



K P M D & ASSOCIATES

Chartered Accountants

307, Gajhans Complex, 5/11 Bhaktinagar Station Plot, Gondal Road, Rajkot-360002 Gujarat

Phone : 9099980701, 281-2570493, E-Mail : caniravdhaduk@gmail.com

UDIN : 23149082BGYXCW1154

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 VG METPRO PRIVATE LIMITED, C/O. BHAVYA VASANTLAL PAREKH, KARMA, 4/7 SHIVAJI PARK, RAIYA ROAD, RAJKOT, GUJARAT-360007. PAN - AAHCV5152E was conducted by Us K P M D & ASSOCIATES in pursuance of the provisions of the Companies Act, 2013 Act, and We annex hereto a copy of our audit report dated 30/08/2023 along with a copy each of -
 - (a) the audited Profit and loss account for the period beginning from 01/04/2022 to ending on 31/03/2023
 - (b) the audited balance sheet as at 31st March, 2023
 - (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	Observation/Qualification
1	Others	As informed by assessee, Classification of various expenditure/input supplies according to nature of goods or services and according to type of supplies under GST (i.e. Exempt / unregistered / composition) cannot be made because of voluminous transaction, non-availability of status from suppliers and Complexity involved in GST Law for classification of Input Supplies. Therefore, in absence of segregated information from assessee, details under clause 44 of form 3CD cannot be given or verified.

For K P M D & ASSOCIATES
Chartered Accountants



Nirav Ravjibhai Dhaduk

Nirav Ravjibhai Dhaduk
(Partner)

M. No. : 149082

FRN : 0134800W

Date : 29/09/2023

Place : Rajkot

307, Gajhans Complex, 5/11 Bhaktinagar Station Plot, Gondal Road, Rajkot-360002 Gujarat

FORM NO. 3CD

[See rule 6G(2)]

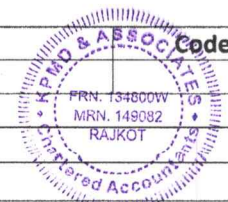
Statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961

PART-A

1	Name of the Assessee	VG METPRO PRIVATE LIMITED		
2	Address	C/O. BHAVYA VASANTLAL PAREKH, KARMA, 4/7 SHIVAJI PARK, RAIYA ROAD, RAJKOT, GUJARAT-360007		
3	Permanent Account Number	AAHCV5152E		
4	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and services tax, customs duty, etc. if yes, please furnish the registration number or, GST number or any other identification number allotted for the same	Yes		
	SN	Type	Registration Number	
	1	Goods and Services Tax (GUJARAT)	24AAHCV5152E1ZH	
5	Status	Company		
6	Previous year from	01/04/2022 to 31/03/2023		
7	Assessment year	2023-24		
8	Indicate the relevant clause of section 44AB under which the audit has been conducted			
	SN	Type		
	1	Clause 44AB(a)- Total sales/turnover/gross receipts of business exceeding specified limits		
	(a) Whether the assessee has opted for taxation under section 115BA / 115BAA / 115BAB / 115BAC/ 115BAD?			Yes
	Section under which option exercised			115BAA

PART-B

9	a	If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios				
		Name	Profit Sharing Ratio (%)			
		Not Applicable				
	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.				NA
	Date of change	Name of partner/member	Type of change	Old profit sharing ratio	New profit sharing ratio	Remarks
	Not Applicable					
10	a	Nature of business or profession.				AS PER ANNEXURE 'I'
	b	If there is any change in the nature of business or profession, the particulars of such change.				No
		Business	Sector	Sub sector	Code	
		Nil				
11	a	Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed.			Yes	



		AS PER ANNEXURE 'II'
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.)	AS PER ANNEXURE 'III'
c	List of books of account and nature of relevant documents examined.	AS PER ANNEXURE 'IV'

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, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section.)	No
	Section	Amount
	Nil	

13	a	Method of accounting employed in the previous year.	Mercantile system
	b	Whether there has been any change in the method of accounting employed vis-à-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.	AS PER ANNEXURE 'V'
	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:	
		ICDS	Increase in profit
		Decrease in profit	Net Effect
		Nil	
	f	Disclosure as per ICDS:	AS PER ANNEXURE 'VI'

14	a	Method of valuation of closing stock employed in the previous year.	At Cost
	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
		Decrease in profit	Net Effect
		Nil	

15	Give the following particulars of the capital asset converted into stock-in-trade: -	AS PER ANNEXURE 'VII'
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16	Amounts not credited to the profit and loss account, being: -		
	a	The items falling within the scope of section 28.	AS PER ANNEXURE 'VIII'
	b	The proforma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax or Goods & Services Tax, where such credits, drawbacks or refund are admitted as due by the authorities concerned.	AS PER ANNEXURE 'IX'



	c	Escalation claims accepted during the previous year.	AS PER ANNEXURE 'X'
	d	Any other item of income.	AS PER ANNEXURE 'XI'
	e	Capital receipt, if any.	AS PER ANNEXURE 'XII'

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:	AS PER ANNEXURE 'XIII'
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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 'XIV'
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19		Amount admissible under sections 32AC / 33AB / 33ABA / 35 / 35ABB / 35AC / 35CCA / 35CCB / 35D / 35DD / 35DDA / 35E	AS PER ANNEXURE 'XV'
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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)]	AS PER ANNEXURE 'XVI'
	b	Details of contributions received from employees for various funds as referred to in section 36(1)(va):	AS PER ANNEXURE 'XVII'

21	a	Please furnish the details of amounts debited to the profit and loss account, being in the nature of capital, personal, advertisement expenditure etc.	
		Capital expenditure	AS PER ANNEXURE 'XVIII'
		Personal expenditure	AS PER ANNEXURE 'XIX'
		Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party	AS PER ANNEXURE 'XX'
		Expenditure incurred at clubs being entrance fees and subscriptions	AS PER ANNEXURE 'XXI'
		Expenditure incurred at clubs being cost for club services and facilities used	AS PER ANNEXURE 'XXII'
		Expenditure by way of penalty or fine for violation of any law for the time being force	AS PER ANNEXURE 'XXIII'
		Expenditure by way of any other penalty or fine not covered above	AS PER ANNEXURE 'XXIV'
		Expenditure incurred for any purpose which is an offence or which is prohibited by law	AS PER ANNEXURE 'XXV'
		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:	AS PER ANNEXURE 'XXVI'	
	(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)	AS PER ANNEXURE 'XXVII'	
	ii. as payment referred to in sub-clause (ia)		
(A) Details of payment on which tax is not deducted:	AS PER ANNEXURE 'XXVIII'		
(B) Details of payment on which tax has been deducted but has not been paid on or	AS PER ANNEXURE 'XXIX'		



	before the due date specified in sub- section (1) of section 139													
	iii. as payment referred to in sub-clause (ib)													
	(A) Details of payment on which levy is not deducted:	AS PER ANNEXURE 'XXX'												
	(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	AS PER ANNEXURE 'XXXI'												
	iv. Fringe benefit tax under sub-clause (ic)	Nil												
	v. Wealth tax under sub-clause (iia)	Nil												
	vi. Royalty, license fee, service fee etc. under sub-clause (iib)	Nil												
	vii. Salary payable outside India to a non resident without TDS etc. Under sub-clause (iii)	AS PER ANNEXURE 'XXXII'												
	viii. Payment to PF/other fund etc. under sub-clause (iv)	Nil												
	ix. Tax paid by employer for perquisites under sub-clause (v)	Nil												
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	AS PER ANNEXURE 'XXXIII'												
d	Disallowance/deemed income under section 40A(3):													
	(A) On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details	Yes												
	<table border="1"> <thead> <tr> <th>Date of payment</th> <th>Nature of payment</th> <th>Amount</th> <th>Name of the payee</th> <th>PAN of the payee</th> <th>Aadhaar of the payee</th> </tr> </thead> <tbody> <tr> <td>Nil</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>	Date of payment	Nature of payment	Amount	Name of the payee	PAN of the payee	Aadhaar of the payee	Nil						
Date of payment	Nature of payment	Amount	Name of the payee	PAN of the payee	Aadhaar of the payee									
Nil														
	(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												
	<table border="1"> <thead> <tr> <th>Date of payment</th> <th>Nature of payment</th> <th>Amount</th> <th>Name of the payee</th> <th>PAN of the payee</th> <th>Aadhaar of the payee</th> </tr> </thead> <tbody> <tr> <td>Nil</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>	Date of payment	Nature of payment	Amount	Name of the payee	PAN of the payee	Aadhaar of the payee	Nil						
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Nil														
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	AS PER ANNEXURE 'XXXIV'												
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	AS PER ANNEXURE 'XXXV'												
i	amount inadmissible under the proviso to section 36(1)(iii)	Nil												

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

Nil



23	Particulars of any payment made to persons specified under section 40A (2)(b).	AS PER ANNEXURE 'XXXVI'
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24	Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33AC or 33ABA.	AS PER ANNEXURE 'XXXVII'
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25	Any amounts of profits chargeable to tax under section 41 and computation thereof	AS PER ANNEXURE 'XXXVIII'
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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	AS PER ANNEXURE 'XXXIX'
	(b) Not paid during the previous year;	AS PER ANNEXURE 'XL'
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 139(1);	AS PER ANNEXURE 'XLI'
	(b) Not paid on or before the aforesaid date.	AS PER ANNEXURE 'XLII'
	state whether sales tax,goods & services Tax, customs duty, excise duty or any other indirect tax,levy,cess,impost etc.is passed through the profit and loss account	No

27	a	Amount of Central Value Added Tax Credits/ Input Tax Credit (ITC) availed of or utilised during the previous year and its treatment in profit and loss account and treatment of outstanding Central Value Added Tax Credits/Input Tax Credit(ITC) in accounts.	No															
		<table border="1"> <thead> <tr> <th>CENVAT / ITC</th> <th>Amount</th> <th>Treatment in Profit & Loss / Accounts</th> </tr> </thead> <tbody> <tr> <td>Opening Balance</td> <td></td> <td></td> </tr> <tr> <td>Credit Availed</td> <td></td> <td></td> </tr> <tr> <td>Credit Utilized</td> <td></td> <td></td> </tr> <tr> <td>Closing / outstanding Balance</td> <td></td> <td></td> </tr> </tbody> </table>	CENVAT / ITC	Amount	Treatment in Profit & Loss / Accounts	Opening Balance			Credit Availed			Credit Utilized			Closing / outstanding Balance			
CENVAT / ITC	Amount	Treatment in Profit & Loss / Accounts																
Opening Balance																		
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	b	Particulars of income or expenditure of prior period credited or debited to the profit and loss account.-:																
		<table border="1"> <thead> <tr> <th>Type</th> <th>Particular</th> <th>Amount</th> <th>Prior period</th> </tr> </thead> <tbody> <tr> <td>Nil</td> <td></td> <td></td> <td></td> </tr> </tbody> </table>	Type	Particular	Amount	Prior period	Nil											
Type	Particular	Amount	Prior period															
Nil																		

28	Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(viiia), if yes, please furnish the details of the same.	No																
	<table border="1"> <thead> <tr> <th>Name of the person from which shares received</th> <th>PAN of the person</th> <th>Aadhar of the person</th> <th>Name of the company from which shares received</th> <th>CIN of the company</th> <th>No. of shares received</th> <th>Amount of consideration paid</th> <th>Fair market value of shares</th> </tr> </thead> <tbody> <tr> <td>Nil</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>	Name of the person from which shares received	PAN of the person	Aadhar of the person	Name of the company from which shares received	CIN of the company	No. of shares received	Amount of consideration paid	Fair market value of shares	Nil								
Name of the person from which shares received	PAN of the person	Aadhar of the person	Name of the company from which shares received	CIN of the company	No. of shares received	Amount of consideration paid	Fair market value of shares											
Nil																		

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)(viiib), if yes, please furnish the details of the same.	No
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Name of the person from which consideration received for issue of shares	PAN of the person	Aadhar of the person	No. of shares	Amount of consideration received	Fair market value of the shares
Nil					
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, If yes, please furnish the following details:					No
Nature of income				Amount	
Nil					
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, If yes, please furnish the following details:					No
Nature of income				Amount	
Nil					

30	Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque,(Section 69D)						No	
Name of person from whom amount borrowed or repaid on hundi	PAN of the person	Aadhaar of the person	Address of the person	Amount borrowed	Date of borrowing	Amount due including interest	Amount repaid	Date of repayment
Nil								
A Whether primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the previous year, If yes, please furnish the following details						No		
Under which clause of sub-section (1) of section 92CE primary adjustment is made?	Amount of primary adjustment	Whether the excess money available with the associated enterprise is required to be repatriated to India as per the provisions of sub-section (2) of section 92CE	If yes, whether the excess money has been repatriated within the prescribed time	If no, the amount (in Rs.) of imputed interest income on such excess money which has not been repatriated within the prescribed time	Expected date of repatriation of money			
Nil								
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, If yes, please furnish the following details						No		
Amount of expenditure by way of interest or of similar nature incurred	Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year	Amount (in Rs.) of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above	Details of interest expenditure brought forward as per sub-section (4) of section 94B		Details of interest expenditure carried forward as per sub-section (4) of section 94B			
			A.Y.	Amount	A.Y.	Amount		
Nil								
C Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year. (This Clause is applicable from 1st April, 2022)						No		



	Nature of the impermissible avoidance arrangement	Specify Others	Amount (in Rs.) of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement:
	Nil		

31	a	Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :-					AS PER ANNEXURE 'XLIII'		
	b	Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:-					AS PER ANNEXURE 'XLIV'		
		(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					AS PER ANNEXURE 'XLV'		
		(b) Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, received by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year :-					AS PER ANNEXURE 'XLVI'		
		(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 of transactions relating to one event or occasion to a person, otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year					AS PER ANNEXURE 'XLVII'		
		(d) Particulars of each payment in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, made by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year					AS PER ANNEXURE 'XLVIII'		
	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:—							
		Name of the payee	Address of the payee	PAN of the payee	Aadhaar of the payee	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 taken or accepted by an account payee cheque or an account payee bank draft
		Akash Parekh	Rajkot			2990000	2016000	Yes-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:—					AS PER ANNEXURE 'XLIX'		
									

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:—	AS PER ANNEXURE 'L'
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32	a	Details of brought forward loss or depreciation allowance, in the following manner, to extent available:-	AS PER ANNEXURE 'LI'
	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.	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.	No

33	Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA).		No
	Section under which deduction is claimed	Amounts admissible as per the provision of the Income-tax Act, 1961 and fulfils the conditions, if any, specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules,1962 or any other guidelines, circular, etc, issued in this behalf.	
	Nil		

34	a	Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish:					Yes
							AS PER ANNEXURE 'LII'
	b	Whether the assessee is required to furnish the statement of tax deducted or tax collected, If yes ,please furnish the details:					Yes
		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
		RKTV04055C	Form 26Q	30/11/2022	30/11/2022	Yes	
		RKTV04055C	Form 27EQ	15/10/2022	15/10/2022	Yes	
		RKTV04055C	Form 27EQ	16/01/2023	15/01/2023	Yes	
		RKTV04055C	Form 26Q	31/05/2023	31/05/2023	Yes	
		RKTV04055C	Form 27EQ	15/05/2023	15/05/2023	Yes	



c	Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish:			No
	TAN	Amount of interest under section 201(1A)/206C(7) is payable	Amount paid out of column (2)	Date of payment.
	Nil			

35	a	In the case of a trading concern, give quantitative details of principal items of goods traded							AS PER ANNEXURE 'LIII'		
	b	In the case of manufacturing concern, give quantitative details of the principal items of raw materials, finished products any by-products									
	(A) Raw materials										
	Item Name	Unit	Opening stock	Purchase during the previous year	Consumption during previous year	Sales during previous year	Closing Stock	Yield of finished product	% of yield	Shortage /Excess, if any	
	Not Applicable										
	(B) Finished products										
	Item Name	Unit	Opening stock	Purchase during the previous year	quantity manufactured during the previous year	Sales during previous year	Closing Stock	Shortage/Excess, if any			
	Not Applicable										
	(C) By products										
	Item Name	Unit	Opening stock	Purchase during the previous year	quantity manufactured during the previous year	Sales during previous year	Closing Stock	Shortage/Excess, if any			
Not Applicable											

36	A	Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (e) of clause (22) of section 2, If yes, please furnish the following details:-				No
		Amount received				Date of receipt
		Nil				

37	Whether any cost audit was carried out. ?"				No
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38	Whether any audit was conducted under the Central Excise Act, 1944. ?				No
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39	Whether any audit was conducted under section 72A of the Finance Act,1994 in relation to valuation of taxable services, finance act 1994 in relation to valuation of taxable service 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	284959065			124734319		
	Gross profit/turnover	-608569	284959065	-0.21	2058203	124734319	1.65
	Net profit/turnover	-1542344	284959065	-0.54	38373	124734319	0.03
	Stock-in-trade/turnover	22086127	284959065	7.75	9910589	124734319	7.95
	Material consumed/Finished goods produced	Nil					

41	Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income tax Act, 1961 and Wealth tax Act, 1957 alongwith details of relevant proceedings.					
	Financial year to which demand/refund relates to	Name of other tax law	Type (Demand raised/Refund received)	Date of demand raised/refund received	Amount	Remarks
	Nil					

42	Whether the assessee is required to furnish statement in Form No.61 or Form No. 61A or Form No. 61B, If yes, please furnish					No
	Income-tax Department Reporting Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the Form contains information about all details/ transactions which are required to be reported	If not, please furnish list of the details/transactions which are not reported
	Nil					

43	Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286:				No
	if yes, please furnish the following details:				
	Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity	Name of parent entity	Name of alternate reporting entity (if applicable)	Date of furnishing of report	
	Nil				
	If Not due , please enter expected date of furnishing the report				Nil

44	Break-up of total expenditure of entities registered or not registered under the GST. (This Clause is applicable from 1st April,2022)	AS PER ANNEXURE 'LIV'
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For K P M D & ASSOCIATES
Chartered Accountants



Dheeraj

Nirav Ravjibhai Dhaduk
Partner

M. No. : 149082

FRN : 0134800W

Date : 29/09/2023
Place : Rajkot

307, Gajhans Complex, 5/11 Bhaktinagar Station Plot, Gondal Road, Rajkot-360002 Gujarat