

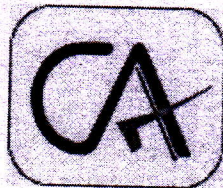
AARADHYA DISPOSAL INDUSTRIES PRIVATE LIMITED

PAN : AAMCA3724A

Tax Audit Report

Audit Clause 44AB(a): Business Turnover exceeds 1 Crore

Financial Year	:	2022-2023
Assessment Year	:	2023-2024
Date of Audit Report	:	20/09/2023



NIDHI MANISH RATHI & CO.
CA NIDHI MANISH RATHI
Chartered Accountants

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	AARADHYA DISPOSAL INDUSTRIES PRIVATE LIMITED
2. Address of the Assessee	PLOT E-1, INDUSTRIAL AREA, A.B. ROAD DEWAS, DEWAS, 18-Madhya Pradesh, 91-India, Pincode - 455001
3. Permanent Account Number (PAN)	AAMCA3724A
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 18-Madhya Pradesh	23AAMCA3724A1Z9

5. Status	Company
6. Previous year	01-Apr-2022 to 31-Mar-2023
7. Assessment year	2023-24

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	Clause 44AB(a)- Total sales/turnover/gross receipts of business exceeding specified limits

8(a). Whether the assessee has opted for taxation under section 115BA / 115BAA / 115BAB / 115BAC / 115BAD ?	No
Section under which option exercised	

PART - B

9.(a). If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios. In case of AOP, whether shares of members are indeterminate or unknown?	
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Sl. No.	Name	Profit Sharing Ratio (%)
		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 ?	
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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).	
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Sl. No.	Sector	Sub Sector	Code
1	MANUFACTURING	Manufacture of paper and paper products	04033

(b). If there is any change in the nature of business or profession, the particulars of such change ?	No
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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	AARADHYA DISPOSAL INDUSTRIES PRIVATE LIMITED
Address	PLOT E-1, INDUSTRIAL AREA, A.B. ROAD DEWAS, DEWAS, 18-Madhya Pradesh, 91-India, Pincode - 455001
PAN	AAMCA3724A
Aadhaar Number of the assessee, if available	

was conducted by us NIDHI MANISH RATHI & CO. in pursuance of the provisions of the Companies Act, 2013,

and We annex hereto a copy of our audit report dated 21-Aug-2023 along with a copy each of

a. the audited profit and loss account for the period beginning from 01-Apr-2022 to ending on 31-Mar-2023

b. the audited balance sheet as at 31-Mar-2023 ; and

c. documents declared by the said Act to be part of, or annexed to, the profit and loss account and balance sheet.

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

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

Sl. No.	Qualification Type	Observations/Qualifications
1	Others	Some of Sundry Creditors, Sundry Debtors, loans & Advance, Bank Balances, Secured Loans etc. are subject to confirmation, reconciliation and adjustment and also some balance are outstanding for long period.
2	Valuation of closing stock is not possible	Closing Stock as on 31st March 2022 is not physically verified by us is taken as certified by the Management
3	Information regarding demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth tax Act, 1957 was not made available	Relating to indirect Tax Matter
4	Others	In case of payment of some expenses where as per explanation by management payments are made to various persons at various places we are not able to ascertain out of such payments whether any payment is covered under Sec. 40A (2) (b) is made or not.

Accountant Details

Name	NIDHI MANISH RATHI & CO.
Membership Number	404890
FRN(Firm Registration Number)	0012951C
Address	52, NIDHI MANISH RATHI & CO. BEHIND VAN MANDAL TARANI COLONY, 18-Madhya Pradesh, 91-India, Pincode - 455001

Date of signing Tax Audit Report	20-Sep-2023
Place	223.177.32.42
Date	28-Sep-2023

This form has been digitally signed by NIDHI MANISH RATHI having PAN BGHPS1693B from IP Address 223.177.32.42 on 26/10/2023 05:02:28 PM Dsc SI.No and issuer
C=N,O=Pantagon Sign Securities Pvt. Ltd.,OU=Certifying Authority

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

(f). Disclosure as per ICDS:

Sl. No.	ICDS	Disclosure
1	ICDS I - Accounting Policies	The Financial Statements have been prepared in accordance with the generally accepted accounting principles in india under the historical cost convention on accrual basis.
1	ICDS I - Accounting Policies	Estimates and assumptions used in the preparation of the financial statements and disclosures are based upon managements evaluation of the relevant facts and circumstances as of the date of the financial statements.
1	ICDS I - Accounting Policies	Sale of goods is recognised on transfer of significant risks and rewards of ownership which is generally on the despatch of goods and are recognised net of sales tax and commercial tax.
1	ICDS II - Valuation of Inventories	Valuation of Stock has been taken at Cost or Net Relisable value, whichever is lower. The cost formula used is either first in first out, or specific identification, or the Weighted average cost as applicable.
1	ICDS V - Tangible Fixed Assets	Tangible assets are carried at Cost of acquisition or construction less accumulated depreciation based on written down value method.
1	ICDS IX - Borrowing Costs	Borrowing costs that are directly attributable to the acquisition or construction of a qualifying asset is capitalized as part of the cost of assets. Other borrowing costs are recognized as an expense in the period in which they are incurred.

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		



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
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No records added

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

Sl. No.	Books maintained	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1	CASH BOOK, BANK BOOK, PURCHASE REGISTER, SALES REGISTER, JOURNAL REGISTER AND LEDGER	E-1, INDUSTRIA L AREA NO. 1, A.B. ROAD		DEWAS	455001	91-India	18-Madhya Pradesh

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

Sl. No.	Books examined
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1	CASH BOOK, BANK BOOK, PURCHASE REGISTER, SALES REGISTER, JOURNAL REGISTER AND LEDGER
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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:



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	Any fund setup under the provisions of ESI Act, 1948	₹ 2,148	21-May-2022	₹ 11,457	16-May-2022
2	Any fund setup under the provisions of ESI Act, 1948	₹ 2,367	21-Jun-2022	₹ 12,639	18-Jun-2022
3	Any fund setup under the provisions of ESI Act, 1948	₹ 2,242	21-Jul-2022	₹ 11,963	15-Jul-2022
4	Any fund setup under the provisions of ESI Act, 1948	₹ 2,265	21-Aug-2022	₹ 12,091	08-Aug-2022
5	Any fund setup under the provisions of ESI Act, 1948	₹ 2,315	21-Sep-2022	₹ 12,344	17-Sep-2022
6	Any fund setup under the provisions of ESI Act, 1948	₹ 2,188	21-Oct-2022	₹ 11,671	15-Oct-2022
7	Any fund setup under the provisions of ESI Act, 1948	₹ 2,148	21-Nov-2022	₹ 11,454	11-Nov-2022
8	Any fund setup under the provisions of ESI Act, 1948	₹ 2,319	21-Dec-2022	₹ 12,363	15-Dec-2022
9	Any fund setup under the provisions of ESI Act, 1948	₹ 2,632	21-Jan-2023	₹ 14,051	14-Jan-2023
10	Any fund setup under the provisions of ESI Act, 1948	₹ 2,587	21-Feb-2023	₹ 13,797	09-Feb-2023
11	Any fund setup under the provisions of ESI Act, 1948	₹ 2,546	21-Mar-2023	₹ 13,589	17-Mar-2023
12	Any fund setup under the provisions of ESI Act, 1948	₹ 2,491	21-Apr-2023	₹ 13,304	18-Apr-2023
13	Provident Fund	₹ 24,555	21-May-2022	₹ 51,156	16-May-2022
14	Provident Fund	₹ 25,432	21-Jun-2022	₹ 52,984	18-Jun-2022
15	Provident Fund	₹ 24,216	21-Jul-2022	₹ 50,450	15-Jul-2022
16	Provident Fund	₹ 26,111	21-Aug-2022	₹ 54,361	08-Aug-2022
17	Provident Fund	₹ 26,567	21-Sep-2022	₹ 55,243	17-Sep-2022
18	Provident Fund	₹ 25,355	21-Oct-2022	₹ 52,822	15-Oct-2022
19	Provident Fund	₹ 24,964	21-Nov-2022	₹ 52,011	11-Nov-2022
20	Provident Fund	₹ 26,600	21-Dec-2022	₹ 55,416	15-Dec-2022

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
No records added		

Personal expenditure



(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 115BAC/115B AD (for assessment year 2021-22 only)	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	Building @ 10%	10	₹4,12,47,942	₹0	₹0	₹4,12,47,942	₹0	₹0	₹0	₹0	₹41,24,794	₹ 3,71,23,147
2	WDV	Furnitures & Fittings @ 10%	10	₹27,01,673	₹0	₹0	₹27,01,673	₹5,82,230	₹5,82,230	₹0	₹0	₹2,99,279	₹ 29,84,625
3	WDV	Plant and Machinery @ 15%	15	₹7,49,07,945	₹0	₹0	₹7,49,07,945	₹61,67,050	₹61,67,050	₹2,18,20,000	₹0	₹85,73,220	₹ 5,06,81,774
4	WDV	Plant and Machinery @ 40%	40	₹77,451	₹0	₹0	₹77,451	₹4,85,367	₹4,85,367	₹0	₹0	₹1,72,658	₹ 3,90,160

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

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"
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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
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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"
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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
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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
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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
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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



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

Sl. No.	Particulars	Amount
1	GST PENALTY	₹ 2,286

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

Sl. No.	Particulars	Amount
1	INTEREST ON INCOME TAX AND TDS	₹ 5,74,712

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

Sl. No.	Particulars	Amount
	No records added	

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

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

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

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

No records added

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

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

No records added

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

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

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

No records added



the details of amount deemed to be the profits and gains of business or profession under section 40A(3A) ?

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

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

₹0

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

₹0

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

Sl. No.	Nature of Liability	Amount
No records added		

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

Sl. No.	Particulars	Amount
No records added		

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

₹0

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

₹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
No records added						

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. 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



b. not paid during the previous year;

Sl. No.	Section	Nature of liability	Amount
			₹ 0

B. was incurred in the previous year and was

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

Sl. No.	Section	Nature of liability	Amount
1	Sec 43B(a)- tax,duty,cess,fee etc	TCS ON SCRAP	₹ 2,415
2	Sec 43B(a)- tax,duty,cess,fee etc	TDS ON CONTRACTOR	₹ 4,112
3	Sec 43B(a)- tax,duty,cess,fee etc	TDS ON PURCHASE	₹ 44,517
4	Sec 43B(a)- tax,duty,cess,fee etc	TDS ON SALARY	₹ 2,11,500
5	Sec 43B(a)- tax,duty,cess,fee etc	PROFESSION TAX EMPLOYER	₹ 2,500
6	Sec 43B(a)- tax,duty,cess,fee etc	PROFESSION TAX EMPLOYEE	₹ 9,374
7	Sec 43B(b)-provident/superannuation/gratuity/other fund	PF	₹ 66,322
8	Sec 43B(b)-provident/superannuation/gratuity/other fund	ESIC	₹ 13,304
9	Sec 43B(b)-provident/superannuation/gratuity/other fund	BONUS	₹ 0
10	Sec 43B(a)- tax,duty,cess,fee etc	GST PAYABLE	₹ 3,086

b. not paid on or before the aforesaid date.

Sl. No.	Section	Nature of liability	Amount
			₹ 0

State whether sales tax,goods & services Tax, customs duty, excise duty or any other indirect tax,levy,cess,impost etc.is passed through the profit and loss account ?

Yes

27.a. Amount of Central Value Added Tax Credits/ Input Tax Credit(ITC) availed of or utilised during the previous year and its treatment in profit and loss account and treatment of outstanding Central Value Added Tax Credits/Input Tax Credit(ITC) in accounts.

No

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

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

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

Not Applicable



Please furnish the details of the same

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

29. Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2) (viiib) ?

Not Applicable

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		

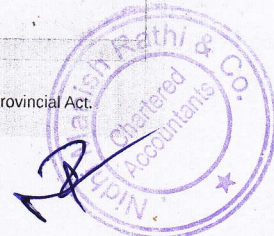
31.a. Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :-

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	SHASHI MAHESHWARI	DEWAS			₹6,25,000	No	₹14,50,000	Yes-Cheque	Account payee cheque
2	RITU MAHESHWARI	DEWAS			₹3,17,50,000	No	₹3,22,50,000	Yes-Cheque	Account payee cheque
3	MANOJ AUTO FINANCE	DEWAS			₹5,00,000	No	₹5,00,000	Yes-Cheque	Account payee cheque

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

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

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



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

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

32.a. Details of brought forward loss or depreciation allowance, in the following manner, to the extent available							
Sl. No.	Assessment Year	Nature of loss/allowance	Amount as returned (if the assessed depreciation is less and no appeal pending then take assessed)	All losses/allowances not allowed under section 115BAA / 115BAC / 115BAD	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAC/115BAD (To be filled in for assessment year 2021-22 only)	Amount as assessed (give reference to relevant order) Amount Order U/s & Date	Remarks
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 ?							Not Applicable
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.							Not Applicable
If yes, please furnish the details of the same.							₹ 0

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

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

Sl. No.	(1) Tax deduction and collection Account Number (TAN)	(2) Section	(3) Nature of payment	(4) Total amount of payment or receipt of the nature specified in column (3)	(5) Total amount on which tax was required to be deducted or collected out of (4)	(6) Total amount on which tax was deducted or collected at specified rate out of (5)	(7) Amount of tax deducted or collected out of (6)	(8) Total amount on which tax was deducted or collected at less than specified rate out of (7)	(9) Amount of tax deducted or collected on (8)	(10) Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8) (10)
1	BPLA08233B	192	Salary	₹54,00,000	₹54,00,000	₹54,00,000	₹12,02,500	₹0	₹0	₹0
2	BPLA08233B	194C	Payments to contractor	₹66,43,860	₹66,43,860	₹66,43,860	₹83,509	₹0	₹0	₹0



No records added

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	Paper Reel	kilograms	6,63,234	72,93,083	77,64,712	0	1,91,605	0		0
2	Granuals	kilograms	21,000	5,95,075	6,04,075	0	12,000	0		0
3	Craft Paper	kilograms	0	3,57,965	3,47,693	0	10,272	0		0
4	Paper Cup Lead	numbers (1000s)	2,63,192	0	65,850	0	1,97,342	0		0
5	Paper Cup & Blank	kilograms	0	3,03,958	0	0	3,03,958	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
1	Paper Cup (Export)	kilograms	0	0	19,414	19,414	0	0
2	Paper Cup Bobbin	kilograms	86,850	0	79,126	1,29,526	36,450	0
3	Paper Scrap	kilograms	0	0	6,14,536	6,14,536	0	0
4	Paper Cup Blank(Export)	kilograms	0	0	8,27,460	8,27,460	0	0
5	Paper Sheet/Paper Reel (unCoated)	kilograms	0	0	37,07,137	37,07,137	0	0
6	Paper Cup Bottom Export	kilograms	0	0	0	0	0	0
7	Paper Cup Blank	kilograms	2,55,305	0	11,36,775	13,05,580	86,500	0
8	Paper Cup Sheet/Roll Coated Export	kilograms	0	0	6,01,438	6,01,438	0	0
9	PAPER CUP IN KG	kilograms	1,52,837	0	799	88,334	65,302	0
10	Paper sheet/Paper Reel (Coated)	kilograms	0	0	0	0	0	0
11	Paper Cup Lead	kilograms	0	0	0	0	0	0
12	Paper Cup Deem Export	kilograms	0	0	0	0	0	0



			and sub-contractors							
3	BPLA08233B	194H	Commission or brokerage	₹52,632	₹52,632	₹52,632	₹2,632	₹0	₹0	₹0
4	BPLA08233B	194Q	Payment of certain sum for purchase of goods	₹65,69,61,503	₹65,69,61,503	₹65,69,61,503	₹6,64,963	₹0	₹0	₹0
5	BPLA08233B	194A	Interest other than interest on securities	₹33,000	₹33,000	₹33,000	₹3,300	₹0	₹0	₹0
6	BPLA08233B	194J	Fees for professional or technical services	₹4,94,500	₹4,94,500	₹4,94,500	₹49,450	₹0	₹0	₹0

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

Yes

Please furnish the details:

Sl. No.	Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all details/transactions which are required to be reported	Please furnish list of details/transactions which are not reported.
1	BPLA08233B	24Q	31-Jul-2022	30-Jul-2022	Yes	
2	BPLA08233B	24G	31-Oct-2022	31-Oct-2022	Yes	
3	BPLA08233B	24Q	31-Jan-2023	30-Jan-2023	Yes	
4	BPLA08233B	24Q	31-May-2023	31-May-2023	Yes	
5	BPLA08233B	26Q	31-Jul-2022	30-Jul-2022	Yes	
6	BPLA08233B	26Q	31-Oct-2022	25-Nov-2022	Yes	
7	BPLA08233B	26Q	31-Jan-2023	30-Jan-2023	Yes	
8	BPLA08233B	26Q	31-May-2023	31-May-2023	Yes	
9	BPLA08233B	27EQ	15-Jul-2022	15-Jul-2022	Yes	
10	BPLA08233B	27EQ	15-Oct-2022	14-Oct-2022	Yes	
11	BPLA08233B	27EQ	15-Jan-2023	15-Jan-2023	Yes	
12	BPLA08233B	27EQ	15-May-2023	15-May-2023	Yes	

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

No

Please furnish:

Sl. No.	Tax deduction and collection Account Number (TAN)(1)	Amount of interest under section 201(1A)/206C(7) is payable(2)	Amount paid out of column (2) along with date of payment.(3)
		Amount	Date of payment



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

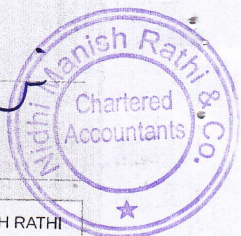
44. Break-up of total expenditure of entities registered or not registered under the GST.

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	₹ 9,23,30,370	₹ 5,76,62,009	₹ 0	₹ 3,41,16,749	₹ 9,17,78,758	₹ 5,51,612

Accountant Details

Accountant Details

Name	CA NIDHI MANISH RATHI
Membership Number	404890
FRN(Firm Registration Number)	0012951C
Address	52, NIDHI MANISH RATHI & CO. BEHIND VAN MANDAL TARANI COLONY , 18-Madhy Pradesh , 91-India , Pincode - 455001
Place	223.177.32.42
Date	28-Sep-2023



Acknowledgement Number:444857840261023

13	Paper Cup Bottom Export	kilograms	0	0	2,47,126	2,47,126	0	0
14	Paper Cup Sheet/ Roll Coated	kilograms	0	0	6,78,375	6,78,375	0	0
15	CORRUGATED BOX Export	kilograms	0	0	19,471	19,471	0	0
16	Scrap Lumps	kilograms	0	0	15,131	15,131	0	0

C. By-products

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

36.(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 ?
Please furnish the following details:-

No

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	841462784			709156327		
(b)	Gross profit / Turnover	80359785	841462784	9.55	84965659	709156327	11.98
(c)	Net profit / Turnover	25340288	841462784	3.01	18087961	709156327	2.55
(d)	Stock-in-Trade / Turnover	128515232	841462784	15.27	129778367	709156327	18.30
(e)	Material consumed / Finished goods produced	739003108	761103000	97.10	606929939	624190668	97.23



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)	
Building @ 10%					No records added			
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value(1)	Adjustments on Account of			Total Value of Purchases(B) (1+2+3+4)
					CENVAT(2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Furnitures & Fittings @ 10%	1	16-Mar-2023	16-Mar-2023	₹ 5,82,230	₹ 0	₹ 0	₹ 0	₹ 5,82,230
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	05-Oct-2022	16-Mar-2023	₹ 3,55,999	₹ 0	₹ 0	₹ 0	₹ 3,55,999
	2	05-Dec-2022	05-Dec-2022	₹ 43,36,051	₹ 0	₹ 0	₹ 0	₹ 43,36,051
	3	26-Feb-2023	26-Feb-2023	₹ 14,75,000	₹ 0	₹ 0	₹ 0	₹ 14,75,000
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	25-Feb-2023	25-Feb-2023	₹ 44,661	₹ 0	₹ 0	₹ 0	₹ 44,661
	2	12-Jan-2023	12-Jan-2023	₹ 11,500	₹ 0	₹ 0	₹ 0	₹ 11,500
	3	12-Nov-2022	12-Nov-2022	₹ 2,06,186	₹ 0	₹ 0	₹ 0	₹ 2,06,186
	4	26-Jun-2022	26-Jun-2022	₹ 2,23,020	₹ 0	₹ 0	₹ 0	₹ 2,23,020

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
Building @ 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
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



Acknowledgement Number:444857840261023

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 NIDHI MANISH RATHI having PAN BGHPS1693B from IP Address 223.177.32.42 on 26/10/2023 05:02:28 PM Dsc SI.No and issuer ,C=IN,O=Pantagon Sign Securities Pvt. Ltd.,OU=Certifying Authority





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NIDHI MANISH RATHI & CO.

CHARTERED ACCOUNTANTS

52, TARANI COLONY, BEHIND
FOREST OFFICE,
DEWAS(M.P.)455001

INDEPENDENT AUDITORS' REPORT

TO,

THE MEMBERS OF AARADHYA DISPOSAL INDUSTRIES PRIVATE LIMITED

Report on the Financial Statements

We have audited the accompanying financial statements of **AARADHYA DISPOSAL INDUSTRIES PRIVATE LIMITED**, which comprise the Balance Sheet as at 31/03/2023, the Statement of Profit and Loss, for the year then ended, and a summary of the significant accounting policies and other explanatory information.

Auditor's Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the 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 31/03/2023, and its Profit for the year ended on that date.

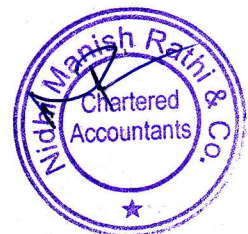
Basis for Opinion

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

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

The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the 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 standalone financial statements and our auditor's report thereon.

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





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CHARTERED ACCOUNTANTS

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

When we read such other information as and when made available to us and if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance.

Responsibility of Management and Those Charged with Governance (TCWG)

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance 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, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

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

Auditor's Responsibility

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.





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CHARTERED ACCOUNTANTS

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

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

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

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

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the standalone financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we





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MOBILE NO. : nidhimanishrathi@rediffmail.com
E-mail :

NIDHI MANISH RATHI & CO.

CHARTERED ACCOUNTANTS

52, TARANI COLONY, BEHIND
FOREST OFFICE,
DEWAS(M.P.)455001

determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

As required by the Companies (Auditors' Report) Order, 2020 ("the Order") issued by the Central Government of India in terms of sub section (11) of section 143 of the Companies Act, 2013. We give in the Annexure A statements on the matters specified in paragraphs 3 and 4 of the order, to the extent applicable.

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

- (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
- (c) The Balance Sheet, the Statement of Profit and Loss, and dealt with by this Report are in agreement with the books of account.
- (d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- (e) On the basis of the written representations received from the directors as on 31/03/2023 taken on record by the Board of Directors, none of the directors is disqualified as 31/03/2023 from being appointed as a director in terms of Section 164 (2) of the Act.
- (f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, clause (i) of section 143(3) of Companies Act 2013 is not applicable as per Notification No. G.S.R. 464(E) dated 13th day of June, 2017.
- (g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
 - i. The Company has disclosed the impact of pending litigations on its financial position in its financial statements.
 - ii. The Company has made provision, as required under the applicable law or accounting standards for material foreseeable losses, if any, on long-term contracts including derivative contracts.





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- iii. There has been no delay in transferring amounts, 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 it's knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
- (b) The management has represented, that, to the best of it's knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and
- (c) Based on audit procedures which we considered reasonable and appropriate in the circumstances, nothing has come to their notice that has caused them to believe that the representations under sub-clause (i) and (ii) contain any material mis-statement.
- v. The company has not declared or paid any dividend during the year in contravention of the provisions of section 123 of the Companies Act, 2013.

FOR NIDHI MANISH RATHI & CO.
(Chartered Accountants)
Reg No. :0012951C



Date : 21/08/2023
Place : DEWAS

CA NIDHI MANISH RATHI
Proprietor
M.No. : 404890
UDIN : 23404890BGYBIL9795



NIDHI MANISH RATHI & CO.

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ANNEXURE - A

Reports under The Companies (Auditor's Report) Order, 2020 (CARO 2020) for the year ended on 31st March 2023

To,

The Members of AARADHYA DISPOSAL INDUSTRIES PRIVATE LIMITED

Property, Plant and Equipment and Intangible Assets

(A) The company has maintained proper records showing full particulars including quantitative details and situation of Property, Plant and Equipment.

(B) According to the information and explanations given to us and on the basis of our examination of the records of the Company, Company has no Intangible assets.

Property, Plant and Equipment have been physically verified by the management at reasonable intervals; No material discrepancies were noticed on such verification.

According to the information and explanations given to us and on the basis of our examination of the records of the Company, the title deeds of immovable properties (other than immovable properties where the Company is the lessee and the lease agreements are duly executed in favour of the lessee) disclosed in the standalone financial statements are held in the name of the Company.

According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not revalued its Property, plant and equipment (including Right-of-use assets) or Intangible assets or both during the year.

According to the information and explanations given to us and on the basis of our examination of the records of the Company, there are no proceedings initiated or pending against the Company for holding any benami property under the Prohibition of Benami Property Transactions Act, 1988 and rules made thereunder.

Inventory and other current assets

Physical verification of inventory has been conducted at reasonable intervals by the management.

According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks on the basis of security of current assets. In our opinion, the quarterly returns or statements filed by the Company with such banks are in agreement with the books of account of the Company.

Investment, Loans or Advances by Company

As informed, the company, company has not granted any loans, secured or unsecured to companies, firms or other parties covered in the register maintained under section 189 of the Companies Act, 2013.

The Company has not granted any loans, secured or unsecured, to firms, limited liability partnerships or any other parties during the year.





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(A) Based on the audit procedures carried on by us and as per the information and explanations given to us, the Company has not granted any loans to subsidiaries, joint ventures and associates.

(B) Based on the audit procedures carried on by us and as per the information and explanations given to us, the Company has not granted loans to a party other than subsidiaries, joint ventures and associates.

In our opinion and according to the information and explanations given to us. The rate of interest and other terms and conditions for such loans are not prima facie prejudicial to the interest to the company.

Based on the audit procedures carried on by us and as per the information and explanations given to us, the Company has not granted loans

Based on the audit procedures carried on by us and as per the information and explanations given to us, the Company has not granted loans

Based on the audit procedures carried on by us and as per the information and explanations given to us, the Company has not granted loans

Based on the audit procedures carried on by us and as per the information and explanations given to us, the Company has not granted loans

Loan to Directors and Investment by the Company

Based on the audit procedures carried on by us and as per the information and explanations given to us, the Company has not granted loans

Deposits Accepted by the Company

The company has not accepted any Deposits.

Maintenance of Cost records

The Company is not required to maintain cost records pursuant to the Rules made by the Central Government for the maintenance of cost records under sub-section (1) of section 148 of the Companies Act, 2013.

Statutory Dues

N.A

There is no dispute with the revenue authorities regarding any duty or tax payable.

Disclosure of Undisclosed Transactions

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





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Loans or Other Borrowings

The company has not defaulted in repayment of dues to financial institution, bank or debenture holders.

According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not been declared a wilful defaulter by any bank or financial institution or government or government authority.

According to the information and explanations given to us by the management, the Company has not obtained any term loans. Accordingly, clause 3(ix)(c) of the Order is not applicable.

According to the information and explanations given to us and on an overall examination of the balance sheet of the Company, we report that no funds have been raised on short-term basis by the Company. Accordingly, clause 3(ix)(d) of the Order is not applicable.

According to the information and explanations given to us and on an overall examination of the financial statements of the Company, we report that the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries as defined under the Companies Act, 2013. Accordingly, clause 3(ix)(e) of the Order is not applicable.

According to the information and explanations given to us and procedures performed by us, we report that the Company has not raised loans during the year on the pledge of securities held in its subsidiaries as defined under the Companies Act, 2013. Accordingly, clause 3(ix)(f) of the Order is not applicable.

Money raised by IPO, FPOs

The company has not raised any money by way of initial public offer or further public offer (including debt instruments) and term loans. Hence this clause is not applicable.

According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year. Accordingly, clause 3(x)(b) of the Order is not applicable.

Reporting of Fraud During the Year

Based on our audit procedures and the information and explanation made available to us no such fraud noticed or reported during the year.

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

We have taken into consideration the whistle blower complaints received by the Company during the year while determining the nature, timing and extent of our audit procedures.

Compliance by Nidhi Company Regarding Net Owned Fund to Deposits Ratio

As per information and records available with us The company is not Nidhi Company.

According to the information and explanations given to us, the Company is not a Nidhi Company. Accordingly,





NIDHI MANISH RATHI & CO.

CHARTERED ACCOUNTANTS

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clause 3(xii) of the Order is not applicable

According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not made any any default in payment of interest on deposits or repayment thereof for any period.

Related party transactions

Yes , All transactions with the related parties are in compliance with section 177 and 188 of Companies Act, 2013 where applicable and the details have been disclosed in the Financial Statements etc., as required by the applicable accounting standards.

Internal audit system

Based on information and explanations provided to us and our audit procedures, in our opinion, the Company has an internal audit system commensurate with the size and nature of its business.

We have considered the internal audit reports of the Company issued till date for the period under audit.

Non cash transactions

The company has entered into any non-cash transactions with directors or persons connected with him and the provisions of section 192 of Companies Act, 2013 have been complied with.

Requirement of Registration under 45-IA of Reserve Bank of India Act, 1934

The company is not required to be registered under section 45-IA of the Reserve Bank of India Act.

The Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, clause 3(xvi)(b) of the Order is not applicable.

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

According to the information and explanations provided to us during the course of audit, the Group does not have any CIC. Accordingly, the requirements of clause 3(xvi)(d) are not applicable.

Cash Losses

The Company has not incurred cash losses in the current and in the immediately preceding financial year.

Consideration of outgoing auditors

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

Material uncertainty in relation to realisation of financial assets and payment of financial liabilities



Aaradhya Disposal Industries Pvt. Ltd.

Notes Forming Part of the Accounts and Accounting Policies:

1. SIGNIFICANT ACCOUNTING POLICIES:

METHOD OF ACCOUNTING

The Financial Statements have been prepared to comply in all material aspects with applicable accounting principles in India and the Accounting Standards and the relevant provisions of the Companies Act 2013.

The Company Generally follows mercantile system of Accounting and Income recognized on the date of confirmation of transaction with the parties. Expenses are accounted for on accrual basis and provision made for all known losses and liabilities.

INVENTORIES

As explained to us by the management of the company, valuation of inventories has been made (a) Raw Material, Work in progress and Finished Goods has been valued at cost or net realizable value whichever is lower.

FIXED ASSETS & DEPRECIATION

Fixed Assets are recorded at the cost less depreciation. Depreciation has been provided at the rates provided under schedule II of the companies Act 2013 at WDV on pro-rata basis.

REVENUE RECOGNITION

Sale of goods is recognized on dispatch of goods to customers and is recorded net of claims, etc. as considered appropriate. Revenue from Conversion, Sale of Scrap and obsolete stores is accounted for at the time of disposal.

CONTINGENT LIABILITIES

During the year there was no liability of contingent nature against the company, as explained to us.

FOREIGN CURRENCY TRANSACTION

Foreign Currency Transaction are accounted at rates prevailing on the date of transaction. The exchange rate differences arising out of such transactions are dealt with in the statement of Profit and Loss.

ACCOUNTING FOR TAX

Current Tax provision, as per the Income Tax Act, 1961, is made based on the tax liability computed after considering tax allowances and exemptions at the Balance Sheet date.

Deferred Tax resulting from 'timing difference' between accounting and taxable profit for the period is accounted by using tax rates and laws that have been enacted or substantially enacted as at the balance sheet date. Deferred Tax assets are recognized only to the extent there is reasonable certainty that the assets can be realized in future. Net deferred tax liability is arrived at after setting off deferred tax assets.

Deferred tax assets are recognized only to the extent there is reasonable certainty that the assets can be realized in future, however, where there is unabsorbed depreciation or carried forward loss under taxation laws, deferred tax assets are recognized only if there is a virtual certainty of realization of such assets. Deferred tax assets are reviewed as at each Balance Sheet date and written down or written up to reflect the amount that is reasonably/ virtually certain to be realized.



Aaradhya Disposal Industries Pvt. Ltd.
Notes Forming Part of the Accounts and Accounting Policies:

24. Previous Year's Figures have been regrouped & rearranged wherever required. The Company has regrouped / reclassified the previous year figures in accordance with the requirements applicable in the current year.
25. In the opinion of board of Directors, the "Current Assets, loans and Advances" have a value on realization in the ordinary course of business at least equal to amount at which they are stated in the Balance Sheet.
26. The Balance of Trade Receivable, Trade Payable and Unsecured loans taken and Loans and Advances given are subject to confirmations, reconciliation & adjustment if any. The figures have been rounded off to the nearest multiple of a rupee.
27. There are no Micro and Small Enterprises, to whom the Company owes dues, which are outstanding for more than 45 days as at 31st March, 2023. This information as required to be disclosed under Micro, Small and Medium Enterprise Development Act, 2006 has been determined to the extent such parties have been identified on the basis of information available with the Company.
28. Subsequent to the balance sheet date but before the issuance of these financial statements, a devastating event occurred that necessitates disclosure. On 5th May, 2023, a catastrophic fire incident took place at Aaradhya Disposal Industries Pvt Ltd, Dewas (M.P.) premises, resulting in the tragic loss of assets and inventory.

The following key points outline the impact of the fire incident on the financial statements:

Loss of Assets: The fire inflicted substantial damage to the company's property, plant, & Machinery, Electrical Equipment (PPE). As of the balance sheet date, management has not yet been able to complete a comprehensive assessment of the extent of the loss and the impairment of assets.

Inventory Loss: A significant portion of the company's inventory was destroyed in the fire (Paper Roll Uncoated & Paper Roll Coated). Management is actively working to quantify the value of the lost inventory and assess the potential insurance coverage for these losses.

Insurance Claims : The company maintains insurance coverage, and claims related to the fire incident, including property damage and inventory losses, have been filed. The timing and final outcomes of these claims are subject to negotiation with the insurance providers.

The financial statements included herein have been prepared on the assumption that the company is a going concern, despite the significant challenges posed by the fire incident. The extent of the financial impact, including any potential impairment of assets and insurance recoveries, is still under assessment and is subject to change as more information becomes available.

Users of these financial statements are strongly encouraged to consider the information provided in this note. The company remains committed to addressing the aftermath of this tragic event and will continue to provide updates in subsequent financial statements as the situation unfolds.



Aaradhya Disposal Industries Pvt. Ltd.
Notes Forming Part of the Accounts and Accounting Policies:

DISCLOSURE REQUIREMENT AS PER AS18 RELATED PARTIES TRANSACTION

Related Parties Name	Nature of Relationship	Description of Transaction	Amount Involved
Food Pack Industries Pvt. Ltd.	Key Managerial Personnel (Relative)	Purchase of Raw material & Paper Cup	236239884
Maheswari Disposal	Key Managerial Personnel (Relative)	Sales	-
Aaradhya Papers & Packaging Pvt. Ltd.	Key Managerial Personnel (Relative)	Sales	10054808
Sri Kriscon Industries	Key Managerial Personnel (Relative)	Sales & Rendering of Job work Services	18247061
		Purchase of Packing Material	8198199
Sunil Maheswari	Key Managerial Personnel (Director)	Providing Remuneration to Director	3000000
Shashi Maheswari	Key Managerial Personnel (Director)	Providing Remuneration to Director	2400000



Aaradhya Disposal Industries Pvt.Ltd.

CIN-U21098MP2014PTC032173

Balance Sheet as at 31.03.2023

Particulars	Note No.	For the Year Ended on	
		31st March. 2023	31st March 2022
<u>EQUITY AND LIABILITIES</u>			
Shareholders' Fund			
(a) Share Capital	2	4,99,00,000	4,99,00,000
(c) Reserves & Surplus	3	7,97,10,382	5,83,76,496
		12,96,10,382	10,82,76,496
Non-current Liabilities			
(a) Long Term Borrowings	4	12,68,01,565	5,76,60,425
(b) Deferred Tax Liability (Net)	5	-22,72,187	13,91,192
(c) Other Long Term Liabilities	6	3,76,73,975	5,97,98,768
(d) Long Term Provisions		87,17,370	87,17,370
		17,09,20,723	12,75,67,755
Current Liabilities			
(a) Short- Term Borrowings	7	17,90,77,968	11,98,42,772
(b) Trade Payable		6,58,76,140	6,85,09,148
(c) Other Current Liabilities	8	5,90,28,333	8,03,94,500
(d) Short- Term Provisions	9	77,51,281	71,44,209
		31,17,33,722	27,58,90,630
TOTAL		61,22,64,827	51,17,34,881
<u>ASSETS</u>			
Non-current Assets			
(a) Fixed Assets	10		
(i) Tangible Assets		8,29,63,326	12,48,08,549
(ii) Capital Work-in-Progress		16,11,11,258	51,50,100
		24,40,74,585	12,99,58,649
(b) Non Current Investment		0	0
(c) Long Term Loans and Advances	11	18,25,186	18,00,730
		24,58,99,771	13,17,59,379
Current Assets			
(a) Inventories	12	17,94,64,715	15,00,62,432
(b) Trade Receivables	13	15,97,09,065	14,36,28,526
(c) Cash & Cash Equivalents	14	1,35,720	7,99,426
(d) Short Term Loans & Advances	15	33,29,591	6,61,83,352
(e) Other Current Assets	16	2,37,25,966	1,93,01,766
		36,63,65,056	37,99,75,502
<u>Miscellaneous Expenditure</u>			
(To the extent of not written off)			
Preliminary Expenses		-	0
Pre-Operative Expenses		-	0
Deferred Revenue Expenses		-	0
		0	0
TOTAL		61,22,64,827	51,17,34,881

Aaradhya Disposal Industries [P] LTD

As per our report of even date attached

For Nidhi Manish Rathi & Co.

Chartered Accountants

For and on behalf of Board

Director

Place : DEWAS

Date : 21/08/2023

(CA Nidhi Manish Rathi)

Proprietor

M.No.404890

FRN 012951C

(Shashi Maheshwari)

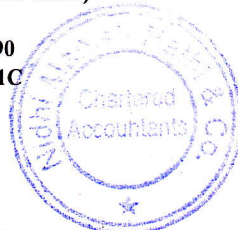
Director

DIN-06780841

(Sunil Maheshwari)

Director

DIN-02611461



Aaradhya Disposal Industries Pvt.Ltd.

CIN-U21098MP2014PTC032173

Profit and Loss Statement for the Period from April,2022 to 31st March, 2023

Particulars	Note No.	For the Year Ended on	
		31st March. 2023	31st March 2022
Revenue from Operations	17	84,14,62,784	70,91,56,328
Other Income	18	1,52,13,501	1,47,21,022
Total Revenue		85,66,76,285	72,38,77,350
Expenses			
Cost of Materials Consumed (Incl. Packing, Stores & Spares)	19	79,97,89,323	61,41,65,083
Change in Inventories of Finished Goods and WIP	20	-6,07,86,215	-72,35,144
Employee Benefit Expenses	21	1,13,95,469	88,44,679
Finance Cost	22	1,97,10,481	1,40,13,080
Depreciation and Amortization Expenses	10	1,48,21,971	2,33,91,269
Other Expenses	23	4,64,04,968	5,26,10,421
Preliminary Expenses Written Off		0	0
Total Expenses		83,13,35,997	70,57,89,388
Profit before Exceptional and Extraordinary Item & Tax		2,53,40,288	1,80,87,962
Profit Before Tax		2,53,40,288	1,80,87,962
Tax Expenses			
(1) Current Tax		76,69,781	65,53,026
(2) Deferred tax		(36,63,379)	(8,22,713)
(3) MAT Credit		-	(5,44,653)
Profit After Tax		2,13,33,886	1,29,02,302
Earing Per Share		4.28	2.59
Face Value Per Ordinary Share		10	10

As per our Report of even date attached

As per our report of even date attached
For Nidhi Manish Rath & Co.
Chartered Accountants

(CA Nidhi Manish Rath)
Proprietor
M.No.404890
FRN 012951C



Aaradhya Disposal Industries (P) LTD
For and on behalf of Board

(Shashi Maheshwari)
Director
DIN-06780841

(Sunil Maheshwari)
Director
DIN-02611461

Director

Place : DEWAS
Date : 21/08/2023

Aaradhya Disposal Industries Pvt.Ltd. CIN-U21098MP2014PTC032173
Notes on Financial Statement for the year ended on 31st March, 2023

2 SHARE CAPITAL

	As at 31st March 2023	As at 31st March 2022
Authorised Capital :		
50,00,000 Equity Shares of Rs. 10/- each	5,00,00,000	5,00,00,000
Issued and Subscribed Capital & Paid up:		
49,90,000 fully paid Equity Shares of Rs. 10/- each fully paid up (Previous year 49,90,000 fully paid Equity Shares of Rs. 10/- each fully paid up)	4,99,00,000	4,99,00,000
TOTAL	4,99,00,000	4,99,00,000

2.1 Reconciliation of the number of shares outstanding as on 31st March, 2023

Particulars	No. of Shares Outstanding	
	As at 31st March. 2023	As at 31st March 2022
Equity Shares at the beginning of the year	49,90,000	49,90,000
Add: Shares Issued during the year	-	-
Less: Shares Buy Back during the year	-	-
Equity Shares at the end of the year	49,90,000	49,90,000

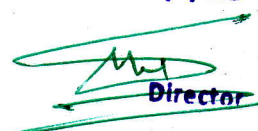
2.2 Detail of Shareholders holding more than 5% shares:

Particulars	As at 31st March 2023		As at 31st March 2022	
	No. of Shares Held	% Held	No. of Shares Held	% Held
Smt.Shashi Maheshwari	25,90,000	52	25,90,000	52
Sunil Maheshwari	12,00,000	24	12,00,000	24
Anil Maheshwari	12,00,000	24	12,00,000	24

3 RESERVE & SURPLUS

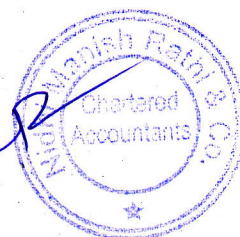
	As at 31st March. 2023	As at 31st March 2022
(a) Investment Reserve		
Opening Balance	-	-
Addition	-	-
Deduction	-	-
Closing Balance	0	0
(b) Share Premium		
Opening Balance	-	-
Addition	-	-
Deduction	-	-
(c) Capital Reserve		
Capital Subsidy	15,00,000	15,00,000
Closing Balance	15,00,000	15,00,000

Aaradhya Disposal Industries [P] LTD


Director

Aaradhya Disposal Industries [P] LTD


Director



Aaradhya Disposal Industries Pvt.Ltd. CIN-U21098MP2014PTC032173
Notes on Financial Statement for the year ended on 31st March, 2023

(c) Profit & Loss Account

Opening Balance	5,68,76,496	4,39,74,196
Addition :		
Net Profit/(Net Loss) for the current year	2,13,33,886	1,29,02,300
Deduction	-	-
Closing Balance	7,82,10,382	5,68,76,496
TOTAL	7,97,10,382	5,83,76,496

4 LONG-TERM BORROWING

Particulars	As at 31st March 2023		As at 31st March 2022	
	Non-Current	Current	Non-Current	Current
Secured				
Term Loan From AXIS BANK-II	0	34,89,674	20,66,474	85,39,200
FCTL Term Loan From AXIS BANK-IV	1,11,36,336	95,45,443	2,06,81,778	95,45,443
Term Loan From AXIS BANK-IV	7,95,490	-	7,95,490	
WCTL From Axis Bank	30,83,359	1,23,33,324	1,54,16,683	1,23,33,324
WCTL From Axis Bank	1,61,00,000	26,00,000	1,87,00,000	
Car Loan From Kotak Mahindra Prime Ltd.	-	-	0	6,24,639
Term Loan From AXIS BANK	9,28,51,691	71,42,856		
Car Loan From Axis Bank Ltd.	28,34,689	6,16,614		
TOTAL	12,68,01,565	3,57,27,911	5,76,60,425	3,10,42,606

- 4.1 (A) The Term Loan and Buyers Credit Facility availed from Axis Bank is secured by first charge by way of equitable mortgage of Land and Building and Hypothecation of Plant and Machineries, other movable assets (Except Stocks & Book Debts) of the Company. It is further secured by Equitable mortgage of House of Smt. Kala Bai Maheshwari situated at 15, Yeshwant Colony, Moti Banaglow, Dewas, Plot No.263 Sun City Township Colony Dewas of Mr. Sunil Maheshwari, Plot No.264 Sun City Township Colony Dewas of Mr. Anil Maheshwari,

4.2 Repayment Terms

(a) TERM LOAN FROM AXIS BANK.

Sanctioned Loan	Outstanding as on 31.03.2023	Repayments Terms				
		2023-24	2024-25	2025-26	2026-27	2027-28
498 Lakh	3489674	34,89,674	0	0	0	0
525 Lakh (FCTL)	20681779	95,45,443	95,45,443	15,90,893	0	0
525 Lakh	795490	0	0	7,95,490	0	0
370 Lakh (WCTL)	15416683	1,23,33,324	30,83,359	0	0	0
187 Lakh (WCTL)	18700000	2600000	6240000	6240000	3620000	0
1000 Lakh (New Loan)	99994547	7142856	14285712	14285712	14285712	14285712
36 Lakh (Car Loan)	3451303	616614	671118	730438	795002	638131
TOTAL	16,25,29,476	3,57,27,911	3,38,25,632	2,36,42,533	1,87,00,714	1,49,23,843

Aaradhya Disposal Industries [P] LTD

Aaradhya Disposal Industries [P] LTD

Director

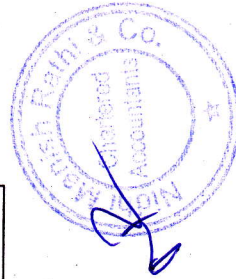
Director



M/s Aaradhya Disposal Industries Pvt.Ltd.

Schedule of Fixed Assets as on 31.03.2023

Description	Rate	Gross Block		Depreciation		Net Block	
		01.04.2022	31.03.2023	01.04.2022	31.03.2023	01.04.2022	31.03.2023
		Additions	Deductions	Addition	Deductions		
Leasehold Land	0%	5,22,800	-	-	-	5,22,800	5,22,800
Factory Building	9.50%	6,45,39,179	-	41,52,992	-	3,95,62,710	4,37,15,702
Plant & Machinery	18.10%	18,86,00,391	10,18,80,905	92,28,393	5,73,79,054	3,57,89,131	7,78,00,422
Electrical Installation & Equipments	25.89%	31,05,935	-	2,04,542	-	5,85,501	7,90,042
Furniture & Fixtures	25.89%	15,96,361	-	1,07,065	-	8,63,182	3,88,017
Air Conditioner & Coolers	45.07%	4,34,791	-	25,069	-	2,81,208	19,477
Office Equipments	45.07%	3,16,945	-	7,378	-	78,191	16,370
Computer	63.16%	4,81,970	-	1,89,495	-	3,37,122	41,250
Vehicle	31.23%	93,41,096	-	9,07,038	-	49,43,481	15,14,468
Total (A)		26,89,39,467	10,18,80,905	1,48,21,971	5,73,79,054	8,29,63,326	12,48,08,548
New Shed Under Construction		-	-	-	-	-	-
Elect. Installation Under Prog.		-	-	-	-	-	-
Plant & Machinery Under Installation		48,00,000	48,00,000	-	-	52,70,066	48,00,000
Progress(Furniture)		-	-	-	-	-	-
Advances For Capital Goods		3,50,100	15,56,41,092	-	-	15,58,41,192	3,50,100
Total (B)		51,50,100	16,09,11,158	-	-	16,11,11,258	51,50,100
Total (A+B)		27,40,89,567	16,81,45,806	1,48,21,971	5,73,79,054	24,40,74,585	12,99,58,648
Previous Year		26,90,93,567	49,96,000	2,33,91,269	2,02,05,460	11,36,81,505	12,99,58,648



Aaradhya Disposal Industries (P) LTD

[Signature]
Director

Aaradhya Disposal Industries (P) LTD

[Signature]
Director

Aaradhya Disposal Industries Pvt.Ltd. CIN-U21098MP2014PTC032173
Notes on Financial Statement for the year ended on 31st, March, 2023

	As at 31st March. 2023	As at 31st March 2022
5 DEFERRED TAX LIABILITIES (NET)		
Opening Balance	13,91,192	22,13,905
Current Year	(36,63,379)	(8,22,713)
Deferred Tax Liabilities (Net)	<u>-22,72,187</u>	<u>13,91,192</u>
6 OTHER LONG-TERM LIABILITIES		
Unsecured Loans	3,76,73,975	5,97,98,768
	<u>3,76,73,975</u>	<u>5,97,98,768</u>
7 SHORT-TERM BORROWINGS		
Cash Credit Limit & EPC Limit from Axis Bank, Dewas	9,90,77,968	3,98,42,772
WCDL Loan from Axis Bank	8,00,00,000	8,00,00,000
	<u>17,90,77,968</u>	<u>11,98,42,772</u>
7.1 The Cash Credit Limit from Axis Bank Ltd., A.B.Road, Dewas is secured by Hypothecation of Stocks and Debtors of the company.		
8 OTHER CURRENT LIABILITIES		
(a) Current Maturities of Long-Term Debt (Axis Bank Ltd.)	3,57,27,911	3,10,42,606
(b) Interest Accrued but not due	1,54,484	89,866
(c) Expenses Payable	47,79,310	17,81,457
(d) Other Payable (Credit balance of Debtors)	1,26,12,724	4,39,17,309
(e) Axis Bank Ltd. (Current Account)	57,53,904	35,63,263
	<u>5,90,28,333</u>	<u>8,03,94,501</u>
9 SHORT-TERM PROVISIONS		
Provisionas for		
Employee Benefits	0	5,24,683
Audit Fees Payable	81,500	66,500
Income tax provision	76,69,781	65,53,026
	<u>77,51,281</u>	<u>71,44,209</u>

Aaradhya Disposal Industries [P] LTD


Director

Aaradhya Disposal Industries [P] LTD


Director



Aaradhya Disposal Industries Pvt.Ltd. CIN-U21098MP2014PTC032173
Notes on Financial Statement for the year ended on 31st March, 2023

	As at 31st March. 2023	As at 31st March 2022
11 LONG-TERM LOANS AND ADVANCES		
Other Deposits	18,25,186	18,00,730
	18,25,186	18,00,730
12 INVENTORIES		
(As valued and certified by the Management)		
Raw Material (at cost)	1,73,68,962	5,33,48,435
Stock in Process (at cost)	13,16,06,180	4,66,22,453
Stores & Spares and Packing Material (at cost)	1,08,41,016	62,76,781
Fuel, Oil & Gas (at cost)	50,720	19,415
Finished Goods (at lower of cost or net realisable value)	1,95,97,836	4,37,95,348
Goods in Transit	-	-
	17,94,64,715	15,00,62,432
13 TRADE RECEIVABLES		
(Unsecured, Considered Good)		
Within 6 months	14,94,45,261	13,03,66,671
Others	1,02,63,804	1,32,61,855
	15,97,09,065	14,36,28,526
14 CASH AND CASH EQUIVALENTS		
Balance with Scheduled Bank		
Axis Bank Ltd. (Forgien Exchange)	-	7,84,123
Cash in Hand	1,35,720	15,303
	1,35,720	7,99,426
15 SHORT-TERM LOANS AND ADVANCES		
(a) Advances with Creditors	23,71,649	6,38,08,172
(b) Advance Income Tax	5,00,000	20,00,000
(c) TDS on Contrector 94C	70,674	-
(d) Tax Deducted at Source on Jobwork	-	32,001
(e) Tax Deducted at Source on Interest	7,483	18,211
(f) TDS received on Purchase	-	-
(g) TCS on Electricity Bills	13,278	6,278
(h) TDS Received on Payment 6Cr	-	31,796
(i) Income Tax Refund Receivable	2,22,295	2,22,295
(j) TDS Received on sales 194q	76,866	23,805
(k) Tax collect At Source on Purchase	67,346	40,794
	33,29,591	6,61,83,352
16 OTHER CURRENT ASSETS		
Other Receivables	2,32,97,470	1,88,85,557
Interest Accrued But Not Due	4,235	3,252
Prepaid Expenses	4,24,261	4,12,957
Deferred Tax Assets	-	-
	2,37,25,966	1,93,01,766

Aaradhya Disposal Industries [P] LTD


Director

Aaradhya Disposal Industries [P] LTD


Director



Aaradhya Disposal Industries Pvt.Ltd. CIN-U21098MP2014PTC032173
Notes on Financial Statement for the year ended on 31st March, 2023

	As at 31st March 2023	As at 31st March 2022
17 REVENUE FROM OPERATIONS		
Sale of Products	89,88,21,185	74,63,04,435
Other Operating Revenues	3,17,53,375	2,97,56,807
GROSS REVENUE FROM OPERATIONS	93,05,74,559	77,60,61,242
Less: - Excise Duty/VAT	8,91,11,775	6,69,04,914
NET REVENUE FROM OPERATIONS	84,14,62,784	70,91,56,328
17.1 NET SALES & OPERATING REVENUES		
Local Sales	69,56,33,965	47,03,12,061
Export Sales	20,31,87,220	23,67,76,575
Export Deem	0	3,92,15,799
	89,88,21,185	74,63,04,435
17.2 OTHER OPERATING REVENUES		
Jobwork Receipts	41,54,473	22,45,743
Scrap Sales	1,90,43,097	1,53,04,055
Sale of Ink/PPBages/Boxes/ other	17,43,931	9,86,489
Sale of Granuals	22,715	1,12,28,266
Packing & Forwarding	-	(7,746)
Sales Export MEIS	1,31,920	-
Sales ROTD	38,25,741	-
Export Incentive Claim	28,31,498	-
	3,17,53,375	2,97,56,807
18 OTHER INCOME		
Udhoy Capital Subsidy	-	1,04,26,857
Interest on FDR	983	82,112
Commission Received	-	12,523
Interest Received from MPPKVCL	74,767	79,557
Duty Draw Back Claim	-	20,28,959
Profit /(Loss) on Sale of Fixed Assets	1,51,37,751	20,91,014
TOTAL	1,52,13,501	1,47,21,022
19 COST OF MATERIAL CONSUMED		
Consumption of Raw Materials	77,69,25,458	58,04,37,853
Consumption of Packing Materials	62,26,829	74,98,742
Consumption of Fuel	1,73,341	2,00,268
Consumption of Stores & Spares	1,64,63,696	2,60,28,220
TOTAL	79,97,89,323	61,41,65,083
20 CHANGE IN INVENTORY		
Opening Stock		
Finished Goods	4,37,95,348	5,61,06,301
Stock in process	4,66,22,453	2,70,76,356
TOTAL (A)	9,04,17,801	8,31,82,657
Closing Stock		
Finished Goods	1,95,97,836	4,37,95,348
Stock in Process	13,16,06,180	4,66,22,453
TOTAL (B)	15,12,04,016	9,04,17,801
TOTAL (A-B)	-6,07,86,215	-72,35,144

Aaradhya Disposal Industries [P] LTD


Director

Aaradhya Disposal Industries [P] LTD

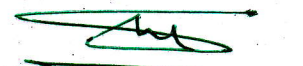

Director



Aaradhya Disposal Industries Pvt.Ltd. CIN-U21098MP2014PTC032173
Notes on Financial Statement for the year ended on 31st March, 2023

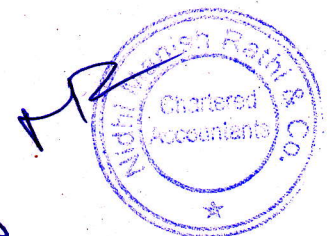
	As at 31st March 2023	As at 31st March 2022
<u>Selling & Distribution Expenses</u>		
Freight paid on Sales	4,98,980	5,52,300
Export Expenses	71,66,694	1,10,14,977
Ocean Freight - Export	75,33,541	1,95,87,722
Sales Promotion Expenses	1,77,302	1,09,487
Commission on Sales	52,632	1,16,547
Discount on Sales	15,28,692	-
TOTAL (C)	1,69,57,841	3,13,81,034
<u>Non-Operating Expenses</u>		
Income Tax	19,791	33,368
Penalty & Fee on GST	2,286	8,389
Interest on Income Tax & TDS	5,54,921	1,72,079
TOTAL (D)	5,76,998	2,13,836
TOTAL (A+B+C+D)	4,64,04,968	5,26,10,421
23.1 AUDITORS REMUNERATION		
Audit Fess	50,000	35,000
TOTAL	50,000	35,000
23.2 RENT, RATES & TAXES		
Lease Rent & Maintenance Charges	37,423	28,299
Property tax	1,76,277	65,455
Factory Licence fee	8,785	19,307
DG Set Licence Fee & Elect.Duty	4,900	-
M.P. Pollution Fee	11,08,557	5,02,400
EPCG Licence Fee	60,500	-
ROC Fee	67,600	41,400
Capexill Fee	14,000	14,000
Professional tax	2,500	2,500
TOTAL	14,80,542	6,73,361

Aaradhya Disposal Industries [P] LTD


Director

Aaradhya Disposal Industries [P] LTD


Director



Aaradhya Disposal Industries Pvt. Ltd. Dewas
Details Schedule for the Year Ending 31.03.2023

Details of Unsecured Loan

Sch. No. 6

Particulars	31.03.2023	31.03.2022
Manoj Auto Finance Ltd	5,00,000	-
Ritu Maheshwari	3,52,50,000	35,00,000
Sunil Maheshwari	2,73,975	2,04,05,768
Shashi Maheshwari	14,50,000	8,25,000
Saloni Maheshwari	2,00,000	2,00,000
Zircon Papewasre Private Limited	-	3,48,68,000
Grand Total	3,76,73,975	5,97,98,768

Details of Deposits, Loans & Advances

Sch. No. 11

Particulars	31.03.2023	31.03.2022
Deposits		
MPAKVN Ltd., Ujjain	15,000	15,000
Commercial Tax Officer Dewas FDR	10,000	10,000
MPEB Security Deposit	17,64,900	17,40,444
Lease Rent With DIC	11,286	11,286
FDR with DIC (Commissioner Nagar Nigam Dewas)	15,000	15,000
Dewas Water Project	5,000	5,000
Reliance Retail Ltd.	4,000	4,000
	18,25,186	18,00,730

Details of Sundry Debtors

Sch. No. 13

Particulars	Less than 6 Month	Other
ABC Paper Industries	28,18,002	-
Abdul Shakir		48,720
Accurate Packaging	54,22,340	
Aditya Paper Udhyag Industries	10,66,365	
Aditya Shree Sales	6,57,154	
Alfiya Steel Furniture	7,025	
Ali Asghar	26,344	
A I Industries	7,018	
Al Mazaya Paper Cup and Beakers Manufactuuring	-	1,91,434
Al Najah International Trading FZE	5,84,966	
Amee Industries	2,89,613	
Amit Enterprises	65,042	
Ankit Disposal & Manufacturing	56,304	
A P Enterprises	38,749	
ARADHYA AGENCIES	-	57,110
Arron Impex	7,46,763	
Asif Ali	-	89,040
ASSS Sales	87,897	
Aveer Paper Cup	10,40,866	
Atharva Enterprises	93,078	
Bajaj Enterprises	9,925	
Bansal Polymers (Recivable)	1,21,493	
Bhaiya Traders	3,304	
Bhasker Paper Cup	79,420	
Bijasan Maa Pattal Dona Bhandar	1,60,423	
Disposal House	46,872	
Dispozonie LLP	10,13,541	
Ekta Enterprises	8,01,732	
Ersheen Packaging Industry	24,33,576	
Faiem Khan	-	41,278
Forgul Therma Pharming Pvt.Ltd.	54,35,192	11,49,116
Garibel India Ltd.	-	-
G L Trading Co.	4,75,455	24,05,693
Grabio Industries Private Limited	17,398	
Hansel Enterprises (Recivable)	57,85,621	
Himalay Papers	28,64,012	
Imara Industries	-	1,40,266
Jai Shakti Industries	2,83,237	
Joshi Industries	1,93,780	

Aaradhya Disposal Industries [P] LTD


Director

Aaradhya Disposal Industries [P] LTD


Director



Aaradhya Disposal Industries Pvt. Ltd. Dewas
Details Schedule for the Year Ending 31.03.2023

Kaagat (Vadodara)	17,63,181	
Kalakar Paper Industries	23,450	
Kasma Industries	1,87,719	
Keshava Paper Pack	31,254	
Khushali Industries	1,50,010	
K.S.R Trading & Manufacturing	10,511	
K T Commercial	1,90,73,063	
London Leads Ltd.	-	6,85,256
Manish Traders Kota	2,06,416	4,49,888
Maneesh Enterprises	-	28,26,522
Maruti Polymers	31,40,582	
MM52 Company	17,95,418	
M. P. Paper Products	1,76,295	
M/s Ramashraya	-	3,703
Navkar Manufacturing	120406	
Namo Paper Product	147075	
Navkar Pacakging	3079997	
Neo Hydraulics	-	2186
Nessco India	-	69799
N.K.Manufacturing	309076	
N.R. Industries	-	22715
Prahi Paper Industries	3406301	
Pari Industries	702227	
Riaec Overseas	449339	
Rajesh Disposal	434222	
Ratan Disposal Industries	224187	
Ratan Shree Jewellers	116150	
R C Paper Cup	-	41378
Raya Packaging Industries LLC	67537051	
Riddhi Siddhi Manufactures	-	38670
Royal Paper Work	-	1000
Royal Paper	4315796	
Sai Pooja Pattal Dona Bhandar	653002	
Sai Ram Food Industries	-	221061
Sakeena Bano C/o Qamrul Hasan	108413	
Salasar Traders	324351	
Salasar Traders	-	960827
Shivam Enterprises (Shamgarh)	-	120723
Shivani Enterprises	309677	
Shiv shakti Traders	5062	
Shree Ganrayan Plasto Enterprises	-	250942
Shree Hari Paper Industries	915880	
Shree Krishna Packaging	273555	
Shree Nath Paper Products		185174
Shree Paper Industries		80684
Shree Rewa Enterprises		23640
Shri Anant Sai Disposal	132830	
Shri Balaji Enterprises	400915	
Shri Ram Sales	676162	
Shrinath Enterprises	200000	
Shubhavi Mahufacturing & Trading LLP	1238384	
Shrinivas Board & Paper Pvt Ltd	338827	
SNG Packaging	13049	
Sohil Khan		142352
Sri Kriskion Industries	722153	
S.S. Enterprises	22586	
Swastik Enterprises	107793	
Swati Disposal	67700	
Tanisha Enterprises	133212	
Tejav Industries	317226	
VEDIKA PAPERS AND PACKAGING	1205120	
Vatsal Trading Co	817373	
VIP Plastic Center Khandwa	329758	
Welcome Enterprises		14627
Grand Total	14,94,45,261	1,02,63,804

Aaradhya Disposal Industries [P] LTD


Director

Aaradhya Disposal Industries [P] LTD


Director



Aaradhya Disposal Industries Pvt. Ltd. Dewas Details Schedule for the Year Ending 31.03.2023		
Details of Sundry Creditors		
Particulars	31.03.2023	31.03.2022
Amrit Agencies (Indore) Pvt.Ltd.	1,63,31,345	1,30,93,300
Bhasker Resin Pvt.Ltd.	-	4,956
Dash Sales and Marketing	-	19,61,964
Didwana Associates Pvt.Ltd.	-	5,17,056
Hero Multi Papers Pvt.Ltd	-	21,94,888
Mogli lab (India)Pvt Ltd	22,58,391	-
Madan Lal Prakash chandra	-	33,51,711
Maganum Venture Limited	34,230	-
Nessco India (Payable)	1,45,11,773	-
Reliance Industries Ltd.	26,89,398	3,09,779
Sigwerk India Private Limited	18,384	-
SKCC Paper & Board Pvt.Ltd.	2,89,64,114	4,52,98,953
Sriniwas Papers (Mumbai)	-	15,15,932
Sriniwas Papers Pvt.Ltd.	-	917
The west Coast Paper Mills Ltd.	-	66,141
Vintex Rubber Industries	-	3,771
Sub Total (A)	6,48,07,635	6,83,19,368
Details of Sundry Creditors For Expenses		
Particulars	31.03.2023	31.03.2022
C A Ravindra Tiwari	53,550	-
Carry Fast Corporation	-	16,588
Dewas water Projects works Pvt.Ltd.	5,275	9,134
Logenix Logistics Pvt.Ltd.	-	67,570
Limra Transport Company	1,67,600	-
Naaz Transport Co.	26,100	-
New Taj Electrical	-	48,746
SCF Service Private Limited	-	4,500
Yash Computer Solutions Pvt.Ltd.	-	42,490
Sub Total (B)	2,52,525	1,89,028
Details of Sundry Creditors For Capital Goods		
Particulars	31.03.2023	31.03.2022
Neo Hydraulics	8,08,050	-
Ruian Mingya Import & Exports Trading Co. Ltd	7,930	-
Swastick Paper (Pune)	-	752
Sub Total (c)	8,15,980	752
Grand Total (A+B+C)	6,58,76,140.00	6,85,09,148

Aaradhya Disposal Industries (P) LTD


Director

Aaradhya Disposal Industries (P) LTD


Director



Aaradhya Disposal Industries Pvt. Ltd. Dewas		
Details Schedule for the Year Ending 31.03.2023		
Others Current Liabilities		
Particulars	31.03.2023	31.03.2022
Sundry Debtors Crdit Balance	-	-
Abbass Holy Shrine	-	5,06,661
Aditya Paper Udyog	-	1,51,493
Agarwal Donna Pattal	-	23,785
Al Fatha for Industries & Investment LLC	-	11,31,138
Alpna Manufacturing	-	2,73,356
Amee Industries	-	30,932
AVJ Polymer India LLP	-	234
Bander Muscat Modern LLC	3,64,774	-
Bharat Machine (Tamil Nadu)	11,519	-
Brawnepak	1,00,000	-
Disha Paper Products	73,560	-
Fortrade Trading DMCC Dubai	-	1,52,20,561
Golden Paper Cups Manufacturing Co.	55,98,828	37,06,622
Guru Kripa Enterprises	90,128	-
Guru Kripa Paper Products	1,19,523	2,21,878
Gurunanak Enterprises	63,566	63,566
Honey Paper Products	-	4,00,000
International Traders	-	5,00,000
Jain Bhole Industries	25,110	-
Kasma Industries	-	25,341
KCD Commercial Pvt.Ltd.	55,454	53,950
Khaleej Link General Trading	-	10,46,527
Khaleej Link General Trading	10,46,527	-
Keshav Trading Co.	64,965	-
Maa Chamunda Traders	-	39,859
Maganam Packaging (NE) Ltd	-	19,244
Manish Traders	-	1,98,423
Mansuri Paper Cup Manufacturing	1,79,012	-
Maruti Trading Co.	-	1,91,610
Nathani Traders	-	100
N.D. Enterprises	-	7,752
New Perfect Paper Product	-	48,874
Nooruddin Traders	1,148	2,063
Perfect Paper Products	-	1,03,305
Phoods Ltd	-	24,848
Pressmaster Africa Ltd.	-	3,63,831
Raj Kumar Disposal Udyog	1,88,570	1,50,000
Rayan Pack Factory	-	95,883
Royal Enterprises	69,912	4,38,773
Rudraksh Paper Ware	1,50,620	-
Rwonaq AL Amani Treading Asst.	-	41,208
Salasar Traders	-	93,853
Seven Emirates Plastic Containers Trading LLC	-	50,977
Shivam Enterprises (Badnawar)	1,98,677	1,98,677
Shiv Enterprises (Surat)	-	1,99,962
Shri Balaji Enterprises	-	5,02,146
Shree Ram Sales	-	2,53,455
Shri Ram Udyog	11,309	11,309
Slimaner Naida	41,29,496	1,74,47,914
Sun Propack Pvt Ltd	28,070	-
Suvijay Industries India LLP	-	2,75,876
Value Industries	41,956	-
Grand Total	1,26,12,724	4,41,15,986

Aaradhya Disposal Industries [P] LTD


Director

Aaradhya Disposal Industries [P] LTD


Director



Aaradhya Disposal Industries Pvt. Ltd. Dewas Details Schedule for the Year Ending 31.03.2023		
Provisions		
Particulars	31.03.2023	31.03.2022
Telephone Expenses Payable	-	-
Electric Power Charges Payable	11,42,856	7,94,061
GST Payable	3,086	-
TCS on Scrap Sales	2,415	22,276
TDS Payable Contrector 94C	4,112	95,507
TDS Payable Professional Services	9,550	-
TDS Payable Purchase 94Q	44,517	91,354
TDS Payable on Interest 194A	3,300	-
TDS Payable (Salary)	2,11,500	62,780
TDS Commission on Brokerage	-	-
Professional Tax Payable (Employee)	9,374	14,288
Professional Tax Payable (Employer)	2,500	2,500
TCS on sales of goods	-	1
ESIC Payable	13,304	-
PF Payable	66,322	-
Bonus Payable	2,55,014	-
Ahmed Noor Khan	-	83,400
Outstanding Expenses	30,11,460	6,15,290
Total	47,79,310	17,81,457

Details of Debit Balances in Sundry Creditors A/c		
Particulars	31.03.2023	31.03.2022
Asseet Security & Manpoer	-	21,640
Container Corporation of India Ltd.	14,747	4,18,342
Chandra Prabhu Paper Mart	16,11,342	16,11,342
Classic Papers Gudarma	-	10,59,758
CIPET:School for Advance Reserch in Petrochemicls	3,31,875	-
Food Pack Industries Pvt.Ltd.	-	5,84,14,276
Karan Industries	-	11,352
Mogli Labs India Pvt.Ltd.	-	1,772
RST Enterprises	25,070	-
Rukmani Motors Pvt.Ltd.	-	1,475
Siegwark India Pvt.Ltd.	-	1,76,309
Slimeto Sustainable Service Pvt Ltd	30,000	-
The Five Ocean Import & Export Trading Co.	-	15,13,191
Trade promotion Council	65,000	65,000
Tricon Enargy India Pvt Ltd Bhiwandi	-	3,217
Tricon Enargy India Pvt Ltd Indore	-	2,24,498
Thomos Cook India Ltd	3,95,539	-
Salary Advance	2,86,892	2,86,000
Shashi Maheshwari	(1,05,020)	-
Sunil Maheshwari	(2,83,796)	-
Total	23,71,649	6,38,08,172

Particulars	31.03.2023	31.03.2022
Interest Subsidy Receivable	10,30,047	10,30,047
Capital Subsidy Receivable	1,83,997	1,83,997
Input CGST 2.5% Reeivable	1,626	-
Input CGST 6% Receivable	71,98,494	47,83,311
Input CGST 9% Receivable	44,44,973	39,67,652
Input SGST 6% Receivable	1,03,82,789	47,83,310
Input SGST 9% Receivable	-	39,67,652
CGST (Cash Balance)	3,515	31,621
SGST (Cash Balance)	7,593	57,075
IGST (Cash Balance)	44,436	80,893
	2,32,97,470	1,88,85,557

Aaradhya Disposal Industries [P] LTD


Director

Aaradhya Disposal Industries [P] LTD


Director



Sales (Net) (Value)

Particulars	Sales	Sales Return	Diff. & Others	Net Sales	GST	Gross Sale
Sale of Finished Goods						
Paper Cup / Straw/Lead	1,00,36,484			1,00,36,484	1806567	11843051
Paper Cup Blank	12,72,34,870	31,19,902	77,092	12,40,37,876	22326818	146364694
Paper Reel /Bobbin / Sheet (Coated)	10,48,50,867	3,05,741	40,148	10,45,04,978	18810896	123315874
Paper Sheet / Paper Reel (Uncoated)	38,22,09,797	1,24,61,422	6,996	36,97,41,379	44368966	414110345
Paper Cup (Export)	62,81,867			62,81,867	-	6281867
Paper Cup Blank (Export)	10,12,75,757			10,12,75,757	-	101275757
Paper Cup Bottom (Export)	2,71,83,759			2,71,83,759	-	27183759
Paper Reel/Sheet Coated (Export)	6,67,50,366			6,67,50,366	-	66750366
Courrugatged Boxes	11,70,792			11,70,792	-	1170792
Other Material Export	5,24,679			5,24,679	-	524679
Paper Cup (Deem Export)	-			-	-	0
Paper Cup Blank (Deem Export)	-			-	-	0
Paper Cup Bottom (Deem Export)	-			-	-	0
Paper Reel/Sheet Coated (Deem Export)	-			-	-	0
Total A	82,75,19,239	1,58,87,065	1,24,236	81,15,07,938	8,73,13,247	89,88,21,185
Sale of Scrap & Others						
Paper Kataran Scrap	1,82,42,730	-	1,06,447	1,81,36,283	906814	1,90,43,097
Sale of LDPE	19,250	-	-	19,250	3465	22,715
Sales of Ink	48,300	-	-	48,300	3606	51,906
Sales of Bages /Boxes	1,41,509	-	-	1,41,509	16981	1,58,490
Scrap Others	8,45,691	-	-	8,45,691	152224	9,97,915
Job Work Receipts	35,20,740	-	-	35,20,740	633733	41,54,473
P.P. Bages	3,915	-	-	3,915	705	4,620
Mould Sales	4,50,000	-	-	4,50,000	81000	5,31,000
Total B	2,32,72,135	-	1,06,447	2,31,65,688	17,98,528	2,49,64,216
Sales of MEIS	1,31,920	-	-	1,31,920	-	1,31,920
Sales RODTEP	38,25,741	-	-	38,25,741	-	38,25,741
Export Incentive Claim	28,31,498	-	-	28,31,498	-	28,31,498
Total C	67,89,159	-	-	67,89,159	-	67,89,159
Total (A+B+C)	85,75,80,532	1,58,87,065	2,30,683	84,14,62,784	8,91,11,775	93,05,74,559

Raw Material Purchase (Net) Value

Sch. - 19

Particulars	Purchase	Purchase Return	Diff. & Others	Net Purchase
Raw Material Paper Reel	61,68,58,070	7,60,351		61,60,97,719
Raw Material Granuals	8,32,56,235	-	-	8,32,56,235
Raw Material Paper Reel (Imported)	-	-	-	-
Raw Material Craft Paper	1,42,58,328	10,857	-	1,42,47,471
Paper Cup & Blank	3,75,25,827	-	-	3,75,25,827
Total	75,18,98,459.96	7,71,208	-	75,11,27,252

Raw Material Consumed Value

Particulars	Opening	Net Purchase	Closing	Consumed
Raw Material Paper Reel	4,97,42,625	61,60,97,719	15328504	65,05,11,840
Raw Material Paper Reel (Imported)	-	-	-	-
Raw Material Granuals	34,65,000	8,32,56,235	1524000	8,51,97,235
Ripple Paper Fan (Imported)	-	-	-	-
Raw Material Craft Paper	-	1,42,47,471	4,10,880	1,38,36,591
Paper cup Lead	1,40,810	-	1,05,578	35,232
Paper Cup	-	3,75,25,827	-	3,75,25,827
Total	5,33,48,435	75,11,27,252	1,73,68,962	78,71,06,725
Add: Frieght on Purchases				6,97,627
Add: Loading & Unloading Charges				-
Add: Commission on Raw Material				-
Add: Import Expenses				-
Less: Rate Difference on Purchase				2,05,824
Less: Discount on Purchase				1,06,73,070
Raw Material Consumed				77,69,25,458

Raw Material Purchase Quantity Details

Particulars	Unit	Purchase	Purchase Return	Resales	Net Purchase
Raw Material Paper Reel	Kgs.	73,03,208	10,125	-	72,93,083
Raw Material Paper Reel (Imported)	Kgs.	-	-	-	-
Raw Material Granuals	Kgs.	5,95,075	-	-	5,95,075
Raw Material Craft Paper	Kgs.	3,58,294	329	-	3,57,965
Paper Cup & Blank	Kgs.	3,03,958	-	-	3,03,958
TOTAL	Kgs.	85,60,535.90	10,454	-	85,50,081.900
TOTAL	Nos	-	-	-	-

Aaradhy Disposal Industries [P] LTD

Aaradhy Disposal Industries [P] LTD

Director



Raw Material Consumed (Quantity)

Particulars	Unit	Opening	Net Purchase	Closing	Consumed
Raw Material Paper Reel	Kgs.	6,63,235	72,93,083	1,91,606	77,64,712
Raw Material Paper Reel (Imported)	Kgs.	-	-	-	-
Raw Material Granuals	Kgs.	21,000	5,95,075	12,000	6,04,075
Raw Material Craft Paper	Kgs.	-	3,57,965	10,272	3,47,693
TOTAL	Kgs.	6,84,235	82,46,123	2,13,878	87,16,480
Paper cup Lead	Nos	2,63,192	-	1,97,342	65,850
Paper Cup & Blank	Kgs.	-	3,03,958	-	3,03,958
	Nos	2,63,192	3,03,958	1,97,342	3,69,808

Consumable Purchase (Net) Value

Particulars	Purchas	Purchase Return	Sch. - 19	
			Rate Diff. & Othe	Net Purchase
General Store & Spares	1,91,67,966	-	-	1,91,67,966
Packing Material	80,86,795	-	-	80,86,795
Fuel, Oil and Gas	2,04,646	-	-	2,04,646
	2,74,59,407	-	-	2,74,59,407

Consumed Consumable Material (Value)

Particulars	Opening	Net Purchase	Closing	Consumed
General Store & Spares	58,90,766	1,91,67,966	8595037	1,64,63,696
Packing Material	3,86,014	80,86,795	2245980	62,26,829
Fuel, Oil and Gas	19,415	2,04,646	50720	1,73,341
	62,96,195	2,74,59,407	1,08,91,737	2,28,63,865

Production and Sales Quantity Details

Particulars	Unit	Opening Stock	Production	Sales	Sales Return	Closing Stock
Paper Cup Bobbin	Kgs.	86,850	79,126	1,30,460	933	36,450
Paper Sheet / Paper Reel (Coated)	Kgs.	-	6,78,375	6,81,959	3,583	-
Paper Cup Blank (Coated)	Kgs.	2,55,305	11,36,775	13,36,585	31,006	86,500
Paper Cup in kg	Kgs.	1,52,837	799	88,334	-	65,302
Paper Cup (Export)	Kgs.	-	19,414	19,414	-	-
Paper Cup Blank (Export)	Kgs.	-	8,27,460	8,27,460	-	-
Paper Cup Bottom (Export)	Kgs.	-	2,47,126	2,47,126	-	-
Paper Cup Sheet / Roll Coated (Export)	Kgs.	-	6,01,438	6,01,438	-	-
Corrugated Boxes	Kgs.	-	19,471	19,471	-	-
Paper Cup (Deem Export)	Kgs.	-	-	-	-	-
Paper Cup Blank (Deem Export)	Kgs.	-	-	-	-	-
Paper Cup Bottom (Deem Export)	Kgs.	-	-	-	-	-
Paper Cup Sheet / Roll Coated (Deem Export)	Kgs.	-	-	-	-	-
Paper Sheet / Paper Reel (Uncoated)	Kgs.	-	37,07,137	38,29,215	1,22,078	-
Paper Scrap	Kgs.	-	6,14,536	6,14,536	-	-
Scrap Lumps	Kgs.	-	15,131	15,131	-	-
		4,94,993	79,46,788	84,11,129	1,57,600	1,88,252

Note :

- 1 When any item returned and resold after reproduction during current year then production and sales to be recorded only once.
- 2 When any item returned and held in stock on at the end of the year for reprocess then production and sales return to be reduced by that quantity.
- 3 When any item return and rejected then production to be shown full quantity but sales reduced and shown as rejected.



Aaradhya Disposal Industries [P] LTD

[Signature]
Director

Aaradhya Disposal Industries [P] LTD

[Signature]
Director

Aaradhya Disposal Industries Pvt.Ltd

ANNEXURE " A "

Statement of Depreciation allowable under the Income Tax Act 1961

Assets	Rate	WDV As on 01.04.2022	Additions Up to 30.09.2022	Additions After 30.09.2022	Deduction / Sales	Total	Depreciation	WDV As on 31.03.2023
Leasehold Land	0%	5,22,800	-	-	-	5,22,800	-	5,22,800
Factory Building	10.00%	4,12,47,943	-	-	-	4,12,47,943	41,24,794	3,71,23,149
Plant & Machinery	15.00%	7,04,89,769	-	-	2,18,20,000	4,86,69,769	73,00,465	4,13,69,304
Plant & Machinery(New)	35.00%	-	-	14,75,000	-	14,75,000	2,58,125	12,16,875
Electrical installation	10.00%	17,69,721	-	-	-	17,69,721	1,76,972	15,92,749
Computer Equipments	40.00%	77,452	2,23,020	2,62,347	-	5,62,819	1,72,658	3,90,161
Office & Factory Equipment	15.00%	3,06,341	-	3,55,999	-	6,62,340	72,651	5,89,689
Furniture & Fixtures	10.00%	9,31,952	-	5,82,230	-	15,14,182	1,22,307	13,91,875
Vehicle	15.00%	41,11,834	-	43,36,051	-	84,47,885	9,41,979	75,05,906
Total (A)		11,94,57,811	2,23,020	70,11,627	2,18,20,000	10,48,72,459	1,31,69,952	9,17,02,507
Work In Process								
New Shed Under Construction		-	-	-	-	-	-	-
Elect.Installation Under Prog.		-	-	-	-	-	-	-
Plant & Machinery Under Installation		48,00,000	-	52,70,066	48,00,000	52,70,066	-	52,70,066
Furniture & Fix. Under Progress		-	-	-	-	-	-	-
Total (B)	Total	48,00,000	-	52,70,066	48,00,000	52,70,066	-	-
Total (A+B)		12,42,57,811	2,23,020	1,22,81,694	2,66,20,000	11,01,42,525	1,31,69,952	9,69,72,574

Aaradhya Disposal Industries [P] LTD

[Signature]
Director

Aaradhya Disposal Industries [P] LTD



[Signature]
Director

Aaradhya Disposal Industries Pvt. Ltd.

Notes Forming Part of the Accounts and Accounting Policies:

1. SIGNIFICANT ACCOUNTING POLICIES:

METHOD OF ACCOUNTING

The Financial Statements have been prepared to comply in all material aspects with applicable accounting principles in India and the Accounting Standards and the relevant provisions of the Companies Act 2013.

The Company Generally follows mercantile system of Accounting and Income recognized on the date of confirmation of transaction with the parties. Expenses are accounted for on accrual basis and provision made for all known losses and liabilities.

INVENTORIES

As explained to us by the management of the company, valuation of inventories has been made
(a) Raw Material, Work in progress and Finished Goods has been valued at cost or net realizable value whichever is lower.

FIXED ASSETS & DEPRECIATION

Fixed Assets are recorded at the cost less depreciation. Depreciation has been provided at the rates provided under schedule II of the companies Act 2013 at WDV on pro-rata basis.

REVENUE RECOGNITION

Sale of goods is recognized on dispatch of goods to customers and is recorded net of claims, etc. as considered appropriate. Revenue from Conversion, Sale of Scrap and obsolete stores is accounted for at the time of disposal.

CONTINGENT LIABILITIES

During the year there was no liability of contingent nature against the company, as explained to us.

FOREIGN CURRENCY TRANSACTION

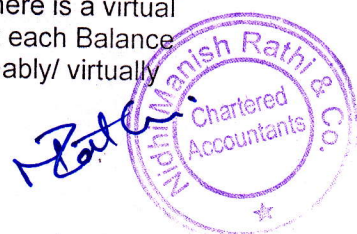
Foreign Currency Transaction are accounted at rates prevailing on the date of transaction. The exchange rate differences arising out of such transactions are dealt with in the statement of Profit and Loss.

ACCOUNTING FOR TAX

Current Tax provision, as per the Income Tax Act, 1961, is made based on the tax liability computed after considering tax allowances and exemptions at the Balance Sheet date.

Deferred Tax resulting from 'timing difference' between accounting and taxable profit for the period is accounted by using tax rates and laws that have been enacted or substantially enacted as at the balance sheet date. Deferred Tax assets are recognized only to the extent there is reasonable certainty that the assets can be realized in future. Net deferred tax liability is arrived at after setting off deferred tax assets.

Deferred tax assets are recognized only to the extent there is reasonable certainty that the assets can be realized in future, however, where there is unabsorbed depreciation or carried forward loss under taxation laws, deferred tax assets are recognized only if there is a virtual certainty of realization of such assets. Deferred tax assets are reviewed as at each Balance Sheet date and written down or written up to reflect the amount that is reasonably/ virtually certain to be realized.



Aaradhya Disposal Industries Pvt. Ltd.
Notes Forming Part of the Accounts and Accounting Policies:

24. Previous Year's Figures have been regrouped & rearranged wherever required. The Company has regrouped / reclassified the previous year figures in accordance with the requirements applicable in the current year.
25. In the opinion of board of Directors, the "Current Assets, loans and Advances" have a value on realization in the ordinary course of business at least equal to amount at which they are stated in the Balance Sheet.
26. The Balance of Trade Receivable, Trade Payable and Unsecured loans taken and Loans and Advances given are subject to confirmations, reconciliation & adjustment if any. The figures have been rounded off to the nearest multiple of a rupee.
27. There are no Micro and Small Enterprises, to whom the Company owes dues, which are outstanding for more than 45 days as at 31st March, 2023. This information as required to be disclosed under Micro, Small and Medium Enterprise Development Act, 2006 has been determined to the extent such parties have been identified on the basis of information available with the Company.
28. Subsequent to the balance sheet date but before the issuance of these financial statements, a devastating event occurred that necessitates disclosure. On 5th May, 2023, a catastrophic fire incident took place at Aaradhya Disposal Industries Pvt Ltd, Dewas (M.P.) premises, resulting in the tragic loss of assets and inventory.

The following key points outline the impact of the fire incident on the financial statements:

Loss of Assets: The fire inflicted substantial damage to the company's property, plant, & Machinery, Electrical Equipment (PPE). As of the balance sheet date, management has not yet been able to complete a comprehensive assessment of the extent of the loss and the impairment of assets.

Inventory Loss: A significant portion of the company's inventory was destroyed in the fire (Paper Roll Uncoated & Paper Roll Coated). Management is actively working to quantify the value of the lost inventory and assess the potential insurance coverage for these losses.

Insurance Claims : The company maintains insurance coverage, and claims related to the fire incident, including property damage and inventory losses, have been filed. The timing and final outcomes of these claims are subject to negotiation with the insurance providers.

The financial statements included herein have been prepared on the assumption that the company is a going concern, despite the significant challenges posed by the fire incident. The extent of the financial impact, including any potential impairment of assets and insurance recoveries, is still under assessment and is subject to change as more information becomes available.

Users of these financial statements are strongly encouraged to consider the information provided in this note. The company remains committed to addressing the aftermath of this tragic event and will continue to provide updates in subsequent financial statements as the situation unfolds.



INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

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

Assessment
Year
2023-24

PAN	AAMCA3724A		
Name	AARADHYA DISPOSAL INDUSTRIES PRIVATE LIMITED		
Address	PLOT E-1, INDUSTRIAL AREA, A.B. ROAD DEWAS, DEWAS , DEWAS , 18-Madhya Pradesh, 91-INDIA, 455001		
Status	7-Private company	Form Number	ITR-6
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	326430621280923

Taxable Income and Tax Details	Current Year business loss, if any	1	0
	Total Income	2	2,75,69,310
	Book Profit under MAT, where applicable	3	2,53,40,288
	Adjusted Total Income under AMT, where applicable	4	0
	Net tax payable	5	76,69,783
	Interest and Fee Payable	6	7,57,160
	Total tax, interest and Fee payable	7	84,26,943
	Taxes Paid	8	84,26,968
Accreted Income and Tax Detail	(+) Tax Payable /(-) Refundable (7-8)	9	(-) 30
	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 SUNIL MAHESHWARI in the capacity of
Director having PAN AGAPM5868Q from IP address 171.60.150.33 on 28-
Sep-2023 12:57:02 at DEWAS (Place) DSC SI.No & Issuer 5738603 &
171969672319546CN=SafeScript sub-CA for Class 3 Individual 2022,OU=Sub-CA,O=Sify Technologies
Limited,C=IN

System Generated

Barcode/QR Code



AAMCA3724A06326430621280923f39515d5984a38bd9807da5b1feba9a72885fde6

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

Name : M/s AARADHYA DISPOSAL INDUSTRIES PRIVATE LIMITED
 CIN : U21098MP2014PTC032173
 Address(O) : AARADHYA DISPOSAL INDUSTRIES PRIVATE LIMITED, PLOT E-1, INDUSTRIAL AREA, A.B. ROAD DEWAS, DEWAS, DEWAS, MADHYA PRADESH-455001

Permanent Account No : AAMCA3724A Date of Incorporation : 16/01/2014
 Status : Private Limited Resident Status Resident
 Previous year : 2022-2023 Assessment Year : 2023-2024
 Ward/Circle : INCOME TAX OFFICER, DEWAS Return : ORIGINAL
 Nature of Business or Profession : Manufacture of paper and paper products - 04033

Computation of Total Income

Income Heads	Income Before Set off	Income After Set off
Income from House Property	0	0
Income From Business or Profession	27569307	27569307
Income from Capital Gains	0	0
Income from Other Sources	0	0
Gross Total Income		27569307
Less : Deduction under Chapter VIA		0
Total Income		27569307
Rounding off u/s 288A		27569310
Income Taxable at Normal Rate		27569310
Income Taxable at Special Rate		0

TAX CALCULATION

Tax at Normal Rates (25%)	6892328	
	MAT Prov	Normal Prov
Total Tax as per other provisions of the IT Act		6892328
Tax payable u/s 115JB	3801043	
Add : Surcharge(if applicable)	266073	482463
Total	4067116	7374791
Add : Health and Education Cess	162685	294992
Total	4229801	7669783
Higher of the above two		7669783
Less : TDS/TCS		229368
Assessed Tax		7440415
Less : Advance Tax		500000
Add : Interest		757160
u/s 234B	416424	
416424[6M]+0[0M]		
u/s 234C	340736	
(33480+85443+152409+69404)		
Less : Tax Deposited u/s 140A		7697600
Amount Refundable		30
Amount Refundable Rounded Off u/s 288 B		30

COMPREHENSIVE DETAIL

Mat Credit Table

Year	Mat Tax	Normal Tax	Gross Credit	Credit Utilised	BALANCE B/F
Total	0.00	0.00	0.00	0.00	0.00
Mat Credit Utilized					
Year	BALANCE B/F	C.Yr.UTILIZA TION	BALANCE C/F		
Total	0.00	0.00	0.00		

Income from Business & Profession Details**27569307****AARADHYA DISPOSAL INDUSTRIES
PRIVATE LIMITED**

Net Profit As Per P&L A/c 25340288

Add: Items Inadmissible/for Separate 15398970Consideration

Depreciation Separately Considered 14821972

Amounts disallowable under section 37 576998

Sub Total 40739258

Less: Items Admissible/for Separate 13169951Consideration

Depreciation Allowed as Per IT Act 13169951

Income From AARADHYA DISPOSAL INDUSTRIES PRIVATE LIMITED - 27569307

Total of Business & Profession**27569307****Details : Advance Tax Paid**

Bank and Branch	BSR Code	Dated	ChallanNo.	Amount
AXIS BANK -DEWAS	6360017	15/09/2022	03325	500000

Details : Tax Deposited u/s 140A

Bank and Branch	BSR Code	Dated	ChallanNo.	Amount
-	6360014	23/09/2023	00462	2500000
-	6360014	27/09/2023	01817	4468300
-	6360014	27/09/2023	03826	729300

Return Filing Due Date : 31/10/2023

Return Filing Section : 139(1)

Interest Calculated Upto : 22/09/2023

Verified By : SUNIL MAHESHWARI