Acknowledgement Number:473504001200924 **Date of filing : 20-Sep-2024**

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 2024-25

PAN	ABDCS1211J		
Name	SHIVAM CHEMICALS AND MINERALS PRIVATE LIMITED		
Address	108,Hubtown Solaris , N.S Phadke Marg, Andheri(E) , Mumbai , 19-Maharashtra, 91-INDIA, 400069		
Status	7-Private company	Form Number	ITR-6
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	473504001200924

Taxable Income and Tax Details	Current Year business loss, if any	1	1,21,80,882
	Total Income	2	0
	Book Profit under MAT, where applicable	3	0
	Adjusted Total Income under AMT, where applicable	4	0
	Net tax payable	5	0
	Interest and Fee Payable	6	0
	Total tax, interest and Fee payable	7	0
	Taxes Paid	8	78,813
	(+) Tax Payable /(-) Refundable (7-8)	9	(-) 78,810
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

Income Tax Return electronically transmitted on 20-Sep-2024 19:33:19 from IP address 49.47.3.204 and verified by SOHAM SANJIV VASANT having PAN AFIPV8388R on 20-Sep-2024 using paper ITR-Verification Form /Electronic Verification Code _____ generated through mode

System Generated Barcode/QR Code

ABDCS1211J064735040012009246fe8767658305841d04da4e9ceb104b5e3266d4e

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

Name of Assessee	SHIVAM CHEMICALS AND MINERALS PRIVATE LIMITED		
Address	108,Hubtown Solaris,N.S Phadke Marg,Andheri(E),Mumbai,MAHARASHTRA,400069		
Status	Company(Domestic)	Assessment Year	2024-2025
Ward	WARD 11(2)(1), MUMBAI/ 332	Year Ended	31.3.2024
PAN	ABDCS1211J	Incorporation Date	23/12/2019
Residential Status	Resident		
Particular of Business			
A.O. Code	MUM-W-332-91		
GSTIN No.	24ABDCS1211J1ZR		
Filing Status	Original		
Last Year Return Filed u/s	115BAB		
Bank Name	INDUSIND BANK LTD, BARODA, A/C NO:650014144362 ,Type: Overdraft ,IFSC: INDB0000017, Prevalidated : Yes, Nominate for refund : Yes		
Tele:	Mob:9820159555		

Computation of Total Income [As per Section 115BAB (Tax @15%)]

Income from Business or Profession (Chapter IV D)			**0**
Profit as per Profit and Loss a/c		-79,76,930	
Add:			
Depreciation Debited in P&L A/c		1,07,40,917	
Donation u/s 37		2,100	
Disallowable under section 40 (Transfer from other information)		1,936	
Total		27,68,023	
Less:			
Depreciation as per Chart u/s 32	27,68,023		
Allowable depreciation is Rs. 14948905/- but restricted to Rs. 2768023/- available profits.			
		27,68,023	
		0	
Gross Total Income			**0**
Total Income			**0**
Round off u/s 288 A			**0**
MAT Provisions not apply on company due to applicability of section 115BAB			
Tax Due @ 15% (Company applicable for Sec 115BAB) Tax on Normal income other Than business income calculated @22%		0	
T.D.S./T.C.S		78,813	
		-78,813	
Refundable (Round off u/s 288B)		78,810	

T.D.S./ T.C.S. From

Non-Salary(as per Annexure)	78,813

Due Date for filing of Return October 31, 2024

Comparision of Income if Company Opts for Section 115BAA (Tax @22%)

1.Total income as per Normal provisions		0
2. Adjustments according to section 115BAA/115BAB		
(i) Deduction under Ch VIA & Section 10AA as per Normal Provisions		
	0	
Gross Total Income as per Normal provisions		**0**
(ii) Disallowed Deductions under secton 115BAA / 115BAB		
No Deduction exists		
(iii) Disallowed Brought Forward Loss related to Above Deductions		
NA	**0**	**0**
3. Gross Total Income (1+2)		**0**
Deduction under Chapter VIA under heading C other than 80JJAA		0
Total Income after Adjustments under section 115BAA/115BAB		**0**

Statement of Current Year Loss Adjustment

Head/Source of Income	Current Year Income	House Property Loss of the Current Year Set off	Business Loss of the Current Year Set off	Other Sources Loss of the Current Year Set off	Current Year Income Remaining after Set off
Loss to be adjusted			12180882		
House Property	NIL		NIL	NIL	NIL
Business	NIL	NIL		NIL	NIL
Speculation Business	NIL	NIL	NIL	NIL	NIL
Short term Capital Gain	NIL	NIL	NIL	NIL	NIL
Long term Capital Gain	NIL	NIL	NIL	NIL	NIL
Other Sources	NIL	NIL	NIL		NIL
Total Loss Set off		NIL	NIL	NIL	
Loss Remaining after set off		**NIL**	**12180882**	**NIL**	

Statement of Unabsorbed Depreciation Brought/Carried Forward

Assessment Year	Brought Forward	Disallowed as per 115BAA/115BAB/115BAC/115BAD	Set off	Carried Forward
Current Year Loss				12180882
Total	**0**	**0**	**0**	**12180882**

Details of Depreciation

Particulars	Rate	Opening+ Adjusted for 115BAA/BAC/BAD	More Than 180 Days	Less Than 180 Days	Total	Sales	Sales Less Than 180 days	Balance	Depreciation (Short Gain)	WDV Closing
Building	5%	0	23540021	0	23540021	0	0	23540021	1177001	22363020
Furniture	10%	0	423980	0	423980	0	0	423980	42398	381582
Office Equipments	15%	0	276723	0	276723	0	0	276723	41508	235215
PLANT AND MACHINARY	15%	0	90284822	1936983	92221805	0	0	92221805	13687997	78533808
Total		**0**	**114525546**	**1936983**	**116462529**	**0**	**0**	**116462529**	**14948904**	**101513625**

Bank Account Detail

S.No.	Bank	Address	Account No	IFSC Code	Type	Prevalidated	Nominate for refund
1	INDUSIND BANK LTD	BARODA	650014144362	INDB0000017	Overdraft(Primary)	Yes	Yes

GST Turnover Detail

S.NO.	GSTIN	Turnover
1	24ABDCS1211J1ZR	102029150
	TOTAL	**102029150**

Details of T.D.S. on Non-Salary(26 AS Import Date:15 Sep 2024)

S.No	Name of the Deductor	Tax deduction A/C No. of the deductor	Amount Paid/credited	Total Tax deducted	Amount out of (5) claimed for this year
1	BEIL INFRASTRUCTURE LIMITED	BRDB00853G	1675318	1676	1676
2	BIRLA CELLULOSIC (A UNIT OF GRASIM IND. LTD.)	BRDB00896A	2338179	2345	2345
3	GRASIM INDUSTRIES LIMITED	BRDG02061D	15860437	15872	15872
4	HINDALCO INDUSTRIES LTD.,	BRDH00406A	41505000	41505	41505
5	INDUSIND BANK LTD	MUMI06277F	91422	9142	9142
6	THE EXECUTIVE ENGINEER (O&M) DAKSHIN GUJARAT VIJ C	BRDT01125F	82730	8273	8273
	TOTAL		**61553086**	**78813**	**78813**

Head wise Summary on Income and TDS thereon

Head	Section	Amount Paid/Credited As per 26AS	As per Computation	Location of Income for Comparison	TDS
Business	194A	174152	104636650	(Total of Sales/ Gross receipts of business and Gross receipts from Profession in Trading Account + Total of other income) in profit & Loss A/c :104636650	17415
Business	194Q	61378934	as above	as above	61398
Total		**61553086**	**104636650**		**78813**

Details of Taxpayer Information Summary (TIS)

S.NO.	INFORMATION CATEGORY	DERIVED VALUE(Rs.)	As Per Computation		Difference
1	Business receipts	61378932	Trading Account->Sales/ Gross receipts of business	102029150	
			Trading Account->Gross receipts from Profession		
			Profit and Loss Account->Other income	2607500	
			No account case gross receipts business /profession		
				104636650	**-43257718**
2	GST purchases	79273808			
3	GST turnover	102029151			
4	Interest from deposit	174152			
5	Rent on plant & machinery	0			

PSRD & CO
Chartered Accountants

UNIT NO 207, 2ND FLOOR, HUBTOWN SOLARIS,MUMBAI,ANDHERI EAST,OPP TELLI GALLI, MAHARASHTRA 400069
Ph. 9321304165
e-mail : ashish.oza@psrd.in

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. SHIVAM CHEMICALS AND MINERALS PRIVATE LIMITED
108,Hubtown Solaris,N.S Phadke Marg,Andheri(E),Mumbai
PAN **ABDCS1211J**

was conducted by us M/s PSRD & Co in pursuance of the provisions of the Companies Act, 2013 Act, and we annex hereto a copy of our audit report dated 29-May-2024 along with a copy each of -

(a) the audited Profit and Loss Account for the period beginning from 01-Apr-2023 to ending on 31-Mar-2024

(b) the audited Balance Sheet as at 31-Mar-2024; and

(c) documents declared by the said Act to be part of, or annexed to, the Profit and Loss Account and Balance Sheet.

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

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

SN	Qualification Type	Observations/Qualifications
1	Valuation of closing stock is not possible.	Valuation has been taken as certified by Directors.
2	Information regarding demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth tax Act, 1957 was not made available.	On the basis of Documents and Books examined by us and as represented by the Management of the Company, no demand was raised or refund was issued during the previous year under any tax laws other than Income Tax Act, 1961 and Wealth Tax Act, 1957.
3	Creditors under Micro, Small and Medium Enterprises Development Act, 2006 are not ascertainable	The information regarding applicability of MSMED Act, 2006 to the various suppliers/parties is not available with the assessee, hence information as required vide Clause 22 of Chapter V of MSMED Act, 2006 is not been given.
4	Prior period expenses are not ascertainable from books of account.	Due to voluminous transactions it is not possible for us to check whether the expenses charges to profit and loss account entirely relates to current period.
5	Others	In view of the voluminous nature of the information required to be verified in respect of the tax audit report under various clauses. We have applied test checks and compliance tests to satisfy that details reported are in accordance with the law. However, the above information is based on test checks and random scrutiny of books of accounts.

For PSRD & CO
Chartered Accountants
(Firm Regn No.: 126390W)

(ASHISH MANOHARLAL OZA)

Place :MUMBAI
Date :
UDIN :

PARTNER
Membership No: 180489

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

01	Name of the assessee				**SHIVAM CHEMICALS AND MINERALS PRIVATE LIMITED**	
02	Address				**108,Hubtown Solaris,N.S Phadke Marg,Andheri(E),Mumbai**	
03	Permanent Account Number (PAN)				**ABDCS1211J**	
04	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and service tax,customs duty,etc. if yes, please furnish the registration number or,GST number or any other identification number allotted for the same				**Yes**	
	Name of Act	State	Other	Registration No.	Description (optional)	
	Goods and service tax	**GUJARAT**		**24ABDCS1211J1ZR**		
05	Status				**Company**	
06	Previous year				**from 01-Apr-2023 to 31-Mar-2024**	
07	Assessment year				**2024-25**	
08	Indicate the relevant clause of section 44AB under which the audit has been conducted				Relevant clause of section 44AB under which the audit has been conducted	
					Clause 44AB(a)- Total sales/turnover/gross receipts in business exceeding specified limits	
					Third Proviso to sec 44AB : Audited under any other law	
08a	Whether the assessee has opted for taxation under section 115BA/115BAA/115BAB/115BAC/115BAD/115BAE ?				**Yes (section : 115BAB)**	

Part B

09	a)	If firm or association of persons, indicate names of partners/members and their profit sharing ratios.			Name		Profit sharing ratio (%)	
					NA			
	b)	If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such change			**No**			
		Name of Partner/Member	Date of change	Type of change	Old profit sharing ratio	New profit Sharing Ratio	Remarks	
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)						
		Sector			Sub Sector		Code	
		MANUFACTURING			**Manufacture of other chemical products**		**04043**	
	b)	If there is any change in the nature of business or profession, the particulars of such change.			**No**			
		Business	Sector	Sub Sector	Code	Remarks if any:		
						There is no change in nature of business of the assessee.		
11	a)	Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed.			**Bank Book, Cash Book, Journal, Ledger, Sales Register, Stock Register, Purchases Register**			
	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.)			**108,, Hubtown Solaris, N.S Phadke Marg, Mumbai, Andheri(E), MAHARASHTRA, 400069, INDIA**		**Bank Book, Cash Book, Journal, Ledger, Sales Register, Stock Register, Purchases Register (Computerized)**	

	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.)	**D-2/CH/166, Dahej, Jolva, vagra, Bharuch, Vagra, Bharuch, GUJARAT, 392140, INDIA**	**Purchases Register, Sales Register (Computerized)**
	c)	List of books of account and nature of relevant documents examined.	**Bank Book, Cash Book, Journal, Ledger, Sales Register, Stock Register, Purchases Register, Purchases Register, Sales Register**	
12	Whether the profit and loss account includes any profits and gains assessable on presumptive basis,if yes, indicate the amount and the relevant section (44AD, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB,Chapter XII-G, First Schedule or any other relevant section.)		**No**	

Section	Amount	Remarks if any:

13	a)	Method of accounting employed in the previous year	**Mercantile system (Mercantile system (The assessee adopts mercantile system of accounting.))**	
	b)	Whether there had been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year.	**No**	
	c)	If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.		

Particulars	Increase in profit (Rs.)	Decrease in profit(Rs.)	Remarks if any:

	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		

Particulars	Increase in profit (Rs.)	Decrease in profit(Rs.)	Net Effect(Rs.)	Remarks if any:

	f)	Disclosure as per ICDS	**As Per Annexure "A"**	
14	a)	Method of valuation of closing stock employed in the previous year.	**Raw Material and Finished Goods :- Cost or NRV Whichever is lower**	
	b)	In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish:	**No**	

Particulars	Increase in profit (Rs.)	Decrease in profit(Rs.)	Remarks if any:

15	Give the following particulars of the capital asset converted into stock-in-trade:-	**Nil**

Description of Capital Assets	Date of Acquisition	Cost of Acquisition	Amount at which capital assets converted into stock	Remarks if any:

16	Amounts not credited to the profit and loss account, being, -			
	a)	the items falling within the scope of section 28;	**Nil**	

Description	Amount	Remarks if any:

	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 & Service Tax,where such credits, drawbacks or refunds are admitted as due by the authorities concerned;	**Nil**	

Description	Amount	Remarks if any:

	c)	escalation claims accepted during the previous year;	**Nil**	

Description	Amount	Remarks if any:

	d)	any other item of income;	**Nil**	

Description	Amount	Remarks if any:

	e)	capital receipt, if any.		**Nil**
		Description	Amount	Remarks if any:

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:	**No**

Details of property	Consideration received or accrued	Value adopted or assessed or assessable	Remarks if any:	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Apply 2nd proviso of 43CA(1) or 4th proviso to 56(2)(x)?

18	Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the following form :-	**As Per Annexure "B"**
a)	Description of asset/block of assets.	
b)	Rate of depreciation.	
c)	Actual cost or written down value, as the case may be.	
ca)	Adjustment made to the written down value under section 115BAC/115BAD (for assessment year 2021-2022 only)	
cb)	Adjustment made to written down value of Intangible asset due to excluding value of goodwill of a business or profession	
cc)	Adjusted written down value	
d)	Additions/deductions during the year with dates; in the case of any addition of an asset, date put to use; including adjustment on account of :-	
i)	Central Value Added Tax credit claimed and allowed under the Central Excise Rules, 1944, in respect of assets acquired on or after 1st March, 1994.	
ii)	change in rate of exchange of currency, and	
iii)	Subsidy or grant or reimbursement, by whatever name called.	
e)	Depreciation allowable.	
f)	Written down value at the end of the year.	

19	Amounts admissible under sections	

Section	Others	Amount debited to P&L	Amount admissible as per the provisions of the Income-tax Act, 1961	Remarks if any:

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)]	**Nil**

Description	Amount	Remarks if any:

	b)	Details of contributions received from employees for various funds as referred to in section 36(1)(va):				
		Name of Fund	Amount	Actual Date	Due Date	The actual amount paid
		PROVIDENT FUND	**11525**	**11/05/2023**	**15/05/2023**	**11525**
		PROVIDENT FUND	**14561**	**14/06/2023**	**15/06/2023**	**14561**
		PROVIDENT FUND	**17985**	**15/07/2023**	**15/07/2023**	**17985**
		PROVIDENT FUND	**16452**	**11/08/2023**	**15/08/2023**	**16452**

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	
	1	expenditure of capital nature;	**Nil**

Particulars	Amount in Rs.	Remarks if any:

2	expenditure of personal nature;		
	Particulars		Amount in Rs.
	Donation paid		**2100**
3	expenditure on advertisement in any souvenir, brochure, tract, pamphlet or the like, published by a political party;	**Nil**	
	Particulars	Amount in Rs.	Remarks if any:
4	Expenditure incurred at clubs being entrance fees and subscriptions	**Nil**	
	Particulars	Amount in Rs.	Remarks if any:
5	Expenditure incurred at clubs being cost for club services and facilities used.	**Nil**	
	Particulars	Amount in Rs.	Remarks if any:
6	Expenditure for any purpose which is an offence or is prohibited by law or expenditure by way of penalty or fine for violation of any law (enacted in India or outside India)		
	Particulars		Amount in Rs.
	Interest on Delay in payment of TDS		**1936**
7	Expenditure by way of any other penalty or fine not covered above	**Nil**	
	Particulars	Amount in Rs.	Remarks if any:
8	Expenditure incurred to compound an offence under any law for the time being in force, in India or outside India	**Nil**	
	Particulars	Amount in Rs.	Remarks if any:
9	Expenditure incurred to provide any benefit or perquisite, in whatever form, to a person, whether or not carrying on a business or exercising a profession, and acceptance of such benefit or perquisite by such person is in violation of any law or rule or regulation or guideline, as the case may be, for the time being in force, governing the conduct of such person	**Nil**	
	Particulars	Amount in Rs.	Remarks if any:

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

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

A Details of payment on which tax is not deducted: **Nil**

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Remarks if any:

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) **Nil**

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Amount of tax deducted	Remarks if any:

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

A Details of payment on which tax is not deducted: **Nil**

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Remarks if any:

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.	**Nil**

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the Payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Amount of tax deducted	Amount out of (VI) deposited, if any	Remarks if any:

iii	as payment referred to in sub-clause (ib)	
A	Details of payment on which levy is not deducted:	**Nil**

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Remarks if any:

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.	**Nil**

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the Payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Amount of tax deducted	Amount out of (VI) deposited, if any	Remarks if any:

iv	Fringe benefit tax under sub-clause (ic)	
v	Wealth tax under sub-clause (iia)	
vi	Royalty, license fee, service fee etc. under sub-clause (iib)	
vii	Salary payable outside India/to a non resident without TDS etc. under sub-clause (iii)	**Nil**

Date of payment	Amount of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Remarks if any:

viii	Payment to PF/other fund etc. under sub-clause (iv)	
ix	Tax paid by employer for perquisites under sub-clause (v)	

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;	**NA**

Particulars	Section	Amount debited to P/L A/C	Description	Amount admissible	Amount inadmissible	Remarks

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**

Date of payment	Nature of payment	Amount	Name of the payee	PAN of the payee	Aadhaar no	Remarks if any:

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**

Date of payment	Nature of payment	Amount	Name of the payee	PAN of the payee	Aadhaar no	Remarks if any:

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**

Nature of Liability	Amount	Remarks if any:

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**

Particulars	Amount	Remarks if any:

i)	amount inadmissible under the proviso to section 36(1)(iii).	**Nil**
22 (i)	Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006	**Nil**
(ii)	any other amount not allowable under clause (h) of section 43B of the Income-tax Act, 1961	**Nil**
23	Particulars of payments made to persons specified under section 40A(2)(b).	**Nil**

Name of Related Party	Relation	Date	Payment made(Amount)	Nature of transaction	PAN of Related Party	Aadhaar no

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

Section	Description	Amount	Remarks if any:

25	Any amount of profit chargeable to tax under section 41 and computation thereof.	**Nil**

Name of Party	Amount of Income	Section	Description of transaction	Computation if any	Remarks if any:

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;	**Nil**

Nature of Liability	Amount	Remarks if any:	Section

b)	not paid during the previous year;	**Nil**

Nature of Liability	Amount	Remarks if any:	Section

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);	**As Per Annexure "C"**
b)	not paid on or before the aforesaid date.	**Nil**

Nature of Liability	Amount	Remarks if any:	Section

ii	State whether sales tax,goods & service Tax, customs duty, excise duty or any other indirect tax,levy,cess,impost etc.is passed through the profits and loss account.	**No**
27 a)	Amount of Central Value Added Tax credits 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 in the accounts.	**No**
b)	Particulars of income or expenditure of prior period credited or debited to the profit and loss account.	

Type	Particulars	Amount	Prior period to which it relates(Year in yyyy-yy format)	Remarks if any:

						Due to voluminous transactions it is not possible for us to check whether the expenses charges to profit and loss account entirely relates to current period.

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)(viia), if yes, please furnish the details of the same.	**No**

Name of the person from which shares received	PAN of the person	Aadhaar no	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	Remarks if any:

29	Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viib), if yes, please furnish the details of the same.	**No**

Name of the person from whom consideration received for issue of shares	PAN of the person	Aadhaar no	No. of Shares issued	Amount of consideration received	Fair Market value of the shares	Remarks if any:

29	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	**NA**

Nature of Income	Amount	Remarks if any:

29	B	Whether any amount is to be included as income chargeable under the head Income from other sources as referred to in clause (x) of sub section 2 of section 56	**NA**

Nature of Income	Amount	Remarks if any:

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

Name of the person from whom amount borrowed or repaid on hundi	Amount borrowed	Remarks if any:	PAN of the person	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Date of Borrowing	Amount due including interest	Amount repaid	Date of Repayment

30	A	Whether primary adjustments to transfer price, as referred to in sub section (1) of section 92CE, has been made during the previous year?	**NA**

Clause under which of Sub section(1) of 92CE primary adjustments is made	Amount in Rs of primary adjustment	Whether the excess money available with associated enterprise is required to be repatriated to India as per the provision of sub section (2) of Section 92CE	Whether the Excess money has been repatriated within the prescribed time	Amount(Rs) of imputed interest income on such excess money which has not been repatriated within the prescribed time	Expected Date	Remarks if any:

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

	Amount(in Rs) of interest or similar nature incurred	Earnings before interest, tax,depreciation and amortization(EBITDA) during the previous year (In Rs)	Amount (In Rs) of expenditure by way of interest of similar nature as per(i) above which exceeds 30% of EBITDA as per (ii) above	Ass Year of interest expenditure brought forward as per sub section (4) of section 94B	Amount of interest expenditure brought forward as per sub section (4) of section 94B	Ass Year of interest expenditure carried forward carried forward as per sub section (4) of section 94-B	Amount of interest expenditure carried forward carried forward as per sub section (4) of section 94-B	Remarks if any:

30	C	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)	**No**

Nature of the impermissible avoidance arrangement	Amount (in Rs) of tax benefit in the previous year arising, in aggregate, to all parties to the arrangement	Remarks if any:

31	a)	Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year	**As Per Annexure "D"**
	b)	Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :-	**Nil**

Name of the person from whom specified sum is received	Address of the Name of the person from whom specified sum is received	PAN of the Name of the person from whom specified sum is received	Aadhaar no	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

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	**Nil**

	Name of the payer	Address of the payer	PAN of the payer	Aadhaar no	Nature of transaction	Amount of receipt	Date of receipt

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 single transaction or in respect of transaction relating to one event or occasion from a person, received by cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year	**Nil**

	Name of the payer	Address of the payer	PAN of the payer	Aadhaar no	Amount of receipt

b	c)	Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect 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	**Nil**

	Name of the Payee	Address of the Payee	PAN of the Payee	Aadhaar no	Nature of transaction	Amount of payment	Date of payment

b	d)	Particulars of each payment in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of single transaction or in respect relating to one event or occasion to a person, made by a cheque or bank draft, not being the an account payee cheque or an account payee bank draft, during the previous year				**Nil**			
		Name of the Payee	Address of the Payee	PAN of the Payee		Aadhaar no		Amount of payment	
	c)	Particulars of each repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T made during the previous year:							
		Name of the payee	Address of the payee	PAN of the payee	Aadhaar no	Amount of the repayment	Maximum amount outstanding in the account at any time during the Previous Year	Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account	In case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee cheque or an account payee bank draft
		SHIVAM CHEMICALS LIMITED	**108,Hubtown Solaris,N.S Phadke Marg,Andheri(E), Mumbai,MAHARASHTRA,400069**	**AAPCS1161C**		**7900000**	**129000000**	**Electronic clearing system**	
	d)	Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year				**Nil**			
		Name of the payer	Address of the payer			PAN of the payer	Aadhaar no	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	
	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				**Nil**			
		Name of the payer	Address of the payer			PAN of the payer	Aadhaar no	Amount of 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	
32	a)	Details of brought forward loss or depreciation allowance, in the following manner, to the extent available :				**Nil**			
		Serial No	Assessment Year	Nature of loss / Depreciation allowance	Amount as returned	All losses/allowances not allowed under section 115BAA/115BAC/115BAD/115BAE	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAC/115BAD/115BAE	Amount as assessed (give reference to relevant order)	Remarks
								Amount / Order U/S / date	

	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 assesse 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 assesse 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.					**No**				
	e)	In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73, if yes, please furnish the details of speculation loss if any incurred during the previous year.					**No**				
33		Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA).					**Nil**				
		Section			Amount			Remarks if any:			
34	a)	Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish:					**Yes**				

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 (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8)
1	2	3	4	5	6	7	8	9	10
MUMS12484K	**194C**	**Payments to contractors**	**26032594**	**7689686**	**7689686**	**106299**	**0**	**0**	**0**
MUMS12484K	**194-I**	**Rent**	**7275099**	**3732562**	**3732562**	**74650**	**0**	**0**	**0**
MUMS12484K	**192**	**Salary**	**4422971**	**1971172**	**1971172**	**116210**	**0**	**0**	**0**
MUMS12484K	**194J**	**Fees for professional or technical services**	**900000**	**900000**	**90000**	**90000**	**0**	**0**	**0**

b) Whether the assesse is required to furnish the statement of tax deducted or tax collected. If yes please furnish the details **Yes**

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 transactions which are required to be reported	If not, please furnish list of details/transactions which are not reported
MUMS12484K	**24Q**	**31-May-2024**	**04-May-2024**	**Yes**	
MUMS12484K	**26Q**	**30-Sep-2023**	**27-Sep-2023**	**Yes**	
MUMS12484K	**26Q**	**31-Oct-2023**	**30-Oct-2023**	**Yes**	
MUMS12484K	**26Q**	**31-Jan-2024**	**30-Jan-2024**	**Yes**	
MUMS12484K	**26Q**	**31-May-2024**	**04-May-2024**	**Yes**	

c) whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish: **Yes**

Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount paid out of column (2)	date of payment.
MUMS12484K	**1068**	**1068**	**07-Oct-2023**
MUMS12484K	**221**	**221**	**26-Oct-2023**
MUMS12484K	**13**	**13**	**07-Nov-2023**
MUMS12484K	**396**	**396**	**05-Dec-2023**
MUMS12484K	**105**	**105**	**05-Jan-2024**
MUMS12484K	**133**	**133**	**07-Mar-2024**

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

Item Name	Unit	opening stock	purchases during the previous year	sales during the previous year	closing stock	shortage / excess, if any
NA						

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

A Raw Materials :

Item Name	Unit	opening stock	purchases during the previous year	consumption during the previous year	sales during the previous year	closing stock	* yield of finished products	*percentage of yield;	*shortage / excess, if any.
Quick lime & Hyderated Lime	**ton**		**14098**	**13869**		**229**			
Jumbo & PP Bags	**numbers**		**63928**	**39674**		**24254**			

B Finished products :

Item Name	Unit	opening stock	purchases during the previous year	quantity manufactured during the previous year	sales during the previous year	closing stock	shortage / excess, if any.
Hyderated Lime	**ton**			**17728**	**17182**	**546**	

C By products :

Item Name	Unit	opening stock	purchases during the previous year	quantity manufactured during the previous year	sales during the previous year	closing stock	shortage / excess, if any.
NA							

36	A	Whether the assessee has received any amount in the nature of dividends as referred to in sub-Clause (e) of clause(22) of section 2	**NA**

Amount Received(in Rs)	Date of receipt	Remarks if any:

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.	**No**
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.	**No**
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	**No**

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

Particulars	Previous Year		%	Preceding previous Year		%
Total turnover of the assessee		**102029150**			**0**	
Gross profit/turnover	**10954018**	**102029150**	**10.74**	**0**	**0**	**0**
Net profit/turnover	**-7976729**	**102029150**	**-7.82**	**82919**	**0**	**0**
Stock-in-trade/turnover	**5104426**	**102029150**	**5**	**0**	**0**	**0**
Material consumed/finished goods produced	**0**	**0**	**0**	**0**	**0**	**0**

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**

Financial year to which demand/refund relates to	Name of other Tax law	State	Other	Type (Demand raised/Refund issued)	Date of demand raised/refund issued	Amount	Remarks

42	a	Whether the assesse is required to furnish statement in Form No.61 or Form 61A or Form No 61B	**NA**

	Income tax Department Reporting Entity Identification Number	Type of Form	Due date of 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 the list of details/transaction on which are not reported	Remarks if any:

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			**NA**		
	Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity	Name of parent entity	Name of the Alternative reporting entity(if Applicable)	Date of Furnishing the Report	Expected Date	Remarks if any:	
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)				**Yes**		

Total Amount of expenditure incurred during the year	Expenditure in respect of entities registered under the GST				Expenditure relating to entities not registered under GST
	Relating to the goods or services exempt from GST	Relating to the entities falling under composition scheme	Relating to the other registered entities	Total Payment to Registered entities	
147965149	**13377258**	**0**	**57166179**	**70543437**	**77421713**

For PSRD & CO
Chartered Accountants
(Firm Regn No.: 126390W)

(ASHISH MANOHARLAL OZA)
PARTNER
Membership No: 180489

Place :MUMBAI
Date :
UDIN :

SHIVAM CHEMICALS AND MINERALS PRIVATE LIMITED
Annexure "B"

Particulars of Depreciation allowable as per the Income-Tax Act, 1961 in respect of each asset or block of assets in the following form.

Description of asset/block of assets.	Rate of Dep.%	Actual cost or written down values	Adjustment made to the written down value under section 115BAC/115BAD (for assessment year 2021-2022 only)	Adjustment made to written down value of Intangible asset due to excluding value of goodwill of a business or profession	Adjusted written down value	Additions/deductions during the year with dates in the case of any addition of an asset, date put to use; including adjustment	Central Value Added Tax credit claimed and allowed under the Central Excise Rules, 1944, in respect of assets acquired on or after 1st March, 1994	Change in rate of exchange of currency	Subsidy or grant or reimbursement, by whatever name called	Other Adjustments	Depreciation allowable	Written down value at the end of the year	B/F Add. Dep added in depreciation allowable
Building	5%	0	0	0	0	2,35,40,021	0	0	0	0	11,77,001	2,23,63,020	0
Furniture	10%	0	0	0	0	4,23,980	0	0	0	0	42,398	3,81,582	0
Office Equipments	15%	0	0	0	0	2,76,723	0	0	0	0	41,508	2,35,215	0
PLANT AND MACHINARY	15%	0	0	0	0	9,22,21,806	0	0	0	0	1,36,87,997	7,85,33,809	0
Total		**0**	**0**	**0**	**0**	**11,64,62,530**	**0**	**0**	**0**	**0**	**1,49,48,904**	**10,15,13,626**	

Addition/Deduction in Fixed Assets During the Financial Year

Block 5% Building

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	Building & Civil Charges	1,21,99,502	0	1,21,99,502	17/05/2023	17/05/2023
2	Building & Civil Charges	500	0	500	17/05/2023	17/05/2023
3	Building & Civil Charges	8,462	0	8,462	17/05/2023	17/05/2023
4	Building & Civil Charges	8,123	0	8,123	17/05/2023	17/05/2023
5	Building & Civil Charges	4,615	0	4,615	17/05/2023	17/05/2023
6	Building & Civil Charges	5,625	0	5,625	17/05/2023	17/05/2023
7	Building & Civil Charges	55,000	0	55,000	17/05/2023	17/05/2023
8	Building & Civil Charges	52,800	0	52,800	17/05/2023	17/05/2023
9	Building & Civil Charges	30,000	0	30,000	17/05/2023	17/05/2023
10	Building & Civil Charges	34,615	0	34,615	17/05/2023	17/05/2023

11	Building & Civil Charges	20,769	0	20,769	17/05/2023	17/05/2023
12	Building & Civil Charges	390	0	390	17/05/2023	17/05/2023
13	Building & Civil Charges	518	0	518	17/05/2023	17/05/2023
14	Building & Civil Charges	100	0	100	17/05/2023	17/05/2023
15	Building & Civil Charges	224	0	224	17/05/2023	17/05/2023
16	Building & Civil Charges	165	0	165	17/05/2023	17/05/2023
17	Building & Civil Charges	430	0	430	17/05/2023	17/05/2023
18	Building & Civil Charges	120	0	120	17/05/2023	17/05/2023
19	Building & Civil Charges	1,400	0	1,400	17/05/2023	17/05/2023
20	Building & Civil Charges	510	0	510	17/05/2023	17/05/2023
21	Building & Civil Charges	18,728	0	18,728	17/05/2023	17/05/2023
22	Building & Civil Charges	1,045	0	1,045	17/05/2023	17/05/2023
23	Building & Civil Charges	665	0	665	17/05/2023	17/05/2023
24	Building & Civil Charges	1,137	0	1,137	17/05/2023	17/05/2023
25	Building & Civil Charges	1,500	0	1,500	17/05/2023	17/05/2023
26	Building & Civil Charges	505	0	505	17/05/2023	17/05/2023
27	Building & Civil Charges	438	0	438	17/05/2023	17/05/2023
28	Building & Civil Charges	100	0	100	17/05/2023	17/05/2023
29	Building & Civil Charges	1,035	0	1,035	17/05/2023	17/05/2023
30	Building & Civil Charges	270	0	270	17/05/2023	17/05/2023
31	Building & Civil Charges	931	0	931	17/05/2023	17/05/2023
32	Building & Civil Charges	45	0	45	17/05/2023	17/05/2023
33	Building & Civil Charges	400	0	400	17/05/2023	17/05/2023
34	Building & Civil Charges	200	0	200	17/05/2023	17/05/2023
35	Building & Civil Charges	100	0	100	17/05/2023	17/05/2023
36	Building & Civil Charges	645	0	645	17/05/2023	17/05/2023
37	Building & Civil Charges	3,995	0	3,995	17/05/2023	17/05/2023
38	Building & Civil Charges	200	0	200	17/05/2023	17/05/2023
39	Building & Civil Charges	280	0	280	17/05/2023	17/05/2023
40	Building & Civil Charges	4,500	0	4,500	17/05/2023	17/05/2023
41	Building & Civil Charges	600	0	600	17/05/2023	17/05/2023
42	Building & Civil Charges	425	0	425	17/05/2023	17/05/2023
43	Building & Civil Charges	160	0	160	17/05/2023	17/05/2023
44	Building & Civil Charges	190	0	190	17/05/2023	17/05/2023
45	Building & Civil Charges	200	0	200	17/05/2023	17/05/2023
46	Building & Civil Charges	325	0	325	17/05/2023	17/05/2023
47	Building & Civil Charges	300	0	300	17/05/2023	17/05/2023
48	Building & Civil Charges	640	0	640	17/05/2023	17/05/2023

49	Building & Civil Charges	150	0	150	17/05/2023	17/05/2023
50	Building & Civil Charges	280	0	280	17/05/2023	17/05/2023
51	Building & Civil Charges	765	0	765	17/05/2023	17/05/2023
52	Building & Civil Charges	160	0	160	17/05/2023	17/05/2023
53	Building & Civil Charges	620	0	620	17/05/2023	17/05/2023
54	Building & Civil Charges	750	0	750	17/05/2023	17/05/2023
55	Building & Civil Charges	380	0	380	17/05/2023	17/05/2023
56	Building & Civil Charges	700	0	700	17/05/2023	17/05/2023
57	Building & Civil Charges	550	0	550	17/05/2023	17/05/2023
58	Building & Civil Charges	565	0	565	17/05/2023	17/05/2023
59	Building & Civil Charges	2,429	0	2,429	17/05/2023	17/05/2023
60	Building & Civil Charges	480	0	480	17/05/2023	17/05/2023
61	Building & Civil Charges	145	0	145	17/05/2023	17/05/2023
62	Building & Civil Charges	100	0	100	17/05/2023	17/05/2023
63	Building & Civil Charges	300	0	300	17/05/2023	17/05/2023
64	Building & Civil Charges	200	0	200	17/05/2023	17/05/2023
65	Building & Civil Charges	420	0	420	17/05/2023	17/05/2023
66	Building & Civil Charges	100	0	100	17/05/2023	17/05/2023
67	Building & Civil Charges	545	0	545	17/05/2023	17/05/2023
68	Building & Civil Charges	175	0	175	17/05/2023	17/05/2023
69	Building & Civil Charges	550	0	550	17/05/2023	17/05/2023
70	Building & Civil Charges	259	0	259	17/05/2023	17/05/2023
71	Building & Civil Charges	100	0	100	17/05/2023	17/05/2023
72	Building & Civil Charges	100	0	100	17/05/2023	17/05/2023
73	Building & Civil Charges	200	0	200	17/05/2023	17/05/2023
74	Building & Civil Charges	300	0	300	17/05/2023	17/05/2023
75	Building & Civil Charges	500	0	500	17/05/2023	17/05/2023
76	Building & Civil Charges	6,000	0	6,000	17/05/2023	17/05/2023
77	Building & Civil Charges	6,000	0	6,000	17/05/2023	17/05/2023
78	Building & Civil Charges	100	0	100	17/05/2023	17/05/2023
79	Building & Civil Charges	300	0	300	17/05/2023	17/05/2023
80	Building & Civil Charges	210	0	210	17/05/2023	17/05/2023
81	Building & Civil Charges	120	0	120	17/05/2023	17/05/2023
82	Building & Civil Charges	100	0	100	17/05/2023	17/05/2023
83	Building & Civil Charges	100	0	100	17/05/2023	17/05/2023
84	Building & Civil Charges	200	0	200	17/05/2023	17/05/2023
85	Building & Civil Charges	100	0	100	17/05/2023	17/05/2023
86	Building & Civil Charges	100	0	100	17/05/2023	17/05/2023

87	Building & Civil Charges	6,000	0	6,000	17/05/2023	17/05/2023
88	Building & Civil Charges	6,000	0	6,000	17/05/2023	17/05/2023
89	Building & Civil Charges	50	0	50	17/05/2023	17/05/2023
90	Building & Civil Charges	50	0	50	17/05/2023	17/05/2023
91	Building & Civil Charges	50	0	50	17/05/2023	17/05/2023
92	Building & Civil Charges	50	0	50	17/05/2023	17/05/2023
93	Building & Civil Charges	50	0	50	17/05/2023	17/05/2023
94	Building & Civil Charges	50	0	50	17/05/2023	17/05/2023
95	Building & Civil Charges	5,848	0	5,848	17/05/2023	17/05/2023
96	Building & Civil Charges	8,190	0	8,190	17/05/2023	17/05/2023
97	Building & Civil Charges	1,09,332	0	1,09,332	17/05/2023	17/05/2023
98	Building & Civil Charges	24,908	0	24,908	17/05/2023	17/05/2023
99	Building & Civil Charges	7,175	0	7,175	17/05/2023	17/05/2023
100	Building & Civil Charges	3,000	0	3,000	17/05/2023	17/05/2023
101	Building & Civil Charges	36,137	0	36,137	17/05/2023	17/05/2023
102	Building & Civil Charges	8,000	0	8,000	17/05/2023	17/05/2023
103	Building & Civil Charges	1,008	0	1,008	17/05/2023	17/05/2023
104	Building & Civil Charges	1,331	0	1,331	17/05/2023	17/05/2023
105	Building & Civil Charges	3,730	0	3,730	17/05/2023	17/05/2023
106	Building & Civil Charges	4,000	0	4,000	17/05/2023	17/05/2023
107	Building & Civil Charges	3,350	0	3,350	17/05/2023	17/05/2023
108	Building & Civil Charges	2,400	0	2,400	17/05/2023	17/05/2023
109	Building & Civil Charges	1,020	0	1,020	17/05/2023	17/05/2023
110	Building & Civil Charges	250	0	250	17/05/2023	17/05/2023
111	Building & Civil Charges	1,500	0	1,500	17/05/2023	17/05/2023
112	Building & Civil Charges	180	0	180	17/05/2023	17/05/2023
113	Building & Civil Charges	200	0	200	17/05/2023	17/05/2023
114	Building & Civil Charges	500	0	500	17/05/2023	17/05/2023
115	Building & Civil Charges	180	0	180	17/05/2023	17/05/2023
116	Building & Civil Charges	650	0	650	17/05/2023	17/05/2023
117	Building & Civil Charges	400	0	400	17/05/2023	17/05/2023
118	Building & Civil Charges	23,700	0	23,700	17/05/2023	17/05/2023
119	Building & Civil Charges	500	0	500	17/05/2023	17/05/2023
120	Building & Civil Charges	9,660	0	9,660	17/05/2023	17/05/2023
121	Building & Civil Charges	150	0	150	17/05/2023	17/05/2023
122	Building & Civil Charges	768	0	768	17/05/2023	17/05/2023
123	Building & Civil Charges	520	0	520	17/05/2023	17/05/2023
124	Building & Civil Charges	400	0	400	17/05/2023	17/05/2023

125	Building & Civil Charges	17,400	0	17,400	17/05/2023	17/05/2023
126	Building & Civil Charges	3,200	0	3,200	17/05/2023	17/05/2023
127	Building & Civil Charges	100	0	100	17/05/2023	17/05/2023
128	Building & Civil Charges	240	0	240	17/05/2023	17/05/2023
129	Building & Civil Charges	300	0	300	17/05/2023	17/05/2023
130	Building & Civil Charges	1,500	0	1,500	17/05/2023	17/05/2023
131	Building & Civil Charges	150	0	150	17/05/2023	17/05/2023
132	Building & Civil Charges	215	0	215	17/05/2023	17/05/2023
133	Building & Civil Charges	445	0	445	17/05/2023	17/05/2023
134	Building & Civil Charges	0	0	0	17/05/2023	17/05/2023
135	Building & Civil Charges	0	0	0	17/05/2023	17/05/2023
136	Building & Civil Charges	0	0	0	17/05/2023	17/05/2023
137	Building & Civil Charges	0	0	0	17/05/2023	17/05/2023
138	Building & Civil Charges	0	0	0	17/05/2023	17/05/2023
139	Building & Civil Charges	13	0	13	17/05/2023	17/05/2023
140	Building & Civil Charges	0	0	0	17/05/2023	17/05/2023
141	Building & Civil Charges	1	0	1	17/05/2023	17/05/2023
142	Building & Civil Charges	0	0	0	17/05/2023	17/05/2023
143	Building & Civil Charges	0	0	0	17/05/2023	17/05/2023
144	Building & Civil Charges	1	0	1	17/05/2023	17/05/2023
145	Building & Civil Charges	1	0	1	17/05/2023	17/05/2023
146	Building & Civil Charges	0	0	0	17/05/2023	17/05/2023
147	Building & Civil Charges	0	0	0	17/05/2023	17/05/2023
148	Building & Civil Charges	0	0	0	17/05/2023	17/05/2023
149	Building & Civil Charges	1	0	1	17/05/2023	17/05/2023
150	Building & Civil Charges	0	0	0	17/05/2023	17/05/2023
151	Building & Civil Charges	0	0	0	17/05/2023	17/05/2023
152	Building & Civil Charges	0	0	0	17/05/2023	17/05/2023
153	Building & Civil Charges	0	0	0	17/05/2023	17/05/2023
154	Building & Civil Charges	0	0	0	17/05/2023	17/05/2023
155	Building & Civil Charges	0	0	0	17/05/2023	17/05/2023
156	Building & Civil Charges	0	0	0	17/05/2023	17/05/2023
157	Building & Civil Charges	69,417	0	69,417	17/05/2023	17/05/2023
158	Building & Civil Charges	2,480	0	2,480	17/05/2023	17/05/2023
159	Building & Civil Charges	2,400	0	2,400	17/05/2023	17/05/2023
160	Building & Civil Charges	4,750	0	4,750	17/05/2023	17/05/2023
161	Building & Civil Charges	2,43,858	0	2,43,858	17/05/2023	17/05/2023
162	Building & Civil Charges	50,530	0	50,530	17/05/2023	17/05/2023

163	Building & Civil Charges	4,100	0	4,100	17/05/2023	17/05/2023
164	Building & Civil Charges	3,10,000	0	3,10,000	17/05/2023	17/05/2023
165	Building & Civil Charges	28,71,667	0	28,71,667	17/05/2023	17/05/2023
166	Building & Civil Charges	94,000	0	94,000	17/05/2023	17/05/2023
167	Building & Civil Charges	52,212	0	52,212	17/05/2023	17/05/2023
168	Building & Civil Charges	100	0	100	18/05/2023	18/05/2023
169	Building & Civil Charges	100	0	100	18/05/2023	18/05/2023
170	Building & Civil Charges	1,000	0	1,000	18/05/2023	18/05/2023
171	Building & Civil Charges	0	0	0	18/05/2023	18/05/2023
172	Building & Civil Charges	1,110	0	1,110	19/05/2023	19/05/2023
173	Building & Civil Charges	100	0	100	19/05/2023	19/05/2023
174	Building & Civil Charges	190	0	190	19/05/2023	19/05/2023
175	Building & Civil Charges	1,250	0	1,250	20/05/2023	20/05/2023
176	Building & Civil Charges	8,200	0	8,200	20/05/2023	20/05/2023
177	Building & Civil Charges	7,813	0	7,813	20/05/2023	20/05/2023
178	Building & Civil Charges	5,400	0	5,400	21/05/2023	21/05/2023
179	Building & Civil Charges	120	0	120	22/05/2023	22/05/2023
180	Building & Civil Charges	8,000	0	8,000	22/05/2023	22/05/2023
181	Building & Civil Charges	460	0	460	23/05/2023	23/05/2023
182	Building & Civil Charges	720	0	720	24/05/2023	24/05/2023
183	Building & Civil Charges	280	0	280	24/05/2023	24/05/2023
184	Building & Civil Charges	515	0	515	24/05/2023	24/05/2023
185	Building & Civil Charges	693	0	693	24/05/2023	24/05/2023
186	Building & Civil Charges	245	0	245	24/05/2023	24/05/2023
187	Building & Civil Charges	1,970	0	1,970	25/05/2023	25/05/2023
188	Building & Civil Charges	100	0	100	25/05/2023	25/05/2023
189	Building & Civil Charges	50	0	50	25/05/2023	25/05/2023
190	Building & Civil Charges	3,200	0	3,200	25/05/2023	25/05/2023
191	Building & Civil Charges	0	0	0	25/05/2023	25/05/2023
192	Building & Civil Charges	240	0	240	26/05/2023	26/05/2023
193	Building & Civil Charges	650	0	650	26/05/2023	26/05/2023
194	Building & Civil Charges	125	0	125	26/05/2023	26/05/2023
195	Building & Civil Charges	240	0	240	27/05/2023	27/05/2023
196	Building & Civil Charges	0	0	0	27/05/2023	27/05/2023
197	Building & Civil Charges	115	0	115	28/05/2023	28/05/2023
198	Building & Civil Charges	240	0	240	28/05/2023	28/05/2023
199	Building & Civil Charges	500	0	500	28/05/2023	28/05/2023
200	Building & Civil Charges	10,798	0	10,798	29/05/2023	29/05/2023

201	Building & Civil Charges	480	0	480	29/05/2023	29/05/2023
202	Building & Civil Charges	480	0	480	29/05/2023	29/05/2023
203	Building & Civil Charges	8,000	0	8,000	29/05/2023	29/05/2023
204	Building & Civil Charges	700	0	700	29/05/2023	29/05/2023
205	Building & Civil Charges	400	0	400	30/05/2023	30/05/2023
206	Building & Civil Charges	360	0	360	30/05/2023	30/05/2023
207	Building & Civil Charges	1,700	0	1,700	30/05/2023	30/05/2023
208	Building & Civil Charges	510	0	510	30/05/2023	30/05/2023
209	Building & Civil Charges	2,499	0	2,499	30/05/2023	30/05/2023
210	Building & Civil Charges	200	0	200	30/05/2023	30/05/2023
211	Building & Civil Charges	500	0	500	31/05/2023	31/05/2023
212	Building & Civil Charges	12,692	0	12,692	31/05/2023	31/05/2023
213	Building & Civil Charges	12,185	0	12,185	31/05/2023	31/05/2023
214	Building & Civil Charges	9,231	0	9,231	31/05/2023	31/05/2023
215	Building & Civil Charges	7,174	0	7,174	31/05/2023	31/05/2023
216	Building & Civil Charges	66,000	0	66,000	31/05/2023	31/05/2023
217	Building & Civil Charges	63,360	0	63,360	31/05/2023	31/05/2023
218	Building & Civil Charges	30,000	0	30,000	31/05/2023	31/05/2023
219	Building & Civil Charges	19,615	0	19,615	31/05/2023	31/05/2023
220	Building & Civil Charges	21,462	0	21,462	31/05/2023	31/05/2023
221	Building & Civil Charges	1,800	0	1,800	31/05/2023	31/05/2023
222	Building & Civil Charges	400	0	400	31/05/2023	31/05/2023
223	Building & Civil Charges	108	0	108	31/05/2023	31/05/2023
224	Building & Civil Charges	600	0	600	31/05/2023	31/05/2023
225	Building & Civil Charges	100	0	100	31/05/2023	31/05/2023
226	Building & Civil Charges	3,300	0	3,300	31/05/2023	31/05/2023
227	Building & Civil Charges	6,048	0	6,048	31/05/2023	31/05/2023
228	Building & Civil Charges	1	0	1	31/05/2023	31/05/2023
229	Building & Civil Charges	0	0	0	01/06/2023	01/06/2023
230	Building & Civil Charges	1,360	0	1,360	01/06/2023	01/06/2023
231	Building & Civil Charges	0	0	0	02/06/2023	02/06/2023
232	Building & Civil Charges	8,230	0	8,230	05/06/2023	05/06/2023
233	Building & Civil Charges	10,000	0	10,000	05/06/2023	05/06/2023
234	Building & Civil Charges	1	0	1	05/06/2023	05/06/2023
235	Building & Civil Charges	1	0	1	05/06/2023	05/06/2023
236	Building & Civil Charges	8,000	0	8,000	07/06/2023	07/06/2023
237	Building & Civil Charges	10,000	0	10,000	09/06/2023	09/06/2023
238	Building & Civil Charges	0	0	0	10/06/2023	10/06/2023

239	Building & Civil Charges	8,000	0	8,000	12/06/2023	12/06/2023
240	Building & Civil Charges	0	0	0	13/06/2023	13/06/2023
241	Building & Civil Charges	10,000	0	10,000	16/06/2023	16/06/2023
242	Building & Civil Charges	0	0	0	16/06/2023	16/06/2023
243	Building & Civil Charges	8,000	0	8,000	19/06/2023	19/06/2023
244	Building & Civil Charges	10,000	0	10,000	22/06/2023	22/06/2023
245	Building & Civil Charges	8,000	0	8,000	26/06/2023	26/06/2023
246	Building & Civil Charges	15,000	0	15,000	26/06/2023	26/06/2023
247	Building & Civil Charges	8,921	0	8,921	30/06/2023	30/06/2023
248	Building & Civil Charges	11,000	0	11,000	30/06/2023	30/06/2023
249	Building & Civil Charges	0	0	0	30/06/2023	30/06/2023
250	Building & Civil Charges	0	0	0	30/06/2023	30/06/2023
251	Building & Civil Charges	77,761	0	77,761	01/07/2023	01/07/2023
252	Building & Civil Charges	8,000	0	8,000	03/07/2023	03/07/2023
253	Building & Civil Charges	2,000	0	2,000	04/07/2023	04/07/2023
254	Building & Civil Charges	10,000	0	10,000	07/07/2023	07/07/2023
255	Building & Civil Charges	0	0	0	08/07/2023	08/07/2023
256	Building & Civil Charges	8,000	0	8,000	10/07/2023	10/07/2023
257	Building & Civil Charges	1	0	1	12/07/2023	12/07/2023
258	Building & Civil Charges	10,000	0	10,000	13/07/2023	13/07/2023
259	Building & Civil Charges	6,660	0	6,660	15/07/2023	15/07/2023
260	Building & Civil Charges	8,000	0	8,000	17/07/2023	17/07/2023
261	Building & Civil Charges	12,000	0	12,000	17/07/2023	17/07/2023
262	Building & Civil Charges	0	0	0	17/07/2023	17/07/2023
263	Building & Civil Charges	570	0	570	19/07/2023	19/07/2023
264	Building & Civil Charges	1	0	1	19/07/2023	19/07/2023
265	Building & Civil Charges	0	0	0	19/07/2023	19/07/2023
266	Building & Civil Charges	0	0	0	21/07/2023	21/07/2023
267	Building & Civil Charges	8,000	0	8,000	24/07/2023	24/07/2023
268	Building & Civil Charges	3,900	0	3,900	26/07/2023	26/07/2023
269	Building & Civil Charges	1,000	0	1,000	27/07/2023	27/07/2023
270	Building & Civil Charges	20	0	20	29/07/2023	29/07/2023
271	Building & Civil Charges	0	0	0	29/07/2023	29/07/2023
272	Building & Civil Charges	8,139	0	8,139	31/07/2023	31/07/2023
273	Building & Civil Charges	3,830	0	3,830	31/07/2023	31/07/2023
274	Building & Civil Charges	0	0	0	31/07/2023	31/07/2023
275	Building & Civil Charges	69,985	0	69,985	31/07/2023	31/07/2023
276	Building & Civil Charges	1,22,744	0	1,22,744	01/08/2023	01/08/2023

277	Building & Civil Charges	3,700	0	3,700	02/08/2023	02/08/2023
278	Building & Civil Charges	300	0	300	03/08/2023	03/08/2023
279	Building & Civil Charges	12,000	0	12,000	07/08/2023	07/08/2023
280	Building & Civil Charges	0	0	0	08/08/2023	08/08/2023
281	Building & Civil Charges	500	0	500	10/08/2023	10/08/2023
282	Building & Civil Charges	0	0	0	10/08/2023	10/08/2023
283	Building & Civil Charges	600	0	600	12/08/2023	12/08/2023
284	Building & Civil Charges	0	0	0	12/08/2023	12/08/2023
285	Building & Civil Charges	0	0	0	25/08/2023	25/08/2023
286	Building & Civil Charges	200	0	200	28/08/2023	28/08/2023
287	Building & Civil Charges	5,900	0	5,900	31/08/2023	31/08/2023
288	Building & Civil Charges	3,330	0	3,330	31/08/2023	31/08/2023
289	Building & Civil Charges	0	0	0	31/08/2023	31/08/2023
290	Building & Civil Charges	73,079	0	73,079	01/09/2023	01/09/2023
291	Building & Civil Charges	0	0	0	01/09/2023	01/09/2023
292	Building & Civil Charges	4,000	0	4,000	02/09/2023	02/09/2023
293	Building & Civil Charges	3,250	0	3,250	06/09/2023	06/09/2023
294	Building & Civil Charges	2,000	0	2,000	09/09/2023	09/09/2023
295	Building & Civil Charges	3,000	0	3,000	14/09/2023	14/09/2023
296	Building & Civil Charges	120	0	120	24/09/2023	24/09/2023
297	Building & Civil Charges	12,000	0	12,000	25/09/2023	25/09/2023
298	Building & Civil Charges	1,000	0	1,000	27/09/2023	27/09/2023
299	Building & Civil Charges	200	0	200	27/09/2023	27/09/2023
300	Building & Civil Charges	5,171	0	5,171	30/09/2023	30/09/2023
301	Building & Civil Charges	71,205	0	71,205	30/09/2023	30/09/2023
302	Building & Civil Charges	680	0	680	30/09/2023	30/09/2023
303	Building & Civil Charges	2,990	0	2,990	30/09/2023	30/09/2023
304	Building & Civil Charges	2,000	0	2,000	30/09/2023	30/09/2023
305	Building & Civil Charges	4,000	0	4,000	30/09/2023	30/09/2023
306	Building & Civil Charges	2,000	0	2,000	30/09/2023	30/09/2023
307	Building & Civil Charges	1,000	0	1,000	30/09/2023	30/09/2023
308	Building & Civil Charges	0	0	0	30/09/2023	30/09/2023
309	Electricity Expenses	11,80,693	0	11,80,693	17/05/2023	17/05/2023
310	Electricity Expenses	63,249	0	63,249	17/05/2023	17/05/2023
311	Electricity Expenses	69,129	0	69,129	19/05/2023	19/05/2023
312	Electricity Expenses	82,389	0	82,389	05/06/2023	05/06/2023
313	Water Charges (Capital Cost)	14,579	0	14,579	17/05/2023	17/05/2023
314	Water Charges (Capital Cost)	10,379	0	10,379	17/05/2023	17/05/2023

315	Water Charges (Capital Cost)	5,72,771	0	5,72,771	17/05/2023	17/05/2023
316	Water Charges (Capital Cost)	40,26,240	0	40,26,240	24/05/2023	24/05/2023
317	Water Charges (Capital Cost)	15,960	0	15,960	29/05/2023	29/05/2023
	Total	**2,35,40,021**	**0**	**2,35,40,021**		

Block 10% Furniture

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	Furniture	4,23,980	0	4,23,980	17/05/2023	17/05/2023
	Total	**4,23,980**	**0**	**4,23,980**		

Block 15% Office Equipments

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	Office Equipment	34,650	0	34,650	17/05/2023	17/05/2023
2	Office Equipment	65,000	0	65,000	17/05/2023	17/05/2023
3	Office Equipment	47,150	0	47,150	17/05/2023	17/05/2023
4	Office Equipment	780	0	780	17/05/2023	17/05/2023
5	Office Equipment	18,700	0	18,700	17/05/2023	17/05/2023
6	Office Equipment	3,200	0	3,200	17/05/2023	17/05/2023
7	Office Equipment	36,300	0	36,300	22/05/2023	22/05/2023
8	Office Equipment	17,553	0	17,553	17/05/2023	17/05/2023
9	Office Equipment	53,390	0	53,390	17/05/2023	17/05/2023
	Total	**2,76,723**	**0**	**2,76,723**		

Block 15% PLANT AND MACHINARY

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	Machinery	128	0	128	17/05/2023	17/05/2023
2	Machinery	200	0	200	17/05/2023	17/05/2023
3	Machinery	200	0	200	17/05/2023	17/05/2023
4	Machinery	200	0	200	08/07/2023	08/07/2023
5	Machinery	300	0	300	17/05/2023	17/05/2023
6	Machinery	300	0	300	29/05/2023	29/05/2023
7	Machinery	300	0	300	30/05/2023	30/05/2023
8	Machinery	300	0	300	01/06/2023	01/06/2023
9	Machinery	300	0	300	04/06/2023	04/06/2023

10	Machinery	300	0	300	05/07/2023	05/07/2023
11	Machinery	300	0	300	17/07/2023	17/07/2023
12	Machinery	300	0	300	22/07/2023	22/07/2023
13	Machinery	300	0	300	30/09/2023	30/09/2023
14	Machinery	339	0	339	17/05/2023	17/05/2023
15	Machinery	350	0	350	17/05/2023	17/05/2023
16	Machinery	350	0	350	17/05/2023	17/05/2023
17	Machinery	350	0	350	17/05/2023	17/05/2023
18	Machinery	350	0	350	17/05/2023	17/05/2023
19	Machinery	350	0	350	17/05/2023	17/05/2023
20	Machinery	400	0	400	17/05/2023	17/05/2023
21	Machinery	400	0	400	17/05/2023	17/05/2023
22	Machinery	410	0	410	17/05/2023	17/05/2023
23	Machinery	420	0	420	08/07/2023	08/07/2023
24	Machinery	500	0	500	20/07/2023	20/07/2023
25	Machinery	500	0	500	30/09/2023	30/09/2023
26	Machinery	500	0	500	28/05/2023	28/05/2023
27	Machinery	500	0	500	10/06/2023	10/06/2023
28	Machinery	500	0	500	26/06/2023	26/06/2023
29	Machinery	500	0	500	14/07/2023	14/07/2023
30	Machinery	500	0	500	21/09/2023	21/09/2023
31	Machinery	600	0	600	17/05/2023	17/05/2023
32	Machinery	700	0	700	17/05/2023	17/05/2023
33	Machinery	750	0	750	17/05/2023	17/05/2023
34	Machinery	800	0	800	23/08/2023	23/08/2023
35	Machinery	800	0	800	19/06/2023	19/06/2023
36	Machinery	900	0	900	17/05/2023	17/05/2023
37	Machinery	950	0	950	17/05/2023	17/05/2023
38	Machinery	1,000	0	1,000	17/05/2023	17/05/2023
39	Machinery	1,000	0	1,000	17/05/2023	17/05/2023
40	Machinery	1,000	0	1,000	23/05/2023	23/05/2023
41	Machinery	1,200	0	1,200	26/05/2023	26/05/2023
42	Machinery	1,275	0	1,275	08/07/2023	08/07/2023
43	Machinery	1,400	0	1,400	10/06/2023	10/06/2023
44	Machinery	1,470	0	1,470	28/06/2023	28/06/2023
45	Machinery	1,495	0	1,495	02/06/2023	02/06/2023
46	Machinery	1,500	0	1,500	17/05/2023	17/05/2023
47	Machinery	1,500	0	1,500	17/05/2023	17/05/2023

48	Machinery	1,600	0	1,600	23/05/2023	23/05/2023
49	Machinery	1,600	0	1,600	23/09/2023	23/09/2023
50	Machinery	1,600	0	1,600	25/06/2023	25/06/2023
51	Machinery	1,700	0	1,700	21/07/2023	21/07/2023
52	Machinery	1,702	0	1,702	30/06/2023	30/06/2023
53	Machinery	2,000	0	2,000	17/05/2023	17/05/2023
54	Machinery	2,000	0	2,000	23/06/2023	23/06/2023
55	Machinery	2,000	0	2,000	17/05/2023	17/05/2023
56	Machinery	2,000	0	2,000	12/06/2023	12/06/2023
57	Machinery	2,000	0	2,000	13/06/2023	13/06/2023
58	Machinery	2,160	0	2,160	25/08/2023	25/08/2023
59	Machinery	2,285	0	2,285	11/07/2023	11/07/2023
60	Machinery	2,500	0	2,500	17/05/2023	17/05/2023
61	Machinery	2,500	0	2,500	17/05/2023	17/05/2023
62	Machinery	2,500	0	2,500	29/05/2023	29/05/2023
63	Machinery	2,500	0	2,500	05/06/2023	05/06/2023
64	Machinery	2,500	0	2,500	10/06/2023	10/06/2023
65	Machinery	0	2,520	2,520	02/11/2023	02/11/2023
66	Machinery	2,600	0	2,600	17/05/2023	17/05/2023
67	Machinery	3,000	0	3,000	17/05/2023	17/05/2023
68	Machinery	3,000	0	3,000	24/05/2023	24/05/2023
69	Machinery	3,000	0	3,000	23/06/2023	23/06/2023
70	Machinery	3,000	0	3,000	29/07/2023	29/07/2023
71	Machinery	3,000	0	3,000	06/06/2023	06/06/2023
72	Machinery	3,070	0	3,070	17/05/2023	17/05/2023
73	Machinery	3,094	0	3,094	27/08/2023	27/08/2023
74	Machinery	3,178	0	3,178	30/06/2023	30/06/2023
75	Machinery	3,500	0	3,500	07/07/2023	07/07/2023
76	Machinery	3,564	0	3,564	17/05/2023	17/05/2023
77	Machinery	3,670	0	3,670	17/05/2023	17/05/2023
78	Machinery	3,700	0	3,700	17/05/2023	17/05/2023
79	Machinery	3,720	0	3,720	30/06/2023	30/06/2023
80	Machinery	4,000	0	4,000	17/05/2023	17/05/2023
81	Machinery	4,000	0	4,000	12/09/2023	12/09/2023
82	Machinery	4,130	0	4,130	17/05/2023	17/05/2023
83	Machinery	4,420	0	4,420	16/06/2023	16/06/2023
84	Machinery	4,525	0	4,525	30/06/2023	30/06/2023
85	Machinery	4,700	0	4,700	08/07/2023	08/07/2023

86	Machinery	4,800	0	4,800	17/05/2023	17/05/2023
87	Machinery	4,818	0	4,818	17/05/2023	17/05/2023
88	Machinery	4,925	0	4,925	29/07/2023	29/07/2023
89	Machinery	4,950	0	4,950	08/09/2023	08/09/2023
90	Machinery	5,000	0	5,000	26/06/2023	26/06/2023
91	Machinery	5,190	0	5,190	22/07/2023	22/07/2023
92	Machinery	5,275	0	5,275	16/06/2023	16/06/2023
93	Machinery	5,320	0	5,320	17/05/2023	17/05/2023
94	Machinery	5,500	0	5,500	18/05/2023	18/05/2023
95	Machinery	5,540	0	5,540	31/07/2023	31/07/2023
96	Machinery	5,674	0	5,674	21/07/2023	21/07/2023
97	Machinery	5,679	0	5,679	16/06/2023	16/06/2023
98	Machinery	5,782	0	5,782	07/06/2023	07/06/2023
99	Machinery	5,994	0	5,994	16/06/2023	16/06/2023
100	Machinery	6,199	0	6,199	13/06/2023	13/06/2023
101	Machinery	6,200	0	6,200	17/05/2023	17/05/2023
102	Machinery	6,250	0	6,250	17/05/2023	17/05/2023
103	Machinery	6,250	0	6,250	17/05/2023	17/05/2023
104	Machinery	6,378	0	6,378	16/06/2023	16/06/2023
105	Machinery	6,400	0	6,400	17/05/2023	17/05/2023
106	Machinery	6,425	0	6,425	25/05/2023	25/05/2023
107	Machinery	6,780	0	6,780	17/05/2023	17/05/2023
108	Machinery	6,885	0	6,885	17/05/2023	17/05/2023
109	Machinery	7,015	0	7,015	17/05/2023	17/05/2023
110	Machinery	7,140	0	7,140	30/09/2023	30/09/2023
111	Machinery	7,163	0	7,163	21/07/2023	21/07/2023
112	Machinery	7,660	0	7,660	31/05/2023	31/05/2023
113	Machinery	7,879	0	7,879	31/05/2023	31/05/2023
114	Machinery	8,210	0	8,210	17/05/2023	17/05/2023
115	Machinery	8,280	0	8,280	17/05/2023	17/05/2023
116	Machinery	8,400	0	8,400	17/05/2023	17/05/2023
117	Machinery	8,478	0	8,478	16/06/2023	16/06/2023
118	Machinery	8,741	0	8,741	17/05/2023	17/05/2023
119	Machinery	8,900	0	8,900	19/07/2023	19/07/2023
120	Machinery	0	8,900	8,900	17/03/2024	17/03/2024
121	Machinery	8,917	0	8,917	17/06/2023	17/06/2023
122	Machinery	8,930	0	8,930	08/07/2023	08/07/2023
123	Machinery	8,990	0	8,990	17/05/2023	17/05/2023

124	Machinery	9,000	0	9,000	23/06/2023	23/06/2023
125	Machinery	9,132	0	9,132	17/05/2023	17/05/2023
126	Machinery	9,340	0	9,340	31/07/2023	31/07/2023
127	Machinery	9,460	0	9,460	17/05/2023	17/05/2023
128	Machinery	9,675	0	9,675	17/05/2023	17/05/2023
129	Machinery	9,894	0	9,894	29/07/2023	29/07/2023
130	Machinery	9,980	0	9,980	17/05/2023	17/05/2023
131	Machinery	10,150	0	10,150	13/09/2023	13/09/2023
132	Machinery	10,210	0	10,210	17/05/2023	17/05/2023
133	Machinery	10,350	0	10,350	31/05/2023	31/05/2023
134	Machinery	10,532	0	10,532	17/05/2023	17/05/2023
135	Machinery	0	10,600	10,600	02/01/2024	02/01/2024
136	Machinery	10,800	0	10,800	08/08/2023	08/08/2023
137	Machinery	10,800	0	10,800	17/05/2023	17/05/2023
138	Machinery	11,000	0	11,000	17/05/2023	17/05/2023
139	Machinery	11,000	0	11,000	16/06/2023	16/06/2023
140	Machinery	11,485	0	11,485	31/08/2023	31/08/2023
141	Machinery	11,895	0	11,895	17/05/2023	17/05/2023
142	Machinery	11,895	0	11,895	29/05/2023	29/05/2023
143	Machinery	11,986	0	11,986	17/05/2023	17/05/2023
144	Machinery	12,000	0	12,000	16/09/2023	16/09/2023
145	Machinery	12,000	0	12,000	04/08/2023	04/08/2023
146	Machinery	0	12,000	12,000	26/12/2023	26/12/2023
147	Machinery	12,500	0	12,500	10/06/2023	10/06/2023
148	Machinery	12,800	0	12,800	17/05/2023	17/05/2023
149	Machinery	13,185	0	13,185	27/05/2023	27/05/2023
150	Machinery	13,470	0	13,470	23/05/2023	23/05/2023
151	Machinery	13,593	0	13,593	30/06/2023	30/06/2023
152	Machinery	13,937	0	13,937	17/05/2023	17/05/2023
153	Machinery	14,239	0	14,239	17/05/2023	17/05/2023
154	Machinery	14,250	0	14,250	29/06/2023	29/06/2023
155	Machinery	14,671	0	14,671	17/05/2023	17/05/2023
156	Machinery	14,704	0	14,704	18/05/2023	18/05/2023
157	Machinery	14,850	0	14,850	17/07/2023	17/07/2023
158	Machinery	0	15,350	15,350	17/01/2024	17/01/2024
159	Machinery	15,500	0	15,500	17/05/2023	17/05/2023
160	Machinery	15,674	0	15,674	17/05/2023	17/05/2023
161	Machinery	15,715	0	15,715	10/06/2023	10/06/2023

162	Machinery	0	16,300	16,300	24/12/2023	24/12/2023
163	Machinery	16,500	0	16,500	26/06/2023	26/06/2023
164	Machinery	16,577	0	16,577	17/05/2023	17/05/2023
165	Machinery	16,680	0	16,680	17/05/2023	17/05/2023
166	Machinery	16,750	0	16,750	17/05/2023	17/05/2023
167	Machinery	16,800	0	16,800	12/06/2023	12/06/2023
168	Machinery	17,000	0	17,000	17/05/2023	17/05/2023
169	Machinery	17,727	0	17,727	17/05/2023	17/05/2023
170	Machinery	17,875	0	17,875	17/05/2023	17/05/2023
171	Machinery	18,000	0	18,000	17/05/2023	17/05/2023
172	Machinery	18,235	0	18,235	17/05/2023	17/05/2023
173	Machinery	18,500	0	18,500	16/06/2023	16/06/2023
174	Machinery	19,306	0	19,306	17/05/2023	17/05/2023
175	Machinery	19,306	0	19,306	17/05/2023	17/05/2023
176	Machinery	19,696	0	19,696	30/09/2023	30/09/2023
177	Machinery	20,700	0	20,700	27/05/2023	27/05/2023
178	Machinery	21,000	0	21,000	17/05/2023	17/05/2023
179	Machinery	21,000	0	21,000	17/05/2023	17/05/2023
180	Machinery	21,210	0	21,210	17/05/2023	17/05/2023
181	Machinery	21,476	0	21,476	17/05/2023	17/05/2023
182	Machinery	21,500	0	21,500	03/06/2023	03/06/2023
183	Machinery	21,594	0	21,594	17/05/2023	17/05/2023
184	Machinery	21,778	0	21,778	30/09/2023	30/09/2023
185	Machinery	22,400	0	22,400	06/07/2023	06/07/2023
186	Machinery	0	22,400	22,400	01/01/2024	01/01/2024
187	Machinery	22,500	0	22,500	12/06/2023	12/06/2023
188	Machinery	22,682	0	22,682	17/05/2023	17/05/2023
189	Machinery	23,250	0	23,250	23/07/2023	23/07/2023
190	Machinery	24,858	0	24,858	27/05/2023	27/05/2023
191	Machinery	24,925	0	24,925	17/05/2023	17/05/2023
192	Machinery	25,000	0	25,000	05/09/2023	05/09/2023
193	Machinery	0	25,500	25,500	16/10/2023	16/10/2023
194	Machinery	0	25,700	25,700	30/01/2024	30/01/2024
195	Machinery	26,000	0	26,000	17/05/2023	17/05/2023
196	Machinery	0	27,200	27,200	25/10/2023	25/10/2023
197	Machinery	27,395	0	27,395	17/05/2023	17/05/2023
198	Machinery	28,895	0	28,895	29/07/2023	29/07/2023
199	Machinery	28,977	0	28,977	19/05/2023	19/05/2023

200	Machinery	29,050	0	29,050	20/06/2023	20/06/2023
201	Machinery	29,462	0	29,462	17/05/2023	17/05/2023
202	Machinery	29,587	0	29,587	01/10/2023	01/10/2023
203	Machinery	30,000	0	30,000	12/07/2023	12/07/2023
204	Machinery	30,000	0	30,000	12/07/2023	12/07/2023
205	Machinery	30,448	0	30,448	22/09/2023	22/09/2023
206	Machinery	31,000	0	31,000	17/05/2023	17/05/2023
207	Machinery	0	31,913	31,913	01/01/2024	01/01/2024
208	Machinery	32,403	0	32,403	31/07/2023	31/07/2023
209	Machinery	0	33,230	33,230	28/03/2024	28/03/2024
210	Machinery	33,850	0	33,850	17/05/2023	17/05/2023
211	Machinery	35,000	0	35,000	17/05/2023	17/05/2023
212	Machinery	35,000	0	35,000	17/05/2023	17/05/2023
213	Machinery	35,000	0	35,000	17/05/2023	17/05/2023
214	Machinery	35,000	0	35,000	17/05/2023	17/05/2023
215	Machinery	0	36,000	36,000	02/02/2024	02/02/2024
216	Machinery	0	37,650	37,650	02/02/2024	02/02/2024
217	Machinery	0	40,000	40,000	19/01/2024	19/01/2024
218	Machinery	0	40,500	40,500	26/12/2023	26/12/2023
219	Machinery	0	41,191	41,191	24/01/2024	24/01/2024
220	Machinery	0	41,817	41,817	10/01/2024	10/01/2024
221	Machinery	44,800	0	44,800	17/05/2023	17/05/2023
222	Machinery	46,793	0	46,793	05/06/2023	05/06/2023
223	Machinery	49,366	0	49,366	17/05/2023	17/05/2023
224	Machinery	50,000	0	50,000	17/05/2023	17/05/2023
225	Machinery	50,000	0	50,000	17/05/2023	17/05/2023
226	Machinery	53,000	0	53,000	12/07/2023	12/07/2023
227	Machinery	54,773	0	54,773	17/05/2023	17/05/2023
228	Machinery	55,000	0	55,000	18/05/2023	18/05/2023
229	Machinery	56,250	0	56,250	17/05/2023	17/05/2023
230	Machinery	56,840	0	56,840	27/05/2023	27/05/2023
231	Machinery	64,704	0	64,704	23/05/2023	23/05/2023
232	Machinery	65,800	0	65,800	11/06/2023	11/06/2023
233	Machinery	67,183	0	67,183	17/05/2023	17/05/2023
234	Machinery	67,500	0	67,500	17/05/2023	17/05/2023
235	Machinery	0	71,760	71,760	09/10/2023	09/10/2023
236	Machinery	0	72,600	72,600	17/03/2024	17/03/2024
237	Machinery	79,464	0	79,464	25/05/2023	25/05/2023

238	Machinery	85,000	0	85,000	23/06/2023	23/06/2023
239	Machinery	85,121	0	85,121	17/05/2023	17/05/2023
240	Machinery	86,400	0	86,400	17/05/2023	17/05/2023
241	Machinery	88,225	0	88,225	19/07/2023	19/07/2023
242	Machinery	94,100	0	94,100	16/06/2023	16/06/2023
243	Machinery	97,000	0	97,000	03/07/2023	03/07/2023
244	Machinery	97,223	0	97,223	17/05/2023	17/05/2023
245	Machinery	98,500	0	98,500	17/05/2023	17/05/2023
246	Machinery	0	99,700	99,700	02/01/2024	02/01/2024
247	Machinery	99,811	0	99,811	17/05/2023	17/05/2023
248	Machinery	0	1,02,000	1,02,000	26/03/2024	26/03/2024
249	Machinery	0	1,06,875	1,06,875	12/10/2023	12/10/2023
250	Machinery	0	1,07,830	1,07,830	09/03/2024	09/03/2024
251	Machinery	0	1,13,510	1,13,510	21/03/2024	21/03/2024
252	Machinery	1,14,900	0	1,14,900	17/05/2023	17/05/2023
253	Machinery	0	1,46,280	1,46,280	06/02/2024	06/02/2024
254	Machinery	1,48,539	0	1,48,539	29/09/2023	29/09/2023
255	Machinery	0	1,49,831	1,49,831	22/01/2024	22/01/2024
256	Machinery	1,69,690	0	1,69,690	17/05/2023	17/05/2023
257	Machinery	1,75,500	0	1,75,500	17/05/2023	17/05/2023
258	Machinery	1,76,800	0	1,76,800	17/05/2023	17/05/2023
259	Machinery	1,85,000	0	1,85,000	23/06/2023	23/06/2023
260	Machinery	1,88,714	0	1,88,714	31/05/2023	31/05/2023
261	Machinery	2,11,949	0	2,11,949	17/05/2023	17/05/2023
262	Machinery	2,29,424	0	2,29,424	17/05/2023	17/05/2023
263	Machinery	0	2,40,000	2,40,000	14/03/2024	14/03/2024
264	Machinery	2,58,051	0	2,58,051	17/05/2023	17/05/2023
265	Machinery	3,00,000	0	3,00,000	17/05/2023	17/05/2023
266	Machinery	0	2,57,827	2,57,827	23/02/2024	23/02/2024
267	Machinery	3,98,205	0	3,98,205	10/08/2023	10/08/2023
268	Machinery	4,25,000	0	4,25,000	17/05/2023	17/05/2023
269	Machinery	4,30,000	0	4,30,000	16/06/2023	16/06/2023
270	Machinery	7,90,000	0	7,90,000	17/05/2023	17/05/2023
271	Machinery	8,56,910	0	8,56,910	17/05/2023	17/05/2023
272	Machinery	10,95,000	0	10,95,000	06/07/2023	06/07/2023
273	Machinery	8,05,22,804	0	8,05,22,804	17/05/2023	17/05/2023
	Total	**9,02,84,822**	**19,36,983**	**9,22,21,806**		

Annexure "A"

13 (f) Disclosure as per ICDS

ICDS	Disclosure
ICDS I - Accounting Policies	Refer Significant Accounting Policies mentioned at Note No 2.1 to 2.19
ICDS II - Valuation of Inventories	As per accounting policies & notes to financial statements
ICDS IV - Revenue Recognition	Refer Significant Accounting Policies mentioned at Note No 2.6.
ICDS VII - Governments Grants	Refer Significant Accounting Policies mentioned at Note No 2.18.
ICDS V - Tangible Fixed Assets	Refer to the Clause 18 of form 3CD.
ICDS IX - Borrowing Costs	Refer Significant Accounting Policies mentioned at Note No 2.14.
ICDS X - Provisions,Contingent Liabilities and Contingent Assets Total	Refer Significant Accounting Policies mentioned at Note No 2.16.

Annexure "C"

26.(i)(B)(a) In respect of any sum referred in clauses (a) ,(b), (c), (d), (e) or (f) of Section 43 B, the liability for which was incurred in the previous year and was paid on or before the due date for furnishing the return of income of the previous year under section 139(1).

Nature of Liability	Amount	**Remark if any**	Section
TDS Liability	145482	The TDS liability was paid on 30-Apr-2024.	Sec 43B(a) -tax , duty,cess,fee etc
Provident Fund	13859	The Provident fund liability was paid on 14-Apr-2024.	Sec 43B(a) -tax , duty,cess,fee etc
Labour Welfare Fund	60	The labour welfare fund liability was paid on 29-Apr-2024.	Sec 43B(a) -tax , duty,cess,fee etc

Annexure "D"

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

Name of the lender or depositor	Address of the lender or depositor	PAN of the lender or depositor	Aadhaar no	Amount of loan or deposit taken or accepted	Whether the loan/deposit was squared up during the Previous Year	Maximum amount outstanding in the account at any time during the Previous Year	whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account	in case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.
SHIVAM CHEMICALS LIMITED	108,Hubtown Solaris,N.S Phadke Marg,Andheri(E),Mumbai,MAHARASHTRA,400069	AAPCS1161C		6,57,00,000	No	12,90,00,000	Electronic clearing system	

SHIVAM CHEMICALS AND MINERALS PRIVATE LIMITED

(Formerly known as Superior Chemicals And Minerals Private Limited)

1ST APRIL 2023 TO 31ST MARCH 2024

Standalone Financial Statement for The Period Ended 31st March 2024

1. CORPORATE INFORMATION

M/s. Shivam Chemicals and Minerals Private Limited (referred to as "the Company"), incorporated in India as on 23rd December 2019 as M/s. Superior Chemicals and Minerals Private Limited. Pursuant to board resolution dated 4th July, 2022 and subsequent filing of INC-24 the Company had changed its name from erstwhile M/s. Superior Chemicals And Minerals Private Limited to M/s. Shivam Chemicals and Minerals Private Limited.

The Registered Office of the Company is 108, Hubtown Solaris, NS Phadke Marg, Near Andheri Flyover, Andheri (East), Mumbai City, Maharashtra, India, 400069.

M/s. Shivam Chemicals and Minerals Private Limited (formerly known as M/s. Superior Chemicals and Minerals Private Limited) ("the Company") is wholly owned subsidiary of M/s. Shivam Chemical Limited (formerly known as M/s. Shivam Chemicals Private Limited).

Company is engaged in manufacturing of chemical products such as hydrated lime (Calcium hydroxide) and Quick lime (Calcium oxide).

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

2.1 Basis of preparation of Standalone Financial Statements

The Standalone Financial Statements relate to Shivam Chemicals & Minerals Private Limited ("the Company").

a. These financial statements have been prepared in accordance with the Generally Accepted Accounting Principles in India ('Indian GAAP') including the Accounting Standards notified under Section 133 of the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014 and the relevant provisions of the Companies Act, 2013 as amended from time to time.
b. All assets & liabilities have been classified as current and non-current as per the Company's normal operating cycle and other criteria set out in the Schedule III of the Companies Act,2013.
c. Based on the nature of the industry of the Company, the trading activity of goods undertaken with its customers and the time elapsed between the sale of goods and their realization in cash & cash equivalents of the consideration for such goods traded, the Company considered an operating cycle as 12 months for the purpose of current or non- current classification of assets & liabilities.
d. These financial statements have been prepared under the historical cost convention on accrual basis.
e. Accounting policies, not specifically referred to, are consistent with the generally accepted accounting policies, unless otherwise stated hereinafter.
f. All expenses and income are accounted for on accrual basis except where they were recognized otherwise.

2.2 Use of estimates and judgements

The preparation of Standalone Financial Statements in conformity with the generally accepted accounting principles which requires the Management to make estimates, judgements and assumptions that affect the reported balances of assets and liabilities as on the date of

PSRD & CO. FRN No: 126390W Chartered Accountants

SHIVAM CHEMICALS AND MINERALS PVT. LTD.

Standalone Financial Statements and the reported amounts of revenues and expenses for the reported period. Changes in estimates are recognized in the period in which the estimates are revised and if material, their effects are disclosed in the notes to the financial statements.

2.3 Going Concern

The Financial Accounts of the Company are prepared on the assumption of going concern concept.

2.4 Inventories

Inventories consist of Raw Materials, Work-in-Process, stores and spares and Finished goods. The stock of finished goods is valued at lower of cost and net realizable value. Net realizable value is the estimate of the selling price in the ordinary course of business, less estimated costs of completion and estimated costs necessary to make the sale. The stock of Raw Materials are valued at cost. The stock of Work-in-Process is valued based on percentage of completion of stock on the basis of finished goods.

2.5 Property, Plant and Equipment

Property, plant and equipment are stated at cost comprising of purchase price and any initial directly attributable cost of bringing the asset to its working condition for its intended use, less accumulated depreciation and impairment loss, if any.

The Company provides depreciation on Written Down Value method as per the useful life prescribed in Schedule II to Companies Act, 2013. The depreciation is provided from the date the asset is put to use.

2.6 Recognition of Revenue and Expenses

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. The following specific recognition criteria must be also met before revenue is recognized:

Sale of goods:
Revenue from sale of goods is recognized when all the significant risks and rewards of ownership of goods have passed to the buyer under the terms of the contract.

Income from services:
Revenue from services are recognized upon completion of service and transfer of material to the vendor concerned.

Interest Income:

a) Revenue from interest on Fixed Deposits is recognized on a time proportion basis taking into account the amount outstanding and the applicable interest rate.

b) Revenue from Interest on Vendors is recognized on a time proportion basis taking into account the amount outstanding from debtors for usage period of goods and the rate applicable as per the terms of the contract.

PSRD & CO. FRN No: 126390W Chartered Accountants

SHIVAM CHEMICALS AND MINERALS PVT. LTD.

Expenses:
Expenses are accounted for on an accrual basis and provision is made for all known losses and expenses.

2.7 Transactions in foreign currency

Exchange differences:

(i) The transactions in foreign currency are recorded at the exchange rates prevailing on the date of the transaction.

(ii) All monetary assets and liabilities in foreign currency outstanding at the Balance Sheet date are translated at the exchange rates prevailing on the date of Balance Sheet and resultant gains or losses are recognized during the year in the Statement of Profit and Loss.

2.8 Investments

Investments which are readily realizable and intended to be held for not more than one year from the date of which such investments are made, are classified as current investments. All other investments are classified as long-term investments. The Company holds no investments during the period.

2.9 Retirement benefits

The Company has not provided for gratuity and other retirement benefits as there are no employees who have put in the required number of years of service.

2.10 Lease Accounting

Lease arrangements, where the risks and rewards incidental to ownership of an asset substantially vests with the lessor are classified as Operating Lease. Rental payments made under Operating Lease are recognized as an expense in the Profit and Loss account on a straight-line basis, over the lease term.

2.11 Segment Reporting

The Company's operating business are organized and managed separately according to the nature of products and services provided, with each segment representing a strategic business unit that offers different products and serves different markets.

The Company has not identified any reportable segment as per recognition criteria enumerated in AS 17 and accordingly segmental reporting as per AS 17 is not applicable for the Company.

2.12 Earnings per share

Basic Earnings per Share (EPS) is computed by dividing the net profit after tax for the period attributable to the equity shareholders by the weighted average number of shares outstanding during the period. The Company does not have any potentially dilutive securities in any of the years presented to calculate diluted EPS and hence the diluted EPS is the same as basic EPS.

2.13 Accounting for taxes on Income

PSRD & CO. FRN No: 126390W Chartered Accountants

SHIVAM CHEMICALS AND MINERALS PVT. LTD.

Tax expense comprises current and deferred tax.

Current Tax

Current Tax expense is measured at the amount expected to be paid to the tax authorities in accordance with the Income Tax Act, 1961 enacted in India. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted at the reporting date.

Deferred Tax

Deferred income tax reflects the impact of timing differences between taxable income and accounting income during the current period and reversal of timing differences for the earlier years. Deferred Tax is measured using the tax rates and tax laws used enacted or substantively enacted at the reporting date.

Deferred tax liabilities are recognized for all the taxable timing differences. Deferred tax assets are recognized for deductible timing differences only to the extent that there is reasonable certainty that sufficient future taxable income will be available against which such deferred tax asset scan be realized.

The carrying amount of deferred tax assets and deferred tax liabilities are reviewed at each reporting period.

2.14 Borrowing Cost

Borrowing costs are interest, commitment charges and other costs incurred by an enterprise in connection with Short Term/ Long Term borrowing of funds. Borrowing cost directly attributable to acquisition or construction of qualifying assets are capitalized as a part of the cost of the assets, upto the date the asset is ready for its intended use. All other borrowing costs are recognized in the Statement of Profit and Loss in the year in which they are incurred.

2.15 Impairment of Assets

An asset is treated as impaired when the carrying cost of asset exceeds its recoverable value. An Impairment Loss is charged for when an asset is identified as Impaired. The impairment loss recognized in prior accounting period is reversed, if there has been a change in the estimate of recoverable amount. The Company has identified that there are no Assets available whose carrying cost exceeds its recoverable value and hence the Company has not provided for any impairment loss during the reporting period.

2.16Provisions, Contingent liabilities and Contingent assets

The Company estimates the provisions that have present obligations as a result of past events and it is probable that outflow of resources will be required to settle the obligations. These provisions are reviewed at the end of each reporting period and are adjusted to reflect the current best estimates.

The Company uses significant judgements to disclose contingent liabilities. Contingent liabilities are disclosed when there is a possible obligation arising from past events, the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Company or a present obligation that arises from past events where it is either not probable that an outflow of resources will be required to settle the obligation or a reliable estimate of the amount cannot be made.

PSRD & CO. FRN No: 126390W Chartered Accountants

SHIVAM CHEMICALS AND MINERALS PVT. LTD.

Contingent assets are neither recognized nor disclosed in the financial statements.

2.17 Cash and Cash equivalents

The Company considers all highly liquid financial instruments, which are readily convertible into known amounts of cash that are subject to an insignificant risk of change in value and having original maturities of three months or less from the date of purchase, to be cash equivalents. Cash and cash equivalents consist of balances with banks which are unrestricted for withdrawal and usage. Cash and cash equivalents for the purpose of cash flow statement comprise of cash at bank and in Hand and short-term bank deposits with original maturity of twelve months or less.

2.18 Government Grants

Company enjoys government grant with respective to interest subsidy and electricity duty subsidy from Government of Gujarat. The interest subsidy is subject to maximum Rs 2,00,000 per month and electricity subsidy is restricted to amount of electricity duty charged, the subsidy so receivable basis this have been shown as other income in profit & loss account.

2.19 General

Accounting policies not specifically referred to, are consistent with the Indian Generally Accepted Accounting Principles and are followed consistently.

PSRD & CO. FRN No: 126390W Chartered Accountants

SHIVAM CHEMICALS AND MINERALS PVT. LTD.

Shivam Chemicals And Minerals Private Limited
(Formely known as Superior Chemicals And Minerals Private Limited)

Standalone Balance Sheet as on 31st March, 2024

₹ in lakhs

Particulars	Notes	As on 31-Mar-24	As on 31-Mar-23
EQUITY AND LIABILITIES			
Shareholders' Funds			
Share capital	3	150.00	150.00
Reserves and surplus	4	-79.29	0.70
Non-Current Liabilities			
Long-term borrowings	5	482.83	677.22
Deferred tax Liability	6	-	-
Current Liabilities			
Short-term borrowings	7	1290.00	712.00
Trade Payables	8	133.68	45.64
Other current liabilities	9	114.58	18.36
Short Term Provision	10	2.23	0.00
TOTAL		**2094.03**	**1603.92**
ASSETS			
Non-Current Assets			
Property, Plant and Equipment and Intangible Assets			
Property, Plant and Equipment	11	1488.70	1392.59
Current Assets			
Inventories	12	51.04	0.00
Trade Receivable	13	323.17	0.00
Cash and Cash Equivalents	14	24.06	20.73
Short Term Loans and Advances	15	17.69	12.59
Other Current Assests	16	189.36	178.00
TOTAL		**2094.03**	**1603.92**
Summary of Significant Accouting Policies The accompanying notes are an integral part of the financial statements.	1 to 25		

As per our report of even date attached.

For PSRD & Co
Chartered Accountants
Firm Registration No: 126390W

Pravin Oza
(Partner)
Membership No. : 119427
Date: 29-5-2024
Place : Mumbai
UDIN:24119427BKGFJJ7692

For M/s Shivam Chemicals & Minerals Private Limited
CIN:U24296MH2019PTC334844

Soham Vasant
Director
DIN No. 03036861
Date : 29.5.24
Place : Mumbai

Shivam Vasant
Director
DIN No. 08512942
Date : 29.5.24
Place : Mumbai

SHIVAM CHEMICALS AND MINERALS PVT. LTD.

Shivam Chemicals And Minerals Private Limited
(Formely known as Superior Chemicals And Minerals Private Limited)

Standalone Profit and Loss Account for the period ended 31st March, 2024

₹ in lakhs

Particulars	Notes	For The Year Ended 31- Mar- 24	For The Year Ended 31- Mar- 23
INCOMES			
Revenue from operations	17	1020.29	-
Other income	18	26.08	0.83
Total Income		**1046.37**	**0.83**
EXPENSES			
Cost of Materials Consumed	19	807.25	-
Change in Inventories of Finished Goods	20	-29.50	-
Employee Benefit Expenses	21	44.23	-
Finance Cost	22	47.47	-
Depreciation Expenses	11	107.41	-
Other Expenses	23	149.28	-
Total Expenses		**1126.14**	**0.00**
Profit before tax		**-79.77**	**0.83**
Tax expense:			
- Current tax		-	-
- Increase / (Decrese) in tax provision of Earlier years		-0.22	-
- Deferred tax (liability) / Asset		-	-
Profit (Loss) for the period after tax		**-79.98**	**0.83**
Earnings per equity share of face value of Rs. 10 each			
Basic and Diluted (in Rs.)	24	**(5.33)**	**0.06**
The accompanying notes are an integral part of the financial statements.	1 to 25		

As per our report of even date attached.
For and on behalf of

For PSRD & Co
Chartered Accountants
Firm Registration No: 126390W

Pravin Oza
(Partner)
Membership No. : 119427
Date: 29-5-24
Place : Mumbai
UDIN: 24119427BKGPJJ7692

For M/s Shivam Chemicals & Minerals Private Limited
CIN:U24296MH2019PTC334844

Soham Vasant
Director
DIN No. 03036861
Date : 29-5-24
Place : Mumbai

Shivam Vasant
Director
DIN No. 08512942
Date : 29-5-24
Place : Mumbai

SHIVAM CHEMICALS AND MINERALS PVT. LTD.

Shivam Chemicals And Minerals Private Limited
(Formely known as Superior Chemicals And Minerals Private Limited)
Cash Flow Statement For The Year Ended 31st March, 2024

₹ in lakhs

Particulars	2024	2023
A. **Cash Flow From Operating Activities**		
Profit/(Loss) Before Tax and Exceptional Items	-79.77	0.83
Adjustments for :		
Depreciation	107.41	-
Excess /Short Tax Provision	-0.22	-
Interest & Finance charges	47.47	-
Exchange difference on translation of foreign currency cash and cash equivalents	-	-
Interest Received	-0.91	-0.63
Operating Profit before Working Capital Changes	**73.98**	**0.20**
Adjustments for :		
(Increase)/Decrease in Inventories	-51.04	-
(Increase)/Decrease in Trade Receivables	-323.17	-
(Increase)/Decrease in Short Term Loans & Advances	-5.09	-12.59
(Increase)/Decrease in Other Current Assets	-11.36	-49.49
Increase/(Decrease) in Short Term Provisions	2.23	0.00
Increase/(Decrease) in Trade Payables	88.04	-6.97
Increase/(Decrease) in Other Current Liablities	96.22	18.34
Cash Generated from Operations	**-130.20**	**-50.52**
Income Tax Payment (Net of Refund)		
Net Cash Generated from Operating Activities	**-130.20**	**-50.52**
B. **Cash Flows From Investing Activities**		
Acquisition of Property,Plant and Equipments and Intangible Assets	-278.49	-941.20
Disposal of Property,Plant and Equipments and Intangible Assets	74.97	0.40
Interest received	0.91	0.63
Net Cash used in Investing Activities	**-202.61**	**-940.17**
C. **Cash Flows From Financing Activities**		
Issue of Shares	0.00	145.00
Interest & Finance charges Paid	-47.47	-
Increase in Long Term Borrowings	17.75	440.97
(Decrease) in Long Term Borrowings	-212.15	-233.44
Increase/(Decrease)in Short Term Borrowings	578.00	657.00
Net Cash used in Financing Activities	**336.13**	**1009.53**
Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)	**3.33**	**18.84**
Cash and Cash Equivalents at the beginning of the year	**20.73**	**1.90**
Exchange difference on translation of foreign currency cash and cash equivalents	-	-
Cash and Cash Equivalents at the end of the year	**24.06**	**20.73**

Notes :

1. The above Cash flow statement has been prepared under the indirect method set out in Accounting Standard-3, "Cash FlowStatement" notified under section 133 of the Companies Act 2013, read together with paragraph 7 of the Companies (Accounts) Rules 2014.
2. Figures in parenthesis indicate cash outgo.

As per our attached report of even date
For PSRD & Co.
Chartered Accountants
FRN No. 126390W

Pravin Oza
Partner
Mem. No. 119427
Date: 29.5.24
Place: Mumbai

For Shivam Chemicals And Minerals Private Limited
CIN:U24100MH2010PTC208870

Soham Vasant
Director
DIN : 03036861
Date : 29.5.24
Place : Mumbai

Shivam Vasant
Director
DIN No. 08512942
Date : 29.5.24
Place : Mumbai

SHIVAM CHEMICALS AND MINERALS PVT. LTD.

3. SHARE CAPITAL

₹ in lakhs

Particulars	31st March, 2024	31st March, 2023
Authorised		
15,00,000 Equity shares of Rs.10/- each	150.00	150.00
Issued,Subscribed & Paid up		
15,00,000 Equity shares of Rs.10/- each	150.00	150.00
	150.00	**150.00**

3.1 Reconciliation of shares outstanding at the beginning and at the end of the reporting period

Equity Shares

₹ in lakhs

Particulars	31st March, 2024		31st March, 2023	
	No. of Shares	Amount	No. of Shares	Amount
Shares outstanding at the beginning of the year	15,00,000	150.00	50,000	5.00
Shares Issued during the year	-	-	14,50,000	145.00
Shares outstanding at the end of the year	**15,00,000**	**150.00**	**15,00,000**	**150.00**

3.2 Terms/Rights attached to Equity Shares

The company has only one class of equity shares having a par value of Rs. 10 per share. Each holder of equity shares shall have one vote for each share of which he is a holder.

In the event of liquidation of the company, the holders of the equity shares will be entitled to receive remaining assets of the company, after distribution of all preferential amounts. The distribution will be proportionate to the number of equity shares held by the shareholders.

3.3 Details of shares held by the holding company, the ultimate holding company, their subsidiaries and associates:

Out of the equity shares issued by the company,shares held by its holding company, are as below :

Name of Shareholder	31st March, 2024	31st March, 2023
Shivam Chemicals Limited (Holding Company)	15,00,000	15,00,000

3.4 Details of shareholders holding more than 5% shares in the company

Name of Shareholder	31st March, 2024		31st March, 2023	
	No. of Shares held	% of Holding	No. of Shares held	% of Holding
Shivam Chemicals Limited (Formerly Known as Shivam Chemicals Private Limited)	15,00,000	100%	15,00,000	100%
Total	**15,00,000**	**100%**	**15,00,000**	**100%**

3.5 Shareholding of Promoters

Shares held by promoters at the end of the year

Promoter Name	No of Shares	% of Total Shares	% Change During the year
Shivam Chemicals Limited (Formerly Known as Shivam Chemicals Private Limited)	15,00,000	100%	**100%**
Total	**15,00,000**	**100%**	**100%**

4. RESERVES AND SURPLUS

₹ in lakhs

Particulars	31st March, 2024	31st March, 2023
a. Surplus/(Deficit) in the statement of profit and loss		
Opening balance	0.70	-0.13
(+) Net Profit/(Net Loss) For the current year	-79.98	0.83
Closing Balance	**-79.29**	**0.70**
Total Closing Balance	**-79.29**	**0.70**

PSRD & CO. FRN No: 126390W Chartered Accountants

SHIVAM CHEMICALS AND MINERALS PVT. LTD.

5. LONG TERM BORROWINGS

₹ in lakhs

Particulars	31st March, 2024	31st March, 2023
Secured Loans		
Term Loan from Bank*	482.83	677.22
Total	**482.83**	**677.22**

* The Company has taken Secured Term Loan for Construction of Building and Plant and Machinery at interest rate of 8.81%.
Security for Term Loan for Construction of Building: First and Exclusive charge on by way by way of equitable mortgage over the immovable property i.e. building financed under the said loan along with the land at Dahej.
Security for Term Loan for Construction of Building: First and exclusive charge by way of hypothecation of the entire plant & machinery /asset of the borrower financed under the said loan.

6. DEFERRED TAX LIABILITY (NET)

₹ in lakhs

Particulars	31st March, 2024	31st March, 2023
Deffered tax liability	6.57	-
Less : Adjusted agains Deffered tax liability	-6.57	-
Total	-	-

7. SHORT TERM BORROWING

₹ in lakhs

Particulars	31st March, 2024	31st March, 2023
Loan From Holding Company	1290.00	712.00
Total	**1290.00**	**712.00**

8. TRADE PAYABLES

₹ in lakhs

Particulars	31st March, 2024	31st March, 2023
Trade Payables		
a)Total outstanding dues of Micro, Small and Medium Enterprises	-	-
b)Total outstanding dues of creditors other than MSME	133.68	45.64
Total	**133.68**	**45.64**

2024

Particulars		Outstanding for following periods from due date of payment				
		Less then 1 year	1-2 years	2-3 years	More then 3 years	Total
(i)	MSME	-	-	-	-	-
(ii)	Others	133.68	-	-	-	133.68
(iii)	Disputed Due - MSME	-	-	-	-	-
(iv)	Disputed Due - Others	-	-	-	-	-

2023

Particulars		Outstanding for following periods from due date of payment				
		Less then 1 year	1-2 years	2-3 years	More then 3 years	Total
(i)	MSME	-	-	-	-	-
(ii)	Others	45.64	-	-	-	45.64
(iii)	Disputed Due - MSME	-	-	-	-	-
(iv)	Disputed Due - Others	-	-	-	-	-

Note : According to the information available with the Company regarding the status of supplier as defined under the Micro, Small and Medium Enterprises developmet Act, 2006 no amount is overdue as on the reporting date to Micro, Small and Medium Enterprises on account of principal and interest.

9. OTHER CURRENT LIABILITIES

₹ in lakhs

Particulars	31st March, 2024	31st March, 2023
Current Maturity of Long term debt (Secured)	111.20	0.00
Statutory Dues payable	1.79	0.63
Other Payables (Retention Amount payable)	1.60	17.73
Total	**114.58**	**18.36**

10. SHORT TERM PROVISION

₹ in lakhs

Particulars	31st March, 2024	31st March, 2023
Provision for employee benefits	2.23	
Total	**2.23**	-

PSRD & CO. FRN No: 126390W Chartered Accountants

SHIVAM CHEMICALS AND MINERALS PVT. LTD.

Shivam Chemicals And Minerals Private Limited
(Formely known as Superior Chemicals And Minerals Private Limited)

Standalone financial statements for the period ended 31st March, 2024

11. PROPERTY, PLANT AND EQUIPMENT

Amount in (Rs.)

Fixed Assets	Gross Block				Depreciation/Amortisation				Net Block	
	As at 1st April 2023	Additions	Deductions/Adjustment	As at 31st March, 2024	As at 1st April 2023	For the period	Deductions/Adjustment	As at 31st March, 2024	As at 31st March, 2024	As at 31st March 2023
i)Tangible Assets										
Freehold Non-Agricultural Land	385.81	45.68	-	431.49	-	0.00	-	0.00	431.49	385.81
Building	-	235.86	0.46	235.40	-	16.76	-0.02	16.74	218.66	-
Furniture & Fixture	-	4.24	0.00	4.24	-	0.96	-	0.96	3.28	-
Plant & Machinery	-	934.53	12.31	922.22	-	89.74	-0.66	89.08	833.14	-
Office Equipment	-	2.77	-	2.77	-	0.63	-	0.63	2.14	-
Total	**385.81**	**1223.07**	**12.76**	**1596.11**	**-**	**108.09**	**-0.68**	**107.41**	**1488.70**	**385.81**
ii) Capital work in Progress (CWIP)	1006.78	-	1006.78	-	-	-	-	-	-	10,06,78,039
Total	**1392.59**	**1223.07**	**1019.54**	**1596.11**	**-**	**108.09**	**-0.68**	**107.41**	**1488.70**	**1392.59**
Previous Years (31-Mar-2023)	**451.78**	**941.20**	**0.40**	**1392.59**	-	-	-	-	**1392.59**	**451.78**

PSRD & CO. FRN No: 126390W Chartered Accountants

SHIVAM CHEMICALS AND MINERALS PVT. LTD.

12. INVENTORIES

₹ in lakhs

Particulars	31st March, 2024	31st March, 2023
Closing Stock of Raw Material	21.54	-
Closing Stock of Finished Goods	29.50	-
Total	**51.04**	**-**

13. TRADE RECEIVABLE

₹ in lakhs

Particulars	31st March, 2024	31st March, 2023
Trade Receivable (Unsecured & considered good)	323.17	-
Total	**323.17**	**-**

Sr No	Particulars	Outstanding for following periods from due date of payment					
		Less than 6 months	6 months - 1 year	1 - 2 years	2 - 3 years	More than 3 years	Total
(i)	Undisputed Trade Receivables – considered good	323.17	-	-	-	-	**323.17**
(ii)	Undisputed Trade Receivables – considered doubtful	-	-	-	-	-	-
(iii)	Disputed Trade Receivables – considered good	-	-	-	-	-	-
(iv)	Disputed Trade Receivables – considered good	-	-	-	-	-	-

2023

Sr No	Particulars	Outstanding for following periods from due date of payment					
		Less than 6 months	6 months - 1 year	1 - 2 years	2 - 3 years	More than 3 years	Total
(i)	Undisputed Trade Receivables – considered good	-	-	-	-	-	-
(ii)	Undisputed Trade Receivables – considered doubtful	-	-	-	-	-	-
(iii)	Disputed Trade Receivables – considered good	-	-	-	-	-	-
(iv)	Disputed Trade Receivables – considered good	-	-	-	-	-	-

14. CASH AND CASH EQUIVALENTS

₹ in lakhs

Particulars	31st March, 2024	31st March, 2023
a) Balances with banks:		
Balances in current bank accounts	0.88	0.32
Balances in Fixed Deposits (Including Accrued Interest)	21.14	20.32
b) Cash in hand	2.04	0.09
Total	**24.06**	**20.73**

15. SHORT TERM LOANS & ADVANCES

₹ in lakhs

Particulars	31st March, 2024	31st March,
Advance to Employees	3.02	0.00
Advance to Suppliers	14.67	12.59
Total	**17.69**	**12.59**

16. OTHER CURRENT ASSETS

₹ in lakhs

Particulars	31st March, 2024	31st March, 2023
TDS & TCS Receivable	0.65	0.22
GST Input Credit	156.03	158.03
Subsidy Due from government	24.33	-
Deposits	8.35	19.75
Total	**189.36**	**178.00**

PSRD & CO. FRN No: 126390W Chartered Accountants

SHIVAM CHEMICALS AND MINERALS PVT. LTD.

17. Revenue from operations

₹ in lakhs

Particulars	31st March, 2024	31st March, 2023
Sales of Goods : Manufactured goods	1020.29	-
Total	**1020.29**	**-**

18. Other Income

₹ in lakhs

Particulars	31st March, 2024	31st March, 2023
Electricity Subsidy From Government	4.33	-
Interest Subsidiy From Government	20.00	-
Interest on Fixed Deposit with IndusInd Bank	0.91	0.63
Interest on Deposit with DGVIJ	0.83	0.20
Total	**26.08**	**0.83**

19. Raw Material Consumed

₹ in lakhs

Particulars	31st March, 2024	31st March, 2023
Opening stock of Raw Material	-	-
Add : Purchase of Stock of Raw Material	828.79	-
Less : Closing stock of Raw Material	-21.54	-
		-
Total	**807.25**	**-**

20. Change in Inventories of Finished Goods

₹ in lakhs

Particulars	31st March, 2024	31st March, 2023
Opening Stock of Finished Goods	-	-
Closing Stock of Finished Goods	-29.50	-
Total	**-29.50**	**-**

21. Employee Benefits Expenses

₹ in lakhs

Particulars	31st March, 2024	31st March, 2023
Salary Expenses	42.64	-
Staff Welfare Expenses	1.59	-
Total	**44.23**	**-**

22. Finance Cost

₹ in lakhs

Particulars	31st March, 2024	31st March, 2023
Bank Charges	0.24	-
Interest Paid on Loan to IndusInd Bank	47.23	-
Total	**47.47**	**-**

23. Other Expenses

₹ in lakhs

Particulars	31st March, 2024	31st March, 2023
Payment to Auditor (as per note 22.1 below)	0.50	-
Factory Related Expenses	142.67	
Postage & Courier Expenses	0.13	-
Printing & Stationery Expenses	0.11	-
Professional Fees	0.23	-
Travelling Expenses	0.18	-
Coveyance Expenses	2.54	-
Interest / Penalty on TDS - Exps	0.03	-
Donation	0.02	-
ROC Expenses	2.82	-
Professional Tax	0.05	-
Total	**149.28**	**-**

(In F.Y. 2022-23 all expenses were accounted as capital work in progress. The Company has started production from 17th May, 2023 onwards and accordingly comparative figures for FY 2022-23 is not available).

23.1. Payment to auditor

₹ in lakhs

Particulars	31st March, 2024	31st March, 2023
Audit Fees	0.50	-
Total	**0.50**	**-**

24. EARNINGS PER SHARE

In accordance with the pronouncements of Accounting Standard 20: Earning per share issued by the Institute of Chartered Accountants of India, there are no potential Equity shares and hence the basic and diluted Earnings per share are the same.

Particulars	31st March, 2024	31st March, 2023
Total operations for the year		
Profit/(Loss) attributable to equity shareholders	-79.98	0.83
Weighted average number of equity shares in calculating basic and diluted EPS	15,00,000	15,00,000
Basic and Diluted Earnings per share	(5.33)	0.06
Face Value per equity share	10	10

PSRD & CO. FRN No: 126390W Chartered Accountants

SHIVAM CHEMICALS AND MINERALS PVT. LTD.

25.1 Accounting Standard 18: Related Party Disclosure

The names of related parties as required to be disclosed under AS-18 is as follows:

a) Details of Related Parties:

Description of Relationship	Name of Related parties
Holding Company	Shivam Chemicals Limited
Key Managerial Personnel	Soham Vasant
Key Managerial Personnel	Shivam Vasant
Key Managerial Personnel	Kunal Bharat Shingala
Relative of Key Managerial Personnel	Rajshree Vasant
Entities in which Relative of Director is having Interest	Soham Trading Company

(b) Details of Related Party Transaction during the year

(₹ in lakhs)

Particulars	2024	2023
Loans Received during the year		
Shivam Vasant	1.79	-
Soham Vasant	41.00	-
Shivam Chemical Limited	657.00	-
Loans Repaid during the year		
Shivam Vasnat	1.79	-
Soham Vasant	41.00	-
Shivam Chemical Limited	79.00	-
Sale of Goods		
Soham Trading Company	74.79	

Year End Balance

(₹ in lakhs)

Particulars	2024	2023
Loans Received during the year		
Shivam Chemical Limited	1290.00	712.00
Sale of Goods		
Soham Trading Company	33.69	

25.2 Segment Information

The Company prepares its segment information in conformity with the accounting policies adopted for preparing and presenting the financial statements of the Company as a whole.

The Company has only one business segment, hence, the disclosure of segment wise information as required by AS-17 'Segment Reporting', is not applicable. Similarly, there are no geographical segments which require disclosure during the year.

PSRD & CO. FRN No: 126390W Chartered Accountants

SHIVAM CHEMICALS AND MINERALS PVT. LTD.

25.3 Capital and Other Commitments

i. Estimated amount of contracts remaining to be executed on capital account and not provided for is Rs. Nil. (Previous year Rs. Nil)

ii. There are no commitments related to lease arrangements.

iii. There are no contingent liabilities such as claims against the Company, guarantees and other money for which the Company is contingently liable for the year ended 31st March, 2024.

25.4 Earnings in Foreign Currency

The company has no earnings in foreign currency.

25.5 Expenditure in Foreign Currency

The company has no expenditure in foreign currency.

25.6 The closing balances of current & non-current assets and current & non- current liabilities are subject to verification, confirmation and reconciliation.

25.7 The title deed of immovable properties are held in the name of the company as at 31st March, 2024.

25.8 The Company has not revalued its Property, Plant and Equipment.

25.9 The Company has not granted loans or advances in the nature of loans to promoters, directors, KMPs and the related parties.

25.10 The Company had Capital work-in-progress at the start of the year towards construction of its manufacturing plant, the said plant become operational from 17th May, 2023 and onwards. The Company has no Capital work-in-progress or intangible Assets under development at the end of the year.

25.11 The Company does not hold any Benami Property.

25.12 The Company has no borrowings from banks or financial institutions on the basis of security of current assets.

25.13 The Company has not been declared as willful defaulter by any bank or financial institution or any other lender.

25.14 The Company does not have any transactions with companies struck off under section 248 of the Companies Act, 2013 or section 560 of the Companies Act, 1956.

25.15 There are no charges or satisfaction yet to be registered with Registrar of Companies beyond the statutory period.

PSRD & CO. FRN No: 126390W Chartered Accountants

SHIVAM CHEMICALS AND MINERALS PVT. LTD.

25.16 The Company has complied with the number of layers prescribed under clause (87) of section 2 of the Act read with Companies (Restriction on number of Layers) Rules, 2017.

25.17 **Ratios:**

Following are analytical ratios for the year ended 31st March, 2024 and 31st March, 2023:

Sr. No.	Particulars	Formula	31/03/2024	31/03/2023	Variance %	Reasons for Variance given by Management
1	Current Ratio	Current Assets / Current Liabilities	0.39	3.30	-88.10%	The Company has commenced the operation from FY 23-24 and accordingly ratio comparison from FY 22-23 shows variances.
2	Debt-Equity Ratio	Total Debt / Shareholder's Equity	3.96	14.10	-71.73%	
3	Debt Service Coverage Ratio	Earnings available for debt service/Debt Service	NA	NA	NA	
4	Return of Equity Ratio	Net Profits after taxes – Preference Dividend (if any)/Average Shareholder's Equity	-0.72	NA	NA	
5	Inventory Turnover Ratio	Cost of goods sold OR sales/Average Inventory	30.47	NA	NA	
6	Trade Receivable Turnover Ratio	Net Credit Sales/Average Accounts Receivable	6.31	NA	NA	
7	Trade payables turnover ratio	Net Credit Purchases/Average Trade Payables	15.50	NA	NA	

PSRD & CO. FRN No: 126390W Chartered Accountants

SHIVAM CHEMICALS AND MINERALS PVT. LTD.

Sr. No.	Particulars	Formula	31/03/2024	31/03/2023	Variance %	Reasons for Variance given by Management
8	Net capital turnover ratio	Net Sales/Average Working Capital	-2.59	NA	NA	
9	Net profit ratio	Net Profit/Net Sales	-0.08	NA	NA	
10	Return on Capital employed	Earning before interest and taxes/Capital Employed	-0.05	NA	NA	

25.18 The provisions of section 230 to 237 of the Companies Act, 2013 are not applicable to the Company.

25.19 (A) The Company has neither advanced or loaned or invested funds (either borrowed funds or share premium or any other sources or kind of funds) to any other persons (s) or entity(ies), including foreign entities (whether recorded in writing or otherwise) that the Intermediary shall

(i) 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

(ii) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.

(B) The Company has not received any fund from any persons (s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall

(i) 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

(ii) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.

25.20 No instance of any transactions not being recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 have been found. The Company does not have any previously unrecorded income and related assets which have not been properly recorded in the books of accounts.

25.21 During the year the Company didn't enable the option of audit trail in the accounting software used and accordingly the records of audit trail including edit logs are not been preserved by

PSRD & CO. FRN No: 126390W Chartered Accountants

SHIVAM CHEMICALS AND MINERALS PVT. LTD.

the Company as per the statutory requirements of record retention.

25.22 **Corporate Social Responsibility:**

For the year 2023-24 the Company is not covered under section 135 of the Companies Act, 2013 thus the disclosure related to CSR activities is not applicable to the Company.

25.23 The Company has not traded or invested in Crypto Currency or Virtual Currency during the financial year.

25.24 Previous year's figures have been regrouped, recast and rearranged wherever necessary, to make them comparable with those of the current year's presentation.

For PSRD & Co
Chartered Accountants
Firm Registration No.126390W

Pravin Oza
Partner
Membership No. 119427
Date: 29.5.24
Place: Mumbai

For and on behalf of the Board

Soham Vasant
Director
DIN: 03036861
Date: 29.5.24
Place: Mumbai

Shivam Vasant
Director
DIN: 08512942
Date: 29.5.24
Place: Mumbai

SHIVAM CHEMICALS AND MINERALS PVT. LTD.