29190UP2016PTC082974
67 SFD, VIKRAM ENCLAVE, SAHIBABAD, GHAZIABAD, UP-201005
Statement of Profit & Loss As for the year ended 31st March 2024

(Amount in Lakhs)

	PARTICULARS	Note No.	Figures for the year ended 31/03/2024 Rs.	Figures for the year ended 31/03/2023 Rs.
I	Revenue from Operations	16	4,022.09	4,988.09
II	Other Income	17	33.01	29.40
	Total Income (I+II)		**4,055.10**	**5,017.49**
III	**Expenses:**			
	Cost of Material Consumed	18	2,738.95	3,964.11
	Purchases of Stock-in-Trade		-	-
	Changes in Inventories of finished goods work-in progress and Stock-in-trade		-	-
	Employees Benefit Expenses	19	183.13	210.84
	Financial Expenses	20	107.40	130.38
	Deprecation and Amortization Expenses	21	10.11	12.60
	Other Expenses	22	604.14	345.90
	Total Expenses (III)		**3,643.73**	**4,663.83**
IV	Profit before Tax		411.37	353.66
V	**Tax Expenses:**			
	Current Tax		125.71	99.26
	Deferred tax	9	(0.32)	(0.67)
VI	**Profit (Loss) for the period**		**285.98**	**255.08**
VII	**Earnings per Equity Share :**	23		
	Basic		33.65	57.88
	Diluted		33.65	57.88

Summary of significant accounting policies &
Notes of Accounts 24
Notes referred to above form an integral part of accounts.

As per our report of even date attached
For D A R P N AND COMPANY
Chartered Accountants
Firm Reg. No.: 016790C

DARPN AND COMPANY Chartered Accountants

Pankaj Gupta
Partner
M.No. : 418438
UDIN: 24418438BKABQG4175
Place: Ghaziabad
Date: 07.10.2024

for and on behalf of the Board

For Quality Enviro Engineers Pvt. Ltd.
Director
Ashwani Srivastava
(Director)
DIN-07384826

For Quality Enviro Engineers Pvt. Ltd.
Director
Rajiv Kumar
(Director)
DIN-08203700

QUALITY ENVIRO ENGINEERS PRIVATE LIMITED
CIN - U29190UP2016PTC082974
67 SFD, VIKRAM ENCLAVE, SAHIBABAD, GHAZIABAD, UP-201005
Cash Flow Statement for the year ended 31st March 2024

(Amount in Lakhs)

	PARTICULARS	Figures for the year ended 31/03/2024 Rs.	Figures for the year ended 31/03/2023 Rs.
A	**CASH FROM OPERATING ACTIVITIES**		
	Net Profit Before Tax as per Statement of Profit and Loss	411.37	353.66
	Adjusted For :		
	Depreciation & Amortization	10.11	12.60
	Misc. Exp. Written off	0.85	0.85
	Assets Written off	-	-
	Profit on sale of Fixed Assets	-	-
	Interest Expenses	107.40	130.38
	Interest Income	(28.04)	(19.04)
	Operating Profit Before Working Capital Changes	501.70	478.46
	Changes in Working Capital :		
	Decrease/(Increase) in Current Assets except cash & Bank	170.06	(859.40)
	(Decrease)/Increase in Current Liabilities	(480.28)	841.86
	Cash Generated from Operating Activities	191.48	460.93
	Less: Extraordinary Exp		
	Less: Tax Paid	91.35	54.67
	Net Cash From Operating Activities	**100.13**	**406.26**
B	**CASH FLOW FROM INVESTING ACTIVITIES**		
	Purchase of Fixed Assets	(3.08)	(74.49)
	Sale of Fixed Assets	-	-
	(Inc)/Dec in other non current Assets	(1.61)	-
	Preliminary Expenses	(0.85)	(4.25)
	Interest Received	28.04	19.04
	Net Cash Used in Investing Activities	**22.50**	**(59.70)**
C	**CASH FLOW FROM FINANCIAL ACTIVITIES**		
	Issue of Equity Share Capital	-	60.00
	Proceeds/(Repayment) of Long Term Borrowing	(78.07)	(96.87)
	Payment of Interest	(107.40)	(130.38)
	Net Cash From Financial Activities	**(185.47)**	**(167.25)**
	Net Increase/Decrease in cash (A+B+C)	(62.84)	179.31
	Add: Opening Cash and Cash Equivalents	410.25	230.95
	Closing Cash and Cash Equivalents	**347.41**	**410.25**
		0.00 -	0.00

Notes :
1. The Cash Flow Statement has been prepared under the indirect method as set out in AS-3
2. Figures have been regrouped/ rearranged wherever necessary.

As per our report of even date attached
For D A R P N AND COMPANY
Chartered Accountants
Firm Reg. No.: 016790C

DARPN AND COMPANY * Chartered Accountants

Pankaj Gupta
Partner
M.No. : 418438
UDIN: 24418438BKABQG4175
Place: Ghaziabad
Date: 07.10.2024

for and on behalf of the Board

For Quality Enviro Engineers Pvt. Ltd.
Director
Ashwani Srivastava
(Director)
DIN-07384826

For Quality Enviro Engineers Pvt. Ltd.
Director
Rajiv Kumar
(Director)
DIN-08203700

NOTES ACCOMPANYING BALANCE SHEET AS AT 31.03.24 AND STATEMENT OF PROFIT AND LOSS ACCOUNT FOR THE PERIOD ENDED 31.03.2024

1 **SHARE CAPITAL**

1.1 SHARE CAPITAL

(Amount in Lakhs)

PARTICULARS	31.03.2024 (Rs)	31.03.2023 (Rs)
Authorized Share Capital : 50,00,000 Equity Shares of Rs.10/- each (Previous Year 50,00,000)	500.00	500.00
Issued Share Capital : 8,50,000 Equity Shares of Rs.10/- each Fully Paid In cash (Previous Year 8,50,000)	85.00	85.00
Subscribed and Fully Paid-up Share Capital : 8,50,000 Equity Shares of Rs.10/- each Fully Paid In cash (Previous Year 8,50,000)	85.00	85.00
TOTAL	**85.00**	**85.00**

1.2 The Company has only one class of shares referred to as equity shares having a par value of Rs. 10/- . Each holder of equity shares is entitled to one vote per share.

1.3 The Company has issued **Nil** shares of Rs 10/- as bonus shares out of free reserves during the period of five years immediately preceding date of Balance Sheet.

1.4 The reconciliation of the number of shares outstanding as at March 31, 2024 and March 31, 2023 is set out below:

(Figure in Lakhs)

PARTICULARS	31.03.2024 (Nos of Shares)	31.03.2023 (Nos of Shares)
Equity Shares of Rs. 10 each :		
Opening number of shares outstanding	8.50	2.50
Add: Nos of Shares issued during the year	-	6.00
Closing number of shares outstanding	**8.50**	**8.50**

1.5 The details of shareholders holding more than 5% shares as at March 31, 2024 and March 31, 2023 is set out below :

(Figure in Lakhs)

PARTICULARS	31.03.2024	31.03.2023
Mr. Ashwani Srivastava		
No. of Shares Held	4.25	4.25
Percentage of Share Holding	50%	50%
Mrs. Neha Srivastava		
No. of Shares Held	4.25	4.25
Percentage of Share Holding	50%	50%
Total Nos. of Shares Held	**8.50**	**8.50**

DARPN AND COMPANY * Chartered Accountants *

For Quality Enviro Engineers Pvt. Ltd.

Srivastava

Director

1.6 The details of shareholding of promoters as at March 31, 2024 and March 31, 2023 is set out below :

(Figure in Lakhs)

PARTICULARS	31.03.2024	31.03.2023
Mr. Ashwani Srivastava		
-Shares held by the promoter at the end of the year		
No of shares	4.25	4.25
% of total shares	50.00%	50.00%
-% Change during the year		
No of shares	-	3.00
% of total shares	0.00%	0.00%
Mrs. Neha Srivastava		
-Shares held by the promoter at the end of the year		
No of shares	4.25	4.25
% of total shares	50.00%	50.00%
-% Change during the year		
No of shares	-	3.00
% of total shares	0.00%	0.00%

2 **RESERVES & SURPLUS**

(Amount in Lakhs)

PARTICULARS	31.03.2024 (Rs)	31.03.2023 (Rs)
Profit & Loss Account -Surplus\(Deficit)		
Opening Balance	611.99	356.92
Add : Addition during the Year	285.98	255.08
Less: Adjustment of income tax of earlier years	-	-
TOTAL	897.98	611.99

DARPN AND COMPANY * Chartered Accountants *

For Quality Enviro Engineers Pvt. Ltd.

Director

3 LONG TERM BORROWINGS

(Amount in Lakhs)

PARTICULARS	31.03.2024 (Rs)	31.03.2023 (Rs)
Term Loans		
(A) From Banks (Secured)		
- ICICI Bank (Vehicle Loan)	-	3.05
- HDFC Bank (ECLGS Loan)**	10.15	15.00
(B) From Bank (Unsecured)		
- Deutsche Bank Ltd	-	16.54
- ICICI Bank Loan	-	1.22
- IDFC First Bank Ltd	-	19.67
- Indusind Bank Ltd - A/C No. 72520	-	0.02
- SBM Bank India Ltd.	4.78	11.89
- Unity Small Finance Bank	4.86	-
(C) From NBFC (Unsecured)		
- Ashv Finance Limited	-	1.02
- Kisetsu Saison Finance	-	11.65
- Moneywise Financial Services Pvt Ltd.	8.34	20.81
- Neo Growth Credit Pvt. Ltd	34.04	-
- Poonawala Fincorp Ltd	7.02	17.65
- Tata Capital Financial Services	-	13.69
(D) From Other Parties (Unsecured)		
- Loans and Advances from Related Parties and Director		
- Mr. Ashwani Srivatava	-	3.72
- Mrs. Neha Srivastava	11.09	22.41
TOTAL	**80.28**	**158.35**

DARPN AND COMPANY
Chartered Accountants

For Quality Enviro Engineers Pvt. Ltd.

Srivastava

Director

4 SHORT TERM BORROWINGS

(Amount in Lakhs)

PARTICULARS	31.03.2024 (Rs)	31.03.2023 (Rs)
Cash Credit		
(A) From Banks (Secured)		
- Axis Bank*	-	125.64
- HDFC Bank**	-	225.06
	-	350.70
Current Maturities Of Long Term Debt:		
(A) From Banks (Secured)		
- ICICI Bank (Vehicle Loan)	3.45	4.78
- HDFC Bank (ECLGS Loan)**	4.85	0.77
(B) From Bank (Unsecured)		
- ICICI Bank	1.22	13.44
- RBL Bank	-	8.25
- Axis Bank Ltd	2.12	24.53
- Deutsche Bank Ltd	16.54	24.52
- HDFC Bank - 2439	-	18.76
- IDFC First Bank Ltd	19.67	16.87
- Indusind Bank Ltd - A/c No. 72520	0.02	18.83
- Unity Small Finance Bank	26.39	4.53
- SBM Bank India Ltd.	7.11	5.93
(C) From NBFC (Unsecured)		
- Ashv Finance Limited	-	9.69
- Neo Growth Credit PVT. LTD	24.00	2.59
- Fedbank Financial Services Ltd	-	16.31
- Fullerton India Credit Co. Ltd.	4.77	26.88
- Tata Capital Financial Services	13.69	11.62
- Aditya Birla Finance Ltd	8.16	18.11
- Clix Capital Services Pvt Ltd	2.15	18.55
- Hero Fincorp Pvt Ltd	-	18.18
- Kisetsu Saison Finance	11.65	17.55
- Moneywise Financial Services Pvt Ltd.	13.08	10.48
- Poonawala Fincorp Ltd	10.62	9.06
- Protium Finance Ltd	-	15.12
	169.51	315.35
TOTAL	169.51	666.05

*Cash Credit Limit is secured against hypothecation of stocks which are used in the process of manufacturing/intrasit/godowns/depots and book debts

**Cash Credit Limit is secured against hypothecation of stocks which are used in the process of manufacturing/intrasit/godowns/depots and book debts and Property - 1. Mahendra Enclave, Rajapur, Ghaziabad & 2. Plot No.3, Sec-5A, Ghaziabad.

5 SHORT TERM PROVISION

(Amount in Lakhs)

PARTICULARS	31.03.2024 (Rs)	31.03.2023 (Rs)
Provision for Income Tax	125.71	91.35
TOTAL	125.71	91.35

DARPN AND COMPANY * Chartered Accountants *

For Quality Enviro Engineers Pvt. Ltd.

Director

6 **TRADE PAYABLE**

6.1

(Amount In Lakhs)

PARTICULARS	31.03.2024 (Rs)	31.03.2023 (Rs)
Total outstanding dues of micro enterprises and small enterprises:		
(a) the principal amount remaining unpaid to any supplier at the end of each accounting year	18.97	0.59
(b) Interest thereon	-	-
(c) the amount of interest paid by the buyer in terms of section 16 of the Micro, Small and Medium Enterprises Development Act, 2006, along with the amount of the payment made to the supplier beyond the appointed day during each accounting year	-	-
(d) the amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the Micro, Small and Medium Enterprises Development Act, 2006	-	-
(e) the amount of interest accrued and remaining unpaid at the end of each accountang year	-	-
(f) the amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues above are actually paid to the small enterprise, for the purpose of disallowance of a deductible expenditure under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006	-	-
	18.97	**0.59**
Total outstanding dues of creditors other than micro enterprises and small enterprises	1,448.08	1,460.73
TOTAL	**1,467.05**	**1,461.32**

6.2 **TRADE PAYABLES AGEING SCHEDULE**

(Amount In Lakhs)

PARTICULARS	31.03.2024 (Rs)	31.03.2023 (Rs)
MSME		
- Less than 1 Year	18.97	0.59
- 1-2 Years	-	-
- 2-3 Years	-	-
- More than 3 Years	-	-
Total	**18.97**	**0.59**
Others		
- Less than 1 Year	1,065.39	1,231.25
- 1-2 Years	200.50	83.07
- 2-3 Years	55.70	53.01
- More than 3 Years	126.49	93.40
Total	**1,448.08**	**1,460.73**
TOTAL	1,467.05	1,461.32

DARPN AND COMPANY ★ Chartered Accountants ★

For Quality Enviro Engineers Pvt. Ltd.

Director

7 **OTHER CURRENT LIABILITIES**

(Amount in Lakhs)

PARTICULARS	31.03.2024 (Rs)	31.03.2023 (Rs)
Others payable:		
Statutory Dues	154.39	56.36
Expenses Payable		
Audit Fees Payable	1.92	1.65
Salary Payable	10.10	15.31
Other Payables	8.58	6.03
Advance From Customers	282.02	367.11
TOTAL	457.00	446.46

8 **PROPERTY, PLANT AND EQUIPMENTS**

(Amount in Lakhs)

PARTICULARS	31.03.2024 (Rs)	31.03.2023 (Rs)
Tangible Assets		
Land	66.96	66.96
Computer	0.50	0.48
Plant and Equipment	13.64	16.13
Furniture and Fixtures	8.52	11.52
Vehicles	4.81	6.97
Office equipment	2.35	1.87
	96.78	**103.94**
Intangible Assets	-	-
Copyright/Patent	0.79	0.79
Trademark	0.06	0.08
Computer Software	1.94	1.80
	2.79	**2.67**
TOTAL	99.58	106.61

9 **DEFERRED TAX ASSETS (NET)**

9.1 DEFERRED TAX ASSETS (NET)

(Amount in Lakhs)

PARTICULARS	31.03.2024 (Rs)	31.03.2023 (Rs)
Timing Difference		
On Account of Depreciation (WDV)	18.82	17.54
Net Timing Difference	18.82	17.54
Opening Balance of Deferred Tax Assets/(Liabilities)	4.42	3.74
Closing Balance of Deferred Tax Assets/(Liabilities)	4.74	4.42
Net Deferred Tax Provision for the Year	(0.32)	(0.67)

9.2 Provision for current tax is made after taking into consideration benefits under the provisions of the Income Tax Act 1961.Deferred tax resulting from timing differences between book and taxable profit is accounted for using the tax rates and laws that have been enacted or substantively enacted as on the balance sheet date, in accordance with Accounting standards (A.S. 22) " Accounting for Taxes on Income" issued by the institute of Chartered Accountants of India.

DARPN AND COMPANY ★ Chartered Accountants ★

For Quality Enviro Engineers Pvt. Ltd.

Srivastava

Director

10 **OTHER NON CURRENT INVESTMENTS**

(Amount in Lakhs)

PARTICULARS	31.03.2024 (Rs)	31.03.2023 (Rs)
HDFC Mutual Fund	2.46	-
Preliminary Exp	2.55	3.40
TOTAL	5.01	3.40

11 **INVENTORIES**

(Amount in Lakhs)

PARTICULARS	31.03.2024 (Rs)	31.03.2023 (Rs)
Raw Material	155.57	391.18
TOTAL	155.57	391.18

12 **TRADE RECEIVABLES**

12.1

(Amount in Lakhs)

PARTICULARS	31.03.2024 (Rs)	31.03.2023 (Rs)
Trade Receivables outstanding for a period exceeding six months from the date they are due for payment		
Secured, considered good		
Unsecured , considered good	888.24	428.63
Doubtful less allowances for bad and doubtful debts		
	888.24	428.63
Trade Receivables outstanding for a period not exceeding six months from the date they are due for payment		
Secured, considered good		
Unsecured , considered good	1,038.59	1,436.32
Doubtful less allowances for bad and doubtful debts		
	1,038.59	1,436.32
TOTAL	1,926.84	1,864.96

12.2 **TRADE RECEIVABLE AGEING SCHEDULE**

(Amount in Lakhs)

PARTICULARS	31.03.2024 (Rs)	31.03.2023 (Rs)
Undisputed Trade Receivables - Considered Good		
- Less than 6 Months	1,038.59	1,436.32
- 6 Months to 1 Year	361.45	255.18
- 1-2 Years	384.32	53.04
- 2-3 Years	36.44	93.44
- More than 3 Years	106.03	26.97
Total	1,926.84	1,864.96
Undisputed Trade Receivables - Considered Doubtful		
- Less than 6 Months	-	-
- 6 Months to 1 Year	-	-
- 1-2 Years	-	-
- 2-3 Years	-	-
- More than 3 Years	-	-
Total	-	-
TOTAL	1,926.84	1,864.96

DARPN AND COMPANY Chartered Accountants

For Quality Enviro Engineers Pvt. Ltd.

Director

13 **CASH & CASH EQUIVALENTS**

(Amount in Lakhs)

PARTICULARS	31.03.2024 (Rs)	31.03.2023 (Rs)
i) Balance with Banks		
- In Current Accounts	34.13	61.32
ii) Cash in hand (Certified by Management)	13.23	12.91
iii) Fixed Deposits (Certified by Management)	300.05	336.02
TOTAL	347.41	410.25

14 **SHORT TERM LOANS & ADVANCES**

Unsecured, considered good

(Amount in Lakhs)

PARTICULARS	31.03.2024 (Rs)	31.03.2023 (Rs)
Advance to Suppliers	159.33	134.62
Advance to Employee	17.00	3.49
GST Receivable	239.04	284.14
TDS Receivable	51.87	60.73
TCS Receivable	9.28	16.73
Tender Security	174.04	146.77
Tender EMD	79.92	64.10
Interest Receivable On FDR	11.81	17.87
TOTAL	742.29	728.45

15 **OTHER CURRENT ASSETS**

(Amount in Lakhs)

PARTICULARS	31.03.2024 (Rs)	31.03.2023 (Rs)
Prepaid Expenses	1.10	11.27
TOTAL	1.10	11.27

DARPN AND COMPANY ★ Chartered Accountants ★

For Quality Enviro Engineers Pvt. Ltd.

Director

16 **REVENUE FROM OPERATIONS**

(Amount in Lakhs)

PARTICULARS	For the year ended 31/03/2024 Rs.	For the year ended 31/03/2023 Rs.
Sale of Products		
- Domestic Sales	3,521.67	4,509.69
- Exports Sales	-	50.50
Sale of Services		
- Domestic Services	500.42	427.90
Net Revenue from Operations	**4,022.09**	**4,988.09**

17 **OTHER INCOME**

(Amount in Lakhs)

PARTICULARS	For the year ended 31/03/2024 Rs.	For the year ended 31/03/2023 Rs.
Cash Discount	2.33	2.73
Interest Income	27.88	19.04
Freight (Incomes)	0.80	0.10
Bad Debts Recovered	-	7.54
Insuarance	0.45	-
Interest on IT Refund	0.16	-
Registration & Road tax	1.40	-
Total	**33.01**	**29.40**

18 **COST OF MATERIAL CONSUMED**

(Amount in Lakhs)

Particulars	For the year ended 31/03/2024 Rs.	For the year ended 31/03/2023 Rs.
Opening Stock of Raw Material	391.18	127.00
Add: Purchases of Raw Material	2,503.33	4,228.28
Less: Closing Stock of Raw Material	155.57	391.18
Total	**2,738.95**	**3,964.11**

DARPN AND COMPANY ★ Chartered Accountants ★

For Quality Enviro Engineers Pvt. Ltd.

Director

19 **EMPLOYEES BENEFIT EXPENSES**

(Amount in Lakhs)

PARTICULARS	For the year ended 31/03/2024 Rs.	For the year ended 31/03/2023 Rs.
Director Remuneration	48.52	55.20
Salaries, Wages and Bonus etc.	126.73	147.54
Contribution of Provident Fund and Other Funds	4.08	5.42
Staff welfare expenses	3.79	2.67
Total	**183.13**	**210.84**

20 **FINANCIAL EXPENSES**

(Amount in Lakhs)

PARTICULARS	For the year ended 31/03/2024 Rs.	For the year ended 31/03/2023 Rs.
Interest Expenses:		
Interest on Secured and Unsecured Borrowings	88.34	104.23
Other Borrowing Cost		
Bank Charges	16.32	18.10
Processing Fee	2.74	8.05
Total	**107.40**	**130.38**

21 **DEPRECIATION AND AMOTIZATION EXPENSES**

(Amount in Lakhs)

PARTICULARS	For the year ended 31/03/2024 Rs.	For the year ended 31/03/2023 Rs.
Depreciation Expenses	10.11	12.60
Total	**10.11**	**12.60**

DARPN AND COMPANY ★ Chartered Accountants ★

For Quality Enviro Engineers Pvt. Ltd.

Srivastava

Director

22 OTHER EXPENSES

22 Other Expenses

(Amount in Lakhs)

PARTICULARS	For the year ended 31/03/2024 Rs.	For the year ended 31/03/2023 Rs.
Direct Expenses		
Expenses On Purchase	3.63	5.71
Factory Rent	23.82	22.69
Freight & Cartage Inward	0.39	0.75
Job Work	24.04	23.24
Power & Fuel	5.29	7.91
Tender Fees	3.54	2.44
Custom Duty	-	0.19
Generator Rent	0.01	-
Sales, Administration and Other Expenses		
Payment to Auditor	1.92	1.65
Advertisement Expenses	2.07	3.22
Bad Debts	-	0.70
Conveyance Expense	21.41	17.10
Diwali Expenses	3.17	4.08
Fees And Taxes	1.16	0.50
Freight & Cartage Outward	29.75	37.83
GST Related Expenses (Including Interest, Penalty)	36.55	22.07
Foreign Exchange Fluctuation	-	0.04
Inspection Charges	2.15	1.87
Installation & Commissioning	155.07	60.75
Insurance Expenses	24.50	23.91
Interest On Income Tax/TDS	5.65	2.15
Legal & Professional Expenses	7.41	10.46
LD Charges	6.56	-
Marketing Fee	13.33	18.92
Office Expenses	16.58	17.41
Postage & Courier	0.68	0.59
Printing & Stationery	8.35	7.37
Repair & Maintenance	24.72	2.20
Sales Promotion	24.95	4.63
Short & Excess	0.01	0.13
Stipend (Trainee)	3.60	2.04
Telephone & Internet	1.60	1.41
Tour And Travelling Expenses	13.59	13.12
Vehicle Running And Maintenance	9.32	12.17
Rent	8.71	8.12
O&M Expenses	1.50	5.70
Late Fee/Penalty	15.99	1.98
Mediation Amount (Due to Court Order Settlement)	45.00	-
Preliminary Expense w/o	0.85	0.85
Income Tax/Other Taxe Expenses	7.66	-
Security Expense	4.25	-
Registration Expenses	1.83	-
Ledger Written Off	43.41	-
Commission Expense	0.12	-
Total	**604.14**	**345.90**

DARPN AND COMPANY ★ Chartered Accountants ★

For Quality Enviro Engineers Pvt. Ltd.

Director

22 ADDITIONAL INFORMATION REQUIRED AS PER SCHEDULE III TO COMPANIES ACT, 2013

(Amount in Lakhs)

	2023-24	2022-23
Payment to Auditor		
As Audit Fee	1.92	1.65
	1.92	**1.65**

23 **EARNINGS PER EQUITY SHARE**

(Amount in Lakhs)

Particulars	2023-24	2022-23
Computation of Basic earning per share and Diluted earning per share		
Net Profit	285.98	255.08
Weighted average number of shares outstanding during the year	8.50	4.41
Basic earning per share	33.65	57.88
Weighted average number of shares (including potential equity shares) outstanding during the year	8.50	4.41
Diluted earning per share	33.65	57.88

DARPN AND COMPANY * Chartered Accountants *

For Quality Enviro Engineers Pvt. Ltd.

Srivastava

Director

QUALITY ENVIRO ENGINEERS PRIVATE LIMITED

CIN - U29190UP2016PTC082974

Note - 8 PROPERTY, PLANT AND EQUIPMENTS for the year ended on 31.03.2024

(Amount in Lakhs)

PARTICULARS	GROSS BLOCK				DEPRECIATION				NET BLOCK	
	As on 01.04.2023	Addition during the year	Sale/Trf during the year	Total 31/03/2024	Up to 31/03/2024	For the year	Deletion	Total 31/03/2024	WDV 31/03/2024	WDV 31/03/2023
Tangible Assets										
Land	66.96	-	-	66.96	-	-	-	-	66.96	66.96
Computer	3.01	0.56	-	3.57	2.53	0.54	-	3.07	0.50	0.48
Plant & Machinery	31.14	0.69	-	31.83	15.01	3.18	-	18.19	13.64	16.13
Furniture & Fixtures	21.41	-	-	21.41	9.90	2.99	-	12.89	8.52	11.52
Vehicle	25.19	-	-	25.19	18.22	2.16	-	20.38	4.81	6.97
Office Equipment	9.47	1.61	-	11.08	7.60	1.14	-	8.74	2.35	1.87
Intangible Assets										
Copyright/Patent	0.79	-	-	0.79	-	-	-	-	0.79	0.79
Trademark	0.16	-	-	0.16	0.08	0.02	-	0.10	0.06	0.08
Computer Software	1.80	0.22	-	2.02	-	0.08	-	0.08	1.94	1.80
TOTAL	159.94	3.08	-	163.02	53.34	10.11	-	63.44	99.58	106.61
Previous Year	85.46	74.49	-	159.94	40.73	12.60	-	53.34	106.61	44.73

DARPN AND COMPANY ★ Chartered Accountants ★

For Quality Enviro Engineers Pvt. Ltd.

Director

Additional Regulatory Information

(i) **Title deeds of immovable property not held in the name of the company**

As per information and explanation provided to us, There is no such property held by the company whose title deed is not in the name of the company.

(ii) **Where the Company has revalued its Property, Plant and Equipment, the company shall disclose as to whether the revaluation is based on the valuation by a**

As per information and explanation provided to us, No revaluation has been done by the Company during the current financial year.

(iii) **Following disclosures shall be made where Loans or Advances in the nature of loans are granted to promoters, directors, KMPs and the related parties (as defined**

(a) repayable on demand: There is no such loans or advances repyable on demand in the nature of loans are granted to promoters, directors, KMPs and the related parties either severally or jointly with any other person.

(b) without specifying any terms or period of repayment: There is no loan or advance which are without specifying term or period of repayment.

(iv) **Capital-Work-in Progress (CWIP)**

(a) For capital-work-in progress, following ageing schedule shall be given: There is no capital-work-in-progress held by the company.

CWIP ageing schedule: Not Applicable **(Amount in Rs.)**

CWIP	Amount in CWIP for a period of				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
Projects in progress	Not Applicable				
Projects temporarily suspended	Not Applicable				

(b) For capital-work-in progress, whose completion is overdue or has exceeded its cost compared to its original plan, following CWIP completion schedule shall be given**: Not Applicable

(Amount in Rs.)

CWIP	To be completed in			
	Less than 1 year	1-2 years	2-3 years	More than 3 years
Project 1	Not Applicable			
Project 2	Not Applicable			

(v) **Intangible assets under development:** There is no Intangible assets under development with the company.

(a) For Intangible assets under development, following ageing schedule shall be given: Not Applicable

Intangible assets under development ageing schedule

(Amount in Rs.)

Intangible Assets under development	Amount in CWIP for a period of				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
Projects in progress	Not Applicable				
Projects temporarily suspended	Not Applicable				

(b) For Intangible assets under development, whose completion is overdue or has exceeded its cost compared to its original plan, following Intangible assets under development completion schedule shall be given**: Not Applicable

(Amount in Rs.)

Intangible Assets under development	To be completed in			
	Less than 1 year	1-2 years	2-3 years	More than 3 years
Project 1	Not Applicable			
Project 2	Not Applicable			

vi) **Details of Benami Property held**

Where any proceedings have been initiated or pending against the company for holding any benami property under theBenami Transactions (Prohibition) Act, 1988 (45 of 1988) and the rules made thereunder, the company shall disclose the following:-

As per information and explanation provided to us, there is no proceeding has been initiated or pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and the rules made thereunder:

(a) Details of such property, including year of acquisition, : NA
(b) Amount thereof, : NA
(c) Details of Beneficiaries, : NA
(d) If property is in the books, then reference to the item in the Balance Sheet, : NA
(e) If property is not in the books, then the fact shall be stated with reasons : NA
(f) Where there are proceedings against the company under this law as an abetter of the transaction or as the transferor then the details shall be provided, : NA
(g) Nature of proceedings, status of same and company's view on same : NA

DARPN AND COMPANY * Chartered Accountants *

For Quality Enviro Engineers Pvt. Ltd.

Director

vii) **Where the Company has borrowings from banks or financial institutions on the basis of security of current assets, it shall disclose the following:-**

Yes, Company has borrowing from bank on the basis of security of current assets.

(a) whether quarterly returns or statements of current assets filed by the Company with banks or financial institutions are in agreement with the books of accounts: On the basis of information and explanation provided to us, monthly stock statements of current assets filed by the company with bank are in agreement with books of accounts except as mentioned in caro report.

(b) if not, summary of reconciliation and reasons of material discrepancies, if any to be adequately disclosed : Not Applicable

viii) **Wilful Defaulter***

Where a company is a declared wilful defaulter by any bank or financial institution or other lender, following details shall be given:

Company is not declared wilful defaulter by any bank or financial institution or other lender

(a) Date of declaration as wilful defaulter, : Not Applicable

(b) Details of defaults (amount and nature of defaults), : Not Applicable

* "wilful defaulter" here means a person or an issuer who or which is categorized as a wilful defaulter by any bank or financial institution (as defined under the Act) orconsortium thereof, in accordance with the guidelines on wilful defaulters issued by the Reserve Bank of India.

ix) **Relationship with Struck off Companies**

Where the company has any transactions with companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956, the Company shall disclose the following details:-

As per information and explanation provided to us, Company has not any transaction with company struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956,

Name of Struck off Company	Nature of transactions with struck-off Company	Balance outstanding	Relationship with the Struck off company, if any, to be disclosed
NA	Investments in securities	NA	NA
NA	Receivables	NA	NA
NA	Payables	NA	NA
NA	Shares held by stuck off company	NA	NA
NA	Other outstanding balances (to be specified)	NA	NA

x) **Registration of charges or satisfaction with Registrar of Companies**

Where any charges or satisfaction yet to be registered with Registrar of Companies beyond the statutory period, details and reasons thereof shall be disclosed.

As per information and explanation provided to us, No satisfaction of charge is pending for registration with ROC beyond the statutory period except one charge of AU Small Finance Bank amounting to Rs.100 Lakhs having charge ID – 100294501 since FY 2021-22.

xi) **Compliance with number of layers of companies**

Where the company has not complied with the number of layers prescribed under clause (87) of section 2 of the Act read with Companies (Restriction on number of Layers) Rules, 2017,the name and CIN of the companies beyond the specified layers and the relationship/extent of holding of the company in such downstream companies shall be disclosed.

As per information and explanation provided to us, There is no layers in the company as prescribed under clause (87) of section 2 of the Act read with Companies (Restriction on number of Layers) Rules, 2017.

xii) **Following Ratios to be disclosed:-**

(a) Current Ratio,	Refer Annexure-A
(b) Debt-Equity Ratio,	
(c) Debt Service Coverage Ratio,	
(d) Return on Equity Ratio,	
(e) Inventory turnover ratio,	
(f) Trade Receivables turnover ratio,	
(g) Trade payables turnover ratio,	
(h) Net capital turnover ratio,	
(i) Net profit ratio,	
(j) Return on Capital employed,	
(k) Return on investment	

The company shall explain the items included in numerator and denominator for computing the above ratios. Further explanation shall be provided for any change in the ratio by more than 25% as compared to the previous year.

DARPN AND COMPANY * Chartered Accountants *

For Quality Enviro Engineers Pvt. Ltd.

Director

xiii) **Compliance with approved Scheme(s) of Arrangements**

Where any Scheme of Arrangements has been approved by the Competent Authority in terms of sections 230 to 237 of the Companies Act, 2013, the Company shall disclose that the effect of such Scheme of Arrangements have been accounted for in the books of account of the Company 'in accordance with the Scheme' and 'in accordance with accounting standards' and deviation in this regard shall be explained.

Not Applicable

xiv) **Utilisation of Borrowed funds and share premium:**

(A) Where company has advanced or loaned or invested funds (either borrowed funds or share premium or any other sources or kind of funds) to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding (whether recorded in writing or otherwise) that the Intermediary shall

(i) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (Ultimate Beneficiaries) or
(ii) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries;

As per Information and explanation provided to us, no such type transaction identified

The company shall disclose the following:-

(I) date and amount of fund advanced or loaned or invested in Intermediaries with complete details of each Intermediary. : NA
(II) date and amount of fund further advanced or loaned or invested by such Intermediaries to other intermediaries or Ultimate Beneficiaries alongwith complete details of the ultimate beneficiaries. :NA
(III) date and amount of guarantee, security or the like provided to or on behalf of the Ultimate Beneficiaries : NA
(IV) declaration that relevant provisions of the Foreign Exchange Management Act, 1999 (42 of 1999) and Companies Act has been complied with for such transactions and thetransactions are not violative of the Prevention of Money-Laundering act, 2002 (15 of 2003).; NA

(B) Where a company has received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the the company shall

(i) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or
(ii) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries, the company shall disclose the following:-

As per Information and explanation provided to us, no such type transaction identified

(I) date and amount of fund received from Funding parties with complete details of each Funding party. : NA
(II) date and amount of fund further advanced or loaned or invested other intermediaries or Ultimate Beneficiaries alongwith complete details of the other intermediaries' or ultimate beneficiaries. :NA
(III) date and amount of guarantee, security or the like provided to or on behalf of the Ultimate Beneficiaries :NA
(IV) declaration that relevant provisions of the Foreign Exchange Management Act, 1999 (42 of 1999) and Companies Act has been complied with for such transactions andthe transactions are not violative of the Prevention of Money-Laundering act, 2002 (15 of 2003).; NA

For D A R P N AND COMPANY
Chartered Accountants
Firm Reg. No.: 016790C

DARPN AND COMPANY
CA
Chartered Accountants

Pankaj Gupta
Partner
M.No. : 418438
UDIN: 24418438BKABQG4175
Place: Ghaziabad
Date: 07.10.2024

for and on behalf of the Board

For Quality Enviro Engineers Pvt. Ltd.
Director

Ashwani Srivastava
(Director)
DIN-07384826

For Quality Enviro Engineers Pvt. Ltd.
Director

Rajiv Kumar
(Director)
DIN-08203700

QUALITY ENVIRO ENGINEERS PRIVATE LIMITED
CIN - U29190UP2016PTC082974

xii) Following Ratios to be disclosed:-

Annexure-A

Particulars	Numerator	Denominator	As at 31-Mar-24	As at 31-Mar-23	Change in Percentage	Explanation
a) Current Ratio	Total Current Assets	Total Current Liabilities	1.43	1.28	11.88%	Since Change is with in 25% so no explanation required
b) Debt-Equity Ratio	Total Debts (Long term borrowing + Short term borrowings (including Current maturities of long term borrowings)	Equity+Reserve & Surplus	0.25	1.18	-78.52%	The variance in ratio is due to decrease in debt as compare to previous financial year.
c) Debt Service Coverage Ratio	EBITDA	Finance costs + total loan amount of short-term and long term borrowings	1.51	0.51	197.59%	The variance in ratio is due to decrease in debt as compare to previous financial year.
d) Return on Equity (ROE) (%)	Net profit after taxes	Average Shareholder's Equity	34.05%	47.28%	-28.00%	Since Change is with in 25% so no explanation required
e) Inventory turnover ratio	Cost of goods sold	Average Inventory	10.02	15.30	-34.52%	The variance in ratio is due to increase in average inventory & decrease in cost of goods sold as compare to previous financial year.
f) Trade Receivables turnover ratio	Revenue from operations	Average Trade receivables	2.12	2.99	-29.16%	The variance in ratio is due to increase in average trade receivables & decrease in revenue from operations as compare to previous financial year.
g) Trade payables turnover ratio	Total Purchases	Average Trade Payables	1.71	3.43	-50.17%	The variance in ratio is due to increase in average trade payables & decrease in purchases as compare to previous financial year.
h) Net Capital turnover ratio	Revenue from operations	Average Working capital	4.75	7.50	-36.74%	The variance in ratio is due to decrease in revenue from operations as compare to previous financial year.
i) Net profit ratio (%)	Net Profit	Revenue from operations	7.11%	5.11%	39.04%	The variance in ratio is due to increase in net profits & decrease in revenue from operations as compare to previous financial year.
j) Return on capital employed (ROCE) (%)	Earning before interest and taxes	Capital Employed = Total Assets - Current Liabilities	47.00%	53.53%	-12.21%	Since Change is with in 25% so no explanation required
k) Return on investment	Income generated from investments	Average value of investments	NA	NA	NA	Since no income generated from Investment so Not Applicable

For D A R P N AND COMPANY
Chartered Accountants
Firm Reg. No.: 016790C

Pankaj Gupta
Partner
M.No. : 418438
UDIN: 24418438BKABQG4175
Place: Ghaziabad
Date: 07.10.2024

DARPN AND COMPANY * Chartered Accountants *

for and on behalf of the Board

For Quality Enviro Engineers Pvt. Ltd.

Shrivastava
Director

Ashwani Shrivastava
(Director)
DIN-07384826

For Quality Enviro Engineers Pvt. Ltd.

Rajiv
Director

Rajiv Kumar
(Director)
DIN-08203700

M/s QUALITY ENVIRO ENGINEERS PRIVATE LIMITED

Notes to the Financial Statements for the year ended 31 March 2024

24.1 General Information

Quality Enviro Engineers Private Limited (the Company) is a Private Limited company and was incorporated on 06th May 2016 under the Companies Act, 2014. The Company's Registered Office is located at 67 SFD, Vikram Enclave, Sahibabad, Ghaziabad, Uttar Pradesh.

24.2. Significant Accounting Policies

24.2.1 Basis of preparation

These financial statements have been prepared under the historical cost convention, modified to include revaluation of certain fixed assets, on a going concern basis, on the accrual basis of accounting in accordance with the Generally Accepted Accounting Principles (GAAP) in India. Indian GAAP primarily comprises mandatory accounting standards as specified under the section 133 of the Companies Act, 2013, read with Rule 7 of Companies (Accounts) Rules, 2014, and other accounting pronouncements of the Institute of Chartered Accountants of India.

24.2.2 Use of estimates

The preparation of financial statements in conformity with generally accepted accounting principles in India (GAAP) requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent liabilities on the date of the financial statements and the results of operations during the year. Differences between actual results and estimates are recognized in the year in which the results are known or materialized. Examples of such estimates are estimated useful life of assets, classification of assets/liabilities as current or non-current in certain circumstances, recoverability of minimum alternate tax credit entitlement, provision for doubtful receivables and retirement benefits, etc. Actual results could differ from those estimates. Any revision to accounting estimates is recognized prospectively in current and future periods.

24.2.3 Current/ Non-current classification

All assets and liabilities are classified as current and non-current assets based on when expected to be realized within their operating Cycle, held primarily for the purpose of being

DARPN AND COMPANY
Chartered Accountants

For Quality Enviro Engineers Pvt. Ltd.

Director

traded, expected to be realized within 12 months with no unconditional right to defer settlement and exchanged in cash or cash equivalent.

24.2.4 Property, Plant & Equipment and Depreciation/ Amortization

PPE are stated at cost less accumulated depreciation. Cost of PPE includes all incidental expenses and interest costs on borrowings, attributable to the acquisition of qualifying assets, upto the date of commissioning of assets. Depreciation on other PPE is provided based on following useful lives of assets as per schedule II of the Companies Act 2013.

Depreciation on PPE is provided to the extent of depreciable amount on the Written Down Value Method (WDV). Depreciation is provided based on useful life of the assets as prescribed in Schedule II to the Companies Act, 2013. Accordingly, the unamortized carrying value (If any) is being depreciated / amortized over the revised/ remaining useful life. Depreciation on addition/deduction has been provided pro-data w.e.f. the date of such addition /deduction.

24.2.5 Impairment

The carrying amounts of the Company's assets are reviewed at each balance sheet date to determine whether there is any indication of impairment. If any such indication exists, the asset's recoverable amount is estimated as higher of its net selling price and value in use. During the year company had no written off any assets.

24.2.6 Borrowing costs

Borrowing costs that are attributable to the acquisition or construction of qualifying assets are capitalized as part of the cost of such assets to the extent that they relate to the period till such assets are ready to be put to use. A qualifying asset is one that necessarily takes substantial period of time to get ready for its intended use. All other borrowing costs are charged to the statement of Profit and Loss.

24.2.7 Investments

Investments which are readily realizable and intended to be held for not more than one year from the date on which such investments are made, are classified as current investments. All other investments are classified as long-term investments. As per information and explanation provided to us, Investment in HDFC mutual fund has been defined as non-current investment.

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For Quality Enviro Engineers Pvt. Ltd.

Director

24.2.8 Inventories

Raw materials, finished goods and Traded goods are valued at the lower of cost and net realizable value. Finished goods include material cost and appropriate portion of manufacturing and other direct overheads. Cost of Inventory consumed/traded goods is arrived at using the Weighted Average Cost Method. Net realizable value is the estimated selling price in the ordinary course of business, less the estimated costs of completion and the estimated costs necessary to make the sale. Inventories are as physically verified, valued and reported & certified by the management.

Sr. No	Inventories	As on 31st March 2024 (Rs. in Lakhs)	As on 31st March 2023 (Rs. in Lakhs)
1	Raw Material – in hand	155.57	391.18
2	Finished Goods	-	-
3	Traded Goods	-	-

24.2.9 Revenue recognition from Sale of goods/Services

Revenue is being recognized in accordance with the Guidance Note on Accrual Basis of Accounting issued by The Institute of Chartered Accountants of India. Accordingly, wherever there are uncertainties in the realization of income same is not accounted for till such time the uncertainty is resolved.

24.2.9.1 Revenue recognition from Sale of goods

Sales are recognized when products are delivered to the customer and there is no unfulfilled obligation that could affect the customer's acceptance of the products. Delivery occurs when the products have been shipped to the specified location, the risks of obsolescence and loss have been transferred to the customer and either the customer has accepted the products in accordance with the sales contract, the acceptance provisions have lapsed or the Company has objective evidence that all criteria for acceptance have been satisfied

Revenue from sale of products is recognized when the products are dispatched against orders from customers in accordance with the contract terms, which coincides with the transfer of significant risks and rewards. Domestic sales are net of rebates, trade discounts, and sales returns.

Sr. No.	Revenue from Operation	For the year 31.03.2024 (Rs in Lakh)	For the year 31.03.2023 (Rs in Lakh)
1	**Sale of Products**		
	- Domestic Sale	3,521.67	4,509.69
	- Export Sale	-	50.50
2	**Sale of Services**		
	- Domestic Services	500.42	427.90

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For Quality Enviro Engineers Pvt. Ltd.

Director

24.2.9.2 Interest Income

Interest income is recognized on a time proportion basis considering the amount outstanding and the rate applicable.

24.2.10 Foreign exchange transactions

Foreign currency transactions are accounted for at the exchange rate prevailing on the date of the transaction. All monetary foreign currency assets and liabilities are converted at the exchange rates prevailing at the date of the balance sheet. All exchange differences other than in relation to acquisition of fixed assets and other long term foreign currency monetary liabilities are dealt with in the Statement of Profit and Loss. During the year company loss of amount Nill (Previous year exchange loss Rs. 0.04/-lakh) due to Exchange fluctuation shown in profit and loss account.

24.2.11 Employee benefits

Benefits such as salaries, wages, and bonus, etc., are recognized in the Statement of Profit and loss in the period in which the employee renders the related service.

The Company deposits the contributions for provident fund, Employees State Insurance etc. to the appropriate government authorities and these contributions are recognized in the Statement of Profit and Loss in the financial year to which they relate.

24.2.12 Taxation

Income tax expense comprises current tax and deferred tax charge or credit. Current tax provision is made based on the tax liability computed after considering tax allowances and exemptions under the Income tax Act, 1961.

The deferred tax charge or credit and the corresponding deferred tax liability and assets are recognized using the tax rates that have been enacted or substantively enacted on the balance sheet date. Deferred Tax Liability/Assets provided due to the Timing Difference in the Depreciation Rates provided in Companies Act 2013, and Income Tax Act.

We have not ascertained any liability under GST Act and we have also not ascertained the liabilities on account of reverse charge mechanism, interest, penalties, ITC Reversal (Rule 37) and GST ITC reconciliation under GST Act.

We have verified the compliance with the provisions of Chapter XVII-B regarding deduction of tax at source and regarding the payment thereof to the credit of the Central Government

DARPN AND COMPANY * Chartered Accountants *

For Quality Enviro Engineers Pvt. Ltd.

Director

in accordance with the Auditing Standards generally accepted in India which include test checks and the concept of materiality. Such audit procedures did not reveal any significant non-compliance with the provisions of Chapter XVII-B.

24.2.13 Earnings per share

Basic earnings per share are calculated by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the year. For the purpose of calculating diluted earnings per share, the net profit or loss for the year attributable to equity shareholders and the weighted average number of shares outstanding during the year are adjusted for the effects of all dilutive potential equity shares.

As per accounting Standard 20 on Earning per Share the Particulars of EPS for equity shareholders are as below:

Particulars	**For the year 31st March 2024 (Amount in Rs.in Lakh)**	**For the year 31st March 2023 (Amount in Rs.in Lakh)**
Net Profit/ Loss as Per Profit & Loss A/c	285.98	255.08
No of equity Shares	8.50	4.41
Earnings Per Share	33.65	57.88
Face Value of Each Equity Share	10.00	10.00

24.2.14 Provisions and contingent liabilities

During the year Company made no provision for contingent liability except warranty also did not have any present obligation as a result of a past event and the existence of which will be confirmed only by the occurrence or non-occurrence of future events.

- Rs 329.09 lakh BG Issued (Gross) by HDFC Bank on behalf of the company (Previous Year 293.10 lakh).
- Rs 17.05 lakh BG Issued (Gross) by AU Small Bank on behalf of the company (Previous Year 17.05 lakh).
  Above are management certified figures and subject to confirmation from respective Bank.
- There are some statutory disputes which have been reported in CARO refer point no. (vii)(b).

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For Quality Enviro Engineers Pvt. Ltd.

Director

24.2.15 Events occurred after the Balance Sheet Date

- Company has received demand order for dispute in classification of HSN Code amounting to Rs. 347.62 Lakhs under GST Act, 2017 ("the Act") for FY 2019-20 against which company has requested to pass rectification order u/s 161 of the Act and department has accepted the request and sought the additional information which is submitted by the company on 3rd October 2024.
- Company has received demand order for dispute in classification of HSN Code amounting to Rs. 254.39 Lakhs under GST Act, 2017 ("the Act") for FY 2020-21 against which company has requested to pass rectification order u/s 161 of the Act and department has accepted the request and sought the additional information which is submitted by the company on 3rd October 2024.
- Company has received demand order for dispute in classification of HSN Code amounting to Rs. 618.60 Lakhs under GST Act, 2017 ("the Act") for FY 2021-22 against which company is in process of filing rectification request u/s 161 of the Act.
- Company has received demand order for dispute in classification of HSN Code amounting to Rs. 619.40 Lakhs under GST Act, 2017 ("the Act") for FY 2022-23 against which company is in process of filing rectification request u/s 161 of the Act.
- Company has received demand order for dispute in classification of HSN Code amounting to Rs. 257.36 Lakhs under GST Act, 2017 ("the Act") for FY 2023-24 against which company is in process of filing rectification request u/s 161 of the Act.

24.2.16 Other Matters

- In the opinion of Board of Directors, 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 in the Balance sheet and provisions for liabilities are adequate.
- After reviewing the PF and ESI challans, it was found that all payments were made after the due date.

24.2.17 Confirmations

The Trade receivables, EMD, FDR, Security Deposit, Unsecured loans, Trade Payable, Current Liabilities are subject to confirmation from the concerned parties/authorities. The boards of directors are pursuing the matter with parties.

24.2.18 Previous Year Figures

Previous year figures have been reworded, regrouped & reclassified wherever considered necessary, so as to confirm current year presentation of financial statements.

DARPN AND COMPANY
Chartered Accountants

For Quality Enviro Engineers Pvt. Ltd.

Srivastava

~~Director~~

24.2.19 Detail of Dues to micro and small enterprises as defined under the MSMED ACT, 2006

As per the information available with the company amounts outstanding to small scale industrial undertaking as at March 31, 2024 is Rs. 18.97 Lakh (P.Y. Rs. 0.59 Lakh).

Disclosure of sundry creditors under current liabilities is based on the information available with the company regarding the status of the suppliers as defined under the "Micro, Small & Medium Enterprises Development Act 2006". Amount Payable as on 31st March 2024, to Micro, Small & Medium Enterprises on account of principal amount with interest, aggregate to Rs. 18.97 Lakh (P.Y. Rs. 0.59 Lakh).

During our audit, we reviewed disallowances under Section 43B(h) of the Income-tax Act, 1961, in accordance with Clause 22. Our verification relied on the MSME classification provided by the auditee and representations from management. Furthermore, we have not considered Trader Category under MSME for purpose of Section 43B(h) of Income Tax Act, 1961.

24.2.20 Registration of Charges with ROC:

No satisfaction of charge is pending for registration with ROC beyond the statutory period except one charge of AU Small Finance Bank amounting to Rs.100 Lakhs having charge ID – 100294501 since FY 2021-22.

24.2.21 Related party disclosures (As per Accounting Standard 18)

(i) Other related parties with whom Company had transactions

Transaction during the Year:

Sl. No.	Particulars	Nature of Transaction	Amount FY 2023-24 Rs. in Lakhs	Amount FY 2022-23 Rs. in Lakhs
1	Mr. Ashwani Srivastava	Remuneration	24.00	18.00
2	Mrs. Neha Srivastava	Remuneration	5.32	18.00
3	Mr. Rajiv Kumar	Remuneration	10.20	10.20
4	Mr. Devendra Singh	Remuneration	9.00	9.00
5	Mr. Ashwani Srivastava	Net Unsecured Loan received/ (repaid)	(3.72)	(1.99)
6	Mrs. Neha Srivastava	Net Unsecured Loan received/ (repaid)	(11.33)	(6.27)
7	Green India Enviro & Infrastructure	Sales	885.04	106.00
8	Green India Enviro & Infrastructure	Purchase	75.63	137.77

DARPN AND COMPANY * Chartered Accountants *

For Quality Enviro Engineers Pvt. Ltd.

Director

Balance as at year end:

Sl. No.	Particulars	Nature	Year Ended 31-03-2024 Rs. in Lakhs	Year Ended 31-03-2023 Rs. in Lakhs
1	Mr. Ashwani Srivastava	Remuneration Payable	1.23	NIL
2	Mrs. Neha Srivastava	Remuneration Payable	NIL	0.11
3	Mr. Rajiv Kumar	Remuneration Payable	NIL	0.11
4	Mr. Devendra Singh	Remuneration Payable	0.31	3.88
6	Mr. Ashwani Srivastava	Unsecured Loan	NIL	3.72
7	Mrs. Neha Srivastava	Unsecured Loan	11.08	22.41
8	Green India Enviro & Infrastructure	Receivable/ (Payable)	241.08	(58.08)

ii) List of Related Parties and Key Management Personnel (KMP):

Sl. No.	Particulars	Relationship
1	Mr. Ashwani Srivastava	Director
2	Mrs. Neha Srivastava	Director (Resigned on 18.07.2023)
3	Mr. Rajiv Kumar	Director
4	Mr. Devendra Singh	Director
5	Green India Enviro & Infrastructure (Prop. Neha Srivastava)	Director's proprietorship firm (Mrs. Neha Srivastava)

Signature to Notes "1" to "24"

For D A R P N AND COMPANY
Chartered Accountants
Firm Regn. No. 016790C

DARPN AND COMPANY * Chartered Accountants *

Pankaj Gupta
Partner
M. No.: 418438
UDIN: 24418438BKABQG4175
Place: Ghaziabad
Date: 07.10.2024

For and on behalf of the Board

For Quality Enviro Engineers Pvt. Ltd.
Director
Ashwani Srivastava
Director
DIN: 07384826

For Quality Enviro Engineers Pvt. Ltd.
Director
Rajiv Kumar
Director
DIN: 08203700

DARPN AND COMPANY
CHARTERED ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the Members of
QUALITY ENVIRO ENGINEERS PRIVATE LIMITED

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of **QUALITY ENVIRO ENGINEERS PRIVATE LIMITED** ("the Company"), which comprise the balance sheet as at 31st March 2024, 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 ("the Act") in the manner so required and give a true and fair view in conformity with the Accounting Standards prescribed under section 133 of the Act read with Companies (Accounting Standards) Rules, 2021 and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2024, and its profit and its cash flows for the year ended on that date.

Basis for Opinion

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

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Financial Statements.

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

DARPN AND COMPANY Chartered Accountants

Board's Report including Annexures to Board's 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 financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

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

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

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

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

Those 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

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Chartered Accountants

conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings,

DARPN AND COMPANY
Chartered Accountants

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

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

2. A. 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 of the aforesaid financial statement.

b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books, except for the matters stated in paragraph 2B(f) below on reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014.

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 Accounting Standards specified under Section 133 of the Act.

e) On the basis of the written representations received from the directors as on 31st March, 2024 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2024 from being appointed as a director in terms of Section 164 (2) of the Act.

f) The reservation relating to the maintenance of accounts and other matters connected therewith are as stated in the paragraph 2A(b) above on reporting under Section 143(3)(b) of the Act and paragraph 2B(f) below on reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014.

g) Since the Company's turnover as per last audited financial statements is less than Rs. 50 Crores and its borrowings from banks & financial institutions at any time during the year is less than Rs. 25 Crores, the Company is exempted from getting an audit opinion with respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls vide notification no. G.S.R. 583(E) dated 13 June 2017, read with corrigendum dated 13 July 2017 on reporting on internal financial controls.

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Chartered Accountants

B. With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended in our opinion and to the best of our information and according to the explanations given to us:

a) The Company does not have any pending litigations except as disclosed in notes to account which would impact its financial position.

b) The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses; and

c) There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company,

d) (i) The management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(ii) The management has represented, that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

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

e) The Company has not declared and paid any dividend during the year. Therefore, reporting in this regard is not applicable to the Company.

f) Based on our examination which included test checks, the Company, in respect of financial year commencing on April 1, 2023 has used an accounting software for maintaining its books of account which has feature of recording audit trail (edit log) and the same has operated throughout the year for all relevant transaction recorded in the software. Further, during the course of our audit we did not come across any instance of the audit trail feature being tampered with on accounting software where this feature is enabled.

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As provision to Rule 3(1) of the Companies (Accounts) Rules, 2014 is applicable from April 1, 2023 reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014 on preservation of audit trail as per the statutory requirements for record retention is not applicable for the financial year ended March 31, 2024.

C. In our opinion, according to information, explanations given to us, the provisions of Section 197 read with Schedule V of the Act and the rules thereunder are not applicable to the Company as it is a private Company;

For D A R P N And Company
Chartered Accountants
ICAI Firm Reg. No.: 016790C

DARPN AND COMPANY
CA
Chartered Accountants

Pankaj Gupta
Partner
Membership No. 418438
UDIN: 24418438BKABQG4175

Place: Ghaziabad
Date: October 07th, 2024

ANNEXURE "A" TO THE INDEPENDENT AUDITORS' REPORT ON THE AUDIT OF FINANCIAL STATEMENTS

Annexure referred to in Paragraph 1 under our 'Report on Other Legal Regulatory Requirements section in the Independent Auditor Report of even date on the Financial Statements of the Company for the year ended 31 March 2024, we report that: -

(i) In respect of the property, plant and equipment and other intangible assets:

a. (A) The Company is maintaining proper records showing full particulars, including quantitative details and situation of property, plant & equipment.

(B) The Company is maintaining proper records showing full particulars of intangible assets.

b. The Company has a regular programme of physical verification of its property, plant and equipment by which property, plant and equipment are verified in a phased manner over a period of five years, which in our opinion, is at reasonable intervals having regard to the size of the Company and nature of its property, plant and equipment. In accordance with this programme, certain property, plant and equipment were physically verified during the year and no material discrepancies were noticed.

c. According to the information and explanations given to us and records examined by us, the title deeds of immovable properties (other than properties where the Company is the lessee and the lease agreements are duly executed in favor of the lessee) which disclosed in the financial statement, are held in the name of the company.

d. On the basis of our examination of records of the Company, the Company has not revalued its property, plant and equipment (including right of use assets) and intangible assets during the year. Accordingly, the provisions of clause 3(i)(d) of the Order are not applicable.

e. According to the information and explanations given to us and records examined by us, no proceedings have been initiated or are pending against the Company for holding any benami property under the Prohibition of Benami Property Transactions Act, 1988 (45 of 1988) (as amended in 2016) and rules made thereunder. Accordingly, provisions of clause 3(i)(e) of the Order are not applicable.

(ii) a. According to the information and explanations given to us and records examined by us, physical verification of inventory has been conducted at reasonable intervals by the management. In our opinion, the coverage and procedure of such verification by the management is appropriate. No discrepancy of 10% or more in the aggregate for each class of inventory were noticed on physical verification of stocks by the management as compared to book records.

DARPN AND COMPANY
Chartered Accountants

b. According to the information and explanations given to us and records examined by us, the company has not been sanctioned any working capital limits (excluding Bank Guarantee) in excess of five crore rupees, in aggregate, from banks or financial institutions on the basis of security of current assets during any point of time of the year. Accordingly, the provisions of clause 3(ii)(b) of the Order are not applicable.

(iii) According to the information and explanations given to us and records examined by us, the Company has not made investments in, provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties. Accordingly, the provisions of clause 3(iii) of the Order are not applicable.

(iv) According to the information and explanations given to us and based on audit procedures performed by us, the company has not entered into any transaction covered under section 185 & 186 of Companies Act, 2013, Accordingly the provisions of clause 3(iv) of the Order are not applicable.

(v) According to the information and explanations given to us, the Company has neither accepted any deposit nor the amount which are deemed to be deposits during the period and further the company had no unclaimed deposits at the beginning of the period within the meaning of Sections 73 to 76 or any other relevant provisions of the Companies Act, 2013 and the Companies (Acceptance of Deposits) Rules, 2014 (as amended). Accordingly, provisions of clause 3(v) of the Order are not applicable.

(vi) According to the information and explanations given to us, the Company has maintained cost records pursuant to the Rules made by the Central Govt. for maintenance of the Cost Records under section 148(1) of the companies Act, 2013.

(vii) a. In our opinion and according to the information and explanations given to us, the Company is regular in depositing undisputed statutory dues including Goods and Service Tax, Provident Fund, Employees State Insurance, Income-tax, Sales tax, Service tax, Duty of customs, Duty of excise, Value Added tax, cess and other statutory dues as applicable, with the appropriate authorities. There were no undisputed outstanding statutory dues as at the year-end for a period of more than six months from the date they became payable.

b. According to the information and explanation given to us, there are no statutory dues referred to in sub-clause (a) that have not been deposited with the appropriate authorities on account of any dispute except following:

DARPN AND COMPANY
Chartered Accountants

(Rs. In Lakhs)

Name of the statute	Nature of dues	Gross amount	Amount paid under protest	Period to which the amount relates	Forum where dispute is pending
Goods and Services Tax Act, 2017	GST	125.99	6.00	FY 2017-18	Add. Commissioner Grade-II Appeal
Goods and Services Tax Act, 2017	GST	165.53	8.09	FY 2018-19	Add. Commissioner Grade-II Appeal

(viii) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not surrendered or disclosed any transactions, previously unrecorded as income in the books of account, in the tax assessments under the Income Tax Act, 1961 (43 of 1961) as income during the year.

(ix) a. According to the information and explanations given to us, the Company has not defaulted in the repayment of loans or other borrowings or in the payment of interest thereon to any lender during the year except following:

(Rs. In Lakhs)

Nature of Borrowing	Name of Lender	Amount not paid on Due Date	Whether Principal or interest	No. of days delayed
Term Loan	Axis Bank Ltd.	2.15	Both	60
Term Loan	Fullerton India Credit Co. Ltd.	4.86	Both	107
Term Loan	ICICI Bank Ltd.	0.42	Both	62
Term Loan	Moneywise Financials Services Pvt. Ltd.	0.61	Only Principal Part	58

b. According to the information and explanations given to us, we are of opinion that the Company has not been declared willful defaulter by any bank or financial institution or Government or any Government authority.

c. In our opinion and according to the information and explanations given by the management, the company has utilized the money obtained by way of term loans during the year for the purpose for which they were obtained.

d. According to the information and explanations given to us and on an overall examination of the financial statements of the Company, we are of opinion that no funds raised on short-term basis during the year have been used for long-term purposes by the Company.

DARPN AND COMPANY
Chartered Accountants

e. According to the information and explanations given to us, the Company does not have any subsidiary, associate or joint venture. Accordingly, the provisions of clause 3(ix)(e) of the Order are not applicable to the Company.

f. According to the information and explanations given to us, The Company does not have any subsidiary, associate or joint venture / has not raised any loans during the period. Accordingly, the provisions of clause 3(ix)(f) of the Order are not applicable to the Company.

(x) a. According to the information and explanations given to us, the Company did not raise any money by way of initial public offer or further public offer (including debt instruments). Accordingly, the provisions of clause 3(x)(a) of the Order are not applicable.

b. During the year, the Company has not made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year. Accordingly, the provisions of clause 3(x)(b) of the Order are not applicable.

(xi) a. To the best of our knowledge and according to the information and explanations given to us and based upon the audit procedures performed and considering the principles of materiality outlined in Standards on Auditing for the purpose of reporting the true and fair view of the financial statements and according to the information and explanations given to us, we have neither come across any instance of fraud by the Company or on the Company noticed or reported during the year nor have we been informed of any such case by the management during the course of audit.

b. According to the information and explanations given to us, no report under sub-section (12) of Section 143 of the Companies Act, 2013 has been filed by the auditors in Form ADT - 4 as prescribed under Rule 13 of the Companies (Audit and Auditors) Rules, 2014 with the Central Government during the period and upto the date of this report.

c. According to the information and explanations given to us, no whistle blower complaint was received by the Company during the period.

(xii) In our opinion and according to the information and explanations given to us, the Company is not a Nidhi Company. Accordingly, the provisions of Clause 3(xii) of the Order are not applicable.

(xiii) In our opinion and according to the information and explanations given to us, all transactions with the related parties are in compliance with Section 188 of the Companies Act, 2013 where applicable, and requisite details for the same have been disclosed in the financial statements as required by the applicable Indian Accounting Standards. Since, the Company is a private limited company, therefore, the provision of Section 177 of the Act is not applicable to the Company.

DARPN AND COMPANY * Chartered Accountants *

(xiv) In our opinion and according to the information and explanations given to us, the company does not have an internal audit system as it is not required to have internal audit system as per Section 138 of the Companies Act, 2013. Accordingly, the provisions of Clause 3(xiv) of the Order are not applicable.

(xv) According to the information and explanations given to us, the Company has not entered into any non-cash transactions with directors or persons connected with them as referred to in section 192 of the Companies Act, 2013. Accordingly, the provisions of clause 3(xv) of the Order are not applicable.

(xvi) a. According to the information and explanations given to us, the Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, the provisions of clause 3(xvi)(a) of the Order are not applicable.

b. In our opinion, the Company has not conducted any Non-Banking Financial or Housing Finance activities during the year. Accordingly, the provisions of clause 3(xvi)(b) of the Order are not applicable.

c. In our opinion, the Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. Accordingly, the provisions of clause 3(xvi)(c) of the Order are not applicable to the Company.

d. According to the representations given us, there is no CIC as part of the Group.

(xvii) Based on our examination, the company has not incurred cash losses in the financial year and in the immediately preceding financial year.

(xviii) There has been no resignation of statutory auditors during the year. Accordingly, the provisions of clause 3(xviii) of the Order are not applicable.

(xix) According to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that the Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all

DARPN AND COMPANY
Chartered Accountants

liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.

(xx) The provisions of Section 135 towards corporate social responsibility are not applicable on the company. Accordingly, the provisions of clause 3(xx) of the Order are not applicable.

(xxi) In our opinion and according to the information and explanations given to us, the Company does not have any subsidiary, associate or joint venture. Accordingly, the provisions of clause 3 (xxi) of the Order is not applicable.

For D A R P N And Company
Chartered Accountants
ICAI Firm Reg. No.: 016790C

DARPN AND COMPANY
Chartered Accountants

Pankaj Gupta
Partner
Membership No. 418438
UDIN: 24418438BKABQG4175

Place: Ghaziabad
Date: October 07th, 2024

UDIN:	24411318BKEFVB7153
MRN/Name:	411318/RAGHAVENDRA PRATAP
Firm Registration No.:	015169C
Document type:	GST and Tax Audit
Document sub type:	Form 3CA - 3rd proviso to Section 44AB
Document Date:	21-10-2024
Create Date/Time:	21-10-2024 | 19:03:34
AY/FY:	2024
Financial Figures/Particulars:	
Total Turnover as per Form 3CD:	402208921
Net Profit/ Turnover (ratio) as per Form 3CD:	10.23
WDV of Fixed Assets:	5143602
Assessment Year:	2024-2025
PAN of the Assessee/ Auditee:	AAACQ4261A
Document description:	Tax Audit for AY 2024-25

Acknowledgement Number:625638090211024

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

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

1. We **report that the statutory audit of**

Name	QUALITY ENVIRO ENGINEERS PRIVATE LIMITED
Address	67 SFD,VIKRAM ENCLAVE,SAHIBABAD , 31-Uttar Pradesh , 91-India , Pincode - 201005
PAN	AAACQ4261A
Aadhaar Number of the assessee, if available	

was conducted by **m/s D A R P N AND COMPANY** in pursuance of the provisions of the **Companies Act, 2013**,

and **We** annex hereto a copy of **their** audit report dated **07-Oct-2024** along with a copy each of

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

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

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

Sl. No.	Qualification Type	Observations/Qualifications
1	Others	Disallowances under section 43B(h) audited and reported for the MSME Creditors as per List of MSME Creditors provided to us.
2	Others	Stock Register with respect to Raw Material has not been provided for our verifification, hence we are unable to report quantitative detail in 3CD with respect to Raw Material.
3	Yield/percentage of wastage is not ascertainable	Due to non availability of required information, it is not possible to ascertain the same.
4	Others	The Break up of Total Expenditure provided in clause 44, has been prepared and provided by the assessee and we have audited the same on sample basis for expenditure in respect of entities registered under GST. The Expenditure in respect of entities not registered under GST could not be verified by us due to non maintenance of required records by the assessee.

Accountant Details

Name	CA. Raghavendra Pratap
Membership Number	411318
FRN(Firm Registration Number)	0015169C
Address	SF-10 Mahaluxmi Metro Tower Sector-4, Vaishali , I.E.Sahibabad S.O , I.E. Sahibabad , 31-Uttar Pradesh , 91-India , Pincode - 201010

Date of signing Tax Audit Report	21-Oct-2024
Place	Ghaziabad
Date	21-Oct-2024

This form has been digitally signed by **RAGHAVENDRA PRATAP** having PAN **BCYPP4399A** from IP Address **103.46.201.252** on **21/10/2024 07:58:46 PM** Dsc Sl.No and issuer **25349744CN=e-Mudhra Sub CA for Class 3 Individual 2022,C=IN,O=eMudhra Limited,OU=Certifying Authority**

Acknowledgement Number:625638090211024

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

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

PART - A

1. Name of the Assessee	QUALITY ENVIRO ENGINEERS PRIVATE LIMITED
2. Address of the Assessee	67 SFD,VIKRAM ENCLAVE,SAHIBABAD , 31-Uttar Pradesh , 91-India , Pincode - 201005
3. Permanent Account Number (PAN)	AAACQ4261A
Aadhaar Number of the assessee, if available	
4. Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and services tax,customs duty,etc. if yes, please furnish the registration number or,GST number or any other identification number allotted for the same ?	Yes

Sl. No.	Type	Registration /Identification Number
1	Goods and Services Tax 31-Uttar Pradesh	09AAACQ4261A2ZS
2	Goods and Services Tax 05-Bihar	10AAACQ4261A1ZA

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

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

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

8(a). Whether the assessee has opted for taxation under section 115BA / 115BAA / 115BAB / 115BAC(1A) / 115BAD / 115BAE ?	Yes
Section under which option exercised	115BAA

PART - B

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

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

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

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

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

Sl. No.	Sector	Sub Sector	Code
1	MANUFACTURING	Manufacture of other special purpose machinery	04074
2	WHOLESALE AND RETAIL TRADE	Wholesale of other products n.e.c	09027

3	MANUFACTURING	Other manufacturing n.e.c.	04097

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

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

11.(a). Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed ? No

Sl. No.	Books prescribed
No records added	

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

Sl. No.	Books maintained	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1	CASH BOOK	67 SFD,VIKRAM ENCLAVE	SAHIBABAD	GHAZIABAD	201005	91-India	31-Uttar Pradesh
2	BANK BOOK	67 SFD,VIKRAM ENCLAVE	SAHIBABAD	GHAZIABAD	201005	91-India	31-Uttar Pradesh
3	GENERAL LEDGER	67 SFD,VIKRAM ENCLAVE	SAHIBABAD	GHAZIABAD	201005	91-India	31-Uttar Pradesh
4	JOURNAL AND VOUCHER	67 SFD,VIKRAM ENCLAVE	SAHIBABAD	GHAZIABAD	201005	91-India	31-Uttar Pradesh

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

Sl. No.	Books examined
1	CASH BOOK
2	BANK BOOK
3	GENERAL LEDGER
4	JOURNAL AND VOUCHER

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.) ?

Sl. No.	Section	Amount
No records added		

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

(b). Whether there had been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year ? No (c). If answer to (b) above is in the affirmative, give details of such change , and the effect thereof on the profit or loss ?

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

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

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

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

(f). Disclosure as per ICDS:

Sl. No.	ICDS	Disclosure
1	ICDS I - Accounting Policies	The financial statements of the company has been prepared and presented in accordance with indian generally accepted accounting principles under the historical cost convention unless otherwise stated and on the basic of the principle of accural and there is no hange in accounting policy regularly employed by the assessee.
1	ICDS II - Valuation of Inventories	The inventory is valued at cost or NRV whichever is lower using weighted average cost method.
1	ICDS III - Construction Contracts	The Assessee is not into construction activitis and hence, The ICDS -III, on construction contracts is not applicable to it and as such no disclosure is required to be made.
1	ICDS IV - Revenue Recognition	There is no change in accounting policy employed by the assessee regardingrevenue recongnition. Revenue is reconginsed as and when significant risk and ownership has been transferred to the buyer.
1	ICDS V - Tangible Fixed Assets	Fixed assets are carried at the cost of acquisition less depriciation, Subsequent expenditure releted to an item of tangible assets is capitalized only if it increases the future benefits from the existing assets beyond its previously assessed standars of performance and there is no change in accounting policy regularlyemployed by the assessee. However , for computation of income, depreciation on tangible fixed assets has been computed in accordance with the provisions of the Income tax Act.
1	ICDS VII - Governments Grants	The Assessee is not in receipts of any goverment grants during the year or earlier and hence, the ICDS-VIII on Goverment grants is not applicable to it and as such no disclosure is required to be made.
1	ICDS IX - Borrowing Costs	The assessee has not incurred any borrowing cost during the year for qualifying assets and hence, the ICDS-IX on borowing costs is not applicable to it and as such no disclosure is required to be made.
1	ICDS X - Provisions, Contingent Liabilities and Contingent Assets	In respect of Provisions:A Provisions is recocgnised when the company has a present obligation as a result of past events and it is probable that an ouflow of resources embodying economic benefits will be required to settle the obligation. The provisions are made in the books of accounts to match the revenue earned/ accured and expenditure incurred/ due during the year. No provisions are made for Contingent liabilities and contingent assets in the financial statements.

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

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

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

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

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

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

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

Sl. No.	Description	Amount
	No records added	

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

Sl. No.	Description	Amount
	No records added	

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

Sl. No.	Description	Amount
	No records added	

(d). any other item of income;

Sl. No.	Description	Amount
		₹ 0

(e). Capital receipt, if any.

Sl. No.	Description	Amount
	No records added	

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

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

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

Sl. No.	Method of Depreciation	Description of the Block of Assets/Class of Assets	Rate of Depreciation (%)	Opening WDV/Actual	Adjustment made to the written down value under section 115BAA(3)/115BAC(3)/115BAD(3) (To be filled in only for assessment year 2020-21, 2021-22 and 2024-25 only, as applicable)	Adjustment made to the written down value of Intangible asset due to excluding value of goodwill of a business or profession	Adjusted written down value(A)	Purchase Value	Total Value of Purchases (B)	Deductions (C)	Other Adjustments	Depreciation Allowable (D)	Written Down Value at the end of the year(A+B-C-D)
1	WDV	Furnitures & Fittings @	10	₹18,03,583	₹0	₹0	₹18,03,583	₹0	₹0	₹0	₹0	₹1,80,358	₹ 16,23,225

		10%											
2	WDV	Plant and Machinery @ 15%	15	₹36,82,688	₹0	₹0	₹36,82,688	₹2,30,052	₹2,30,052	₹0	₹0	₹5,85,131	₹ 33,27,609
3	WDV	Plant and Machinery @ 40%	40	₹2,09,841	₹0	₹0	₹2,09,841	₹56,187	₹56,187	₹0	₹0	₹1,06,411	₹ 1,59,617
4	WDV	Intangible Assets @ 25%	25	₹22,603	₹0	₹0	₹22,603	₹21,600	₹21,600	₹0	₹0	₹11,051	₹ 33,152

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.
1	35D	₹ 85,000	₹ 85,000

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	₹ 17,036	15-May-2023	₹ 17,036	08-Sep-2023
2	Provident Fund	₹ 16,702	15-Jun-2023	₹ 16,702	09-Feb-2024
3	Provident Fund	₹ 15,794	15-Jul-2023	₹ 15,794	08-Sep-2023
4	Provident Fund	₹ 15,593	15-Aug-2023	₹ 15,593	09-Feb-2024
5	Provident Fund	₹ 19,143	15-Sep-2023	₹ 19,143	09-Feb-2024
6	Provident Fund	₹ 19,044	15-Oct-2023	₹ 19,044	18-Mar-2024
7	Provident Fund	₹ 20,864	15-Nov-2023	₹ 20,864	01-Jan-2024
8	Provident Fund	₹ 18,363	15-Dec-2023	₹ 18,363	01-Jan-2024
9	Provident Fund	₹ 17,826	15-Jan-2024	₹ 17,826	18-Mar-2024
10	Provident Fund	₹ 17,306	15-Feb-2024	₹ 17,306	22-May-2024
11	Provident Fund	₹ 16,949	15-Mar-2024	₹ 16,949	22-May-2024
12	Provident Fund	₹ 11,350	15-Apr-2024	₹ 11,350	22-May-2024
13	Any fund setup under the provisions of ESI Act, 1948	₹ 4,271	15-May-2023	₹ 4,271	09-Feb-2024
14	Any fund setup under the provisions of ESI Act, 1948	₹ 3,543	15-Jun-2023	₹ 3,543	09-Feb-2024
15	Any fund setup under the provisions of ESI Act, 1948	₹ 3,611	15-Jul-2023	₹ 3,611	09-Feb-2024
16	Any fund setup under the provisions of ESI Act, 1948	₹ 2,839	15-Aug-2023	₹ 2,839	09-Feb-2024
17	Any fund setup under the provisions of ESI Act, 1948	₹ 3,417	15-Sep-2023	₹ 3,417	09-Feb-2024
18	Any fund setup under the provisions of	₹ 3,555	15-Oct-2023	₹ 3,555	09-Feb-2024

	ESI Act, 1948				
19	Any fund setup under the provisions of ESI Act, 1948	₹ 4,093	15-Nov-2023	₹ 4,093	01-Jan-2024
20	Any fund setup under the provisions of ESI Act, 1948	₹ 4,145	15-Dec-2023	₹ 4,145	01-Jan-2024

please note: Post filing, the complete records will be available for download as a separate file in the download section.
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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	Pre Deposit for GST Appeal	₹ 6,75,511

Personal expenditure

Sl. No.	Particulars	Amount
1	Income Tax/Tax Expense	₹ 7,66,355

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

Sl. No.	Particulars	Amount
	No records added	

Expenditure incurred at clubs being entrance fees and subscriptions

Sl. No.	Particulars	Amount
	No records added	

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

Sl. No.	Particulars	Amount
	No records added	

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

Sl. No.	Particulars	Amount
	No records added	

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

Sl. No.	Particulars	Amount
1	INTEREST ON INCOME TAX/TDS	₹ 5,64,518
2	Late Fee/ Penalty	₹ 15,98,720

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

Sl. No.	Particulars	Amount
	No records added	

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

Sl. No.	Particulars	Amount
	No records added	

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Sl. No.	Nature of Liability	Amount
No records added		

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

Sl. No.	Particulars	Amount
	No records added	

(i). Amount inadmissible under the proviso to section 36(1)(iii).	₹0

22. (a) Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.	₹0
(b) Any other amount not allowable under clause (h) of section 43B of the Income-tax Act, 1961.	₹13,59,730

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

Sl. No.	Name of Related Person	PAN of Related Person	Aadhaar Number of the related person, if available	Relation	Nature of Transaction	Payment Made
1	ASHWANI SRIVASTAVA	DEUPS1899E		DIRECTOR	SALARY	₹24,00,000
2	NEHA SRIVASTAVA	EXHPS7814E		DIRECTOR	SALARY	₹5,32,258
3	RAJIV KUMAR	AWVPK6650R		DIRECTOR	SALARY	₹10,20,000
4	Green India Envoiro & Infrustructure (Prop. Neha Srivastava- Director)	EXHPS7814E		Proprietorship of the Director	PURCHASED OF GOODS	₹75,62,891
5	DEVENDRA SINGH	DRZPS1220M		DIRECTOR	SALARY	₹9,00,000

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

Sl. No.	Section	Description	Amount
		No records added	

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

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

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

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

a. paid during the previous year;

Sl. No.	Section	Nature of liability	Amount
			₹ 0

b. not paid during the previous year;

Sl. No.	Section	Nature of liability	Amount
			₹ 0

B. was incurred in the previous year and was

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

Sl. No.	Section	Nature of liability	Amount
1	Sec 43B(a)- tax,duty,cess,fee etc	TDS PAYABLE	₹ 16,04,559

2	Sec 43B(a)- tax,duty,cess,fee etc	GST PAYABLE UP	₹ 1,26,83,001
3	Sec 43B(b)-provident/superannuation/gratuity/other fund	ESIC PAYABLE	₹ 39,556
4	Sec 43B(b)-provident/superannuation/gratuity/other fund	EPF Payable	₹ 1,01,176

b. not paid on or before the aforesaid date.

Sl. No.	Section	Nature of liability	Amount
			₹ 0

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

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

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

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

Sl. No.	Type	Particulars	Amount	Prior period to which it relates (Year in yyyy-yy format)
1	Expenditure Debited	Repair & Maintenance	₹ 2,47,495	2022-23
2	Expenditure Debited	Vehicle TRC/HSRP Exp	₹ 1,51,443	2022-23

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

Please furnish the details of the same

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

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

Please furnish the details of the same

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

No records added

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

b. Please furnish the following details:

Sl. No.	Nature of income	Amount
No records added		

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

b. Please furnish the following details:

Sl. No.	Nature of income	Amount
No records added		

30. Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque. [Section 69D]	No

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

A.a. Whether Primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the previous year ?	No

b. Please furnish the following details:

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

B.a. Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B ?	No

b. Please furnish the following details

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

C.a. Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year ?	No

b. Please furnish the following details

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

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

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

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

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

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

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

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

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

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

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

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

	payee	
No records added		

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

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

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

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

Sl. No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Amount of repayment	Maximum amount outstanding in the account at any time during the previous year	Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account ?	In case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee cheque or an account payee bank draft.
1	ASHWANI SRIVASTAVA	67/SFD, VIKRAM ENCLAVE, GHAZIABAD, UP - 201005	DEUPS1899E		₹3,71,547	₹3,71,547	Yes-Net banking	
2	NEHA SRIVASTAVA	67/SFD, VIKRAM ENCLAVE, GHAZIABAD, UP - 201005	EXHPS7814E		₹11,32,524	₹22,41,220	Yes-RTGS	

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	All losses/allowances not allowed under section 115BAA /	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section	Amount as assessed (give reference to relevant order)	Remarks

		is less and no appeal pending then take assessed)	115BAC / 115BAD / 115BAE	115BAC/115BAD/115BAE(To be filled in only for assessment year 2021-22 and 2024-25 only, as applicable)	Amount	Order U/s	Date of order

No records added

b. Whether a change in share holding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79 ?	No
c. Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year ?	No
If yes, please furnish the details of the same.	₹ 0
d. Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year ?	No
If yes, please furnish the details of the same.	₹ 0
e. In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73.	No
If yes, please furnish the details of the same.	₹ 0

33. Section-wise details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA).	No

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

No records added

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

Sl. No.	(1)Tax deduction and collection Account Number (TAN)	(2)Section	(3)Nature of payment	(4)Total amount of payment or receipt of the nature specified in column (3)	(5)Total amount on which tax was required to be deducted or collected out of (4)	(6)Total amount on which tax was deducted or collected at specified rate out of (5)	(7)Amount of tax deducted or collected out of (6)	(8)Total amount on which tax was deducted or collected at less than specified rate out of (7)	(9)Amount of tax deducted or collected on (8)	(10)Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8) (10)
1	MRTQ00088E	192	Salary	₹1,79,33,779	₹52,20,000	₹52,20,000	₹6,23,730	₹0	₹0	₹0
2	MRTQ00088E	194C	Payments to contractor and sub-contractors	₹2,99,62,361	₹2,98,44,278	₹2,98,44,278	₹3,42,259	₹0	₹0	₹0
3	MRTQ00088E	194-I	Rent	₹32,52,952	₹27,74,905	₹27,74,905	₹2,77,493	₹0	₹0	₹0
4	MRTQ00088E	194J	Fees for professional	₹9,33,386	₹8,64,000	₹8,64,000	₹86,400	₹0	₹0	₹0

			or technical services							
5	MRTQ00088E	194Q	Payment of certain sum for purchase of goods	₹24,56,93,902	₹5,34,09,739	₹5,34,09,739	₹53,419	₹0	₹0	₹0
6	MRTQ00088E	194A	Interest other than interest on securities	₹1,07,40,282	₹56,14,908	₹56,14,908	₹5,61,499	₹0	₹0	₹0

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

Please furnish the details:

Sl. No.	Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all details/transactions which are required to be reported	Please furnish list of details/transactions which are not reported.
1	MRTQ00088E	26Q	30-Sep-2023	15-Feb-2024	Yes	
2	MRTQ00088E	26Q	31-Oct-2023	16-Feb-2024	Yes	
3	MRTQ00088E	26Q	31-Jan-2024	16-Feb-2024	Yes	
4	MRTQ00088E	26Q	31-May-2024	18-Jun-2024	Yes	
5	MRTQ00088E	24Q	31-May-2024	18-Jun-2024	Yes	

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

Please furnish:

Sl. No.	Tax deduction and collection Account Number (TAN)(1)	Amount of interest under section 201(1A)/206C(7) is payable(2)	Amount paid out of column (2) along with date of payment.(3)	
			Amount	Date of payment
1	MRTQ00088E	₹ 38,395	₹ 38,395	09-Feb-2024
2	MRTQ00088E	₹ 3,021	₹ 3,021	06-Jun-2024
3	MRTQ00088E	₹ 5,136	₹ 5,136	07-Oct-2023
4	MRTQ00088E	₹ 56,577	₹ 56,577	13-Jun-2024
5	MRTQ00088E	₹ 50,459	₹ 50,459	22-Jun-2024
6	MRTQ00088E	₹ 12,973	₹ 12,973	08-Oct-2024
7	MRTQ00088E	₹ 5,567	₹ 5,567	14-Oct-2024
8	MRTQ00088E	₹ 37,424	₹ 37,424	13-Jun-2024

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

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

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

A. Raw materials:

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

B. Finished products :

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Quantity manufactured during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
1	Special Purpose Vehicle and Other Waste Management Equipments	numbers	0	0	1,414	1,414	0	0

C. By-products

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

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

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

36.(a). Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (e) of clause (22) of section 2 ? No
Please furnish the following details:-

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.

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. ?	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.	

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	402208921			498808666		
(b)	Gross profit / Turnover	122241592	402208921	30.39	96106036	498808666	19.27
(c)	Net profit / Turnover	41137492	402208921	10.23	35366176	498808666	7.09
(d)	Stock-in-Trade / Turnover			0.00			0.00
(e)	Material consumed / Finished goods produced	273894780		0.00	396410768		0.00

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

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

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

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

43.a. Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286 ?	No
b. Please furnish the following details:	

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

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

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

		from GST	composition scheme			
1	₹ 34,01,08,273	₹ 88,22,849	₹ 0	₹ 27,38,98,438	₹ 28,27,21,287	₹ 5,73,86,986

Accountant Details

Accountant Details

Name	CA. Raghavendra Pratap
Membership Number	411318
FRN(Firm Registration Number)	0015169C
Address	SF-10 Mahaluxmi Metro Tower Sector-4, Vaishali , I.E.Sahibabad S.O , I.E. Sahibabad , 31-Uttar Pradesh , 91-India , Pincode - 201010
Place	Ghaziabad
Date	21-Oct-2024

Additions Details (From Point No.18)

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value(1)	Adjustments on Account of			Total Value of Purchases(B) (1+2+3+4)
					CENVAT(2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Furnitures & Fittings @ 10%	No records added							
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value(1)	Adjustments on Account of			Total Value of Purchases(B) (1+2+3+4)
					CENVAT(2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Plant and Machinery @ 15%	1	04-Sep-2023	04-Sep-2023	₹ 17,000	₹ 0	₹ 0	₹ 0	₹ 17,000
	2	01-Feb-2024	01-Feb-2024	₹ 23,729	₹ 0	₹ 0	₹ 0	₹ 23,729
	3	26-Sep-2023	26-Sep-2023	₹ 66,102	₹ 0	₹ 0	₹ 0	₹ 66,102
	4	07-Aug-2023	07-Aug-2023	₹ 54,237	₹ 0	₹ 0	₹ 0	₹ 54,237
	5	25-May-2023	25-May-2023	₹ 44,531	₹ 0	₹ 0	₹ 0	₹ 44,531
	6	19-Apr-2023	19-Apr-2023	₹ 24,453	₹ 0	₹ 0	₹ 0	₹ 24,453
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	06-Apr-2023	06-Apr-	₹ 9,746	₹ 0	₹ 0	₹ 0	₹ 9,746

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)	
			2023					
	2	22-Aug-2023	22-Aug-2023	₹ 46,441	₹ 0	₹ 0	₹ 0	₹ 46,441

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)	
Intangible Assets @ 25%	1	06-Sep-2023	06-Sep-2023	₹ 21,600	₹ 0	₹ 0	₹ 0	₹ 21,600

Deductions Details (From Point No.18)

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Furnitures & Fittings @ 10%	No records added			
Description of the Block of Assets/Class of Assets	**Sl. No.**	**Date of Sale**	**Amount**	**Whether deletions are out of purchases put to use for less than 180 days**
Plant and Machinery @ 15%	No records added			
Description of the Block of Assets/Class of Assets	**Sl. No.**	**Date of Sale**	**Amount**	**Whether deletions are out of purchases put to use for less than 180 days**
Plant and Machinery @ 40%	No records added			
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**
Intangible Assets @ 25%	No records added			

This form has been digitally signed by **RAGHAVENDRA PRATAP** having PAN **BCYPP4399A** from IP Address **103.46.201.252** on **21/10/2024 07:58:46 PM** Dsc Sl.No and issuer **25349744CN=e-Mudhra Sub CA for Class 3 Individual 2022,C=IN,O=eMudhra Limited,OU=Certifying Authority**