

ANNUAL REPORT

F. Y. 2023-24

**ULTRAVIBRANT SOLAR ENERGY
PRIVATE LIMITED**

-.REGISTERED OFFICE:-

**PLOT NO.IT-2012 (A), RIICO IT ZONE RAMCHANDRAPURA
INDUSTRIAL AREA,SITAPURA JAIPUR 302022**

RAJASTHAN



Independent Auditor's Report

To the Members of **Ultravibrant Solar Energy Private Limited**

Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the financial statements of **Ultravibrant Solar Energy Private Limited** ("the Company"), which comprise the balance sheet as at 31st March 2024, and the statement of Profit and Loss and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

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

Basis for Opinion

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

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the standalone financial statements of the current period. These matters were addressed in the context of our audit of the standalone financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined the matters described below to be the key audit matters to be communicated in our report.





Responsibilities of Management and Those Charged with Governance 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 financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, 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 Responsibilities 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 financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.





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

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 standalone 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 standalone 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.

Report on Other Legal and Regulatory Requirements

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

- a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
- c) The Balance Sheet, the Statement of Profit and Loss and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.

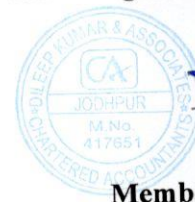




- d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- e) On the basis of the written representations received from the directors as on 31st March, 2024 taken on record 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.
- f) With respect to the adequacy of the internal financial controls with reference to financial statements of the Company and the operating effectiveness of such controls, refer to our separate Report in 'Annexure B'.
- g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
- The Company does not have any pending litigations which would impact its financial position.
 - The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
2. As required by the Company (Auditor's Report) Order, 2020 (the Order) issued by Central Government of India in terms of section 143(11) of the Act, we give in Annexure B a statement on the matter specified in paragraphs 3 and 4 of the Order, to extent applicable

Place :- Jodhpur
Date :- 31.08.2024

For Dileep Kumar and Associates
Chartered Accountants
Firm Registration No. 016717C



Ku may
Dileep Kumar
Partner

Membership No.417651
UDIN : 24417651BKAKWR7582



“Annexure A” to the Independent Auditor’s Report on other legal and regulatory requirements section to our report to the members of Ultravibrant Solar Energy Private Limited of even date

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 **Ultravibrant Solar Energy Private Limited** (“The Company”) as of March 31, 2024 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

1. In respect of the Company’s fixed assets:
 - a. The Company has maintained proper records showing full particulars, including quantitative details and situation of fixed assets.
 - b. The fixed assets of the Company were physically verified in full by the management during the year. According to the information and explanations given to us and as examined by us, no material discrepancies were noticed on such verification.
 - c. According to the information and explanations given to us, the records examined by us and based on the examination of the conveyance deeds provided to us, we report that, the title deeds, comprising all the immovable properties of land and buildings which are freehold, are held in the name of the Company as at the balance sheet date.
2. The inventory has been physically verified by the management during the year. In our opinion, the frequency of such verification is reasonable. According to the information and explanations given to us and as examined by us, no material discrepancies were noticed on such verification.
3. According to information and explanation given to us, the company has not granted any loan, secured or unsecured to companies, firms, limited liability partnerships or other parties covered in the register required under section 189 of the Companies Act, 2013. Accordingly, paragraph 3 (iii) of the order is not applicable.
4. In our opinion and according to information and explanation given to us, the company has not granted any loans or provided any guarantees or given any security or made any investments to which the provision of section 185 and 186 of the Companies Act, 2013. Accordingly, paragraph 3 (iv) of the order is not applicable.
5. In our opinion and according to the information and explanations given to us, the company has not accepted any deposits and accordingly paragraph 3 (v) of the order is not applicable.





“Annexure B” to the Independent Auditor’s Report
(Referred to in paragraph 2(f) under ‘Report on other legal and regulatory requirements’
section of our report to the members of Ultravibrant Solar Energy Private Limited of even
date

Report on the internal financial controls over financial reporting under clause (i) of sub –
section 3 of section 143 of the Companies Act, 2013 (“the Act”)

We have audited the internal financial controls over financial reporting of **Ultravibrant Solar Energy Private Limited** (“the Company”) as at 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 board of directors of the Company 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, 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 internal financial controls over financial reporting of the Company 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”) issued by the Institute of Chartered Accountants of India and the standards on auditing prescribed under Section 143 (10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls. 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 were 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 in 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 control 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 (i) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (ii) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and (iii) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

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 of 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 and according to the information and explanations given to us, the Company has, in all material respects, an adequate internal financial control 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.

Place :- Jodhpur
Date :- 31.08.2024

For Dileep Kumar and Associates
Chartered Accountants
Firm Registration No. 016717C



Dileep Kumar
Dileep Kumar
Partner
Membership No.417651

UDIN : 24417651BKAKWR7582



6. The Central Government of India has not prescribed the maintenance of cost records under sub-section (1) of section 148 of the Act for any of the activities of the company and accordingly paragraph 3 (vi) of the order is not applicable.
7. In respect of statutory dues:
 - a. According to the information and explanations given to us, no undisputed amounts payable in respect of provident fund, employees' state insurance, income-tax, sales- tax, service tax, goods and service tax, duty of customs, duty of excise, value added tax, cess and other material statutory dues were in arrears as at March 31, 2024 for a period of more than six months from the date they became payable.
 - b. According to the information and explanations given to us and the records of the company examined by us, there are no dues of income-tax, sales- tax, service tax, goods and service tax, duty of customs, duty of excise and value added tax which have not been deposited on account of any dispute.
8. In our opinion and according to the information and explanations given to us, the company has no outstanding dues to any financial institutions or banks or any government or any debenture holders during the year. Accordingly, paragraph 3 (viii) of the order is not applicable.
9. The Company has not raised any money by way of initial public offer or further public offer (including debt instruments) and has not taken any term loans during the year. Accordingly, paragraph 3 (ix) of the order is not applicable.
10. To the best of our knowledge and according to the information and explanations given to us, no fraud by the Company or no material fraud on the Company by its officers or employees has been noticed or reported during the year.
11. The company is a private limited company and hence provision of section 197 read with schedule V of the companies Act are not applicable. Accordingly, paragraph 3(xi) of the order is not applicable.
12. The Company is not a Nidhi Company and accordingly, paragraph 3 (xii) of the order is not applicable to the Company.
13. According to the information and explanations given to us and based on our examination of the records of the company, transactions with the related parties are in compliance with section 177 and 188 of the Act. Where applicable, the details of such transactions have been disclosed in the financial statements as required by the applicable accounting standards.
14. According to the information and explanations given to us and based on our examination of the records of the company, the company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year. Accordingly, paragraph 3(xiv) of the order is not applicable.





15. According to the information and explanations given to us and based on our examination of the records of the company, the company has not entered into non-cash transactions with directors or persons connected with them. Accordingly, paragraph 3(xv) of the order is not applicable.
16. According to the information and explanations given to us and based on our examination of the records of the company, the company is not required to be registered under section 45-IA of the Reserve Bank of India Act 1934.
17. The Company has not incurred any cash losses in the financial year and in the immediately preceding financial year.
18. There has been no resignation of the statutory auditor during the year.
19. The provisions of section 135 of Companies Act, 2013 (Compliance of Corporate Social Responsibility Provision) are not applicable on the company.

Place :- Jodhpur
Date :- 31.08.2024

For Dileep Kumar and Associates
Chartered Accountants
Firm Registration No. 016717C



Dileep Kumar
Partner
Membership No.417651
UDIN : 24417651BKAKWR7582

Acknowledgement Receipt of Income Tax Forms (Other Than Income Tax Return)



e-Filing Anywhere Anytime
Income Tax Department, Government of India

e-Filing Acknowledgement Number / Quarterly Statement Receipt Number

545792100300924

Date of e-Filing

30-Sep-2024

Name	: ULTRAVIBRANT SOLAR ENERGY PRIVATE LIMITED
PAN/TAN	: AACCU4517F
Address	: PLOT NO.IT-2012 (A), RIICO IT ZONE RAMCHANDRAPURA INDUSTRIAL AREA, SITAPURA, SITAPURA , JAIPUR, ., Rajasthan, 302022
Form No.	: Form 3CA-3CD
Form Description	: 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
Assessment Year	: 2024-25
Financial Year	: -
Month	: -
Quarter	: -
Filing Type	: Original
Capacity	: Chartered Accountant
Verified By	: 417651

(This is a computer generated Acknowledgement Receipt and needs no signature)



Signature

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. ULTRAVIBRANT SOLAR ENERGY PRIVATE LIMITED

PLOT NO.IT-2012 (A), RIICO IT ZONE RAMCHANDRAPURA INDUSTRIAL AREA, SITAPURA, JAIPUR, RJ
PAN **AACCU4517F**

was conducted by me Dileep Kumar in pursuance of the provisions of the Companies Act, 2013 Act, and I annex hereto a copy of my audit report dated 31-Aug-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 **DILEEP KUMAR AND ASSOCIATES**
Chartered Accountant
(Firm Regn No.: 016717C)



(**DILEEP KUMAR**)
Proprietor
Membership No: 417651

Place : JODHPUR
Date : 31/08/2024
UDIN : 24417651BKAKWS3031

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		ULTRAVIBRANT SOLAR ENERGY PRIVATE LIMITED		
02	Address		PLOT NO.IT-2012 (A),RIICO IT ZONE RAMCHANDRAPURA INDUSTRIAL AREA,SITAPURA ,JAIPUR		
03	Permanent Account Number (PAN)		AACCU4517F		
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	RAJASTHAN		08AACCU4517F1ZG	
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		
			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	Remarks
10	a)	Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession)					
		Sector	Sub Sector	Code	Remarks if any:		
		CONSTRUCTION	Construction and maintenance of power plants	06006	Solar Power Plant and Rooftop		
		CONSTRUCTION	Other construction activity n.e.c.	06010	Solar Power Plant and Rooftop		
		OTHER SERVICES	Other services n.e.c.	21008	Consultancy Services		
	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.)			PLOT NO.IT-2012 (A), RIICO IT ZONE RAMCHANDRAPURA INDUSTRIAL AREA, JAIPUR, SITAPURA , RAJASTHAN, 302022, INDIA Bank Book, Cash Book, Journal, Ledger, Purchases Register, Sales Register (Computerized)		



c)	List of books of account and nature of relevant documents examined.	Bank Book, Cash Book, Journal, Ledger, Purchases Register, Sales Register			
12	Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section.)		No		
	Section	Amount	Remarks if any:		
13	a) Method of accounting employed in the previous year		Mercantile system		
	b) Whether there had been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year.		No		
	c) If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.				
	Particulars	Increase in profit (Rs.)	Decrease in profit (Rs.)	Remarks if any:	
	d) Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2)		No		
	e) If answer to (d) above is in the affirmative, give details of such adjustments				
	Particulars	Increase in profit (Rs.)	Decrease in profit (Rs.)	Net Effect (Rs.)	Remarks if any:
	f) Disclosure as per ICDS				
	ICDS		Disclosure		
	ICDS I - Accounting Policies		The significant accounting policies, with respect to the matters covered by ICDS-II to X are being disclosed in the respective ICDSs. The assessee has followed the fundamental accounting assumptions of going concern, consistency and accrual.		
	ICDS II - Valuation of Inventories		The assessee has informed that it is not practically possible to maintain stock register in the nature and scale of business carried on by it. However, the inventories have been physically verified, valued and certified by the Board Management.		
	ICDS III - Construction Contracts		Not Applicable		
	ICDS IV - Revenue Recognition		Revenue/Income and Cost/Expenditure are generally accounted for on accrual basis as they are earned or incurred, except in case of significant uncertainties. Sale of goods is recognised on transfer of significant risks and rewards of ownership which is generally on the despatch of goods and are recognised net of discounts, rebates and indirect taxes.		
	ICDS V - Tangible Fixed Assets		As per Fixed Assets and Depreciation Chart annexed in FORM 3CD		
	ICDS VII - Governments Grants		Not Applicable		
	ICDS IX - Borrowing Costs		Not Applicable		
	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.		Raw Material and Finished Goods :- Cost or NRV Whichever is lower		
	b) In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish:		No		
	Particulars	Increase in profit (Rs.)	Decrease in profit (Rs.)	Remarks if any:	
15	Give the following particulars of the capital asset converted into stock-in-trade:-		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:												
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)]												
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	Month	Amount	Actual Date	Due Date	The actual amount paid	Delay days	Disallowable amount					
EMPLOYEES STATE INSURANCE	April, 2023	324	16/05/2023	15/05/2023	324	1	324					



EMPLOYEES STATE INSURANCE	May, 2023	317	14/06/2023	15/06/2023	317		
EMPLOYEES STATE INSURANCE	June, 2023	324	16/08/2023	15/07/2023	324	32	324
EMPLOYEES STATE INSURANCE	July, 2023	330	18/08/2023	15/08/2023	330	3	330
EMPLOYEES STATE INSURANCE	August, 2023	330	15/09/2023	15/09/2023	330		
EMPLOYEES STATE INSURANCE	September, 2023	330	14/10/2023	15/10/2023	330		
EMPLOYEES STATE INSURANCE	October, 2023	120	08/12/2023	15/11/2023	120	23	120
EMPLOYEES STATE INSURANCE	November, 2023	116	09/12/2023	15/12/2023	116		
EMPLOYEES STATE INSURANCE	December, 2023	116	12/01/2024	15/01/2024	116		
EMPLOYEES STATE INSURANCE	January, 2024	120	15/02/2024	15/02/2024	120		
EMPLOYEES STATE INSURANCE	February, 2024	112	13/03/2024	15/03/2024	112		
EMPLOYEES STATE INSURANCE	March, 2024	120	16/04/2024	15/04/2024	120	1	120
PROVIDENT FUND	April, 2023	15549	16/05/2023	15/05/2023	15549	1	15549
PROVIDENT FUND	May, 2023	15489	14/06/2023	15/06/2023	15489		
PROVIDENT FUND	June, 2023	15551	15/07/2023	15/07/2023	15551		
PROVIDENT FUND	July, 2023	15611	18/08/2023	15/08/2023	15611	3	15611
PROVIDENT FUND	August, 2023	15611	14/09/2023	15/09/2023	15611		
PROVIDENT FUND	September, 2023	15611	14/10/2023	15/10/2023	15611		
PROVIDENT FUND	October, 2023	23573	20/11/2023	15/11/2023	23573	5	23573
PROVIDENT FUND	November, 2023	22985	14/12/2023	15/12/2023	22985		
PROVIDENT FUND	December, 2023	22038	13/01/2024	15/01/2024	22038		
PROVIDENT FUND	January, 2024	23740	16/02/2024	15/02/2024	23740	1	23740
PROVIDENT FUND	February, 2024	25540	14/03/2024	15/03/2024	25540		
PROVIDENT FUND	March, 2024	25559	16/04/2024	15/04/2024	25559	1	25559

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;		Nil			
		Particulars	Amount in Rs.	Remarks if any:			
	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	Nil
	Particulars	Amount in Rs.
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.
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.

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	Pincod	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	City or Town or District	Locality or Area	Post Office	State	Remarks if any:			
vii i 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		
	KAVITA RAJPURHIT	Director		1800000	Director Remuneration	AMRPR4852Q			
	RAJESHWER SINGH	Director		2400000	Director Renuneration	BANPS7918B			
24	Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33ABA or 33AC. Nil								
	Section	Description	Amount	Remarks if any:					
25	Any amount of profit chargeable to tax under section 41 and computation thereof. Nil								
	Name of Party	Amount of Income	Section	Description of transaction	Computation if any	Remarks if any:			
26	i In respect of any sum referred to in clause (a),(b),(c),(d),(e),(f) or (g) of section 43B, the liability for which:-								
	A	pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was							
	a)	paid during the previous year;					Nil		
		Nature of Liability	Amount	Remarks if any:		Section			
	b)	not paid during the previous year;					Nil		
		Nature of Liability	Amount	Remarks if any:		Section			
	B	was incurred in the previous year and was							
	a)	paid on or before the due date for furnishing the return of income of the previous year under section 139(1);							
		Nature of Liability	Amount	Remarks if any:		Section			
		ESI Payable	800			Sec 43B(b) -provident /superannuation/gratuity/other fund			
		PF Payable	53008			Sec 43B(b) -provident /superannuation/gratuity/other fund			
		TDS Payable	841310			Sec 43B(a) -tax , duty,cess,fee etc			
		GST Payable	1477382			Sec 43B(a) -tax , duty,cess,fee etc			
	b)	not paid on or before the aforesaid date.					Nil		
		Nature of Liability	Amount	Remarks if any:		Section			
	ii	State whether sales tax,goods & service Tax, customs duty, excise duty or any other indirect tax,levy,cess,impost etc.is passed through the profits and loss account.					No		
27	a)	Amount of Central Value Added Tax credits availed of or utilised during the previous year and its treatment in the profit and loss account and treatment of outstanding Central Value Added Tax credits in the accounts.					No		
	b)	Particulars of income or expenditure of prior period credited or debited to the profit and loss account.					NA		
		Type	Particulars	Amount	Prior period to which it relates(Year in yyyy-yy format)	Remarks if any:			
28	Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(viia), if yes, please furnish the details of the same. No								
	Name of the person from which shares received	PAN of the person	Aadhaar no	Name of the company whose shares are received	CIN of the company	No. of Shares Received	Amount of consideration paid	Fair Market value of the shares	Remarks if any:
29	Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viib), if yes, please furnish the details of the same. No								



		Name of the person from whom consideration received for issue of shares	PAN of the person	Aadhaar no	No. of Shares issued	Amount of consideration received	Fair Market value of the shares	Remarks if any:										
29	A	Whether any amount is to be included as Income Chargeable under the head income from other sources as referred to in clause (ix) of sub section 2 of section 56					NA											
		Nature of Income			Amount		Remarks if any:											
29	B	Whether any amount is to be included as income chargeable under the head Income from other sources as referred to in clause (x) of sub section 2 of section 56					NA											
		Nature of Income			Amount		Remarks if any:											
30	Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque. [Section 69D]					No												
		Name of the person from whom amount borrowed or repaid on hundi	Amount borrowed	Remarks if any:	PAN of the person	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Date of Borrowing	Amount due including interest	Amount repaid	Date of Repayment
30	A	Whether primary adjustments to transfer price, as referred to in sub section (1) of section 92CE, has been made during the previous year?					NA											
		Clause under which of Sub section(1) of 92CE primary adjustments is made	Amount in Rs of primary adjustment	Whether the excess money available with associated enterprise is required to be repatriated to India as per the provision of sub section (2) of Section 92CE	Whether the Excess money has been repatriated within the prescribed time	Amount(Rs) of imputed interest income on such excess money which has not been repatriated within the prescribed time	Expected Date	Remarks if any:										
30	B	Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub section (1) of section 94B					NA											
		Amount(in Rs) of interest or similar nature incurred	Earnings before interest, tax, depreciation and amortization(EBITDA) during the previous year (In Rs)	Amount (In Rs) of expenditure by way of interest of similar nature as per(i) above which exceeds 30% of EBITDA as per (ii) above	Ass Year of interest expenditure brought forward as per sub section (4) of section 94B	Amount of interest expenditure brought forward as per sub section (4) of section 94B	Ass Year of interest expenditure carried forward carried forward as per sub section (4) of section 94-B	Amount of interest expenditure carried forward carried forward as per sub section (4) of section 94-B	Remarks if any:									
30	C	Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96 during the previous year (This Clause is kept in abeyance till 31st March, 2022)					No											
		Nature of the impermissible avoidance arrangement			Amount (in Rs) of tax benefit in the previous year arising, in aggregate, to all parties to the arrangement		Remarks if any:											



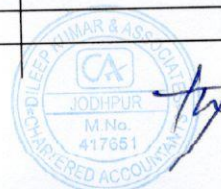
31	a)	Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year								
		Name of the lender or depositor	Address of the lender or depositor	PAN of the lender or depositor	Aadhaar no	Amount of loan or deposit taken or accepted	Whether the loan/dep osit 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.
		RAJESHW ER SINGH	JAIPUR	BANPS791 8B	734994514415	2500000	No	2698200	RTGS	
		SAATVIK GREEN ENERGY PVT LTD	JAIPUR			1985000	No	1985000	RTGS	
		VARDHAM AN ELECTRO MECH PVT LTD	JAIPUR			2000000	Yes	2000000	RTGS	
	b)	Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :-					Nil			
		Name of the person from whom specified sum is received	Address of the Name of the person from whom specified sum is received	PAN of the Name of the person from whom specified sum is received	Aadhaar no	Amount of specified sum taken or accepted	Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account	In case the specified sum was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft		
	b)	a)	Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person , during the previous year, where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account					Nil		
		Name of the payer	Address of the payer	PAN of the payer	Aadhaar no	Nature of transaction	Amount of receipt	Date of receipt		
b)	b)	Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of single transaction or in respect of transaction relating to one event or occasion from a person, received by cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year					Nil			
		Name of the payer	Address of the payer	PAN of the payer	Aadhaar no	Amount of receipt				
b)	c)	Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect relating to one event or occasion to a person, otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year					Nil			
		Name of the Payee	Address of the Payee	PAN of the Payee	Aadhaar no	Nature of transaction	Amount of payment	Date of payment		



b	d)	Particulars of each payment in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of single transaction or in respect relating to one event or occasion to a person, made by a cheque or bank draft, not being the an account payee cheque or an account payee bank draft, during the previous year					Nil			
		Name of the Payee	Address of the Payee	PAN of the Payee	Aadhaar no	Amount of payment				
c)		Particulars of each repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T made during the previous year:								
		Name of the payee	Address of the payee	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		
		VARDHAMAN ELECTRO MECH PVT LTD	JAIPUR		2000000	2000000	RTGS			
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
	JPRU03220 A	194C	Payments to contractors	24347261	24347261	24347261	389284	0	0	0
	JPRU03220 A	194H	Commission or brokerage	800000	800000	800000	40000	0	0	0
	JPRU03220 A	194-I	Rent	257600	257600	257600	25760	0	0	0
	JPRU03220 A	192	Salary	7998736	7998736	7998736	661000	0	0	0
	JPRU03220 A	192A	Payment of accumulated balance due to an employee	200000	200000	200000	20000	0	0	0
	JPRU03220 A	194J	Fees for professional or technical services	1011145	1011145	1011145	101115	0	0	0
	JPRU03220 A	206C	Profits and gains from the business of trading in alcoholic liquor, forest produce, scrap, etc	160591317	160591317	160591317	160591	0	0	0
	JPRU03220 A	194Q	TDS on Purchase of Goods	200203605	200203605	200203605	200203	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				
	JPRU03220A	24Q	31-Jul-2023	26-Jul-2023	Yes					
	JPRU03220A	24Q	31-Oct-2023	28-Oct-2023	Yes					
	JPRU03220A	24Q	31-Jan-2024	30-Jan-2024	Yes					
	JPRU03220A	24Q	31-May-2024	30-May-2024	Yes					



JPRU03220A	26Q	31-Jul-2023	12-Sep-2023	Yes	
JPRU03220A	26Q	31-Oct-2023	02-Nov-2023	Yes	
JPRU03220A	26Q	31-Jan-2024	30-Jan-2024	Yes	
JPRU03220A	26Q	31-May-2024	30-May-2024	Yes	
JPRU03220A	27EQ	15-May-2024	15-May-2024	Yes	

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

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
Nil						

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		340037037			126604266	
Gross profit/turnover	39982177	340037037	11.76	13204777	126604266	10.43
Net profit/turnover	22121616	340037037	6.51	1821432	126604266	1.44
Stock-in-trade/turnover	11382173	340037037	3.35	1629713	126604266	1.29
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		
	9322212	60492		2325826	2386318	6935894	

For DILEEP KUMAR AND ASSOCIATES
Chartered Accountant
(Firm Regn No.: 016717C)



(DILEEP KUMAR)

Proprietor
Membership No: 417651

Place :JODHPUR
Date : 31/08/2024
UDIN : 24417651BKAKWS3031

ULTRAVIBRANT SOLAR ENERGY PRIVATE 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 depreciation (in Percentage).	Actual cost or written down values, as the case may be.	Additions/deductions during the year with dates; in the case of any addition of an asset, date put to use;			In Case of addition date put to use. In case of deduction NA	Adjustments on account of			Depreciation allowable	Written down value at the end of the year
			A-Add ; D-Deduction ;	Date of additions/Deductions	Particulars	Amount	Central value added Tax credit claimed and allowed under the Central Excise Rules, 1994 in respect of assets acquired on or after 1st March, 1944.	Change in the rate of exchange of currency, and	Subsidy or grant or reimbursement, by whatever name called.		
Ford Endeavor Car	15%	10,58,137					0	0	0	1,58,721	8,99,416
Color Printer	15%	32,238					0	0	0	4,836	27,402
Dell Laptop	40%	10,300					0	0	0	4,120	6,180
Air Conditioner	15%	57,856					0	0	0	8,678	49,178
Furniture	10%	3,37,579	A	27-Mar-2024	Furniture	19,200	0	0	0	34,718	3,22,061
Mobile	15%	34,464	A	10-Mar-2024	Mobile	48,305	0	0	0	8,793	73,976
Computer	40%	0	A	28-Sep-2023	Computer	10,170	0	0	0	7,962	21,678
Office Inverter	15%	0	A	27-Jan-2024	Computer	19,470	0	0	0	2,679	15,178
Total		15,30,574	A	20-Sep-2023	Office Inverter	17,857	0	0	0	2,30,507	14,15,069



Balance Sheet as at 31st March 2024

₹ in rupees

Particulars	Note No.	As at 31st March 2024	As at 31st March 2023
EQUITY AND LIABILITIES			
Shareholder's funds			
Share capital	1	1,00,000.00	1,00,000.00
Reserves and surplus	2	2,57,45,916.65	92,46,753.17
Money received against share warrants		-	-
		2,58,45,916.65	93,46,753.17
Share application money pending allotment		-	-
Non-current liabilities			
Long-term borrowings	3	62,91,400.00	2,46,400.00
Deferred tax liabilities (Net)		-	-
Other long term liabilities		-	-
Long-term provisions	4	-	-
		62,91,400.00	2,46,400.00
Current liabilities			
Short-term borrowings	5	19,84,198.70	-
Trade payables	6	-	-
(A) Micro enterprises and small enterprises		-	-
(B) Others		78,14,594.66	1,08,39,119.17
Other current liabilities	7	23,62,499.56	14,15,619.20
Short-term provisions	4	23,29,256.07	25,000.00
		1,44,90,548.99	1,22,79,738.37
TOTAL		4,66,27,865.64	2,18,72,891.54
ASSETS			
Non-current assets			
Property, Plant and Equipment and Intangible assets	8		
Property, Plant and Equipment		7,92,566.81	9,96,088.57
Intangible assets		-	-
Capital work-in-Progress		-	-
Intangible assets under development		-	-
Non-current investments		-	-
Deferred tax assets (net)		-	-
Long-term loans and advances	9	-	-
Other non-current assets		-	-
		7,92,566.81	9,96,088.57
Current assets			
Current investments	10	1,82,76,149.50	58,15,606.70
Inventories	11	1,13,82,173.34	16,29,713.22
Trade receivables	12	1,09,59,364.18	16,20,273.90
Cash and cash equivalents	13	25,47,396.81	82,38,842.85
Short-term loans and advances	9	23,98,800.00	28,66,269.00
Other current assets	14	2,71,415.00	7,06,097.30
		4,58,35,298.83	2,08,76,802.97
TOTAL		4,66,27,865.64	2,18,72,891.54

The accompanying notes are an integral part of the financial statements.

As per our report of even date

For DILEEP KUMAR AND ASSOCIATES

Chartered Accountant

(FRN: 016717C)

DILEEP KUMAR

Proprietor

Membership No.: 417651

UDIN : 24417651BKAKWR7582

Place: JODHPUR

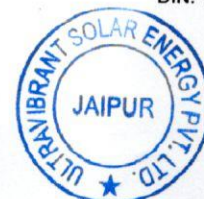
Date: 31/08/2024



For and on behalf of the Board of Directors

Rajesh Singh
RAJESHWER SINGH
 Director
 DIN: 07110937

Bhagirath Singh
BHAGIRATH SINGH
 Director
 DIN: 10661374



Statement of Profit and loss for the year ended 31st March 2024

₹ in rupees

Particulars	Note No.	31st March 2024	31st March 2023
Revenue			
Revenue from operations	15	34,00,37,036.64	12,66,04,266.31
Less: Excise duty		-	-
Net Sales		34,00,37,036.64	12,66,04,266.31
Other income	16	7,78,316.09	2,22,715.00
Total Income		34,08,15,352.73	12,68,26,981.31
Expenses			
Cost of material Consumed	17	-	-
Purchase of stock-in-trade	18	30,98,07,319.49	11,11,16,594.69
Changes in inventories	19	(97,52,460.12)	22,81,244.51
Employee benefit expenses	20	88,58,256.00	32,19,799.00
Finance costs	21	83,498.00	7,90,034.90
Depreciation and amortization expenses	22	3,18,523.00	4,54,811.00
Other expenses	23	93,78,599.88	71,43,065.56
Total expenses		31,86,93,736.25	12,50,05,549.66
Profit before exceptional, extraordinary and prior period items and tax		2,21,21,616.48	18,21,431.65
Exceptional items		-	-
Profit before extraordinary and prior period items and tax		2,21,21,616.48	18,21,431.65
Extraordinary items		-	-
Prior period item		-	-
Profit before tax		2,21,21,616.48	18,21,431.65
Tax expenses			
Current tax	24	56,22,453.00	5,20,276.00
Deferred tax		-	-
Excess/short provision relating earlier year tax		-	-
Profit(Loss) for the period		1,64,99,163.48	13,01,155.65
Earning per share			
Basic	25		
Before extraordinary Items		1,649.92	130.12
After extraordinary Adjustment		1,649.92	130.12
Diluted			
Before extraordinary Items		-	-
After extraordinary Adjustment		-	-

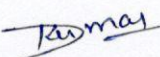
The accompanying notes are an integral part of the financial statements.

As per our report of even date

For DILEEP KUMAR AND ASSOCIATES

Chartered Accountant

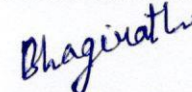
(FRN: 016717C)


DILEEP KUMAR
 Proprietor
 Membership No.: 417651
 UDIN : 24417651BKAKWR7582
 Place: JODHPUR
 Date: 31/08/2024



For and on behalf of the Board of Directors


RAJESHWER SINGH
 Director
 DIN: 07110937


BHAGIRATH SINGH
 Director
 DIN: 10661374



Notes to Financial statements for the year ended 31st March 2024

The previous year figures have been regrouped / reclassified, wherever necessary to confirm to the current year presentation.

Note No. 1 Share Capital

₹ in rupees

Particulars	As at 31st March 2024	As at 31st March 2023
Authorised :		
10000 (31/03/2023:10000) Equity shares of Rs. 10.00/- par value	1,00,000.00	1,00,000.00
Issued :		
10000 (31/03/2023:10000) Equity shares of Rs. 10.00/- par value	1,00,000.00	1,00,000.00
Subscribed and paid-up :		
10000 (31/03/2023:10000) Equity shares of Rs. 10.00/- par value	1,00,000.00	1,00,000.00
Total	1,00,000.00	1,00,000.00

Reconciliation of the Shares outstanding at the beginning and at the end of the reporting period

Equity shares

₹ in rupees

	As at 31st March 2024		As at 31st March 2023	
	No. of Shares	Amount	No. of Shares	Amount
At the beginning of the period	10,000	1,00,000.00	10,000	1,00,000.00
Issued during the Period	-	-	-	-
Redeemed or bought back during the period	-	-	-	-
Outstanding at end of the period	10,000	1,00,000.00	10,000	1,00,000.00

Right, Preferences and Restriction attached to shares

Equity shares

The company has only one class of Equity having a par value Rs. 10.00 per share. Each shareholder is eligible for one vote per share held. The dividend proposed by the board of directors is subject to the approval of the shareholders in ensuing Annual General Meeting, except in case of interim dividend. In the event of liquidation, the Equity shareholders are eligible to receive the remaining assets of the company after distribution of all preferential amounts, in proportion to their shareholding.

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

Type of Share	Name of Shareholders	As at 31st March 2024		As at 31st March 2023	
		No. of Shares	% of Holding	No. of Shares	% of Holding
Equity	Rajeshwer Singh	5,000	50.00	5,000	50.00
Equity	Kavita Rajpurohit	5,000	50.00	5,000	50.00
	Total :	10,000	100.00	10,000	100.00

Note No. 2 Reserves and surplus

₹ in rupees

Particulars	As at 31st March 2024	As at 31st March 2023
Surplus		
Opening Balance	92,46,753.17	79,45,597.52
Add: Profit for the year	1,64,99,163.48	13,01,155.65
Less : Deletion during the year	-	-
Closing Balance	2,57,45,916.65	92,46,753.17
Balance carried to balance sheet	2,57,45,916.65	92,46,753.17



Note No. 3 Long-term borrowings

₹ in rupees

Particulars	As at 31st March 2024			As at 31st March 2023		
	Non-Current	Current Maturities	Total	Non-Current	Current Maturities	Total
Loans and advances from related parties						
Rajeshwer Singh Director Loan	26,98,200.00	-	26,98,200.00	1,98,200.00	-	1,98,200.00
Kavita Rajpurohit Director Loan	48,200.00	-	48,200.00	48,200.00	-	48,200.00
UV Solar Energy Project One Pvt Ltd	13,20,000.00	-	13,20,000.00	-	-	-
Ultravibrant Solar Energy Project Two Pvt Ltd	2,40,000.00	-	2,40,000.00	-	-	-
Saatvik Green Energy Pvt Ltd	19,85,000.00	-	19,85,000.00	-	-	-
	62,91,400.00	-	62,91,400.00	2,46,400.00	-	2,46,400.00
The Above Amount Includes						
Unsecured Borrowings	62,91,400.00	-	62,91,400.00	2,46,400.00	-	2,46,400.00
Net Amount	62,91,400.00	0	62,91,400.00	2,46,400.00	0	2,46,400.00

a. Term of Repayment of Loan

- Loan has been taken without interest and repayable on demand
- Loan has been taken without interest and repayable on demand

Note No. 4 Provisions

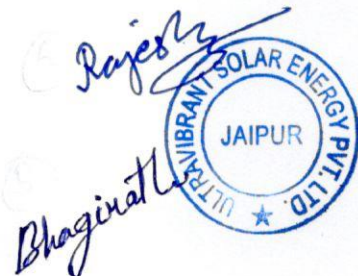
₹ in rupees

Particulars	As at 31st March 2024			As at 31st March 2023		
	Long-term	Short-term	Total	Long-term	Short-term	Total
Other provisions						
Audit Fee Payable	-	50,000.00	50,000.00	-	25,000.00	25,000.00
Current tax provision	-	22,79,256.07	22,79,256.07	-	-	-
	-	23,29,256.07	23,29,256.07	-	25,000.00	25,000.00
Total	-	23,29,256.07	23,29,256.07	-	25,000.00	25,000.00

Note No. 5 Short-term borrowings

₹ in rupees

Particulars	As at 31st March 2024	As at 31st March 2023
Loans Repayable on Demands - From banks		
Bank OD	19,84,198.70	-
	19,84,198.70	-
	-	-
Total	19,84,198.70	-



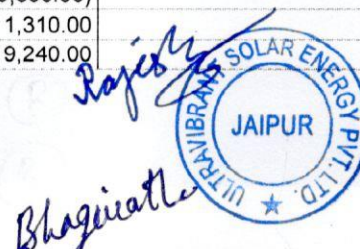
Note No. 6 Trade payables

₹ in rupees

Particulars	As at 31st March 2024	As at 31st March 2023
(B) Others		
Bharat Solar Power	-	(53,771.00)
Cable House	-	1,400.00
Cadsun Energy	-	2,38,141.00
Divya Switchgear	19,97,999.00	29,50,000.00
Navkar Enterprises	-	5,65,681.00
Rajoria Professional Services Private Limited	25,200.00	21,600.00
Shourya Solar and Power Enterprises	-	1,36,189.00
Sun Installer	5,48,964.00	20,59,779.00
Ashoka Trading co	(1,542.26)	(1,542.26)
Delta Electronics Pvt Ltd	-	(1,189.00)
Diwakar Renewable and Infra Pvt Ltd	71,34,023.00	20,939.00
EMMVE Photovoltaic Power Pvt Ltd	(1,87,384.73)	(1,87,384.73)
Ever Green Power Solutions	-	7,558.00
Power Partners	-	(1,95,579.00)
Sri Sai Kripa Window Solutions	-	5,88,644.00
Suryansh Energy	-	67,500.00
Waaree Energies Ltd	-	(421.88)
Sundry Creditors for Salary	17,95,635.00	2,34,472.00
Sundry Creditors for Expenses	1,32,861.00	56,232.00
Etrica Power	(14,00,791.00)	32,85,272.00
Orbit Solar System	-	(7,108.00)
Renewsys India Pvt Ltd	310.65	47,351.04
Renisprant Construction Pvt Ltd	9,400.00	8,100.00
Solar One Energy	(6,000.00)	(37,353.00)
Sungrow India Pvt Ltd	(1,356.00)	(1,356.00)
ZED Box Pvt Ltd	-	(17,654.00)
Shakti Steel	1,054.00	77,770.00
Clear Solar Pvt Ltd	-	1,96,112.00
Deoki Technocrafts Pvt Ltd	(8,41,447.00)	51,20,820.00
Dileep Kumar and Associates	-	1,54,000.00
GEIE Solar Products India Pvt Ltd	(26,028.00)	(26,028.00)
Green Brilliance Renewable Energy LLP	-	(20,00,000.00)
K S Motors Pvt Ltd	(1,643.00)	(1,643.00)
KXL Enterprises	-	4,257.00
Mansuri Cargo Services	-	1,70,700.00
MTF Structures Pvt Ltd	-	(5,442.00)
Nakoda Steel	(26,516.00)	(7,89,407.00)
Navkar Industries	4,24,808.00	1,281.00
RF Microtech Electronics	(10,00,000.00)	(10,00,000.00)
Shree Cement Limited	-	(4,52,200.00)
Vardhman Electro Mech Pvt Ltd	(16,640.00)	(3,96,600.00)
Apar Industries Limited	(528.00)	-
Axxon tech Industires	(13,735.00)	-
Borana Sales Corporation	6,63,320.00	-
Enpossibilities Private Limited	(3,200.00)	-
G.G.S. Engineering Works	(8,500.00)	-
Heyday ventures	(284.00)	-
Insolation Green Energy Pvt Ltd	(30,06,721.00)	-
Jaipur Internet	5,310.00	-
Khushi Electricals	2,950.00	-
Lughu Udhayog Bharat	(6,500.00)	-
Maruti enterprises	12,86,200.00	-
Mogu Engineers	(3,000.00)	-
R P Solar Energy	21,025.00	-
Shree Ji Electromec	(1,99,800.00)	-
Shree Radha Govind Electricals	1,310.00	-
Siyol Tours and Travel	9,240.00	-



For May



SNS Corporation Unit-II	(6,321.00)	-
Varistor Solar	(26,763.00)	-
Vibrant Solar	5,85,000.00	-
Laxmi Kant Dadich	(45,315.00)	-
	78,14,594.66	1,08,39,119.17
Total	78,14,594.66	1,08,39,119.17

Trade Payables Ageing Schedule

₹ in rupees

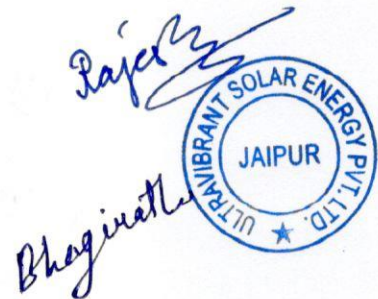
Payment date not defined (Outstanding for following periods from due date of Transaction)

Particular	Current Year					Previous Year				
	Less than 1 Yrs	1-2 Years	2-3 Years	More than 3 Yrs	Total	Less than 1 Yrs	1-2 Years	2-3 Years	More than 3 Yrs	Total
MSME										0.00
Others						10635430.17		203689.00		10839119.17
Disputed Dues-MSME										0.00
Disputed- Others										0.00

Note No. 7 Other current liabilities

₹ in rupees

Particulars	As at 31st March 2024	As at 31st March 2023
Others payables		
TDS and TCS Payable	8,31,310.00	3,76,219.00
GST Payable	14,77,381.56	10,05,271.20
ESI and EPF Payable	53,808.00	34,129.00
	23,62,499.56	14,15,619.20
Total	23,62,499.56	14,15,619.20



Note No. 8 Property, Plant and Equipment and Intangible assets as at 31st March 2024

₹ in rupees

Assets	Useful Life (In Years)	Gross Block			Accumulated Depreciation/ Amortisation			Net Block	
		Balance as at 1st April 2023	Additions during the year	Addition on account of business acquisition	Deletion during the year	Balance as at 31st March 2024	Deletion / adjustments during the year	Balance as at 31st March 2024	Balance as at 31st March 2023
A Tangible assets									
Own Assets									
Car Ford Endeavour	8.00	17,23,000.00	-	-	-	17,23,000.00	-	4,67,362.00	6,79,602.00
Colour Printer	5.00	44,290.53	-	-	-	44,290.53	-	2,217.53	5,955.53
Mobile	5.00	42,116.15	48,305.08	-	-	90,421.23	-	60,499.23	24,581.15
Office Inverter	5.00	-	17,857.14	-	-	17,857.14	-	13,591.14	-
Dell Laptop	3.00	35,762.00	-	-	-	35,762.00	-	1,788.00	4,417.00
Computer System	3.00	-	29,639.02	-	-	29,639.02	-	24,143.02	-
Air Conditioner	5.00	80,078.14	-	-	-	80,078.14	-	13,779.14	25,085.14
Furniture and Fixture	10.00	3,91,871.75	19,200.00	-	-	4,11,071.75	-	2,09,186.75	2,56,447.75
Total (A)		23,17,118.57	1,15,001.24	-	-	24,32,119.81	-	7,92,566.81	9,96,088.57
P.Y Total		22,68,575.30	48,543.27	-	-	23,17,118.57	-	13,21,030.00	14,02,356.30

General Notes :

1. No depreciation if remaining useful life is negative or zero.
2. If asset is used less than 365 days during current financial year then depreciation is equals to w.d.v as on 31-03-2023 less residual value.
3. Depreciation is calculated on pro-rata basis in case asset is purchased/sold during current F.Y.
4. If above assets is used for any time during the year for double shift, the depreciation will increase by 50% for that period and in case of the triple shift the depreciation shall be calculated on the basis of 100% for that period.



Rajesh



Bhagvathi

ULTRAVIBRANT SOLAR ENERGY PRIVATE LIMITED

PLOT NO.IT-2012 (A), RIICO IT ZONE RAMCHANDRAPURA INDUSTRIAL AREA, SITAPURA, JAIPUR-302022
CIN : U40106RJ2019PTC065423

(F.Y. 2023-2024)

Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)

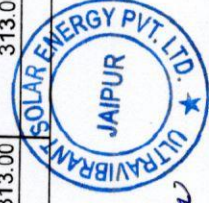
Name of Asset Group of asset	Car Ford Endeavour Motor Vehicles	Useful Life (In Years) Shift Type	8.00 Single	Life elapsed (In Days) (difference between date of purchase to 31.3.2023)	Remaining useful life as on 31.3.2023 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)		
1	2	3	4	5	6	7		
Car Ford Endeavour	19/09/2020	17,23,000.00	86,150.00	6,79,602.00		2920.00	9	10
Total		17,23,000.00	86,150.00	6,79,602.00			1996.00	366.00
								11
								31.23
								2,12,240.00
								2,12,240.00

Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)

Name of Asset Group of asset	Colour Printer Office equipment	Useful Life (In Years) Shift Type	5.00 Single	Life elapsed (In Days) (difference between date of purchase to 31.3.2023)	Remaining useful life as on 31.3.2023 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)		
1	2	3	4	5	6	7		
Colour Printer	03/10/2020	14,249.00	712.45	3,344.00		1825.00	9	10
Printer	08/07/2021	14,194.92	-	788.92		1825.00	915.00	366.00
Printer	04/01/2022	15,846.61	-	1,822.61		1825.00	1193.00	366.00
Total		44,290.53	712.45	5,955.53			1373.00	366.00
								85.55
								1,559.00
								3,738.00

Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)

Name of Asset Group of asset	Dell Laptop Computers and data processing units	Useful Life (In Years) Shift Type	3.00 Single	Life elapsed (In Days) (difference between date of purchase to 31.3.2023)	Remaining useful life as on 31.3.2023 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)		
1	2	3	4	5	6	7		
Dell Laptop	08/02/2021	35,762.00	1,788.10	4,417.00		1095.00	9	10
Total		35,762.00	1,788.10	4,417.00			313.00	313.00
								63.16
								12
								2,629.00
								2,629.00



Signature

Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)

Name of Asset Group of asset	Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2023)	Remaining useful life as on 31.3.2023 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
	1	2	3	4	5	6	7	8	9	10	11	12
Air Conditioner		18/04/2021	80,078.14	4,003.91	25,085.14		1825.00	713.00	1112.00	366.00	45.07	11,306.00
Total			80,078.14	4,003.91	25,085.14							11,306.00

Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)

Name of Asset Group of asset	Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2023)	Remaining useful life as on 31.3.2023 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
	1	2	3	4	5	6	7	8	9	10	11	12
Furniture		31/08/2021	83,624.70	4,181.24	52,611.70		3650.00	578.00	3072.00	366.00	25.89	13,621.00
Furniture		01/09/2021	50,516.95	2,525.85	31,808.95		3650.00	577.00	3073.00	366.00	25.89	8,235.00
Furniture		01/09/2021	95,026.00	4,751.30	59,833.00		3650.00	577.00	3073.00	366.00	25.89	15,491.00
Furniture		20/09/2021	61,232.10	3,061.61	39,166.10		3650.00	558.00	3092.00	366.00	25.89	10,140.00
Furniture		12/11/2021	30,000.00	1,500.00	20,025.00		3650.00	505.00	3145.00	366.00	25.89	5,184.00
Furniture		15/09/2021	39,622.00	1,981.10	25,240.00		3650.00	563.00	3087.00	366.00	25.89	6,535.00
Furniture		10/11/2022	22,800.00	1,140.00	20,504.00		3650.00	142.00	3508.00	366.00	25.89	5,308.00
Furniture		26/06/2022	9,050.00	452.50	7,259.00		3650.00	279.00	3371.00	366.00	25.89	1,879.00
Furniture and Fixture		27/03/2024	19,200.00	960.00	-		3650.00	0.00	3650.00	5.00	25.89	68.00
Total			4,11,071.75	20,553.60	2,56,447.75							66,461.00



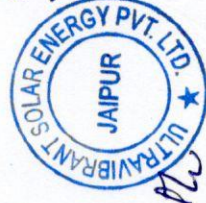
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Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)

Name of Asset Group of asset	Mobile Office equipment	Useful Life (In Years)						5.00			
		Shift Type						Single			
Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2023)	Remaining useful life as on 31.3.2023 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
1	2	3	4	5	6	7	8	9	10	11	12
Mobile	10/02/2022	25,422.88	1,271.14	13,102.88		1825.00	415.00	1410.00	366.00	45.07	5,905.00
Mobile	22/07/2022	16,693.27	834.66	11,478.27		1825.00	253.00	1572.00	366.00	45.07	5,173.00
Mobile	10/03/2024	48,305.08	2,415.25	-		1825.00	0.00	1825.00	22.00	45.07	1,309.00
Total		90,421.23	4,521.05	24,581.15							12,387.00

Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)

Name of Asset Group of asset	Computer System Computers and data processing units	Useful Life (In Years)					3.00				
		Shift Type					Single				
Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2023)	Remaining useful life as on 31.3.2023 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
1	2	3	4	5	6	7	8	9	10	11	12
Computer System	28/09/2023	10,169.51	508.48	-		1095.00	0.00	1095.00	186.00	63.16	3,264.00
Computer System	24/01/2024	9,300.00	465.00	-		1095.00	0.00	1095.00	68.00	63.16	1,091.00
Computer System	27/01/2024	10,169.51	508.48	-		1095.00	0.00	1095.00	65.00	63.16	1,141.00
Total		29,639.02	1,481.96	-							5,496.00



Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)

Name of Asset Group of asset	Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Useful Life (In Years)		Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
							Shift Type	5.00			
								Single			
1											
Office Inverter		20/09/2023	17,857.14	892.86	5	6		7	10	11	12
Total			17,857.14	892.86	-	-		1825.00	194.00	45.07	4,266.00
											4,266.00

* Depreciation rate = $(1 - ((\text{residual value/wdv as on 31.3.2023}) \text{raise to power } 1/\text{remaining useful life in years}))) * 100$



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Note No. 9 (i) Loans and advances

Particulars	As at 31st March 2024		As at 31st March 2023	
	Long-term	Short-term	Long-term	Short-term
Loans and advances to related parties				
Secured, considered good	-	23,98,800.00	-	28,66,269.00
Total	-	23,98,800.00	-	28,66,269.00

Note No. 10 Current investments

Particulars	As at 31st March 2024		As at 31st March 2023	
Other current investments (Unquoted)				
In Others				
Fixed Deposit with HDFC Bank (Lower of cost and Market value)		1,81,74,149.50		50,64,109.70
Fixed Deposit with UCO Bank (Lower of cost and Market value)		-		7,51,497.00
Ultravibrant Solar Energy Project Two Pvt Ltd (Lower of cost and Market value)		51,000.00		-
UV Solar Energy Project One Pvt Ltd (Lower of cost and Market value)		51,000.00		-
Gross Investment		1,82,76,149.50		58,15,606.70
Net Investment		1,82,76,149.50		58,15,606.70
Aggregate amount of unquoted investments		1,82,76,149.50		58,15,606.70

Note No. 11 Inventories

Particulars	As at 31st March 2024		As at 31st March 2023	
(Valued at cost or NRV unless otherwise stated)				
Closing Stock		1,13,82,173.34		16,29,713.22
Total		1,13,82,173.34		16,29,713.22

Note No. 12 Trade receivables

Particulars	As at 31st March 2024		As at 31st March 2023	
Secured, Considered good		79,29,964.18		-
Unsecured, Considered Good		30,29,400.00		16,20,273.90
Doubtful		-		-
Allowance for doubtful receivables		-		-
Total		1,09,59,364.18		16,20,273.90

(Current Year)

Particulars	Payment date not defined(Outstanding for following periods from due date of Transaction)					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)	62,43,190.16	30,29,400.00	16,86,773.72	-	-	1,09,59,363.88
(ii) Undisputed Trade Receivables (considered doubtful)	-	-	-	-	-	-
(iii) Disputed Trade Receivables considered good	-	-	-	-	-	-
(iv) Disputed Trade Receivables considered doubtful	-	-	-	-	-	-
(V) Provision for doubtful receivables	-	-	-	-	-	-



Note No. 12(b) (a) Trade receivables:Less than six months:Secured,
Considered good, Undisputed

₹ in rupees

Particulars	As at 31st March 2024
Agrasen Agrotech Pvt Ltd	3,96,381.00
Avengers Rays Solar Pvt Ltd	(1,25,000.00)
Ganesh Decor India Pvt Ltd	(57,49,302.00)
Pack Point	6,78,753.00
Padmavati Agrico (India) Pvt Ltd	1,096.00
Parakh Industries	4,48,227.00
Rajesh Metals	(12,00,000.00)
RMV IT Services Pvt Ltd	10,80,000.00
Stockwell Solar Services Pvt Ltd	61,07,400.00
Trimurti Steel Industries	13,50,627.00
Volt Age	9,04,000.00
Basant Education Society	92,800.00
Cross Country	(1,93,386.00)
Jodhpur Sandstones Pvt Ltd	4,450.00
PMC Buildskills Private Limited	23,32,733.00
Pratap Mahal IHCL Seleqtions Ajmer	33,432.30
Shree Naga Jee Solar Energy	56,032.16
Shree Sachiyae Solar Energy	24,947.00
Total	62,43,190.46

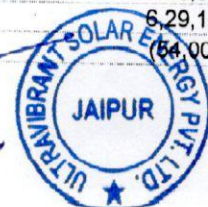
Note No. 12(a) (b) Trade receivables:Exceeding six months:Unsecured,
Considered Good, Undisputed

₹ in rupees

Particulars	As at 31st March 2024	As at 31st March 2023
Aayaan Enterprises	-	(11,402.00)
Arts and Crafts Exports	-	(240.00)
Basant	-	1,72,713.00
Bharat Art and Crafts	-	(5,800.00)
Corona Soltech	-	(1,146.00)
Cross Coutry	-	3,000.00
Daga Poly Laminators Pvt Ltd	-	15,250.00
Evergreen Power Solar	-	6,216.00
Godha Eenterprises Ltd.	-	7,06,422.00
Grewsys Technologies Pvt. Ltd.	-	8,212.00
Hiten Agripro Pvt Ltd	-	60,000.00
Infinity India	-	1,08,920.00
Jain Sons Agro Chem Industries	-	30,197.00
Jain Sons India Industries	-	37,898.00
Jineshwer Kumar Amrit Lal Jain	-	(50,000.00)
Jodhpur Sandstone Pvt Ltd	-	1,500.00
Kavery Electricals	-	33,052.00
Khandelwal Traders	-	26,510.00
Lakshya International	-	17,971.00
Mahalaxmi Traders	-	90,525.52
Mateshwari Granite	-	2,11,827.00
Mohan Cold Storage	-	373.00
Oriana Power Pvt Ltd	-	1,160.00
PMC Buildskills Private Limited	-	65,79,143.00
Prins Brother Pvt Ltd	-	(1,01,000.00)
Saptagiri Stonex	-	47,482.00
SBD Infra Projects India Pvt Ltd	-	5,61,203.00
Shivangi Polysack Pvt Ltd	-	50,000.00
Shree Padamavati Marble Pvt Ltd	-	67,693.40
Shri Ram Stone Art	-	(1,50,000.00)
Sunborne Energy Services India Pvt Ltd.	-	(313.00)
Supreme International	-	1,737.00
Thar Art Exports	-	6,255.00
Thar Exotica	-	8,611.00
Thar International	-	6,29,193.08
Umeed Education	-	(84,000.00)



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ULTRAVIBRANT SOLAR ENERGY PRIVATE LIMITED
PLOT NO.IT-2012 (A), RIICO IT ZONE RAMCHANDRAPURA INDUSTRIAL AREA, SITAPURA, JAIPUR-302022
CIN : U40106RJ2019PTC065423

Yammya Industries Pvt Ltd	-	1,38,529.00
Ananta Charitable Educational Society - Hospital	-	23,47,534.00
Basand Education Society	-	2,79,506.00
Bhutiya Solar	-	(50,000.00)
Ganpat Ram	-	(64,495.80)
God Bless Green Energy	-	(9,20,000.00)
Mohit Solar Energy	-	(10,17,247.00)
Paathshala	-	9,44,000.00
Pittie Infra Pvt Ltd	-	(3,17,843.00)
Pratap Mahal IHCL Seleqtions Ajmer	-	8,216.30
RJ Solar Energy	-	(50,000.00)
Sab Shubh Solar Power	-	41,629.00
Saybani Pvt Ltd	-	(32,37,345.60)
Shree Mehoji Sun Light	-	(23,21,348.00)
Shree Naga Jee Solar Energy	-	(15,50,000.00)
Shree Sachiya Solar Energy	-	(18,00,000.00)
Surya Polytex Industries	-	4,750.00
Vijay Kumar Jain	-	81,243.00
Vinod Textile Mills	-	(6,017.00)
Deepak Somani	(1,33,000.00)	-
Dhartidhan Granites	3,52,850.00	-
Prem Singh Rajvi	(3,00,000.00)	-
Rajasthan Cables and Conductors Pvt Ltd	(1,017.00)	-
Rajasthan Vikas Sansthan	70,356.00	-
Ram Krishna Solar Power	30,40,211.00	-
Total	30,29,400.00	16,20,273.90

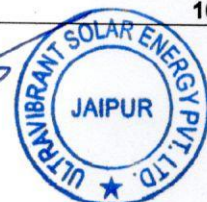
Note No. 12(c) (c) Trade receivables:1-2 years:Secured, Considered good, Undisputed

₹ in rupees

Particulars	As at 31st March 2024
Ananta Charitable Educational Society-Hospital	5,47,534.00
Basant	21,600.00
Bhutiya Solar	(50,000.00)
Daga Poly Laminators Pvt Ltd	15,250.00
Ganpat Ram	(51,574.80)
Godha Enterprises Ltd	2,01,225.00
Grewsys Technologies Pvt Ltd	8,212.00
Hiten Agripro Pvt Ltd	60,000.00
Infinity India	1,08,920.00
Jain Sons (India) Industries	37,898.00
Jain Sons Agro Chem Industires	30,197.00
Jineshwar Kumar Amrit Lal Jain	(50,000.00)
Kavery Electricals	33,052.00
Khandelwal Traders	26,510.00
Lakshya International	17,971.00
Mahalaxmi Traders Khinwsar	90,525.52
Mateshwari Granite	2,11,827.00
Oriana Power Pvt Ltd	1,160.00
Pittie Infra Pvt Ltd	42,480.00
Prins Brother Pvt Ltd	(1,01,000.00)
Sab Shubh Solar Power	45,169.00
Saptagiri Stonex	47,482.00
Saybani Pvt Ltd	(1,86,220.00)
SBD Infra Projects (India) Pvt Ltd	5,61,203.00
Shivangi Polysack Pvt Ltd	50,000.00
Supreme International	1,737.00
Surya Polytex Industires	4,750.00
Thar Art Exports	6,255.00
Thar Exotica	8,611.00
Umeed Education	(54,000.00)
Total	16,86,773.72



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Note No. 13 Cash and cash equivalents

₹ in rupees

Particulars	As at 31st March 2024	As at 31st March 2023
Balance with banks		
HDFC Bank	20,54,524.47	76,85,265.85
UCO Bank	4,410.22	51,918.00
SBI Bank	10,401.12	-
Total	20,69,335.81	77,37,183.85
Cash in hand		
Cash	4,78,061.00	5,01,659.00
Total	4,78,061.00	5,01,659.00
Total	25,47,396.81	82,38,842.85

Note No. 14 Other current assets

₹ in rupees

Particulars	As at 31st March 2024	As at 31st March 2023
Miscellaneous expenditure not written off		
Pre Incorporation Exp.	-	2,400.00
Other Assets		
Income Tax Refundable F.Y. 2022-23	-	7,03,697.30
Interest Accrued on Fixed Deposit	2,71,415.00	-
Total	2,71,415.00	7,06,097.30

Note No. 15 Revenue from operations

₹ in rupees

Particulars	31st March 2024	31st March 2023
Sale of products		
GST Sale Goods	27,90,93,456.56	9,94,41,552.53
GST Sale Services	6,09,43,580.08	2,71,62,713.78
	34,00,37,036.64	12,66,04,266.31
Net revenue from operations	34,00,37,036.64	12,66,04,266.31

Note No. 16 Other income

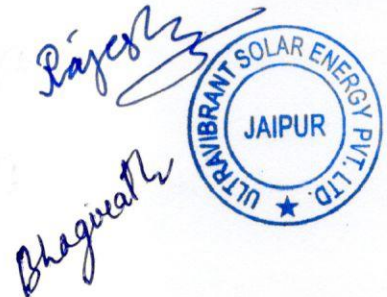
₹ in rupees

Particulars	31st March 2024	31st March 2023
Interest Income		
Interest on FDR	6,11,278.00	72,730.00
Interest on IT Refund	31,662.70	1,49,985.00
	6,42,940.70	2,22,715.00
Other non-operating income		
Discount	1,35,375.39	-
	1,35,375.39	-
Total	7,78,316.09	2,22,715.00

Note No. 18 Purchase of stock-in-trade

₹ in rupees

Particulars	31st March 2024	31st March 2023
GST Purchase @ 18%		
GST Purchase Goods	-	2,237.29
GST Purchase Goods	28,88,69,963.99	9,77,44,731.40
GST Purchase Services	2,09,37,355.50	1,33,69,626.00
Total	30,98,07,319.49	11,11,16,594.69



Note No. 19 Changes in inventories

Particulars	31st March 2024	31st March 2023
Inventory at the end of the year		
Finished Goods	18,37,173.34	16,29,713.22
Work-in-Progress	95,45,000.00	-
	1,13,82,173.34	16,29,713.22
Inventory at the beginning of the year		
Finished Goods	16,29,713.22	39,10,957.73
	16,29,713.22	39,10,957.73
(Increase)/decrease in inventories		
Finished Goods	(2,07,460.12)	22,81,244.51
Work-in-Progress	(95,45,000.00)	-
	(97,52,460.12)	22,81,244.51

Note No. 20 Employee benefit expenses

Particulars	31st March 2024	31st March 2023
Salaries and Wages		
Salary Expenses	46,20,756.00	32,11,560.00
Director Remuneration	42,00,000.00	-
	88,20,756.00	32,11,560.00
Staff welfare Expenses		
Staff Welfare Expenses	37,500.00	8,239.00
	37,500.00	8,239.00
Total	88,58,256.00	32,19,799.00

Note No. 21 Finance costs

Particulars	31st March 2024	31st March 2023
1		
Interest and Penalty Expenses	23,006.00	42,783.90
Bank Interest	60,492.00	81,867.00
Interest on long-term loans from others	-	6,65,384.00
	83,498.00	7,90,034.90
Total	83,498.00	7,90,034.90

Note No. 22 Depreciation and amortization expenses

Particulars	31st March 2024	31st March 2023
Depreciation on tangible assets	3,18,523.00	4,54,811.00
Total	3,18,523.00	4,54,811.00



Note No. 23 Other expenses

Particulars	31st March 2024	31st March 2023
Carrige Inward (GST)	34,030.00	2.81
Commission Expenses	8,00,000.00	4,65,000.00
Audit Fee	25,000.00	25,000.00
Bank charges	6,99,325.74	8,448.28
Director Remuneration	-	27,00,000.00
Freight Charges	43,180.00	10,700.00
Insurance expenses	41,315.00	37,477.80
Legal and Professional Fees	8,38,300.00	8,12,200.00
Office Expenses	4,34,938.98	2,36,003.17
Pre-Incorporation Exp. Written Off	2,400.00	2,400.00
Sight Expenses	19,65,118.30	12,19,568.97
Transport Expenses (GST)	1,66,646.38	3,52,281.00
Printing and Stationary Expenses	32,970.00	50,861.86
Installation and Commissioning Charges	29,80,863.00	1,95,245.00
Business Development Expenses	2,24,001.00	65,100.00
Repair and Maintenance	70,783.00	1,46,352.16
Software TSL Charges	-	60,000.00
Round Off	63.37	0.51
Office Rent	2,57,600.00	1,98,600.00
ESI and PF Contribution	2,65,440.00	2,07,192.00
Operation and Maintenance Non GST	18,000.00	90,000.00
Courier Charges GST	-	1,650.00
Design Services for Solar Projects	-	80,000.00
Membership fees	8,000.00	31,000.00
Other expenditure	24,466.88	11,200.00
Tender Fee	1,60,755.00	1,36,782.00
Travelling Expenses	2,85,403.23	-
Total	93,78,599.88	71,43,065.56

Note No. 24 Current tax

Particulars	31st March 2024	31st March 2023
Current tax pertaining to current year	56,22,453.00	5,20,276.00
Total	56,22,453.00	5,20,276.00

Note No. 25 Earning Per Share

Particulars	₹ in rupees			
	Before Extraordinary items		After Extraordinary items	
	31st March 2024	31st March 2023	31st March 2024	31st March 2023
Basic				
Profit after tax (A)	1,64,99,163.48	13,01,155.65	1,64,99,163.48	13,01,155.65
Weighted average number of shares outstanding (B)	10,000	10,000	10,000	10,000
Basic EPS (A / B)	1,649.92	130.12	1,649.92	130.12
Diluted				
Profit after tax (A)	1,64,99,163.48	13,01,155.65	1,64,99,163.48	13,01,155.65
Weighted average number of shares outstanding (B)	10,000	10,000	10,000	10,000
Diluted EPS (A / B)	1,649.92	130.12	1,649.92	130.12
Face value per share	10.00	10.00	10.00	10.00



Note number: Additional Regulatory Information
(1) Ratios:

Ratio	Numerator	Denominator	C.Y. Ratio	P.Y. Ratio	% Change	Reason for variance
(a) Current Ratio	Current Assets	Current Liabilities	2.67	1.70	57.06	
(b) Debt-Equity Ratio	Long Term Debt + Short Term Debt	Shareholder equity	0.39	0.03	1200.00	
(c) Debt Service Coverage Ratio	Earning Before Interest, tax, Depreciation & Amortisation	Total principal + Interest on Borrowings	0.00	0.00	0.00	
(d) Return on Equity Ratio	Earning After Interest, tax, Depreciation & Amortisation	Average Shareholder's Equity	0.74	0.15	393.33	
(e) Inventory turnover ratio	Turnover	Average Inventory	103.69	45.70	126.89	
(f) Trade Receivables turnover ratio	Net Credit Sales	Average Trade Receivable	51.98	23.15	124.54	
(g) Trade payables turnover ratio	Net Credit Purchase	Average Trade Payable	29.44	16.78	75.45	
(h) Net capital turnover ratio	Total Sales	Average Working Capital	13.27	14.73	-9.91	
(i) Net profit ratio	Net Profit	Net Sales	0.03	0.01	200.00	
(j) Return on Capital employed	Earning Before Interest & tax	Capital employed	0.56	0.27	107.41	
(k) Return on investment			0.00	0.00	0.00	



A. Accounting Policies

1. General :-

These financial statements have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) including the Accounting Standards notified under Section 133 of the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014 and the relevant provisions of the Companies Act, 2013.

The financial statements have been prepared under the historical cost convention on accrual basis..

2. Revenue Recognition :-

Expenses and Income considered payable and receivable respectively are accounted for on accrual basis. Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured.

3. Property, Plant & Equipment:-

Property, Plant & Equipment including intangible assets are stated at their original cost of acquisition including taxes, freight and other incidental expenses related to acquisition and installation of the concerned assets less depreciation till date.

Company has adopted cost model for all class of items of Property Plant and Equipment..

4. Depreciation :-

The Written down Value (WDV) Method/SLM method. Depreciation is provided based on useful life of the assets as prescribed in Schedule II to the Companies Act, 2013.

Depreciation on assets acquired/sold during the year is recognised on a pro-rata basis to the statement of profit and loss till the date of acquisition/sale.

The carrying amount of assets is reviewed at each balance sheet date if there is any indication of impairment based on internal/external factors. An impairment loss is recognised wherever the carrying amount of an asset exceeds its recoverable amount. The recoverable amount is the greater of the assets, net selling price and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and risks specific to the asset.

After impairment, depreciation is provided on the revised carrying amount of the asset over its remaining useful life.

5. Investments :-

Not Applicable

6. Inventories :-

Inventories are valued as under :-

1. Inventories : Lower of cost or net realizable value

7. Miscellaneous Expenditure :-

Miscellaneous Expenditure comprises of Preliminary expenses are amortised over a period of five years.



8. Retirement Benefits :-

The retirement benefits are accounted for as and when liability becomes due for payment.

9. Taxes on Income:-

The effect of Accounting Standard – 22 relating to accounting for taxes on income issued by the Institute of Chartered Accountants of India is not being considered as there is no timing difference between book and taxable profits under the head 'Income from Business or profession' of the assessee.

Notes on Accounts

1. The SSI status of the creditors is not known to the company; hence the information is not given.
2. Sundry Creditors, Sundry Debtors, Loans & Advances and Unsecured Loans have been taken at their book value subject to confirmation and reconciliation.
3. Consumption of consumables and raw material have been arrived by adding purchases to Opening Stock and deducted closing stock therefrom.

4. Payments to Auditors:-

Auditors Remuneration	2023-24	2022-23
Audit Fees	25000	25000
Tax Audit Fees	-	-
Company Law Matters	-	-
Service Tax/GST	-	-
Total	25000	25000

5. Advance to others includes advances to concerns in which directors are interested:

	Current Year	Previous Year
Name of Concern	Closing Balance	Closing Balance
N.A.	NA	NA

1. Related Party disclosure

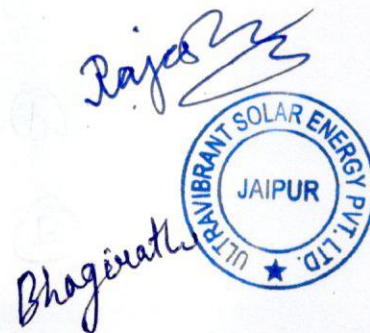
(A) Related Parties and their Relationship

(I) Key Management Personnel

1. Rajeshwer Singh
2. Kavita Rajpurohit

(II) Relative of Key Management Personnel

1. Bhagirath Singh



Transactions with Related parties

(Figure in Lac)

Particulars	Transacting during the year (in lakhs)		Outstanding as on 31/03/23	
	Key Management Personnel	Relative of Key Management Personnel	Key Management Personnel	Relative of Key Management Personnel
Advance Paid	-	-	-	-
Received Back	-	-	-	-
Deposit Received	25.00	-	2.46	-
Deposit Repaid	-	-	-	-
Interest Received	-	-	-	-
Interest Paid	-	-	-	-
Remuneration Paid	42.00	-	27.00	-
Purchase	-	-	-	-
Rent Paid	-	-	-	-
Other Payment	-	-	-	-
Service Payment	-	-	-	-

2. Major components of Deferred tax

Particulars	As at 31/03/22 (Rs.)	As at 31/03/21 (Rs.)
<i>A) Deferred Tax Liability</i>		-
Depreciation	-	-
Others	-	-
<i>Total</i>	-	-
<i>B) Deferred Tax Assets</i>		-
Deferred tax asset fixed assets	-	-
Others	-	-
<i>Total</i>	-	-
Net Deferred Tax liabilities/(assets) (A-B)	-	-

3. Value of Imports

Raw Material
Finished Goods

Nil
Nil

Nil
Nil



[Signature]

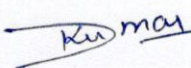
Rajesh
Bhagwati

ULTRAVIBRANT SOLAR ENERGY PRIVATE LIMITED
PLOT NO.IT-2012 (A), RIICO IT ZONE RAMCHANDRAPURA INDUSTRIAL
AREA, SITAPURA JAIPUR 302022 RJ
CIN : U40106RJ2019PTC065423

- | | | |
|---|-----|-----|
| 4. Expenditure in Foreign Currency | Nil | Nil |
| 5. Earning in Foreign Exchange | Nil | Nil |
| 6. Previous year figures have been regrouped/rearranged wherever necessary. | | |

In terms of Our Separate Audit Report of Even Date Attached.

For DILEEP KUMAR AND ASSOCIATES
Chartered Accountants
(FRN: 016717C)


DILEEP KUMAR
Proprietor
Membership No.: 417651
Place: JODHPUR
Date: 31/08/2024



For and on behalf of the Board of Directors


RAJESHWER SINGH
Director
DIN: 07110937


BHAGIRATH SINGH
Director
DIN: 10661374

