

<b>INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT</b>			Assessment Year
[Where the data of the Return of Income in Form ITR-1(SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified] (Please see Rule 12 of the Income-tax Rules, 1962)			2024-25
PAN	AAECH4665B		
Name	HOAC FOODS INDIA LIMITED		
Address	D-498, 1ST FLOOR PALAM EXTENSION, UG-1, SECTOR-7 DWARKA, Raj Nagar - II , SOUTH WEST DELHI , 09-Delhi, 91-INDIA, 110077		
Status	7-Private company	Form Number	ITR-6
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	657768051281024
<b>Taxable Income and Tax Details</b>	Current Year business loss, if any	1	0
	Total Income	2	1,52,69,860
	Book Profit under MAT, where applicable	3	0
	Adjusted Total Income under AMT, where applicable	4	0
	Net tax payable	5	38,43,118
	Interest and Fee Payable	6	4,24,615
	Total tax, interest and Fee payable	7	42,67,733
	Taxes Paid	8	42,67,738
(+) Tax Payable /(-) Refundable (7-8)	9	0	
<b>Accreted Income and Tax Detail</b>	Accreted Income as per section 115TD	10	0
	Additional Tax payable u/s 115TD	11	0
	Interest payable u/s 115TE	12	0
	Additional Tax and interest payable	13	0
	Tax and interest paid	14	0
	(+) Tax Payable /(-) Refundable (13-14)	15	0
This return has been digitally signed by <u>RAMBABU THAKUR</u> in the capacity of <u>Director</u> having PAN <u>AVGPT7300P</u> from IP address <u>49.205.45.112</u> on <u>28-Oct-2024 17:17:48</u> at <u>DELHI</u> (Place) DSC SI.No & Issuer <u>6039621</u> & <u>164212639315175CN=SignX sub-CA for Class 3 Individual 2022,OU=Sub-CA,O=FuturiQ Systems Private Limited,C=IN</u>			
System Generated Barcode/QR Code	 <b>AAECH4665B066577680512810249aff9c9c2edbbdd9f36b8d6961670d27dfeca7e2</b>		
<b><u>DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU</u></b>			

**NAME OF ASSESSEE** : HOAC FOODS INDIA LIMITED  
**PAN** : AAECH4665B  
**OFFICE ADDRESS** : D-498, 1ST FLOOR PALAM EXTENSION, UG-1, SECTOR-7 DWARKA, RAJ NAGAR - II,  
SOUTH WEST DELHI, DELHI-110077  
**STATUS** : PUB NOT INT **ASSESSMENT YEAR** : 2024 - 2025  
**WARD NO** : WARD 44(1), DELHI/ **FINANCIAL YEAR** : 2023 - 2024  
**D.O.I.** : 12/03/2018  
**EMAIL ADDRESS** : info@attahariom.com  
**NAME OF BANK** : HDFC BANK LIMITED  
**IFSC CODE** : HDFC0004413  
**ACCOUNT NO.** : 50200044318853  
**OPTED FOR TAXATION U/S 115BAA** : YES  
**RETURN** : ORIGINAL  
**IMPORT DATE** : AIS : 25-10-2024 04:34 PM **TIS** : 25-10-2024 04:35 PM **26AS** : 25-10-2024 04:35 PM  
**COMPUTATION DATE** : 25-10-2024 05.09 PM

**COMPUTATION OF TOTAL INCOME**

**PROFITS AND GAINS FROM BUSINESS AND PROFESSION** 15269855

**BUSINESS**

PROFIT BEFORE TAX AS PER PROFIT AND LOSS ACCOUNT		13628054
ADD :		
DEPRECIATION DISALLOWED	1293374	
DISALLOWED U/S 36	115509	
DISALLOWED U/S 37	948689	
DISALLOWED U/S 40	121224	
DISALLOWED U/S 40A	368708	
DISALLOWED U/S 43B	331024	
		<u>3178528</u>
		16806582
LESS : ALLOWED DEPRECIATION		<u>-1536727</u>
		<u>15269855</u>
<b>GROSS TOTAL INCOME</b>		<u>15269855</u>
<b>TOTAL INCOME</b>		15269855
TOTAL INCOME ROUNDED OFF U/S 288A		15269860

**COMPUTATION OF TAX ON TOTAL INCOME**

<b>TAX ON RS. 15269860 @ 22%</b>		3359369
		<u>3359369</u>
ADD: SURCHARGE @ 10%		335937
		<u>3695306</u>
ADD: HEALTH AND EDUCATION CESS @ 4%		147812
		<u>3843118</u>
<b><u>LESS TAX DEDUCTED AT SOURCE</u></b>		
SECTION 206CL: TCS ON SALE OF MOTOR VEHICLE	22328	22328
		<u>3820790</u>
<b><u>ADD INTEREST PAYABLE</u></b>		
INTEREST U/S 234B	231671	
INTEREST U/S 234C	192944	
		<u>424615</u>
		4245405
<b><u>LESS SELF ASSESSMENT TAX U/S 140A</u></b>		
0510002 - 24411 - 30-09-2024	4000000	4000000
<b>TAX PAYABLE</b>		<u>245405</u>

Information regarding Turnover/Gross Receipt Reported for GST	
GSTIN	Annual value of outward supplies as per the GST returns filed
06AAECH4665B1ZU	118125153
07AAECH4665B1ZS	100455437
<b>Total</b>	<b>218580590</b>

## FIXED ASSETS

Block	Rate	WDV as on 01/04/2023	Addition		Deduction	Total	Depreciation for the Year	WDV as on 31/03/2024
			More than 180 Days	Less than 180 Days				
			Rs.	Rs.				
FURNITURE AND FITTINGS	10.00%	15,25,085	1,34,882	1,33,144	0	17,93,111	1,72,654	16,20,457
MACHINERY AND PLANT	15.00%	44,18,580	35,33,474	2,28,571	0	81,80,625	12,09,951	69,70,674
MACHINERY AND PLANT	40.00%	1,92,733	1,18,973	1,47,202	0	4,58,908	1,54,122	3,04,786
<b>Total</b>		<b>61,36,398</b>	<b>37,87,329</b>	<b>5,08,917</b>	<b>0</b>	<b>1,04,32,644</b>	<b>15,36,727</b>	<b>88,95,917</b>

## Details of Tax Collected at Source on Income

Sl. No.	Tax Deduction and Tax Collection Account Number of the Collector	Name of the Collector	Amount received /debited	Total tax deducted	Amount claimed for this year
<b>206CL : TCS ON SALE OF MOTOR VEHICLE</b>					
1.	DELV20789G	VS ECO POWER PRIVATE LIMITED	2232813	22328	22328
<b>Grand Total</b>			<b>2232813</b>	<b>22328</b>	<b>22328</b>

## ALLOWED/DISALLOWED U/S 40

Particulars	Assessment Year	Disallowed Amount (Rs.)	Allowed Amount (Rs.)	Balance Amount (Rs.)
Amounts Disallowable Under Section 40	2023-24	138787	-	138787
Interest On Loan	2024-25	121224	-	121224
<b>Total</b>		<b>260011</b>	<b>-</b>	<b>260011</b>

## ALLOWED/DISALLOWED U/S 43B

Particulars	Assessment Year	Disallowed Amount (Rs.)	Allowed Amount (Rs.)	Balance Amount (Rs.)
Gst Payable	2024-25	331024	-	331024
<b>Total</b>		<b>331024</b>	<b>-</b>	<b>331024</b>

## DISALLOWED U/S 36

Sr. No.	Particulars	Amount
1	Employees Contribution	115509
	<b>Total</b>	<b>115509.00</b>

## DISALLOWED U/S 37

Sr. No.	Particulars	Amount
1	ROC fee for Increase in Authorised Capital	401400
2	Charity and Donation	488714
3	Interest on TDS	58575
	<b>Total</b>	<b>948689.00</b>

DISALLOWED U/S 40A

Sr. No.	Particulars	Amount
1	gratuity	368708
	<b>Total</b>	<b>368708.00</b>

**HOAC FOODS INDIA LIMITED**  
**(Formerly Known as HOAC FOODS INDIA PRIVATE LIMITED)**

**Balance Sheet as at March 31, 2024**

(Rs. in Hundred)			
Particulars	Notes	AS AT 31.03.2024	AS AT 31.03.2023
<b>Equity and Liabilities</b>			
<b>Shareholders' funds</b>			
Share capital	2	2,68,821.00	21,700.00
Reserves and surplus	3	66,436.40	1,26,832.97
		3,35,257.40	1,48,532.97
<b>Non-current liabilities</b>			
Long Term Borrowings	4	78,470.16	79,692.73
Deferred tax liability	5	433.54	4,564.25
Long Term Provisions	6	3,687.08	0.00
		82,590.78	84,256.98
<b>Current liabilities</b>			
Short Term Borrowings	7	1,47,105.55	1,14,608.57
Trade payables	8	1,69,416.08	99,708.23
Other current liabilities	9	24,299.19	15,934.01
Short term Provisions	10	37,378.72	26,314.80
		3,78,199.54	2,56,565.61
<b>Total</b>		<b>7,96,047.71</b>	<b>4,89,355.56</b>
<b>Assets</b>			
<b>Non-current assets</b>			
Property, plant & equipment and Intangible Assets			
Property, plant & equipment	11	88,392.42	59,016.18
Intangible Assets	12	2,342.11	1,689.62
Capital Work in Progress		73.72	0.00
Other Non-Current Assets	13	5,660.00	22,870.03
		96,468.25	83,575.83

HOAC FOODS INDIA LIMITED

*Ambabu*

Director



**HOAC FOODS INDIA LIMITED**  
**(Formerly Known as HOAC FOODS INDIA PRIVATE LIMITED)**

Particulars	Notes	(Rs. in Hundred)	
		AS AT 31.03.2024	AS AT 31.03.2023
<b>Current assets</b>			
Inventories	14	3,74,569.21	2,19,726.21
Trade receivables	15	2,26,328.53	1,02,930.57
Cash and cash equivalent	16	43,752.14	32,515.61
Short term loans and advances	17	54,929.58	50,607.34
		6,99,579.46	4,05,779.73
<b>Total</b>		7,96,047.71	4,89,355.56

**Significant Accounting Policies**

1

The accompanying notes form an integral part of these financial statements.

In terms of our report of even date annexed

**For Krishan Rakesh & Co.**  
**Chartered Accountants**  
**Firm Regn. No. : 009088N**

for and on behalf of the board of  
**HOAC FOODS INDIA LIMITED**

Place : Delhi  
Date : 06-06-2024



*Shiva*  
**Shiva Nishad**  
(Partner)  
M.No.: 560019

*Rambabu*  
**Rambabu Thakur**  
(Mg. Director)  
DIN: 08084215

*Yashwant*  
**Yashwant Thakur**  
(Chairman)  
DIN: 10351322

*Manish*  
**Manish Sharma**  
(Chief Financial Officer)  
PAN : KMLPS4330C

*Bhawna*  
**Bhawna Agarwal**  
(Company Secretary)  
PAN : AZWPA0809L

**HOAC FOODS INDIA LIMITED**

*Rambabu*

Director

**HOAC FOODS INDIA LIMITED**  
**(Formerly Known as HOAC FOODS INDIA PRIVATE LIMITED)**

**Statement of Profit & Loss**  
**for the year ended March 31, 2024**

Particulars	Notes	(Rs. in Hundred)	
		For the year ended 31.03.2024	For the year ended 31.03.2023
<b>Income</b>			
Revenue from operations	18	15,62,940.05	12,10,094.00
Other Income	19	0.00	10,554.96
<b>Total Income</b>		<b>15,62,940.05</b>	<b>12,20,648.96</b>
<b>Expenses</b>			
Cost of material consumed	20	10,09,045.61	9,28,041.71
Change in Inventories	21	(194.74)	(96,208.70)
Employee benefits expense	22	1,59,844.91	92,784.66
Finance Cost	23	32,500.50	25,548.51
Depreciation and amortization expense	24	12,933.74	18,251.76
Other expenses	25	2,12,529.49	1,70,707.11
<b>Total expenses</b>		<b>14,26,659.52</b>	<b>11,39,125.05</b>
<b>Profit/ (loss) before tax</b>		<b>1,36,280.54</b>	<b>81,523.91</b>
<b>Tax Expenses:</b>			
<b><u>Current Tax</u></b>			
Current year		37,602.00	26,314.80
Earlier year		455.82	2,721.96
<b><u>Deferred Tax</u></b>			
Current year		(4,130.71)	2,020.35
<b>Profit/ (loss) for the year</b>		<b>1,02,353.42</b>	<b>50,466.80</b>
<b>Earning Per Share (Basic / Diluted)</b>	38	<b>3.88</b>	<b>23.26</b>
<b>Adjusted Earning Per Share (Basic / Diluted)</b>	38	<b>3.88</b>	<b>2.74</b>

**Significant Accounting Policies**

1

The accompanying notes form an integral part of these financial statements.

In terms of our report of even date annexed

For Krishan Rakesh & Co.

Chartered Accountants

Firm Regn. No. : 009088N

for and on behalf of the board of  
HOAC FOODS INDIA LIMITED

Place : Delhi  
Date : 06-06-2024



*Shiva Nishad*  
Shiva Nishad  
(Partner)  
M.No.: 560019

*Rambabu Thakur*  
Rambabu Thakur  
(Mg. Director)  
DIN: 08084215

*Yashwant Thakur*  
Yashwant Thakur  
(Chairman)  
DIN: 10351322

*Manish Sharma*  
Manish Sharma  
(Chief Financial Officer)  
PAN : KMLPS4330C

*Bhawna Agarwal*  
Bhawna Agarwal  
(Company Secretary)  
PAN : AZWPA0809L

HOAC FOODS INDIA LIMITED

*Rambabu Thakur*

Director

**HOAC FOODS INDIA LIMITED**  
**(Formerly Known as HOAC FOODS INDIA PRIVATE LIMITED)**

**Statement of Cash Flow**  
**for the year ended March 31, 2024**

(Rs. in Hundred)

Particulars	For the year ended 31.03.2024	For the year ended 31.03.2023
<b>A. Cash Flow from Operating Activities</b>		
Net Profit before tax and extra ordinary items	1,36,280.54	81,523.91
Adjustment for :		
Depreciation	12,933.74	18,251.76
Provision for Gratuity	3,687.08	0.00
Interest expense	32,500.50	25,548.51
<b>Operating Profit before Working Capital Facilities</b>	<b>1,85,401.86</b>	<b>1,25,324.18</b>
Adjustment for :		
(increase)/decrease in Trade & Other Receivable	(1,23,397.96)	(26,420.13)
(increase)/decrease in Inventories	(1,54,843.00)	(86,026.07)
(increase)/decrease in Other Current assets	12,887.79	(29,284.47)
increase/(decrease) in Trade Payable & Other payables	69,707.85	6,301.03
increase/(decrease) in Other Current Liabilities	8,365.18	(28,581.02)
<b>Cash generated from operation</b>	<b>(1,878.29)</b>	<b>(38,686.47)</b>
Tax Paid	(26,993.90)	(12,069.56)
<b>Net Cash Flow from operating activities</b>	<b>(28,872.19)</b>	<b>(50,756.03)</b>
<b>B. Cash Flow From Investing activities</b>		
Purchase of property, plant and equipment	(42,962.46)	(34,198.10)
Capital Work in Progress	(73.72)	0.00
Sale/Adjustment of Fixed Assets	0.00	0.00
<b>Net Cash used in investing activities</b>	<b>(43,036.18)</b>	<b>(34,198.10)</b>

HOAC FOODS INDIA LIMITED

*Rambabu*

Director



**HOAC FOODS INDIA LIMITED**  
**(Formerly Known as HOAC FOODS INDIA PRIVATE LIMITED)**

(Rs. in Hundred)

Particulars	For the year ended 31.03.2024	For the year ended 31.03.2023
<b>C. Cash Flow from Financing Activities</b>		
Interest Paid	(32,500.50)	(25,548.51)
Proceeds from Increase in Share Capital	9,926.00	0.00
Share Premium Received	74,445.00	0.00
Proceed / ( Repayments ) from long term borrowings	(1,222.57)	42,308.03
Proceed from of Short Term borrowings	32,496.98	41,757.27
<b>Net Cash used in financing activities</b>	<b>83,144.91</b>	<b>58,516.80</b>
<b>Net change in cash and cash equivalents</b>	<b>11,236.54</b>	<b>(26,437.33)</b>
Cash and Cash equivalent in the beginning of the year	32,515.61	58,952.95
Cash and Cash equivalent at the end of the year	<b>43,752.15</b>	<b>32,515.62</b>

In terms of our report of even date annexed  
For **Krishan Rakesh & Co.**  
Chartered Accountants  
Firm Regn. No. : 009088N



**Shiva Nishad**  
(Partner)  
M.No.: 560019

Place : New Delhi  
Date : 06-06-2024



for and on behalf of the board of  
HOAC FOODS INDIA LIMITED



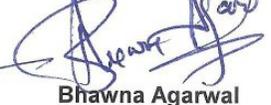
**Rambabu Thakur**  
(Mg. Director)  
DIN: 08084215



**Yashwant Thakur**  
(Chairman)  
DIN: 10351322

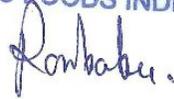


**Manish Sharma**  
(Chief Financial Officer)  
PAN : KMLPS4330C



**Bhawna Agarwal**  
(Company Secretary)  
PAN : AZWPA0809L

**HOAC FOODS INDIA LIMITED**



Director

HOAC FOODS INDIA LTD  
(Formerly Known as HOAC FOODS INDIA PRIVATE LIMITED)  
Summary of significant accounting policies and other explanatory information for the year  
ended 31st March, 2024

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**1. Corporate information**

HOAC Foods India Ltd. ('the Company') was incorporated on 12th March 2018 as a Pvt. Ltd. company and was converted to Ltd company on 30<sup>th</sup> October 2023 . The Company is primarily engaged in manufacturing , processing & trading of Atta, Dal Spices, Oil and other products.

**1.1 Basis of preparation of financial statements:**

These financial statements have been prepared to comply with Accounting Principles Generally accepted in India (Indian GAAP), the Accounting Standards notified under the Companies (Accounting Standards) Rules, 2014 and the relevant provisions of the Companies Act, 2013. The financial statements are prepared on accrual basis under the historical cost convention. The financial statements are presented in Indian rupees rounded off to the nearest Hundred.

**1.2 Use of estimates:**

The preparation of financial statements, in conformity with Indian GAAP, requires judgements, estimates and assumptions to be made that affect the reported amount of assets and liabilities; disclosure of contingent liabilities on the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Difference between the actual results and estimates are recognized in the period in which the results are known/ materialized.

**1.3 Statement of significant accounting policies**

**a) Revenue recognition**

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured.

**i) Revenue**

Sales are shown net of Goods and Service Tax and after deducting discounts if any allowed against credit notes issued in terms of respective sales schemes.

**ii) Interest**

Interest income is recognised on a time proportion basis taking into account the amount outstanding and the applicable interest rate.

**b) Property, Plant & Equipment and Intangible Assets**

**i)** Property, plant & Equipment and Intangible Assets are stated at their original cost of acquisition inclusive of inward freight, technical knowhow fees, duties and expenditure incurred in the acquisition, construction and installation.

**ii)** Input Tax Credit availed on capital equipment is accounted for by credit to respective fixed assets.

HOAC FOODS INDIA LIMITED

*Ranbaker*

Director



**HOAC FOODS INDIA LTD**

(Formerly Known as HOAC FOODS INDIA PRIVATE LIMITED)

Summary of significant accounting policies and other explanatory information for the year ended 31st March, 2024

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- iii) Depreciation / amortization on tangible and intangible fixed assets is provided to the extent of depreciable amount on the straight line (SLM) Method. Depreciation is provided at the rates and in the manner prescribed in Schedule II to the Companies Act, 2013

c) **Inventories**

Items of inventories are measured at lower of cost and net realizable value after providing for obsolescence. Cost of inventories comprises of cost of purchase, cost of conversion and other costs including manufacturing overheads incurred in bringing them to their respective present location and condition.

Cost of raw materials, packing materials, trading and other products are determined on FIFO basis.

d) **GST:**

GST is accounted for at the time of removal of goods. Input Tax Credit, to the extent availed, is adjusted towards cost of materials.

e) **Cash and cash equivalents**

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

f) **Gratuity / Retirement Benefits**

**Retirement Benefits**

The Company has adopted the Accounting Standard 15-Employees Benefits, prescribed under the Companies (Accounting Standards) Rules, 2006. The Company's obligation towards various employees' benefits has been recognized as follows:

***Defined Contribution plans-*** Provident fund is covered under this category. The Co's contribution towards the provident fund is charged to Profit & Loss account and is being regularly deposited with the PF department.

***Defined Benefit plans-*** Gratuity are defined benefit plans. The present value of obligation under such defined benefit plans is determined based on actuarial valuation carried out by an independent actuary using the Projected Unit Credit Method, which recognizes each period of service as giving rise to additional unit of employee benefit entitlement and measures each unit separately to build up the final obligation.

The obligation is measured at the present value of estimated future cash flows. The discount rates used for determining the present value of obligation under defined benefit plans is based on the market yield of government Securities as at the balance sheet date, having maturity period approximating to the terms of related obligations.

**HOAC FOODS INDIA LIMITED**



Director



**HOAC FOODS INDIA LTD**

**(Formerly Known as HOAC FOODS INDIA PRIVATE LIMITED)**

**Summary of significant accounting policies and other explanatory information for the year ended 31st March, 2024**

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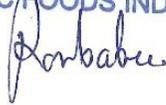
The liability towards gratuity (long term and short term) as ascertained by actuary and recognised in the balance sheet at present value. Actuarial gains/losses are recognised immediately in the Statement of Profit & Loss.

**g) Provision, Contingent Liabilities and Contingent Assets:**

Provisions involving substantial degree of estimation in measurement are recognized when there is a present obligation as a result of past events and it is probable that there will be an outflow of resources. Contingent liabilities are not recognized but are disclosed in the notes. Contingent assets are neither recognized nor disclosed in the financial statements.

**h)** Unless specifically stated to be otherwise, these policies are consistently followed.

**HOAC FOODS INDIA LIMITED**



**Director**



**HOAC FOODS INDIA LIMITED**  
**(Formerly Known as HOAC FOODS INDIA PRIVATE LIMITED)**

Particulars	(Rs. in Hundred)	
	AS AT 31.03.2024	AS AT 31.03.2023

**Note - 2 : Share Capital**

**Authorised**

40,00,000 Equity Shares (P.Y. 500,000 Equity Shares) of Par Value of Rs. 10/- each	4,00,000.00	50,000.00
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**Issued, Subscribed & paid up**

26,88,210 Equity Shares (P.Y. 2,17,000 Equity Shares) of Par Value of Rs. 10/- each #	2,68,821.00	21,700.00
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<b>Total</b>	<b>2,68,821.00</b>	<b>21,700.00</b>
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# Out of the above share 23,71,950 shares have been issued as fully paid up by way of bonus shares by capitalization of Share Premium & accumulated profits

a) The reconciliation of number of shares outstanding and the amount of Share Capital as at the opening and closing dates is set out below:

Particulars	31.03.2024	31.03.2023
	Number of share	Number of share
Shares outstanding at the beginning of the year	2,17,000	2,17,000
Shares Issued during the year	24,71,210	0
Shares outstanding at the end of the year	26,88,210	2,17,000

b) The company has only one class of equity shares having a par value of Rs. 10/- each. The holders of the equity shares are entitled to receive dividends as declared from time to time, and are entitled to voting rights proportionate to their share holding at the meetings of shareholders.

c) Following Shareholders hold equity shares more than 5% of the Total equity shares of the company at the end of the year:

Name of Shareholder	31.03.2024	31.03.2023
	Number of shares (%age)	Number of shares (%age)
Gaytri Thakur	16,73,235 (62.24%)	97,650 (45.00%)
Rambabu Thakur	10,14,475 (37.74%)	119,350 (55.00%)

(d) Shares held by the promoter

Name of Promoter	%age change during the year	31.03.2024	31.03.2023
		Number of shares (%age)	Number of shares (%age)
Gaytri Thakur	17.26	16,73,235 (62.24%)	97,650 (45.00%)
Rambabu Thakur	(17.26)	10,14,475 (37.74%)	119,350 (55.00%)
Yashwant Thakur	0.00%	100 (00.00%)	NIL

e) The holders of the equity shares are entitled to receive dividends as declared from time to time, and are entitled to voting rights proportionate to their share holding at the meetings of shareholders.

f) The company has issued 23,71,950 equity shares as bonus shares during the immediately current year to its promoters.

HOAC FOODS INDIA LIMITED

*Rambabu*

Director



**HOAC FOODS INDIA LIMITED**  
**(Formerly Known as HOAC FOODS INDIA PRIVATE LIMITED)**

	(Rs. in Hundred)	
Particulars	AS AT 31.03.2024	AS AT 31.03.2023

**Note - 3 : Reserves & Surplus**

**Security Premium Reserve**

Opening Balance	26,780.69	26,780.69
Additions during the year	74,445.00	0.00
Less: Utilised against bonus issue during the current year	1,01,225.69	0.00

	0.00	26,780.69
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**Surplus**

As per last Balance Sheet	1,00,052.28	49,585.48
Add: Net profit/ (loss) transferred from the statement of profit and loss	1,02,353.42	50,466.80
Less: Utilised against bonus issue during the current year	1,35,969.31	0.00

	66,436.40	1,00,052.28
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**Total**

	66,436.40	1,26,832.97
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**Note - 4 : Long Term Borrowings**

**Secured Loan**

Term Loan		
From Bank		
Against hypothecation of Vehicles	29,644.47	4,272.01

**Unsecured Loan**

From Limited Companies	42,232.54	0.00
From Banks	40,718.96	81,068.00
From a Director	4,245.08	75,420.72
	1,16,841.04	1,60,760.73
Current Maturities of long term debts	38,370.88	81,068.00

	78,470.16	79,692.73
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Particulars	Rate of Interest	Amount Outstanding	Repayment Terms
<b>Against hypothecation of Vehicles from banks</b>			
(i) Axis Bank Ltd	7.66%	6,840.43	Rs.19,732 in 41 EMI's
(ii) HDFC Bank Ltd	7.50%	2,860.60	Rs.13,958 in 22 EMI's
(iii) Axis Bank Ltd	9.30%	19,943.44	Rs.35,732 in 74 EMI's
<b>Unsecured Loan from Bank</b>			
(i) IDFC First Bank	16.00%	28,302.17	Rs.1,25,511 in 27 EMI's
(ii) Yes Bank Ltd	16.50%	12,416.79	Rs.1,06,213 in 13 EMI's
<b>Unsecured Loan from Limited Companies</b>			
Cholamandalam Investment & Finance Co. Ltd.	17.50%	17,232.54	Rs.58,344 in 39 EMI's
Godrej Finance Limited	19.00%	25,000.00	Rs.88,755 in 48 EMI's starting from Aug-2024
<b>Unsecured Loan from Directors</b>			
Rambabu Thakur	7.50%	4,245.08	Repayable after 2 year

HOAC FOODS INDIA LIMITED

*Rambabu*

Director



**HOAC FOODS INDIA LIMITED**  
**(Formerly Known as HOAC FOODS INDIA PRIVATE LIMITED)**

Particulars	(Rs. in Hundred)	
	AS AT 31.03.2024	AS AT 31.03.2023

**Note - 5 : Deferred tax liabilities ( Net )**

Deferred Tax Liabilities		
Timing Difference of Fixed Assets depreciation and Amortisation		
As at beginning of the year	4,564.25	2,543.90
Adjustment during the year	(4,130.71)	2,020.35
	433.54	4,564.25
Deferred Tax Assets		
Unabsorbed depreciation, carry forward losses & disallowances		
As at beginning of the year	0.00	0.00
Adjustment during the year	0.00	0.00
	0.00	0.00
Deferred Tax Liability (net) as at closing of the year	433.54	4,564.25

**Note - 6 : Long Term Provisions**

Provision for Gratuity Obligation		
As per last balance sheet	0.00	0.00
Additions during the year	3,687.08	0.00
Paid during the year	0.00	0.00
	3,687.08	0.00

**Note - 7 : Short Term Borrowings**

From Bank		
-Working Capital Facilities	1,08,734.67	33,540.57
Current Maturity of Long term Debt	38,370.88	81,068.00
	1,47,105.55	1,14,608.57

Working Capital limits carries interest rate of 11.00% p.a. are secured by First Charge by Hypothecation of inventories, Book Debts, other Current Assets and Movable Fixed Assets and Second Charge on residential premise of Ms. Gyatri Thakur and personal guarantee of Mr. Ram Babu Thakur & Ms Gayatri Thakur.

HOAC FOODS INDIA LIMITED

*Rambabu*

Director



**HOAC FOODS INDIA LIMITED**  
**(Formerly Known as HOAC FOODS INDIA PRIVATE LIMITED)**

(Rs. in Hundred)

Particulars	AS AT 31.03.2024	AS AT 31.03.2023
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**Note No. 8 : Trade Payable**

- due from Micro, Small and Medium Enterprises		
Not Due	3,030.63	11,576.63
Outstanding for following periods from due date of payment		
Less than 1 Year	0.00	0.00
1-2 Years	0.00	0.00
2-3 Years	0.00	0.00
More than 3 Years	0.00	0.00
- due from Others		
Not Due	0.00	0.00
Outstanding for following periods from due date of payment		
Less than 1 Year	1,66,385.44	88,131.60
1-2 Years	0.00	0.00
2-3 Years	0.00	0.00
More than 3 Years	0.00	0.00
	<b>1,69,416.08</b>	<b>99,708.23</b>

**Note - 9 : Other current liabilities**

Statutory Payables	6,856.28	7,886.68
Expenses Payables	17,442.91	7,693.97
Advance From Customers	0.00	353.36
	<b>24,299.19</b>	<b>15,934.01</b>

**Note - 10 : Short-term provisions**

<b>Provision for Income Tax</b>		
As per last balance sheet	26,314.80	9,347.60
Additions during the year	37,602.00	26,314.80
Adjustment during the year	(26,314.80)	0.00
Paid during the year	(223.28)	(9,347.60)
	<b>37,378.72</b>	<b>26,314.80</b>

HOAC FOODS INDIA LIMITED

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Director



**HOAC FOODS INDIA LIMITED**  
(Formerly Known as HOAC FOODS INDIA PRIVATE LIMITED)

Notes to the financial statement as on March 31, 2024

**Note 11 : Property, Plant & Equipment**

Description	Gross Block			Depreciation / Amortisation		Net Block	
	As at 01-04-2023	Additions	Adjustment or Deletions	As at 01-04-2023	For the Year	As at 31-03-2024	As at 31-03-2023
					Adjustment or Deletions		
Plant & Machinery	23,601.41	11,957.90	0.00	8,046.91	2,015.38	11,645.14	23,914.18
Furniture & Fixtures	17,590.45	2,680.26	5,358.60	4,947.78	1,261.66	4,551.85	10,360.27
Delivery Vehicles	31,551.55	6,927.63	0.00	7,043.55	3,348.03	10,391.58	28,087.59
Motor Car	0.00	22,580.57	0.00	0.00	2,234.53	2,234.53	20,346.04
Computer	7,511.92	1,368.71	0.00	4,994.96	1,808.94	6,803.91	2,076.72
Office Equipment	5,568.21	1,296.06	383.85	1,774.16	1,143.57	2,872.80	3,607.62
<b>Current Year</b>	<b>85,823.55</b>	<b>46,811.13</b>	<b>5,742.45</b>	<b>26,807.37</b>	<b>11,812.13</b>	<b>38,499.81</b>	<b>59,016.18</b>
Previous Year	52,368.81	33,454.74	0.00	8,784.70	18,022.67	26,807.37	43,584.11

**Note 12 : Intangible Assets**

Description	Gross Block			Depreciation / Amortisation		Net Block	
	As at 01-04-2023	Additions	Adjustment or Deletions	As at 01-04-2023	For the Year	As at 31-03-2024	As at 31-03-2023
					Adjustment or Deletions		
Softwares	2,150.18	1,539.14	0.00	460.56	857.20	1,347.21	1,689.62
<b>Current Year</b>	<b>2,150.18</b>	<b>1,539.14</b>	<b>0.00</b>	<b>460.56</b>	<b>857.20</b>	<b>1,347.21</b>	<b>1,689.62</b>
Previous Year	1,406.82	743.36	0.00	231.46	229.10	460.56	1,175.36

HOACFOODS INDIA LIMITED

*(Signature)*

Director



**HOAC FOODS INDIA LIMITED**  
**(Formerly Known as HOAC FOODS INDIA PRIVATE LIMITED)**

(Rs. in Hundred)

Particulars	AS AT 31.03.2024	AS AT 31.03.2023
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**Note - 13 : Other Non-current assets**

Security Deposits (Unsecured)	5,660.00	22,870.03
	5,660.00	22,870.03

**Note - 14 : Inventories**

(As per physically verified, valued and certified by the Management)

Raw Material & Other Materials	1,61,032.31	5,953.99
Packing Material	1,418.38	1,848.44
Finished Goods	2,12,118.52	2,11,923.78
	3,74,569.21	2,19,726.21

**Note No. 15 : Trade Receivable**

(Unsecured considered good unless otherwise stated)

**A) Not Due**

- Undisputed Trade receivables – considered good		
B) Due but not received	0.00	0.00
- Undisputed Trade receivables – considered good		
i) Outstanding for a period upto 6 months	1,73,104.29	1,02,930.57
ii) Outstanding for a period 6 months to 1 year	12,173.59	0.00
iii) Outstanding for a period 1 year to 2 year	41,050.65	0.00
iv) Outstanding for a period 2 year to 3 year	0.00	0.00
v) Outstanding for a period exceeding 3 years	0.00	0.00
- Undisputed Trade Receivables - Considered doubtful	0.00	0.00
- Disputed Trade Receivables - Considered Good	0.00	0.00
- Disputed Trade Receivables - Considered doubtful	0.00	0.00
	2,26,328.53	1,02,930.57

**Note - 16 : Cash and cash equivalents**

Balances with Banks		
- In Current Account	13,452.92	8,481.64
Cash In Hand	30,299.22	24,033.97
	43,752.14	32,515.61

**Note - 17 : Other Current Assets**

Balance with revenue authorities	1,025.55	3,388.50
Advance to Suppliers	30,476.09	0.00
Amount Recoverable		
- Considered Good	836.80	22,464.44
- Considered Doubtful	22,316.67	22,316.67
Staff Advance	0.00	2,437.73
Prepaid Expenses	274.47	0.00
	54,929.58	50,607.34

HOAC FOODS INDIA LIMITED

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Director



**HOAC FOODS INDIA LIMITED**  
(Formerly Known as HOAC FOODS INDIA PRIVATE LIMITED)

(Rs. in Hundred)

Particulars	For the year ended 31.03.2024	For the year ended 31.03.2023
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**Note - 18 : Revenue from operations**

**Sale of Products**

Atta, Dal Spices, Oil and other products	15,62,940.05	12,10,094.00
	15,62,940.05	12,10,094.00

**Note - 19 : Other Income**

Freight Charges Recovered	0.00	10,554.96
	0.00	10,554.96

**Note - 20 : Cost of material consumed**

Opening Stock of Raw Material	5,953.99	16,148.06
Add: Purchases	11,64,123.93	9,17,786.34
Add: Cartage	0.00	61.30
	11,70,077.92	9,33,995.70
Less: Closing Stock of Raw Material	1,61,032.31	5,953.99
<b>Total</b>	10,09,045.61	9,28,041.71

**Note - 21 : Changes in Inventories**

**In the beginning of the year**

Finished Goods	2,11,923.78	1,15,715.08
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**As at the end of the year**

Finished Goods	2,12,118.52	2,11,923.78
	(194.74)	(96,208.70)

**Note - 22 : Employee benefits expenses**

Salaries and Wages	1,42,736.12	87,479.46
Directors Sitting Fees	4,660.00	0.00
Contribution to ESI, Provident Fund and Other Funds etc.	1,682.96	298.79
Staff Welfare Expense	10,765.83	5,006.41
	1,59,844.91	92,784.66

**Note - 23 : Finance Cost**

Interest on Long Term Loans	18,984.55	22,006.53
Interest on Short Term Loans	5,667.34	3,541.98
Interest on Others	2,742.88	0.00
Other Finance Cost	5,105.73	0.00
	32,500.50	25,548.51

HOAC FOODS INDIA LIMITED

Rambabu

Director



**HOAC FOODS INDIA LIMITED**  
**(Formerly Known as HOAC FOODS INDIA PRIVATE LIMITED)**

(Rs. in Hundred)

Particulars	For the year ended 31.03.2024	For the year ended 31.03.2023
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**Note - 24 : Depreciation and amortization expense**

Depreciation on tangible assets	12,076.53	18,022.67
Amortisation of intangible assets	857.20	229.10
	<b>12,933.74</b>	<b>18,251.76</b>

**Note - 25 : Other expenses**

**A. Direct Expenses**

Packing Material Consumed	37,397.75	16,527.77
Other Factory Expenses	17,478.83	18,582.47
	<b>54,876.58</b>	<b>35,110.24</b>

**B. Other administrative expenses**

Rent Expenses	39,003.12	57,832.66
Bank Charges & Processing Fees	1,972.05	3,074.27
Repair & Maintenance Expenses	13,558.36	8,301.02
Conveyance & Travelling	2,244.05	0.00
Printing & Stationary Expenses	1,596.83	2,322.56
Communication Expenses	2,034.06	2,130.00
General Office Maintenance & Other Expenses	25,981.39	18,782.80
Auditor's Remuneration		
- As Audit Fees	1,500.00	300.00
- For other Matters	1,750.00	0.00
Insurance Charges	1,492.27	394.15
Electricity Expenses	18,516.37	13,468.09
Vehicle Running & Maintenance Expenses	5,580.43	8,672.90
Legal & Professional Charges	11,400.60	0.00
	<b>1,26,629.53</b>	<b>1,15,278.45</b>

**C. Advertisement & Promotion Expenses**

Advertisement Expenses	1,321.18	746.99
Business Promotion Expenses	5,997.24	5,812.87
Commission Expenses	3,261.71	0.00
	<b>10,580.12</b>	<b>6,559.86</b>

**D. Selling & Distribution Expenses**

Delivery Expenses	11,954.27	3,656.66
Freight and Forwarding Charges	8,488.99	10,101.90
	<b>20,443.26</b>	<b>13,758.56</b>
	<b>2,12,529.49</b>	<b>1,70,707.11</b>

HOAC FOODS INDIA LIMITED

Rombabee

Director



# HOAC FOODS INDIA LIMITED

## Notes to the financial statement for the year ended March 31, 2024

### 26 Ratios

(Rs. In Hundred)

#### (i) Current ratio= Current Assets/ Current Liabilities

Particulars	March 31, 2024	March 31, 2023
Current assets	6,99,579.46	4,05,779.73
Current liabilities	3,78,199.54	2,56,565.61
Ratio	1.85	1.58
<b>% change from previous year</b>	<b>14.50%</b>	

#### (ii) Debt Equity ratio = Total debt/ Total equity

Particulars	March 31, 2024	March 31, 2023
Total Debt	2,25,575.71	1,94,301.30
Total Equity	3,35,257.40	1,48,532.97
Ratio	0.67	1.31
<b>% change from previous year</b>	<b>(94.42%)</b>	

Reason for change more than 25%:

The ratio is improved due improvement of performance of the company during the current year.

#### (iii) Debt Service Coverage Ratio= Net Operating Income/ Total interest and principal payments

Particulars	March 31, 2024	March 31, 2023
Profit before tax	1,36,280.54	81,523.91
Other Income	0.00	(10,554.96)
Finance cost	32,500.50	25,548.51
Net Operating Income	1,68,781.04	96,517.46
Repayment of Interest during the year	32,500.50	25,548.51
Repayment of Debt during the year	(31,274.41)	(84,065.31)
Total interest and principal payments	1,226.10	(58,516.80)
Ratio	137.66	(1.65)
<b>% change from previous year</b>	<b>101.20%</b>	

Reason for change more than 25%:

The ratio is improved due improvement of performance of the company during the current year.

#### (iv) Return on Equity (ROE) Ratio= Net profit after tax / Total Shareholders' Equity

Particulars	March 31, 2024	March 31, 2023
Net profit after tax	1,02,353.42	50,466.80
Total shareholders equity	3,35,257.40	1,48,532.97
Ratio	0.31	0.34
<b>% change from previous period/ year</b>	<b>(10.15%)</b>	

#### (v) Inventory turnover ratio = Cost of goods sold/ Average Inventory

Particulars	March 31, 2024	March 31, 2023
Cost of Goods Sold	10,08,850.88	8,31,833.01
Average Inventory	2,95,514.30	1,74,870.46
Ratio	3.41	4.76
<b>% change from previous period/ year</b>	<b>(28.23%)</b>	

Reason for change more than 25%:

The ratio is decreased pursuant to increase in sale during the current year.

HOAC FOODS INDIA LIMITED

*Ronbabe*

Director



# HOAC FOODS INDIA LIMITED

## Notes to the financial statement for the year ended March 31, 2024

(vi) Trade receivables turnover ratio = Credit sales/ Average trade receivables (Rs. In Hundred)

Particulars	March 31, 2024	March 31, 2023
Credit Sales	6,48,347.08	3,34,736.97
Average Trade Receivable	1,64,629.55	89,720.51
Ratio	3.94	3.73
<b>% change from previous period/ year</b>	<b>5.56%</b>	

(vii) Trade payables turnover ratio = Net credit purchase/ Average trade payables (Rs. In Hundred)

Particulars	March 31, 2024	March 31, 2023
Credit Purchases	11,64,123.93	9,17,786.34
Average Trade Payable	1,34,562.15	96,557.72
Ratio	8.65	9.51
<b>% change from previous period/ year</b>	<b>(8.98%)</b>	

(viii) Net capital turnover ratio= Sales/ net Working Capital

Particulars	March 31, 2024	March 31, 2023
Sales	15,62,940.05	12,10,094.00
Net working Capital	3,21,379.93	1,49,214.12
Ratio	4.86	8.11
<b>% change from previous period/ year</b>	<b>40.03%</b>	

Reason for change more than 25%:

The company just operated for 45 days in previous year whereas the company was operation throughout the year in current year

(ix) Net profit ratio= Net profit after tax/ Sales

Particulars	March 31, 2024	March 31, 2023
Net profit after tax	1,02,353.42	50,466.80
Sales	15,62,940.05	12,10,094.00
Ratio	0.07	0.04
<b>% change from previous period/ year</b>	<b>(57.03%)</b>	

Reason for change more than 25%:

The ratio is decreased pursuant to increase in sale during the current year.

(x) Return on capital employed ratio=Earnings before interest and tax (EBIT)/ (Total Assets-Total Current Liabilities)

Particulars	March 31, 2024	March 31, 2023
Net profit after tax	1,02,353.42	50,466.80
Finance cost	32,500.50	25,548.51
Other income	0.00	(10,554.96)
<b>EBIT</b>	<b>1,34,853.93</b>	<b>65,460.35</b>
Total assets	6,99,579.46	4,05,779.73
Current liabilities	3,78,199.54	2,56,565.61
Capital employed	3,21,379.93	1,49,214.12
Ratio	0.42	0.44
<b>% change from previous period/ year</b>	<b>(4.35%)</b>	

HOAC FOODS INDIA LIMITED

*Rambabu.*

Director



# HOAC FOODS INDIA LIMITED

## Notes to the financial statement for the year ended March 31, 2024

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**(xi) Return on investment ratio= Net Profit (PAT)/ Cost of Investment\*100**

The company does not have any investment during the current year, therefore this ratio is not applicable to the company.

**27** There are no loan outstanding or granted to promoter, directors, KMPs and related parties (as defined under Companies Act, 2013), either severally or jointly with any other person either repayable on demand or without specifying any term of period of repayment.

**28 Other Disclosure as per amendment in Schedule-III dated 24th March, 2021.**

- a) There are no proceedings has been initiated or pending against the entity under the Benami Transactions (Prohibitions) Act, 1988.
- b) There are none Scheme of Arrangements has been approved by the Competent Authority in terms of sections 230 to 237 of the Companies Act, 2013.
- c) The provision of Corporate Social Responsibility under section 135 of the Act is not applicable to the company.
- d) The company has not entered in any transaction relating to Crypto Currency or Virtual Currency during the year.
- e) The entity has not entered into any transaction with such entities whose name has been struck off u/s 248 of the Act.
- f) The company has taken loan from bank and financial institution during the year, however there is no returns or statement of current assets have been filed by the company with the bank.
- g) The company has not declared as wilful defaulter.
- h) The company has been complied with the provision relating to layers of companies.
- i) The Company has no undisclosed income pertaining to prior period which is required to be disclosed in current year.
- j) The company has registered all the charges with Registrar of Companies within the statutory period.

HOAC FOODS INDIA LIMITED

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Director



**HOAC FOODS INDIA LTD**  
**(Formerly Known as HOAC FOODS INDIA PRIVATE LIMITED)**  
OTHER NOTES ON ACCOUNTS FOR THE YEAR ENDED 31<sup>st</sup> MARCH 2024

	<b>31 March 2024</b>	<i>(Rs. in Hundred)</i> 31 March 2023
<b>29. COMMITMENTS</b>		
a) Estimated amount of contracts Remaining to be executed on Capital Account and not provided for (Net of advances)	NIL	NIL
b) Letters of Credit opened in favour of inland/overseas suppliers	NIL	NIL
<b>30. Contingent Liabilities not provided for :-</b>		
a) Counter guarantees issued to Bankers in respect of guarantees issued by them	NIL	NIL
b) Guarantees issued on behalf of Limited Companies	NIL	NIL
c) Claim against the company not acknowledged as debts (Being Contested):	NIL	NIL

**31. Employee Benefits**

Liability for long term employee benefits has been determined by an actuary, appointed for the purpose, in conformity with the principles set out in the Accounting Standard 15 (Revised), the details of which are as here under:

**A. Defined Contribution Plans**

The company makes monthly contribution to Provident fund for Company's contribution to Provident Fund for the year which is charged to Statement of Profit and Loss.

<b>Particulars</b>	<i>(Rs. in Hundred)</i>	
	<b>Year ended March 31, 2024</b>	Year ended March 31, 2023
Employer's Contribution to Provident Fund	1,189.40	0.00
Employer's Contribution to ESI	364.86	298.79

**B. Defined Benefit Plans**

Gratuity:

The Company has a defined benefit gratuity plan. Gratuity is computed as 15 days salary, for every completed year of service or part thereof in excess of 6 months and is payable on retirement / termination / resignation. The benefit vests on the employee completing 5 years of service. The Company makes provision of gratuity asset/liability in the books of accounts on the basis of actuarial valuation as per the projected unit credit method.

The following tables summarize the components of net benefit expense recognized in the financials and obligation at the end of year:

**HOAC FOODS INDIA LIMITED**

*Rambabu .*

**Director**



**HOAC FOODS INDIA LTD**  
**(Formerly Known as HOAC FOODS INDIA PRIVATE LIMITED)**  
OTHER NOTES ON ACCOUNTS FOR THE YEAR ENDED 31<sup>st</sup> MARCH 2024

Balance Sheet  
Details of provision for Gratuity

(Rs. In Hundred)

Particulars	March 31, 2024
Defined Benefit Obligation	3,687.08
Funding Status	<b>Unfunded</b>
Fund Balance	N.A.
Current Liability	469.35
Non – Current Liability	3,217.73

Statement of Profit & Loss  
Details of Gratuity Provision

Particulars	March 31, 2024
Interest Cost	169.71
Current Service Cost	1,262.86
Past Service Cost	0
Net Actuarial (Gain) / Loss	(102.55)
Amount recognized in the Statement of Profit & Loss	1,330.02

Statement showing changes in present value of obligation:

Particulars	March 31, 2024
Present value of obligation at the beginning	2,357.06
Interest Cost	169.71
Current Service Cost	1,262.86
Past Service Cost	0
Benefits paid	0
Net Actuarial (Gain) / Loss	(102.55)
Present value of obligation at the end	3687.08

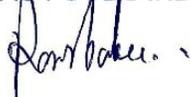
The principal assumption used in determining gratuity benefit obligations for the Company's plans are shown below:

Particulars	March 31, 2024
Discount rate	7.14% per annum
Salary Escalation	10.00 % per annum
Mortality	IALM 2012-14
Attrition rate	30.00 % per annum
Retirement Age	58 Years

The estimates of future salary increases, considered in actuarial valuation, take account of inflation, seniority, promotion and other relevant factors, such as supply and demand in the employment market.

32. In the opinion of the Management 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 are stated except where indicated otherwise.

HOAC FOODS INDIA LIMITED



Director



**HOAC FOODS INDIA LTD**  
**(Formerly Known as HOAC FOODS INDIA PRIVATE LIMITED)**  
OTHER NOTES ON ACCOUNTS FOR THE YEAR ENDED 31<sup>st</sup> MARCH 2024

33. Balances of certain debtors, creditors, loans and advances are subject to confirmation.

34. Additional Information Pursuant to Para 5 of the Part II of Schedule III of the Companies Act, 2013:

		(Rs. in Hundred)	
a)	Particulars of Sales & Stocks	Year Ended 31-03-2024	Year Ended 31-03-2023
	<b>Opening Stock</b>		
	- Atta, Dal Spices, Oil and other products	2,11,923.78	1,15,715.08
	<b>Purchases</b>		
	- Atta, Dal Spices, Oil and other products	0.00	0.00
	<b>Sales</b>		
	- Atta, Dal Spices, Oil and other products	15,62,940.05	12,10,094.00
	<b>Closing Stock</b>		
	- Atta, Dal Spices, Oil and other products	2,12,118.52	2,11,923.78

b) CIF Value of Imports :

Particulars	March 31, 2024	March 31, 2023
a) Capital Goods	0.00	0.00
b) Raw Materials/Chemicals	0.00	0.00
c) Spares and Consumables	0.00	0.00

c) Other Expenditure in Foreign Currency (on accrual basis):

Particulars	March 31, 2024	March 31, 2023
a) Travelling Expense	0.00	0.00
b) Other Charges	0.00	0.00

d) Earning In Foreign Currency (on accrual basis) :

Particulars	March 31, 2024	March 31, 2023
Other Income / FOB Value of Exports	0.00	0.00

e) Value of imported/indigenous raw material/packing material consumed and the percentage of each to total consumption: -

Particulars	%	2023-24	%	2022-23
- Imported	0.00%	0.00	0.00%	0.00
- Indigenous	100.00%	10,09,045.61	100.00%	9,28,041.71

35. The inventories are taken as per records duly certified by the Company. The same have been valued in accordance with Accounting Policies.

**HOAC FOODS, INDIA LIMITED**

*R. Ramesh*

Director



**36. Segmental Reporting :**

The Company is a Manufacturing, Processing & trading company of Food Products. The Company is managed organizationally as a unified entity with various functional heads reporting to the top management and is not organized along product lines. There are therefore, no separate segments within the company as defined by AS-17 (Segmental Reporting) issued by ICAI.

**37. Tax Expense** is the aggregate of current year income tax and deferred tax charged to the Profit and Loss Account for the year.

**Current Year Charges**

Income Tax provision of Rs. Hundred (P.Y. Rs. 26,314.80 Hundred) has been made as per the provisions of the Income Tax Act.

**Deferred Tax Liability/Asset**

The Company estimates the deferred tax charge using the applicable rate of taxation based on the impact of timing differences between financial statements and estimated taxable income for the current year. The movement of provision for deferred tax is given below:

(Rs in Hundred)

Particulars	At the beginning of the year	Charge/(credit) during the year	At the end of the year
<b>LIABILITY</b>			
Depreciation	4,564.25	(4,130.71)	433.54
<b>ASSETS</b>			
Unabsorbed business loss, depreciation & disallowable expenses	0.00	0.00	0.00
Net Deferred Tax Liability	4,564.25	(4,130.71)	433.54

**38. Related Party Disclosures:**

In accordance with the Accounting Standards (AS-18) on Related Party Disclosures, where control exists and where key management personnel are able to exercise significant influence and, where transactions have taken place during the year, along with description of relationship as identified, are given below: -

**A. Relationships**

- (a) Key Managerial Personnel
- Sh. Ram Babu Thakur : Managing Director
  - Sh. Yashwant Thakur : Chairman
  - Sh. Mukesh Garg : Director
  - Mrs. Gayatri Thakur : Director
  - Mrs. Mamta : Director
  - Mr. Manish Sharma : Chief Financial Officer (w.e.f. 01-11-2023)
  - Patterson Thomas : Company Secretary (Nov-2023 to Dec-2023)
  - Bhawana Agarwal : Company Secretary (w.e.f.15.01.2024)

HOAC FOODS INDIA LIMITED

*Rambabu*

Director



**HOAC FOODS INDIA LTD**  
**(Formerly Known as HOAC FOODS INDIA PRIVATE LIMITED)**  
OTHER NOTES ON ACCOUNTS FOR THE YEAR ENDED 31<sup>st</sup> MARCH 2024

B. The following transactions were carried out with related parties in the ordinary course of business: -

Particulars	(Rs. in Hundred)	
	March 31, 2024	March 31, 2023
<b>Key Managerial Personnel</b>		
<b>Interest Paid</b>		
Ram Babu Thakur	666.57	0.00
<b>Unsecured Loan</b>		
Ram Babu Thakur		
Opening Balance (Cr.)	64,310.40	20,310.00
Amount Received	42,649.50	47,500.00
Amount Paid	18,942.49	3,499.60
Interest Credited (Net)	598.67	0.00
Shares Issued	84,371.00	0.00
Closing Balance (Cr.)	4,245.08	64310.40
<b>Remuneration</b>		
Ram Babu Thakur	10,600.00	5,800.00
Gayatri Thakur	9,000.00	6,460.00
Manish Sharma	950.00	0.00
Patterson Thomas	300.00	0.00
Bhawana Agarwal	375.00	0.00
Yashwant Thakur	3,300.00	3,120.00
<b>Director Sitting Fee</b>		
Mukesh Garg	900.00	0.00
Mamta	600.00	0.00
Yashwant Thakur	3,160.00	0.00
<b>Equity Shares Allotted</b>		
Ram Babu Thakur		
99,260 shares of Rs. 10/- issued at 85/- per share	84,371.00	0.00

C. Balance written off/written back is Rs. NIL (PY NIL) Hundred

HOAC FOODS INDIA LIMITED

*Ram Babu Thakur*

Director



**39. Earnings per share (EPS)**

The numerators and denominators used to calculate Basic and Diluted Earnings per share:

**Basic Earning Per Share**

Particulars	(Rs. in Hundred)	
	March 31, 2024	March 31, 2023
Profit/(Loss) for the year	1,36,280.54	81,523.91
Less : Provision for Income Tax / Deferred Tax	33,471.29	28,335.15
Less : Income Tax adjustments	455.82	2,721.96
Profit/ (Loss) attributable to the Equity Shareholders – (A)	1,02,353.42	50,466.80
Weighted average number of Equity Shares outstanding during the year (B)	26,41,021	2,17,000
Adjustment for Bonus Shares Issued during the current year.	0	16,27,500
Adjusted Weighted average number of Equity Shares outstanding during the year (C)	26,41,021	18,44,500
Nominal value of Equity Shares (Rs)	10/-	10/-
Basic/Diluted Earnings per share (Rs) – (A)/(B)	3.88	23.26
Adjusted Basic/Diluted Earnings per share (Rs) – (A)/(C)	3.88	2.74

**40. Dues To Micro And Small Enterprises**

The dues to Micro and Small Enterprises as required under the Micro, Small and Medium Enterprises Development Act, 2006 to the extent information available with the company is given below:

Particulars	Year Ended 31.03.2024	Year Ended 31.03.2023
Not Due	3,030.63	11,576.63
The principal amount and the interest due thereon remaining unpaid to any supplier as at the end of each accounting year	NIL	NIL
Principal amount due to micro and small enterprises	NIL	NIL
Interest due on above	NIL	NIL
The amount of interest paid by the buyer in terms of section 16 of the MSMED 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 year of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the MSMED Act 2006.	NIL	NIL
The amount of interest accrued and remaining unpaid at the end of each accounting year	NIL	NIL

HOAC FOODS INDIA LIMITED

*(Signature)*

Director



**HOAC FOODS INDIA LTD**  
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**OTHER NOTES ON ACCOUNTS FOR THE YEAR ENDED 31<sup>st</sup> MARCH 2024**

<b>Particulars</b>	<b>Year Ended 31.03.2024</b>	<b>Year Ended 31.03.2023</b>
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 MSMED Act 2006	NIL	NIL

41. Previous year figures have been rearranged/ regrouped wherever considered necessary.

For Krishan Rakesh & Co  
Chartered Accountants  
FRN: 009088N

  
**Shiva Nishad**  
(Partner)  
M.No.: 560019

Place : Delhi  
Date : 06-06-2024



**HOAC FOODS INDIA LIMITED**

  
**Rambabu Thakur**  
(Managing Director)  
DIN: 08084215

  
**Manish Sharma**  
(Chief Financial Officer)  
PAN : KMLPS4330C

for and on behalf of the board of  
**HOAC FOODS INDIA LIMITED**

  
**Yashwant Thakur**  
(Chairman)  
DIN: 10351322

  
**Bhawna Agarwal**  
(Company Secretary)  
PAN : AZWPA0809L



**Krishan Rakesh & Co.**  
CHARTERED ACCOUNTANTS

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**INDEPENDENT AUDITOR'S REPORT**

**To the Members of M/s HOAC FOODS INDIA LTD  
(Formerly Known as HOAC FOODS INDIA PRIVATE LIMITED)**

**Report on Audit of Financial Statements**

We have audited the accompanying Financial Statements of **HOAC FOODS INDIA LTD (Formerly Known as HOAC FOODS INDIA PRIVATE LIMITED)** ("the Company"), which comprise the Balance Sheet as at March 31, 2024, the Statement of Profit and Loss, the Statement of Cash Flow and for the year then ended, and a summary of the significant accounting policies and other explanatory information (hereinafter referred to as the "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 Companies Act 2013 ("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, 2023, and its Profit, and its cash flows for the year ended on that date.

**Basis for Opinion**

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

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

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexures to Board's Report, Business Responsibility Report, Corporate Governance and Shareholder's 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 in the 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 Responsibilities for the Financial Statements**

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of 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 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 implementation and maintenance of accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

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

#### **Auditor's Responsibilities for the Audit of the Financial Statements**

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

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

- (a) 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





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resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- (b) Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- (c) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Management.
- (d) 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 auditors' 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 auditors' report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- (e) 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 auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.





**Report on Other Legal and Regulatory Requirements**

1. As required by the Companies (Auditor's Report) Order, 2020 issued by the Central Government of India in terms of sub-section (11) of Section 143 of the Act (hereinafter referred to as the "Order"), and on the basis of such checks of the books and records of the Company as we considered appropriate and according to the information and explanations given to us, we give in the "Annexure-I" a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.
2. As required by Section 143(3) of the Act, we report that:
  - a. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
  - b. In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books
  - c. The Balance Sheet, the Statement of Profit and Loss including Other Comprehensive Income, the Statement of Cash Flow and the Statement of Change in Equity 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 March 31, 2024 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2024 from being appointed as a director in terms of Section 164(2) of the Act.
  - f. The report in respect of internal financial controls is not applicable to the company during the year as per notification of Ministry of Corporate Affairs Notification No. GSR 583(E) dated 13th June, 2017 read with Notification No. GSR 464(E) dated 5th June, 2015, clause (i) of Section 143(3) of the Companies Act, 2013.
  - 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.





**Krishan Rakesh & Co.**  
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- (ii) In our opinion and as per the information and explanations provided to us, the Company has not entered into any long-term contracts including derivative contracts, requiring provision under applicable laws or accounting standards, for material foreseeable losses.
- (iii) There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
- (iv) (a) The Management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person or entity, including foreign entity ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;  
  
(b) The Management has represented, that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;  
  
(c) Based on the audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.
- (v) As per the representation received and to the best of its knowledge and belief, the company has not declared or paid dividend either final or interim in nature during the year.
- (vi) Based on our examination, which included test checks, the Company has used accounting software for maintaining its books of account for the financial year ended March 31, 2024 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 the audit trail feature being tampered with.





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

**For Krishan Rakesh & Co.**  
**Chartered Accountants**  
**Firm Regn. No. 009088N**

**Place : Delhi**  
**Dated : 06-06-2024**  
**UDIN : 24560019BKDHJT3188**



**Shiva Nishad**  
**(Partner)**  
**M.No.: 560019**



**ANNEXURE-I TO THE INDEPENDENT AUDITOR'S REPORT**

**(Referred to in paragraph 1 under 'Report on Other Legal and Regulatory Requirements'  
section of our report to the Members of M/s M/s HOAC FOODS INDIA LTD  
(Formerly Known as HOAC FOODS INDIA PRIVATE LIMITED)**

- (i.) In respect of Company's Property, Plant and Equipment and Intangible Assets
- (a) (A) The company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment and relevant details of right of use assets;
- (B) The company has maintained proper records showing intangible assets.
- (b) As explained to us, all the property, plant and equipment have been physically verified by the management in a phased periodical manner, which in our opinion is reasonable, having regard to the size of the Company and nature of its assets. No material discrepancies were noticed on such physical verification;
- (c) According to information & explanation given to us, company does not have any immovable property.
- (d) The company has not revalued any of its Property, Plant and Equipment (including Right of Use assets) or intangible assets during the year;
- (e) Further, no proceeding has been initiated or pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.
- (ii.) (a) According to information & explanation given to us Physical verification of inventory has been conducted by the management at reasonable intervals and the coverage and procedure of such verification by the management is appropriate; and there was no discrepancy of 10% or more in the aggregate for each class of inventory noticed.
- (b) The company has not been sanctioned working capital limits in excess of 5 crore rupees during any point of time of the year, from banks or financial institutions on the basis of security of current assets and hence reporting under clause 3(ii)(b) of the Order is not applicable.
- (iii.) As informed to us the company has not made any investments in, provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties during the year.
- (iv.) According to the information and explanations given to us, the company has complied with section 185 and 186, wherever applicable, of the Companies Act, 2013.
- (v.) According to the information and explanations given to us the company has not accepted any deposits, in terms of the directives issued by the Reserve Bank of India and the provisions of sections 73 to 76 or any other relevant provisions of the Companies Act and the rules framed there under. Hence, reporting under clause 3(v) of the Order is not applicable.
- (vi.) The maintenance of cost records has not been specified by the Central Government under subsection (1) of section 148 of the Companies Act, 2013 for the business activities carried out





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by the Company. Hence, reporting under clause (vi) of the Order is not applicable to the Company.

- (vii.) In respect of the statutory and other dues:
- (a) As per information and explanations given to us, the company is regular in depositing undisputed statutory dues including Goods and Services Tax, provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues with the appropriate authorities. There are no outstanding statutory dues as at the last day of the financial year under audit for a period of more than six months from the date they became payable.
- (b) We, according to information and explanations given to us, there are no any dues referred to in sub-clause (a) have not been deposited on account of any dispute.
- (viii.) According to information and explanations given to us, there were no unrecorded transactions in the books of account which have to be surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961),
- (ix.) Based on our audit procedure and on the basis of information and explanation given to us by the management we are of the opinion that:
- (a) The company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender,
- (b) The company has not been declared as wilful defaulter by any bank or financial institution or government and any government authority;
- (c) According to information and explanations given to us, the company has obtained vehicle loan during the year and applied for the purpose for which the loans were obtained.
- (d) The funds raised on short term basis have not been utilised for long term purposes by the company.
- (e) On an overall examination of the financial statements of the Company, the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries.
- (f) The company has not raised any loan during the year on the pledge of the securities held in its subsidiaries, joint ventures or associate companies, accordingly reporting under clause 3(ix)(f) of the Order is not applicable.
- (x.) (a) The Company has not raised moneys by way of initial public offer or further public offer (including debt instruments) during the year and hence reporting under clause 3(x)(a) of the Order is not applicable.
- (b) During the year, the Company has not made any preferential allotment or private placement of shares or convertible debentures (fully or partly or optionally) and hence reporting under clause 3(x)(b) of the Order is not applicable.





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- (xi.) (a) Based upon the audit procedures performed and information and explanations given by the management, we report that, no fraud by the company or fraud on the company has been noticed/reported during the course of our audit for the year ended 31.03.2024.
- (b) No report under sub-section (12) of section 143 of the Companies Act is required to be filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government.
- (c) According the information and explanation given to us no whistle-blower complaints have been received during the year.
- (xii.) The provisions of clause (xii) of the order are not applicable as the company is not a Nidhi Company as specified in the clause.
- (xiii.) According to information and explanations given to us and on the basis of our examination of records of the company, all transactions with the related parties are in compliance with section 177 and 188 of the Act, where applicable and the details have been disclosed in the Financial Statements as required by the applicable accounting standards.
- (xiv.) (a) The company has an adequate internal audit system commensurate with the size and nature of its business;
- (b) The company is not required to appoint internal auditor as per the provision of the Companies Act, 2013.
- (xv.) According to information and explanation given to us the company has not entered into any non-cash transaction with the director or any person connected with him during the year and hence provisions of section 192 of the Companies Act, 2013 are not applicable to the Company.
- (xvi.) (a) According to the information and explanations given to us, and in view of its business activities, the Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. Hence, reporting under clause 3(xvi)(a) of the Order is not applicable.
- (b) The Company has not conducted any Non-Banking Financial or Housing Finance activities during the year requiring valid Certificate of Registration (CoR) from the Reserve Bank of India as per the Reserve Bank of India Act, 1934. Accordingly, reporting under clause 3(xvi)(b) is not applicable.
- (c) The Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. Hence, reporting under clause 3(xvi)(c) is not applicable to the company.
- (d) According to the information and explanations given to us, there is no core investment company within the Group (as defined in the Core Investment Companies (Reserve Bank) Directions, 2016) and accordingly reporting under clause 3(xvi)(d) of the Order is not applicable.
- (xvii.) The company has not incurred cash losses during the current financial year and preceding financial year accordingly reporting under clause 3(xvii) of the Order is not applicable.





**Krishan Rakesh & Co.**  
CHARTERED ACCOUNTANTS

PHONE : 011-40159075

143, KOHAT ENCLAVE  
2ND FLOOR, PITAMPURA  
DELHI-110034

- (xviii.) The company has received the resignation letter dated 26/09/2023 from its Statutory Auditors and there were no objections or concerns raised by the outgoing auditors.
- (xix.) On the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements and our knowledge of the Board of Directors and Management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report indicating that Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.
- (xx.) (a) The provision sub-section (5) of section 135 of the Act is not applicable to company, therefore the company is not required to transfer any amount to the fund specified in section 135 of the Act.
- (b) No Such amount is required to be transfer to special account in compliance of the provision go sub-section (6) of section 135 of the Act.

Place : Delhi  
Dated : 06-06-2024  
UDIN : 24560019BKDHJT3188



**For Krishan Rakesh & Co.**  
**Chartered Accountants**  
**Firm Regn. No. 009088N**

**Shiva Nishad**  
**(Partner)**  
**M.No.: 560019**

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

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

## 1. We report that the statutory audit of

Name	HOAC FOODS INDIA PRIVATE LIMITED
Address	RZF - 1150, UG-1 , RAJ NAGAR-II,, PALAM, , Raj Nagar - II , Raj Nagar - II , SOUTH WEST DELHI , 09-Delhi , 91-India , Pincode - 110077
PAN	AAECH4665B
Aadhaar Number of the assessee, if available	

was conducted by us **KRISHAN RAKESH & CO.** in pursuance of the provisions of the **Companies Act, 2013**,

and **We** annex hereto a copy of **our** audit report dated **06-Jun-2024** along with a copy each of

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

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

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

Sl. No.	Qualification Type	Observations/Qualifications
1	Others	a. Clause 34 (a) and (b) with respect to payments on which the assessee is liable to deduct TDS we have formed our opinion on the basis of TDS/TCS statements furnished by the assessee, in view of voluminous transactions of such nature during the year. We have carried out the audit on test check basis and accordingly we have reported the information in the said clause.
2	Others	b. Clause 34 (c ) with respect to interest which assessee is liable to pay under section 201(1A) or Section 206C(7) of the Income Tax Act 1961 we have reported the information based on the books of account and amount as shown in PART G of the statement generated by the department in Form 26AS. However as informed to us, the assessee has not agreed upon the amount shown in 26AS as aforesaid.
3	Others	c. Clause No.16 and 21 with regard to certain income and expenditure, Clause No 37, 38 and 39 with regard to report of certain audits and Clause 41 with regard to demands and refunds under other Acts, We in view of voluminous nature of transactions during the year have relied upon the information provided by the management to us. d. Clause No 44 with respect to the Break-up of total expenditure of entities registered or not registered under the GST, we in view of voluminous nature of transactions during the year have relied upon the information provided by the management to us and hence reported the same information in the said clause.
4	Others	e. Clause 22 (a) & (b) In the course of our audit, for the purpose of verifying disallowances under section 43B(h) of the Income-tax Act, 1961 as per clause 22, we have relied on the MSME classification provided by the auditee and the representations made by the management. We have not independently verified the accuracy of the MSME classification. Consequently, our verification of the compliance with section 43B(h) is based on the information and representations provided by the auditee's management. Our opinion is thus dependent on the correctness of these classifications and representations
5	Others	f. We further report that: Assessee's Responsibility for the Financial Statements and the Statement of Particulars in Form 3CD 1.The assessee is responsible for the preparation of the aforesaid financial statements that give a true and fair view of the financial position and financial performance in accordance with the applicable Accounting Standards referred to in Section 133 of the Companies Act 2013. 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.
6	Others	2.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, Notifications, circulars etc. that are to be included in the Statement.
7	Others	Tax Auditor's Responsibility 3. Our responsibility is to express an opinion on these financial statements based on our audit. 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.
8	Others	4.An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's 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 in the circumstances but not for the purposes of expressing an opinion on the effectiveness of the entity's internal control. An audit also

includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements

9	Others	5.We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion. 6.We are also responsible for verifying 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. We have conducted our verification of the statement in accordance with Guidance Note on Tax Audit under section 44AB of the Income-tax Act, 1961, issued by the Institute of Chartered Accountants of India.
10	Proper stock records are not maintained by the assessee	The production and sale details of of finished stock and trading goods is not properly maintained by the assessee, therefore the reporting as per Clause 35b for Finished Goods couldn't be made.

**Accountant Details**

Name	K. K. GUPTA
Membership Number	087891
FRN(Firm Registration Number)	0009088N
Address	1432ND FLOOR , KOHAT ENCLAVEPITAM PURA , Saraswati Vihar , Saraswati Vihar , NORTH WEST DELHI , 09-Delhi , 91-India , Pincode - 110034

Date of signing Tax Audit Report	30-Sep-2024
Place	DELHI
Date	30-Sep-2024

This form has been digitally signed by **KRISHAN KANHAYA GUPTA** having PAN **AAIPG7852N** from IP Address **IpAddress** on **30/09/2024 12:56:28 AM** Dsc SI.No and issuer **,C=IN,O=Verasys Technologies Pvt Ltd.,OU=Certifying Authority**



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

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

## PART - A

1. Name of the Assessee	HOAC FOODS INDIA PRIVATE LIMITED
2. Address of the Assessee	RZF - 1150, UG-1 , RAJ NAGAR-II,, PALAM, , Raj Nagar - II , Raj Nagar - II , SOUTH WEST DELHI , 09-Delhi , 91-India , Pincode - 110077
3. Permanent Account Number (PAN)	AAECH4665B
Aadhaar Number of the assessee, if available	
4. Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and services tax, customs duty, etc. if yes, please furnish the registration number or, GST number or any other identification number allotted for the same ?	Yes

Sl. No.	Type	Registration /Identification Number
1	Goods and Services Tax 12-Haryana	06AAECH4665B1ZU
2	Goods and Services Tax 09-Delhi	07AAECH4665B1ZS

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

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

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

## PART - B

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

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

(b). If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such change ?	No
---	----

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

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

Sl. No.	Sector	Sub Sector	Code
1	MANUFACTURING	Flour milling	04008

2	WHOLESALE AND RETAIL TRADE	Wholesale of other products n.e.c	09027
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(b). If there is any change in the nature of business or profession, the particulars of such change ?

No

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

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

No

Sl. No.	Books prescribed
No records added	

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

Sl. No.	Books maintained	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1	Purchase Register	RZF - 1150, UG-1	RAJ NAGAR-II,, PALAM,	SOUTH WEST DELHI	110077	91-India	09-Delhi
2	Sales Register	RZF - 1150, UG-1	RAJ NAGAR-II,, PALAM,	SOUTH WEST DELHI	110077	91-India	09-Delhi
3	Bank Book	RZF - 1150, UG-1	RAJ NAGAR-II,, PALAM,	SOUTH WEST DELHI	110077	91-India	09-Delhi
4	Cash Book	RZF - 1150, UG-1	RAJ NAGAR-II,, PALAM,	SOUTH WEST DELHI	110077	91-India	09-Delhi
5	Journal	RZF - 1150, UG-1	RAJ NAGAR-II,, PALAM,	SOUTH WEST DELHI	110077	91-India	09-Delhi
6	Ledger	RZF - 1150, UG-1	RAJ NAGAR-II,, PALAM,	SOUTH WEST DELHI	110077	91-India	09-Delhi
7	Store Ledger	RZF - 1150, UG-1	RAJ NAGAR-II,, PALAM,	SOUTH WEST DELHI	110077	91-India	09-Delhi
8	Fixed Assets Register	RZF - 1150, UG-1	RAJ NAGAR-II,, PALAM,	SOUTH WEST DELHI	110077	91-India	09-Delhi
9	Statutory Dues Records.	RZF - 1150, UG-1	RAJ NAGAR-II,, PALAM,	SOUTH WEST DELHI	110077	91-India	09-Delhi

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

Sl. No.	Books examined
1	Purchase Register
2	Sales Register
3	Bank Book
4	Cash Book
5	Journal
6	Ledger
7	Store Ledger
8	Fixed Assets Register
9	Statutory Dues Records.

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

Sl. No.	Section	Amount
	No records added	

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

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

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

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

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

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

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

(f). Disclosure as per ICDS:

Sl. No.	ICDS	Disclosure

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

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

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

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

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

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

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

Sl. No.	Description	Amount
		No records added

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

Sl. No.	Description	Amount
		No records added

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

Sl. No.	Description	Amount
		No records added

(d). any other item of income;

Sl. No.	Description	Amount
		₹ 0

(e). Capital receipt, if any.

Sl. No.	Description	Amount
		No records added

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

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

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

Sl. No.	Method of Depreciation	Description of the Block of Assets/Class of Assets	Rate of Depreciation (%)	Opening WDV/Actual	Adjustment made to the written down value under section 115BAA(3)/115BAC(3)/115BAD(3) (To be filled in only for assessment year 2020-21, 2021-22 and 2024-25 only, as applicable)	Adjustment made to the written down value of Intangible asset due to excluding value of goodwill of a business or profession	Adjusted written down value(A)	Purchase Value	Total Value of Purchases (B)	Deductions (C)	Other Adjustments	Depreciation Allowable (D)	Written Down Value at the end of the year(A+B-C-D)
1	WDV	Furnitures & Fittings @ 10%	10	₹15,25,085	₹0	₹0	₹15,25,085	₹2,68,026	₹2,68,026	₹0	₹0	₹1,72,654	₹16,20,457
2	WDV	Plant and Machinery @ 15%	15	₹44,18,580	₹0	₹0	₹44,18,580	₹37,62,042	₹37,62,042	₹0	₹0	₹12,09,951	₹69,70,671
3	WDV	Plant and Machinery @ 40%	40	₹1,92,733	₹0	₹0	₹1,92,733	₹2,66,175	₹2,66,175	₹0	₹0	₹1,54,122	₹3,04,786

19. Amount admissible under section-

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

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

Sl. No.	Description	Amount
		No records added

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

Sl. No.	Nature of fund	Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities
1	Provident Fund	₹ 1,994	15-May-2023	₹ 0	26-Dec-2023
2	Provident Fund	₹ 2,480	15-Jun-2023	₹ 0	26-Dec-2023
3	Provident Fund	₹ 2,568	15-Jul-2023	₹ 0	26-Dec-2023
4	Provident Fund	₹ 2,127	15-Aug-2023	₹ 0	26-Dec-2023
5	Provident Fund	₹ 2,700	15-Sep-2023	₹ 0	26-Dec-2023
6	Provident Fund	₹ 9,288	15-Oct-2023	₹ 0	26-Dec-2023
7	Provident Fund	₹ 14,876	15-Nov-2023	₹ 0	26-Dec-2023
8	Provident Fund	₹ 16,426	15-Dec-2023	₹ 0	27-Jan-2024
9	Provident Fund	₹ 16,258	15-Jan-2024	₹ 0	27-Jan-2024
10	Provident Fund	₹ 17,361	15-Feb-2024	₹ 0	22-Mar-2024
11	Provident Fund	₹ 16,967	15-Mar-2024	₹ 0	30-Mar-2024
12	Provident Fund	₹ 15,894	15-Apr-2024	₹ 0	15-Apr-2024

13	Any fund setup under the provisions of ESI Act, 1948	₹ 362	15-May-2023	₹ 0	24-Oct-2023
14	Any fund setup under the provisions of ESI Act, 1948	₹ 433	15-Jun-2023	₹ 0	24-Oct-2023
15	Any fund setup under the provisions of ESI Act, 1948	₹ 414	15-Jul-2023	₹ 0	24-Oct-2023
16	Any fund setup under the provisions of ESI Act, 1948	₹ 342	15-Aug-2023	₹ 0	24-Oct-2023
17	Any fund setup under the provisions of ESI Act, 1948	₹ 409	15-Sep-2023	₹ 0	24-Oct-2023
18	Any fund setup under the provisions of ESI Act, 1948	₹ 690	15-Oct-2023	₹ 0	24-Oct-2023
19	Any fund setup under the provisions of ESI Act, 1948	₹ 843	15-Nov-2023	₹ 0	24-Jan-2024
20	Any fund setup under the provisions of ESI Act, 1948	₹ 888	15-Dec-2023	₹ 0	24-Jan-2024

please note: Post filing, the complete records will be available for download as a separate file in the download section.  
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21.(a). Please furnish the details of amounts debited to the profit and loss account, Being in the nature of capital, personal, advertisement expenditure etc.

Capital expenditure

Sl. No.	Particulars	Amount
1	ROC Fees Paid	₹ 4,01,400

Personal expenditure

Sl. No.	Particulars	Amount
	No records added	

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

Sl. No.	Particulars	Amount
	No records added	

Expenditure incurred at clubs being entrance fees and subscriptions

Sl. No.	Particulars	Amount
	No records added	

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

Sl. No.	Particulars	Amount
	No records added	

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

Sl. No.	Particulars	Amount
1	Nil	₹ 0

**Acknowledgement Number:545936120300924**

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

Sl. No.	Particulars	Amount
1	Interest on TDS	₹ 58,575
2	Charity and Donation	₹ 4,88,714

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

Sl. No.	Particulars	Amount
1	Nil	₹ 0

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

Sl. No.	Particulars	Amount
No records added		

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

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

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

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

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

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

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

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

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee,if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1	31-Mar-2024	₹2,29,271	Interest in Loan	Godrej Finance Limited			Delhi	Delhi	New Delhi	110001	91-India	09-Delhi
2	31-Mar-2024	₹1,74,809	Interest in Loan	Cholamandalam Investment and Finance Co. Ltd			Delhi	Delhi	New Delhi	110001	91-India	09-Delhi

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

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

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

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

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

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

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

iv. Fringe benefit tax under sub-clause (ic)

₹ 0

v. Wealth tax under sub-clause (iia)

₹ 0

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

₹ 0

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

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

viii. Payment to PF /other fund etc. under sub-clause (iv)

₹ 0

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

₹ 0

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

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

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

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

Yes

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

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

Yes

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

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

₹3,68,708

(f). Any sum paid by the assessee as an employer not allowable under section 40A(9);

₹0

(g). Particulars of any liability of a contingent nature;

Sl. No.	Nature of Liability	Amount
	No records added	

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

Sl. No.	Particulars	Amount
	No records added	

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

22. (a) Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006. ₹0

(b) Any other amount not allowable under clause (h) of section 43B of the Income-tax Act, 1961. ₹0

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

Sl. No.	Name of Related Person	PAN of Related Person	Aadhaar Number of the related person, if available	Relation	Nature of Transaction	Payment Made
1	Rambabu Thakur	AVGPT7300P		Director	Remuneration	₹10,60,000
2	Gaytri Thakur	APQPT7225R		Director	Remuneration	₹9,00,000
3	Yashwant Thakur	BSIPT1815M		Relative of Director	Remuneration	₹3,30,000
4	Manish Sharma			CFO	Remuneration	₹95,000
5	Patterson Thomas			CO SEC	Remuneration	₹30,000
6	Bhawana Agarwal			CO SEC	Remuneration	₹37,500
7	Mukesh Garg			Director	Director Sitting Fee	₹90,000
8	Mamta			Director	Director Sitting Fee	₹60,000
9	Yashwant Thakur	BSIPT1815M		Relative of Director	Director Sitting Fee	₹3,16,000

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

Sl. No.	Section	Description	Amount
		No records added	

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

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

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

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

a. paid during the previous year;

Sl. No.	Section	Nature of liability	Amount
			₹ 0

b. not paid during the previous year;

Sl. No.	Section	Nature of liability	Amount
			₹ 0

B. was incurred in the previous year and was

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

Sl. No.	Section	Nature of liability	Amount
1	Sec 43B(b)-provident/superannuation/gratuity/other fund	ESI ESI	₹ 1,128
2	Sec 43B(b)-provident/superannuation/gratuity/other fund	EPF	₹ 17,218
3	Sec 43B(a)- tax,duty,cess,fee etc	GST	₹ 2,00,855

b. not paid on or before the aforesaid date.

Sl. No.	Section	Nature of liability	Amount
1	Sec 43B(a)- tax,duty,cess,fee etc	GST Payable	₹ 3,31,024

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.

Yes

CENVAT /ITC	Amount	Treatment in Profit & Loss/Accounts
Opening Balance	₹ 0	ITC Receivable in the beginning of the year
Credit Availed	₹ 48,09,359	Reduced from the respective expences during the year and debited to ITC Recevabe account
Credit Utilized	₹ 47,06,804	Reduced from the ITC Receivable account
Closing /Outstanding Balance	₹ 1,02,555	ITC Receivable at the end of the year

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

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

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

No

Please furnish the details of the same

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

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

Please furnish the details of the same

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

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

b. Please furnish the following details:

Sl. No.	Nature of income	Amount
No records added		

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

b. Please furnish the following details:

Sl. No.	Nature of income	Amount
No records added		

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

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

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

b. Please furnish the following details:

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

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

b. Please furnish the following details

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

C.a. Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year ?

No

b. Please furnish the following details

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

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

Sl. No.	Name of the lender or depositor	Address of the lender or depositor	Permanent Account Number (if available with the assessee) of the lender or depositor	Aadhaar Number of the lender or depositor, if available	Amount of loan or deposit taken or accepted	Whether the loan/deposit was squared up during the previous year ?	Maximum amount outstanding in the account at any time during the previous year	Whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account ?	In case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.
1	Cholamandalam Investment & Finance Co. Ltd.	Dara House,1st Floor, No.2, N.S.C. Bose Road Parrys, Chennai-600001	AAACC1226H		₹20,29,412	No	₹20,29,412	Yes- Electronic clearing system	
2	Godrej Finance Limited	1, Pirijshanagar, Eastern Express Highway, Vikhroli East, Mumbai - 400079	AAACE0900G		₹25,00,000	No	₹25,00,000	Yes- Electronic clearing system	
3	Rambabu Thakur	RZA 19, Gali No 10, Raj Nagar -II, Palam Colony Delhi -110045	AVGPT7300P		₹46,26,066	No	₹97,06,500	Yes- Electronic clearing system	

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

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

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

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

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

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

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

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

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

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

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

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

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

Sl. No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Amount of repayment	Maximum amount outstanding in the account at any time during the previous year	Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account ?	In case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee cheque or an account payee bank draft.
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1	Cholamandalam Investment & Finance Co. Ltd.	Dara House,1st Floor, No.2, N.S.C. Bose Road Parrys, Chennai-600001	AAACC1226H	₹3,06,158	₹20,29,412	Yes-Electronic clearing system
2	Rambabu Thakur	RZA 19, Gali No 10, Raj Nagar -II, Palam Colony Delhi -110045	AVGPT7300P	₹1,03,32,598	₹97,06,500	Yes-Electronic clearing system

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

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

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

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

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

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

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

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

If yes, please furnish the details of the same.	₹ 0
e. In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73.	No
If yes, please furnish the details of the same.	₹ 0

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

34.(a). Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, please furnish ?	Yes
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Sl. No.	(1)Tax deduction and collection Account Number (TAN)	(2)Section	(3)Nature of payment	(4)Total amount of payment or receipt of the nature specified in column (3)	(5)Total amount on which tax was required to be deducted or collected out of (4)	(6)Total amount on which tax was deducted or collected at specified rate out of (5)	(7)Amount of tax deducted or collected out of (6)	(8)Total amount on which tax was deducted or collected at less than specified rate out of (7)	(9)Amount of tax deducted or collected on (8)	(10)Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8) (10)
1	DELH12195B	194-I	Rent	₹36,21,732	₹36,21,732	₹36,21,732	₹3,62,173	₹0	₹0	₹0
2	DELH12195B	194Q	Payment of certain sums for purchase of goods	₹3,46,83,368	₹3,46,83,368	₹3,46,83,368	₹34,683	₹0	₹0	₹0
3	DELH12195B	206C	Profits and gains from the business of trading in alcoholic liquor, forest produce, scrap, etc	₹4,08,60,044	₹4,08,60,044	₹4,08,60,044	₹40,862	₹0	₹0	₹0
4	DELH12195B	194A	Interest other than Interest on securities	₹4,44,198	₹4,44,198	₹4,44,198	₹44,419	₹0	₹0	₹0
5	DELH12195B	194J	Fees for professional or technical services	₹17,67,554	₹17,67,554	₹17,67,554	₹1,76,755	₹0	₹0	₹0
6	DELH12195B	194R	Benefits or perquisites of business or profession	₹2,36,848	₹2,36,848	₹2,36,848	₹23,685	₹0	₹0	₹0
7	DELH12195B	194C	Payments to contractors	₹79,400	₹79,400	₹79,400	₹794	₹0	₹0	₹0
8	DELH12195B	194H	Commission or	₹3,02,870	₹3,02,870	₹3,02,870	₹15,144	₹0	₹0	₹0

brokerage

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

Yes

Please furnish the details:

Sl. No.	Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all details/transactions which are required to be reported	Please furnish list of details/transactions which are not reported.
1	DELH12195B	26Q	30-Sep-2023	09-Oct-2023	Yes	
2	DELH12195B	26Q	30-Sep-2023	31-Oct-2023	Yes	
3	DELH12195B	26Q	31-Oct-2023	31-Jan-2024	Yes	
4	DELH12195B	26Q	31-Oct-2023	31-May-2024	Yes	
5	DELH12195B	27EQ	31-Jan-2024	10-Oct-2023	Yes	
6	DELH12195B	27EQ	31-Jan-2024	31-Oct-2023	Yes	
7	DELH12195B	27EQ	31-May-2024	31-Jan-2024	Yes	
8	DELH12195B	27EQ	31-May-2024	17-May-2024	Yes	

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

Yes

Please furnish:

Sl. No.	Tax deduction and collection Account Number (TAN)(1)	Amount of interest under section 201(1A)/206C(7) is payable(2)	Amount paid out of column (2) along with date of payment.(3)	
			Amount	Date of payment
1	DELH12195B	₹ 7,060	₹ 7,060	30-Apr-2023
2	DELH12195B	₹ 8,040	₹ 8,040	13-Jul-2023
3	DELH12195B	₹ 16,182	₹ 16,182	28-Sep-2023
4	DELH12195B	₹ 1,361	₹ 1,361	28-Sep-2023
5	DELH12195B	₹ 1,517	₹ 1,517	28-Sep-2023
6	DELH12195B	₹ 10,400	₹ 10,400	30-Apr-2023
7	DELH12195B	₹ 6,600	₹ 6,600	18-May-2023
8	DELH12195B	₹ 4,800	₹ 4,800	13-Jul-2023
9	DELH12195B	₹ 15,310	₹ 15,310	27-Jan-2024
10	DELH12195B	₹ 7,890	₹ 7,890	27-Jan-2024
11	DELH12195B	₹ 5,150	₹ 5,150	27-Jan-2024
12	DELH12195B	₹ 3,330	₹ 3,330	12-Feb-2024
13	DELH12195B	₹ 3,250	₹ 3,250	12-Feb-2024

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

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

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

A. Raw materials:

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Consumption during the pervious year	Sales during the pervious year	Closing stock	Yield of finished products	Percentage of yield	Shortage/excess, if any
1	WHEAT	kilograms	46,070	14,44,400	7,22,622	4,03,698	3,64,150	0	0	0
2	YELLOW SARSON	kilograms	2,920	88,550	91,346	0	124	0	0	0

B. Finished products :

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

C. By-products

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

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

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

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

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

37. Whether any cost audit was carried out ? Not Applicable

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

38. Whether any audit was conducted under the Central Excise Act, 1944 ? Not Applicable

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

39. Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services as may be reported/identified by the auditor. ? Not Applicable

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

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

Sl. No.	Particulars	Previous Year		%	Preceding previous Year		%
(a)	Total turnover of the assessee	156294005			121009400		
(b)	Gross profit / Turnover	39424426	156294005	25.22	28547633	121009400	23.59
(c)	Net profit / Turnover	13628053	156294005	8.72	5046678	121009400	4.17
(d)	Stock-in-Trade / Turnover	37456920	156294005	23.97	21972621	121009400	18.16
(e)	Material consumed / Finished goods produced	100904561	116889053	86.33	92804171	102082637	90.91

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

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

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

b. Please furnish

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

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

b. Please furnish the following details:

Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity?

Name of parent entity

Name of alternate reporting entity (if applicable)

Date of furnishing of report

c. Please enter expected date of furnishing the report

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

Sl. No.	Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST				Expenditure relating to entities not registered under GST
		Relating to goods or services exempt from GST	Relating to entities falling under composition scheme	Relating to other registered entities	Total payment to registered entities	
1	₹ 4,17,80,864	₹ 32,50,050	₹ 0	₹ 50,16,886	₹ 82,66,936	₹ 3,35,13,927

## Accountant Details

## Accountant Details

Name	K. K. GUPTA
Membership Number	087891
FRN(Firm Registration Number)	0009088N
Address	1432ND FLOOR , KOHAT ENCLAVEPITAM PURA , Saraswati Vihar , Saraswati Vihar , NORTH WEST DELHI , 09-Delhi , 91-India , Pincode - 110034
Place	DELHI
Date	30-Sep-2024

## Additions Details (From Point No.18)

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value(1)	Adjustments on Account of			Total Value of Purchases(B) (1+2+3+4)
					CENVAT(2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Furnitures & Fittings @ 10%	1	12-Jun-2023	12-Jun-2023	₹ 8,466	₹ 0	₹ 0	₹ 0	₹ 8,466
	2	05-Aug-2023	05-Aug-2023	₹ 21,234	₹ 0	₹ 0	₹ 0	₹ 21,234
	3	10-Aug-2023	10-Aug-2023	₹ 48,700	₹ 0	₹ 0	₹ 0	₹ 48,700
	4	29-Aug-2023	29-Aug-2023	₹ 27,687	₹ 0	₹ 0	₹ 0	₹ 27,687
	5	12-Sep-2023	12-Sep-2023	₹ 10,800	₹ 0	₹ 0	₹ 0	₹ 10,800
	6	30-Sep-2023	30-Sep-2023	₹ 17,995	₹ 0	₹ 0	₹ 0	₹ 17,995
	7	01-Nov-2023	01-Nov-2023	₹ 23,326	₹ 0	₹ 0	₹ 0	₹ 23,326
	8	23-Dec-2023	23-Dec-2023	₹ 11,030	₹ 0	₹ 0	₹ 0	₹ 11,030
	9	30-Dec-2023	30-Dec-2023	₹ 7,212	₹ 0	₹ 0	₹ 0	₹ 7,212

	10	07-Jan-2024	07-Jan-2024	₹ 5,000	₹ 0	₹ 0	₹ 0	₹ 5,000
	11	07-Jan-2024	07-Jan-2024	₹ 2,400	₹ 0	₹ 0	₹ 0	₹ 2,400
	12	07-Jan-2024	07-Jan-2024	₹ 4,600	₹ 0	₹ 0	₹ 0	₹ 4,600
	13	07-Jan-2024	07-Jan-2024	₹ 4,200	₹ 0	₹ 0	₹ 0	₹ 4,200
	14	07-Jan-2024	07-Jan-2024	₹ 2,700	₹ 0	₹ 0	₹ 0	₹ 2,700
	15	15-Jan-2024	15-Jan-2024	₹ 4,176	₹ 0	₹ 0	₹ 0	₹ 4,176
	16	16-Mar-2024	16-Mar-2024	₹ 16,000	₹ 0	₹ 0	₹ 0	₹ 16,000
	17	20-Mar-2024	20-Mar-2024	₹ 27,000	₹ 0	₹ 0	₹ 0	₹ 27,000
	18	30-Mar-2024	30-Mar-2024	₹ 25,500	₹ 0	₹ 0	₹ 0	₹ 25,500
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value(1)	Adjustments on Account of			Total Value of Purchases(B) (1+2+3+4)
					CENVAT(2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Plant and Machinery @ 15%	1	01-Jun-2023	01-Jun-2023	₹ 22,32,813	₹ 0	₹ 0	₹ 0	₹ 22,32,813
	2	01-Jun-2023	01-Jun-2023	₹ 25,244	₹ 0	₹ 0	₹ 0	₹ 25,244
	3	12-Sep-2023	12-Sep-2023	₹ 6,39,913	₹ 0	₹ 0	₹ 0	₹ 6,39,913
	4	19-Sep-2023	19-Sep-2023	₹ 43,000	₹ 0	₹ 0	₹ 0	₹ 43,000
	5	23-Sep-2023	23-Sep-2023	₹ 9,850	₹ 0	₹ 0	₹ 0	₹ 9,850
	6	15-May-2023	15-May-2023	₹ 32,023	₹ 0	₹ 0	₹ 0	₹ 32,023
	7	25-May-2023	25-May-2023	₹ 23,750	₹ 0	₹ 0	₹ 0	₹ 23,750
	8	12-Jun-2023	12-Jun-2023	₹ 7,203	₹ 0	₹ 0	₹ 0	₹ 7,203
	9	15-Jul-2023	15-Jul-2023	₹ 3,500	₹ 0	₹ 0	₹ 0	₹ 3,500

	10	26-Jul-2023	26-Jul-2023	₹ 500	₹ 0	₹ 0	₹ 0	₹ 500
	11	01-Aug-2023	01-Aug-2023	₹ 22,655	₹ 0	₹ 0	₹ 0	₹ 22,655
	12	11-Aug-2023	11-Aug-2023	₹ 1,700	₹ 0	₹ 0	₹ 0	₹ 1,700
	13	12-Aug-2023	12-Aug-2023	₹ 7,203	₹ 0	₹ 0	₹ 0	₹ 7,203
	14	11-Sep-2023	11-Sep-2023	₹ 5,000	₹ 0	₹ 0	₹ 0	₹ 5,000
	15	11-Sep-2023	11-Sep-2023	₹ 2,520	₹ 0	₹ 0	₹ 0	₹ 2,520
	16	14-Sep-2023	14-Sep-2023	₹ 7,881	₹ 0	₹ 0	₹ 0	₹ 7,881
	17	09-Jan-2024	09-Jan-2024	₹ 2,110	₹ 0	₹ 0	₹ 0	₹ 2,110
	18	01-Feb-2024	01-Feb-2024	₹ 13,558	₹ 0	₹ 0	₹ 0	₹ 13,558
	19	12-Jun-2023	12-Jun-2023	₹ 5,205	₹ 0	₹ 0	₹ 0	₹ 5,205
	20	11-Jul-2023	11-Jul-2023	₹ 16,321	₹ 0	₹ 0	₹ 0	₹ 16,321

Please note: Post filing, the complete records will be available for download as a separate file in the download section.

Generated\_Additions(2).csv

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value(1)	Adjustments on Account of			Total Value of Purchases(B) (1+2+3+4)
					CENVAT(2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Plant and Machinery @ 40%	1	23-Jun-2023	23-Jun-2023	₹ 14,236	₹ 0	₹ 0	₹ 0	₹ 14,236
	2	26-Jun-2023	26-Jun-2023	₹ 34,000	₹ 0	₹ 0	₹ 0	₹ 34,000
	3	24-Jul-2023	24-Jul-2023	₹ 35,369	₹ 0	₹ 0	₹ 0	₹ 35,369
	4	03-Sep-2023	03-Sep-2023	₹ 7,064	₹ 0	₹ 0	₹ 0	₹ 7,064
	5	28-Sep-2023	28-Sep-2023	₹ 14,236	₹ 0	₹ 0	₹ 0	₹ 14,236
	6	02-Oct-2023	02-Oct-2023	₹ 14,068	₹ 0	₹ 0	₹ 0	₹ 14,068
	7	17-Nov-2023	17-Nov-	₹ 31,771	₹ 0	₹ 0	₹ 0	₹ 31,771

			2023					
	8	01-Dec-2023	01-Dec-2023	₹ 12,500	₹ 0	₹ 0	₹ 0	₹ 12,500
	9	28-Feb-2024	28-Feb-2024	₹ 28,799	₹ 0	₹ 0	₹ 0	₹ 28,799
	10	18-Mar-2024	18-Mar-2024	₹ 53,200	₹ 0	₹ 0	₹ 0	₹ 53,200
	11	21-Mar-2024	21-Mar-2024	₹ 13,305	₹ 0	₹ 0	₹ 0	₹ 13,305
	12	31-Mar-2024	31-Mar-2024	₹ 7,627	₹ 0	₹ 0	₹ 0	₹ 7,627

## Deductions Details (From Point No.18)

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

This form has been digitally signed by **KRISHAN KANHAYA GUPTA** having PAN **AAIPG7852N** from IP Address **IpAddress** on **30/09/2024 12:56:28 AM** Dsc Sl.No and issuer **,C=IN,O=Verasys Technologies Pvt Ltd.,OU=Certifying Authority**

INCOME TAX DEPARTMENT