



SHRENIK R. SHAH & Co.

Chartered Accountants

201/A, Paras Nagar, Shankar Lane,

Kandivali (W), Mumbai- 400067.

☎ 022 28081551 -☎ 70211551

✉ shrenikraj@rediffmail.com

INDEPENDENT AUDIT REPORT

To the Members of Rexpro Enterprises Private Limited

Opinion

We have audited the accompanying Standalone financial statements of Rexpro Enterprises Private Limited ("the Company") which comprises the Balance Sheet as at 31st March 2022 the Statement of Profit and Loss, statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March 2022, and its profit, cash flows for the year ended on that date

Basis for Opinion

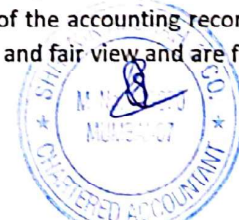
We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We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

Other Information

The Company's Board of Directors is responsible for the other information. The other information comprises the Board's Report including Annexures to the Board's Report but does not include the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information. We are required to report that fact. We have nothing to report in this

Responsibility of Management for the Standalone Financial Statements

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



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

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

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

- 1) 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.
- 2) 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
- 3) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- 4) 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's to cease to continue as a going concern.
- 5) 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.
- 6) Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

We communicate with management 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.



Report on Other Legal and Regulatory Requirements

As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the Annexure a statement 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 the Cash Flow Statement dealt with by this Report are in agreement with the books of account
- d) In our opinion, the aforesaid standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- e) On the basis of the written representations received from the directors as on 31st March 2022 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March 2022 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, refer to our separate Report in Annexure to the Audit report

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:

- 1) The Company does not have any pending litigations which would impact its financial position
- 2) The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses
- 3) There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company
- 4) (i) The management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;



ii) The management has represented, that, to the best of 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 (iii) 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.

5) The company has not declared or paid any dividend during the year in contravention of the provisions of section

SHRENIK R. SHAH & Co.

Chartered Accountants

S. R. Shah



CA Shrenik R. Shah

Proprietor

Membership No 109970

Firm Regn No 121358W

Mumbai

01 September 2022

UDIN : 22109970AVULFC8627



SHRENIK R. SHAH & Co.

Chartered Accountants

201/A, Paras Nagar, Shankar Lane,

Kandivall (W), Mumbai- 400067.

☎ : 022 28081551 📠 -9870211551

✉ : shrenikra@rediffmail.com

Annexure A to the Auditor's Report

RE: Rexprow Enterprises Private Limited

Referred to in Paragraph (3) of our report of even date

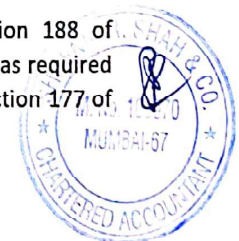
- 1(a)(A) The Company has maintained proper records showing full particulars including quantitative details and situation of Property Plant & Equipment.
- 1(a)(B) The Company has maintained proper records showing full particulars of Intangible Assets.
- 1(b) As per the explanation and information provided to us and on the basis of our examination of the records of the Company, Property plant and Equipment have been physically verified by the Management at regular intervals, no material discrepancies were noticed on such verification
- 1 (c) 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 properties where the company is the lessee and the lease agreements are duly executed in favour of the lessee) disclosed in the financial statements are held in the name of the company are held in the name of the company.
- 1 (d) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the company have not revalued its Property, Plant & Equipment (including rights and use of assets) or Intangible Assets and both during the year.
- 1 (e) According to the information and explanations given to us, no proceedings have been initiated or pending against the company for holding any benami property under the Prohibition of Benami Property Transactions Act, 1988 and rules made thereunder
- 2(a) According to the information and explanation given to us, the inventories have been physically verified by the management during the reasonable interval or at the year end.
- 2(b) 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 sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks on the basis of security of current assets.
- 3 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 investments, provided guarantee or security or granted any loans & advances in the nature of loans, secured or unsecured, to companies, firms, limited liability partnerships or any other parties during the year.
- 3(a)(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 & advances in the nature of loans or stood guarantee or provided security to subsidiaries, joint ventures and associates.



- (a)(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 any loans & advances in the nature of loans or stood gurantee or provided security to parties other than subsidiaries, joint ventures and associates.
- 3(b) Based on the audit procedures carried on by us and as per the information and explanations given to us, this clause is not applicable as compayn has not made any investments , provided any gurantees or security and loans and advances in the nature of loans and gurantees .
- 3(c) Based on the audit procedures carried on by us and as per the information and explanations given to us, this clause is not applicable as compayn has not made loans and advances in the nature of loans .
- 3(d) Based on the audit procedures carried on by us and as per the information and explanations given to us, this clause is not applicable as compayn has not made loans and advances in the nature of loans .
- 3(e) Based on the audit procedures carried on by us and as per the information and explanations given to us, this clause is not applicable as compayn has not made loans and advances in the nature of loans .
- 3(f) Based on the audit procedures carried on by us and as per the information and explanations given to us, this clause is not applicable as compayn has not made loans and advances in the nature of loans .
- 4 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 complied with the provisions of section 185 and 186 of the Companies Act, 2013 with respect to loans ,investments , gurantee and securites.
- 5 The Company has not accepted any deposits from the public and hence the directives issued by the Reserve Bank of India and the provisions of Sections 73 to 76 or any other relevant provisions of the Act and the Companies (Acceptance of Deposit) Rules, 2015 with regard to the deposits accepted from the public are not applicable
- 6 According to the information and explanations given to us and on the basis of our examination of the records of the Company, no cost records have been prescribed by the Central Government under sub-section (1) of section 148 of the Companies Act, 2013. Hence no such accounts and records have been made and maintained.
- 7(a) The Company does not have liability in respect of Sales tax, Service tax, Duty of excise and Value added tax during the year since effective 1 July 2017, these statutory dues has been subsumed into GST.
- According to the information and explanations given to us and on the basis of our examination of the records of the Company, undisputed statutory dues including Goods and Service Tax, Provident Fund, Employees' State Insurance, Income-tax, Duty of Customs, Cess and any other statutory dues generally been regularly deposited with the appropriate authorities.
- According to the information and explanations given to us, no undisputed amounts payable in respect of GST, Provident fund, Employees' State Insurance, Income-tax, Duty of Customs, Cess and other material statutory dues were in arrears as at end of financial period for a period of more than six months from the date they became payable.



- b) According to the information and explanations given to us, there are no dues of GST, Provident fund, Employees' State Insurance, Income-tax, Sales tax, Service tax, Duty of Customs, Value added tax, Cess or other statutory dues which have not been deposited by the Company on account of disputes.
- 3 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.
- 9(a) 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 taken any any loan or other borrowings , Hence this clause is not applicable .
- 9(b) 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 as wilful defaulter by any bank or financial institution or any lender.
- 9(c) 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 utilised term loan for the purpose for which it was obtained.
- 9(d) 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 used short term borrowing for long term purposes.
- 9(e) 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 taken any funds from any entity or person on account of or to meet the obligation of its subsidiaries, associates or joint ventures.
- 9(f) 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 taken any loan on the pledge of securites held in its subsidiaries, joint ventures or associates.
- 10(a) 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 raised any funds via Public Offer or further public offer (including debt instuments) hence clause 3(x)(a) of the Order is not applicable
- 10(b) 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 convertible debentures(fully/partially or optionally convertible) hence clause 3(x)(b) is not applicable.
- 11(a) Based on examination of the books and records of the Company and according to the information and explanations given to us, considering the principles of materiality outlined in Standards on Auditing, we report that no fraud by the Company or on the Company has been noticed or reported during the course of the audit.
- 11(b) According to the information and explanations given to us, no report under sub-section (12) of Section 143 of the Companies Act, 2013 has been filed by the auditors in Form ADT-4 as prescribed under Rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government
- 11(c) As represented to us by the management, there were no whistle blower complaints received by the company during the year.
- 12 In our opinion, the Company is not a Nidhi Company. Therefore, the provisions of clause 3 (xii) of the Order are not applicable to the Company
- 13 In our opinion, all transactions with the related parties are in compliance section 188 of Companies Act, 2013 and the details have been disclosed in the Financial Statements as required by the applicable accounting standards. Since the company is not listed company, section 177 of the Act is not applicable and hence not commented upon.



- 4(a) In our opinion and based on our examination, the company does not have an internal audit system and is not required to have an internal audit system as per the provisions of the Companies Act, 2013
- 15 Based upon the audit procedures performed and the information and explanations given by the management, the company has not entered into any non-cash transactions with directors or persons connected with him. Accordingly, the provisions of clause 3 (xv) of the Order are not applicable to the Company and hence not commented upon.
- 16(a) In our opinion, the company is not required to be registered under section 45 IA of the Reserve Bank of India Act, 1934 and accordingly, the provisions of clause 3 (xvi)(a) of the Order are not applicable to the Company and hence not commented upon.
- 16(b) 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.
- 16(c) 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.
- 16(d) 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
- 17 Based on examination of the books and records of the Company and according to the information and explanations given to us, the company has not incurred cash losses in the financial year and in the immediately preceding financial year.
- 18 In our opinion, there have been no resignations of the statutory auditors during the year therefore the auditor was not required to take into any consideration the issues, objections or concerns raised by the outgoing auditors
- 19 Based on examination of the books and records of the Company and according to the information and explanations given to us nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that the Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.
- 20 In our opinion and according to the information and explanations given to us, there is no unspent amount under sub-section (5) of Section 135 of the Companies Act, 2013 pursuant to any project. Accordingly, clauses 3(xx)(a) and 3(xx)(b) of the Order are not applicable



SHRENIK R. SHAH & Co.
Chartered Accountants

S.R. Shah

CA Shrenik R. Shah

Proprietor

Membership No 109970

Firm Regn No 121358W

Mumbai
01 September 2022
UDIN : 22109970AVULFC8627





SHRENIK R. SHAH & Co.

Chartered Accountants

201/A, Paras Nagar, Shankar Lane,
Kandivall (W), Mumbai- 400067.

☎ : 022 28081551 📠 -9870211551

✉ : shrenikraj@rediffmail.com

Annexure - B to the Auditor's Report

RE: Rexpro Enterprises Private Limited

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of Rexpro Enterprises Private Limited as of 31st March 2022 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India ('ICAI'). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.



We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements

Inherent Limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31st March 2022, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India

**SHRENIK R.SHAH & Co.**
Chartered Accountants
S.R. Shah
CA Shrenik R. Shah
Proprietor
Membership No 109970
Firm Regn No 121358W

Mumbai
01 September 2022
UDIN : 22109970AVULFC8627

FORM NO. 3CA

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

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

1. We report that the statutory audit of **M/s. Rexpro Enterprises Private Limited**, Gala No 11, Newan Industrial Estate, Dhumal Nagar, Waliv, Vasai, Vasai, Thane, Maharashtra, 401 208, India, PAN: AAFCR7409E was conducted by us in pursuance of the provisions of the Companies Act, 2013, and We annex hereto a copy of our audit report dated 01-Sep-2022 along with a copy of each of :-

- (a) the audited Profit and loss account for the period beginning from 01-Apr-2021 to ending on 31-Mar-2022.
- (b) the audited balance sheet as at 31-Mar-2022; and
- (c) documents declared by the said Act to be part of, or annexed to, the profit & 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:

- 1 *It is not possible for me/us to verify whether the loans/deposits of Rs. 20,000 or more accepted or repaid otherwise than by an account payee cheque, bank draft, ECS or electronic modes prescribed in Rule 6ABBA, as the necessary information is not in the possession of the assessee.*
- 2 *It is not possible for me/us to verify whether the payments exceeding Rs.10,000 (Rs.35,000 in case of plying, hiring or leasing goods carriages) have been made otherwise than by account payee cheque, bank draft, ECS or electronic modes prescribed in Rule 6ABBA, as the necessary evidence is not in the possession of the assessee.*
- 3 *Proper stock records are not maintained by the assessee.*
- 4 *Subject Clause was introduced vide Notification No. 33/2018 dated 20th July 2018, in view of GST Law introduced from 01.07.2017 and primarily was to be reported based on GSTR 1,1A, 2,2A & 3 as envisaged at the time of introduction of GST. However, there were many issues in implementation and accordingly GSTR 1A,2 & 3 were scrapped and 3B was introduced along with 2A and 2B in phase manner.*
- 5 *In view of above, it was a challenge for accounting software providers and accountants to maintain data as required for reporting in clause 44 and Government recognised it and deferred compliance under this clause till FY 2020-2021. Further, it is also pertinent to note that nearest data available in this regard for reconciliation is prescribed in Table 14 of GSTR9C which is for Expense wise reconciliation of ITC Availed and same is also deferred under GST Provisions for current FY 2021-22.*
- 6 *Further. In most of cases identification of purchase from composite suppliers and the transactions outside the scope of GST along with transaction where ITC not availed and treated as part of cost are either not captured properly or readily not available in Accounting Software or GST portal.*



- 7 Thus, there were lot of uncertainty prevailing in this regard and complete reporting was not possible at all. Clarifications regarding the same have been provided by ICAI with a considerable delay vide GN issued only on 14.08.2022. Data needs to be entered/maintained/bifurcated from the initial stage, as per clause 44 & clarifications in Guidance note for providing complete and error free reporting under Clause 44.
- 8 Accordingly, taxpayer is not in a position to provide the complete details as required and we are also not in a position to verify its correctness and completeness of reporting. Hence , Information pertaining to GST has not been compiled by the taxpayer in the mode and manner mandated by Clause 44 and we are also not able to form any opinion in this regard.



For Shrenik R. Shah & Co.

S. R. Shah

(Signature and stamp/seal of the signatory)

Place: Mumbai

Date: 01-Sep-2022

UDIN: 22109970AVUMZM6278

Name of the signatory:

SHRENIK RAJANIKANT SHAH

Proprietor, M. No. 109970

Firm reg. No. 121358W

Full Address:

201/A, Paras Nagar No.5, Shankar Lane,
Kandivalli West, Kandivalli West, Mumbai,
Maharashtra, 400 067, India

FORM NO. 3CD

[See rule 6G(2)]

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

PART - A

- 1 Name of the assessee : **M/s. Rexpro Enterprises Private Limited**
- 2 Address : **Gala No 11, Newan Industrial Estate, Dhumal Nagar, Waliv, Vasai, Vasai, Thane, Maharashtra, 401 208, India**
- 3 Permanent Account Number or Aadhaar Number : **PAN: AAFCR7409E**
- 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, GST Act, Maharashtra - 27 AAFCR7409E 12D**
- 5 Status : **DOMESTIC COMPANY**
- 6 Previous year : **01-Apr-2021 to 31-Mar-2022**
- 7 Assessment year : **2022-23**
- 8 Indicate the relevant clause of section 44AB under which the audit has been conducted : **44AB Third proviso**
- 8a Whether the assessee has opted for taxation under section 115BA/115BAA/115BAB/115BAC/ 115BAD? : **Yes - 115BAA**

PART - B

- 9 (a) If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios. Not Applicable
In case of AOP, whether shares of members are indeterminate or unknown?
- (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. Not Applicable
- 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). As per sch.10
(b) If there is any change in the nature of business or profession, the particulars of such change.
- 11 (a) Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed. No.
List of books of account maintained and the address at which the books of accounts are kept. As per sch.11b
(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.)
(c) List of books of account and nature of relevant documents examined. As per sch.11c
- 12 Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant sections (44AD, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section.) No
- 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 Not Applicable



the effect thereof on the profit or loss.				
Serial number	Particulars	Increase in profit (Rs.)	Decrease in profit (Rs.)	
(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			
		Increase in profit (Rs.)	Decrease in profit (Rs.)	Net Effect (Rs.)
	ICDS I - Accounting Policies			
	ICDS II - Valuation of Inventories			
	ICDS III - Construction Contracts			
	ICDS IV - Revenue Recognition			
	ICDS V - Tangible Fixed Assets			
	ICDS VI - Changes in Foreign Exchange Rates			
	ICDS VII - Governments Grants			
	ICDS VIII - Securities			
	ICDS IX - Borrowing Costs			
	ICDS X - Provisions, Contingent Liabilities and Contingent Assets			
(f)	Disclosure as per ICDS: ICDS I - Accounting Policies ICDS II - Valuation of Inventories ICDS III - Construction Contracts ICDS IV - Revenue Recognition ICDS V - Tangible Fixed Assets ICDS VII - Governments Grants ICDS IX - Borrowing Costs ICDS X - Provisions, Contingent Liabilities and Contingent Assets			As per sch.13f
14	(a) Method of valuation of closing stock employed in the previous year.			Lower of Cost/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
	Serial number	Particulars	Increase in profit (Rs.)	Decrease in profit (Rs.)
15	Give the following particulars of the capital asset converted into stock-in-trade: - (a) Description of capital asset; (b) Date of acquisition; (c) Cost of acquisition; (d) Amount at which the asset is converted into stock-in-trade.			NIL
16	Amounts not credited to the profit and loss account, being,-			
	(a) the items falling within the scope of section 28;			NIL
	(b) the pro forma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned;			NIL
	(c) escalation claims accepted during the previous year;			NIL
	(d) any other item of income;			NIL
	(e) capital receipt, if any.			NIL
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			NIL
	Details of property	Consideration received or accrued	Value adopted or assessed or assessable	Whether provisions of second proviso to subsection (1) of section 43CA applicable? [Yes/No]



<p>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 :-</p> <p>(a) Description of asset/block of assets.</p> <p>(b) Rate of depreciation.</p> <p>(c) Actual cost or written down value, as the case may be.</p> <p>(d) Additions/deductions during the year with dates; in the case of any addition of an asset, date put to use; including adjustments on account of—</p> <p style="padding-left: 40px;">Central Value Added Tax credits claimed and allowed under the Central</p> <p style="padding-left: 40px;">(i) Excise Rules, 1944, in respect of assets acquired on or after 1st March, 1994,</p> <p style="padding-left: 40px;">(ii) change in rate of exchange of currency, and</p> <p style="padding-left: 40px;">(iii) subsidy or grant or reimbursement, by whatever name called.</p> <p>(e) Depreciation allowable.</p> <p>(f) Written down value at the end of the year.</p>	<p>As per sch.18</p>												
<p>19 Amounts admissible under sections-</p> <p>a) 32AD, (b) 33AB, (c) 33ABA, (d) 35(1)(i), (e) 35(1)(ii), (f) 35(1)(iia), (g) 35(1)(iii), (h) 35(1)(iv), (i) 35(2AA), (j) 35(2AB), (k) 35ABA, (l) 35ABB, (m) 35AD, (n) 35CCA, (o) 35CCC, (p) 35CCD, (q) 35D, (r) 35DD, (s) 35DDA, (t) 35E:</p> <p>Amount debited to profit and loss account</p> <p>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.</p>	<p>NIL</p>												
<p>20 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)]</p>	<p>NIL</p>												
<p>(b) Details of contributions received from employees for various funds as referred to in section 36(1)(va):</p> <table border="1" data-bbox="224 1003 1133 1224"> <thead> <tr> <th>Serial number</th> <th>Nature of fund</th> <th>Sum received from employees</th> <th>Due date for payment</th> <th>The actual Amount paid</th> <th>The actual date of payment to the concerned authorities</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table>	Serial number	Nature of fund	Sum received from employees	Due date for payment	The actual Amount paid	The actual date of payment to the concerned authorities							<p>As per sch.20b</p>
Serial number	Nature of fund	Sum received from employees	Due date for payment	The actual Amount paid	The actual date of payment to the concerned authorities								
<p>21 (a) Please furnish the details of amounts debited to the profit and loss account, being in the nature of -</p> <p>Capital expenditure</p> <p>Personal expenditure</p> <p>Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like, published by a political party</p> <p>Expenditure incurred at clubs being entrance fees and subscriptions</p> <p>Expenditure incurred at clubs being cost for club services and facilities used</p> <p>Expenditure by way of penalty or fine for violation of any law for the time being force</p> <p>Expenditure by way of any other penalty or fine not covered above</p> <p>Expenditure incurred for any purpose which is an offence or which is prohibited by law</p>	<p>NIL</p>												
<p>(b) Amounts inadmissible under section 40(a):-</p> <p>(i) as payment to non-resident referred to in sub-clause (i)</p> <p>(A) Details of payment on which tax is not deducted:</p> <p>(I) date of payment</p> <p>(II) amount of payment</p> <p>(III) nature of payment</p>	<p>NIL</p>												



(IV) name and address of the payee	
(B) Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed under section 200(1) (I) date of payment (II) amount of payment (III) nature of payment (IV) name and address of the payee (V) amount of tax deducted	NIL
(ii) as payment referred to in sub-clause (ia) (A) Details of payment on which tax is not deducted: (I) date of payment (II) amount of payment (III) nature of payment (IV) name and address of the payee	NIL
(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. (I) date of payment (II) amount of payment (III) nature of payment (IV) name and address of the payee (V) amount of tax deducted (VI) amount out of (V) deposited, if any	NIL
(iii) as payment referred to in sub-clause (ib) Details of payment on which levy is not deducted: (I) date of payment (A) (II) amount of payment (III) nature of payment (IV) name and address of the payee	NIL
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. (I) date of payment (B) (II) amount of payment (III) nature of payment (IV) name and address of the payer (V) amount of levy deducted (VI) amount out of (V) deposited, if any	NIL
(iv) under sub-clause (ic) [Wherever applicable]	NIL
(v) under sub-clause (iia)	NIL
(vi) under sub-clause (iib)	NIL
(vii) under sub-clause (iii) (A) date of payment (B) amount of payment (C) name and address of the payee	NIL
(viii) under sub-clause (iv)	NIL
(ix) under sub-clause (v)	NIL
(c) Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof;	Not Applicable
(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
Serial number	Date of payment	Nature of payment	Amount	Name and Permanent Account Number or Aadhaar Number of the payee, if available	
(B)	On the basis of the examination of books of account and other relevant documents/evidence, whether the payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A);				Yes
Serial number	Date of payment	Nature of payment	Amount	Name and Permanent Account Number or Aadhaar Number of the payee, if available	
(e)	provision for payment of gratuity not allowable under section 40A(7);				NIL
(f)	any sum paid by the assessee as an employer not allowable under section 40A(9);				NIL
(g)	particulars of any liability of a contingent nature;				NIL
(h)	amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income;				NIL
(i)	amount inadmissible under the proviso to section 36(1)(iii)				NIL
22	Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.				NIL
23	Particulars of payments made to persons specified under section 40A (2)(b).				As per sch.23
24	Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33ABA or 33AC.				NIL
25	Any amount of profit chargeable to tax under section 41 and computation thereof.				NIL
26	In respect of any sum referred to in clauses (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; (b) not paid during the previous year. (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); (b) not paid on or before the aforesaid date.				As per sch.26
	(State whether sales tax, customs duty, excise duty or any other indirect tax, levy, cess, impost, etc., is passed through the profit and loss account.)				No
27	Amount of Central Value Added Tax credits/ Input Tax Credit(ITC) availed of or utilised during the previous year and its treatment in the profit and loss account and treatment of outstanding Central Value Added Tax credits/ Input Tax Credit(ITC) in the accounts.				NIL
	Particulars of income or expenditure of prior period credited or debited to the profit and loss account.				NIL
28	Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(vii-a), if yes, please furnish the details of the same.				Not Applicable
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)(vii-b), if yes, please furnish the details of the same.				No
29A	(a) Whether any amount is to be included as income chargeable under the head 'Income from other sources' as referred to in section 56(2)(ix)?				No




	(b) If yes, please furnish the following details: (i) Nature of Income (ii) Amount thereof	
9B	(a) Whether any amount is to be included as Income chargeable under the head 'Income from other sources' as referred to in section 56(2)(x)? (b) If yes, please furnish the following details: (i) Nature of Income (ii) Amount (in Rs.) thereof	No
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].	NIL
30A	(a) Whether primary adjustment to transfer price, as referred to in section 92CE(1), has been made during the previous year? (b) If yes, please furnish the following details: (i) Under which clause of section 92CE(1) primary adjustment is made? (ii) Amount (in Rs.) of primary adjustment (iii) Whether the excess money available with the associated enterprise is required to be repatriated to India as per the provisions of section 92CE(2)? (iv) If yes, whether the excess money has been repatriated within the prescribed time (v) If no, the amount (in Rs.) of Imputed interest Income on such excess money which has not been repatriated within the prescribed time	No
30B	(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 section 94B(1)? (b) If yes, please furnish the following details: (i) Amount (in Rs.) of expenditure by way of interest or of similar nature incurred (ii) Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year (in Rs.) (iii) Amount (in Rs.) of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above (iv) Details of interest expenditure brought forward as per sub-section (4) of section 94B (v) Details of interest expenditure carried forward as per sub-section (4) of section 94B	No
30C	(a) Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year? (b) If yes, please specify:- (i) Nature of the impermissible avoidance arrangement: (ii) Amount (in Rs.) of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement:	No
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: (i) name, address and Permanent Account Number or Aadhaar Number (if available with the assessee) of the lender or depositor; (ii) amount of loan or deposit taken or accepted; (iii) whether the loan or deposit was squared up during the previous year; (iv) maximum amount outstanding in the account at any time during the previous year; (v) whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account;	NIL



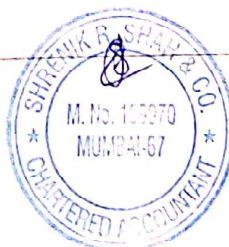
(vi)	in case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.	
(b)	<p>Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:</p> <p>(i) name, address and Permanent Account Number or Aadhaar Number (if available with the assessee) of the person from whom specified sum is received;</p> <p>(ii) amount of specified sum taken or accepted;</p> <p>(iii) whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account;</p> <p>(iv) 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.</p> <p>(Particulars at (a) and (b) need not be given in the case of a Government company, a banking company or a corporation established by the Central, State or Provincial Act.)</p>	NIL
(ba)	<p>Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, during the previous year, where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account:</p> <p>(i) Name, address and Permanent Account Number or Aadhaar Number (if available with the assessee) of the payer;</p> <p>(ii) Nature of transaction;</p> <p>(iii) Amount of receipt (in Rs.);</p> <p>(iv) Date of receipt;</p>	NIL
(bb)	<p>Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, received by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year:</p> <p>(i) Name, address and Permanent Account Number or Aadhaar Number (if available with the assessee) of the payer;</p> <p>(ii) Amount of receipt (in Rs.);</p>	NIL
(bc)	<p>Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year:</p> <p>(i) Name, address and Permanent Account Number or Aadhaar Number (if available with the assessee) of the payee;</p> <p>(ii) Nature of transaction;</p> <p>(iii) Amount of payment (in Rs.);</p> <p>(iv) Date of payment;</p>	NIL
(bd)	<p>Particulars of each payment in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, made by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year:</p> <p>(i) Name, address and Permanent Account Number or Aadhaar Number (if available with the assessee) of the payee;</p> <p>(ii) Amount of payment (in Rs.);</p>	NIL



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

(c)	<p>Particulars of each repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T made during the previous year</p> <p>(i) name, address and Permanent Account Number or Aadhaar Number (if available with the assessee) of the payee;</p> <p>(ii) amount of the repayment;</p> <p>(iii) maximum amount outstanding in the account at any time during the previous year;</p> <p>(iv) whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account;</p> <p>(v) in case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee cheque or an account payee bank draft.</p>	As per sch 31c												
(d)	<p>Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year</p> <p>(i) name, address and Permanent Account Number or Aadhaar Number (if available with the assessee) of the payer;</p> <p>(ii) repayment of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year.</p>	NIL												
(e)	<p>Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year:—</p> <p>(i) name, address and Permanent Account Number or Aadhaar Number (if available with the assessee) of the payer;</p> <p>(ii) repayment of loan or deposit or any specified advance received by a cheque or a bank draft which is not an account payee cheque or account payee bank draft during the previous year.</p> <p>(Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or deposit or any specified advance taken or accepted from the Government, Government company, banking company or a corporation established by the Central, State or Provincial Act).</p>	NIL												
32	(a) Details of brought forward loss or depreciation allowance, in the following manner, to the extent available:	NIL												
SI No	<table border="1"> <thead> <tr> <th data-bbox="284 1344 414 1396">Assessment Year</th> <th data-bbox="414 1344 527 1396">Nature of loss/allowance (in rupees)</th> <th data-bbox="527 1344 641 1396">Amount as returned (in rupees)[^]</th> <th data-bbox="641 1344 803 1396">All losses/allowances not allowed under section 115BAA/115BAC/115BAD</th> <th data-bbox="803 1344 982 1396">Amount as assessed (give reference to relevant order)</th> <th data-bbox="982 1344 1112 1396">Remarks</th> </tr> </thead> <tbody> <tr> <td colspan="6" data-bbox="219 1459 1112 1491">[^]If the assessed depreciation is less and no appeal pending then take assessed.</td> </tr> </tbody> </table>	Assessment Year	Nature of loss/allowance (in rupees)	Amount as returned (in rupees) [^]	All losses/allowances not allowed under section 115BAA/115BAC/115BAD	Amount as assessed (give reference to relevant order)	Remarks	[^] If the assessed depreciation is less and no appeal pending then take assessed.						
Assessment Year	Nature of loss/allowance (in rupees)	Amount as returned (in rupees) [^]	All losses/allowances not allowed under section 115BAA/115BAC/115BAD	Amount as assessed (give reference to relevant order)	Remarks									
[^] If the assessed depreciation is less and no appeal pending then take assessed.														
(b)	Whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79	No												
(c)	Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year, If yes, please furnish the details of the same.	No												
(d)	Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year, if yes, please furnish details of the same.	NIL												
(e)	In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73, if yes, please furnish the details of speculation loss if any incurred during the previous year.													

3	Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA).	NIL												
	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.												
34	(a) Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish: 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 (5) 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)	Yes, As per sch. 34a												
	(b) Whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes, please furnish the details:	Yes, As per sch. 34b												
	<table border="1"> <thead> <tr> <th>Tax deduction and collection Account Number (TAN)</th> <th>Type of Form</th> <th>Due date for furnishing</th> <th>Date of furnishing, if furnished</th> <th>Whether the statement of tax deducted or collected contains information about all details/transactions which are required to be reported. If not, please furnish list of details/transactions which are not reported.</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>	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. If not, please furnish list of details/transactions which are not reported.								
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. If not, please furnish list of details/transactions which are not reported.										
	(c) Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish:	Yes, As per sch. 34c												
	<table border="1"> <thead> <tr> <th>Tax deduction and collection Account Number (TAN)</th> <th>Amount of interest under section 201(1A)/206C(7) is payable</th> <th>Amount paid out of column (2) along with date of payment.</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> </tr> </tbody> </table>	Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount paid out of column (2) along with date of payment.										
Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount paid out of column (2) along with date of payment.												
35	(a) In the case of a trading concern, give quantitative details of principal items of goods traded: (i) opening Stock; (ii) purchases during the previous year; (iii) sales during the previous year; (iv) closing Stock; (v) shortage/excess, if any.	Not Applicable												
	(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 : (i) opening stock; (ii) Purchases during the previous year; (iii) consumption during the previous year; (iv) sales during the previous year; (v) closing stock; (vi) yield of finished products; (vii) percentage of yield; (viii) shortage/excess, if any. B Finished products/By-products : (i) opening stock;	Not Applicable												
		Not Applicable												



	(ii) purchases during the previous year; (iii) quantity manufactured during the previous year; (iv) sales during the previous year; (v) closing stock; (vi) shortage/excess, if any.	No										
36A	(a) Whether the assessee has received any amount in the nature of dividend as referred to in section 2(22)(e)? (b) If yes, please furnish the following details: (i) Amount received (In Rs.) (ii) Date of receipt											
37	Whether any cost audit was carried out, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor.	NA										
38	Whether any audit was conducted under the Central Excise Act, 1944, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.	NA										
39	Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.	NA										
40	Details regarding turnover, gross profit, etc., for the previous year and preceding previous year: 1. Total turnover of the assessee 2. Gross profit/turnover 3. Net profit/turnover 4. Stock-in-trade/turnover 5. Material Consumed/finished goods produced (The details required to be furnished for principal items of goods traded or manufactured or services rendered)	As per sch.40										
41	Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income Tax Act, 1961 and Wealth tax Act, 1957 along with details of relevant proceedings.	NIL										
42	(a) Whether the assessee is required to furnish statement in Form No.61 or Form No. 61A or Form No. 61B? (b) If yes, please furnish: <table border="1"> <thead> <tr> <th>Income-tax Department Reporting Entity Identification Number</th> <th>Type of Form</th> <th>Due date for furnishing</th> <th>Date of furnishing, if furnished</th> <th>Whether the Form contains information about all details/ transactions which are required to be reported. If not, please furnish list of the details/transactions which are not reported.</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>	Income-tax Department Reporting Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the Form contains information about all details/ transactions which are required to be reported. If not, please furnish list of the details/transactions which are not reported.						No
Income-tax Department Reporting Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the Form contains information about all details/ transactions which are required to be reported. If not, please furnish list of the details/transactions which are not reported.								
43	(a) Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in section 286(2) (b) If yes, please furnish the following details: (i) Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity (ii) Name of parent entity (iii) Name of alternate reporting entity (if applicable) (iv) Date of furnishing of report (c) If not due, Expected date of filing	No										
44	Break-up of total expenditure of entities registered or not registered under the GST: <table border="1"> <thead> <tr> <th>Particulars</th> <th>Total amount of</th> <th>Expenditure in respect of entities registered under GST</th> <th>Expenditure relating to</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>	Particulars	Total amount of	Expenditure in respect of entities registered under GST	Expenditure relating to					No		
Particulars	Total amount of	Expenditure in respect of entities registered under GST	Expenditure relating to									



Expenditure incurred during the year	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	entities not registered under GST
--------------------------------------	---	---	---------------------------------------	--------------------------------------	-----------------------------------



For Shrenik R. Shah & Co.

S. R. Shah

(Signature and stamp/seal of the signatory)

Place: MUMBAI
Date: 01-Sep-2022

Name of the signatory:

SHRENİK RAJANİKANT SHAH

Proprietor, M. No. 109970

Firm reg. No. 121358W

Full Address : 201/A, Paras Nagar No.5, Shankar Lane, Kandivali West, Kandivali West, Mumbai, Maharashtra, 400 067, India

10: Details of business / profession

	Sector	Sub-Sector	Code	Particulars of change
1	Manufacturing	Others	04097	No Change

11b: Books maintained

	Address
1 Bank book	Gala No 11, Newan Industrial Estate, Dhumal Nagar, Waliv, Vasal, Thane-401 208, Maharashtra, India
2 Cash book	-do-
3 Journal	-do-
4 Ledger	-do-
5 Purchase register	-do-
6 Sales register	-do-

11c: Books / documents examined

1 Bank book
2 Cash book
3 Journal
4 Ledger
5 Purchase register
6 Sales register

13f: Disclosure as per ICDS

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. The Entity follows the mercantile system of accounting and recognises income and expenditure on an accrual basis except in case of significant uncertainties and considering going concern concept. Tangible assets are carried at cost of acquisition or construction, less accumulated depreciation based on written down
2 ICDS II - Valuation of Inventories	Inventories are valued at cost of realisable value, whichever is lower. Please refer to clause 14 (b) to form 3CD.
3 ICDS III - Construction Contracts	Not Applicable
4 ICDS IV - Revenue Recognition	Revenue / Income and Cost / Expenditure are generally accounted for on accrual basis as they are earned or incurred, except in case of significant uncertainties. However, where the ultimate collection of the same lacks reasonable certainty revenue recognition postponed to extent of uncertainty.
5 ICDS V - Tangible Fixed Assets	Tangible assets are carried at cost of acquisition or construction, less accumulated depreciation based on written down value method. Please refer to Clause 18 of form 3CD for required disclosure and also refer to notes on accounts.
6 ICDS VII - Governments Grants	Not Applicable
7 ICDS IX - Borrowing Costs	Borrowing costs that are attributable to the acquisition or construction of a qualifying assets are capitalised. All other borrowing costs are charged to statement of profit or loss.



8 ICDS X - Provisions, Contingent Liabilities
and Contingent Assets

Provision involving a substantial degree of estimation in measurement are recognised when there is a present obligation as a result of past events and it is reasonably certain that there will be an outflow of resources. A provision is not discounted to its present value and is determined based on the last estimate required to settle an obligation at the year end. These are reviewed every year end and adjusted to reflect the best current estimates.



18 (ii): Details of Additions to Fixed Assets		Amount	Date of purchase	Date put to use	Adjustments, if any
Block of Assets					
5. Plant/ Machinery 15%-		60	27-Oct-2021	27-Oct-2021	
5. Plant/ Machinery 15%-		1,00,000	06-Sep-2021	06-Sep-2021	
5. Plant/ Machinery 15%-		36,800	19-Feb-2022	19-Feb-2022	
5. Plant/ Machinery 15%-		30,000	25-Jun-2021	25-Jun-2021	
5. Plant/ Machinery 15%-		1,05,928	25-May-2021	25-May-2021	
5. Plant/ Machinery 15%-		5,00,000	10-Aug-2021	10-Aug-2021	
5. Plant/ Machinery 15%-		17,745	31-May-2021	31-May-2021	
5. Plant/ Machinery 15%-		1,39,030	31-Oct-2021	31-Oct-2021	
5. Plant/ Machinery 15%-		52,728	02-Apr-2021	02-Apr-2021	
5. Plant/ Machinery 15%-		3,90,000	10-Apr-2021	10-Apr-2021	
5. Plant/ Machinery 15%-		29,000	04-Oct-2021	04-Oct-2021	
5. Plant/ Machinery 15%-		1,74,335	24-Jun-2021	24-Jun-2021	
5. Plant/ Machinery 15%-		38,500	01-Oct-2021	01-Oct-2021	
5. Plant/ Machinery 15%-		29,576	26-Mar-2022	26-Mar-2022	
5. Plant/ Machinery 15%-		60,000	26-Mar-2022	26-Mar-2022	
5. Plant/ Machinery 15%-		1,09,200	25-Feb-2022	25-Feb-2022	
5. Plant/ Machinery 15%-		7,800	09-Mar-2022	09-Mar-2022	
5. Plant/ Machinery 15%-		41,525	03-Jun-2021	03-Jun-2021	
5. Plant/ Machinery 15%-		1,00,466	16-Nov-2021	16-Nov-2021	
5. Plant/ Machinery 15%-		43,530	17-Nov-2021	17-Nov-2021	
5. Plant/ Machinery 15%-		36,508	07-Aug-2021	07-Aug-2021	
5. Plant/ Machinery 15%-		86,364	03-Apr-2021	03-Apr-2021	
5. Plant/ Machinery 15%-		1,70,456	06-Apr-2021	06-Apr-2021	
5. Plant/ Machinery 15%-		30,560	19-Apr-2021	19-Apr-2021	
5. Plant/ Machinery 15%-		18,700	07-May-2021	07-May-2021	
5. Plant/ Machinery 15%-		28,000	28-May-2021	28-May-2021	
5. Plant/ Machinery 15%-		1,040	14-Jun-2021	14-Jun-2021	
5. Plant/ Machinery 15%-		54,300	31-Jul-2021	31-Jul-2021	
5. Plant/ Machinery 15%-		24,225	04-Aug-2021	04-Aug-2021	
5. Plant/ Machinery 15%-		26,900	19-Aug-2021	19-Aug-2021	
5. Plant/ Machinery 15%-		12,703	26-Jul-2021	26-Jul-2021	
5. Plant/ Machinery 15%-		28,000	27-Sep-2021	27-Sep-2021	
5. Plant/ Machinery 15%-		1,657	26-Mar-2022	26-Mar-2022	
5. Plant/ Machinery 15%-		10,592	10-Dec-2021	10-Dec-2021	
5. Plant/ Machinery 15%-		36,999	22-Dec-2021	22-Dec-2021	
Total of block 5		25,73,227			
7. Plant/ Machinery 40%-		22,800	02-Apr-2021	02-Apr-2021	
7. Plant/ Machinery 40%-		1,65,000	24-Sep-2021	24-Sep-2021	
7. Plant/ Machinery 40%-		62,900	10-May-2021	10-May-2021	
7. Plant/ Machinery 40%-		21,000	28-Oct-2021	28-Oct-2021	
7. Plant/ Machinery 40%-		8,583	21-Mar-2022	21-Mar-2022	
7. Plant/ Machinery 40%-		11,016	05-Jan-2022	05-Jan-2022	
7. Plant/ Machinery 40%-		2,30,919	01-Mar-2022	01-Mar-2022	
7. Plant/ Machinery 40%-		14,100	12-Apr-2021	12-Apr-2021	



Total of block 7

5,36,318

Grand Total

31,09,545

20b: Employees' contributions to welfare funds u/s 36(1)(va)

	Nature of fund - EPF	Sum received from employees	Due date for payment	The actual Amount paid	The actual date of payment to the concerned authorities
1	EPF	1,872	15-May-2021	1,872	15-May-2021
2	EPF	1,449	15-Jun-2021	1,449	20-Jun-2021
	Total	3,321		3,321	

23: Payments to specified persons u/s 40A(2)(b)

	Name	Amount	Relation	PAN/Aadhaar	Nature of Transaction
1	Premal Shah	15,80,000	Director	AAZPS7034F	Remuneration
2	Ravishankar Malla	15,80,000	Director	ANFPM8245F	Remuneration
3	Minesh Chovatia	15,80,000	Director	AEIPC3329N	Remuneration
4	Ragesh Bhatia	15,80,000	Share Holder	AELPB7809M	Remuneration
	Total	63,20,000			

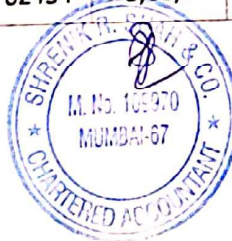
26: Payments referred to in section 43B

Liabilities incurred during previous year

	Section	Description	Paid before due date	Not Paid within due date
1	43Ba	Taxes and duties:	8,28,527	NIL
2	43Ba	GST	18,34,360	NIL
	Total		26,62,887	0

31c: Loans/ Deposits/ sums repaid u/s 269T

	Name	Address	PAN/Aadhaar	Amount of repayment	Maximum Amount o/s	Repaid by Cheque/DD/ ECS	Repaid by A/c payee Cheque/DD
1	Ravi Shankar Malla	Mumbai	ANFPM 8245 F	5,00,000	9,00,800	Cheque	Yes



34a: Deduction or collection of tax as per the provisions of Chapter XVII-B or Chapter XVII-BB

Tax deduction and collection Account Number (TAN)	Section	Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (5)	Amount of tax deducted or collected on (8)	Amount of tax collected or deposited to the credit of the Central Government out of (6) and (8)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1 MUMR295 34B	192	Salary	2,90,23,640	1,78,43,595	1,78,43,595	14,14,414	NIL	NIL	NIL
2 MUMR295 34B	194H	Commission or brokerage	15,85,674	15,85,674	15,85,674	82,040	NIL	NIL	NIL
3 MUMR295 34B	194I (b)	Land / Building / Furniture rent	79,58,300	75,19,800	75,19,800	7,51,980	NIL	NIL	NIL
4 MUMR295 34B	194J	Fees for professional or technical services	18,65,521	18,65,521	18,65,521	1,86,554	NIL	NIL	NIL
5 MUMR295 34B	194C	Payments to contractors	8,42,64,389	8,42,64,389	8,42,64,389	8,77,718	NIL	NIL	NIL
6 MUMR295 34B	194Q	Purchase of goods	5,32,54,711	5,32,54,711	5,32,54,711	53,255	NIL	NIL	NIL
7 MUMR295 34B	194J	Fees for professional or technical services	10,000	10,000	10,000	1,000	NIL	NIL	NIL
8 MUMR295 34B	206C	Scrap	31,41,987	31,41,987	31,41,987	31,420	NIL	NIL	NIL
9 MUMR295 34B	206C	Sale of other goods	2,73,18,066	2,73,18,066	2,73,18,066	27,221	NIL	NIL	NIL
Total			20,84,27,288	19,68,03,743	19,68,03,743	34,25,602	NIL	NIL	0



b: TDS/TCS returns

Tax deduction and collection Account Number (TAN)	Type of Form	Due date	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. If not, please furnish list of details/transactions which are not reported.
MUMR29534B	24Q	31-Jul-2021	04-Aug-2021	
MUMR29534B	26Q	31-Jul-2021	31-Jul-2021	
MUMR29534B	27EQ	15-Jul-2021	25-Nov-2021	
MUMR29534B	24Q	31-Oct-2021	25-Nov-2021	
MUMR29534B	26Q	31-Oct-2021	26-Mar-2022	
MUMR29534B	27EQ	15-Oct-2021	26-Mar-2022	
MUMR29534B	24Q	31-Jan-2022	02-Feb-2022	
MUMR29534B	26Q	31-Jan-2022	26-Mar-2022	
MUMR29534B	27EQ	15-Jan-2022	26-Mar-2022	
MUMR29534B	24Q	31-May-2022	31-May-2022	
MUMR29534B	26Q	31-May-2022	31-May-2022	
MUMR29534B	27EQ	15-May-2022	01-Jul-2022	

34c: interest under section 201(1A) or section 206C(7).

	Tax deduction and collection Account Number (TAN)	Amount of interest	Amount paid out of column (2)	Date of payment
1	MUMR29534B	3,090	NIL	NIL
2	MUMR29534B	6,483	NIL	NIL
3	MUMR29534B	4,145	NIL	NIL
4	MUMR29534B	7,923	NIL	NIL
5	MUMR29534B	798	NIL	NIL
6	MUMR29534B	3,423	NIL	NIL
7	MUMR29534B	5,694	5,800	31-May-2022
8	MUMR29534B	78	NIL	NIL
9	MUMR29534B	664	NIL	NIL
10	MUMR29534B	212	NIL	NIL
11	MUMR29534B	455	NIL	NIL
12	MUMR29534B	137	NIL	NIL
	Total	33,102	5,800	

40: Accounting Ratios

		Current year amount	Ratio to turnover(%)	Last year amount	Last year %
1	Total turnover of the assessee	35,66,92,565		14,37,45,718	
2	Gross profit/turnover	9,02,04,631	25.29	1,85,78,593	12.92
3	Net profit/turnover	79,00,797	2.22	48,58,169	3.38
4	Stock-in-trade/turnover	1,07,50,811	3.01	2,34,80,682	16.33
5	Material consumed to Finished goods		NIL		NIL
	Material consumed	NIL		NIL	
	Finished goods produced	NIL		NIL	



Place: MUMBAI

Date: 01-Sep-2022



For Shrenik R. Shah & Co.

S. R. Shah

**SHRENİK RAJANİKANT
SHAH**

Proprietor, M. No. 109970

Firm reg. No. 121358W

Acknowledgement Number:551274751270922

Date of filing:27-Sep-2022

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

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

Assessment Year
2022-23

PAN AAFCR7409E
Name REXPRO ENTERPRISES PRIVATE LIMITED
Address Gala No 11 , Newan Industrial Estate , Dhumal Nagar, Waliv , Vasai , Thane , 19-Maharashtra , 91-India , 401208
Status Private Company Form Number ITR-6
Filed u/s 139(1) Return filed on or before due date e-Filing Acknowledgement Number 551274751270922

Taxable Income and Tax details	Current Year business loss, if any	1	0
	Total Income	2	85,09,470
	Book Profit under MAT, where applicable	3	0
	Adjusted Total Income under AMT, where applicable	4	21,41,663
	Net tax payable	5	0
	Interest and Fee Payable	6	21,41,663
	Total tax, interest and Fee payable	7	27,63,229
	Taxes Paid	8	(-) 6,21,570
	(+)Tax Payable /(-)Refundable (6-7)	9	0
	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 (12-13)

This return has been digitally signed by PREMAL NIRANJAN SHAIH in the capacity of Director having PAN AAZPS7034F from IP address 115.96.218.219 on 27-Sep-2022
DSC Sl. No. & Issuer 3458763 & 62792296470791CN=Verasys CA 2014,OU=Certifying Authority,O=Verasys Technologies Pvt Ltd.,C=IN

System Generated

Barcode/QR Code



AAFCR7409E06551274751270922FC7CD63531A5CDAB00308A7FBA7160D1D3A57E81

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

Scanned with OKEN Scanner

	Particulars	Note No.	As at 31/03/2022 ₹ In Thousand	As at 31/03/2021 ₹ In Thousand
I	EQUITY AND LIABILITIES			
1	Shareholders' Funds	2	2,566.60	2,566.60
	Share Capital	3	39,042.25	33,366.96
	Reserves and surplus		41,608.85	35,933.56
2	Non Current Liabilities			5,143.62
	Long-term borrowings	4	4,643.62	233.34
	Deferred Tax Liabilities (Net)	5	80.50	5,376.96
3	Current liabilities			20,548.99
	Short-term borrowings	6	28,303.15	25,751.86
	Trade Payables	7	37,375.37	6,932.36
	Other Current Liabilities	8	41,285.66	8,646.27
	Short Term provisions	9	6,388.79	61,879.48
			1,13,352.97	
			1,59,685.94	1,03,189.99
	TOTAL			
II	ASSETS			
1	Non - Current Assets			16,458.23
	Property, Plant and Equipment	10	16,119.38	-
	(i) Tangible Assets	5	-	-
	Deferred Tax Assets	11	650.00	2,851.00
	Non-current Investments	12	9,507.13	19,309.23
	Long Term Loans & Advances		26,276.51	
2	Current Assets	13	36,070.58	23,480.68
	Inventories	14	90,736.66	51,611.29
	Trade Receivables	15	913.75	4,552.44
	Cash and Cash Equivalent	16	5,688.44	4,236.35
	Short-term loans and advances		1,33,409.43	83,880.76
			1,59,685.94	1,03,189.99
	TOTAL			
	Significant Accounting Policies	1		
	Notes on accounts	2 to 22		

As per our Report of even date
For Shrenik R. Shah & Co.
Chartered Accountants
FRN 121358W

Shrenik R. Shah
Proprietor
Membership No: 109970
Place : Mumbai
Date : 01/09/2022



For Rexpro Enterprises Private Limited

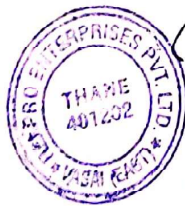
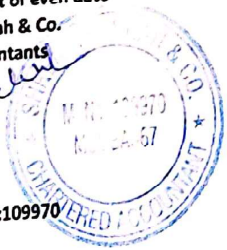
Premal Shah
Director
DIN 03526547
Place Mumbai
Date 01/09/2022

Minesh Chovatia
Director
DIN 08758327
Mumbai
Date 01/09/2022

	Particulars	Note No.	As at 31/03/2022 ₹ In Thousand	As at 31/03/2021 ₹ In Thousand
I	Revenue from operations	17	3,56,692.57	1,43,745.72
II	Other Income	17A	455.30	6.83
III	Total Revenue		3,57,147.87	1,43,752.54
	Expenses:		2,60,485.89	1,11,611.54
	Cost of materials consumed.			(23,480.68)
	Changes in inventories of finished goods, Work in Progress and Stock in Trade.	18	6,002.05	21,714.54
	Employee benefit expense.	19	32,013.53	1,112.25
	Finance Cost.	20	2,803.07	1,713.90
	Depreciation and amortization expense.	10	3,448.39	26,222.82
	Other expenses.	21	44,494.15	
IV	Total Expenses		3,49,247.07	1,38,894.38
V	Profit before tax		7,900.80	4,858.17
VI	Tax expense:		2,145.00	422.76
	(1) Current tax	22(b)	(152.84)	233.34
	(2) Deferred tax		233.34	-
	(3) Taxes of Earlier Years		5,675.29	4,202.07
VII	Profit/(Loss) after tax			
VIII	Earning per equity share:		22.11	46.69
	(1) Basic (in Rs.)	22(c)	22.11	22.66
	(2) Diluted (in Rs.)	1		
	Significant Accounting Policies	2 to 22		
	Notes on accounts			

As per our Report of even date
For Shrenik R. Shah & Co.
Chartered Accountants
FRN 121358W

Shrenik R. Shah
Proprietor
Membership No: 109970
Place : Mumbai
Date : 01/09/2022



For Rexpro Enterprises Private Limited

Premal Shah
Director
DIN 03526547
Place Mumbai
Date 01/09/2022

Minesh Chovatia
Director
DIN 08758327
Mumbai
Date 01/09/2022

Rexpro Enterprises Private Limited.		
Cash Flow Statement for the Year Ended 31 st March, 2022		
Particulars	(₹ in Thousand) For the year ended 31 st March, 2022	(₹ in Thousand) For the year ended 31 st March, 2021
A. Cash flow from operating activities		4,858.17
Net Profit Before Tax	7,900.80	
Adjustments for :		
Depreciation/Amortisation/Impairment of Property, Plant and Equipments and Intangible Assets	3,448.39	1,713.90
Interest Income on FD	-	-
Interest Paid on Long Term Borrowings	11,349.19	6,572.07
Operating Profit/(Loss) before changes in working capital		
Adjustments for working capital :		
Adjustment for (Increase)/Decrease in Operating Assets	(12,589.90)	(23,480.68)
Inventories	(39,125.37)	(50,741.73)
Trade Receivables	(1,452.09)	4,676.32
Short Term Loans and Advances (Except Advance Tax, TDS & TCS)	(6,656.13)	-
Long Term Loans & Advances (Security Deposits)		-
Adjustment for Increase/(Decrease) in Operating Liabilities		
Short Term Borrowings	7,754.16	20,548.99
Short Term Borrowings-Bank Overdraft	11,623.52	29,898.58
Trade Payables	(2,257.48)	1,739.15
Provisions(Except for Provision for Income tax)	34,353.30	6,595.25
Other Liabilities		(4,192.04)
	2,999.19	(422.76)
Cash flow from operations after changes in working capital	(2,378.34)	(4,614.81)
Net Direct Taxes (Paid)/Refunded	620.85	-
Net Cash Flow from/(used in) Operating Activities		
B. Cash flow from Investing activities		(18,172.13)
Purchase of Property, Plant and Equipments including Capital Advances & CWIP	(3,109.55)	-
	(650.00)	(18,172.13)
Other Investment	(3,759.55)	
Net cash used in Investing activities		
C. Cash flow from financing activities		5,143.62
Increased/(Decreased) in Long Term Borrowings	(500.00)	21,893.85
Issue of Shares	-	-
Increased/(Decreased) in Other Current Liabilities	-	-
Interest Paid	-	27,037.47
Dividend Paid	(500.00)	
Net Cash from financing activities		
	4,552.44	301.92
Opening Cash and cash equivalent		(4,614.81)
	620.85	(18,172.13)
Net cash from operating activities	(3,759.55)	27,037.47
Net cash from Investing activities	(500.00)	
Net cash from financing activities		
	913.75	4,552.44
Closing cash and cash equivalent		
Cash and cash equivalents as per above comprise of the following		283.36
Cash in Hand	157.94	
Bank Balances	755.81	4,269.09
-In Current Account	913.75	4,552.44
Closing Cash and cash equivalent		
Note		
1. The above Cash Flow Statement has been prepared under the "Indirect Method" setout in AS-3.		
For Rexpro Enterprises Private Limited		
As per our Report of even date		
For Shrenik R. Shah & Co.		
Chartered Accountants		
FRN 121358W		
S. R. Shah		
Shrenik R. Shah		
Proprietor		
Membership No:109970		
Place : Mumbai		
Date : 01/09/2022		
THANE 401202		
PREMAL SHAH		
Director		
DIN 03526547		
Mumbai		
Date: 01/09/2022		
MINESH CHOVATIA		
Director		
DIN 08758327		
Mumbai		
Date: 01/09/2022		

1 NOTES FORMING PART OF THE STANDALONE FINANCIAL STATEMENTS

A. OVERVIEW:

Rexpro Enterprises Private Limited ("the company") was incorporated on 12/03/2012. The company is engaged in business of manufacturing and supplying display units.

B. SIGNIFICANT ACCOUNTING POLICIES:

1 Statement of Compliance with Accounting Standards

The financial statements are prepared under the historical cost convention on an accrual basis of accounting in accordance with the Generally Accepted Accounting Principles. Accounting Standards notified under Section 133 of the Companies Act, 2013 and the relevant provisions thereof.

2 Property, Plant and Equipments

Items of property, plant and equipment are measured at cost less accumulated depreciation and accumulated impairment losses, if any. The cost of an item of property, plant and equipment comprises of its purchase price, including import duties and non-refundable purchase taxes, after deducting trade discounts and rebates & any costs directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management. Any gain or loss on disposal of an item of property, plant and equipment is recognised in Statement of Profit and Loss. Subsequent expenditure is capitalised only if it is probable that the future economic benefits associated with the expenditure will flow to the Company and cost can be reliably measured. All other repairs and maintenance are charged to the Statement of Profit and Loss during the reporting period in which they are incurred.

Depreciation on Property, Plant and Equipments

Depreciable amount for assets is the cost of an asset, or other amount substituted for cost, less its estimated residual value.

Depreciation method, useful life and residual values are reviewed at each financial year end and adjusted, if appropriate.

Depreciation on additions (disposals) is provided on a pro-rata basis i.e from (upto) the date on which asset is ready for use/(disposed of).

3 Non Current Investments

Non Current Investments are measured at cost. Transaction costs that are directly attributable to the acquisition or issue of Non Current Investments are added to the cost value of the financial assets, as appropriate, on initial recognition.

4 Inventories:

Inventories of Stock-in-Trade are valued at the lower of cost (on FIFO basis) and the net realisable value after providing for obsolescence and other losses, where considered necessary. Cost includes all charges in bringing the goods to their present location and condition, including octroi and other levies, transit insurance and receiving charges.

5 Revenue Recognition

Revenue from the sale of goods is recognised when control of the products has been transferred based on agreed terms and there is no unfulfilled obligation which could affect the customers acceptance of the products.

Further the amount of revenue can be measured reliably and it is probable that the economic benefits associated with the transaction will flow to the entity.

Sales are recognised, net of estimated returns, trade discounts, taxes as applicable.

A receivable is recognised when the goods are delivered as this is the point in time that the consideration is unconditional because only the passage of time is required before the payment is due.

Interest income from a financial asset is recognised when it is probable that the economic benefits will flow to the Company and the amount of income can be measured reliably. Interest income is accrued on a time basis, by reference to the amortised cost and at the effective interest rate applicable.

6 Employee Benefits:

Short term employee benefits

Short-term employee benefits are expensed as the related service is provided. A liability is recognised for the amount expected to be paid if the Company has a present legal or constructive obligation to pay this amount as a result of past service provided by the employee and the obligation can be estimated reliably.

Long term employee benefits

Long term employee benefits includes the Company's contribution to Provident fund and employee state insurance scheme. As the Company does not carry any further obligations apart from the contributions made on a monthly basis and are charged as an expense based on the amount of contribution required to be made.

7 Income tax:

Income tax expense comprises current and deferred tax. It is recognised in Statement of Profit and Loss.

Current tax

Current tax comprises the expected tax payable on the taxable income or loss for the year and any adjustment to the tax payable or receivable in respect of previous years. It is measured using tax rates enacted or substantively enacted at the reporting date.

Deferred tax

Deferred tax is recognised in respect of temporary differences between taxable income and accounting income for a period that originate in one period and are capable of reversal in one or more subsequent periods.

Deferred tax are recognised for unused tax losses, unused tax credits and deductible temporary differences to the extent that it is probable that future taxable profits will be available against which they can be used. Deferred tax are reviewed at each reporting date and are reduced to the extent that it is no longer probable that the related tax benefit will be realised; such reductions are reversed when the probability of future taxable profits improves.

Deferred tax is measured at the tax rates that are expected to be applied to temporary differences when they reverse, using tax rates enacted or substantively enacted at the reporting date.

The measurement of deferred tax reflects the tax consequences that would follow from the manner in which the Company expects, at the reporting date, to recover or settle the carrying amount of its assets and liabilities.



Handwritten signature



8 Provisions and Contingent Liabilities:

A provision is recognised when the Company has a present obligation as a result of past events and it is probable that an outflow of resources will be required to settle the obligation in respect of which a reliable estimate can be made.

Contingent liabilities are disclosed in the Notes to the Standalone Financial Statements. Contingent liabilities are disclosed for:

- possible obligations which will be confirmed only by future events not wholly within the control of the Company, or
- present obligations arising from past events where it is not probable that an outflow of resources will be required to settle the obligation or a reliable estimate of the amount of the obligation cannot be made.

9 Borrowing costs:

Borrowing costs are interest and other costs that the Company incurs in connection with the borrowing of funds and is measured with reference to the interest rate applicable to the respective borrowing.

All other borrowing costs are recognised as an expense in the period which they are incurred.

10 Earnings per share:

Basic Earnings per share are calculated by dividing the net profit / (loss) after tax for the year attributable to equity shareholders of the Company by the weighted average number of equity shares outstanding during the year.

11 Segment reporting:

An operating segment is a component of the Company that engages in business activities from which it may earn revenue and incur expenses, whose operating results are regularly reviewed by the Company's chief operating decision maker in order to effectively allocate the Company's resources and assess performance.

The Company operates in one reportable business segment i.e. Manufacturing of Display Units

12 Cash and cash equivalents:

For the purpose of presentation in the Statement of Cash Flows, cash and cash equivalents includes cash on hand, deposits held at call with financial institutions, other short-term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value. Bank overdrafts are shown within borrowings in current liabilities in the Balance Sheet.

C. CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

In the application of the accounting policies, which are described in note 1.B, the directors of the Company are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.



[Handwritten signature]



a) Related Party Disclosure:

As per Accounting Standard 18, the disclosures of transactions with the related parties are given below:

(i) List of related parties where control exists and related parties with whom transactions have taken place and relationships:

Sr No	Name of the related party	Relationship
1	Premal Shah	Key Managerial Person(KMP)
2	Ragesh Bhatia	
3	Ravishankar Malla	
4	Minesh Chovatia	
5	Rexprovac Enterprises Pvt. Ltd.	Enterprises over which Key Managerial Personnel are able to exercise significant Influence
6	Arihant Metal Coats	
7	Sreeramamurty G Malla	
		Relative of KMP

(ii) Transactions during the year with related parties :

Sr No	Nature of Transactions (Excluding reimbursements)	Key Managerial Person	Enterprises over which Key Managerial Personnel are able to exercise significant Influence	Relative of Key Managerial Person	Total
		6,320.00	-	-	6,320.00
1	Employee benefit expense	3,640.00	-	-	3,640.00
2	Other expenses(Rent)	-	5,184.00	-	5,184.00
3	Other expenses(Labour Charges)	-	3,333.50	-	3,333.50
4	Interest on Loans	-	215.67	-	215.67
5	Net Loans and advances from related parties (Net of returned)	-	93.49	-	93.49
		4,643.62	-	500.00	5,143.62
	Balance as at 31st March, 2022	4,143.62	-	500.00	4,643.62
6	Loans and Advances from Related Parties(Including Interest due)	4,643.62	-	-	-
7	Trade Payables	-	-	-	253.66
8	Provision for Employee Benefits	253.66	-	-	448.93
9	Creditors for Expenses	448.93	902.37	-	902.37
		-	1,357.26	-	1,357.26

The figures in bold represent current year figures and in italics represent previous year figures

Disclosure in Respect of Material Related Party Transactions during the year :		2021-22	2020-21
Sr No	Particulars		
1	Employee benefit expense	1,580.00	910.00
	Premal Shah	1,580.00	910.00
	Ragesh Bhatia	1,580.00	910.00
	Ravi Shankar Malla	1,580.00	910.00
	Minesh Chovatia	-	-
2	Other expenses	5,184.00	3,333.50
	Rexprovac Enterprises Pvt. Ltd. (Incl. Taxes) Rent Paid	215.66	93.49
	Arihant Metal Coats (Incl. Taxes) Labour Charges Paid	-	576.14
	Rexprovac Enterprises Pvt. Ltd. (Incl. Taxes) Purchase of Materials	-	-
3	Net Loans and advances from related parties (Net of returned)	-	1,082.27
	Premal Shah	-	1,256.80
	Ragesh Bhatia	-	900.80
	Ravi Shankar Malla	-	1,403.75
	Minesh Chovatia	-	500.00
	Sreeramamurty G Malla	-	-
	Relative of KMP	-	-



R. H. H.

Balance as at 31st March, 2022

Loans and Advances from Related Parties(Including Interest Due)				
4	Premal Shah	Key Managerial Person	1,082.27	1,082.27
	Ragesh Bhatia	Key Managerial Person	1,256.80	1,256.80
	Ravi Shankar Malla	Key Managerial Person	400.80	900.80
	Minesh Chovatia	Key Managerial Person	1,403.75	1,403.75
	Sreeramamurthy G Malla	Relative of KMP	500.00	500.00
5	Provision for Employee Benefits			
	Premal Shah	Key Managerial Person	63.42	112.23
	Ragesh Bhatia	Key Managerial Person	63.42	112.23
	Ravi Shankar Malla	Key Managerial Person	63.42	112.23
	Minesh Chovatia	Key Managerial Person	63.42	112.23
6	Creditors for Expenses			
	Rexprovac Enterprises Pvt. Ltd.	Others	902.37	1,354.37
	Arihant Metal Coats	Others	-	2.89

The reference to others is to the related parties where the companies director are director or member or partner of such related party

b) Computation of Deferred Tax

Particulars	Companies Act, 2013	Income Tax Act, 1961
Depreciation	3,448.39	2,841.17
Difference		607.22
Previous Year Adjustments (Deferred Tax Liability)		(233.34)
Reversal of Deferred Tax Liability @ 26%		153.00
Net Adjustment in Current Year		(80.34)

c) Calculation of earnings per share

	31/03/2021	31/03/2020
Calculation of Weighted Average number of Equity Shares of Rs. 10/- each		
Number of Equity Shares at the beginning of the year	2,56,660	90,000
Equity Share allocated During The Year		1,66,660
Total number of Equity Shares outstanding at the end of the year	2,56,660	2,56,660
Weighted Average number of Equity Shares outstanding during the year.	2,56,660	1,85,430
Profit/(Loss) after tax (Rs. In Thousand)	5,675	4,202
Basic Earnings Per Share (In Rupees)	22.11	46.69
Diluted Earnings Per Share (In Rupees)	22.11	22.66



Handwritten signature

Handwritten signature

Additional Information required under of Schedule III to the Companies Act, 2013 (to the extent applicable):

Particulars	2021-22	2020-21
Remuneration to Director	4,740	3,640

Particulars	2021-22	2020-21
Payment to Auditor		
For Companies Audit	100	100
For Income Tax Audit	50	25
For GST Audit	50	25

Other Disclosure

- (i) The Company do not have any Benami Property, where any proceeding has been initiated or pending against the Company for holding any Benami Property.
- (ii) The Company do not have transaction with companies Struck off.
- (iii) The Company do not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period.
- (iv) The Company has not traded or invested in crypto currency or virtual currency during the current financial year.
- (v) The Company is not declared as wilful defaulter by any bank or financial institution or other lenders

Previous year figures are regrouped, rearranged and recast, wherever considered necessary.

The Company has no information as to whether any of its suppliers constitute small-scale undertakings and therefore, the amounts, if any, due to such suppliers have not been separately identified.

Sundry Creditors' and Debtors' balances are subject to confirmations.

Signature to Notes 1 to 22 forming part of the financial statements.

As per our Report of even date

For Shrenik R. Shah & Co.

Chartered Accountants

FRN 121358W

Shrenik R. Shah

Proprietor

Membership No: 109970

Mumbai, Dated: 01/09/2022

For Rexpro Enterprises Private Limited

Premal Shah

Director

DIN 03526547

Mumbai, Dated: 01/09/2022

Minesh Chovatia

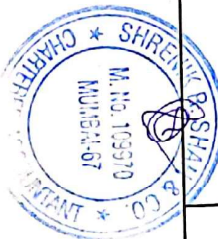
Director

DIN 08758327

Mumbai, Dated: 01/09/2022



Ratio	Numerator	Denominator	Current year	Previous year
Current ratio (in times)	Total current assets	Total current liabilities	1.18	1.355.55
Debt-Equity ratio (in times)	Debt consists of borrowings and lease liabilities Earning for Debt Service = Net Profit after taxes + Non-cash operating expenses + Interest + Other non-cash adjustments	Total equity Debt service = Interest and lease payments + Principal repayments	1.81	2.00
Debt service coverage ratio (in times)			4.25	6.32
Return on equity ratio (in %)	Profit for the year less Preference dividend (if any)	Average total equity	221.12%	163.72%
Inventory turnover ratio (in times)	Revenue from operations	Average Inventories	11.98	0.01
Trade receivables turnover ratio (in times)	Revenue from operations	Average trade receivables	5.01	0.01
Trade payables turnover ratio (in times)	Purchases and Cost of Material Consumed	Average trade payables	8.25	0.01
		Average working capital (i.e. Total current assets less Total current liabilities)		0.01
Net capital turnover ratio (in times)	Revenue from operation	Revenue from operations	16.96	2.92%
Net profit ratio (in %)	Profit for the year	Capital employed = Net worth + lease liabilities + Deferred tax liabilities	1.59%	
Return on capital employed (in %)	Profit before tax and finance costs		23.14%	14.45%



Share Capital			
	Particulars	As At 31/03/2022 ₹ In Thousand	As At 31/03/2021 ₹ In Thousand
	Authorised 400000 Equity Shares of Rs.10/- par value (Previous year 300000 Equity Shares of Rs. 10/- each)	4,000.00	3,000.00
		4,000.00	3,000.00
	Issued, Subscribed & Paid up 256660 Equity Shares of Rs. 10/- each fully paid up (Previous year 256660 Equity Shares of Rs. 10/- each)	2,566.60	2,566.60
		2,566.60	2,566.60

Rights, preference and restriction attaching to various classes
Each equity shareholder is entitled to one vote per share.

	Shares in the Company held by each shareholder holding more than 5% of holding	As At 31/03/2022 No. & % of Holding	As At 31/03/2021 No. & % of Holding
	Name of the Shareholder		
		72720 shares (28%)	72720 shares (28%)
	Premal Shah	72720 shares (28%)	72720 shares (28%)
	Ragesh Bhatia	72720 shares (28%)	72720 shares (28%)
	Ravi Shankar Malla	38500 shares (15%)	38500 shares (15%)
	Minesh Chovatia		

Statement of Changes In Equity
Equity Shares
At the beginning of the year
Outstanding at the end of the year
Change in Equity Share Capital during the year

	As at 31/03/2022	As at 31/03/2021
	2,56,660	90,000
	2,56,660	2,56,660
	NIL	1,66,660

Reserves & Surplus			
	Particulars	As At 31st March 2022 ₹ in Thousand	As At 31st March 2021 ₹ in Thousand
	Share Premium	20,227.25	20,227.25
	Surplus in Statement of Profit & Loss	18,815.00	13,139.71
	Total	39,042.25	33,366.96
	Surplus in Statement of Profit & Loss	13,139.71	8,937.64
	Opening Balance	-	-
	Add/(Less) : Depreciation of previous years	5,675.29	4,202.07
	Add/(Less) : Profit/(Loss) after tax	18,815.00	13,139.71
	Balance available for appropriation		
	Less: Appropriations		
	- Interim Dividend	-	-
	- Tax on Proposed Dividend	-	-
	- Transfer to general reserve	-	-
	Total	18,815.00	13,139.71



Handwritten signature



Long Term Borrowings

Particulars		As At 31/03/2022 ₹ in Thousand	As At 31/03/2021 ₹ in Thousand
Loans and advances from related parties		4,643.62	5,143.62
		4,643.62	5,143.62

Deferred Tax Liabilities (Net)

Particulars		As at 31/03/2022 ₹ in Thousand	As at 31/03/2021 ₹ in Thousand
Deferred Tax Liabilities		80.50	233.34
Deferred Tax Assets		80.50	233.34
Deferred Tax Assets (Net)			

Short Term Borrowings

Particulars		As At 31/03/2022 ₹ in Thousand	As At 31/03/2021 ₹ in Thousand
Secured Borrowing Repayable on Demand (a) From Banks ⁽¹⁾		28,303.15	20,548.99
		28,303.15	20,548.99
Total			

Additional information:

The loan repayable on demand is cash credit taken from Cosmos Bank against the hypothecation of Stock and Book Debts. The above borrowings have been guaranteed by the directors of the company.



Pa *Hee*

7 Trade Payable

Particulars	As At 31/03/2022 ₹ In Thousand	As At 31/03/2021 ₹ In Thousand
Creditors for Goods and Capital Goods	37,375.37	25,751.86
Total	37,375.37	25,751.86

The Company has initiated calling information from vendors regarding their registration under MSME Act, 2006. Company is in process of compilation of details and is not yet complete. Consequently separate disclosure is not being made. The company has not received any claims from Micro, Small and Medium Enterprises towards either payment of their dues or interest thereon under the MSME Act, 2006.

Figures For the Current Reporting Period

Particulars	Outstanding for following periods from due date of payment		
	Less Than 1 Year	1-2 Years	Total
MSME	-	-	-
Others	34,166.47	3,208.90	37,375.37
Total	34,166.47	3,208.90	37,375.37

Figures For Previous Reporting Period

Particulars	Outstanding for following periods from due date of payment		
	Less Than 1 Year	1-2 Years	Total
MSME	-	-	-
Others	25,751.86	-	25,751.86
Total	25,751.86	-	25,751.86

8 Other Current Liabilities

Particulars	As At 31/03/2022 ₹ In Thousand	As At 31/03/2021 ₹ In Thousand
Interest accrued but not due on borrowings	-	-
Current maturities of Long term borrowings	-	-
Other payables	17,103.55	6,655.43
Creditors for Expenses	1,121.09	276.93
Outstanding Expenses	23,061.03	-
Advances from Customer	-	-
Total	41,285.66	6,932.36

9 Short Term Provisions

Particulars	As At 31/03/2022 ₹ In Thousand	As At 31/03/2021 ₹ In Thousand
Provision for Employee Benefits	4,185.49	6,637.25
Others	-	-
Provision for Tax	1,376.27	1,562.04
GST & VAT	827.03	446.98
TDS	-	-
Total	6,388.79	8,646.27

Additional Information:

Provision for Employee benefits Includes Salary Payable and ESIC/PF & PT payable.

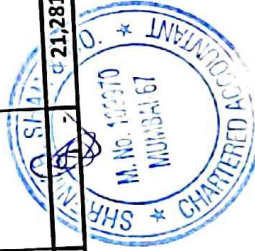


Handwritten signature



Rexpro Enterprises Private Limited.
Schedule forming Part of the Balance Sheet as at 31/03/2022

(₹ in Thousand)									
Assets	Gross Block				Accumulated Depreciation			Net Block	
	As at 01.04.2021	Addition during the period	Transferred	As at 31.03.2022	As at 01.04.2021	Depn for the year	Transferred	As at 31.03.2022	As at 01.04.2021
PLANT & MACHINERY	18,114.92	2,483.28		20,598.19	1,698.14	3,277.12		15,622.94	16,416.78
OFFICE EQUIPMENT	26.21	89.95		116.16	6.54	25.25		84.37	19.67
COMPUTER & PRINTERS	31.01	536.32		567.33	9.23	146.02		412.08	21.78
TOTAL	18,172.13	3,109.55		21,281.68	1,713.90	3,448.39		16,119.38	16,458.23

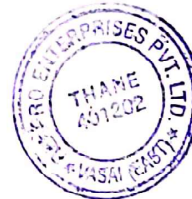


[Handwritten signature]

11 Non Current Investments		As At 31/03/2022 ₹ In Thousand	As At 31/03/2021 ₹ In Thousand
	Particulars		
	Other Non Current Investments (Unquoted)	650.00	-
		650.00	-
	Total		

12 Long Term Loans & Advances.			
Particulars		As At 31/03/2022 ₹ In Thousand	As At 31/03/2021 ₹ In Thousand
Security Deposit		9,507.13	2,851.00
Total		9,507.13	2,851.00

13	Inventories		As At 31/03/2022 ₹ in Thousand	As At 31/03/2021 ₹ in Thousand
	Particulars			
	Closing Stocks of Finished Goods.		10,750.81	23,480.68
	Closing Stocks of Stock-in-trade.		-	-
	Closing Stocks of Raw Material.		18,591.95	-
	Closing Stocks of WIP		6,727.82	-
	(As Valued Verified and certified by the Management)			
	Total		36,070.58	23,480.68



Handwritten signature

Trade Recievables

Particulars		As At 31/03/2022 ₹ in Thousand	As At 31/03/2021 ₹ in Thousand
Less than six months		87,071.93	51,811.29
Others		3,664.73	-
Total		90,736.66	51,811.29

Figures For the Current Reporting Period

Particulars	Outstanding for following periods from due date of payment		
	Less Than 6 Month	6 Month to 1 Year	Total
Undisputed Trade Receivable Considered Good	87,071.93	3,664.73	90,736.66
Others	-	-	-
Total	87,071.93	3,664.73	90,736.66

Figures For Previous Reporting Period

Particulars	Outstanding for following periods from due date of payment		
	Less Than 6 Month	6 Month to 1 Year	Total
Undisputed Trade Receivable Considered Good	51,811.28	-	51,811.28
Others	-	-	-
Total	51,811.28	-	51,811.28

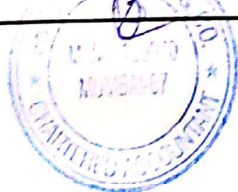
Cash & Bank Balance

Particulars		As At 31/03/2022 ₹ in Thousand	As At 31/03/2021 ₹ in Thousand
Balance with banks		123.41	473.73
- HDFC Bank		632.40	3,795.35
- Bank of Baroda		157.94	283.36
Cash in hand		-	-
Other Bank Balances		-	-
Total		913.75	4,552.44

Short Term Loans & Advances.

(Unsecured and Considered Good)

Particulars		As At 31/03/2022 ₹ in Thousand	As At 31/03/2021 ₹ in Thousand
Advances Payment Against Taxes		894.71	429.82
Advance Tax, TCS and TDS		92.16	2,278.13
GST		-	-
Other Loans & Advances		1,016.17	1,068.20
Advances		127.00	-
Prepaid Expenses		-	-
Advance to Sundry Creditors for goods and capital goods		3,558.40	460.20
Total		5,688.44	4,236.35



Handwritten signature



17 Operation from Revenue

Particulars		For the year ended 31/03/2022 ₹ in Thousand	For the year ended 31/03/2021 ₹ in Thousand
Sales of Products		3,28,993.75	1,35,850.13
Sales of Services		27,698.82	7,895.59
Total		3,56,692.57	1,43,745.72

17 Other Income

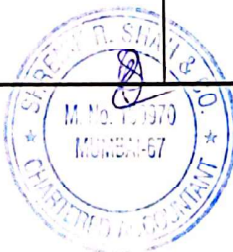
Particulars		For the year ended 31/03/2022 ₹ in Thousand	For the year ended 31/03/2021 ₹ in Thousand
Job Work Income		-	-
Interest Received on FD/SD		25.58	6.83
Balance W/B		429.72	-
Total		455.30	6.83

18 Changes In Inventories Of Finished Goods And Work In Progress

Particulars		For the year ended 31/03/2022 ₹ in Thousand	For the year ended 31/03/2021 ₹ in Thousand
OPENING STOCK		23,480.68	-
Finished Goods		-	-
Trading Goods		-	-
Others		-	-
SUB- TOTAL		23,480.68	-
CLOSING STOCK		10,750.81	23,480.68
Finished Goods		-	-
Trading Goods		6,727.82	-
WIP		-	-
SUB- TOTAL		17,478.63	23,480.68
DECREASE/INCREASE		6,002.05	(23,480.68)

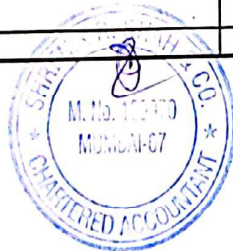
19 Employee Benefit Expenses

Particulars		For the year ended 31/03/2022 ₹ in Thousand	For the year ended 31/03/2021 ₹ in Thousand
Salary Expense		24,288.64	15,794.53
Directors Remuneration		4,740.00	3,640.00
Staff Welfare		2,984.89	2,280.01
Total		32,013.53	21,714.54



20 Finance Cost			
Particulars		For the year ended 31/03/2022 ₹ in Thousand	For the year ended 31/03/2021 ₹ in Thousand
Interest Expense			
-Long Term Borrowings from Bank		-	-
-Short Term Borrowings from Bank		2,620.88	1,112.25
-Others		-	-
Other Borrowing Cost			
-Loan Processing Charges & Stamp Duty		182.19	-
Total		2,803.07	1,112.25

21 Administrative & Other Expenses			
Particulars		For the year ended 31/03/2022 ₹ in Thousand	For the year ended 31/03/2021 ₹ in Thousand
Audit Fees		200.00	150.00
Business Promotion		1,521.32	588.58
Bank Charges		38.13	237.06
Commission Expenses		1,585.67	821.59
Communication Charges		194.35	65.20
Conveyance & Travelling		309.72	1,043.75
Consumables		593.05	-
Power & Fuel Expenses		8,384.46	4,684.95
Factory Expenses		59.15	444.94
Freight & Forwarding Expenses		15,711.25	7,598.68
GST & VAT Expenses		243.93	673.75
Insurance Premium		118.30	111.43
Labour Charges		530.40	-
Miscellaneous Exp		37.50	106.87
Membership & Subscription		559.44	-
Office Expenses		382.28	1,007.13
Printing & Stationery		90.19	180.26
Postage & Courier		1,357.30	170.00
Professional Fees		616.03	236.00
Rent Expenses		7,958.30	4,888.57
Repairing & Maintenance Expenses		692.40	1,190.21
Registration and documents Fees		28.40	474.37
Security Expenses		874.04	748.45
Travelling Expenses		2,005.13	590.73
Water Expenses		403.40	210.30
Total		44,494.15	26,222.82



[Handwritten signature]

Name : Rexpro Enterprises Private Limited

P. Y. : 2021-2022

P.A.N. : AAFCR 7409 E

D.O.I. : 12-Mar-2012

Status : Domestic Company

Address : Gala No 11,
Newan Industrial Estate,
Dhumal Nagar, Waliv
Vasai, Thane - 401 208

Opted Tax u/s 115BAA

Statement of Income

Sch.No Rs. Rs. Rs.

■ **Profits and gains of Business or Profession**Business-1

Net Profit Before Tax as per P & L a/c 79,00,797

Add: Inadmissible expenses & Income not included

Depreciation debited to P & L a/c 34,48,391

43B disallowance 4 0

36 disallowance 1 1,449 34,49,840

Adjusted Profit of Business-11,13,50,637

Total income of Business and Profession

1,13,50,637

Less: Depreciation as per IT Act 5

28,41,171*Income chargeable under the head "Business and Profession"*

85,09,466

■ **Total Income**85,09,466

Total income rounded off u/s 288A

85,09,470

Tax on total income

18,72,083

Add: Surcharge

1,87,208

Tax with Surcharge

20,59,291

Add: Cess

82,372

Tax with surcharge and cess

21,41,663

Net Tax

21,41,663

TDS

2

22,63,229

Advance Tax

3

5,00,000

Total prepaid taxes

27,63,229■ **Refund Due**6,21,570**Schedule 1****Disallowances of expenditure u/s 36**DescriptionDisallowanceEmployees' contribution to PF/ESI etc. paid after
prescribed date or not paid - Section 36(1)(va)

PF

1,449Total Disallowance1,449

Schedule 2

TDS as per Form 16A

Deductor, TAN

	TDS deducted	TDS claimed in current year	Gross receipt offered
Agram Legal Consultants, TAN- MUMA48255E	17,000	17,000	8,50,000
Ags Transact Technologies Limited, TAN- MUMA18573C	3,650	3,650	1,82,504
Asian Paints Limited, TAN- MUMA00665A	100	100	5,000
Asian Paints Limited, TAN- MUMA00665A	15	15	14,974
Bagzone Lifestyles Private Limited, TAN- MUMB19207G	566	566	28,284
Bsh Household Appliances Manufacturing Private Limited, TAN- MUMB21576C	13,955	13,955	6,97,745
Candor Foods Private Limited, TAN- MUMC20380D	20,076	20,076	10,03,809
Cheil India Private Limited, TAN- RTKC02880D	1,47,285	1,47,285	73,64,332
Felder Woodworking Machines Private Limited, TAN- MUMF06260C	9,493	9,493	4,74,648
Fsn Brands Marketing Private Limited, TAN- MUMF07720G	3,731	3,731	1,86,571
Godrej & Boyce Manufacturing Company Ltd, TAN- MUMG00108D	4,380	4,380	43,80,312
Gourmet Investments Private Limited, TAN- DELB09930E	123	123	6,150
Hindustan Unilever Limited, TAN- BLRH03783D	13,500	13,500	1,35,000
Hindustan Unilever Limited, TAN- BLRH03783D	2,514	2,514	25,12,077
Jaquar And Company Private Limited, TAN- DELJ04600B	61,274	61,274	30,63,307
Jaquar And Company Private Limited, TAN- DELJ04600B	2,15,903	2,15,903	21,58,732
Kering Eyewear India Private Limited, TAN- RTKK06602B	19,496	19,496	9,74,753
Konica Minolta Marketing Services India Private Limited, TAN- MUME07030C	63,993	63,993	31,99,600
Lakme Lever Private Limited, TAN- MUML07329A	211	211	2,10,000
L'oreal India Private Limited, TAN- MUMLO1908E	909	909	45,472
L'oreal India Private Limited, TAN- MUMLO1908E	19,800	19,800	1,98,000
L'oreal India Private Limited, TAN- MUMLO1908E	21,399	21,399	2,13,98,982
Marks And Spencer Reliance India Private Limited, TAN- MUMM34463C	97,058	97,058	48,52,450
Meghdoot Refrigeration Industries Pvt Ltd, TAN- MUMM20898D	7,435	7,435	3,71,740
Meinhardt Epcm (india) Private Limited, TAN- BLRM24900B	29,398	29,398	14,69,895
One Rx India Private Limited, TAN- RTKO01792A	2,80,262	2,80,262	1,40,12,911
One Rx India Private Limited, TAN- RTKO01792A	60,295	60,295	6,02,90,379
Pachaiyappas Silks Private Limited, TAN- CHEP21057B	1,67,334	1,67,334	83,66,725
Pepperfry Privite Limited, TAN- MUMT16973F	29,591	29,591	27,96,231
Raymond Limited, TAN- PNER07782F	3,346	3,346	1,67,270
Reliable Fashions India Private Limited, TAN- MUMR26453A	49,387	49,387	24,69,358

Rent Alpha Private Limited, TAN- MUMR31443G	22,817	22,817	2,28,17,692
Shell India Markets Private Limited, TAN- MUMS61893G	4,89,198	4,89,198	2,44,60,134
Shoppers Stop Limited, TAN- MUMS22857C	3,295	3,295	1,64,750
Shoppers Stop Limited, TAN- MUMS22857C	29,307	29,307	2,93,06,547
Technocrats Kohlhauer Infrastructure Private Limited, TAN- MUMT21171D	3,47,619	3,47,619	1,73,80,225
Technocrats Security Systems Private Limited, TAN- MUMT07841B	200	200	10,000
Wellness Forever Medicare Private Limited, TAN- MUMW03243C	260	260	13,000
Wellness Forever Medicare Private Limited, TAN- MUMW03243C	2,399	2,399	23,99,467
Total	22,58,574	22,58,574	24,04,39,026
Tax collected at source			
Collector & TAN	TCS collected	TCS claimed in current year	Expenditure as per 26AS
Centric Steel Limited, TAN- PNEC07403E	2,262	2,262	22,62,432
Merino Industries Limited, TAN- RTKM14061F	458	458	4,57,890
Shivam Steels And Tubes Private Limited, TAN- MUMS24378E	1,935	1,935	19,34,905
Total	4,655	4,655	46,55,227
Grand Total	22,63,229	22,63,229	

Schedule 3**Advance tax paid**

<u>Name of the Bank and BSR Code</u>	<u>Date of deposit</u>	<u>Challan Sl.no.</u>	<u>Amount</u>
Bank of Baroda-0202976	15-Mar-2022	03733	5,00,000

Bank A/c for Refund: HDFC Bank 04087630000141 IFSC: HDFC0000408

Date : 27-Sep-2022
Place : Thane

For Rexpro Enterprises Private Limited

Authorised Signatory

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	AAFCR7409E		
Name	REXPRO ENTERPRISES PRIVATE LIMITED		
Address	Gala No 11, Newan Industrial Estate, Dhumal Nagar, Waliv, Vasal , Thane , 19-Maharashtra, 91-INDIA, 401208		
Status	7-Private company	Form Number	ITR-6
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	343603661290923

Taxable Income and Tax Details	Current Year business loss, if any	1	0
	Total Income	2	99,81,860
	Book Profit under MAT, where applicable	3	0
	Adjusted Total Income under AMT, where applicable	4	0
	Net tax payable	5	25,12,234
	Interest and Fee Payable	6	0
	Total tax, interest and Fee payable	7	25,12,234
	Taxes Paid	8	26,26,495
	(+) Tax Payable /(-) Refundable (7-8)	9	(-) 1,14,260
Accreted Income and Tax Detail	Accreted Income as per section 115TD	10	0
	Additional Tax payable u/s 115TD	11	0
	Interest payable u/s 115TE	12	0
	Additional Tax and interest payable	13	0
	Tax and interest paid	14	0
	(+) Tax Payable /(-) Refundable (13-14)	15	0

This return has been digitally signed by PREMAL NIRANJAN SHAH in the capacity of
Director having PAN AAZPS7034F from IP address 115.96.56.129 on 29-Sep-2023 16:44:11 at THANE (Place) DSC SI.No & Issuer 3458763 &
25269688472760CN=Verasys Sub CA 2022,OU=Certifying Authority,O=Verasys Technologies Pvt Ltd,C=IN

System Generated

Barcode/QR Code



AAFCR7409E0634360366129092352b7e84e75a4558810c972e2d246e7f2521ff2df

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

Name : Rexpro Enterprises Private Limited

P. Y. : 2022-2023

Address : Gala No 11,
Newan Industrial Estate,
Dhumal Nagar, Waliv
Vasai, Thane - 401 208

P.A.N. : AAFCR 7409 E

D.O.I. : 12-Mar-2012

Status : Domestic Company

Opted Tax u/s 115BAA

Statement of Income

	Sch.No	Rs.	Rs.	Rs.
■ Profits and gains of Business or Profession				
Income from partnership firm PROGULF WAREHOUSING SOLUTIONS LLP	1		0	
<u>Business-1</u>				
Net Profit Before Tax as per P & L a/c			95,62,819	
Add: Inadmissible expenses & Income not included				
Depreciation debited to P & L a/c		40,63,933		
43B disallowance	8	0		
36 disallowance	2	4,514	40,68,447	
			1,36,31,266	
Less: Deductible expenditure & income to be excluded				
Incomes considered separately	3	98,384		
Exempt income included in net profit	4	35,595	1,33,979	
Adjusted Profit of Business-1			1,34,97,287	
Total income of Business and Profession			1,34,97,287	
Less: Depreciation as per IT Act	9		36,13,811	
Income chargeable under the head "Business and Profession"				98,83,476
■ Income from other sources				
Dividends	5		26,080	
Interest income	6		72,304	
Income chargeable under the head "other sources"				98,384
■ Total Income				99,81,860
Tax on total income				21,96,009
Add: Surcharge				2,19,601
Tax with Surcharge				24,15,610
Add: Cess				96,624
Tax with surcharge and cess				25,12,234
TDS / TCS	7			26,26,495
■ Refund Due				1,14,260

Schedule 1

Income from partnership firmName: PROGULF WAREHOUSING SOLUTIONS LLP

PAN

ABBFP7055L

Whether Firm is liable for audit?

Yes

Whether Section 92E is applicable to the Firm?

No

Capital Balance on 31st March

41,85,595

Share of Profit (%)

50

Share of Profit - exempt u/s 10(2A)

35,595

Interest on capital

0

Net Taxable income

0

Schedule 2**Disallowances of expenditure u/s 36**DescriptionDisallowanceEmployees' contribution to PF/ESI etc. paid after prescribed date or not paid - Section 36(1)(va)

PF and ESI

4,514

Total Disallowance

4,514

Schedule 3AmountIncome considered under other heads

Interest received

72,304

Dividend Taxable

26,080

Grand total

98,384

Schedule 4**Exempt income included in net profit**ParticularsIncome

Share of income from firm

35,595

Total

35,595

Schedule 5**Dividends taxable at Normal rate**Dividends from Company - other than u/s 2(22)(e)AmountQuarter

Dividend

26,080

Total Dividends

26,080

Schedule 6**Interest income**Name of the BankInterest

Interest on Time Deposits

Interest Received	72,304
-------------------	--------

Schedule 7

TDS as per Form 16A

<u>Deductor, TAN</u>	TDS deducted	TDS claimed in current year	Gross receipt offered
Aditya Birla Fashion And Retail Limited, TAN- MUMP32162E	38,997	38,997	19,49,817
Aditya Birla Fashion And Retail Limited, TAN- MUMP32162E	10,832	10,832	1,08,31,916
Admi Promotions Private Limited, TAN- MRTA09445C	7,018	7,018	3,50,914
Admi Promotions Private Limited, TAN- MRTA09445C	7,343	7,343	73,42,502
Aecom India Private Limited, TAN- RTKA05331E	84,575	84,575	42,28,747
Asian Paints Limited, TAN- MUMA00665A	250	250	2,42,182
Bharti Airtel Limited, TAN- RTKB03826E	62,469	62,469	31,23,474
Bharti Airtel Limited, TAN- RTKB03826E	1,396	1,396	69,800
Bharti Airtel Limited, TAN- RTKB03826E	2,972	2,972	29,71,947
Cheil India Private Limited, TAN- RTKC02880D	2,09,984	2,09,984	1,04,99,286
Cheil India Private Limited, TAN- RTKC02880D	610	610	6,11,102
Decor Home (India) Pvt. Ltd., TAN- SRTD00549D	5,000	5,000	1,00,000
Decor Home (India) Pvt. Ltd., TAN- SRTD00549D	2,000	2,000	40,000
Faces Cosmetics India Private Limited, TAN- RTKF01416C	37,380	37,380	18,69,000
Felder Woodworking Machines Private Limited, TAN- MUMF06260C	1,534	1,534	76,700
Fsn Brands Marketing Private Limited, TAN- MUMF07720G	20,960	20,960	10,48,004
Gaurik Lifestyle Private Limited, TAN- BLRG26187A	21,200	21,200	10,60,000
Godrej & Boyce Manufacturing Company Ltd, TAN- MUMG00108D	16,228	16,228	1,62,27,974
Gourmet Investments Private Limited, TAN- DELB09930E	479	479	23,950
Hindustan Unilever Limited, TAN- BLRH03783D	6,126	6,126	3,06,264
Hindustan Unilever Limited, TAN- BLRH03783D	77,678	77,678	7,76,775
Hindustan Unilever Limited, TAN- BLRH03783D	8,143	8,143	81,39,170
Infiniti Retail Ltd, TAN- MUMV13188A	34,203	34,203	17,09,998
Jaquar And Company Private Limited, TAN- DELJ04600B	4,358	4,358	2,17,576
Jaquar And Company Private Limited, TAN- DELJ04600B	86,367	86,367	8,63,548
Jaquar And Company Private Limited, TAN- DELJ04600B	4,352	4,352	43,50,109
Kering Eyewear India Private Limited, TAN- RTKK06602B	35,336	35,336	17,66,804
Konica Minolta Marketing Services India Private Limited, TAN- MUME07030C	64,558	64,558	32,27,900
Lakme Lever Private Limited, TAN- MUML07329A	361	361	3,61,000
L'oreal India Private Limited, TAN- MUML01908E	1,713	1,713	85,650
L'oreal India Private Limited, TAN- MUML01908E	11,591	11,591	1,15,90,278
Marks And Spencer Reliance India Private Limited, TAN- MUMM34463C	1,94,095	1,94,095	97,03,341

Meghdoot Refrigeration Industries Pvt Ltd, TAN- MUMM20898D	392	392	19,620
Meher Sales India Private Limited, TAN- MUME13647E	27,837	27,837	13,91,828
Meinhardt Epcm (India) Private Limited, TAN- BLRM24900B	2,17,160	2,17,160	1,08,58,033
Meinhardt Epcm (India) Private Limited, TAN- BLRM24900B	177	177	1,75,599
Merino Industries Limited, TAN- DELM32188C	3,419	3,419	34,193
Mogli Labs (India) Private Limited, TAN- MRTM05365D	8,859	8,859	88,58,840
One Rx India Private Limited, TAN- RTK001792A	3,78,427	3,78,427	1,89,20,058
One Rx India Private Limited, TAN- RTK001792A	77,692	77,692	7,76,82,683
One97 Communications Limited, TAN- DELO01395C	6,206	6,206	3,10,300
Opc Asset Solutions Private Limited, TAN- CHEO03392E	92,162	92,162	9,14,88,202
Pepperfry Limited, TAN- MUMT16973F	14,787	14,787	14,78,716
Prashant Bhupendra Sakpal, TAN- PNEP09609F	1,04,580	1,04,580	52,28,996
Raymond Limited, TAN- PNER07782F	1,040	1,040	52,000
Reliance Projects & Property Management Services Limited, TAN- AHMR13145G	2,772	2,772	1,38,591
Reliance Projects & Property Management Services Limited, TAN- AHMR13145G	164	164	1,64,405
Reliance Retail Limited, TAN- MUMR19954E	6,170	6,170	61,70,643
Rent Alpha Private Limited, TAN- MUMR31443G	22,652	22,652	2,27,50,953
Sanghvi Beauty & Technologies Private Limited, TAN- PNES47066F	2,286	2,286	1,14,300
Shell India Markets Private Limited, TAN- MUMS61893G	66,484	66,484	33,24,179
Shoppers Stop Limited, TAN- MUMS22857C	1,00,012	1,00,012	50,00,595
Shoppers Stop Limited, TAN- MUMS22857C	23,423	23,423	2,34,22,662
St Botanica Beauty Private Limited, TAN- PNES74066G	1,407	1,407	70,350
Technocrats Kohlhauer Infrastructure Private Limited, TAN- MUMT21171D	2,76,415	2,76,415	1,38,20,626
Technocrats Kohlhauer Infrastructure Private Limited, TAN- MUMT21171D	17,556	17,556	1,75,55,564
Technocrats Security Systems Private Limited, TAN- MUMT07841B	78,065	78,065	39,03,219
The Cosmos Co-Operative Bank Limited, TAN- PNET01264E	0	0	
The Cosmos Co-Operative Bank Limited, TAN- PNET01264E	5,008	5,008	2,50,416
Urc Construction (P) Ltd, TAN- CMBU03147E	9,079	9,079	90,78,044
V Mart Retail Limited, TAN- DELV08640C	373	373	18,644
Western Refrigeration Pvt Ltd, TAN- MUMW02349E	326	326	16,279
Total	26,05,038	26,05,038	42,80,64,266
<i>Tax collected at source</i>			
Collector & TAN	TCS collected	TCS claimed in current year	
Lenskart Solutions Private Limited, TAN- DELV08717C	1,051	1,051	
Merino Industries Limited, TAN- MUMC09204G	500	500	
Techno Plast Powder Coatings, TAN- SRTT01386A	2,395	2,395	

Technocrats Kohlhauser Infrastructure Private Limited, TAN- MUMT21171D	17,511	17,511
Total	21,457	21,457
Grand Total	26,26,495	26,26,495

Income with full exemption

<u>Income</u>	<u>Section</u>	<u>Amount</u>
Share of profit from partnership	10(2A)	35,595
Total exempt income		35,595

Bank A/c for Refund: HDFC Bank 04087630000141 IFSC: HDFC0000408

Date : 29-Sep-2023
Place : Thane

For Rexpro Enterprises Private Limited

Authorised Signatory