


| INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT | | | | Assessment Year 2024-25 |
|---|--|---------------------------------|-----------------|----------------------------|
| [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) | | | | |
| PAN | AAECP5019P | | | |
| 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 | |
| Accreted Income and Tax Detail | Accreted Income as per section 115TD | 10 | 0 | |
| | Additional Tax payable u/s 115TD | 11 | 0 | |
| | Interest payable u/s 115TE | 12 | 0 | |
| | Additional Tax and interest payable | 13 | 0 | |
| | Tax and interest paid | 14 | 0 | |
| | (+) Tax Payable /(-) Refundable (13-14) | 15 | 0 | |
| Income Tax Return electronically transmitted on 08-Nov-2024 20:04:48 from IP address 122.176.78.111 and verified by SANDHYA SINGH having PAN BFFPS4613J on 08-Nov-2024 using paper ITR-Verification Form /Electronic Verification Code generated through mode | | | | |
| System Generated Barcode/QR Code |  AAECP5019P066877344010811244ecbdb8672236f82c35308730e6f332b59bff230 | | | |
| DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU | | | | |

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


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.

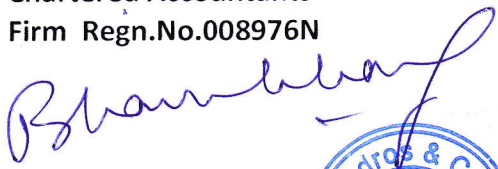


- (xii) This clause not applicable as company is not a Nidhi Company .
- (xiii) all transactions with the related parties are in compliance with sections 177 and 188 of Companies Act where applicable and the details have been duly disclosed in the financial statements, etc., as required by the applicable 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 |
| (2) Current assets | | | |
| (a) Current Investments | 20 | - | - |
| (b) Inventories | 21 | 8,23,98,921 | 2,44,98,635 |
| (c) Trade receivables | 22 | 20,74,43,780 | 11,09,21,612 |
| (d) Cash and cash equivalents | 23 | 66,52,702 | 2,37,93,840 |
| (e) Short-term loans and advances | 24 | 2,72,49,616 | 9,49,08,641 |
| (f) Other current assets | 25 | 17,79,151 | 59,12,863 |
| 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

CA BHAVUK GARG

PARTNER

M.No.: 502310

Date:- 03.09.2024

Place:- NEW DELHI

UDIN : 24502310-BJZYWO-1223



FOR PURPLE WAVE INFOCOM LTD

Manoj kumar singh
Managing director
DIN : 00036674

Aafaqu Ahmad
CFO
PAN - AJZPA4930H

Sandhya singh
whole time director
DIN : 01238745

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 | | 77,51,15,858 | 53,68,55,824 |
| Direct expenses | 28 | 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 (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) (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**

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



FOR PURPLE WAVE INFOCOM LTD

**Manoj kumar singh
Managing director
DIN : 00036674**

**Aafaqu Ahmad
CFO
PAN - AJZPA4930H**

**Sandhya singh
whole time director
DIN : 01238745**

**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 |
| <u>Adjustments for:</u> | | | | |
| Depreciation | 28,37,055 | | 29,63,966 | |
| Finance Cost | 79,70,367 | | 1,09,13,895 | |
| | | 1,08,07,422 | | 1,38,77,861 |
| Operating profit/(loss) before working capital changes | | 8,12,33,598 | | 2,39,12,320 |
| <u>Changes in working capital</u> | | | | |
| <u>Adjustments for (increase)/decrease in operating assets:</u> | | | | |
| 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 | |
| <u>Adjustments for (increase)/decrease in operating liabilities:</u> | | | | |
| 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 | -11,08,79,606 | 12,82,840 | 1,78,73,075 |
| Cash generated from operations | | -2,96,46,008 | | 4,17,85,395 |
| Net income tax (paid) / refunds | | -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 | 3,33,61,189 | -1,09,13,895 | -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 | | | | |
| In Term Deposits | | 27,61,571 | | 27,63,360 |
| Cash and cash equivalents at the end of the year [Refer to Note 23] | | 66,52,702 | | 2,37,93,840 |
| 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

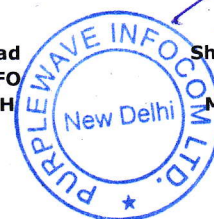


FOR PURPLE WAVE INFOCOM LTD

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

Notes Forming Part of Balance Sheet

Note 2 :- Share capital

| Share Capital | As at 31 March 2024 | | As at 31 March 2023 | |
|--|---------------------|-------------|---------------------|-------------|
| | Number | Amt (Rs) | Number | Amt (Rs) |
| Authorised Share Capital | | | | |
| | | | | |
| (Divided into 20,00,000/- Eq. Shares of Rs. 10/- each) | 20,00,000 | 2,00,00,000 | 1,50,000 | 15,00,000 |
| | 20,00,000 | 2,00,00,000 | 1,50,000 | 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 | 1,50,00,000 |
| Total | 15,00,000 | 1,50,00,000 | 15,00,000 | 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 |
| Equity shares at the beginning of the year | 15,00,000 | 15,00,000 |
| Add: Shares issued during the current financial year | - | - |
| Equity shares at the end of the year | 15,00,000 | 15,00,000 |



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.

There is no change in the pattern of shareholding during the year.

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

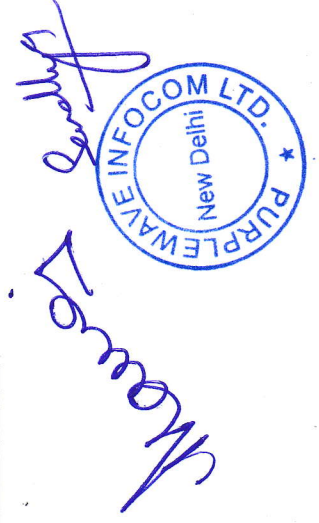
The Company has not issued any shares in consideration other than cash during five years immediately preceding 31.03.2024 except bonus issue of 1471000 number of shares made in year ended 31.03.2022.

| 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 | |
| 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 | |
| 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 | | |



| | | |
|---------------------------|--------------------|--------------------|
| 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 | | |
| <u>Vehicle loans</u> from banks | 43,00,084 | 56,74,001 |
| <u>working capital loans</u> 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

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



Shree
Sharma

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 gaurantees) | | |
| 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



Sanjay

Sanjay

| Particulars | Outstanding for following periods from due date of payment | | | | Total |
|-----------------------------|--|-----------|-----------|-------------------|--------------|
| | Less than 1 year | 1-2 years | 2-3 years | More than 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

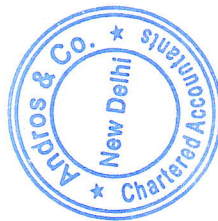
| Particulars | Outstanding for following periods from due date of payment | | | | Total |
|-----------------------------|--|-----------|-----------|-------------------|-------------|
| | Less than 1 year | 1-2 years | 2-3 years | More than 3 years | |
| (i) MSME | | | | | - |
| (ii) Others | 7,18,95,081 | | | | 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 | |
| Staff salary payable | 33,96,256 | 84,40,127 |
| 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 |



20/03/24
Sandhya

PURPLE WAVE INFOCOM LIMITED

Note 12 : Property, plant and equipment

| Details of Assets | Opening Block values | | | Depreciation during the year | Closing Block values As At 31st March, 2024 |
|-----------------------------------|------------------------|------------------|------------|------------------------------|---|
| | As On 01st April, 2023 | Additions | Deductions | Total | |
| TANGIBLE ASSETS | | | | | |
| vehicles | 50,67,169 | - | - | 50,67,169 | 34,85,317 |
| computers | 7,49,771 | 4,30,330 | - | 11,80,101 | 6,88,976 |
| Furniture & Fixture | 5,87,390 | 5,17,821 | - | 11,05,211 | 9,09,577 |
| Office Equipments and machineries | 10,95,644 | 9,91,819 | - | 20,87,463 | 15,19,019 |
| total | 74,99,974 | 19,39,970 | - | 94,39,944 | 66,02,889 |

Note 13 : Intangible assets

| Details of Assets | Opening Block values | | | Depreciation during the year | Closing Block values As At 31st March, 2024 |
|-------------------|------------------------|-----------|------------|------------------------------|---|
| | As On 01st April, 2023 | Additions | Deductions | Total | |
| | | | | | |
| | | | | | |
| | | | | | |
| total | | | | | |

Note 14 : Capital work in progress

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

Capital-Work-in Progress (CWIP) whose completion is overdue

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



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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 | - | - | - |

Manoj



Sandhya



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 |
|---------|----------------------------|------------------|------------------|
| | <u>Deferred tax assets</u> | 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 |



26/03/24
[Signature]

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| Note 21 : Inventories* | | | |
|------------------------|--|--------------------|--------------------|
| Sr. No. | Particulars | 31st March, 2024 | 31st March, 2023 |
| 1 | Finished goods (traded goods) *Valued at lower of cost and net realizable value | 8,23,98,921 | 2,44,98,635 |
| | Total | 8,23,98,921 | 2,44,98,635 |

| Sr. No. | Particulars | 31st March, 2024 | 31st March, 2023 |
|---------|---|---------------------|---------------------|
| 1 | Secured - Considered good - Considered doubtful | | |
| 2 | Unsecured - 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 |

| 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 | More than 3 years | |
| (i) Undisputed Trade receivables -considered good | 17,71,96,661 | 44,07,302 | 2,58,39,817 | | | 20,74,43,780 |
| (i) Undisputed Trade receivables -considered doubtful | | | | | | - |
| (iii) Disputed trade receivables considered good | | | | | | - |
| (iv) Disputed trade receivables considered doubtful | | | | | | - |

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

| | | |
|-------------------|--|-------|
| | | Total |
| More than 3 years | | |

| | | | |
|---|-------------|-------------|--------------|
| (i) Undisputed Trade receivables - considered good | 8,50,81,795 | 2,58,39,817 | 11,09,21,612 |
| (ii) 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 & unclaimed 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



| 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 |



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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 |



Sharma



Singh

DIRECT EXPENSES

Note 28

| Particulars | For the year ended 31 March 2024 | For the year ended 31 March 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

| Particulars | For the year ended 31 March 2024 | For the year ended 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 |

26 March 2024
Sudh



Employee Benefits Expenses

Note 30

| 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 |



Finance cost

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 |



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OTHER EXPENSES

Note 32

| 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 Filling 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 |



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Disclosure No. 1

Ratios

ADDITIONAL DISCLOSURES

| 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 |



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| | | | | | | |
|--------------------------------|--|-------------|--|--------------|------|------|
| (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,
- (ii) **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.
- (iii) **Wilful Defaulter** - The reporting entity has not been declared a wilful defaulter by any bank or financial institution or other lender.
- (iv) **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.
- (v) **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.
- (vi) **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.
- (vii) **Compliance with approved Scheme(s) of Arrangements**



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

During the year under consideration, the company has not invested its fund in Crypto Currency.

Section 135 (5) of the Companies Act, 2013 is not applicable to the Company.

The Company does not have any foreign exchange earning from Export of goods, royalty, know how, professional income, interest & dividend.

The Company has not revalued its Property, Plant and Equipment, during the financial year.

No immovable property held in the name of company .

The Company does not have number of layers of companies.



M. K. Singh



Carthy

| | |
|-------------------------|---|
| 1. Name of the Assessee | PURPLE WAVE INFOCOM LIMITED |
| 2. Address | MNG Tower, Plot No-1 & 2, Pocket-A-2, 2nd Floor, Sector-17, Dwarka, New Delhi 110078 |
| 3. PAN | AAECP5019P |
| 4. Status | PUBLIC LIMITED COMPANY |
| 5. Previous year ended | 2023-24 |
| 6. Assessment Year | 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> |

Navin



Sandhya

Depreciation as per IT

| Assets | Rate | Opening | Add. 1st Half | Add. IInd 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 | Depr | 23,08,569 |
| Companies Act 2013 | | 28,37,055 |
| Difference | | (5,28,486) |
| DTA/DTL | | (1,33,010) |



Handwritten signature and date 26/06/2017

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 AAEC5019P

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)
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

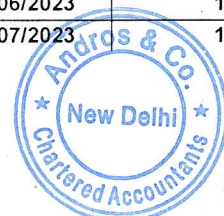
| | | | | | |
|----|---|---|----------------|--------------------------|--------------------------|
| 09 | a) If firm or association of persons, indicate names of partners/members and their profit sharing ratios. | Name | | Profit sharing ratio (%) | |
| | | NA | | | |
| | b) If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such change | No | | | |
| | Name of Partner/Member | Date of change | Type of change | Old profit sharing ratio | New profit Sharing Ratio |
| | | | | | |
| 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 | | | |
| | 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) | |
| | e) | If answer to (d) above is in the affirmative, give details of such adjustments | |
| | | Particulars | Increase in profit (Rs.) |
| | | | Decrease in profit(Rs.) |
| | | | Net Effect(Rs.) |
| | | | Remarks if any: |
| | f) | Disclosure as per ICDS | |
| | | 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: | |
| | | 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: | | | | | | | | | | | |
| c) | escalation claims accepted during the previous year; | | Nil | | | | | | | | | | | |
| | Description | Amount | Remarks if any: | | | | | | | | | | | |
| d) | any other item of income; | | Nil | | | | | | | | | | | |
| | Description | Amount | Remarks if any: | | | | | | | | | | | |
| e) | capital receipt, if any. | | Nil | | | | | | | | | | | |
| | Description | Amount | Remarks if any: | | | | | | | | | | | |
| 17 | Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish: | | No | | | | | | | | | | | |
| | Details of property | Consideration received or accrued | Value adopted or assessed or assessable | Remarks if any: | Country | Address Line 1 | Address Line 2 | Pincode | City or Town or District | Locality or Area | Post Office | State | Apply 2nd proviso of 43CA(1) or 4th proviso to 56(2)(x)? | |
| 18 | Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the following form :- | | | | | | | As Per Annexure "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 | | | | | | | | |

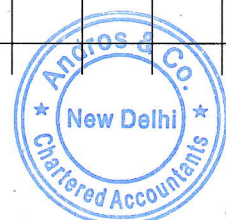


| | | | | |
|---------------------------|--------|------------|------------|--------|
| EMPLOYEES STATE INSURANCE | 1031 | 11/08/2023 | 15/08/2023 | 1031 |
| EMPLOYEES STATE INSURANCE | 1073 | 13/09/2023 | 15/09/2023 | 1073 |
| EMPLOYEES STATE INSURANCE | 964 | 11/10/2023 | 15/10/2023 | 964 |
| EMPLOYEES 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 |

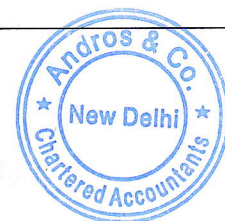
| | | | | |
|----|----|---|---------------|-----------------|
| 21 | a) | Please furnish the details of amounts debited to the profit and loss account, being in the nature of capital, personal, advertisement expenditure etc | | |
| | 1 | expenditure of capital nature; | Nil | |
| | | Particulars | Amount 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: |
| | | | | |



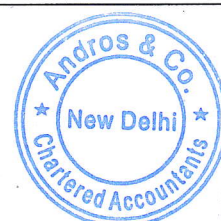
| | | | | | | | | | | | | | | | | |
|--|--|-------------------|-------------------|------------------|------------|---------|----------------|----------------|---------|--------------------------|------------------|-----------------|-------|------------------------|--------------------------------------|-----------------|
| 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) | | | | | | | | | | | | | | | | |
| A Details of payment on which tax is not deducted: | | | | | | | | | | Nil | | | | | | |
| Date of payment | Amount of payment | Nature of payment | Name of the payee | PAN of the payee | Aadhaar no | Country | Address Line 1 | Address Line 2 | Pincode | City or Town or District | Locality or Area | Post Office | State | Remarks if any: | | |
| | | | | | | | | | | | | | | | | |
| B Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed under section 200(1) | | | | | | | | | | Nil | | | | | | |
| Date of payment | Amount of payment | Nature of payment | Name of the payee | PAN of the payee | Aadhaar no | Country | Address Line 1 | Address Line 2 | Pincode | City or Town or District | Locality or Area | Post Office | State | Amount of tax deducted | Remarks if any: | |
| | | | | | | | | | | | | | | | | |
| ii as payment to resident referred to in sub-clause (ia) | | | | | | | | | | | | | | | | |
| A Details of payment on which tax is not deducted: | | | | | | | | | | Nil | | | | | | |
| Date of payment | Amount of payment | Nature of payment | Name of the payee | PAN of the payee | Aadhaar no | Country | Address Line 1 | Address Line 2 | Pincode | City or Town or District | Locality or Area | Post Office | State | Remarks if any: | | |
| | | | | | | | | | | | | | | | | |
| B Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139. | | | | | | | | | | Nil | | | | | | |
| Date of payment | Amount of payment | Nature of payment | Name of the payee | PAN of the payee | Aadhaar no | Country | Address Line 1 | Address Line 2 | Pincode | City or Town or District | Locality or Area | Post Office | State | Amount of tax deducted | Amount out of (VI) deposited, if any | Remarks if any: |
| | | | | | | | | | | | | | | | | |
| iii as payment referred to in sub-clause (ib) | | | | | | | | | | | | | | | | |
| A Details of payment on which levy is not deducted: | | | | | | | | | | Nil | | | | | | |
| Date of payment | Amount of payment | Nature of payment | Name of the payee | PAN of the payee | Aadhaar no | Country | Address Line 1 | Address Line 2 | Pincode | City or Town or District | Locality or Area | Post Office | State | Remarks if any: | | |
| | | | | | | | | | | | | | | | | |
| B Details of payment on which levy has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139. | | | | | | | | | | Nil | | | | | | |
| Date of payment | Amount of payment | Nature of payment | Name of the payee | PAN of the payee | Aadhaar no | Country | Address Line 1 | Address Line 2 | Pincode | City or Town or District | Locality or Area | Post Office | State | Amount of tax deducted | Amount out of (VI) deposited, if any | Remarks if any: |
| | | | | | | | | | | | | | | | | |



| | | | | | | | | | | | | | | |
|------|--|-----------------------------------|---------------------------|------------------|----------------------|-------------|-----------------------|----------------|----------------------|--------------------------|-------------------|-------------|---------|-----------------|
| iv | Fringe benefit tax under sub-clause (ic) | | | | | | | | | | | | | |
| v | Wealth tax under sub-clause (iia) | | | | | | | | | | | | | |
| vi | Royalty, license fee, service fee etc. under sub-clause (iib) | | | | | | | | | | | | | |
| vii | Salary payable outside India/to a non resident without TDS etc. under sub-clause (iii) | | | | | | | | | | | | | Nil |
| | Date of payment | Amount of payment | Name of the payee | PAN of the payee | Aadhaar no | Country | Address Line 1 | Address Line 2 | Pincod e | City or Town or District | Localit y or Area | Post Office | State | Remarks if any: |
| | | | | | | | | | | | | | | |
| viii | Payment to PF/other fund etc. under sub-clause (iv) | | | | | | | | | | | | | |
| ix | Tax paid by employer for perquisites under sub-clause (v) | | | | | | | | | | | | | |
| c) | Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof; | | | | | | | | | | | | | NA |
| | Particulars | Section | Amount debited to P/L A/C | | | Description | Amount admissible | | | Amount inadmissible | | | Remarks | |
| | | | | | | | | | | | | | | |
| d) | Disallowance/deemed income under section 40A(3): | | | | | | | | | | | | | |
| A | On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details: | | | | | | | | | | | | | Yes |
| | Date of payment | Nature of payment | | Amount | Name of the payee | | PAN of the payee | Aadhaar no | Remarks if any: | | | | | |
| | | | | | | | | | | | | | | |
| B | On the basis of the examination of books of account and other relevant documents/evidence, whether the payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A); | | | | | | | | | | | | | Yes |
| | Date of payment | Nature of payment | | Amount | Name of the payee | | PAN of the payee | Aadhaar no | Remarks if any: | | | | | |
| | | | | | | | | | | | | | | |
| e) | provision for payment of gratuity not allowable under section 40A(7); | | | | | | | | | | | | | Nil |
| f) | any sum paid by the assessee as an employer not allowable under section 40A(9); | | | | | | | | | | | | | Nil |
| g) | particulars of any liability of a contingent nature; | | | | | | | | | | | | | Nil |
| | Nature of Liability | | | Amount | Remarks if any: | | | | | | | | | |
| | | | | | | | | | | | | | | |
| h) | amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income; | | | | | | | | | | | | | Nil |
| | Particulars | | | Amount | Remarks if any: | | | | | | | | | |
| | | | | | | | | | | | | | | |
| i) | amount inadmissible under the proviso to section 36(1)(iii). | | | | | | | | | | | | | Nil |
| 22 | (i) Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006 | | | | | | | | | | | | | Nil |
| | (ii) any other amount not allowable under clause (h) of section 43B of the Income-tax Act, 1961 | | | | | | | | | | | | | Nil |
| 23 | Particulars of payments made to persons specified under section 40A(2)(b). | | | | | | | | | | | | | |
| | 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. | | | No | | | | |
| 27 | a) | Amount of Central Value Added Tax credits availed of or utilised during the previous year and its treatment in the profit and loss account and treatment of outstanding Central Value Added Tax credits in the accounts. | | | No | | | | |
| | b) | Particulars of income or expenditure of prior period credited or debited to the profit and loss account. | | | 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)(viiia), if yes, please furnish the details of the same. | | | No | | | | | |
| | Name of the person from which shares received | PAN of the person | Aadhaar no | Name of the company whose shares are received | CIN of the company | No. of Shares Received | Amount of consideration paid | Fair Market value of the shares | Remarks if any: |
| | | | | | | | | | |
| 29 | Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viib), if yes, please furnish the details of the same. | | | No | | | | | |
| | Name of the person from whom consideration received for issue of shares | PAN of the person | Aadhaar no | No. of Shares issued | Amount of consideration received | Fair Market value of the shares | Remarks if any: | | |
| | | | | | | | | | |
| 29 | A | Whether any amount is to be included as Income Chargeable under the head income from other sources as referred to in clause (ix) of sub section 2 of section 56 | | | NA | | | | |
| | Nature of Income | | | Amount | Remarks if any: | | | | |
| | | | | | | | | | |



| | | | | | | | | | | | | | | | | | | | |
|----|---|---|---|--|--|---|--|-----------------|---------|--|------------------|--|-------|-------------------|-------------------------------|-----------------|-------------------|--|--|
| 29 | B | Whether any amount is to be included as income chargeable under the head Income from other sources as referred to in clause (x) of sub section 2 of section 56 | | | | | | | | | | NA | | | | | | | |
| | | Nature of Income | | | | | Amount | | | | | Remarks if any: | | | | | | | |
| | | | | | | | | | | | | | | | | | | | |
| 30 | Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque. [Section 69D] | | | | | | | | | | No | | | | | | | | |
| | Name of the person from whom amount borrowed or repaid on hundi | Amount borrowed | Remarks if any: | PAN of the person | Aadhaar no | Country | Address Line 1 | Address Line 2 | Pincode | City or Town or District | Locality or Area | Post Office | State | Date of Borrowing | Amount due including interest | Amount repaid | Date of Repayment | | |
| | | | | | | | | | | | | | | | | | | | |
| 30 | A | Whether primary adjustments to transfer price, as referred to in sub section (1) of section 92CE, has been made during the previous year? | | | | | | | | | | NA | | | | | | | |
| | Clause under which of Sub section(1) of 92CE primary adjustments is made | | | | Amount in Rs of primary adjustment | | Whether the excess money available with associated enterprise is required to be repatriated to India as per the provision of sub section (2) of Section 92CE | | | Whether the Excess money has been repatriated within the prescribed time | | Amount(Rs) of imputed interest income on such excess money which has not been repatriated within the prescribed time | | Expected Date | | Remarks if any: | | | |
| | | | | | | | | | | | | | | | | | | | |
| 30 | B | Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub section (1) of section 94B | | | | | | | | | | NA | | | | | | | |
| | Amount(in Rs) of interest or similar nature incurred | Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year (In Rs) | Amount (In Rs) of expenditure by way of interest of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above | Ass Year of interest expenditure brought forward as per sub section (4) of section 94B | Amount of interest expenditure brought forward as per sub section (4) of section 94B | Ass Year of interest expenditure carried forward 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 :- | | | | | Nil | | | |
| Name of the person from whom specified sum is received | Address of the person from whom specified sum is received | PAN of the person from whom specified sum is received | Aadhaar no | Amount of specified sum taken or accepted | Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account | In case the specified sum was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft | | |
| | | | | | | | | |
| b a) Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, during the previous year, where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account | | | | | Nil | | | |
| Name of the payer | Address of the payer | PAN of the payer | Aadhaar no | Nature of transaction | Amount of receipt | Date of receipt | | |
| | | | | | | | | |
| b b) Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of single transaction or in respect of transaction relating to one event or occasion from a person, received by cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year | | | | | Nil | | | |
| Name of the payer | Address of the payer | PAN of the payer | Aadhaar no | Amount of receipt | | | | |
| | | | | | | | | |



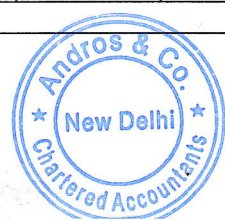
| | | | | | | | | | | | | | | | | |
|----|--|--|--|----------------------|------------------|------------------|--------------|------------|-------------------------|-----------------------|--|-------------------|--|-----------------|---|--|
| b | c) | Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect relating to one event or occasion to a person, otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year | | | | Nil | | | | | | | | | | |
| | | Name of the Payee | | Address of the Payee | | PAN of the Payee | | Aadhaar no | | Nature of transaction | | Amount of payment | | Date of payment | | |
| | | | | | | | | | | | | | | | | |
| b | d) | Particulars of each payment in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of single transaction or in respect relating to one event or occasion to a person, made by a cheque or bank draft, not being the an account payee cheque or an account payee bank draft, during the previous year | | | | Nil | | | | | | | | | | |
| | | Name of the Payee | | Address of the Payee | | PAN of the Payee | | Aadhaar no | | Amount of payment | | | | | | |
| | | | | | | | | | | | | | | | | |
| c) | Particulars of each repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T made during the previous year: | | | | | | | | | | | | | | | |
| | Name of the payee | | Address of the payee | | PAN of the payee | | Aadhaar no | | Amount of the repayment | | Maximum amount outstanding in the account at any time during the Previous Year | | Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account | | In case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee cheque or an account payee bank draft | |
| | MANOJ KUMAR SINGH | | PENT HOUSE NO. I-131,13 FLOOR,ENIGMA INDIABULLS,BLOCK R,SECTOR-110,GURUGRAM,HARYANA,122017 | | AGOPS7756B | | 460015871693 | | 50000000 | | 30000000 | | Electronic clearing system | | | |
| | SANDHYA SINGH | | PENT HOUSE NO. I-131,13 FLOOR,ENIGMA INDIABULLS,BLOCK R,SECTOR-110,GURUGRAM,HARYANA,122017 | | BFFPS4613J | | 221107590651 | | 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/115BAD/115BAE | Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAC/115BAD/115BAE | Amount as assessed (give reference to relevant order) | | Remarks | |
| | | | | | | | | Amount | Order U/S | date | |
| | | | | | | | | | | | |
| | b) | Whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79. | | | | No | | | | | |
| | c) | Whether the 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 |



| | | | | | | | | | | |
|---|-------|---|-------------------------------|------------------------------------|--|--------------------------------|--|------------------------------|-----------------------|-----------------------------|
| DEL15816D | 194A | Interest other than Interest on securities | 7970367 | 1856540 | 1856540 | 185654 | 0 | 0 | 0 | |
| DEL15816D | 194C | Payments to contractors | 15253818 | 13034748 | 13034748 | 205610 | 0 | 0 | 0 | |
| DEL15816D | 194H | Commission or brokerage | 504229 | 504229 | 504229 | 30046 | 0 | 0 | 0 | |
| DEL15816D | 194-I | Rent | 5943768 | 4528315 | 4528315 | 452833 | 0 | 0 | 0 | |
| DEL15816D | 192 | Salary | 44742383 | 22714600 | 22714600 | 4092496 | 0 | 0 | 0 | |
| DEL15816D | 194J | Fees for professional or technical services | 653580 | 584200 | 584200 | 58420 | 0 | 0 | 0 | |
| DEL15816D | 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 | | | |
| DEL15816D | | 24Q | 31-Jul-2023 | 21-Jul-2023 | Yes | | | | | |
| DEL15816D | | 24Q | 31-Oct-2023 | 27-Oct-2023 | Yes | | | | | |
| DEL15816D | | 24Q | 31-Jan-2024 | 29-Jan-2024 | Yes | | | | | |
| DEL15816D | | 24Q | 31-May-2024 | 14-May-2024 | Yes | | | | | |
| DEL15816D | | 26Q | 30-Sep-2023 | 15-Sep-2023 | Yes | | | | | |
| DEL15816D | | 26Q | 31-Oct-2023 | 25-Oct-2023 | Yes | | | | | |
| DEL15816D | | 26Q | 31-Jan-2024 | 29-Jan-2024 | Yes | | | | | |
| DEL15816D | | 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; | *shortage / excess, if any. |
| 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 |
| | Material consumed/finished goods produced | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | | | | | |

| | | | | | | | | |
|----|---|-----------------------|-------|-------|------------------------------------|-------------------------------------|--------|---------|
| 41 | Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth tax Act, 1957 along with details of relevant proceedings. | | | | | Nil | | |
| | Financial year to which demand/refund relates to | Name of other Tax law | State | Other | Type (Demand raised/Refund issued) | Date of demand raised/refund issued | Amount | Remarks |
| | | | | | | | ₹ | |

| | | | | | | | | |
|----|---|--|--------------|------------------------|----------------------------------|--|---|-----------------|
| 42 | a | Whether the 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

(BHAVUK GARG)
PARTNER
Membership No: 502310

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 assesment year 2021-2022 only) | Adjustment made to written down value of Intangible asset due to excluding value of goodwill of a business or profession | Adjusted written down value | Additions/deductions during the year with dates in the case of any addition of an asset, date put to use, including adjustment | Central Value Added Tax credit 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 | Depreciated on 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 | 0 |
| 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 | 0 |
| Computer | 40% | 8,48,726 | 0 | 0 | 8,48,726 | 4,41,472 | 0 | 0 | 0 | 0 | 4,58,240 | 8,31,958 | 0 |
| 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 | |

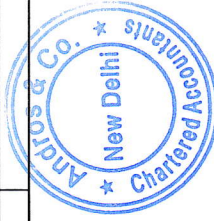
Addition/Deduction in Fixed Assets During the Financial Year

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 | 30/09/2023 | 30/09/2023 |
| 2 | PLANT AND MACHINERY | 0 | 8,10,086 | 8,10,086 | 31/03/2024 | 31/03/2024 |
| | 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 | 30/09/2023 | 30/09/2023 |
| 2 | FURNITURE AND FITTING | 0 | 3,27,821 | 3,27,821 | 31/03/2024 | 31/03/2024 |
| | 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 | | |

