

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT <small>[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)</small>				Assessment Year	
PAN		AAECP5019P			2024-25
Name		PURPLE WAVE INFOCOM LIMITED			
Address		MNG Tower,POCKET A-2, PLOT NO -1 & 2 ,2 nd floor, SECTOR 17, DWARKA , NEW DELHI , 09-Delhi, 91-INDIA, 110078			
Status		7-Private company	Form Number	ITR-6	
Filed u/s		139(1)-On or before due date	e-Filing Acknowledgement Number	687734401081124	
Taxable Income and Tax Details	Current Year business loss, if any			1	0
	Total Income			2	7,51,60,310
	Book Profit under MAT, where applicable			3	0
	Adjusted Total Income under AMT, where applicable			4	0
	Net tax payable			5	1,89,16,347
	Interest and Fee Payable			6	5,09,497
	Total tax, interest and Fee payable			7	1,94,25,844
	Taxes Paid			8	1,94,26,589
	(+/-) Tax Payable /(-) Refundable (7-8)			9	(-/-) 750
Accrued Income and Tax Detail	Accrued 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 <u>08-Nov-2024 20:04:48</u> from IP address <u>122.176.78.111</u> and verified by <u>SANDHYA SINGH</u> having PAN <u>BFFPS4613J</u> on <u>08-Nov-2024</u> using paper ITR-Verification Form /Electronic Verification Code <u>AAECP5019P066877344010811244ecbdb8672236f82c35308730e6f332b59bff230</u> generated through mode				
System Generated Barcode/QR Code  <u>AAECP5019P066877344010811244ecbdb8672236f82c35308730e6f332b59bff230</u>					
<u>DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU</u>					

ANDROS & CO.

Chartered Accountants



901, 9th floor, Tower 1

Pearls Omaxe, Plot B-1

Netaji Subhash Place (NSP),

Pitampura, New Delhi 110034

Email: cabhavukgarg@gmail.com

Phone : 47060901 , 9560438787

Independent Auditor's Report

To the Members of

PURPLE WAVE INFOCOM LIMITED

(previously known as PURPLE WAVE INFOCOM PRIVATE LIMITED)

CIN : U72300DL2007PLC170537

Report on the audit of standalone Financial Statements

Opinion

We have audited the accompanying Standalone financial statements of **PURPLE WAVE INFOCOM LIMITED** ("the Company") which comprises the Balance Sheet as at March 31, 2024, the Statement of Profit and Loss and the statement of cash flow for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2024, and its profit and its cash flow for the year ended on that date.



Basis for Opinion

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

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

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

The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexures to Board's Report, Business Responsibility Report, Corporate Governance and Shareholder's Information, but does not include the standalone financial statements and our auditor's report thereon.

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



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

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibility of Management for the Standalone Financial Statements

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

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



and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those Board of Directors are also responsible for overseeing the company's financial reporting process.

Auditor's Responsibility for the Audit of the Financial Statements

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

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

- Identify and assess the risks of material misstatement of the standalone financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act,



we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial statements, including the disclosures, and whether the standalone financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

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



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

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the standalone financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

As required by the Companies (Auditor's Report) Order, 2020* ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the **Annexure 'A'** statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable

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

1. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit of the accompanying financial statements .



2. In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
3. The Balance Sheet, the Statement of Profit and Loss and its cash flows dealt with by this Report are in agreement with the books of account.
4. In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
5. On the basis of the written representations received from the directors as on 31st March, 2024 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2024 from being appointed as a director in terms of Section 164 (2) of the Act.
6. With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in '**Annexure B**'.
7. In our opinion, the managerial remuneration for the year ended March 31, 2024, has been paid/provided by the Company to its directors in accordance with the provisions of section 197 read with Schedule V to the Act..
8. With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
 - (i) The Company does not have any pending litigations which would impact its financial position.



- (ii) The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
- (iii) There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company during the year ended 31.03.2024.
- (iv)
 - (a) The management has represented that, to the best of its knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities (“Intermediaries”), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (“Ultimate Beneficiaries”) or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
 - (b) The management has represented, that, to the best of its knowledge and belief, no funds have been received by the company from any person(s) or entity(ies), including foreign entities (“Funding Parties”), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Parties (“Ultimate Beneficiaries”) or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and
 - (c) Based on such audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under sub clause (a) and (b) above, contain any material misstatements.
- (v) No dividend has been declared or paid during the year by the company.



(vi) Based on our examination, which included test checks, we observed that the company has used accounting software BUSY for maintaining its books of account which has a feature for recording an audit trail (edit log), and we found that the audit trail feature was operating effectively during the reporting period for all relevant transactions recorded in the software.

For ANDROS & CO.
Chartered Accountants
Firm Regn.No.008976N

Bhavuk Garg
CA.BHAVUK GARG
Partner
M. No. 502310



Place: New Delhi
Date: 03.09.2024

**"Annexure A" to the Independent Auditor's Report of even date on the
Financial Statements of PURPLE WAVE INFOCOM LIMITED**

(i) (a) (A) the company is maintaining proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment;

(B) the company does not have any intangible assets during the reporting period , hence reporting under this clause is not applicable .

(b) these Property, Plant and Equipment has been physically verified by the management at reasonable intervals; and no material discrepancies were noticed on such verification ;

(c) No immovable properties held in the name of the company,

(d) the company has not revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets or both during the year concerned ;

(e) no proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder .

(ii) (a) the physical verification of inventory has been conducted at reasonable intervals by the management and the coverage and procedure of such verification by the management is appropriate; No discrepancies of 10% or more in the aggregate for each class of inventory were noticed ;

(b) the company has been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks or financial institutions on the basis of security of current assets . The quarterly returns or statements as filed by the company with banks are in agreement with the books of accounts .



(iii) During the year the company has not made investments in, nor provided any guarantee or security nor granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties .

(iv) In respect of loans, investments, guarantees, and security, the provisions of sections 185 and 186 of the Companies Act have been complied with .

(v) No deposits has been accepted by the company .

(vi) The maintenance of cost records has not been specified by the Central Government under sub-section (1) of section 148 of the Companies Act .

(vii) (a) the company is regular in depositing undisputed statutory dues including Goods and Services Tax, provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues to the appropriate authorities .
(b) there are no statutory dues referred to in sub-clause (a) which have not been deposited on account of any dispute .

(viii) There is no transaction which has not recorded in the books of account and have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961)

(ix) (a) the company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender .



- (b) the company has not been declared willful defaulter by any bank or financial institution or other lender;
- (c) the term loans were applied for the purpose for which the loans were obtained ,
- (d) the funds raised on short term basis have not been utilized for long term purposes;
- (e) the company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures,
- (f) the company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies.

(x) (a) No moneys has been raised by way of initial public offer or further public offer (including debt instruments) during the year .

(b) the company has not made any preferential or private placement of shares during the year.

(xi) (a) No fraud by the company nor any fraud on the company has been noticed or reported during the year.

(b) No report under sub-section (12) of section 143 of the Companies Act has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government;

(c) No whistle-blower complaints has been received during the year by the company.



(xii) This clause not applicable as company is not a Nidhi Company .

(xiii) all transactions with the related parties are in compliance with sections 177 and 188 of Companies Act where applicable and the details have been duly disclosed in the financial statements, etc., as required by the applicable accounting standards;

(xiv) This clause not applicable as company does not qualify for internal audit system adherence .

(xv) the company has not entered into any non-cash transactions with directors or persons connected with him;

(xvi) (a) This clause not applicable as company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934 (2 of 1934) .
(b) the company has not conducted any Non-Banking Financial or Housing Finance activities without a valid Certificate of Registration (CoR) from the Reserve Bank of India as per the Reserve Bank of India Act, 1934; .
(c) the company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India.
(d) This clause is not applicable.

(xvii) the company has not incurred cash losses in the financial year and in the immediately preceding financial year.

(xviii) there has been no resignation of the statutory auditors during the year,

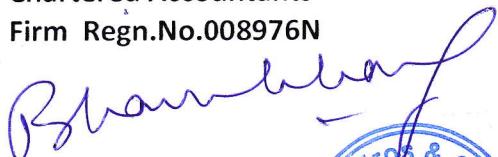


(xix) on the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements, the auditor's knowledge of the Board of Directors and management plans, the auditor is of the opinion that no material uncertainty exists as on the date of the audit report that company is capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date;

(xx) this clause is not applicable , hence not reported , as company does not qualify for constitution of CSR committee .

(xxi) this clause is not applicable , as no qualifications or adverse remarks by the respective auditors in CARO reports has been given in other group companies .

For ANDROS & CO.
Chartered Accountants
Firm Regn.No.008976N


CA.BHAVUK GARG
Partner
M. No. 502310



Place: New Delhi
Date: 03.09.2024

"Annexure B" to the Independent Auditor's Report of even date on the Financial Statements of PURPLE WAVE INFOCOM LIMITED

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

We have audited the internal financial controls over financial reporting of **PURPLE WAVE INFOCOM LIMITED** ("the Company") as of March 31, 2024 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

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

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be



prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial

Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

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

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



Meaning of Internal Financial Controls Over Financial Reporting

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

Inherent Limitations of Internal Financial Controls Over Financial Reporting

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



Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2024, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For ANDROS & CO.
Chartered Accountants
Firm Regn.No.008976N

CA.BHAVUK GARG
Partner
M. No. 502310



Place: New Delhi
Date: 03.09.2024

PURPLE WAVE INFOCOM LIMITED

MNG TOWER, PLOT NO. 1 & 2 POCKET A-2, 2ND FLOOR, SECTOR-17, DWARKA NEW DELHI - 110078

CIN: U72300DL2007PLC170537

BALANCE SHEET AS AT 31.03.2024

(figures in RS)

Particulars	Note No	as at 31st March 2024	as at 31st March 2023
I. EQUITY AND LIABILITIES			
(1) Shareholder's funds			
(a) Share capital	2	1,50,00,000	1,50,00,000
(b) Reserve and Surplus	3	6,64,26,402	1,47,83,567
(2) Non-current liabilities			
(a) Long-term borrowings	4	2,46,50,852	5,47,69,156
(b) Deferred tax liabilities (net)	5	-	-
(c) Other Long-term liabilities	6	-	-
(d) Long term Provisions	7	-	-
(3) Current liabilities			
(a) Short term borrowings	8	8,56,52,247	1,42,02,387
(b) Trade payables	9	10,33,00,830	7,18,95,081
(c) Other current liabilities	10	2,00,94,346	9,57,89,604
(d) Short-term provisions	11	1,89,16,350	28,76,730
Total		33,40,41,027	26,93,16,524
II. Assets			
(1) Non-current assets			
(a) Property, plant and equipment and Intangible assets			
(i) Property, plant and equipment	12	66,02,889	74,99,975
(ii) Intangible assets	13	-	-
(iii) Capital work in progress	14	-	-
(iv) Intangible assets under development	15	-	-
(b) Non-current investments	16	-	-
(c) Deferred tax assets (net)	17	16,55,968	15,22,958
(d) Long term loans and advances	18	-	-
(e) Other Non-current assets	19	2,58,000	2,58,000
Total		33,40,41,027	26,93,16,524

Significant accounting policies 1
Notes referred to above form an integral part of the Financial Statements.

As per our report of even date annexed

For ANDROS & CO.

Chartered Accountants

ICAI FRN 0008976N

Bhavuk Garg
CA BHAVUK GARG
PARTNER
M.No.: 502310
Date:- 03.09.2024
Place:- NEW DELHI
UDIN : 24502310-BJZYWO-1223



FOR PURPLE WAVE INFOCOM LTD

Manoj
Manoj kumar singh
Managing director
DIN : 00036674

Sandhya
Sandhya singh
whole time director
DIN : 01238745

Aafaqu
Aafaqu Ahmad
CFO
PAN - AJZPA4930H

Shivani
Shivani Gupta
CS
M.No. 56157



PURPLE WAVE INFOCOM LIMITED

MNG TOWER, PLOT NO. 1 & 2 POCKET A-2, 2ND FLOOR, SECTOR-17, DWARKA NEW DELHI - 110078

CIN: U72300DL2007PLC170537

PROFIT AND LOSS STATEMENT FOR THE YEAR ENDED 31.03.2024

(figures in RS)

Particulars	Refer Note No.	For the year ended 31st March 2024	For the year ended 31st March 2023
I. Revenue from Operations	26	90,94,96,044	71,41,49,998
II. Other Incomes	27	12,85,832	32,21,858
III. Total Income (I + II)		91,07,81,876	71,73,71,856
IV. Expenses:			
Purchases	28	77,51,15,858	53,68,55,824
Direct expenses		3,22,97,556	6,21,60,034
Changes in inventories of finished goods work-in-progress and Stock-in-Trade	29	-5,79,00,286	34,89,656
Employee benefits expense	30	5,22,80,365	6,50,13,536
Finance costs	31	79,70,367	1,09,13,895
Depreciation and amortization expense		28,37,055	29,63,966
Other expenses	32	2,77,54,786	2,59,40,486
Total expenses		84,03,55,701	70,73,37,397
V. Profit before exceptional and extraordinary items and tax (III-IV)		7,04,26,175	1,00,34,460
VI. Exceptional items		-	-
VII. Profit before extraordinary items and tax (V - VI)		7,04,26,175	1,00,34,460
VIII. Extraordinary Items		-	-
IX. Profit before tax (VII- VIII)		7,04,26,175	1,00,34,460
X Tax expense:			
(1) Current tax		1,89,16,350	28,76,730
(2) Deferred tax		-1,33,010	-1,26,005
Profit (Loss) for the period from continuing operations XI (IX-X)		5,16,42,835	72,83,735
XII Profit/(loss) from discontinuing operations		-	-
XIII Tax expense of discontinuing operations		-	-
Profit/(loss) from Discontinuing operations (after tax) XIV (XII-XIII)		-	-
XV Profit / (Loss) for the period (XI + XIV)		5,16,42,835	72,83,735
XVI Earnings per equity share:			
(1) Basic		34.43	4.86
(2) Diluted		34.43	4.86

Significant accounting policies

Notes referred to above form an integral part of the Financial Statements.

As per our report of even date annexed
For ANDROS & CO.
Chartered Accountants
ICAI FRN 0008976N

Bhavuk Garg
CA BHAVUK GARG
PARTNER
M.No.: 502310
Date:- 03.09.2024
Place:- NEW DELHI
UDIN : 24502310-BJZYWO-1223



Manoj
FOR PURPLE WAVE INFOCOM LTD
Manoj kumar singh
Managing director
DIN : 00036674

Afaque Ahmad
Afaque Ahmad
CFO
PAN - AJZPA4930H

Sandhya
Sandhya singh
whole time director
DIN : 01238745

Shivani
Shivani Gupta
CS
M.No. 56157



PURPLE WAVE INFOCOM LIMITED

MNG TOWER, PLOT NO. 1 & 2 POCKET A-2, 2ND FLOOR, SECTOR-17, DWARKA NEW DELHI - 110078

CIN: U72300DL2007PLC170537

Cash Flow Statement for the year ended 31 March, 2024

Particulars	For the year ended 31 March 2024		For the year ended 31 March 2023	
	Rs.	Rs.	Rs.	Rs.
A. Cash flow from operating activities				
Net profit/(loss) before tax		7,04,26,175		1,00,34,460
<i>Adjustments for:</i>				
Depreciation	28,37,055		29,63,966	
Finance Cost	79,70,367		1,09,13,895	
Operating profit/(loss) before working capital changes		1,08,07,422		1,38,77,861
<i>Changes in working capital</i>		8,12,33,598		2,39,12,320
<i>Adjustments for (increase)/decrease in operating assets:</i>				
Inventories	-5,79,00,286		34,89,656	
Trade Receivables	-9,65,22,168		11,25,21,533	
Short-term loans & advances	6,76,59,025		-8,80,41,041	
Other Current Assets	41,33,712		-3,51,899	
Other Non Current Assets	0		0	
<i>Adjustments for (increase)/decrease in operating liabilities:</i>				
Trade Payables	3,14,05,749		-7,48,39,769	
Other current liabilities	-7,56,95,258		6,38,11,756	
Short term provision	1,60,39,620		12,82,840	
Cash generated from operations		-11,08,79,606		1,78,73,075
Net income tax (paid) / refunds		-2,96,46,008		4,17,85,395
		-1,89,16,350		-28,76,730
Net Cash flow from/(used in) operating activities (A)		-4,85,62,358		3,89,08,665
B. Cash flow from investing activities				
Capital expenditure on fixed assets	-19,39,970		-39,54,143	
Change in capital advance	0	-19,39,970		-39,54,143
Net Cash flow from/(used in) investing activities (B)		-19,39,970		-39,54,143
C. Cash flow from financing activities				
Net increase / (decrease) in working capital borrowings				
Receipt/Payment from Short term borrowings	7,14,49,860		1,26,90,789	
Receipt/Payment from Long term borrowings	-3,01,18,304		-2,37,85,473	
Finance Cost	-79,70,367		-1,09,13,895	
		3,33,61,189		-2,20,08,580
Net Cash flow from/(used in) financing activities (C)		3,33,61,189		-2,20,08,580
Net increase / (decrease) in Cash and cash equivalents (A+B+C)		-1,71,41,139		1,29,45,943
Cash and cash equivalents at the beginning of the year		2,37,93,840		1,08,47,898
Cash and cash equivalents at the end of the year		66,52,701		2,37,93,841
Comprises:				
(i) Cash on hand		3,16,840		2,30,093
(ii) Balance with banks		35,74,291		2,08,00,387
In current accounts				
(ii) Balance with banks		27,61,571		27,63,360
In Term Deposits		66,52,702		2,37,93,840
Cash and cash equivalents at the end of the year [Refer to Note 23]				
See accompanying notes forming part of the financial statements				

In terms of our report attached

As per our report of even date annexed
For ANDROS & CO.
Chartered Accountants
ICAI FRN 0008976N

Bhavuk Garg
CA BHAVUK GARG
PARTNER
M.No.: 502310
Date:- 03.09.2024
Place:- NEW DELHI
UDIN : 24502310-BJZYWO-1223

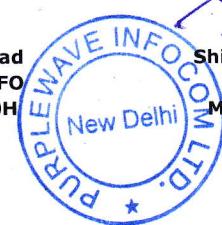


Manoj
FOR PURPLE WAVE INFOCOM LTD
Manoj kumar singh
Managing director
DIN : 00036674

Sandhya
Sandhya singh
whole time director
DIN : 01238745

Afaque Ahmad
Afaque Ahmad
CFO
PAN - AJZPA4930H

Shivani
Shivani Gupta
CS
M.No. 56157



PURPLE WAVE INFOCOM LIMITED

Notes Forming Part of Balance Sheet

Note 2 :- Share capital

Share Capital	Number	As at 31 March 2024 Amt (Rs)	As at 31 March 2023
Authorised Share Capital			
(Divided into 20,00,000/- Eq. Shares of Rs. 10/- each)	20,00,000	2,00,00,000	1,50,000
	20,00,000	2,00,00,000	15,00,000
Issued, Subscribed & Paid up Share Capital			
(Total 15,00,000 Eq. Shares of Rs. 10 each fully paid up)	15,00,000	1,50,00,000	15,00,000
Total	15,00,000	1,50,00,000	1,50,00,000

List of shareholders

Particular	As at 31 March 2024		As at 31 March 2023	
	No. of shares	%	No. of shares	%
Name of Shareholders				
Manoj Kumar singh	14,13,776	94.25	14,13,776	94.25
Sandhya singh	86,224	5.75	86,224	5.75
TOTAL	15,00,000	100.00	15,00,000	100.00

Reconciliation of number of shares outstanding is set out below:

Particulars	As at 31 March 2024		As at 31 March 2023	
	No. of shares	No. of shares	No. of shares	No. of shares
Equity shares at the beginning of the year				
Add: Shares issued during the current financial year				
Equity shares at the end of the year	15,00,000	15,00,000	15,00,000	15,00,000



Gopal

Mo

The Company has only one class of equity shares. Each holder of equity shares is entitled to one vote per share.

There is no change in the number of shares outstanding at the beginning and at the end of the year.

The Company has not buy back any shares during five years immediately preceding 31.03.2024.

The Company has not issued any shares in consideration other than cash during five years immediately preceding 31.03.2024 except bonus issue of 1471000 number of shares made in year ended 31.03.2022.



Shares held by promoters at the end of the year 31st March 2024		% Change during the year	
Promoter Name	No. of Shares	% of total shares	% Change during the year
Manoj kumar singh	14,13,776	94.25	0.00
Sandhya singh	86,224	5.75	0.00
Total	15,00,000	100	

Shares held by promoters at the end of the year ending 31st March 2023		% Change during the year	
Promoter Name	No. of Shares	% of total shares	% Change during the year
Manoj kumar singh	14,13,776	94.25	0
Sandhya singh	86,224	5.75	0
Total	15,00,000	100	

Note 3: Reserve and Surplus

Particulars	As at 31 March 2024	As at 31 March 2023
Surplus		

Manoj kumar singh
Surplus
Manoj kumar singh
Surplus



Opening balance		1,47,83,567	74,99,832
Add:- Profit for the year		5,16,42,835	72,83,735
Closing balance		6,64,26,402	1,47,83,567
Total		6,64,26,402	1,47,83,567

Note 4: Long term borrowings

Particulars	As at 31 March 2024	As at 31 March 2023
Unsecured Loans from banks and NBFCs		
Vehicle loans		
from banks	43,00,084	56,74,001
working capital loans		
from banks and NBFCs	2,03,50,768	4,90,95,156
TOTAL	2,46,50,852	5,47,69,157

Note 5: Deferred tax liabilities (net)

Particulars	As at 31 March 2024	As at 31 March 2023
Total	-	-

Note 6: Other Long Term Liabilities



Note 7: Long term provisions

Particulars	As at 31 March 2024	As at 31 March 2023
Total	-	

Note 8: Short term Borrowings

Particulars	As at 31 March 2024	As at 31 March 2023
Bank OD limit		
CANARA Bank OD Account	8,56,52,247	-
HDFC Bank OD Account	-	1,42,02,387
(sanctioned OD limit of RS 10 crore from canara bank is secured against stock and book debts of the company and secured against collateral securities of personal properties of directors and their personal guaranteees)		
Total	8,56,52,247	1,42,02,387

Note 9 : Trade payables

Particulars	As at 31 March 2024	As at 31 March 2023
Total outstanding dues of micro enterprises and small enterprises		
Total outstanding dues of creditors other than micro enterprises and small enterprises	10,33,00,830	7,18,95,081
Total	10,33,00,830	7,18,95,081

Note 9.1 : Steps have been taken to identify the suppliers who qualify under the definition of micro and small enterprises, as defined under the Micro, Small and Medium Enterprises Development Act 2006. Since no intimation has been received from the suppliers regarding their status under the said Act as at 31st March 2024, disclosures relating to amounts unpaid as at the year end, if any, have not been furnished. In the opinion of the management, the impact of interest, if any, that may be payable in accordance with the provisions of the Act, is not expected to be material.

Trade Payables ageing schedule: As at 31st March, 2024



Copy of 2023
Copy of 2024
Copy of 2023
Copy of 2024

Particulars	Outstanding for following periods from due date of payment			Total
	Less than 1 year	1-2 years	2-3 years	
(i) MSME				-
(ii) Others	10,25,80,508	7,20,322		10,33,00,830
(iii) Disputed dues - MSME				-
(iv) Disputed dues - Others				-
total	10,25,80,508	7,20,322		10,33,00,830

Trade Payables ageing schedule: As at 31st March 2023

Particulars	Outstanding for following periods from due date of payment			Total
	Less than 1 year	1-2 years	2-3 years	
(i) MSME				-
(ii) Others	7,18,95,081			7,18,95,081
(iii) Disputed dues - MSME				-
(iv) Disputed dues - Others				-
total	7,18,95,081			7,18,95,081

Note 10 : Other Current Liabilities

Particulars	As at 31 March 2024	As at 31 March 2023
GST Payable	50,29,011	35,21,012
ROC payable	-	40,000
Advance from Customers	68,54,187	7,97,72,341
ESI Payable	6,025	5,966
PF Payable	2,61,096	2,59,635
TDS/ TCS Payable	11,24,762	37,50,523
Provision for gratuity	34,23,008	84,40,127
Staff salary payable	33,96,256	
Total	2,00,94,346	9,57,89,604

Note 11 : Short Term Provisions

Particulars	As at 31 March 2024	As at 31 March 2023
Provision for income tax	1,89,16,350	28,76,730
Total	1,89,16,350	28,76,730



Sanjay
2023

PURPLE WAVE INFOCOM LIMITED

Note 12 : Property, plant and equipment

Details of Assets	Opening Block values			Depreciation during the year As At 31st March, 2024	Closing Block values As At 31st March, 2024
	As On 01st April, 2023	Additions	Deductions		
TANGIBLE ASSETS					
vehicles	50,67,169	-	-	50,67,169	15,81,852
computers	7,49,771	4,30,330	-	11,80,101	4,91,125
Furniture & Fixture	5,87,390	5,17,821	-	11,05,211	1,95,634
Office Equipments and machineries	10,95,644	9,91,819	-	20,87,463	5,68,444
total	74,99,974	19,39,970	-	94,39,944	28,37,055
					66,02,889

Note 13 : Intangible assets

Details of Assets	Opening Block values			Depreciation during the year As At 31st March, 2024	Closing Block values As At 31st March, 2024
	As On 01st April, 2023	Additions	Deductions		
CWIP					
Projects in progress	1-2 years	2-3 years	More than 3 years	Total	-
Projects temporarily suspended	-	-	-	-	-
total					

Note 14 : Capital work in progress

CWIP	Amount in CWIP for a period of			To be completed in	Capital-Work-in Progress (CWIP) whose completion is overdue
	1-2 years	2-3 years	More than 3 years		
Project 1	-	-	-	-	-
Project 2	-	-	-	-	-



20/12/2024

Surbhi

Note 15 : Intangible assets under development (ITAUD)

ITAUD	Amount in ITAUD for a period of			Total
	1-2 years	2-3 years	More than 3 years	
Projects in progress	-	-	-	-
Projects temporarily suspended	-	-	-	-

ITAUD whose completion is overdue

ITAUD	To be completed in		
	1-2 years	2-3 years	More than 3 years
Project 1	-	-	-
Project 2	-	-	-



Sanjay

20/07/2017

Note 16 : Non current investment

Sr. No.	Particulars	31st March, 2024	31st March, 2023
Total		-	-

Note 17 : Deferred tax assets

Sr. No.	Particulars	31st March, 2024	31st March, 2023
	Deferred tax assets	16,55,968	15,22,958
Total		16,55,968	15,22,958

Note 18 : Long term loans and advances

Sr. No.	Particulars	31st March, 2024	31st March, 2023
I)	Security deposit		
	a) Unsecured, considered good		
II)	Other loans & advances		
	a) Unsecured, considered good other than related party		
	Total	-	-

Note 19 : Other Non - Current assets

Sr. No.	Particulars	31st March, 2024	31st March, 2023
	Authorised Capital Increase	2,58,000	2,58,000
Total		2,58,000	2,58,000



Amulya



Note 20 : Current Investments

Sr. No.	Particulars	31st March, 2024	31st March, 2023
	Total	-	-

Note 21 : Inventories*

Sr. No.	Particulars	31st March, 2024	31st March, 2023
1	Finished goods (traded goods)	8,23,98,921	2,44,98,635
	*Valued at lower of cost and net realizable value		
	Total	8,23,98,921	2,44,98,635



*Valued at lower of cost and net realizable value

Note 22 : Trade receivables

Sr. No.	Particulars	31st March, 2024	31st March, 2023
1	Secured <ul style="list-style-type: none"> - Considered good - Considered doubtful 		
2	Unsecured <ul style="list-style-type: none"> - Considered good - Considered doubtful - Less: Allowance for doubtful trade receivables 	20,74,43,780	11,09,21,612
	Total	20,74,43,780	11,09,21,612

Trade Receivables ageing schedule as at 31st March,2024

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 6 months	6 months -1 year	1-2 years	2-3 years	
(i) Undisputed Trade receivables -considered good	17,71,96,661	44,07,302	2,58,39817		20,74,43,780
(i) Undisputed Trade receivables -considered doubtful					
(iii) Disputed trade receivables considered good					
(iv) Disputed trade receivables considered doubtful					

Trade Receivables ageing schedule as at 31st March,2023

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 6 months	6 months -1 year	1-2 years	2-3 years	
					97

*Done on 9th April, 2024
Sandeep Agarwal
Purple Line Infocom Ltd.*

(i) Undisputed Trade receivables -considered good	8,50,81,795	2,58,39,817	11,09,21,612
(i) Undisputed Trade receivables -considered doubtful	-	-	-
(iii) Disputed trade receivables considered good	-	-	-
(iv) Disputed trade receivables considered doubtful	-	-	-

Note 23 : Cash and bank balances

Sr. No.	Particulars	31st March, 2024	31st March, 2023
1	Cash balance	3,16,840	2,30,093
	Sub total (A)	3,16,840	2,30,093
2	Bank balances - current accounts	35,74,291	2,08,00,387
	Sub total (B)	35,74,291	2,08,00,387
3	Bank balances - Term Deposits	27,61,571	27,63,360
	Sub total (C)	27,61,571	27,63,360
	Total [A + B]	66,52,702	2,37,93,840

Note 24 : Short terms loans and advances

Sr. No.	Particulars	31st March, 2024	31st March, 2023
1	Other Deposits Securities & Deposits	47,68,345	34,51,107
2	Balance with Revenue Authorities GST receivables & undclaimed GST	11,16,943	54,45,298
3	Balance with Income Tax Authorities TDS / TCS / ADVANCE TAX AY 2024-25 TDS / TCS / ADVANCE TAX AY 2023-24	1,78,38,915	29,92,030
4	Advances to Others Imprest and Advances to Staff Advances to Suppliers	3,45,772 31,79,641	7,20,646 8,22,99,560
	Total	2,72,49,616	9,49,08,641

Note 25: Other Current assets



Genelia



Sanjay



Sanjay

Sr. No.	Particulars	31st March, 2024	31st March, 2023
	TDS Recoverable & income tax refund due Unclaimed GST	17,79,151	14,80,874 44,31,989
	Total	17,79,151	59,12,863

REVENUE FROM OPERATIONS

Note 26

Particulars	For the year ended 31 March 2024	For the year ended 31 March 2023
Sales , SITC receipts & AMC Receipts	90,94,96,044	71,41,49,998
Total	90,94,96,044	71,41,49,998



OTHER INCOMES

Note 27

Particulars	For the year ended 31 March 2024	For the year ended 31 March 2023
Short and excess	73,547	16,119
Discount received	4,93,156	25,73,776
Interest Income	3,46,509	1,97,735
Balances w/o	3,72,620	4,34,228
Total	12,85,832	32,21,858

20/03/2024

Suraj Singh



DIRECT EXPENSES

Note 28

Note 28	Particulars	For the year ended 31 March 2024		For the year ended 31 March 2023	
		2024	2023	2024	2023
Freight & Forwarding Expenses		94,76,381		70,18,870	
Consumable Stores		91,76,061		75,19,881	
Custom Duty Paid		64,53,047		47,05,452	
Custom Duty Penalty		-		47,553	
Packing Material Purchased		8,15,660		2,04,128	
SITC Charges		57,77,437		3,65,13,662	
Commission		5,04,229		60,80,580	
Discount		94,741		69,908	
	Total	3,22,97,556		6,21,60,034	



Changes in inventories of finished goods work-in-progress and Stock-in-trade

Note 29

Note 29	Particulars	For the year ended	For the year ended
		31 March 2024	31 March 2023
Opening stock		2,44,98,635	2,79,88,291
Closing stock		8,23,98,921	2,44,98,635
change in stock		-5,79,00,286	34,89,656

2000-2001
March



Note 30

Employee Benefits Expenses

Particulars	For the year ended 31 March 2024	For the year ended 31 March 2023
Director Remuneration	1,00,50,000	3,00,00,000
Staff Salaries	3,46,92,383	2,88,76,366
Staff Welfare	24,18,781	45,11,553
Gratuity expenses	34,23,008	-
ESIC Expenses	54,627	88,584
EPF Expenses	16,41,566	15,37,033
Total	5,22,80,365	6,50,13,536

Note 31

Particulars	For the year ended 31 March 2024	For the year ended 31 March 2023
Interest on Loans from Banks & NBFCs	56,91,009	96,30,318
Interest on OD A/C	17,55,839	12,58,577
Loan processing Fees & related cost	5,23,519	25,000
Total	79,70,367	1,09,13,895



Suraj Singh

2023-24

Note 32

OTHER EXPENSES

Particulars	For the year ended 31 March 2024	For the year ended 31 March 2023
Audit Fee	4,00,000	3,00,000
Bank Charges	1,12,854	2,11,925
Courier Expenses	15,321	8,72,187
Professional Expenses	2,82,580	14,84,844
Electricity Expenses	8,01,470	7,46,100
Car running & maintenance expenses	14,78,001	16,13,653
Conveyance	24,89,082	18,64,565
General Insurance a/c	8,48,922	7,82,693
Miscellaneous Expenses	64,949	1,85,370
Programming & Software Charges	11,91,525	1,86,000
Rent of offices & godown	59,43,768	46,34,718
Gst & Customs late fees penalty	1,00,175	1,12,512
GST DEMAND	3,86,421	-
Interest on Income Tax	1,16,210	42,272
ESI/PF Penalty	-	8,544
Donation	1,79,832	4,34,500
Printing & Stationary	3,73,298	1,52,069
Office maintenance Expenses	5,15,144	8,25,883
Advertisement & business promotion	7,06,579	10,41,888
Telephone & Internet Expenses	7,57,535	6,00,235
Travelling Expenses	91,13,425	93,75,541
Licence , E TENDER & Certification Fees	8,01,999	77,900
Esi And PF Filing Fees	46,200	55,650
Web service expenses	1,52,259	3,31,437
Festival Expenses	1,39,564	-
Bad Debt Written Off	3,23,764	-
Repair & Maintenance charges	4,13,909	-
Total	2,77,54,786	2,59,40,486



ADDITIONAL DISCLOSURES

Disclosure No. 1 Ratios

Particulars	Numerator 31.03.2024 ended		Denominator 31.03.2024 ended		Ratio 31.03.2024 year ended	Ratio 31.03.2023 year ended
		Amount		Amount		
(i) Current Ratios	Current Assets	32,55,24,170	Current Liabilities	22,79,63,773	1.43	1.41
(ii) Debt-Equity Ratio	Total Liabilities i.e. Non Current Liabilities + Current Liabilities	25,26,14,625	Net Worth i.e. Share Capital + Reserve & Surplus	8,14,26,402	3.10	8.04
(iii) Debt Service Coverage ratio	Net Operating Income i.e. Net profit before Tax + Depreciation + Finance Cost	8,12,33,598	Total Liabilities i.e. Non Current Liabilities + Current Liabilities	25,26,14,625	0.32	0.1
(iv) Return on Equity Ratio	Profit after Tax	5,16,42,835	Net Worth i.e. Share Capital + Reserve & Surplus	8,14,26,402	0.63	0.24
(v) Inventory Turnover Ratio	COGS i.e. Purchases + Direct Expenses + Change in Inventory	74,95,13,128	average stock	5,34,48,778	14.02	22.96
(vi) Trade Receivables turnover Ratio	Net Credit Sales	90,94,96,044	Average Trade Receivables i.e. (Opening Trade Receivables + Closing Trade Receivables)/2	15,91,82,696	5.71	4.27
(vii) Trade Payables turnover Ratio	Net Credit Purchase	77,51,15,858	Average Trade Payables i.e. (Opening Trade Payables + Closing Trade Payables)/2	8,75,97,955	8.85	4.91
(viii) Net Capital Turnover Ratio	Revenue from Operations	90,94,96,044	Capital Employed i.e. Total Assets - Current Liabilities	10,60,77,254	8.57	8.45



26/07/2024
S. K. Singh



(ix) Net Profit Ratio	Net profit before Tax	7,04,26,175	Revenue from Operations	90,94,96,044	0.08	0.01
(x) Return on capital employed	EBIT i.e. Net Profit before tax + Finance Cost	7,83,96,543	Capital Employed i.e. Total Assets - Current Liabilities	10,60,77,254	0.74	0.25
(xi) Return on investment	EBIT i.e. Net Profit before tax + Finance Cost	7,83,96,543	Capital Employed i.e. Total Assets - Current Liabilities	10,60,77,254	0.74	0.25

Disclosure No. 2

Additional Regulatory Information

(i) No Loans or Advances in the nature of loans are granted to promoters, Directors, KMPs and the related parties (as defined under Companies Act, 2013,) either severally or jointly with any other person,

Details of Benami Property held

As per the confirmation by the management, the company not holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and the rules made thereunder. Further no proceedings have been initiated or pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and the rules made thereunder.

Wilful Defaulter - The reporting entity has not been declared a wilful defaulter by any bank or financial institution or other lender.

(ii) **Relationship with Struck off Companies** - the company has not made any transactions with companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956.

(iii) **Registration of charges or satisfaction with Registrar of Companies** - The company has borrowed funds from bank and financial institution which required charge creation and charge has been created on ROC.

Compliance with number of layers of companies

As per confirmation by the management, 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.

Compliance with approved Scheme(s) of Arrangements



*20/02/2018
Ganesh*



No Scheme of Arrangements has been approved by the Competent Authority in terms of sections 230 to 237 of the Companies Act, 2013.

- (viii) During the year under consideration, the company has not invested its fund in Crypto Currency.
- (ix) Section 135 (5) of the Companies Act, 2013 is not applicable to the Company.
- (x) The Company does not have any foreign exchange earning from Export of goods, royalty, know how, professional income ,interest & dividend.
- (xi) The Company has not revalued its Property, Plant and Equipment, during the financial year.
- (xii) No immovable property held in the name of company .
- (xiii) The Company does not have number of layers of companies.



Sanjay

1. Name of the Assessee
2. Address
3. PAN
4. Status
5. Previous year ended
6. Assessment Year

PURPLE WAVE INFOCOM LIMITED
MNG Tower, Plot No-1 & 2, Pocket-A-2, 2nd Floor,
Sector-17, Dwarka, New Delhi 110078
AAECP5019P
PUBLIC LIMITED COMPANY
2023-24
2024-25

Calculation of Tax Liability as Per Income Tax Act

computation of total income

NP as per P&L a/c	7,04,26,175
Add: Depreciation as per companies act	28,37,055
Add: custom penalty/late fees on gst	1,00,175
Add: donation	1,79,832
Add: GST demand	3,86,421
Add:Interest on TDS/Income Tax	1,16,210
add: provision for gratuity	34,23,008
Less: Depreciation as per Income tax Act	-23,08,569

Gross Total Income **7,51,60,307**

IT due @ 25.168%	1,89,16,350
-TDS / TCS / ADVANCE TAX	1,78,38,915
Payable	<u>10,77,435</u>



Shawej *Surendra*

Depreciation as per IT

Assets	Rate	Opening	Add. 1st Half	Add. 1Ind Half	Sold	Total	Depr	Closing
10% Block	10%	12,35,450	1,90,000	3,27,821		17,53,271	1,58,936	15,94,335
15% Block	15%	1,07,00,329	1,70,590	8,10,086		1,16,81,006	16,91,394	99,89,612
40% Block	40%	8,48,725	1,52,274	2,89,198		12,90,197	4,58,239	8,31,958
Total		1,27,84,504	5,12,864	14,27,106		1,47,24,473	23,08,569	1,24,15,904

	1st half yr	2nd half yr	Total addition
Electrical Appliances		86,888	86,888
Air Conditioners (AC)	37,352	1,23,239	1,71,733
Air Fryer		14,640	14,640
Drill Machine Bosch	5,000		5,000
LABORATORY ELECTRIC OVEN	13,960		13,960
MOBILE PHONE	1,13,558	5,22,881	6,36,440
SAMSUNG LED TV		53,125	53,125
Sound Bar		9,314	9,314
WATER DISPENSER	720		720

Computers & Computer Accessories	1,52,274	2,89,198	4,30,330
Furniture & Fixture	1,90,000	3,27,821	5,17,821
total	5,12,864	14,27,106	19,39,970

Deferred Tax Calculation
 Income Tax Act 1961
 Companies Act 2013

Difference
 DTA/DTL



Sanjay

ANDROS & CO.
Chartered Accountant



901, PEARL OMAXE, PITAMPURA, PLOT NO.
B-1, DELHI DELHI 110034
Ph. 9818111275
e-mail : cabhavukgarg@gmail.com

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. I report that the statutory audit of
M / s. PURPLE WAVE INFOCOM LIMITED
MNG Tower, POCKET A-2, PLOT NO -1 & 2, 2 Nd Floor, SECTOR 17, DWARKA, NEW DELHI
PAN AAECP5019P
was conducted by me ANDROS & CO., CHARTERED ACCOUNTANT in pursuance of the provisions of the Companies Act, 2013 Act, and I annex hereto a copy of my audit report dated 03-Sep-2024 along with a copy each of -
(a) the audited Profit and Loss Account for the period beginning from 1-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 my opinion and to the best of my information and according to examination of books of account including other relevant documents and explanations given to me, 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
		Nil

For ANDROS & CO.
Chartered Accountant
(Firm Regn No.: 0008976N)



Bhavuk Garg

(BHAVUK GARG)
PARTNER
Membership No: 502310

Place : NEW DELHI
Date : 29/09/2024
UDIN : *24502310BJZYXA5326*

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			PURPLE WAVE INFOCOM LIMITED	
02	Address			MNG Tower,POCKET A-2,PLOT NO -1 & 2 ,2 Nd Floor,SECTOR 17,DWARKA,NEW DELHI	
03	Permanent Account Number (PAN)			AAECP5019P	
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	DELHI		07AAECP5019P1Z1	
	Goods and service tax	KARNATAKA		29AAECP5019P1ZV	
	Central Custom Duty			0508033314	
	Goods and service tax	MAHARASHTRA		27AAECP5019P1ZZ	
05	Status			Company	
06	Previous year			from 1-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 : 115BAA)	

Part B

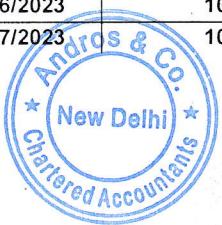
09	a)	If firm or association of persons, indicate names of partners/members and their profit sharing ratios.			Name	Profit sharing ratio (%)											
					NA												
	b)	If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such change			No												
	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>Name of Partner/Member</td> <td>Date of change</td> <td>Type of change</td> <td>Old profit sharing ratio</td> <td>New profit Sharing Ratio</td> <td>Remarks</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </table>			Name of Partner/Member	Date of change	Type of change	Old profit sharing ratio	New profit Sharing Ratio	Remarks								
	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											
		WHOLESALE AND RETAIL TRADE			Retail sale of other products n.e.c	09028											
		OTHER SERVICES			Other services n.e.c.	21008											
		WHOLESALE AND RETAIL TRADE			Wholesale of other products n.e.c	09027											
	b)	If there is any change in the nature of business or profession, the particulars of such change.			No												
	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>Business</td> <td>Sector</td> <td>Sub Sector</td> <td>Code</td> <td>Remarks if any:</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </table>			Business	Sector	Sub Sector	Code	Remarks if any:									
	Business	Sector	Sub Sector	Code	Remarks if any:												
11	a)	Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed.			Bank Book, Cash Book, Journal, Ledger, Purchases Register, Sales 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.)	MNG Tower , POCKET A-2, PLOT NO -1 & 2 ,2 nd floor, SECTOR 17, NEW DELHI, DWARKA, DELHI, 110078, INDIA	Bank Book, Cash Book, Journal, Ledger, Purchases Register, Sales Register (Computerized)		
	c) List of books of account and nature of relevant documents examined.	Bank Book, Cash Book, Journal, Ledger, 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			
	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.)		
	f) Disclosure as per ICDS	Remarks if any:			
	ICDS	Disclosure			
	ICDS I - Accounting Policies	As per accounting policies & notes to financial statements			
	ICDS II - Valuation of Inventories	As per accounting policies & notes to financial statements			
	ICDS III - Construction Contracts	NA			
	ICDS IV - Revenue Recognition	As per accounting policies & notes to financial statements			
	ICDS V - Tangible Fixed Assets	As per Fixed Assets and Depreciation Chart annexed in FORM 3CD			
	ICDS VII - Governments Grants	NA			
	ICDS IX - Borrowing Costs	As per accounting policies & notes to financial statements			
	ICDS X - Provisions, Contingent Liabilities and Contingent Assets Total	Provision, Contingent Liabilities and Assets have been disclosed by way of notes in the notes on accounts, if required.			
14	a) Method of valuation of closing stock employed in the previous year.	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:-	NA			
	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:								
<p>c) escalation claims accepted during the previous year;</p> <p>d) any other item of income;</p> <p>e) capital receipt, if any.</p>	Description		Amount		Nil									
	Description		Amount		Remarks if any:									
	Description		Amount		Nil									
	Description		Amount		Remarks if any:									
	Description		Amount		Nil									
17	Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:											No		
	Details of property	Consideration received or accrued	Value adopted or assessee d 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 "A"								
	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				
		EMPLOYEES STATE INSURANCE		1085		12/05/2023		15/05/2023		1085				
		EMPLOYEES STATE INSURANCE		1077		15/06/2023		15/06/2023		1077				
		EMPLOYEES STATE INSURANCE		1021		14/07/2023		15/07/2023		1021				



EMPLOYEES STATE INSURANCE	1031	11/08/2023	15/08/2023	1031
EMPLOYEES STATE INSURANCE	1073	13/09/2023	15/09/2023	1073
EMPLOYEES STATE INSURANCE	964	11/10/2023	15/10/2023	964
EMPLOYEES STATE INSURANCE	963	14/11/2023	15/11/2023	963
EMPLOYEES STATE INSURANCE	1020	15/12/2023	15/12/2023	1020
EMPLOYEES STATE INSURANCE	1038	13/01/2024	15/01/2024	1038
EMPLOYEES STATE INSURANCE	1121	15/02/2024	15/02/2024	1121
EMPLOYEES STATE INSURANCE	1107	15/03/2024	15/03/2024	1107
EMPLOYEES STATE INSURANCE	1132	15/04/2024	15/04/2024	1132
PROVIDENT FUND	129857	12/05/2023	15/05/2023	129857
PROVIDENT FUND	130003	15/06/2023	15/06/2023	130003
PROVIDENT FUND	129506	14/07/2023	15/07/2023	129506
PROVIDENT FUND	130860	11/08/2023	15/08/2023	130860
PROVIDENT FUND	131757	13/09/2023	15/09/2023	131757
PROVIDENT FUND	128741	11/10/2023	15/10/2023	128741
PROVIDENT FUND	126912	14/11/2023	15/11/2023	126912
PROVIDENT FUND	127137	11/12/2023	15/12/2023	127137
PROVIDENT FUND	129162	15/01/2024	15/01/2024	129162
PROVIDENT FUND	126126	12/02/2024	15/02/2024	126126
PROVIDENT FUND	126544	15/03/2024	15/03/2024	126544
PROVIDENT FUND	126533	15/04/2024	15/04/2024	126533

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			179832
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)	Nil		
	Particulars	Amount in Rs.	Remarks if any:	
7	Expenditure by way of any other penalty or fine not covered above			
	Particulars	Amount in Rs.		
	CUSTOM PENALTY			100175
	INTEREST ON TDS			116210
	GST DEMAND			386421
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)										Nil																						
		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)										Nil																						
		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	Aadhar 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																	
		iii as payment referred to in sub-clause (ib)										Nil																						
		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	Aadhar 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																	



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:	
vii	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).														
	Name of Related Party	Relation	Date	Payment made(Amount)		Nature of transaction		PAN of Related Party	Aadhaar no						
	MANOJ KUMAR SINGH	director		6050000		director remuneration		AGOPS7756B	460015871693						
	SANDHYA SINGH	director		4000000		director remuneration		BFFPS4613J	221107590651						
	PURPLEWAVE INDIA PRIVATE LIMITED	director has substantial interest		2500000		installation amc		AAKCP2555L							
24	Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33ABA or 33AC.						Nil								



24	Section	Description	Amount	Remarks if any:						
24										
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);								
		Nature of Liability	Amount	Remarks if any:			Section			
		GST PAYABLE	5029011	Sec 43B(a) -tax , duty,cess,fee etc						
		ESI PAYABLE	6025	Sec 43B(b) -provident /superannuation/gratuity/other fund						
		PF PAYABLE	261096	Sec 43B(b) -provident /superannuation/gratuity/other fund						
		TDS/TCS PAYABLE	1124762	Sec 43B(a) -tax , duty,cess,fee etc						
	b)	not paid on or before the aforesaid date.								
		Nature of Liability	Amount	Remarks if any:			Section			
		PROVISION FOR GRATUITY	3423008	Sec 43B(b) -provident /superannuation/gratuity/other fund						
	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.								
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.				NA				
		Type	Particulars	Amount	Prior period to which it relates(Year in yyyy-yy format)			Remarks if any:		
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	Aadhar 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 as per sub section (4) of section 94-B	Amount of interest expenditure 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																		



	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.
	MANOJ KUMAR SINGH	PENT HOUSE NO. I-131,13 FLOOR,ENI GMA INDIABULL S,BLOCK R,SECTOR-110,GURU GRAM,HAR YANA,1220 17	AGOPS775 6B	460015871693	50000000	Yes	30000000	Electronic clearing system	
	SANDHYA SINGH	PENT HOUSE NO. I-131,13 FLOOR,ENI GMA INDIABULL S,BLOCK R,SECTOR-110,GURU GRAM,HAR YANA,1220 17	BFFPS4613 J	221107590651	8500000	Yes	8000000	Electronic clearing system	
b)	Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :-								
	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								
	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								
	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	
		MANOJ KUMAR SINGH	PENT HOUSE NO. I-131,13 FLOOR,ENIGMA INDIABULLS,BLO CK R,SECTOR-110,G URUGRAM,HARY ANA,122017	AGOPS7756B	4600158 71693	50000000	30000000	Electronic clearing system		
		SANDHYA SINGH	PENT HOUSE NO. I-131,13 FLOOR,ENIGMA INDIABULLS,BLO CK R,SECTOR-110,G URUGRAM,HARY ANA,122017	BFFPS4613J	2211075 90651	8500000	8000000	Electronic clearing system		
		ADITYA BIRLA FINANCE LTD	DELHI	AABCB5769M		2079924	3315838	Electronic clearing system		
		BAJAJ FINANCE LTD	DELHI	AABCB1518L		1678224	2653191	Electronic clearing system		
		FEDBANK FINANCIAL SERVICES	DELHI	AAACF8662J		1247952	2067651	Electronic clearing system		
		SMC MONEYWISE FINANCE	DELHI	AADCS7346H		2089200	3330650	Electronic clearing system		
		TATA CAPITAL FINANCE	DELHI	AADCT6631L		2119572	3348660	Electronic clearing system		
		MINIMUM SHARES AND SECURITIES PVT LTD	DELHI	AAGCM0970Q		1500000	1500000	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/115BA D/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 assessee has incurred any speculation loss referred to in section 73 during the previous year, If yes, please furnish the details of the same.					No				
	d)	Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year, if yes, please furnish details of the same.					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	



	DELP15816 D	194A	Interest other than Interest on securities	7970367	1856540	1856540	185654	0	0	0				
	DELP15816 D	194C	Payments to contractors	15253818	13034748	13034748	205610	0	0	0				
	DELP15816 D	194H	Commission or brokerage	504229	504229	504229	30046	0	0	0				
	DELP15816 D	194-I	Rent	5943768	4528315	4528315	452833	0	0	0				
	DELP15816 D	192	Salary	44742383	22714600	22714600	4092496	0	0	0				
	DELP15816 D	194J	Fees for professional or technical services	653580	584200	584200	58420	0	0	0				
	DELP15816 D	194Q	Payment of Certain Sum for Purchase of Goods	775115858	609925565	609925565	609929	0	0	0				
b)	Whether the assessee 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							
	DELP15816D		24Q	31-Jul-2023	21-Jul-2023	Yes								
	DELP15816D		24Q	31-Oct-2023	27-Oct-2023	Yes								
	DELP15816D		24Q	31-Jan-2024	29-Jan-2024	Yes								
	DELP15816D		24Q	31-May-2024	14-May-2024	Yes								
	DELP15816D		26Q	30-Sep-2023	15-Sep-2023	Yes								
	DELP15816D		26Q	31-Oct-2023	25-Oct-2023	Yes								
	DELP15816D		26Q	31-Jan-2024	29-Jan-2024	Yes								
	DELP15816D		26Q	31-May-2024	14-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.	Remarks if any:								
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;				
		NA												
		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.					
		NA												
	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				909496044				714149998				
	Gross profit/turnover		159982916		909496044	17.59	111644485		714149998	15.63			
	Net profit/turnover		70426175		909496044	7.74	10034460		714149998	1.41			
	Stock-in-trade/turnover		82398921		909496044	9.06	24498635		714149998	3.43			
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 assessee 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/transactions 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	
763399349			731403530	731403530	31995819

For ANDROS & CO.
Chartered Accountant
(Firm Regn No.: 0008976N)



(BHAVUK GARG)

PARTNER

Membership No: 502310

Bhavuk Garg -

Place : NEW DELHI

Date : 29/09/2024

UDIN :

24502310BJ2YXA5326

PURPLE WAVE INFOCOM LIMITED
Annexure "A"

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/15BAD (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	Adjustment made to written down value of Intangible asset due to addition of any 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
Plant and Machinery	15%	1,07,00,329	0	0	1,07,00,329	9,80,676	0	0	0	0	16,91,394	99,89,611
Furniture and fitting	10%	12,35,450	0	0	12,35,450	5,17,821	0	0	0	0	1,58,936	15,94,335
Computer	40%	8,48,726	0	0	8,48,726	4,41,472	0	0	0	0	4,58,240	8,31,958
Total		1,27,84,505	0	0	1,27,84,505	19,39,969	0	0	0	0	23,08,570	1,24,15,904

Addition/Deduction in Fixed Assets During the Financial Year

Block 15% Plant and Machinery

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	PLANT AND MACHINERY	1,70,590	0	1,70,590	31/03/2024	31/03/2024
2	PLANT AND MACHINERY	0	8,10,086	8,10,086		
Total		1,70,590	8,10,086	9,80,676		

Block 10% Furniture and fitting

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	FURNITURE AND FITTING	1,90,000	0	1,90,000	31/03/2024	31/03/2024
2	FURNITURE AND FITTING	0	3,27,821	3,27,821		
Total		1,90,000	3,27,821	5,17,821		



Block 40% Computer

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	COMPUTER	1,52,274	0	1,52,274	30/09/2023	30/09/2023
2	COMPUTER	0	2,89,198	2,89,198	31/03/2024	31/03/2024
	Total	1,52,274	2,89,198	4,41,472		

