

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
2021-22

PAN	AAACD7092C		
Name	DACHEPALLI PUBLISHERS PRIVATE LIMITED		
Address	PHASE-2, IDA, CHERLAPALLI, HYDERABAD Uppal , Uppal , Hyderabad , 36-Telangana , 91-India , 500051		
Status	Private Company	Form Number	ITR-6
Filed u/s	139(1) Return filed on or before due date	e-Filing Acknowledgement Number	943073030180122

Taxable Income and Tax details	Current Year business loss, if any	1	0
	Total Income		1,64,57,320
	Book Profit under MAT, where applicable	2	1,30,33,605
	Adjusted Total Income under AMT, where applicable	3	0
	Net tax payable	4	45,78,426
	Interest and Fee Payable	5	5,06,075
	Total tax, interest and Fee payable	6	50,84,501
	Taxes Paid	7	50,86,281
	(+)Tax Payable /(-)Refundable (6-7)	8	(-) 1,780
	Dividend Tax Payable	9	0
Distribution Tax details	Interest Payable	10	0
	Total Dividend tax and interest payable	11	0
	Taxes Paid	12	0
	(+)Tax Payable /(-)Refundable (11-12)	13	0
Accreted Income & Tax Detail	Accreted Income as per section 115TD	14	0
	Additional Tax payable u/s 115TD	15	0
	Interest payable u/s 115TE	16	0
	Additional Tax and interest payable	17	0
	Tax and interest paid	18	0
	(+)Tax Payable /(-)Refundable (17-18)	19	0

This return has been digitally signed by VINOD KUMAR DACHEPALLI in the capacity of Managing Director having PAN AAMPD2540A from IP address 10.1.36.239 on 18-01-2022 15:40:50
DSC SI. No. & Issuer 4470758 & 51566657CN=Capricorn CA 2014,OU=Certifying Authority,O=Capricorn Identity Services Pvt Ltd.,C=IN

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Barcode/QR Code



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DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU




Dachepalli Publishers Pvt.Ltd

Plot No.2/B, (C.F.Area)

I.D.A.Cherlapalli, PHASE 2

Hyderabad- 500 051.

CIN.U22110TG1998PTC028994

Balance Sheet as on 31.03.2021

	Particulars	Note No	As At	As At
			31-Mar-21	31-Mar-20
1		2	3	4
I	EQUITY AND LIABILITIES			
	(1) Shareholders' Funds			
	(a) Share Capital	2.1	6,12,00,000	6,12,00,000
	(b) Reserves and Surplus	2.2	9,71,49,970	8,41,16,366
	(2) Share Application Money Pending Allotment			
	(3) Non - Current Liabilities			
	(a) Long- Term Borrowings	2.3	21,88,12,075	21,41,48,947
	(b) Deferred Tax Liabilities (Net)	2.4	67,80,332	63,24,294
	(c) Other Long Term Liabilities			
	(4) Current Liabilities			
	(a) Short Term Borrowings	2.5	12,79,61,627	8,03,19,362
	(b) Trade Payables	2.6	40,18,60,549	34,32,65,397
	(c) Other Current Liabilities	2.7	74,12,311	1,15,14,683
	(d) Short Term Provisions	2.8	1,79,752	-
	TOTAL		92,13,56,617	80,08,89,049
II	ASSETS			
	Non - Current Assets			
	(1) (a) Fixed Assets			
	(i) Tangible Assets	2.9	8,07,20,160	8,91,76,010
	(b) Investments		17,32,192	13,20,000
	Current Assets			
	(a) Inventories	2.10	20,15,25,000	22,03,03,600
	(b) Trade Receivables	2.11	60,42,33,192	45,68,74,172
	(c) Cash & Cash Equivalents	2.12	19,25,073	8,65,763
	(d) Short term loans and advances	2.13	3,09,31,000	3,22,78,672
	(e) Other Current Assets	2.14	2,90,000	70,833
	TOTAL		92,13,56,617	80,08,89,049
	Significant Accounting Policies	1		

As per our Report of even date

For Kumar & Giri
Chartered Accountants
FRN 001584S

J Bhadra Kumar
Partner
M.No.025480

Date:12-11-2021

Place Hyderabad

UDIN:22025480AAAAAW8164



For and on behalf of the Board



D.Vinod Kumar
(Director)

Dachepalli Publishers Pvt.Ltd

Plot No.2/B, (C.F.Area)

I.D.A.Cherlapalli, PHASE 2

Hyderabad- 500 051.

CIN.U22110TG1998PTC028994

Profit & Loss A/c for the year ending 31.03.2021

Particulars		Note No	For the year ended	For the year ended
			31-Mar-21	31-Mar-20
I	Revenue From Operations	2.15	50,54,93,376	52,62,16,350
II	Other Income	2.16	9,66,455	3,55,738
III	Total Revenue (I + II)		50,64,59,831	52,65,72,088
IV	Expenses			
	Cost of Materials Consumed	2.17	41,93,31,162	41,21,48,497
	Purchases of Stock in Trade			
	Changes in inventories of Finished Goods	2.18	44,35,400	(1,15,47,500)
	Employee Benefit Expense	2.19	2,17,08,344	3,68,19,152
	Finance Costs	2.20	2,10,68,183	2,19,21,590
	Depreciation and Amortisation Expense	2.21	76,18,074	84,29,698
	General Expenses	2.22	1,42,30,600	3,23,97,798
	Total Expenses		48,83,91,763	50,01,69,235
V	Profit before exceptional and extraordinary items and Tax (III- IV)		1,80,68,068	2,64,02,853
VI	Exceptional Items			
VII	Profit Before extraordinary items and Tax (V-VI)		1,80,68,068	2,64,02,853
VIII	Extraordinary Items			
IX	Profit Before Tax (VII - VIII)		1,80,68,068	2,64,02,853
X	Tax Expense			
	(1) Current Tax		45,78,425	65,70,843
	(2) Deferred Tax		4,56,038	7,23,767
XI	Profit / (Loss) for the period from continuing operations (VII-VIII)		1,30,33,604	1,91,08,244
XII	Profit / (Loss) from discontinuing Operations			
XIII	Tax Expense on discontinuing Operations			
XIV	Profit / (Loss) from Discontinuing Operations (after tax) (XII--XIII)			
XV	Profit / (Loss) for the Period (XI + XIV)		1,30,33,604	1,91,08,244
XVI	Earnings per Equity Share			
	(1) Basic		21.30	31.22
	(2) Diluted			
	Significant Accounting Policies & Notes to the Accounts	1		

As per our Report of even date

For Kumar & Giri
Chartered Accountants
FRN 001584S

J Bhadra Kumar
Partner
M.No.025480



For and on behalf of the Board



D, Vinod Kumar
(Director)

Date:12-11-2021

Place: Hyderabad

UDIN:22025480AAAAW8164

Dachepalli Publishers Private Limited**Cash Flow Statement for the period ended March 31, 2021**

	Particulars	For period ended March 31, 2021	
A)	Cash Flow from Operating Activities		
	Net Profit before tax		1,80,68,068
	Adjustments for:		
	Depreciation	76,18,074	
	Discount Received	(50,000)	
	Interest Received	(4,12,231)	
	Gain From Sale of Fixed Assets	(5,04,224)	
	Interest On Income Tax	1,43,240	
	Interest & finance charges	2,10,68,183	2,78,63,042
	Operating profit before working capital changes		4,59,31,110
	(Increase)/decrease in Trade receivables, loans, other financial assets & other assets	(12,74,51,915)	
	Increase/(decrease) in Trade Payable, Other financial liabilities, other liabilities & Provisions	10,23,14,797	(2,51,37,118)
	Cash generated from operations		2,07,93,992
	Discount Received		50,000
	Direct Taxes paid		(45,78,425)
	Net Cash from operating activities		1,62,65,567
B)	Cash flow from Investing Activities		
	Purchase of fixed assets		(98,000)
	Purchase of investments		(4,12,192)
	Sale of Fixed Assets		14,40,000
	Interest/dividends received		4,12,231
	Net Cash used in investing activities		13,42,039
C)	Cash flow from Financing Activities		
	Interest & finance charges paid		(2,10,68,183)
	Proceeds from Long Term and other non-current borrowings		46,63,128
	Interest On Income Tax		(1,43,241)
	Net Cash used in Financing Activities		(1,65,48,296)
	Net Increase/(Decrease) in cash & cash equivalents (A+B+C)		10,59,310
	Cash equivalents Opening Balance		8,65,763
	Cash equivalents Closing Balance		19,25,073

As per our report on even date

For Kumar & Giri
Chartered Accountants
FRN No 001584S

J Bhadra Kumar
Partner
M No 025480



For and on behalf of the Board

D.Vinod Kumar
(Director)

Date:12-11-2021

Place: Hyderabad

UDIN:22025480AAAAAW8164

Dachepalli Publishers Pvt.Ltd
Notes on Accounts

		As at 31-Mar-21	As at 31-Mar-20
2.1	Share Capital		
	<u>Authorised</u>		
	6,12,000 Equity Shares of ` 100 each	6,12,00,000	6,12,00,000
	<u>Issued, Subscribed and Fully Paid Up</u>		
	6,12,000 Equity Shares of ` 100 each	6,12,00,000	6,12,00,000
	Total	6,12,00,000	6,12,00,000
	Shares outstanding at the beginning of the year	6,12,000	6,12,000
	Shares issued during the year	-	-
	Shares outstanding at the end of the year	-	-
	Changes in equity during the year	6,12,000	6,12,000
2.2	Reserves and Surplus		
	General Reserves	8,41,16,366	6,50,08,122
	Profit after taxes	1,30,33,604	1,91,08,244
	Total	9,71,49,970	8,41,16,366
2.3	Long- Term Borrowings		
	<u>secured</u>		
	ICICI Term Loans	4,78,50,243	3,57,20,080
	Bank Vehicle Loans	11,87,095	24,19,308
		4,90,37,338	3,81,39,388
	<u>Unsecured</u>		
	From Directors	11,87,37,505	12,79,09,447
	From Shareholders	5,10,37,232	4,81,00,112
		16,97,74,737	17,60,09,559
2.4	Deferred tax Liability		
	Deferred tax liabilities	67,80,332	63,24,294
		67,80,332	63,24,294
2.5	Short term borrowings		
	ICICI Bank OD	12,79,61,627	8,03,19,362
		12,79,61,627	8,03,19,362
2.6	Trade Payables		
	Sundry Creditors	40,18,60,549	34,32,65,397
	TOTAL	40,18,60,549	34,32,65,397
2.7	Other current liabilities		
	Audit fee Payable	1,50,000	1,80,000
	ESI Payable	18,788	
	PF Payable	36,155	
	Salaries & Other expenses Payable	17,26,500	21,83,250
	TDS Payable	7,63,994	21,34,592
	Professional Tax Payable		
	Other current liabilities	1,18,114	3,81,632
	Income Tax Payable	45,78,425	65,70,843
	TCS Payable	20,335	
	Rent Payable		64,366
	TOTAL	74,12,311	1,15,14,683
2.8	Short Term Provisions		
	Electricity Provision	1,79,752	-
	TOTAL	1,79,752	-



Dachepalli Publishers Pvt.Ltd
Notes on Accounts

		As At 31-Mar-21	As At 31-Mar-20
2.9	Tangible Assets		
	Gross Value of Assets	12,31,92,920	12,45,34,920
	Accumulated Depreciation	4,24,72,761	3,53,58,910
		8,07,20,160	8,91,76,010
2.10	Inventories (at cost)		
	Raw Material	8,50,45,200	9,15,21,000
	Finished Goods	7,25,30,600	7,69,66,000
	Work in Progress	4,39,49,200	5,18,16,600
		20,15,25,000	22,03,03,600
2.11	Trade Receivables		
	sundry debtors-unsecured considered good		
	Outstanding more than 6 months		
	Outstanding less than 6 months	60,42,33,192	45,68,74,172
		60,42,33,192	45,68,74,172
2.12	Cash & Cash Equivalents		
(a)	Balances with banks	4,41,589	1,33,555
(b)	Cash On Hand	14,83,483	7,32,208
		19,25,072	8,65,763
2.13	Short term loans and advances		
	Advances to suppliers and others	1,88,39,000	1,84,50,000
	Deposits	1,10,92,000	73,28,672
	Advance tax	10,00,000	65,00,000
		3,09,31,000	3,22,78,672
2.14	Other Current Assets		
	TDS Receivable	2,72,201	70,803
	investments in Gold,Silver &NSC		
	TCS Receivable	1,500	
	IT Refund	16,299	30
		2,90,000	70,833

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		As At 31-Mar-21	As At 31-Mar-20
2.15	Revenue From Operations		
a)	Sales	50,54,93,376	52,62,16,350
	Total	50,54,93,376	52,62,16,350
2.16	Other Income:		
	Rent Received		3,00,000
	Discount Received	50,000	
	Gain on Sale of Fixed Asset	5,04,224	
	Interest Received	4,12,231	55,738
	Total	9,66,455	3,55,738
2.17	Cost of Materials consumed		
	Inventory at the beginning of the period	14,33,37,600	13,29,11,500
	Add: Purchases	40,49,87,962	42,25,74,597
	Less: Inventory at the end of the period	12,89,94,400	14,33,37,600
	Cost of Material Consumed	41,93,31,162	41,21,48,497
2.18	Changes in inventories of finished goods and Work in progress and finished goods		
	Opening Stock	7,69,66,000	6,54,18,500
Less:	Closing Stock	7,25,30,600	7,69,66,000
	(increase) / Decrease in stock	44,35,400	(1,15,47,500)
2.19	Employee Benefit Expense		
	Salaries and wages	1,72,32,223	2,85,96,666
	Staff welfare expenses	2,50,747	12,01,147
	ESIC	2,34,066	2,74,833
	Provident Fund	7,51,308	7,46,506
	Directors Remmuneration	32,40,000	60,00,000
	Total	2,17,08,344	3,68,19,152
2.20	Finance cost		
	Interest	1,86,85,544	2,12,62,723
	Bank Charges	23,82,639	6,58,867
	Total	2,10,68,183	2,19,21,590
2.22	General Expenses		
	Audit Fee	1,50,000	2,00,000
	Consultation Expenses	1,45,000	
	Business Development Expenses	7,97,407	23,09,585
	Rent	6,63,037	21,92,999
	Unit Expenses	8,33,350	10,37,965
	Insurance	9,37,044	7,50,108
	Job Work Expenses	31,837	12,08,621
	Professional & Consultancy Charges	5,29,500	5,71,500
	Bad Debts	-	3,82,836
	Miscellaneous Expenses	-	5,88,203
	Water Charges	-	1,09,125
	Waste Cloth	-	1,27,575
	Power & Fuel	26,58,708	51,28,717
	Administrative Expenses	15,33,770	34,25,183
	Repairs & Maintenance	22,83,862	16,66,339
	Telephone & Internet Charges	2,17,559	2,57,883
	Tour, Travel & Conveyance	3,19,824	54,50,314
	Income Tax Paid	-	24,74,000
	Interest on Income Tax	1,43,241	
	Transport	16,07,063	37,96,858
	Duties and Taxes	13,79,398	7,19,987
	Total	1,42,30,600	3,23,97,798



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

1. We report that the statutory audit of

Name	DACHEPALLI PUBLISHERS PRIVATE LIMITED
Address	7-1-694, , MARKET STREET , Secunderabad H.O , Secunderabad , HYDERABAD , 36- Telangana , 91-India , Pincode - 500003
PAN	AAACD7092C
Aadhaar Number of the assessee, if available	

was conducted by **us Kumar and Giri Chartered Accountants** in pursuance of the provisions of the **Companies Act, 2013**, and **We** annex hereto a copy of **our** audit report dated **12-Nov-2021** along with a copy each of

- the audited **profit and loss account** for the period beginning from **01-Apr-2020** to ending on **31-Mar-2021**
 - the audited balance sheet as at **31-Mar-2021**; and
 - documents declared by the said Act to be part of, or annexed to, the **profit and loss account** and balance sheet.
2. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.
3. In **our** opinion and to the best of **our** information and according to examination of books of account including other relevant documents and explanations given to **us**, the particulars given in the said Form No. 3CD are true and correct subject to the following observations/qualifications, if any.

Sl. No.	Qualification Type	Observations/Qualifications
		No records added

Accountant Details

Name	BHADRA KUMAR JAKKINAPALLI
Membership Number	025480
FRN (Firm Registration Number)	0001584S
Address	Flat no 3,4 12 Vyjayanthi , Road No 12, Banjara Hills , Banjara Hills S.O , Khairatabad , HYDERABAD , 36- Telangana , 91-India , Pincode - 500034

Date of signing Tax Audit Report	10-Jan-2022
Place	122.175.87.201
Date	10-Jan-2022

This form has been digitally signed by **BHADRA KUMAR JAKKINAPALLI** having PAN **AANPJ4432C** from IP Address **122.175.87.201** on **10/01/2022 09:22:22 PM** Dsc Sl.No and issuer

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

PART - A

1. Name of the Assessee	DACHEPALLI PUBLISHERS PRIVATE LIMITED
2. Address of the Assessee	7-1-694, , MARKET STREET , Secunderabad H.O , Secunderabad , HYDERABAD , 36- Telangana , 91-India , Pincode - 500003
3. Permanent Account Number (PAN)	AAACD7092C
Aadhaar Number of the assessee, if available	
4. Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and services tax, customs duty, etc. if yes, please furnish the registration number or, GST number or any other identification number allotted for the same ?	Yes

Sl. No.	Type	Registration /Identification Number
1	Goods and Services Tax 36- Telangana	36AAACD7092C1ZU

5. Status	Company
6. Previous year	01-Apr-2020 to 31-Mar-2021
7. Assessment year	2021-22

8. Indicate the relevant clause of section 44AB under which the audit has been conducted	
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Sl. No.	Relevant clause of section 44AB under which the audit has been conducted
1	Clause 44AB(a)- Proviso where aggregate cash receipts and cash payments of business exceeding specified limits

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

PART - B

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

(b). If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such change ?		
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Sl. No.	Date of change	Name of Partner/Member	Type of change	Old profit sharing ratio (%)	New profit Sharing Ratio (%)	Remarks
No records added						

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

Sl. No.	Sector	Sub Sector	Code
1	MANUFACTURING	Other manufacturing n.e.c.	04097

(b). If there is any change in the nature of business or profession, the particulars of such change ?

No

Sl. No.	Business	Sector	Sub Sector	Code
1				

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

Yes

Sl. No.	Books prescribed
1	CASH BOOK
2	BANK BOOK
3	JOURNALS
4	LEDGERS
5	SALES AND PURCHASE BOOK
6	SUBSIDIARY BOOKS

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

☐ Same as 11(a) above

Sl. No.	Books maintained	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1	CASH BOOK	7-1-694, MARKET STREET	HYDERABAD		500003	91-India	36- Telangana
2	BANK BOOK	7-1-694, MARKET STREET	HYDERABAD		500003	91-India	36- Telangana
3	JOURNALS	7-1-694, MARKET STREET	HYDERABAD		500003	91-India	36- Telangana
4	LEDGERS	7-1-694, MARKET STREET	HYDERABAD		500003	91-India	36- Telangana
5	SALES AND PURCHASE BOOK	7-1-694, MARKET STREET	HYDERABAD		500003	91-India	36- Telangana

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

☐ Same as 11(b) above

Sl. No.	Books examined
1	CASH BOOK
2	BANK BOOK
3	JOURNALS
4	LEDGERS
5	SALES AND PURCHASE BOOK
6	SUBSIDIARY BOOKS

12. Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section.) ?

N
o

Sl. No.	Section	Amount
	No records added	

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

Mercantile system

(b). Whether there had been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year ?

N
o

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

Sl. No.	Particulars	Increase in profit	Decrease in profit
		₹ 0	₹ 0

(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),?

N
o

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

Sl. No.	ICDS	Increase in profit	Decrease in profit	Net effect
		₹ 0	₹ 0	₹ 0
Total		₹ 0	₹ 0	₹ 0

(f). Disclosure as per ICDS:

Sl. NO.	ICDS	Disclosure
		No records added

14.(a). Method of valuation of closing stock employed in the previous year

Lower of Cost or Marker 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:

N
o

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

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

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

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

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

Sl.No.	Description	Amount
		₹ 0

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

Sl. No.	Description	Amount
		No records added

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

Sl. No.	Description	Amount
		No records added

(d). any other item of income;

Sl. No.	Description	Amount
---------	-------------	--------

No records added

(e). Capital receipt, if any.

Sl. No.	Description	Amount
No records added		

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

Sl. No. of property	Address of Property						Consideration received or accrued	Value adopted or assessed or assessable	Whether provisions of second proviso to sub-section (1) of section 43CA or fourth proviso to clause (x) of sub-section (2) of section 56 applicable?
	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State			
1							₹ 0	₹ 0	

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

Sl. No.	Description of the Block of Assets/Class of Assets	Rate of Depreciation (%)	Opening WDV / Actual	Adjustment made to the written down value under section 115BAC/115BAD (for assessment year 2021-22 only)	Adjustment made to the written down value of Intangible asset due to excluding value of goodwill of a business or profession	Adjusted written down value(A)	Purchase Value	Total Value of Purchases (B)	Deductions (C)	Other Adjustments	Depreciation Allowable (D)	Written Down Value at the end of the year(A+B-C-D)
1	Building @ 10%	10	₹ 1,35,67,129	₹ 0	₹ 0	₹ 1,35,67,129	₹ 0	₹ 0	₹ 0	₹ 0	₹ 13,56,713	₹ 1,22,10,416
2	Plant and Machinery @ 15%	15	₹ 5,19,05,294	₹ 0	₹ 0	₹ 5,19,05,294	₹ 0	₹ 0	₹ 14,40,000	₹ 0	₹ 75,69,794	₹ 4,28,95,500
3	Furnitures & Fittings @ 10%	10	₹ 23,33,022	₹ 0	₹ 0	₹ 23,33,022	₹ 0	₹ 0	₹ 0	₹ 0	₹ 2,33,302	₹ 20,99,720
4	Plant and Machinery @ 40%	40	₹ 4,32,646	₹ 0	₹ 0	₹ 4,32,646	₹ 98,000	₹ 98,000	₹ 0	₹ 0	₹ 2,12,258	₹ 3,18,388

19. Amount admissible under section-

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

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

Sl. No.	Description	Amount
No records added		

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

Sl. No.	Nature of fund	Sum received from employees	Due date for payment	The actual amount	The actual date of paid payment to the concerned authorities
1	Provident Fund	₹ 38,774	15-May-2020	₹ 38,774	13-May-2020
2	Provident Fund	₹ 61,700	15-Jun-2020	₹ 61,700	10-Jun-2020
3	Provident Fund	₹ 67,742	15-Jul-2020	₹ 67,742	09-Jul-2020
4	Provident Fund	₹ 63,394	15-Aug-2020	₹ 63,394	14-Aug-2020
5	Provident Fund	₹ 64,098	15-Sep-2020	₹ 64,098	15-Sep-2020
6	Provident Fund	₹ 75,872	15-Oct-2020	₹ 75,872	09-Oct-2020
7	Provident Fund	₹ 69,756	15-Nov-2020	₹ 69,756	11-Nov-2020
8	Provident Fund	₹ 57,634	15-Dec-2020	₹ 57,634	12-Dec-2020
9	Provident Fund	₹ 58,499	15-Jan-2021	₹ 58,499	13-Jan-2021
10	Provident Fund	₹ 62,960	15-Feb-2021	₹ 62,960	05-Feb-2021
11	Provident Fund	₹ 65,222	15-Mar-2021	₹ 65,222	09-Mar-2021
12	Provident Fund	₹ 75,326	15-Apr-2021	₹ 75,326	19-Apr-2021
13	Any fund setup under the provisions of ESI Act, 1948	₹ 9,182	15-May-2020	₹ 9,182	13-May-2020
14	Any fund setup under the provisions of ESI Act, 1948	₹ 20,573	15-Jun-2020	₹ 20,573	10-Jun-2020
15	Any fund setup under the provisions of ESI Act, 1948	₹ 22,417	15-Jul-2020	₹ 22,417	09-Jul-2020
16	Any fund setup under the provisions of ESI Act, 1948	₹ 20,981	15-Aug-2020	₹ 20,981	14-Aug-2020
17	Any fund setup under the provisions of ESI Act, 1948	₹ 22,411	15-Sep-2020	₹ 22,411	18-Sep-2020

18	Any fund setup under the provisions of ESI Act, 1948	₹ 21,295 15-Oct-2020	₹ 21,295 09-Oct-2020
19	Any fund setup under the provisions of ESI Act, 1948	₹ 19,435 15-Nov-2020	₹ 19,435 11-Nov-2020
20	Any fund setup under the provisions of ESI Act, 1948	₹ 16,064 15-Dec-2020	₹ 16,064 12-Dec-2020
21	Any fund setup under the provisions of ESI Act, 1948	₹ 16,578 15-Jan-2021	₹ 16,578 13-Jan-2021
22	Any fund setup under the provisions of ESI Act, 1948	₹ 17,636 15-Feb-2021	₹ 17,636 05-Feb-2021
23	Any fund setup under the provisions of ESI Act, 1948	₹ 18,706 15-Mar-2021	₹ 18,706 09-Mar-2021
24	Any fund setup under the provisions of ESI Act, 1948	₹ 18,788 15-Apr-2021	₹ 18,788 19-Apr-2021

21.(a). Please furnish the details of amounts debited to the profit and loss account, Being in the nature of capital, personal, advertisement expenditure etc.

Capital expenditure

Sl. No.	Particulars	Amount
1		₹ 0

Personal expenditure

Sl. No.	Particulars	Amount
	No records added	

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

Sl. No.	Particulars	Amount
	No records added	

Expenditure incurred at clubs being entrance fees and subscriptions

Sl. No.	Particulars	Amount
	No records added	

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

Sl. No.	Particulars	Amount
	No records added	

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

Sl. No.	Particulars	Amount

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

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of tax deducted	Amount deposited out of "Amount of tax deducted"
1		₹ 0											₹ 0	₹ 0

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

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

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1		₹ 0										

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

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of levy deducted	Amount deposited out of "Amount of Levy deducted"
1		₹ 0											₹ 0	₹ 0

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

₹ 0

v. Wealth tax under sub-clause (iia)

₹ 0

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

₹ 0

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

Sl. No.	Date of payment	Amount of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1		₹ 0									

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

₹ 0

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

₹ 0

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

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

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

A. On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. Please furnish the details ?

Y
e
s

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

B. On the basis of the examination of books of account and other relevant documents/evidence, whether payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A) ?

Y
e
s

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

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

₹ 0

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

₹ 0

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

Sl. No.	Nature of Liability
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Amount

1

₹ 0

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

Sl. No.	Particulars
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Amount

No records added

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

₹ 0

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

₹ 0

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

Sl. No.	Name of Related Person	PAN of Related Person	Aadhaar Number of the related person, if available	Relation	Nature of Transaction	Payment Made
1	Manjula	AFAPD4356H		Director	Salary	₹ 3,60,000
2	D Ramya	ARLPR3460R		Director	Salary	₹ 4,80,000
3	D Sandhya Rani	ACNPD2291D		Director	Salary	₹ 3,60,000
4	D.Vinod Kumar	AAMPD2540A		Director	Salary	₹ 6,00,000
5	D.Rushikesh	AAMPD2432M		Director	Salary	₹ 4,80,000
6	D Abhinav	ANXPA0639H		Director	Salary	₹ 7,20,000
7	D Harish	ABUPH3041F		Director	Salary	₹ 7,20,000

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

Sl. No.	Section	Description	Amount
		No records added	

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

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

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

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

a. paid during the previous year;

Sl. No.	Section	Nature of liability	Amount
			₹ 0

b. not paid during the previous year;

Sl. No.	Section	Nature of liability	Amount
			₹ 0

B. was incurred in the previous year and was

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

Sl. No.	Section	Nature of liability	Amount
			₹ 0

b. not paid on or before the aforesaid date.

Sl. No.	Section	Nature of liability	Amount
			₹ 0

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

No

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

No

CENVAT / ITC

Amount Treatment in Profit & Loss/Accounts

No records added

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

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

No records added

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

N
o

Please furnish the details of the same

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

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

N
o

Please furnish the details of the same

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

A.a. Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (ix) of sub-section (2) of section 56 ?

N
o

b. Please furnish the following details:

Sl. No.	Nature of income	Amount
---------	------------------	--------

No records added

B.a. Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (x) of sub-section (2) of section 56 ?

N
o

b. Please furnish the following details:

Sl. No.	Nature of income	Amount
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No records added

30. Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque. [Section 69D]

N
O

Sl. No.	Name of the person from whom amount borrowed or repaid on hundi	PAN of the person, if available	Aadhaar Number of the person, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code	Country	State	Amount borrowed	Date of borrowing	Amount due including interest	Amount repaid	Date of Repayment
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1										₹ 0		₹ 0	₹ 0	
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A.a. Whether Primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the previous year?

N
O

b. Please furnish the following details:

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

B.a. Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B?

N
O

b. Please furnish the following details

Sl. No.	Amount of expenditure by way of interest or of similar nature incurred (i)	Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year (ii)	Amount of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above. (iii)	Details of interest expenditure brought forward as per sub-section (4) of section 94B.		Details of interest expenditure carried forward as per sub-section (4) of section 94B.	
				Assessment Year	Amount	Assessment Year	Amount
1	₹ 0	₹ 0	₹ 0		₹ 0		₹ 0

C.a. Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year. (This clause is kept in abeyance till 31st March, 2022)?

b. Please furnish the following details

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

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

Sl. No.	Name of the lender or depositor	Address of the lender or depositor	Permanent Account Number (if available with the assessee) of the lender or depositor	Aadhaar Number of the lender or depositor, if available	Amount of loan or deposit taken or accepted during the previous year ?	Whether the loan/deposit was squared up during the previous year ?	Maximum amount outstanding in the account at any time during the previous year	Whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account ?	In case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.
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No records added

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

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

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

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

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

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

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

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

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

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

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

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

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

Sl. No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Amount of repayment	Maximum amount outstanding in the account at any time during the previous year	Whether repayment was made by cheque or bank draft or use of electronic clearing system through a bank account ?	In case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee cheque or an account payee bank draft.
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No records added

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

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

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

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

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

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

Sl. No.	Assessment Year	Nature of loss/allowance	Amount as returned (if the assessed depreciation is less and no appeal pending then take assessed)	All losses/allowances not allowed under section 115BAA / 115BAC / 115BAD	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAC/115BAD (To be filled in for assessment year 2021-22 only)	Amount as assessed (give reference to relevant order) Amount Order U/s & Date	Remarks
1			₹ 0	₹ 0	₹ 0	₹ 0	

b. Whether a change in share holding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79 ?

No

c. Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year ?

No

Please furnish the details of the same.

₹ 0

d. Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year?

No

Please furnish the details of the same.

₹ 0

e. In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73.

No

Please furnish the details of the same.

₹ 0

33. Section-wise details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA).

No

Sl. No. Section under which deduction is claimed

Amounts admissible as per the provision of the Income-tax Act, 1961 and fulfils the conditions, if any, specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc, issued in this behalf.

No records added

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

Yes

Sl. No.	Tax deduction and collection Account Number (TAN) (1)	Section (2)	Nature of payment (3)	Total amount of payment or receipt of the nature specified in column (3) (4)	Total amount on which tax was required to be deducted or collected out of (4) (5)	Total amount on which tax was deducted or collected at specified rate out of (5) (6)	Amount of tax deducted or collected out of (6) (7)	Total amount on which tax was deducted or collected at less than specified rate out of (7) (8)	Amount of tax deducted or collected on (8) (9)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8) (10)
1	HYDD00772C	194J	Fees for professional or technical services	₹ 7,90,000	₹ 7,90,000	₹ 7,90,000	₹ 79,000	₹ 0	₹ 79,000	₹ 0
2	HYDD00772C	194-I	Rent	₹ 5,23,023	₹ 5,23,023	₹ 5,23,023	₹ 52,302	₹ 0	₹ 52,302	₹ 0
3	HYDD00772C	194A	Interest other than Interest on securities	₹ 50,00,000	₹ 50,00,000	₹ 50,00,000	₹ 5,00,000	₹ 0	₹ 5,00,000	₹ 0
4	HYDD00772C	194C	Payments to contractors	₹ 3,18,692	₹ 3,18,692	₹ 3,18,692	₹ 6,373	₹ 0	₹ 6,373	₹ 0
5	HYDD00772C	194C	Payments to contractors	₹ 49,76,845	₹ 49,76,845	₹ 49,76,845	₹ 49,771	₹ 0	₹ 49,771	₹ 0
6	HYDD00772C	192	Salary	₹ 40,80,000	₹ 40,80,000	₹ 40,80,000	₹ 68,000	₹ 0	₹ 68,000	₹ 0

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

Yes

Please furnish the details:

Sl. No.	Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all details/ transactions which are required to be reported	Please furnish list of details/transactions which are not reported.
1	HYDD00772C	27EQ	31-Jul-2021	24-Aug-2021	Yes	
2	HYDD00772C	27EQ	31-Jul-2021	24-Aug-2021	Yes	
3	HYDD00772C	26Q	31-Jul-2021	07-Jul-2021	Yes	
4	HYDD00772C	24Q	31-Jul-2021	07-Jul-2021	Yes	
5	HYDD00772C	26Q	31-Jul-2021	07-Jul-2021	Yes	
6	HYDD00772C	26Q	31-Jul-2021	07-Jul-2021	Yes	
7	HYDD00772C	26Q	31-Jul-2021	07-Jul-2021	Yes	
8	HYDD00772C	26Q	31-Jul-2021	07-Jul-2021	Yes	

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

Yes

Please furnish:

Sl. No.	Tax deduction and collection Account Number (TAN) (1)	Amount of interest under section 201(1A)/206C(7) is payable (2)	Amount paid out of column (2) along with date of payment. (3)
			Amount Date of payment
1	HYDD00772C	₹ 2,370	₹ 2,370 07-Jul-2021
2	HYDD00772C	₹ 1,569	₹ 1,569 07-Jul-2021
3	HYDD00772C	₹ 15,000	₹ 15,000 07-Jul-2021
4	HYDD00772C	₹ 191	₹ 191 07-Jul-2021
5	HYDD00772C	₹ 1,493	₹ 1,493 07-Jul-2021
6	HYDD00772C	₹ 2,040	₹ 2,040 07-Jul-2021

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

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
1			0	0	0	0	0

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

A. Raw materials:

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Consumption during the pervious year	Sales during the pervious year	Closing stock	Yield of finished products	Percentage of yield	Shortage/excess, if any
No records added										

B. Finished products :

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

C. By-products

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

36.(a). Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (e) of clause (22) of section 2 ?

N
O

Please furnish the following details:-

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

37. Whether any cost audit was carried out ?

N
O

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

38. Whether any audit was conducted under the Central Excise Act, 1944 ?

N
O

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

39. Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services as may be reported/identified by the auditor. ?

N
O

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

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

Sl. No.	Particulars	Previous Year	%	Preceding previous Year	%
(a)	Total turnover of the assessee	505493376		526216350	
(b)	Gross profit / Turnover	78508696	505493376 15.53	114067853	526216350 21.68
(c)	Net profit / Turnover	18068065	505493376 3.57	26402853	526216350 5.02
(d)	Stock-in-Trade / Turnover		505493376		526216350
(e)	Material consumed / Finished goods produced				

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

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

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

No

b. Please furnish

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

43.a. Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286 ?

N
O

b. Please furnish the following details:

Date of furnishing of report

c. Please enter expected date of furnishing the report

44. Break-up of total expenditure of entities registered or not registered under the GST: (This Clause is kept in abeyance till 31st March, 2022)

Sl. No.	Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST				Expenditure relating to entities not registered under GST
		Relating to goods or services exempt from GST	Relating to entities falling under composition scheme	Relating to other registered entities	Total payment to registered entities	
	₹ 0	₹ 0	₹ 0	₹ 0	₹ 0	₹ 0

Accountant Details

Accountant Details

Name	BHADRA KUMAR JAKKINAPALLI
Membership Number	025480
FRN (Firm Registration Number)	0001584S
Address	Flat no 3,4 12 Vyjayanthi, Road No 12, Banjara Hills, Banjara Hills S.O, Khairatabad, HYDERABAD, 36- Telangana, 91-India, Pincode - 500034
Place	122.175.87.201
Date	10-Jan-2022

Additions Details (From Point No.18)

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value (1)	Adjustments on Account of			Total Value of Purchases (B) (1+2+3+4)
					CENVAT (2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Building @ 10%								
No records added								
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value (1)	Adjustments on Account of			Total Value of Purchases (B) (1+2+3+4)
					CENVAT (2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Plant and Machinery @ 15%								
No records added								
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value (1)	Adjustments on Account of			Total Value of Purchases (B) (1+2+3+4)
					CENVAT (2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Furnitures & Fittings @ 10%								
No records added								
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value (1)	Adjustments on Account of			Total Value of Purchases (B) (1+2+3+4)
					CENVAT (2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Plant and Machinery @ 40%								
	1	16-Apr-2020	16-Apr-2020	₹ 98,000	₹ 0	₹ 0	₹ 0	₹ 98,000

Deductions Details (From Point No.18)

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Building @ 10%				
No records added				

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Plant and Machinery @ 15%				
	1	31-Jan-2021	₹ 14,40,000	<input type="checkbox"/>
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Furnitures & Fittings @ 10%				
No records added				
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Plant and Machinery @ 40%				
No records added				

This form has been digitally signed by BHADRA KUMAR JAKKINAPALLI having PAN AANPJ4432C from IP Address 122.175.87.201 on 10/01/2022 09:22:22 PM Dsc Sl.No and issuer 19693354CN=e-Mudhra Sub CA for Class 2 Individual 2014,C=IN,O=eMudhra Consumer Services Limited,OU=Certifying Authority

INCOME TAX DEPARTMENT



Independent Auditor's Report

To

The Members of

DACHEPALLI PUBLISHERS PRIVATE LIMITED

Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the accompanying Standalone financial statements of **DACHEPALLI PUBLISHERS PRIVATE LIMITED** ('the Company'), which comprise the Balance Sheet as at March 31, 2021 and the Statement of Profit and Loss (including the other comprehensive income) and Statement of Cash Flows and the Statement of Changes in Equity for the year then ended, and a Summary of significant accounting policies and other explanatory information (hereinafter referred to as 'Standalone financial statements').

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Standalone financial statements give the information required by the Companies Act, 2013 ('the Act') in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the State of Affairs of the Company as at March 31, 2021, and its profit (including the other comprehensive income), its cash flows and the changes in equity for the year ended on that date.

Basis for Opinion

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

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

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

Reporting of key audit matters as per SA 701, Key Audit Matters are not applicable to the Company as it is an unlisted company.

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

The Company's Board of Directors is responsible for the preparation of other information. The Other Information comprises the information included in the Board's Report including Annexures to Board's Report, Business Responsibility Report but does not include the Financial Statements and our Auditor's Report thereon.

Our opinion on the Financial Statements doesn't cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the Financial Statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Financial Statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated. We have nothing to report in this regard.

Management's Responsibility for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Act with respect to the preparation and presentation of these Standalone Financial Statements that give a true and fair view of the financial position, financial performance including other comprehensive income, cash flows and changes in equity of the Company in accordance with the Standalone specified under Section 133 of the Act and other accounting principles generally accepted in India.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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 Standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Financial Statements, the 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 the Board of Directors 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 Standalone 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:

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

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

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2016 ("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act (hereinafter referred to as the "Order"), and on the basis of such checks of the books and records of the Company as we considered appropriate and according to the information's and explanations given to us, we give in the Annexure A, a statement on the matters specified in the paragraph 3 and 4 of the order.

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

(a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;

(b) In our opinion proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;

(c) The Balance sheet, the Statement of profit and loss and the statement of changes in equity dealt with by this Report are in agreement with the books of account;

(d) In our opinion, the aforesaid Standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014;

(e) On the basis of the written representations received from the directors as on March 31, 2021, taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2021, 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 the financial reporting of the company and the operating effectiveness of such controls, refer to our separate report in "ANNEXURE-B"

(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, as amended, in our opinion and to the best of our information and according to the explanations given to us:

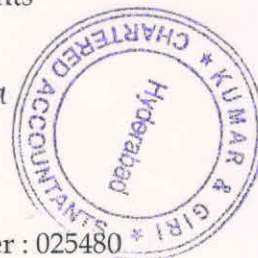
- i) The Company does not have any pending litigations which would impact its financial position;
- ii) The Company does not have any long-term contracts including derivative contracts for which there were any material foreseeable losses;
- iii) There are no matters to be reported there under in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company;

For Kumar & Giri
Chartered Accountants
FRN 001584S



J Bhadra Kumar
Partner

Membership Number : 025480



Place: Hyderabad
Date: 12/11/2021

UDIN: 22025480AAAAW8164

Annexure-A to the Independent Auditor's Report

(Referred to in paragraph 2 under 'Report on Other Legal and Regulatory Requirements' section of our report to the members of DACHEPALLI PUBLISHERS PRIVATE LIMITED of even date)

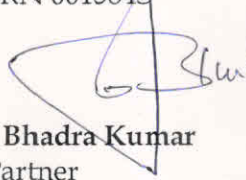
- (i) In respect of company's fixed assets:
 - (a) The Company has maintained proper records showing full particulars, including quantitative details and situation of fixed assets.
 - (b) The Company has a regular programme of physical verification of its fixed assets by which fixed assets are verified in a phased manner. In accordance with this programme, certain fixed assets were verified during the year and no material discrepancies were noticed on such verification. In our opinion, this periodicity of physical verification is reasonable having regard to the size of the Company and the nature of its assets. No material discrepancies were noticed on such verification.
 - (c) According to the information and explanations given by the management, the title deeds of immovable properties are held in the name of the company.
- (ii) Physical verification of inventories have been conducted at reasonable intervals by the management during the year. No material discrepancies noticed on physical verification of inventories as compared to book records.
- (iii) Accordingly to the information and explanation given to us, the Company has not granted any loans, secured or unsecured to companies, firms or other parties covered in the register maintained under section 189 of the Companies Act, 2013. Accordingly, the provisions of Clause 3(iii) (a) to (c) of the order are not applicable to the company.
- (iv) In our opinion and according to information and explanation given to us, the Company has complied with the Provisions of Section 185 with respect to loans given to related parties and provisions of Section 186 of the Act are not applicable to the Company.
- (v) The Company has not accepted any deposits from the public within the meaning of Sections 73 to 76 of the Act and the Companies (Acceptance of Deposits) Rules, 2014 (as amended). Accordingly, the provisions of clause 3(v) of the Order are not applicable.
- (vi) In our opinion and according to the information given to us, the company doesn't fall under the threshold limits prescribed for the maintenance of cost records under sub section (1) of Sec 148 of the Companies Act 2013.

- (vii) (a) According to the information and explanation given to us, the Company is regular in depositing with appropriate authorities undisputed statutory dues including Provident Fund, Employee State Insurance, Income Tax, Wealth Tax, Sales Tax, Goods and Services Tax, Customs Duty, Excise Duty, Cess and other applicable statutory dues with the appropriate authorities. According to the information and explanations given to us, no undisputed amounts payable in respect of outstanding statutory dues as at the last day of the year ending March 31, 2021 for period of more than six months from the date they became payable.
- (b) According to the information and explanation given to us, there are no dues of Income Tax, Sales Tax, Goods and Services Tax, Duty of Customs, Duty of Excise, Value Added Tax which have not been deposited on account of any dispute.
- (viii) In our opinion and according to the information and explanations given by the management, the Company has not defaulted in repayment of loans or borrowing to any financial institution, bank or government or debenture holders during the year
- (ix) According to the information and explanations given by the management, the Company has not raised any money by way of initial public offer / further public offer / debt instruments) and money raised by way of term loans were applied for the purpose for which the loans were obtained.
- (x) Based upon the audit procedures performed for the purpose of reporting the true and fair view of the Standalone financial statements and according to the information and explanations given by the management, we report that no fraud by or on the Company by its officers or employees has been noticed or reported during the year.
- (xi) The company has paid/provided managerial remuneration in accordance with paragraph 3(xi) of The Companies (Auditor's Report) Order, 2016.
- (xii) In our opinion and according to the information and explanations to given to us, the Company is not a nidhi company. Therefore, the provisions of clause 3(xii) of the Order is not applicable.
- (xiii) Since it is a private limited company, Provisions related to Audit committee u/s. 177 of the Companies Act, 2013 are not applicable. According to the information and explanations given by the management and based on our examination of the records of the Company, transactions with the related parties are in compliance with section 188 of Companies Act, 2013 where applicable and the details have been disclosed in the notes to the Standalone financial statements, as required by the applicable accounting standards.
- (xiv) According to the information and explanations given to us, the Company has not made any preferential allotment or private placement of shares.
- (xv) According to the information and explanations given by the management, and based on our examination of the records of the Company, the Company has not entered into any

non-cash transactions with directors or persons connected with him as referred to in section 192 of Companies Act, 2013.

- (xvi) According to the information and explanations given to us, the company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934.

For Kumar & Giri
Chartered Accountants
FRN 0015849


J Bhadra Kumar
Partner
Membership Number : 025480



Place: Hyderabad
Date: 12/11/2021

UDIN: 22025480AAAAAW8164

Annexure - B to the Independent Auditors' Report

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

Opinion

We have audited the internal financial controls over financial reporting **DACHEPALLI PUBLISHERS PRIVATE LIMITED** ("the Company") as of March 31, 2021 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 with reference to the Standalone Financial Statements.

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 authorizations of management and directors of the Company; and
- (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the Company's assets that could have a material effect on the financial statements.

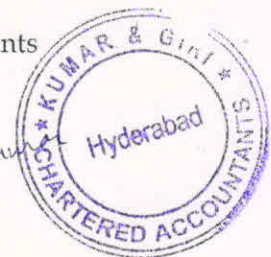
Inherent Limitations of Internal Financial Controls over Financial Reporting

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.

For Kumar & Giri
Chartered Accountants
FRN 001584S

J Bhadra Kumar
Partner

Membership Number : 025480



Place: Hyderabad
Date: 12/11/2021
UDIN: 22025480AAAAW8164