



ROBIN BETALA AND ASSOCIATES

CHARTERED ACCOUNTANT

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INDEPENDENT AUDITOR'S REPORT

To the Members of

JAINUM FOODS & WASTE PROJECTS PVT. LTD.

Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the standalone financial statements of **JAINUM FOODS & WASTE PROJECTS PVT. LTD.** ("the Company"), which comprise the balance sheet as at 31st March 2024, and the statement of Profit and Loss, (statement of changes in equity) 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 [herein after referred to as "Financial Statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2024, and profit/loss, changes in equity and its cash flows for the year ended on that date.

Basis for Opinion

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

Key Audit Matters

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

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

The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexures to Board's Report and Shareholder Information 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.

Management's Responsibility for the Standalone Financial Statements

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

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going

concern and using the going concern, 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 Statement

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

Paragraph 40(b) of this SA explains that the shaded material below can be located in an Appendix to the auditor's report. Paragraph 40(c) explains that when law, regulation or applicable auditing standards expressly permit, reference can be made to a website of an appropriate authority that contains the description of the auditor's responsibilities, rather than including this material in the auditor's report, provided that the description on the website addresses, and is not inconsistent with, the description of the auditor's responsibilities below.

As part of an audit in accordance with SAS, we exercise professional judgement 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 management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's

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

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

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosures about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

As required by the Companies (Auditor's Report) Order, 2016 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, since in our opinion and according to the information and explanations given to us, the said order is not applicable to the company.

As required by Section 143(3) of the Act, we report that:

- a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
- c) The Balance Sheet, the Statement of Profit and Loss, and the Cash Flow Statement dealt with by this report are in agreement with the books of account.

- d) In our opinion, the aforesaid standalone financial statements comply with the Accounting Standards specified under section 133 of the Act, read with rule 7 of the Companies (Accounts) Rules, 2014.
- e) On the basis of the written representations received from the directors as on 31st, March 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 reporting on the adequacy of the internal financial controls over financial reporting of the Company is not applicable as the Company fulfils the criteria stated in the MCA exemption notification dated 13 June 2017.
- g) With respect to the other matters to be included in the Auditor's Report in accordance with rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
 - i. The Company does not have any pending litigations which would impact its financial position.
 - ii. The Company did not have any long-term contracts including, derivative contracts for which there were any material foreseeable losses.
 - iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
 - iv. The Management has represented that, to the best of its knowledge and belief, that:-
 - A. The Company has not 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;
 - B. The Company has not received any funds (which are material either individually or in the aggregate) from any person or entity, including foreign entity ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that 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 to or on behalf of the Ultimate Beneficiaries

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

- v. The Company has not declared any dividends during the financial year.
- vi. Based on our examination which included test checks, the company has used an accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instance of audit trail feature being tampered with.

For Robin Betala and Associates

Chartered Accountants

(Firm's Registration No. 015149C)



(CA. Priyanka Betala)

(Partner)

(Membership No. 427042)

Place of Signature:- Indore

Date:-05/09/2024

UDIN:- 24427042BKFAZI9259

JAINUM FOOD & WASTE PROJECTS PVT. LTD. : INDORE

BALANCE SHEET AS ON 31/03/2024

CIN:- U29198MP2010PTC025019

(Amt in Hundred)

PARTICULARS	NOTE NO.	31-03-2024	31-03-2023
I. EQUITY AND LIABILITIES			
(1) SHAREHOLDERS FUND			
(a) SHARE CAPITAL	1	1000.00	1000.00
(b) RESERVE & SURPLUS	2	636631.23	515471.17
(c) MONEY RECEIVED AGAINST SHARE WARRANTS		0.00	0.00
(2) SHARE APPLICATION MONEY PENDING ALLOTMENT		0.00	0.00
(3) NON CURRENT LIABILITIES			
(a) LONG TERM BORROWINGS	3	18545.46	19735.98
(b) DEFERRED TAX LIABILITIES	4	0.00	333.06
(c) OTHER LONG TERM LIABILITIES		0.00	0.00
(d) LONG TERM PROVISIONS		0.00	0.00
(4) CURRENT LIABILITIES			
(a) SHORT TERM BORROWINGS	4A	0.00	0.00
(b) TRADE PAYABLE (OTHER MSME)	5	56569.36	179081.08
(c) TRADE PAYABLE (MSME)			
(d) OTHER SHORT TERM LIABILITIES	11	0.00	0.00
(e) SHORT TERM PROVISIONS	6	18822.95	15286.54
TOTAL :		731568.99	730907.84
II. ASSETS			
(1) NON CURRENT ASSETS			
(a) PROPERTY, PLANT & EQUIPMENT & INTANGIBLE ASSETS			
(i) TANGIBLE ASSETS	7	167496.47	184787.72
(ii) INTANGIBLE ASSETS		0.00	0.00
(iii) CAPITAL WORK IN PROGRESS		0.00	0.00
(iv) INTANGIBLE ASSETS UNDER DEVELOPMENT		0.00	0.00
(b) NON-CURRENT INVESTMENT		0.00	0.00
(c) DEFERRED TAX ASSETS (NET)	4	162.41	0.00
(d) LONG TERM LOANS AND ADVANCES	8A	0.00	0.00
(e) OTHER NON CURRENT ASSETS	8B	0.00	0.00
(2) CURRENT ASSETS			
(a) CURRENT INVESTMENTS	7A	0.00	0.00
(b) INVENTORIES		139974.77	178164.38
(c) TRADE RECEIVABLES	8	26198.48	11547.14
(d) CASH AND CASH EQUIVALENTS	9	36167.00	23979.27
(e) SHORT TERM LOANS AND ADVANCES	10	361569.86	332429.33
(f) OTHER CURRENT ASSETS		0.00	0.00
TOTAL :		731568.99	730907.84
Summary of Significant Accounting Policies			
Contingent liabilities and commitments	17	0.00	0.00

As per our Report of even date attached.

For Jainum Food & Waste Projects Pvt. Ltd. For Jainum Food & Waste Projects Pvt. Ltd.

Amit Bardia
Director
 DIRECTOR
 AMIT BARDIA
 DIN NO.:02461276

Romesh Bardia
Director
 DIRECTOR
 ROMESH BARDIA
 DIN NO.:01935172

**FOR ROBIN BETALA & ASSOCIATES
 CHARTERED ACCOUNTANTS**

Priyanka Betala
(PRIYANKA BETALA)
 (Partner)

M.NO. 427042
 Reg. No. 015419C

PLACE : INDORE
 DATE :-05/09/2024

UDIN:-24427042BKFAZI9259

JAINUM FOOD & WASTE PROJECTS PVT. LTD. ; INDORE
PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH, 2024

CIN:- U29198MP2010PTC025019

PARTICULARS	NOTE NO.	31-03-2024	31-03-2023
CONTINUING OPERATIONS			
REVENUE FROM OPERATIONS	12	1160772.51	1090624.68
OTHER INCOME	13	52400.19	22270.44
TOTAL REVENUE :		1213172.70	1112895.12
EXPENSES			
A) COST OF MATERIAL CONSUMED	18	713965.22	787149.58
B) PURCHASE OF STOCK IN TRADE		0.00	0.00
C) CHANGE IN INVENTORIES OF FINISHED GOODS WORK-IN-PROGRESS AND STOCK-IN-TRADE	19	38189.61	-34914.64
D) EMPLOYEE BENEFITS EXPENSES	14	124691.39	130626.87
E) DUTIES AND TAXES	14A	51.42	78.23
E) FINANCE COSTS	15	3236.30	3059.14
F) DEPRECIATION AND AMORTIATION EXPENSES	7	32004.75	32135.50
G) OTHER EXPENSES	16	110388.33	110987.82
TOTAL EXPENSES :		1022627.01	1029122.50
PROFIT/ (LOSS) BEFORE TAX		190645.69	83772.62
CURRENT TAX EXPENSES FOR CURRENT YEAR		48805.30	0.00
DEFERRED TAX		-495.48	-643.68
PROFIT/(LOSS) FOR THE YEAR		142335.87	84416.31
PAST YEAR ADJUSTMENT		0.00	0.00
PROFIT/(LOSS) FOR THE YEAR		142335.87	84416.31
EARNING PER SHARE			
A) BASIC		1423.36	844.16
B) DILUTED		1423.36	8.44

The accompanying notes form an integral part of these financial statements

For Jainum Food & Waste Projects Pvt.Ltd.

DIRECTOR

AMIT BARDIA

DIN NO.:02461276

DIRECTOR

ROMESH BARDIA

DIN NO.:01935172

Director

Director

As per our Report of even date attached.

FOR ROBIN BETALA & ASSOCIATES

CHARTERED ACCOUNTANTS



(PRIYANKA BETALA)

(Partner)

M.NO. 427042

Reg. No. 015419C

PLACE : INDORE

DATE :-05/09/2024

UDIN:-24427042BKFAZI9259

JAINUM FOOD & WASTE PROJECTS PVT. LTD. : INDORE
NOTES FORMING PART OF THE FINANCIAL STATEMENTS AS ON 31/03/2024
CIN:- U29198MP2010PTC025019

PARTICULARS	31-03-2024	31-03-2023
NOTE 1 : SHARE CAPITAL		
AUTHORISED (10000 EQUITY SHARE OF RS. 10/- EACH)	1000.00	1000.00
ISSUED, SUBSCRIBED & PAID-UP 10000 EQUITY SHARES FULLY PAID-UP 10/- EACH	1000.00	1000.00
TOTAL :	1000.00	1000.00

A. Reconciliation of no. of shares outstanding at the end of the reporting period.	As at 31/03/2024		As at 31/03/2023	
	Number	Rs.	Number	Rs.
At the beginning of the period	10000.00	100000.00	10000.00	100000.00
Issued during the period	0.00	0.00	0.00	0.00
Issued bonus share during the period	0.00	0.00	0.00	0.00
Issued during the period-esop	0.00	0.00	0.00	0.00
Outstanding at the end of the period	10000.00	100000.00	10000.00	100000.00

B. Terms and Rights attached to Equity Shares
The Company has only one class of equity shares with voting right having a par of Rs 10/- each. Each share holder of equity share is entitled to one vote per share. The Dividend proposed by the Board of Directors, if any is subject to approval of the shareholder in the ensuing Annual General Meeting. In the event of the liquidation of the Company, the shareholders of equity shares will be entitled to receive remaining assets of the Company after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

C. Details of shareholders holding more than 5% shares in the company.

Name of the Share Holder	As at 31/03/2024		As at 31/03/2023	
	Number	% of holding	Number	% of holding
1) Shri Samir Bardia	3300	33.00	3300	33.00
2) Shri Amit Bardia	3400	34.00	3400	34.00
3) Smt. Shalu Bardia	3300	33.00	3300	33.00

D. Details of Statement of Changes in shareholders holding

Name of the Share Holder	As at 31/03/2024			
	Balance at the beginning	Change in Balance Due to Prior Period	Change in Balance Sheet due to Current	Closing Balance
1) Shri Samir Bardia	3300	0.00	0	3300
2) Shri Amit Bardia	3400	0.00	0	3400
3) Smt. Shalu Bardia	3300	0.00	0	3300

E. Details of Promoters holding shares in the company.

Shares held by promoters at the end of the year		As at 31/03/2024		% Change During the year
Name of Promoter	No. Share	% of Holding		
1) Shri Samir Bardia	3300	33.00		0.00
2) Shri Amit Bardia	3400	34.00		0.00
3) Smt. Shalu Bardia	3300	33.00		0.00

Shares held by promoters at the end of the year		As at 31/03/2024		% Change During the year
	No. Share	% of Holding		
1) Shri Samir Bardia	3300	33.00		0.00
2) Shri Amit Bardia	3400	34.00		0.00
3) Smt. Shalu Bardia	3300	33.00		0.00

RESERVE & SURPLUS			
BALANCE FROM LAST YEAR		515471.17	476276.83
ADD : PROFIT & LOSS A/C		142335.87	84416.31
LESS: INCOME TAX EXPENSE		21175.81	45221.97
TOTAL:		636631.23	515471.17

NOTE 3 : LONG TERM BORROWINGS			
UNSECURED LOANS			
LOAN FROM DIRECTOR AND RELATIVE			
ANKITA BARDIA		4360.00	4389.00
SHALU BARDIA		4360.00	4389.38
KANTA BARDIA		9825.46	10957.60
TOTAL :		18545.46	19735.98

NOTE 4 : DEFERRED TAX LIABILITIES			
BALANCE AS PER LAST YEAR		333.06	976.75
DURING THE YEAR		-495.48	-643.68
TOTAL :		-162.41	333.06

NOTE 4A : SHORT TERM BORROWING			
		0.00	0.00
TOTAL :		0.00	0.00

NOTE 5 : TRADE PAYABLE			
SUNDRY CREDITORS		56569.36	179081.08
TOTAL :		56569.36	179081.08



NOTE 6 : SHORT TERM PROVISIONS		
AUDIT FEES PAYABLE	335.00	300.00
ELECTRICITY EXPENSE PAYABLE	298.67	178.58
ESIC PAYABLE	107.96	94.83
BONUS PAYABLE	5478.50	4750.00
GST PAYABLE	0.00	760.84
INCOME TAX PAYABLE	5049.97	0.00
PROFESSIONAL TAX EMPLOYEE	40.91	30.91
EMPLOYEE SALARY PAYABLE	6298.30	7843.54
PROVIDENT FUND (PAYABLE)	808.75	613.54
TDS PAYABLE	406.89	690.73
TELEPHONE EXPENSE PAYABLE	0.00	23.59
TOTAL :	18822.95	15286.54
NOTE 7A : CURRENT INVESTMENT		
	0.00	0.00
TOTAL :	0.00	0.00
NOTE 8 : TRADE RECEIVABLES		
SUNDRY DEBTORS	23402.02	8503.98
CREDITORS HAVING DEBIT BALANCE	2795.55	3043.17
TOTAL :	26198.48	11547.14
NOTE 8A : LONG-TERM LOANS AND ADVANCE		
(a) Capital Advances	0.00	0.00
(b) Loans and advances to related parties	0.00	0.00
(c) Other loans and advances	0.00	0.00
TOTAL :	0.00	0.00
NOTE 8B : OTHER NON CURRENT ASSET		
(i) Long-term Trade Receivables (including trade receivables on deferred credit terms)	0.00	0.00
(ia) Security Deposits	0.00	0.00
(ii) Others	0.00	0.00
TOTAL :	0.00	0.00
NOTE 9 : CASH AND CASH EQUIVALENTS		
CASH IN HAND	1134.52	1315.02
BALANCE WITH BANK		
BANK OF BARODA -08260200001095	632.20	632.20
HDFC BANK-00362560012967	20135.30	8361.18
HDFC-ODD-50200017937435	0.00	12.38
KOTAK MAHINDRA BANK	13998.59	13389.88
HDFC BANK-50200044223382	1.13	3.35
PNB BANK	265.27	265.27
TOTAL :	36167.00	23979.27
NOTE 10 : SHORT TERM LOANS AND ADVANCES		
A) RECEIVABLE IN CASH OR IN KIND OR FOR WHICH VALUE TO BE RECEIVED		
GST RECEIVABLE	3802.70	0.00
TOUR ADVANCE	57.96	0.00
ADVANCE TAX	0.00	31000.00
INCOME TAX REFUNDABLE	17346.49	0.00
ACCURED INTEREST	4713.09	0.00
PRE-PAID INSURANCE	201.07	59.24
TDS RECEIVABLE	0.00	24291.99
B) SECURITY DEPOSIT		
BPCL SECURITY DEPOSIT	245.00	0.00
EMD MUNICIPAL CORPORATION, RAJAMAHENDRAVARAM	1161.21	1161.21
GST RECEIVABLE	0.00	631.66
BARCODE SECURITY DEPOSIT	30.00	30.00
Security Deposit with Dewas Water Projects	67.00	67.00
GEM CAUTION MONEY	100.00	100.00
MPEB SECURITY DEPOSIT	891.37	891.37
SALE TAX DEPOSIT	100.00	100.00
FDR WITH BANK	332853.97	274096.87
TOTAL :	361569.86	332429.33
NOTE 11 : OTHER SHORT TERM LIABILITIES		
	0.00	0.00
TOTAL :	0.00	0.00
NOTE 12 : REVENUE FROM OPERATIONS		
(A) SALE OF GOODS : DOMESTIC	1017500.38	920234.11
(B) SEZ AND EXPORT SALES	262.40	35031.04
(C) SALE OF SECURITIES	137394.88	135359.53
(D) EXEMPTED SALES	5614.86	0.00
TOTAL :	1160772.51	1090624.68
NOTE 18 : COST OF MATERIAL CONSUMED		
GOODS PURCHASE	606463.96	613122.93
PURCHASE OF SECURITIES	103838.23	167934.01
GST & OTHER EXP. (SHARE)	149.12	201.56
OCEAN FREIGHT (EXPORT)	0.00	2084.08
STT	286.15	374.21
P & F EXPENSE	3227.76	3432.80
OTHER DIRECT EXPENSE	0.00	0.00
TOTAL :	713965.22	787149.58



NOTE 13 : OTHER INCOME		
(A) INTEREST INCOME	18235.38	8045.38
(B) DIVIDEND INCOME	3984.96	3714.25
(C) NET GAIN/LOSS ON SALE OF INVESTMENTS	1204.80	0.00
(D) OTHER NON-OPERATING INCOME	28975.05	10510.81
TOTAL :	52400.19	22270.44
NOTE 14 : EMPLOYEE BENEFITS EXPENSES		
SALARY TO DIRECTORS	20003.72	19980.00
SALARY TO STAFF(EMPLOYEE SALARY AND BONUS)	98027.24	103946.04
GRATUITY EXPENSE	628.85	1935.00
ESIC EMPLOYER CONTRIBUTION	1502.34	956.86
PROVIDENT FUND	4529.24	3717.43
MEDICAL EXPENSES	0.00	91.54
TOTAL :	124691.39	130626.87
NOTE 14A : DUTIES AND TAXES		
PROFESSIONAL TAX	25.00	25.00
TAX RELATED EXP.	26.42	53.23
TOTAL :	51.42	78.23
NOTE 15 : FINANCE COSTS		
INTEREST	1733.61	1944.60
BANK COMMISSION & CHARGES	1502.69	1114.54
TOTAL :	3236.30	3059.14
NOTE 16 : OTHER EXPENSES		
B) ADMINISTRATION EXPENSES		
ADVERTISEMENT	8298.00	1294.14
AUDIT FEES	320.00	300.00
BAD DEBTS	159.92	1556.14
BROKERAGE	0.00	17.70
BUSINESS PROMOTION	0.00	6468.00
CARTAGE & HAMMALI	245.02	65.90
CERTIFICATION CHARGES	303.50	113.50
CONSULTANCY CHARGES	1770.00	0.00
CONVEYANCE EXP.	3333.30	2314.08
CRANE CHARGES	1486.00	0.00
ELECTRICITY EXP.	3415.58	1336.90
FABRICATION CHARGES	677.44	0.00
FREIGHT EXPENSES	60.00	799.51
INSURANCE EXPENSE	1035.34	1237.25
JOB WORK	38301.83	0.00
LABOUR CHARGES	2045.34	0.00
LEGAL EXP.	569.00	408.00
OFFICE & FACTORY EXPENSES	2978.61	2712.46
OTHER MISC. EXPENSE	7818.41	47645.47
PAINTING CHARGES	113.00	0.00
RENT	1379.00	1368.00
REPAIR & MAINTENANCE	990.65	1366.15
ROUND OFF	0.04	0.00
SERVICE CHARGES	1313.94	0.00
SECURITY SERVICES	2950.00	3180.00
TELEPHONE EXP.	478.13	97.02
TESTING EXPENSES	69.00	25.00
TOUR & TRAVEL EXP.	13626.69	21315.06
TRANSPORTATION COST	16650.60	17367.53
TOTAL :	110388.33	110987.82
NOTE 17A:- Contingent liabilities and commitments		
(I) CONTINGENT LIABILITIES		
(A) CLAIMS AGAINST THE COMPANY NOT ACKNOWLEDGED AS DEBT	0.00	0.00
(B) GUARANTEES;	0.00	0.00
(C) OTHER MONEY FOR WHICH THE COMPANY IS CONTINGENTLY LIABLE	0.00	0.00
(II) COMMITMENTS		
(A) ESTIMATED AMOUNT OF CONTRACT REMAINING TO BE EXECUTED ON CAPITAL ACCOUNT AND NOT PROVIDED FOR;	0.00	0.00
(B) UNCALLED LIABILITY ON SHARE & OTHER INVESTMENT PARTLY PAID	0.00	0.00
(C) OTHER COMMITMENTS (SPECIFY NATURE).	0.00	0.00
TOTAL :	0.00	0.00
NOTE 19 : CHANGE IN INVENTORIES OF FINISHED GOODS		
OPENING INVENTORY	178164.38	143249.74
LESS CLOSING INVENTORY	139974.77	178164.38
CHANGE IN INVENTORY	38189.61	-34914.64



NOTE 19A:-

There is no Payment made to small Scale Suppliers with in the meaning of " The Interest on Delayed Payments to small Scale and Ancillary undertaking Act " or to Micro, small and Medium Enterprises under the 'the Micro, Small and Medium Enterprises Act, 2006'. In absence of any Confirmation from suppliers on their coverage under the Act, no provision has been made in the accounts.

Particulars	As at	As at
	March 31, 2024	March 31, 2023
	(Rs. in Rupees)	(Rs. in Rupees)
The principal amount and the interest due thereon remaining unpaid to any supplier as at the end of each accounting year.	Nil	Nil
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 amounts of the payment made to the supplier beyond the appointed day during each accounting year.	Nil	Nil
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 Micro, Small and Medium Enterprises Development Act, 2006.	Nil	Nil
The amount of interest accrued and remaining unpaid at the end of each accounting year.	Nil	Nil
The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to the small enterprise for the purpose of disallowance as a deductible expenditure under section 23 of the Micro Small and Medium Enterprise Development Act, 2006.	Nil	Nil
Dues to Micro and Small Enterprises have been determined to the extent such parties have been identified on the basis of information collected by the management. This have been relied upon by the auditors.	Nil	Nil

Note 19B:-

Income and expenditure in Foreign Currency (Accrual Basis)

Particulars	For the year ended March 31, 2024	For the year ended March 31, 2023
Earning in foreign currency	nil	-
Expenses in foreign currency	nil	-

NOTE 19C:-

Trade Receivable

Aging of trade receivable as on 31 March 2024

Ageing Schedule	Less than 1 Year	1 -2 Years	2- 3 Years	More Than 3 Years	Total
Undisputed trade receivables					
Considered Good	25481.27	717.21	-	-	26198.48
Credit Impaired	-	-	-	-	-
Disputed trade receivables					
Considered Good	-	-	-	-	-
Credit Impaired	-	-	-	-	-
Total	25,481.27	717.21	-	-	23,66,216.42

As at 31 March 2023

Ageing Schedule	Less than 1 Year	1 -2 Years	2- 3 Years	More Than 3 Years	Total
Undisputed trade receivables					
Considered Good	10797.71	749.43	-	-	11547.14
Credit Impaired	-	-	-	-	-
Disputed trade receivables					
Considered Good	-	-	-	-	-
Credit Impaired	-	-	-	-	-
Total	10,797.71	749.43	-	-	11,547.14



Trade Payable					
Ageing of Trade Payable as on 31 March 2024					
Ageing Schedule	Less than 1 Year	1 -2 Years	2- 3 Years	More Than 3 Years	Total
Undisputed trade Payables					
MSME					-
OTHERS	55064.35	-	-	1505.01	56569.36
Disputed trade Payables					
MSME	-	-	-	-	-
OTHERS	-	-	-	-	-
Total	55,064.35	-	-	1,505.01	56,569.36
As at 31 March 2023					
Ageing Schedule	Less than 1 Year	1 -2 Years	2- 3 Years	More Than 3 Years	Total
Undisputed trade Payables					
MSME	41466.36	-	-	-	41466.36
OTHERS	137614.72	-	-	-	137614.72
Disputed trade Payables					
MSME	-	-	-	-	-
OTHERS	-	-	-	-	-
Total	1,79,081.08	-	-	-	1,79,081.08



JAINUM FOOD & WASTE PROJECTS PVT. LTD. : INDORE
CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2024

PARTICULARS	Amt as on 31/03/2024	Amt as on 31/03/2023
CASH FLOW FROM OPERATING ACTIVITIES :-		
1. PROFIT BEFORE TAX (EXCLUDING EXTRAORDINARY ITEMS & AFTER ADJUSTMENT OF PRIOR PEIROD ITEM)	1,90,646	83,773
ADJUSMENT FOR :		
(A) INCOME TAX EXPENSE		
INCOME TAX EXPENSE FOR CURRENT YEAR	48,805	45,223
(B) NON CASH ITEM		
DEPRECIATION	32,005	32,136
(C) PAST YEAR ADJUSTMENT		
PAST YEAR EXPENSE	-21,176	0
TOTAL	1,52,669	70,686
(C) ITEMS RELATED TO OTHER ACTIVITIES	NIL	NIL
TOTAL	0	0
(D)CHANGES IN WORKING CAPITAL		
INVENTORIES	38,190	-34,915
TRADE RECEIVABLE	-14,651	50,063
LOAN & ADVANCES	-29,772	45,132
PROVISION	4,168	-9,209
TRADE PAYABLE	-1,22,512	-80,129
TOTAL	-1,24,578	-29,057
NET CASHFLOW FROM OPERATIN	28,092	41,629
2 .CASHFLOW FROM INVESTING ACTIVITIES :-		
PURCHASE OF ASSETS	-14,714	-29,024
CAPITAL WORK- IN PROGRESS	0	
NET CASHFLOW FROM INVESTING ACTIVITIES	-14,714	-29,024
3.CASHFLOW FORM FINANCING ACTIVITIES :-		
LONG TERM BORROWING	-1,191	-4,885
ISSUE OF SHARE CAPITAL	0	0
NET CASHFLOW FROM FINANCING ACTIVITIES	-1,191	-4,885
NET CHANGE IN CASH & CASH EQUIVALENT BEFORE EXTRAORDINARY ITEMS	12,188	7,721
OPENING BALANCE	23,979	16,258
CASH & CASH EQUIVALENTS AT THE END OF THE YEAR	36,167	23,979
CLOSING CASH & CASH EQUIVALENTS		
CASH	1,135	1,315
BANK BALANCE	35,032	22,664
CASH & CASH EQUIVALENTS AT THE END OF THE YEAR	36,167	23,979

NOTE : The Cash flow Statement has been prepared under the indirect method as set out in Accounting Standard - 3 on

'Cash flows Statements' issued by the Ministry of Corporate Affairs.

For Jainum Food & Waste Projects Pvt.Ltd.

For Jainum Food & Waste Projects Pvt.Ltd.

DIRECTOR
AMIT BARDIA
DIN NO.:02461276

Amit Bardia
Director

DIRECTOR
ROMESH BARDIA
DIN NO.:01935172

Romesh Bardia
Director

FOR ROBIN BETALA & ASSOCIATES
 CHARTERED ACCOUNTANTS

Priyanka Betala
 (PRIYANKA BETALA)
 (Partner)
 M.NO. 427042
 Reg. No. 015419C

PLACE : INDORE
DATE :-05/09/2024
UDIN:-24427042BKFAZI9259

JAINUM FOOD & WASTE PROJECTS PVT. LTD. : INDORE

CIN:- U29198MP2010PTC025019

Notes forming part of the financial statements

Note 20

Particulars

1 Corporate information

Jainum Food and Waste Projects Private Limited is a private limited company domiciled in India and incorporated on 23/12/2010 under the provisions of the Companies Act, 1956. The company is engaged in manufacturing of Machine and other ancillary parts

2 Significant accounting policies

These financial statements are prepared in accordance with Indian Generally Accepted Accounting Principles (GAAP) under the historical cost convention on the accrual basis except for certain financial instruments which are measured at fair values. GAAP comprises mandatory accounting standards as prescribed under Section 133 of the Companies Act, 2013 ('Act') read with Rule 7 of the Companies (Accounts) Rules, 2014. Accounting policies have been consistently applied except where a newly issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policy hitherto in use

2.1 Basis of accounting and preparation of financial statements

All assets and liabilities have been classified as current or non-current as per the Company's operating cycle and other criteria set out in the Schedule III to the Companies Act, 2013. Based on the nature of services and the time between the rendering of service and their realisation in cash and cash equivalents, the Company has ascertained its operating cycle as 12 months for the purpose of current- non current classification of assets and liabilities.

2.2 Use of estimates

The preparation of the financial statements in conformity with Indian GAAP requires the Management to make estimates and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities) and the reported income and expenses during the year. The Management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Future results could differ due to these estimates and the differences between the actual results and the estimates are recognised in the periods in which the results are known / materialise.

2.3 Inventories

Inventories are valued at the lower of cost on FIFO basis and the net realisable value after providing for obsolescence and other losses, where considered necessary. Cost includes all charges in bringing the goods to the point of sale, including octroi and other levies, transit insurance and receiving charges. Work-in-progress and finished goods include appropriate proportion of overheads and, where applicable.

2.4 Cash and cash equivalents

Cash comprises cash on hand and demand deposits with banks. Cash equivalents are short-term balances (with an original maturity of three months or less from the date of acquisition), highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risk of changes in value.



2.5 Cash flow statement

Cash flow statement is not applicable as the company is small company as per The Companies Act 2013

2.6 Depreciation and amortisation

Depreciation on tangible assets is provided on the written down method over the useful lives of assets estimated by the Management. Depreciation for assets purchased / sold during a period is proportionately charged. Intangible assets are amortized over their respective individual estimated useful lives on a straight-line basis, commencing from the date the asset is available to the Company for its use

2.7 Revenue recognition

Sale of goods

Sales are recognised, net of returns and trade discounts, on transfer of significant risks and rewards of ownership to the buyer, which generally coincides with the delivery of goods to customers. Sales exclude goods and service tax.

2.8 Other income

Interest income is accounted on accrual basis. Dividend income is accounted for when the right to receive it is established.

2.9 Tangible fixed assets

Fixed assets at cost less accumulated depreciation and impairment losses, if any. The cost of fixed assets includes interest on borrowings attributable to acquisition of qualifying fixed assets up to the date the asset is ready for its intended use and other incidental expenses incurred up to that date

Fixed assets acquired and put to use for project purpose are capitalised and depreciation thereon is included in the project cost till commissioning of the project.

2.10 Intangible assets

Intangible assets are carried at cost less accumulated amortisation and impairment losses, if any.

2.11 Foreign currency transactions and translations

Initial recognition:

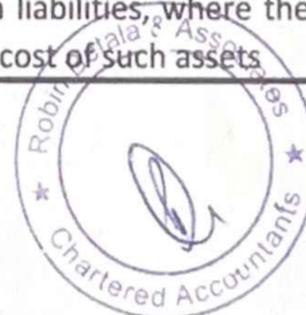
Foreign currency transactions are recorded in the reporting currency, by applying to the foreign currency amount the exchange rate between the reporting currency and the foreign currency at the date of the transaction.

Conversion:

Foreign currency monetary items are reported using the closing rate. Non-monetary items which are carried in terms of historical cost denominated in a foreign currency are reported using the exchange rate at the date of the transaction; and non-monetary items which are carried at fair value or other similar valuation denominated in a foreign currency are reported using the exchange rates that existed when the values were determined.

Exchange differences

Any income or expense on account of exchange difference either on settlement or on translation is recognized in the Statement of Profit & Loss except in case of long term liabilities, where they relate to the acquisition of fixed assets, in which case they are adjusted to the carrying cost of such assets



2.12 Investments

Investment are valued and stated at cost less diminution other than tempory diminution in value if any.

2.13 Employee benefits

a) Leave encashment is allowed/paid, in the year in which It is due for payment.

b) Defined Contribution Plans: The Company is not liable to contributes on a defined contribution basis to Employee's Provident fund and Employee's State Insurance Scheme towards post-employment benefits, all of which are administered by the respective Government authorities, and has no further obligation beyond making its contribution.

c) Other Retirement benefits if any, shall be accounted in the year of retirement, in which the liability to pay arises.

2.14 Borrowing costs

Borrowing costs include interest, amortisation of ancillary costs incurred and exchange differences arising from foreign currency borrowings to the extent they are regarded as an adjustment to the interest cost.

2.15 Government Grants

'Government grants and subsidies are recognised when there is reasonable assurance that the Company will comply with the conditions attached to them and the grants / subsidy will be received. Government grants whose primary condition is that the Company should purchase, construct or otherwise acquire capital assets are presented by deducting them from the carrying value of the assets.

2.2 Leases

Assets leased by the Company in its capacity as lessee where substantially all the risks and rewards of ownership vest in the Company are classified as finance leases. Such leases are capitalised at the inception of the lease at the lower of the fair value and the present value of the minimum lease payments and a liability is created for an equivalent amount. Each lease rental paid is allocated between the liability and the interest cost so as to obtain a constant periodic rate of interest on the outstanding liability for each year.

2.17 Earnings per share

Basic earnings per share is computed by dividing the profit / (loss) after tax (including the post tax effect of extraordinary items, if any) by the weighted average number of equity shares outstanding during the year. Diluted earnings per share is computed by dividing the profit / (loss) after tax (including the post tax effect of extraordinary items, if any) as adjusted for dividend, interest and other charges to expense or income relating to the dilutive potential equity shares, by the weighted average number of equity shares considered for deriving basic earnings per share and the weighted average number of equity shares which could have been issued on the conversion of all dilutive potential equity shares.



2.18 Taxes on income

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

Minimum Alternate Tax (MAT) paid in accordance with the tax laws, which gives future economic benefits in the form of adjustment to future income tax liability, is considered as an asset if there is convincing evidence that the Company will pay normal income tax. Accordingly, MAT is recognised as an asset in the Balance Sheet when it is probable that future economic benefit associated with it will flow to the Company.

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

Current and deferred tax relating to items directly recognised in equity are recognised in equity and not in the Statement of Profit and Loss.

2.19 Provisions and contingencies

A provision is recognised when the Company has a present obligation as a result of past events and it is probable that an outflow of resources will be required to settle the obligation in respect of which a reliable estimate can be made. Provisions (excluding retirement benefits) are not discounted to their present value and are determined based on the best estimate required to settle the obligation at the Balance Sheet date. These are reviewed at each Balance Sheet date and adjusted to reflect the current best estimates. Contingent liabilities are disclosed in the Notes.

3 Other Notes on Accounts

- 3.1 In the opinion of Board of Directors, the aggregate value of Current Assets, Loans & Advances, are approximately of the value stated if realised in the ordinary course of business & provisions for all known liabilities have been accounted for.
- 3.2 In the opinion of management, the ascertainment of liability in respect of gratuity & other retirement benefits with reasonable accuracy is not practicable due to turnover of personnel and other related matters. Hence, the exact financial impact is not quantifiable and as such, the same is accounted based on claim made by the employee at the time of retirement.
- 3.3 Small Scale Undertaking : The company has not received any information from any of the suppliers of their being a small scale industrial unit. Hence amount due to Small Scale Industrial units outstanding as on March 31st, 2024 are not ascertainable.
- 3.4 In the opinion of Board, current assets, loans and advances have a value on realisation in the ordinary course of business at least equal to the amount at which they stated and provision for all known liabilities has been made and considered adequate.



6 Contingent Liabilities not acknowledge as debt :		
Particulars	31-03-2024	31-03-2023
	(Rs. in Rupees)	(Rs. in Rupees)
Contingent liability	Nil	Nil

7 Disclosure as per amendments in schedule III of the company act.

i	Title deeds of Immovable Property not held in the name of the Company:	The Company do not have any Immovable property.
ii	Loans or advances to specified persons	The Company has not provided any Loan or Advances to specified persons
iii	Details of Benami Property held	The Company do not have any Benami property, where any proceeding has been initiated or pending against the Company for holding any Benami property.
	Borrowings secured against current assets	The Company has not availed any facilities from banks on the basis of security of current assets.
v	Wilful Defaulter	The Company is not declared Wilful Defaulter by any Bank or any Financial Institution
vi	Relationship with Struck off Companies	The Company do not have any transactions with struck-off companies.
vii	Registration of charges or satisfaction with Registrar of Companies (ROC)	The company has no registration or satisfaction of charge pending
viii	Fund Received	The Company have not received any fund from any person or entity, including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall:
		a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries); or
		(b) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries,
ix	Fund advanced	The Company have not advanced or loaned or invested funds to any other person or entity, including foreign entities (Intermediaries) with the understanding that the Intermediary shall:
		(a) 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
		(b) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries
x	Undisclosed income	The Company does not have any transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961).
xi	Details of Crypto Currency or Virtual Currency	currency or Virtual Currency during the financial year.

8 Figure have been rounded off to the nearest rupee

For Jaitrata Food & Waste Projects Pvt. Ltd.

AMIT BARDIA
DIN NO.:02461270

Amit Bardia
Director

ROMESH BARDIA
DIN NO.:01935172

Romesh Bardia
Director

PLACE : INDORE
DATE : -05/09/2024

FOR ROBIN BETALA & ASSOCIATES
CHARTERED ACCOUNTANTS
CA. PRIYANKA BETALA
(PARTNER)
M.NO. 427042
Reg. No. 025419C
UDIN: 24427042BKFAZI9259

3.5 Related Party Transaction as per AS-18

Name of the Key Managerial Personnel and description of Relation

Name of the Person	Relation
Amit Director	Director
Romesh Bardia	Director
Shalu Bardia	Director
Kanta Bardia	Relative
Samir Bardia	Relative
Ankita Bardia	Relative
Bardia Technology	Related Party
Neo Hydraulics	Related Party

Particulars	2023-24	2022-23
Transaction during the year		
Reimbursement of expenses : recovered		
Amit Bardia	325797.00	106985.00
Romesh Bardia	999078.12	1083889.00
Shalu Barida	12116.00	38567.00
Salary Expense		
Amit Bardia	54000.00	54044.00
Romesh Bardia	924000.00	736074.00
Sameer Bardia	66000.00	66000.00
Shalu Bardia	954000.00	757752.00
Interest Expense		
Ankita Bardia	40000.00	65811.00
Kanta Bardia	91718.00	108508.00
Shalu Bardia	40000.00	87738.00
Purchase		
Neo Hydraulics	52660.00	2381960.00
Sales		
Bardia Technology Systems Private Limited	22255181.00	14590731.00
Balance at the end of the year		
Loans		
ANKITA BARDIA	4360.00	4389.00
SHALU BARDIA	4360.00	4389.38
KANTA BARDIA	9825.46	10957.60

4 Disclosure of Ratio Analysis:-

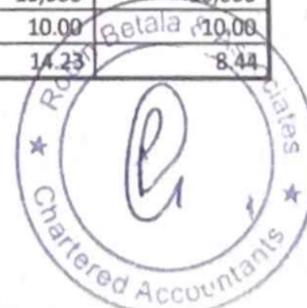
S.No	Name of Ratio	FY -2023-24	FY-2022-23
1	Current Ratio (Current Asset/ Current Liabilites)	7.48	2.81
2	Debt Equity Ratio (Total Borrowing / Total Equity)	18.55	19.74
	Debt Service Coverage Ratio		
3	(Earning Available for Debt Service/ Debt Service)	57.91	26.38
4	Return on Equity Ratio (Profit after Tax/ Average Shareholder Equity)	190.65	83.77
5	Inventory Turnover Ratio (Cost of Goods Sold/ Average Inventory)	1.82	1.70
	Trade Receivable Turnover Ratio		
6	(Net Credit Sale/ Average Account Trade Receivable)	44.31	94.45
	Trade Payable Turnover Ratio		
7	(Net Credit Purchase / Average Account Trade Payable)	12.62	4.40
8	Net Capital Turnover Ratio (Net Sales/ Average Working Capital)	2.38	3.10
9	Net Profit Ratio (Net Profit/ Net Sales)	0.16	0.08
10	Return on Capital Employed (EBIT/ Capital Employed)	0.29	0.15
11	Return on Investment $(\{MV(T1)-MV(T0)-Sum[C(t)]\} / \{MV(T0)+Sum[W(t)]\})$	190.65	83.77

Note :- Variance of above 25% in all above ratio is due to working environment and as per the trade of the company

5 The calculation of Earnings Per Share (EPS) as disclosed in the statement of profit and loss has been made in accordance with Accounting Standard (AS)-20 on "Earnings Per Share" issued by the Companies accounting Standard Rules 2006. There are no potential diluted equity share.

A statement of calculation of EPS is given below:

Particulars	For the year ended	For the year ended
	March 31, 2024	March 31, 2023
Net Profit after Tax (Rs. In Rupees)	1,42,335.9	84,416.3
Number of shares (No)	10,000	10,000
Weighted Average Number of equity shares outstanding during the	10,000	10,000
face value of share (rupees)	10.00	10.00
Basic & diluted earnings per share (Rs.)	14.23	8.44



NOTE 7 : TANGIBLE ASSETS & DEPRECIATION
SCHEDULE OF FIXED ASSETS FOR THE PERIOD ENDED ON 31ST MARCH, 2024

Asset [Select from drop down menu]	GROSS BLOCK				DEPRECIATION				NET BLOCK	
	OPENING BALANCE	ADDITIONS DURING THE YEAR	SALE/ADJ	TOTAL	AS ON 01/04/2023	FOR THE YEAR	ADDITION / DELETION	TOTAL	BAL AS ON 31/03/2024	BAL AS ON 31/03/2023
FACTORY SHED	149270.29	777.50	0.00	150047.79	69013.28	7674.48	0.00	76687.76	73360.03	80257.01
MOBILE	7850.60	2414.39	0.00	10264.99	2816.13	1216.67	0.00	4032.80	6232.19	5034.47
PLANT AND MACHINERY	86906.76	7417.73	0.00	94324.49	37513.68	9295.68	0.00	46809.36	47515.13	49393.08
COMPUTER	7366.55	764.43	0.00	8130.98	6019.34	853.50	0.00	6872.84	1258.13	1347.21
VEHICLE	66993.25	1421.00	0.00	68414.25	36231.68	9997.36	0.00	46229.04	22185.21	30761.57
ELECTRICITY AND FITTING	4735.64	377.55	0.00	5113.19	3637.66	301.53	0.00	3939.19	1174.00	1097.98
FURNITURE & FIXTURE	14947.80	1540.91	0.00	16488.71	9038.41	1870.06	0.00	10908.47	5580.24	5909.39
WATER TANK	96.80	0.00	0.00	96.80	94.61	0.99	0.00	95.60	1.20	2.19
OFFICE EQUIPMENT	2115.82	0.00	0.00	2115.82	1769.30	156.18	0.00	1925.49	190.33	346.52
SOLAR PLANT	11282.50	0.00	0.00	11282.50	644.20	638.30	0.00	1282.50	10000.00	10638.29
CURRENT YEAR TOTAL	351566.01	14713.50	0.00	366279.52	166778.30	32004.75	0.00	198783.05	167496.47	184787.72
PREVIOUS YEAR TOTAL	322541.92	29024.09	0.00	351566.01	134642.79	32135.50	0.00	166778.30	184787.72	187899.13



FORM NO. 3CA

[See rule 6G(1)(a)]

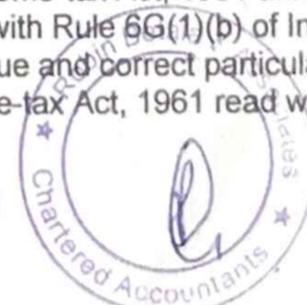
Audit report under section 44AB of the Income-tax Act, 1961, in a case where the accounts of the business or profession of a person have been audited under any other law

1. We report that the statutory audit of
M / s. JAINUM FOOD & WASTE PROJECTS PRIVATE LIMITED
 308, APOLLO SQUARE, 7/2 Dr. RSB Marg Janjirwala Chourahe, Indore, INDORE
 PAN **AACCJ5082G**

was conducted by us ROBIN BETALA & ASSOCIATES in pursuance of the provisions of the Companies Act, 2013 Act, and we annex hereto a copy of our audit report dated 05-Sep-2024 along with a copy each of -

- (a) the audited Profit and Loss Account for the period beginning from 1-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:

SN	Qualification Type	Observations/Qualifications
1	Others	Tax Auditors Responsibility Our responsibility is to express an opinion on these financial statements based on my/our audit. I/We have conducted this audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate.
2	Others	Assessee's Responsibility for the Financial Statements and the Statement of Particulars in Form 3CD. The assessee is responsible for the preparation of the aforesaid financial statements that give a true and fair view of the balance sheet and profit and loss account in accordance with the applicable Accounting Standards issued by the Institute of Chartered Accountants of India. This responsibility includes the design, implementation and maintenance of internal control 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. The assessee is also responsible for the preparation of the statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961 annexed herewith in Form No. 3CD read with Rule 6G(1)(b) of Income Tax Rules, 1962 that give true and correct particulars as per the provisions of the Income-tax Act, 1961 read with Rules



3	Records produced for verification of payments through account payee cheque were not sufficient	The assessee has not made any payments exceeding the limit in section 40A(3)/269SS/269T in Cash. However, it is not possible for us to verify whether the payments in excess the specified limit in section 40A(3) /269SS/269T have been made otherwise than by account payee cheque or account payee bank draft, as the necessary evidence are not in possession of the assessee.
4	Others	Information required as per clause 44 of Form 3CD has not been maintained in absence of any disclosure requirement thereof under the Goods and Service Tax Act. Further the standard accounting software used by Assessee is not configured to generate reports as required under this clause in absence of any prevailing statutory requirement.
5	Others	The Assessee follows retail method for measuring inventories since it deals with large numbers of rapidly changing items that have similar margins and for which it is impracticable to use other costing methods. Under this method the cost of the inventory is determined by reducing from the sales value of the inventory the appropriate percentage gross margin. The percentage used takes into consideration inventory which has been marked down to below its original selling price. Average percentage for each retail department is used.
6	Creditors under Micro, Small and Medium Enterprises Development Act, 2006 are not ascertainable	As regard Clause 22: We have been informed by the assessee that based on the information and records available with it, no delayed amount under Section 43B(h) or interest payable or paid by the assessee to any entity which is Micro or Small Enterprise under the section 23 of The Micro Small and Medium Enterprise Development Act, 2006, has been debited to the profit and loss account other than the amount reported, if any in the clause. Since there is no facility to identify the registration under MSME and status of payee therefore for the purposes of Section 43B(h) of the Act we have relied on the information provided by the Assessee. It is also verified on sample basis from the invoices and documents where the same is required to be stated in terms of OM No 2 (28) /2007- MSME (Pol) dated 26.08.2008 issued by MSME Department.
7	Others	Clause 23 - For ascertaining the persons covered under section 40A (2)(b), we have relied on the list provided and certified by the assessee.
8	Others	As explained by the assessee, keeping in view the nature, volume of the business and due to numerous items, it is not practically possible for the assessee to maintain any stock book to record quantities of each and every inward and outward of such goods on day to day basis, hence information under this clause is not feasible.

For ROBIN BETALA AND ASSOCIATES
Chartered Accountants
(Firm Regn No.: 015419C)



(PRIYANKA BETALA)

Membership No: 427042

Place :INDORE
Date : 05/09/2024
UDIN : 24427042BKFAYG2072

FORM NO. 3CD

[See rule 6G(2)]

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

Part A

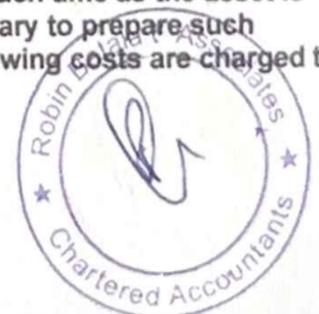
01	Name of the assessee	JAINUM FOOD & WASTE PROJECTS PRIVATE LIMITED			
02	Address	308, APOLLO SQUARE, 7/2 Dr. RSB Marg Janjirwala Chouraha, Indore, INDORE			
03	Permanent Account Number (PAN)	AACCJ5082G			
04	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and service tax, customs duty, etc. if yes, please furnish the registration number or, GST number or any other identification number allotted for the same	Yes			
	Name of Act	State	Other	Registration No.	Description (optional)
	Goods and service tax	MADHYA PRADESH		23AACCJ5082G1ZR	
05	Status	Company			
06	Previous year	from 1-APR-2023 to 31-Mar-2024			
07	Assessment year	2024-25			
08	Indicate the relevant clause of section 44AB under which the audit has been conducted	Relevant clause of section 44AB under which the audit has been conducted			
		Third Proviso to sec 44AB : Audited under any other law			
08a	Whether the assessee has opted for taxation under section 115BA/115BAA/115BAB/115BAC/115BAD/115BAE ?	Yes (section : 115BAA)			

Part B

09	a) If firm or association of persons, indicate names of partners/members and their profit sharing ratios.	Name	Profit sharing ratio (%)		
		NA			
09	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	No			
	Name of Partner/Member	Date of change	Type of change	Old profit sharing ratio	New profit Sharing Ratio
					Remarks
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)	Sector	Sub Sector	Code	Remarks if any:
		MANUFACTURING	Manufacture of machinery for processing of food and beverages	04071	
		OTHER SERVICES	Other services n.e.c.	21008	
		WHOLESALE AND RETAIL TRADE	Wholesale of other products n.e.c	09027	Share Trading and Food Products
	b) If there is any change in the nature of business or profession, the particulars of such change.	No			
	Business	Sector	Sub Sector	Code	Remarks if any:
11	a) Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed.	No			



	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.)	308, APOLLO SQUARE, indore,INDORE, 7/2 Dr. RSB Marg Janjirwala Chourahe, MADHYA PRADESH, 452002, INDIA	Bank Book, Cash Book, Journal, Ledger, Purchases Register, Sales Register (Computerized)		
	c)	List of books of account and nature of relevant documents examined.	Bank Book, Cash Book, Journal, Ledger, Purchases Register, Sales Register			
12		Whether the profit and loss account includes any profits and gains assessable on presumptive basis,if yes, indicate the amount and the relevant section (44AD, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB,Chapter XII-G, First Schedule or any other relevant section.)	No			
		Section	Amount	Remarks if any:		
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.				
		Particulars	Increase in profit (Rs.)	Decrease in profit(Rs.)	Remarks if any:	
	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				
		Particulars	Increase in profit (Rs.)	Decrease in profit(Rs.)	Net Effect(Rs.)	Remarks if any:
	f)	Disclosure as per ICDS				
		ICDS	Disclosure			
		ICDS I - Accounting Policies	The accounts are prepared on mercantile system of accountancy under historical cost convention in accordance with the accounting standards issued by the Institute of Chartered Accountants of India.The accounts are prepared on mercantile system of accountancy under historical cost convention in accordance with the accounting standards issued by the Institute of Chartered Accountants of India.			
		ICDS II - Valuation of Inventories	Inventories are valued at cost or net realizable value (NRV) whichever is lower.Inventories are valued at cost or net realizable value (NRV) whichever is lower.			
		ICDS III - Construction Contracts	NA			
		ICDS IV - Revenue Recognition	i) Revenue form Sale of Goods is reconized when all the significant risk and rewards of ownership are transferred to the buyer and seller retains no effective control of the goods transferred to degree usually associated with ownership.ii) No significant uncertainty exists regarding the amount of the consideration that will be derived from the sale of goods.i) Revenue form Sale of Goods is reconized when all the significant risk and rewards of ownership are transferred to the buyer and seller retains no effective control of the goods transferred to degree usually associated with ownership.ii) No significant uncertainty exists regarding the amount of the consideration that will be derived from the sale of goods.			
		ICDS V - Tangible Fixed Assets	i) Fixed Assets are stated at historical cost less accumulated depreciationii) Cost of fixed assets comprises its purchase price and any attributable expenditure (both direct and indirect) for bringing an asset to its working condition for its intended usei) Fixed Assets are stated at historical cost less accumulated depreciationii) Cost of fixed assets comprises its purchase price and any attributable expenditure (both direct and indirect) for bringing an asset to its working condition for its intended use			
		ICDS VII - Governments Grants	NA			
		ICDS IX - Borrowing Costs	Borrowing costs that are attributable to the acquisition or construction of a Qualifying asset (as defined in ICDS IX) are capitalized as a part of cost of such asset till such time as the asset is first put to use / when substantially all the activities necessary to prepare such inventory for its intended sale are complete. All other borrowing costs are charged to Statement of Profit or Loss.Borrowing costs that are attributable to the acquisition or construction of a Qualifying asset (as defined in ICDS IX) are capitalized as a part of cost of such asset till such time as the asset is first put to use / when substantially all the activities necessary to prepare such inventory for its intended sale are complete. All other borrowing costs are charged to Statement of Profit or Loss.			



cb)	Adjustment made to written down value of Intangible asset due to excluding value of goodwill of a business or profession								
cc)	Adjusted written down value								
d)	Additions/deductions during the year with dates; in the case of any addition of an asset, date put to use; including adjustment on account of :-								
i)	Central Value Added Tax credit claimed and allowed under the Central Excise Rules, 1944, in respect of assets acquired on or after 1st March, 1994.								
ii)	change in rate of exchange of currency, and								
iii)	Subsidy or grant or reimbursement, by whatever name called.								
e)	Depreciation allowable.								
f)	Written down value at the end of the year.								
19	Amounts admissible under sections								
	Section	Others	Amount debited to P&L	Amount admissible as per the provisions of the Income-tax Act, 1961	Remarks if any:				
20	a)	Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [Section 36(1)(ii)]			Nil	Remarks if any:			
		Description	Amount	Remarks if any:					
	b)	Details of contributions received from employees for various funds as referred to in section 36(1)(va):							
		Name of fund	Month	Amount	Actual Date	Due Date	The actual amount paid	Delay days	Disallowable amount
		EMPLOYEES STATE INSURANCE	April, 2023	1785	11/05/2023	15/05/2023	1785		
		EMPLOYEES STATE INSURANCE	May, 2023	1805	13/06/2023	15/06/2023	1805		
		EMPLOYEES STATE INSURANCE	June, 2023	1743	13/07/2023	15/07/2023	1743		
		EMPLOYEES STATE INSURANCE	July, 2023	1865	19/08/2023	15/08/2023	1865	4	1865
		EMPLOYEES STATE INSURANCE	August, 2023	1926	14/10/2023	15/09/2023	1926	29	1926
		EMPLOYEES STATE INSURANCE	September, 2023	1901	14/10/2023	15/10/2023	1901		
		EMPLOYEES STATE INSURANCE	October, 2023	2026	28/12/2023	15/11/2023	2026	43	2026
		EMPLOYEES STATE INSURANCE	November, 2023	1859	15/12/2023	15/12/2023	1859		
		EMPLOYEES STATE INSURANCE	December, 2023	1882	13/01/2024	15/01/2024	1882		
		EMPLOYEES STATE INSURANCE	January, 2024	1943	15/02/2024	15/02/2024	1943		
		EMPLOYEES STATE INSURANCE	February, 2024	2079	09/03/2024	15/03/2024	2079		
		EMPLOYEES STATE INSURANCE	March, 2024	2034	15/04/2024	15/04/2024	2034		
		PROVIDENT FUND	April, 2023	29704	11/05/2023	15/05/2023	29704		
		PROVIDENT FUND	May, 2023	30567	13/06/2023	15/06/2023	30567		
		PROVIDENT FUND	June, 2023	28647	12/06/2023	15/07/2023	28647		
		PROVIDENT FUND	July, 2023	29343	12/08/2023	15/08/2023	29343		
		PROVIDENT FUND	August, 2023	29050	14/10/2023	15/09/2023	29050	29	29050
		PROVIDENT FUND	September, 2023	29611	14/10/2023	15/10/2023	29611		
		PROVIDENT FUND	October, 2023	30871	08/11/2023	15/11/2023	30871		
		PROVIDENT FUND	November, 2023	32022	15/12/2023	15/12/2023	32022		
		PROVIDENT FUND	December, 2023	33734	13/01/2024	15/01/2024	33734		



	ICDS X - Provisions,Contingent Liabilities and Contingent Assets Total	i) Provision are recognized (for liabilities that can be measured by using a substantial degree of estimation) when : a) the company has a present obligation as a result of a past event; b) a probable outflow of resources embodying economic benefits is expected to settle the obligation ; and c) the amount of the obligation can be reliably estimated.i) Provision are recognized (for liabilities that can be measured by using a substantial degree of estimation) when : a) the company has a present obligation as a result of a past event; b) a probable outflow of resources embodying economic benefits is expected to settle the obligation ; and c) the amount of the obligation can be reliably estimated.												
14	a) Method of valuation of closing stock employed in the previous year.	Finished Goods :- Cost or NRV Whichever is lower												
	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												
		Particulars	Increase in profit (Rs.)	Decrease in profit(Rs.)	Remarks if any:									
15	Give the following particulars of the capital asset converted into stock-in-trade:-	NA												
		Description of Capital Assets	Date of Acquisition	Cost of Acquisition	Amount at which capital assets converted into stock	Remarks if any:								
16	Amounts not credited to the profit and loss account, being, -													
	a) the items falling within the scope of section 28;	Nil												
		Description	Amount	Remarks if any:										
	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 & Service Tax,where such credits, drawbacks or refunds are admitted as due by the authorities concerned;	Nil												
		Description	Amount	Remarks if any:										
	c) escalation claims accepted during the previous year;	Nil												
		Description	Amount	Remarks if any:										
	d) any other item of income;	Nil												
		Description	Amount	Remarks if any:										
	e) capital receipt, if any.	Nil												
		Description	Amount	Remarks if any:										
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:	No												
		Details of property	Consideration received or accrued	Value adopted or assessed or assessable	Remarks if any:	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Apply 2nd proviso of 43CA(1) or 4th proviso to 56(2)(x) ?
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 :-	As Per Annexure "A"												
	a) Description of asset/block of assets.													
	b) Rate of depreciation.													
	c) Actual cost or written down value, as the case may be.													
	ca) Adjustment made to the written down value under section 115BAC/115BAD (for assessment year 2021-2022 only)													



PROVIDENT FUND	January, 2024	34438	15/02/2024	15/02/2024	34438		
PROVIDENT FUND	February, 2024	41638	09/03/2024	15/03/2024	41638		
PROVIDENT FUND	March, 2024	39055	15/04/2024	15/04/2024	39055		

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

1	expenditure of capital nature;	Nil	
	Particulars	Amount in Rs.	Remarks if any:
2	expenditure of personal nature;	Nil	
	Particulars	Amount in Rs.	Remarks if any:
3	expenditure on advertisement in any souvenir, brochure, tract, pamphlet or the like, published by a political party;	Nil	
	Particulars	Amount in Rs.	Remarks if any:
4	Expenditure incurred at clubs being entrance fees and subscriptions	Nil	
	Particulars	Amount in Rs.	Remarks if any:
5	Expenditure incurred at clubs being cost for club services and facilities used.	Nil	
	Particulars	Amount in Rs.	Remarks if any:
6	Expenditure for any purpose which is an offence or is prohibited by law or expenditure by way of penalty or fine for violation of any law (enacted in India or outside India)	Nil	
	Particulars	Amount in Rs.	Remarks if any:
7	Expenditure by way of any other penalty or fine not covered above	Nil	
	Particulars	Amount in Rs.	Remarks if any:
8	Expenditure incurred to compound an offence under any law for the time being in force, in India or outside India	Nil	
	Particulars	Amount in Rs.	Remarks if any:
9	Expenditure incurred to provide any benefit or perquisite, in whatever form, to a person, whether or not carrying on a business or exercising a profession, and acceptance of such benefit or perquisite by such person is in violation of any law or rule or regulation or guideline, as the case may be, for the time being in force, governing the conduct of such person	Nil	
	Particulars	Amount in Rs.	Remarks if any:

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:													Nil	
	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Remarks if any:
B	Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed under section 200(1)													Nil	



Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Amount of tax deducted	Remarks if any:
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ii as payment to resident referred to in sub-clause (ia)

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

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Amount of tax deducted	Remarks if any:
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B Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139. Nil

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Amount of tax deducted	Amount out of (VI) deposited, if any	Remarks if any:
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iii as payment referred to in sub-clause (ib)

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

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Amount of tax deducted	Amount out of (VI) deposited, if any	Remarks if any:
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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. Nil

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Amount of tax deducted	Amount out of (VI) deposited, if any	Remarks if any:
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iv Fringe benefit tax under sub-clause (ic)

v Wealth tax under sub-clause (ia)

vi Royalty, license fee, service fee etc. under sub-clause (iib)

vii Salary payable outside India/to a non resident without TDS etc. under sub-clause (iii) Nil

Date of payment	Amount of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Remarks if any:
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viii Payment to PF/other fund etc. under sub-clause (iv)

ix Tax paid by employer for perquisites under sub-clause (v)

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; NA

Particulars	Section	Amount debited to P/L A/C	Description	Amount admissible	Amount inadmissible	Remarks
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d) Disallowance/deemed income under section 40A(3):



Name of Party	Amount of Income	Section	Description of transaction	Computation if any	Remarks if any:				
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;		Nil					
		Nature of Liability	Amount	Remarks if any:	Section				
	b)	not paid during the previous year;		Nil					
		Nature of Liability	Amount	Remarks if any:	Section				
	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);							
		Nature of Liability	Amount	Remarks if any:	Section				
		ESIC	10796		Sec 43B(b) -provident /superannuation/gratuity/other fund				
		PROFESSIONAL TAX EMPLOYEE	4091		Sec 43B(a) -tax , duty,cess,fee etc				
		PROVIDENT FUND	80875		Sec 43B(b) -provident /superannuation/gratuity/other fund				
		TDS	41080		Sec 43B(a) -tax , duty,cess,fee etc				
	b)	not paid on or before the aforesaid date.		Nil					
		Nature of Liability	Amount	Remarks if any:	Section				
	ii	State whether sales tax,goods & service Tax, customs duty, excise duty or any other indirect tax,levy,cess,impost etc.is passed through the profits and loss account.			No				
27	a)	Amount of Central Value Added Tax credits availed of or utilised during the previous year and its treatment in the profit and loss account and treatment of outstanding Central Value Added Tax credits in the accounts.			No				
	b)	Particulars of income or expenditure of prior period credited or debited to the profit and loss account.			NA				
		Type	Particulars	Amount	Prior period to which it relates(Year in yyyy-yy format)	Remarks if any:			
28	Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(viiia), if yes, please furnish the details of the same.				No				
	Name of the person from which shares received	PAN of the person	Aadhaar no	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	Remarks if any:
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), if yes, please furnish the details of the same.				No				
	Name of the person from whom consideration received for issue of shares	PAN of the person	Aadhaar no	No. of Shares issued	Amount of consideration received	Fair Market value of the shares	Remarks if any:		
29	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			NA				
		Nature of Income	Amount	Remarks if any:					
29	B	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			NA				
		Nature of Income	Amount	Remarks if any:					



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		
	Date of payment	Nature of payment	Amount	Name of the payee	PAN of the payee	Aadhaar no	Remarks if any:
B	On the basis of the examination of books of account and other relevant documents/evidence, whether the payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A);				Yes		
	Date of payment	Nature of payment	Amount	Name of the payee	PAN of the payee	Aadhaar no	Remarks if any:
e)	provision for payment of gratuity not allowable under section 40A(7);				Nil		
f)	any sum paid by the assessee as an employer not allowable under section 40A(9);				Nil		
g)	particulars of any liability of a contingent nature;				Nil		
	Nature of Liability		Amount	Remarks if any:			
h)	amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income;				Nil		
	Particulars		Amount	Remarks if any:			
i)	amount inadmissible under the proviso to section 36(1)(iii).				Nil		
22	(i) Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006				Nil		
	(ii) any other amount not allowable under clause (h) of section 43B of the Income-tax Act, 1961				Nil		
23	Particulars of payments made to persons specified under section 40A(2)(b).						
	Name of Related Party	Relation	Date	Payment made(Amount)	Nature of transaction	PAN of Related Party	Aadhaar no
	AMIT BARDIA	DIRECTOR		54000	SALARY		
	AMIT BARDIA	DIRECTOR		325797	EXPENSE MADE ON BEHALF OF CO.		
	ANKITA BARDIA	DIRECTOR s WIFE		40000	INTEREST		
	KANTA BARDIA	RELATIVE		91718	INTEREST		
	KANTA BARDIA	RELATIVE		150000	RENT		
	NEO HYDRAULICS	RELATED PARTY		52660	PURCHASES		
	ROMESH BARDIA	CEO		924000	SALARY		
	ROMESH BARDIA	CEO		999078.12	PAID TOWRDS EXPENCES DONE ON BEHALF OF COMPANY		
	ROMESH BARDIA	CEO		2372	MEDICAL ALLOWANCE		
	SAMEER BARDIA	DIRECTOR		66000	SALARY		
	SHALU BARDIA	RELATED		12116	EXPENSE MADE ON BEHALF OF COMPANY		
	SHALU BARDIA	DIRECTOR		954000	SALARY		
	SHALU BARDIA	DIRECTOR		40000	INTEREST		
24	Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33ABA or 33AC.				Nil		
	Section	Description	Amount	Remarks if any:			
25	Any amount of profit chargeable to tax under section 41 and computation thereof.				Nil		



Name of the lender or depositor	Address of the lender or depositor	PAN of the lender or depositor	Aadhaar no	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.

b) Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :-				Nil				
Name of the person from whom specified sum is received	Address of the person from whom specified sum is received	PAN of the person from whom specified sum is received	Aadhaar no	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		

b a) Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, during the previous year, where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account				Nil				
Name of the payer	Address of the payer	PAN of the payer	Aadhaar no	Nature of transaction	Amount of receipt	Date of receipt		

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 single transaction or in respect of transaction relating to one event or occasion from a person, received by cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year				Nil				
Name of the payer	Address of the payer	PAN of the payer	Aadhaar no	Amount of receipt				

b c) Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect relating to one event or occasion to a person, otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year				Nil				
Name of the Payee	Address of the Payee	PAN of the Payee	Aadhaar no	Nature of transaction	Amount of payment	Date of payment		

b d) Particulars of each payment in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of single transaction or in respect relating to one event or occasion to a person, made by a cheque or bank draft, not being the an account payee cheque or an account payee bank draft, during the previous year				Nil				
Name of the Payee	Address of the Payee	PAN of the Payee	Aadhaar no	Amount of payment				

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:



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					
	Name of the person from whom amount borrowed or repaid on hundi	Amount borrowed	Remarks if any:	PAN of the person	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Date of Borrowing	Amount due including interest	Amount repaid	Date of Repayment
30	A Whether primary adjustments to transfer price, as referred to in sub section (1) of section 92CE, has been made during the previous year?											NA					
	Clause under which of Sub section(1) of 92CE primary adjustments is made	Amount in Rs of primary adjustment	Whether the excess money available with associated enterprise is required to be repatriated to India as per the provision of sub section (2) of Section 92CE	Whether the Excess money has been repatriated within the prescribed time	Amount(Rs) of imputed interest income on such excess money which has not been repatriated within the prescribed time	Expected Date	Remarks if any:										
30	B 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											NA					
	Amount(in Rs) of interest or similar nature incurred	Earnings before interest, tax, depreciation and amortization(EBITDA) during the previous year (In Rs)	Amount (In Rs) of expenditure by way of interest of similar nature as per(i) above which exceeds 30% of EBITDA as per (ii) above	Ass Year of interest expenditure brought forward as per sub section (4) of section 94B	Amount of interest expenditure brought forward as per sub section (4) of section 94B	Ass Year of interest expenditure carried forward as per sub section (4) of section 94-B	Amount of interest expenditure carried forward as per sub section (4) of section 94-B	Remarks if any:									
30	C Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96 during the previous year (This Clause is kept in abeyance till 31st March,2022)											No					
	Nature of the impermissible avoidance arrangement				Amount (in Rs) of tax benefit in the previous year arising, in aggregate, to all parties to the arrangement				Remarks if any:								
31	a) Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year											Nil					



33	Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA).					Nil				
	Section		Amount			Remarks if any:				
34	a) Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish:					Yes				
	Tax deduction and collection Account Number (TAN)	Section	Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8)
	1	2	3	4	5	6	7	8	9	10
	BPLJ02407G	192	Salary	1878000	1878000	1878000	209040	0	0	0
	BPLJ02407G	194A	Interest other than Interest on securities	171718	171718	171718	17172	0	0	0
	BPLJ02407G	194C	Payments to contractors	5993067	5993067	5925067	77622	68000	680	0
	BPLJ02407G	194-I	Rent	137400	137400	137400	2748	0	0	0
	BPLJ02407G	194J	Fees for professional or technical services	29000	29000	29000	2900	0	0	0
	BPLJ02407G	194Q	TDS on Purchase of Goods	8630928	8630928	8630928	8630	0	0	0
	BPLJ02407G	206C	Profits and gains from the business of trading in alcoholic liquor, forest produce, scrap, etc	21543574	21543574	21543574	30332	0	0	0
	b) Whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes please furnish the details					Yes				
	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 transactions which are required to be reported	If not, please furnish list of details/transactions which are not reported				
	BPLJ02407G	24Q	31/Jul/2023	30/Jul/2023	Yes					
	BPLJ02407G	26Q	30/Sep/2023	03/Oct/2023	Yes					
	BPLJ02407G	27EQ	30/Sep/2023	27/Jul/2023	Yes					
	BPLJ02407G	24Q	31/Oct/2023	30/Oct/2023	Yes					
	BPLJ02407G	26Q	31/Oct/2023	30/Oct/2023	Yes					
	BPLJ02407G	27EQ	16/Oct/2023	13/Oct/2023	Yes					
	BPLJ02407G	24Q	31/Jan/2024	11/Jan/2024	Yes					
	BPLJ02407G	26Q	31/Jan/2024	11/Jan/2024	Yes					
	BPLJ02407G	27EQ	15/Jan/2024	06/Jan/2024	Yes					
	BPLJ02407G	24Q	31/May/2024	07/May/2024	Yes					
	BPLJ02407G	26Q	31/May/2024	17/May/2024	Yes					
	BPLJ02407G	27EQ	15/May/2024	06/May/2024	Yes					
	c) whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish:					Yes				
	Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable			Amount paid out of column (2)		Date of payment			
	BPLJ02407G	523			523		08/Dec/2023			



Name of the payee	Address of the payee	Aadhaar no	Amount of the 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	
ANKITA BARDIA	INDORE		38900	438900	Net Banking		
KANTA BARDIA	INDORE		195760	1095760	Net Banking		
SHALU BARDIA	INDORE		38938	438938	Net Banking		
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				Nil			
Name of the payer		Address of the payer		PAN of the payer	Aadhaar no	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	
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				Nil			
Name of the payer		Address of the payer		PAN of the payer	Aadhaar no	Amount of repayment of loan or deposit or any specified advance received by a cheque or a bank draft which is not an account payee cheque or account payee bank draft during the previous year	
32	a) Details of brought forward loss or depreciation allowance, in the following manner, to the extent available :			Nil			
Serial No	Assessment Year	Nature of loss / Depreciation allowance	Amount as returned	All losses/allowances not allowed under section 115BAA/115BAC/115BAD/115BAE	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAC/115BAD/115BAE	Amount as assessed (give reference to relevant order)	Remarks
						Amount Order U/S date	
b) Whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79.				No			
c) Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year, If yes, please furnish the details of the same.				No			
d) Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year, if yes, please furnish details of the same.				No			
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, if yes, please furnish the details of speculation loss if any incurred during the previous year.				No			



BPLJ02407G	172	172	08/Dec/2023
BPLJ02407G	68	68	08/Dec/2023
BPLJ02407G	34	34	06/Apr/2024
BPLJ02407G	15	15	08/May/2024

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

Item Name	Unit	opening stock	purchases during the previous year	sales during the previous year	closing stock	shortage / excess, if any
NA						

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

A Raw Materials :

Item Name	Unit	opening stock	purchases during the previous year	consumption during the previous year	sales during the previous year	closing stock	* yield of finished products	*percentage of yield;	*shortage / excess, if any.
NA									

B Finished products :

Item Name	Unit	opening stock	purchases during the previous year	quantity manufactured during the previous year	sales during the previous year	closing stock	shortage / excess, if any.
NA							

C By products :

Item Name	Unit	opening stock	purchases during the previous year	quantity manufactured during the previous year	sales during the previous year	closing stock	shortage / excess, if any.
NA							

36 A Whether the assessee has received any amount in the nature of dividends as referred to in sub-Clause (e) of clause(22) of section 2

NA

Amount Received(in Rs)	Date of receipt	Remarks if any:

37 Whether any cost audit was carried out, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor.

No

38 Whether any audit was conducted under the Central Excise Act, 1944, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.

No

39 Whether any audit was conducted under section 72A of the Finance Act,1994 in relation to valuation of taxable services, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor

No

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

Particulars	Previous Year			Preceding previous Year		
			%			%
Total turnover of the assessee		116085915		109062470		
Gross profit/turnover	37078122	116085915	31.94	3491464	109062470	3.20
Net profit/turnover	18982396	116085915	16.35	8377265	109062470	7.68
Stock-in-trade/turnover	15925893	116085915	13.72	17816438	109062470	16.34
Material consumed/finished goods produced						

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

Nil

Financial year to which demand/refund relates to	Name of other Tax law	State	Other	Type (Demand raised/Refund issued)	Date of demand raised/refund issued	Amount	Remarks



42	a	Whether the assessee is required to furnish statement in Form No.61 or Form 61A or Form No 61B				NA		
		Income tax Department Reporting Entity Identification Number	Type of Form	Due date of furnishing	Date of furnishing, if furnished	Whether the form contains information about all details/transactions which are required to be reported	if not, please furnish the list of details/transaction which are not reported	Remarks if any:
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				NA		
		Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity	Name of parent entity	Name of the Alternative reporting entity(if Applicable)	Date of Furnishing the Report	Expected Date	Remarks if any:	
44		Break-up of total expenditure of entities registered or not registered under the GST (This Clause is kept in abeyance till 31st March,2022)				No		

For ROBIN BETALA AND ASSOCIATES

Chartered Accountants

(Firm Regn No.: 015419C)



(PRIYANKA BETALA)

Membership No: 427042

Place :INDORE

Date : 05/09/2024

UDIN : 24427042BKFAYG2072

JAINUM FOOD & WASTE PROJECTS PRIVATE LIMITED
Annexure "A"

Particulars of Depreciation allowable as per the Income-Tax Act, 1961 in respect of each asset or block of assets in the following form.

Description of asset/block of assets.	Rate of Dep. %	Actual cost or written down values	Adjustment made to the written down value under section 115BAC/15BAD (for assessment year 2021-2022 only)	Adjustment made to written down value of Intangible asset due to excluding value of goodwill of a business or profession	Adjusted written down value	Additions/deductions during the year with dates in the case of any addition of an asset, date put to use; including adjustment	Central Value Added Tax credit claimed and allowed under the Central Excise Rules, 1944, in respect of assets acquired on or after 1st March, 1994	Change in rate of exchange of currency	Subsidy or grant or reimbursement, by whatever name called	Other Adjustments	Depreciation allowable	Written down value at the end of the year	B/F Add. Dep added in depreciation allowable
Plant and machinery 15%	15%	1,03,17,917	0	0	1,03,17,917	11,25,309	0	0	0	0	16,66,941	97,76,285	0
Building 10%	10%	74,55,067	0	0	74,55,067	77,748	0	0	0	0	7,52,689	67,80,126	0
furnitures and fittings 10%	10%	12,95,112	0	0	12,95,112	1,91,844	0	0	0	0	1,46,808	13,40,148	0
Computer	40%	2,87,537	0	0	2,87,537	76,441	0	0	0	0	1,30,303	2,33,675	0
Plant and Machinery	40%	5,68,619	0	0	5,68,619	0	0	0	0	0	2,27,448	3,41,171	0
Total		1,99,24,252	0	0	1,99,24,252	14,71,342	0	0	0	0	29,24,189	1,84,71,405	0

Addition/Deduction in Fixed Assets During the Financial Year

Block 15% Plant and machinery 15%		Particulars				Date of Put to the Use	
S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use	
1	40 KVA SILENT DG SET	0	4,36,440	4,36,440	30/01/2024	30/01/2024	
2	FLOUR MILL	50,000	0	50,000	24/04/2023	24/04/2023	
3	I PHONE 14 PRO MAX	1,08,473	0	1,08,473	04/05/2023	04/05/2023	
4	I PHONE 15 PLUS	76,186	0	76,186	23/09/2023	23/09/2023	
5	MARUTI SUPER CNG BODY	44,000	0	44,000	10/04/2023	10/04/2023	
6	MOBILE	56,778	0	56,778	16/07/2023	16/07/2023	
7	P&M	0	83,000	83,000	28/02/2024	28/02/2024	
8	PACKING MATERIAL	31,207	0	31,207	10/05/2023	10/05/2023	
9	PLANT & MACHINERY	0	1,05,000	1,05,000	18/10/2023	18/10/2023	



10	STITCHING MACHINE	0	5,625	5,625	03/11/2023	03/11/2023
11	UNIQUE POWER DG SET	0	28,000	28,000	29/02/2024	29/02/2024
12	WEIGHING INSTRUMENT	0	2,500	2,500	03/11/2023	03/11/2023
13	YAMAHA RAYZR BIKE	98,100	0	98,100	04/05/2023	04/05/2023
	Total	4,64,744	6,60,565	11,25,309		

Block 10% Building 10%

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	CGST	0	11,860	11,860	31/03/2024	31/03/2024
2	FACTORY SHED	62,732	0	62,732	28/07/2023	28/07/2023
3	FACTORY SHED	3,156	0	3,156	14/08/2023	14/08/2023
	Total	65,888	11,860	77,748		

Block 10% furnitures and fittings 10%

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	ELECTRICITY FIXING & FITTING	0	37,754	37,754	23/01/2024	23/01/2024
2	FURNITURE & FIXTURE	10,125	0	10,125	21/08/2023	21/08/2023
3	GLASS TOP FREEZER	21,611	0	21,611	10/06/2023	10/06/2023
4	RACKS FOR FACTORY OUTLET	94,811	0	94,811	10/04/2023	10/04/2023
5	VISI COOLER	27,543	0	27,543	10/06/2023	10/06/2023
	Total	1,54,090	37,754	1,91,844		

Block 40% Computer

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	APPLE IPAD 10TH GENERATION	0	31,271	31,271	30/03/2024	30/03/2024
2	COMPUTER PARTS & ACCESSORIES	0	167	167	30/03/2024	30/03/2024
3	LAPTOP	0	30,838	30,838	31/03/2024	31/03/2024
4	PRINTER	0	14,165	14,165	22/03/2024	22/03/2024
	Total	0	76,441	76,441		

