

Statutory and Tax Audit Report of Darbhanga Flour Private Limited

Financial Year – 2024-2025

Conducted by – A K Salampuria & Associates, 1st Floor,
Above Mica Sales, Near Chanakya Cinema, Exhibition
Road, Patna - 800001

**Signed by – CA Annand Dokania
01/09/2025**

Director's Report

To,
The Members,
DARBHANGA FLOUR PRIVATE LIMITED

Your Directors have pleasure in presenting their Annual Report on the business and operations of the Company and the accounts for the financial year ended March 31st, 2025.

1. FINANCIAL SUMMARY OR HIGHLIGHTS/PERFORMANCE OF THE COMPANY

The working results for the Current Year ended on 31st March, 2025 and Previous Year ended on 31st March, 2024 are as follows:-

	₹ in Hundreds	
PARTICULARS	2024-25	2023-24
PROFIT BEFORE TAX	3,00,941.01	2,09,378.59
Less: Current Tax	74,308.31	49,805.49
Less: Deferred Tax	(459.82)	(492.86)
PROFIT AFTER TAX	2,27,092.51	1,60,065.96

2. DIVIDEND

In view of requirement of fund, the directors of company have not recommended any dividend for the current Period.

2. STATE OF COMPANY'S AFFAIR

The company is primarily engaged in the business of grain mill product manufacturing business.

During the Year the Company has achieved Turnover of ₹1,60,17,68,686.23, PBT is ₹3,00,94,100.51 and PAT is ₹2,27,09,251.10.

4. CHANGE IN THE NATURE OF BUSINESS, IF ANY

There is no change in the nature of business during the year.

5. DEPOSITS

The details relating to deposits, covered under Chapter V of the Act,-

- (a) Rs. NIL has been accepted during the year;
- (b) Rs. NIL has remained unpaid or unclaimed as at the end of the year;
- (c) There has not been any default in repayment of deposits or payment of interest thereon during the year;
- (d) All deposits are in compliance with the requirements of Chapter V of the Act;

6. STATUTORY AUDITORS

As per the provision of sec.139 of the companies Act, 2013, M/s A K Salampuria & Associates, Firm Regn. No. - 004285C, have been appointed as statutory Auditors of the company for a period of five years in the Annual General Meeting of the company held for FY 19-20. M/s A K Salampuria & Associates being eligible, the Board of Directors of the Company, subject to the approval of the Members, recommends their re-appointment till the conclusion of AGM for the year 2029-2030.

7. DIRECTORS:

A) Changes in Directors and Key Managerial Personnel

There is no change in the composition of Board of Directors of the company during the financial year under review.

8. SUBSIDIARY/JOINT VENTURE/ ASSOCIATES:

The company does not have any subsidiary, joint venture and associates.

9. NUMBER OF MEETINGS OF THE BOARD OF DIRECTORS:

During the year under review, a total of eight meetings of the Board of Directors were held. The maximum interval between any two meetings did not exceed 120 days, as prescribed in the Companies Act, 2013.

10. PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS UNDER SECTION 186

The Company has not made any investments in, provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties.

11. PARTICULARS OF CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES:

The particulars of contract or arrangements with related parties referred to in Section 188(1) of the Companies Act, 2013 for the financial year ended March 31, 2025 is given in Note No. 25 enclosed in the financial statements.

12. RISK MANAGEMENT POLICY

Your Company recognizes that risk is an integral part of business and is committed to managing the risk in a proactive and efficient manner. Your Company periodically assesses risks in the internal and external environment, along with the cost of treating risks and incorporates risk treatment plans in its strategy, business and operational plans.

Your Company, through its risk management process, strives to contain impact and likelihood of the risks within the risk appetite as agreed from time to time with the Board of Directors.

There are no risks which in the opinion of the Board threaten the existence of your Company.

13. DIRECTORS' RESPONSIBILITY STATEMENT

The Directors' Responsibility Statement referred to in clause (c) of sub-section (3) of Section 134 of the Companies Act, 2013, states that—

- (a) In the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures;
- (b) the directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit and loss of the company for that period;
- (c) The directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;
- (d) The directors had prepared the annual accounts on a going concern basis; and
- (e) The directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

14. CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, FOREIGN EXCHANGE EARNINGS AND OUTGO:

The Company has no activity relating to Conservation of Energy and Technology Absorption as stipulated in Rule 8(3) of Companies (Accounts) Rules, 2014. However, the Company uses information technology extensively in its operations and also continues its endeavor to improve energy conservation and utilization, safety and environment.

There were no transactions entered into by the company in foreign exchange.

15. DISCLOSURES UNDER SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION & REDRESSAL) ACT, 2013:

The Company has NIL case filed under Sexual Harassment of women at workplace (Prevention, Prohibition & Redressal) Act, 2013.

16. VIGIL MECHANISM:

In pursuant to the provisions of section 177(9) & (10) of the Companies Act, 2013, a vigil mechanism for directors and employees to report genuine concerns has been established. To strengthen its policy of corporate transparency, the company has established an innovative and empowering mechanism for employees. Employees can report to the management their concerns about unethical behavior, actual or suspected fraud or violation of the company's code of conduct or ethics policy.

Your Company has established a Vigil (Whistle Blower) Mechanism and formulated a Policy in order to provide a framework for responsible and secure whistle blowing/vigil mechanism. The Company is committed to adhere to the highest standards of ethical, moral and legal conduct of business operations and in order to maintain these standards, the Company encourages its employees who have concerns about suspected misconduct to come forward and express these concerns without fear of punishment or unfair treatment.

17. FRAUD REPORTING (REQUIRED BY COMPANIES AMENDMENT ACT, 2014):

There are no cases of fraud by or against the Company.

18. SIGNIFICANT AND MATERIAL ORDERS:

There are no significant and material orders passed by the regulators, courts, tribunals impacting the going concern status and company's operations in future though a search operation was conducted by the Income Tax Department during 25.09.23 to 28.09.2023 at the premises of the company. Our case has been selected for assessment u/s. 148 for last 10 years and the year under search. The appraisal has been conducted by the Investigation wing and notices for assessments are awaited till date. Cash in hand Rs.70,10,500/- on the day of search have been seized by the income tax department.

19. ACKNOWLEDGEMENTS

Your Directors would like to express their sincere appreciation for the assistance and co-operation received from the banks, Government authorities, customers, vendors and members during the year under review. Your Directors also wish to place on record their deep sense of appreciation for the committed services by the Company's executives, staff and workers.

For and on behalf of the Board of Directors


Chairman

Place: Patna

Date: 01.09.2025

Form No. AOC-2

(Pursuant to clause (h) of sub-section (3) of section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014)

Form for disclosure of particulars of contracts/arrangements entered into by the company with related parties referred to in sub-section (1) of section 188 of the Companies Act, 2013 including certain arm's length transactions under third proviso thereto.

1. Details of contracts or arrangements or transactions not at arm's length basis - NIL

- (a) Name(s) of the related party and nature of relationship
- (b) Nature of contracts/arrangements/transactions
- (c) Duration of the contracts / arrangements/transactions
- (d) Salient terms of the contracts or arrangements or transactions including the value, if any
- (e) Justification for entering into such contracts or arrangements or transactions
- (f) Date(s) of approval by the Board
- (g) Amount paid as advances, if any:
- (h) Date on which the special resolution was passed in general meeting as required under first proviso to section 188

2. Details of material contracts or arrangement or transactions at arm's length basis:

(a) Name(s) of the related party and nature of relationship	(b) Nature of contracts/arrangements/transactions	(c) Duration of the contracts / arrangements /transactions	(d) Salient terms of the contracts or arrangements or transactions including the value, if any:	(e) Date(s) of approval by the Board, if any:	(f) Amount paid as advances, if any:
Ashoka Cattle & Poultry Feeds Pvt Ltd - Similar Director	Purchase/Sale of Goods	Regular	Transaction as per normal practices. As per AFS	01.04.2024	Regular Business Transaction
Ashok Kumar Mahansaria	Director Remuneration	Regular	Transaction as per normal practices. As per AFS	01.04.2024	Regular Business Transaction
Mahansaria Industries	Purchase/Sale of Goods	Regular	Transaction as per normal practices. As per AFS	01.04.2024	Regular Business Transaction
Anand Kumar Raj Kumar	Purchase/Sale of Goods	Regular	Transaction as per normal practices. As per AFS	01.04.2024	Regular Business Transaction

Ayush Kumar Mahansaria	Salary	Regular	Transaction as per normal practices. As per AFS	01.04.2024	Regular Business Transaction
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Note: Form shall be signed by the persons who have signed the Board's report.

Thanks & Regards

For and on behalf of the Board of Directors

Place: Kolkata

Date : 01.09.2025


Chairman

INDEPENDENT AUDITOR'S REPORT

To,
The Members of
DARBHANGA FLOUR PRIVATE LIMITED

REPORT ON THE AUDIT OF FINANCIAL STATEMENTS

Opinion

We have audited the accompanying financial statements of **DARBHANGA FLOUR PRIVATE LIMITED** ("the Company"), which comprise the Balance Sheet as at March 31, 2025, the Profit and Loss Statement, the Cash Flow Statement for the year then including a summary of material 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 March 31, 2025, and its profit 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 Auditors' 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.

Information other than the financial statements and auditors' report thereon

The Company's board of directors is responsible for other information. The other information comprises the information included in the Board's Report including Annexures to Board's Report, Business Responsibility Report but does not include the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.



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

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

Responsibilities of Management and Those Charged with Governance for the Standalone Financial Statements

The Company's management and Board of Directors are responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the state of affairs, profit/loss and cash flows of the Company in accordance with the accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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 standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management and Board of Directors are 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.

Board of Directors is 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.

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

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

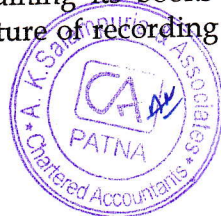
From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation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



Report on other legal and regulatory requirements

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 Profit and Loss Statement, 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 **March 31, 2025**, taken on record by the Board of Directors, none of the directors is disqualified as on **March 31, 2025**, 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 Auditor's Report in accordance with the Rule 11 of the Companies (Audit and Auditors) Rule 2014, in our opinion and to the best of our information and according to the explanation given to us:
 - a. The Company does not have any pending litigations which would impact its financial position except to the fact that a search operation was conducted by the Income Tax Department during 25.09.23 to 28.09.2023 at the premises of the company. The case has been selected for assessment u/s. 148 for last 10 years and the year under search. As stated the appraisal has been conducted by the Investigation wing and notices for assessments are awaited till date. Cash in hand Rs.70,10,500/- on the day of search have been seized by the income tax department;
 - b. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses;
 - c. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company;
 - d. Based on the Representation by the management of the Company to the best of their knowledge and belief, and our reasonable and appropriate audit procedure in this regard, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities 'Intermediaries', with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company 'Ultimate Beneficiaries' or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries, other than as disclosed in the notes to the accounts;
 - e. Based on the Representation by the management of the Company to the best of its knowledge and belief, and our reasonable and appropriate audit procedure in this regard, no funds have been received by the company from any person(s) or entity(ies), including foreign entities 'Funding Parties', with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party 'Ultimate Beneficiaries' or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries other than as disclosed in the notes to the accounts; and
 - f. The Company has neither declared nor paid any dividend during the year.
 - g. Based on our examination, which included test checks, the Company has used accounting software for maintaining its books of account for the financial year ended March 31, 2025 which has a feature of recording audit trail (edit log) facility and the same



has been operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instance of the audit trail feature being tampered with and the audit trail has been preserved by the company as per statutory requirements for record retention.

As required by the Companies (Auditor's report) Order, 2020 ("the order") issued by the Central Government in terms of Section 143(11) of the Act, we give in the "Annexure A" a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

for **A K SALAMPURIA & ASSOCIATES**

Chartered Accountants
Firm Regn No - 004285C

Annand Dokania

Place : Kolkata
Date : 01.09.2025

CA Annand Dokania

Partner

M No - 400822

UDIN - 25400822BMIGXJ2220



"ANNEXURE -A" TO THE AUDITORS' REPORT

- i.
- (a) A. The company has maintained proper records showing full particulars including quantitative details and situation of Property, Plant and Equipment.
- B. The Company does not have any intangible asset.
- (b) Property, Plant and Equipment have been physically verified by the management at reasonable intervals and no material discrepancies were identified on such verification.
- (c) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the title deeds of immovable properties (other than properties where the company is the lessee) as disclosed in the financial statements are held in the name of the Company.
- (d) According to the information and explanations given to us, the Company has not revalued its property, plant and Equipment (including Right of Use assets) and its intangible assets. Accordingly, the requirements under paragraph 3(i)(d) of the Order are not applicable to the Company.
- (e) According to the information and explanations given to us, no proceeding has been initiated or pending against the Company for holding benami property under the Benami Transactions (Prohibition) Act, 1988 and rules made thereunder. Accordingly, the provisions stated in paragraph 3(i) (e) of the Order are not applicable to the Company.
- ii.
- (a) The inventory has been physically verified during the year by the management. In our opinion, the frequency of verification, coverage & procedure of such verification is reasonable and appropriate. No material discrepancies were noticed on such verification.
- (b) According to the information and explanations provided to us, the Company has not been sanctioned working capital limits in excess of Five Crore Rupees, in aggregate, during any point of time of the year. Accordingly, the requirements under paragraph 3(ii)(b) of the Order is not applicable to the Company.
- iii. According to the information explanation provided to us, the Company has not made any investments in, provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties. Hence, the requirements under paragraph 3(iii) of the Order are not applicable to the Company.
- iv. In our opinion and according to the information and explanations given to us, the Company has not either directly or indirectly, granted any loan to any of its directors or to any other person in whom the director is interested, in accordance with the provisions of section 185 of the Act and the Company has not made investments through more than two layers of investment companies in accordance with the provisions of section 186 of the Act. Accordingly, provisions stated in paragraph 3(iv) of the Order are not applicable to the Company.
- v. In our opinion and according to the information and explanations given to us, the Company has not accepted any deposits from the public within the meaning of Sections 73, 74, 75 and 76 of the Act and the rules framed there under.



- vi. The provisions of sub-section (1) of section 148 of the Act are not applicable to the Company as the Central Government of India has not specified the maintenance of cost records for any of the products of the Company. Accordingly, the provisions stated in paragraph 3 (vi) of the Order are not applicable to the Company.
- vii.
- (a) According to the information and explanations given to us and the records of the Company examined by us, in our opinion, undisputed statutory dues including goods and service tax, provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess have been regularly deposited by the company with appropriate authorities in all cases during the year.
- (b) According to the information and explanation given to us and the records of the Company examined by us, there are no dues of income tax, goods and service tax, customs duty, cess and any other statutory dues which have not been deposited on account of any dispute.
- viii. According to the information and explanations given to us, there are no transactions which are not accounted in the books of account which have been surrendered or disclosed as income during the year in Tax Assessment of the Company. Also, there are no previously unrecorded income which has been now recorded in the books of account. Hence, the provision stated in paragraph 3(viii) of the Order is not applicable to the Company.
- ix.
- (a) In our opinion and according to the information and explanations given to us, the Company has not defaulted in repayment of loans or borrowings or in payment of interest thereon to any lender.
- (b) According to the information and explanations given to us and on the basis of our audit procedures, we report that the company has not been declared wilful defaulter by any bank or financial institution or government or any government authority.
- (c) In our opinion and according to the information explanation provided to us, money raised by way of term loans during the year have been applied for the purpose for which they were raised.
- (d) According to the information and explanations given to us, and the procedures performed by us, and on an overall examination of the financial statements of the company, we report that no funds raised on short-term basis have been used for long-term purposes by the company.
- (e) The Company does not have any subsidiary, associate or joint venture, hence reporting under the clause (ix)(e) of the order is not applicable to the Company.
- (f) The Company does not have any subsidiary, associate or joint venture, hence reporting under the clause (ix)(f) of the order is not applicable to the Company.
- x.
- (a) The Company did not raise any money by way of initial public offer or further public offer (including debt instruments) during the year. Accordingly, the provisions stated in paragraph 3 (x)(a) of the Order are not applicable to the Company.
- (b) 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, partly or optionally convertible debentures during



the year. Accordingly, the provisions stated in paragraph 3 (x)(b) of the Order are not applicable to the Company.

xi.

(a) During the course of our audit, examination of the books and records of the Company, carried out in accordance with the generally accepted auditing practices in India, and according to the information and explanations given to us, we have neither come across any instance of fraud by the Company nor on the Company.

(b) We have not come across of any instance of fraud by the Company or on the Company during the course of audit of the financial statement for the year, accordingly the provisions stated in paragraph (xi)(b) of the Order is not applicable to the Company.

(c) As represented to us by the management, there are no whistle-blower complaints received by the Company during the year. Accordingly, the provisions stated in paragraph (xi)(c) of the Order is not applicable to company.

xii. In our opinion and according to the information and explanations given to us, the Company is not a Nidhi Company. Accordingly, the provisions stated in paragraph 3(xii) (a) to (c) of the Order are not applicable to the Company.

xiii. 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 sections 177 and 188 of the Act where applicable and details of such transactions have been disclosed in the financial statements as required by the applicable accounting standards.

xiv. In our opinion and based on our examination, the Company does not require to comply with provision of section 138 of the Act. Hence, the provisions stated in paragraph 3(xiv) (a) to (b) of the Order are not applicable to the Company.

xv. According to the information and explanations given to us, in our opinion during the year the Company has not entered into non-cash transactions with directors or persons connected with its directors and hence, provisions of section 192 of the Act are not applicable to company. Accordingly, the provisions stated in paragraph 3(xv) of the Order are not applicable to the Company.

xvi.

(a) In our opinion, the Company is not required to be registered under section 45 IA of the Reserve Bank of India Act, 1934 and accordingly, the provisions stated in paragraph clause 3 (xvi)(a) of the Order are not applicable to the Company.

(b) In our opinion, the Company has not conducted any Non-Banking Financial or Housing Finance activities without any valid Certificate of Registration from Reserve Bank of India. Hence, the reporting under paragraph clause 3 (xvi)(b) of the Order are not applicable to the Company.

(c) The Company is not a Core Investment Company (CIC) as defined in the regulations made by Reserve Bank of India. Hence, the reporting under paragraph clause 3 (xvi)(c) of the Order are not applicable to the Company.

(d) The Company does not have any CIC as part of its group. Hence the provisions stated in paragraph clause 3 (xvi) (d) of the order are not applicable to the company.



- xvii. Based on the overall review of financial statements, the Company has not incurred cash losses in the current financial year and in the immediately preceding financial year. Hence, the provisions stated in paragraph clause 3 (xvii) of the Order are not applicable to the Company.
- xviii. There has been no resignation of the statutory auditors during the year. Hence, the provisions stated in paragraph clause 3 (xviii) of the Order are not applicable to the Company.
- xix. According to the information and explanations given to us and based on our examination of financial ratios, ageing and expected date of realization of financial assets and payment of liabilities, other information accompanying the financial statements, our knowledge of the Board of Directors and management plans, we are of the opinion that no material uncertainty exists as on the date of audit report and the Company is capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date.
- xx. According to the information and explanations given to us, the provisions of section 135 of the Act are not applicable to the Company. Hence, the provisions of paragraph (xx)(a) to (b) of the Order are not applicable to the Company.
- xxi. According to the information and explanations given to us, the Company does not have any Subsidiary, Associate or Joint Venture. Accordingly, reporting under clause 3(xx) of the Order is not applicable.

for **A K SALAMPURIA & ASSOCIATES**

Chartered Accountants
Firm Regn. No. - 004285C

Annand Dokania

Place: Kolkata
Date : 01.09.2025



CA Annand Dokania
Partner
M No - 400822

"ANNEXURE -B" TO THE AUDITORS' REPORT

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 **DARBHANGA FLOUR PRIVATE LIMITED** ("the Company") as of 31 March 2025 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

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

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

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

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



Meaning of Internal Financial Controls over Financial Reporting

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

Inherent Limitations of Internal Financial Controls Over Financial Reporting

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

Opinion

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

For **A K SALAMPURIA & ASSOCIATES**

Chartered Accountants
Firm Regn No - 004285C

Annand Dokania

CA Annand Dokania

Partner

M No - 400822

Place: Kolkata

Date : 01.09.2025



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
265310790251025

Date of e-Filing
25-Oct-2025

Name	: DARBHANGA FLOUR PRIVATE LIMITED
PAN/TAN	: AAFCP3000M
Address	: E-4, RAM CHANDRA PALLY, ANJALI APARTMENT CABIN-1, 1ST FLOOR, Barrackpur - I, NORTH 24 PARGANAS, Barrackpore H.O, West Bengal, 700120
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	: 2025-26
Financial Year	: -
Month	: -
Quarter	: -
Filing Type	: Original
Capacity	: Chartered Accountant
Verified By	: 400822

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

UDIN: 25400822BMIGXI4520



FORM 3CA [See rule 6G(1)(a)]

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

1. We report that the statutory audit of

Name	DARBHANGA FLOUR PRIVATE LIMITED
Address	E-4, RAM CHANDRA PALLY, ANJALI APARTMENT CABIN-1, 1ST FLOOR, Barrackpore H.O, Barrackpur - I, NORTH 24 PARGANAS, 32-West Bengal, 91- India, Pincode - 700120
PAN	AAFCP3000M
Aadhaar Number of the assessee, if available	

was conducted by us **A K SALAMPURIA & ASSOCIATES** in pursuance of the provisions of the **Companies Act, 2013**,

and We annex hereto a copy of our audit report dated **31-Aug-2025** along with a copy each of

- the audited **profit and loss account** for the period beginning from **01-Apr-2024** to ending on **31-Mar-2025**
- the audited balance sheet as at **31-Mar-2025**; and
- documents declared by the said Act to be part of, or annexed to, the **profit and loss account** and balance sheet.

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

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

Sl. No.	Qualification Type	Observations/Qualifications
1	Creditors under Micro, Small and Medium Enterprises Development Act, 2006 are not ascertainable	In the course of our audit, for the purpose of verifying disallowances under section 43B(h) of the Income-tax Act, 1961 as per clause 22, we have conducted verification on a test check basis. We have relied on the MSME classification provided by the auditee and the representations made by the management. We have not independently verified the accuracy of the MSME classification. Consequently, our verification of the compliance with section 43B(h) is based on the information and representations provided by the auditee's management, and our opinion is formed based on the selected samples reviewed. Our opinion is thus dependent on the correctness of these classifications, representations, and the sample's adequacy. Due to these limitations, the amount of disallowance mentioned in clause 22 may not be accurate or complete.
2	Proper stock records are not maintained by the assessee	Proper Stock Records are not being maintained by the assessee and due to which we are unable to provide quantitative details of Stocks.
3	Others	As informed by the assessee, the information reported under clause 44 of Form 3CD is based on the information extracted from accounting software / relevant GST report. However this may not be accurate as the accounting software used by Assessee is not configured to generate report as required under this clause in absence of any prevailing statutory requirement. In addition, the software/system does not capture information relating to the entities falling under composition scheme or supply with ineligible credit. Therefore, it is not possible for us to verify the break-up of total expenditure of entities registered or not registered under the GST and unable to comment on accuracy of information provided therein. Total expenditure reported under the clause includes capital expenditure however does not include depreciation, bad debt and expenditure which is not a supply as per GST.

Accountant Details

Name	<i>Annand Dokania</i>	ANNAND DOKANIA
Membership Number		400822
FRN(Firm Registration Number)		004285C
Address		1ST FLOOR, ABOVE MICA SALES, , NEAR CHANAKYA CINEMA, EXHIBITION ROAD, , Hotel Republic S.O , Phulwari , PATNA , 05-Bihar , 91-India , Pincode - 800001
Date of signing Tax Audit Report		31-Aug-2025
Place		PATNA
Date		25-Oct-2025



This form has been digitally signed by **ANNAND DOKANIA** having PAN **AHJPD2926L** from IP Address **49.47.135.57** on **25/10/2025 05:32:14 PM** Dsc SI.No and issuer **121362639509561CN=SignX sub-CA for Class 3 Organization 2022,C=IN,O=FuturiQ Systems Private Limited,OU=Sub-CA**

FORM 3CD [See rule 6G(2)]

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

PART - A

1. Name of the Assessee	DARBHANGA FLOUR PRIVATE LIMITED
2. Address of the Assessee	E-4, RAM CHANDRA PALLY, ANJALI APARTMENT CABIN-1, 1ST FLOOR , Barrackpore H.O , Barrackpur - I , NORTH 24 PARGANAS , 32-West Bengal , 91- India , Pincode - 700120
3. Permanent Account Number (PAN)	AAFCP3000M
Aadhaar Number of the assessee, if available	
4. Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and services tax, customs duty, etc. if yes, please furnish the registration number or GST number or any other identification number allotted for the same ?	Yes

Sl. No.	Type	Registration / Identification Number
1	Goods and Services Tax 05-Bihar	10AAFCP3000M1ZY

5. Status	Company
6. Previous year	01-Apr-2024 to 31-Mar-2025
7. Assessment year	2025-26

8. Indicate the relevant clause of section 44AB under which the audit has been conducted	
--	--

Sl. No.	Relevant clause of section 44AB under which the audit has been conducted
1	Clause 44AB(a)- Total sales/turnover/gross receipts of business exceeding specified limits

8(a). Whether the assessee has opted for taxation under section 115BA / 115BAA / 115BAB / 115BAC(1A) / 115BAD / 115BAE ?	Yes
Section under which option exercised	115BAA

PART - B

9.(a). If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios. In case of AOP, whether shares of members are indeterminate or unknown?	
---	--

Sl. No.	Name	Profit Sharing Ratio (%)
		No records added

(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 ?	
---	--

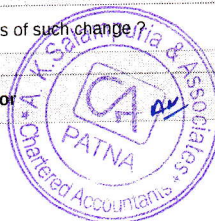
Sl. No.	Date of change	Name of Partner/Member	Type of change	Old profit sharing ratio (%)	New profit Sharing Ratio (%)	Remarks
						No records added

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

Sl. No.	Sector	Sub Sector	Code
1	MANUFACTURING	Flour milling	04008

(b). If there is any change in the nature of business or profession, the particulars of such change ?	No
---	----

Sl. No.	Business	Sector	Sub Sector	Code



No records added

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

No

SI. No. Books prescribed

No records added

(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.)

SI. No.	Books maintained	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1	CASH BOOK, LEDGER, JOURNAL, PURCHASE & SALES REGISTER, EXPENSE VOUCHERS	INDUSTRIAL ESTATE, BELA	DARBHANGA	DARBHANGA	846004	91-India	05-Bihar

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

SI. No.

Books examined

1

CASH BOOK, LEDGER, JOURNAL, PURCHASE & SALES REGISTER, EXPENSE VOUCHERS

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, 44BBC, Chapter XII-G, First Schedule or any other relevant section.) ?

No

SI. No.

Section

Amount

No records added

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

Mercantile system

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

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 ?

SI. No.

Particulars

Increase in profit

Decrease in profit

No records added

(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:

SI. No.

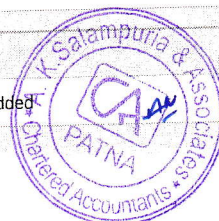
ICDS

Increase in profit

Decrease in profit

Net effect

No records added



(f). Disclosure as per ICDS:

Sl. No.	ICDS	Disclosure
1	ICDS I - Accounting Policies	1. The Assessee has followed accounting policies of going concern, consistency, and Accrual Basis. 2. The Assessee has followed method of accounting prescribed u/s 145 of income tax act 1961 were followed in preparing the books of accounts. 3. No change in accounting policies during the year.
2	ICDS II - Valuation of Inventories	Inventories are value at cost or net realizable value whichever is low.
3	ICDS III - Construction Contracts	NOT APPLICABLE
4	ICDS IV - Revenue Recognition	Revenue recognised as per concern ICDS
5	ICDS V - Tangible Fixed Assets	Refer to Clause No. 18 of Form 3CD.
6	ICDS VII - Governments Grants	NOT APPLICABLE
7	ICDS IX - Borrowing Costs	Accounting Policies - Capitalization of borrowing cost shall cease when asset is first to put to use in case of qualifying assets other than inventory.
8	ICDS X - Provisions, Contingent Liabilities and Contingent Assets	Disclosure as per Financial Statement.

14.(a). Method of valuation of closing stock employed in the previous year Lower of Cost or Market Rate

(b). In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish: No

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

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

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

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

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

Sl. No.	Description	Amount
		No records added

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

Sl. No.	Description	Amount
		No records added

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

Sl. No.	Description	Amount
		No records added

(d). any other item of income;

Sl. No.	Description	Amount



(e). Capital receipt, if any.

Sl. No.	Description	Amount
	No records added	

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

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

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

Sl. No.	Method of Depreciation	Description of the Block of Assets/Class of Assets	Rate of Depreciation (%)	Opening WDV/Actual	Adjustment made to the written down value under section 115BAA(3)/115BAC(3)/115BAD(3) (to be filled in only for assessment year 2020-21, 2021-22 and 2024-25 only, as applicable)	Adjustment made to the written down value of Intangible asset due to excluding value of goodwill of a business or profession	Adjusted written down value(A)	Purchase Value	Total Value of Purchases (B)	Deductions (C)	Other Adjustments	Depreciation Allowable (D)	Written Down Value at the end of the year(A+B-C-D)
1	WDV	Building @ 10%	10	₹15,13,090	₹0	₹0	₹15,13,090	₹0	₹0	₹0	₹0	₹1,51,309	₹13,61,781
2	WDV	Furnitures & Fittings @ 10%	10	₹33,670	₹0	₹0	₹33,670	₹27,734	₹27,734	₹0	₹0	₹6,140	₹55,264
3	WDV	Plant and Machinery @ 15%	15	₹1,11,23,540	₹0	₹0	₹1,11,23,540	₹48,41,960	₹48,41,960	₹0	₹0	₹22,22,341	₹1,37,43,159

19. Amount admissible under section-

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

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

Sl. No.	Description	Amount
	No records added	

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



Acknowledgement Number:265310790251025

Sl. No.	Nature of fund	Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities
1	Provident Fund	₹ 61,866	15-May-2024	₹ 1,28,892	15-May-2024
2	Provident Fund	₹ 57,154	15-Jun-2024	₹ 1,19,073	14-Jun-2024
3	Provident Fund	₹ 59,144	15-Jul-2024	₹ 1,23,219	15-Jul-2024
4	Provident Fund	₹ 66,773	15-Aug-2024	₹ 1,39,115	14-Aug-2024
5	Provident Fund	₹ 67,501	15-Sep-2024	₹ 1,40,629	15-Sep-2024
6	Provident Fund	₹ 72,830	15-Oct-2024	₹ 1,51,178	15-Oct-2024
7	Provident Fund	₹ 74,672	15-Nov-2024	₹ 1,54,827	15-Nov-2024
8	Provident Fund	₹ 69,268	15-Dec-2024	₹ 1,43,375	15-Dec-2024
9	Provident Fund	₹ 71,685	15-Jan-2025	₹ 1,48,325	15-Jan-2025
10	Provident Fund	₹ 77,173	15-Feb-2025	₹ 1,60,781	15-Feb-2025
11	Provident Fund	₹ 76,337	15-Mar-2025	₹ 1,58,794	15-Mar-2025
12	Provident Fund	₹ 74,252	15-Apr-2025	₹ 1,54,243	15-Apr-2025
13	Any fund setup under the provisions of ESI Act, 1948	₹ 4,791	20-May-2024	₹ 25,782	25-May-2024
14	Any fund setup under the provisions of ESI Act, 1948	₹ 4,254	20-Jun-2024	₹ 22,600	15-Jun-2024
15	Any fund setup under the provisions of ESI Act, 1948	₹ 4,385	20-Jul-2024	₹ 23,390	31-Jul-2024
16	Any fund setup under the provisions of ESI Act, 1948	₹ 5,003	20-Aug-2024	₹ 26,583	15-Aug-2024
17	Any fund setup under the provisions of ESI Act, 1948	₹ 5,067	20-Sep-2024	₹ 26,928	15-Sep-2024
18	Any fund setup under the provisions of ESI Act, 1948	₹ 4,967	20-Oct-2024	₹ 25,311	16-Oct-2024
19	Any fund setup under the provisions of ESI Act, 1948	₹ 5,512	20-Nov-2024	₹ 29,287	15-Nov-2024
20	Any fund setup under the provisions of ESI Act, 1948	₹ 5,242	20-Dec-2024	₹ 30,127	15-Dec-2024

please note: Post filing, the complete records will be available for download as a separate file in the download section.
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21.(a). Please furnish the details of amounts debited to the profit and loss account, Being in the nature of capital, personal, advertisement expenditure etc.

Capital expenditure

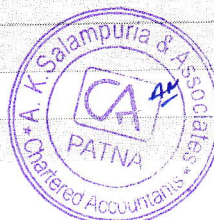
Sl. No.	Particulars	Amount
	No records added	

Personal expenditure

Sl. No.	Particulars	Amount
	No records added	

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

Sl. No.	Particulars	Amount
	No records added	



Acknowledgement Number:265310790251025

Expenditure incurred at clubs being entrance fees and subscriptions

Sl. No.	Particulars	Amount
	No records added	

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

Sl. No.	Particulars	Amount
	No records added	

Expenditure 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)

Sl. No.	Particulars	Amount
	No records added	

Expenditure by way of any other penalty or fine not covered above

Sl. No.	Particulars	Amount
	No records added	

Expenditure incurred to compound an offence under any law for the time being in force, in India or outside India.

Sl. No.	Particulars	Amount
	No records added	

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

Sl. No.	Particulars	Amount
	No records added	

Expenditure incurred to settle proceedings initiated in relation to contravention under such law as notified by the Central Government in the Official Gazette in this behalf

Sl. No.	Particulars	Amount
	No records added	

(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:

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

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

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

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

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



Acknowledgement Number:265310790251025

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

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

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

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

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

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

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

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

iv. Fringe benefit tax under sub-clause (ic) ₹ 0

v. Wealth tax under sub-clause (iia) ₹ 0

vi. Royalty, license fee, service fee etc. under sub-clause (iib) ₹ 0

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

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

viii. Payment to PF /other fund etc. under sub-clause (iv) ₹ 0

ix. Tax paid by employer for perquisites under sub-clause (v) ₹ 0

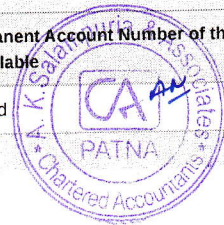
(c). Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof;

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

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

A. On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details ? Yes

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



Acknowledgement Number:265310790251025

B. On the basis of the examination of books of account and other relevant documents/evidence, whether payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A) ? Yes

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

(e). Provision for payment of gratuity not allowable under section 40A(7); ₹0

(f). Any sum paid by the assessee as an employer not allowable under section 40A(9); ₹0

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

Sl. No.	Nature of Liability	Amount
No records added		

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

Sl. No.	Particulars	Amount
No records added		

(i). Amount inadmissible under the proviso to section 36(1)(iii). ₹0

22. (i) Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006 (MSMED Act) ₹0

(ii) Total amount required to be paid to a micro or small enterprise, as referred to in section 15 of the MSMED Act, during the previous year ₹0

(iii) Of amount referred to in (ii) above, amount

(a) paid up to time given under section 15 of the MSMED Act ₹0

(b) not paid up to time given under section 15 of the MSMED Act and inadmissible for the previous year ₹0

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

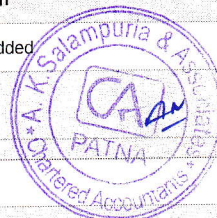
Sl. No.	Name of Related Person	PAN of Related Person	Aadhaar Number of the related person, if available	Relation	Nature of Transaction	Payment Made
1	Ashok Kumar Mahansaria	ALVPM0342B		DIRECTOR	DIRECTOR REMUNERATION	₹18,00,000
2	AYUSH KUMAR MAHANSARIA	DWRPM6862C		DIRECTOR'S SON	SALARY	₹6,12,000

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

Sl. No.	Section	Description	Amount
No records added			

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

Sl. No.	Name of person	Amount of Income credited to Profit and Loss account	Amount of Income not credited to Profit and Loss	Total Amount of income	Section	Description of Transaction	Computation if any
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account

No records added

26.i. In respect of any sum referred to in clause section 43B, the liability for which:

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

a. paid during the previous year;

Sl. No.	Section	Nature of liability	Amount
			₹ 0

b. not paid during the previous year;

Sl. No.	Section	Nature of liability	Amount
			₹ 0

B. was incurred in the previous year and for clauses other than clause (h) of section 43B was

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

Sl. No.	Section	Nature of liability	Amount
			₹ 0

b. not paid on or before the aforesaid date.

Sl. No.	Section	Nature of liability	Amount
			₹ 0

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

No

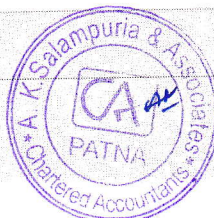
27.a. Amount of Central Value Added Tax Credits/ Input Tax Credit(ITC) availed of or utilised during the previous year and its treatment in profit and loss account and treatment of outstanding Central Value Added Tax Credits/Input Tax Credit(ITC) in accounts.

No

CENVAT /ITC	Amount	Treatment in Profit & Loss/Accounts
Opening Balance	₹ 0	
Credit Availed	₹ 0	
Credit Utilized	₹ 0	
Closing /Outstanding Balance	₹ 0	

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

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



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) ?
(Applicable till AY 2024-25)

Please furnish the details of the same

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

A.a. Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (ix) of sub-section (2) of section 56 ? No

b. Please furnish the following details:

Sl. No.	Nature of income	Amount
No records added		

B.a. Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (x) of sub-section (2) of section 56 ? No

b. Please furnish the following details:

Sl. No.	Nature of income	Amount
No records added		

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

Sl. No.	Name of the person from whom amount borrowed or repaid on hundi	PAN of the person, if available	Aadhaar Number of the person, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount borrowed	Date of borrowing	Amount due including interest	Amount repaid	Date of Repayment
No records added														

A.a. Whether Primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the previous year ? No

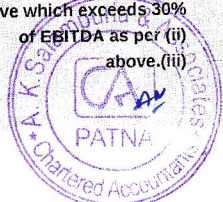
b. Please furnish the following details:

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

B.a. Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B ? No

b. Please furnish the following details

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



No records added

C.a. Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year ? No

b. Please furnish the following details

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

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

Sl. No.	i) Name of the lender or depositor	ii) Address of the lender or depositor	iii(a) Permanent Account Number (if available with the assessee) of the lender or depositor	iii(b) Aadhaar Number of the lender or depositor, if available	iv) Amount of each loan or deposit taken or accepted	v) Whether the loan/deposit was squared up during the previous year ?	vi) Maximum amount outstanding in the account at any time during the previous year	vii) Whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account ?	vii(a) Code of the nature of such amount (as mentioned in field (iv) above)	vii(b) Please Specify	viii) 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.
No records added											

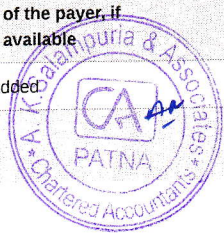
b.Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:-

Sl. No.	i) Name of the person from whom specified sum is received	ii) Address of the person from whom specified sum is received	iii(a) Permanent Account Number (if available with the assessee) of the person from whom specified sum is received	iii(b) Aadhaar Number of the person from whom specified sum is received, if available	iv) Amount of each loan or deposit taken or accepted	v) Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account ?	v(a) Code of the nature of such amount (as mentioned in field (iv) above)	v(b) Please Specify	vi) 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.
No records added									

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

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

Sl. No.	i) Name of the payer	ii) Address of the payer	iii(a) Permanent Account Number (if available with the assessee) of the payer	iii(b) Aadhaar Number of the payer, if available	iv) Nature of transaction	v) Amount of receipt	vi) Date of receipt
No records added							



Acknowledgement Number:265310790251025

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

Sl. No.	i) Name of the payer	ii) Address of the payer	iii(a) Permanent Account Number (if available with the assessee) of the payer	iii(b) Aadhaar Number of the payer, if available	iv) Amount of receipt
No records added					

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

Sl. No.	i) Name of the payee	ii) Address of the payee	iii(a) Permanent Account Number (if available with the assessee) of the payee	iii(b) Aadhaar Number of the payee, if available	iv) Nature of transaction	v) Amount of payment	vi) Date of payment
No records added							

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

Sl. No.	i) Name of the payee	ii) Address of the payee	iii(a) Permanent Account Number (if available with the assessee) of the payee	iii(b) Aadhaar Number of the payee, if available	iv) Amount of payment
No records added					

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

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

Sl. No.	i) Name of the payee	ii) Address of the payee	iii(a) Permanent Account Number (if available with the assessee) of the payee	iii(b) Aadhaar Number of the payee, if available	iv) Amount of each repayment of loan or any specified advance	v) Maximum amount outstanding in the account at any time during the previous year	vi) Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account ?	vi(a) Code of the nature of such amount (as mentioned in field (iv) above)	vi(b) Please Specify	vii) 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.
No records added										

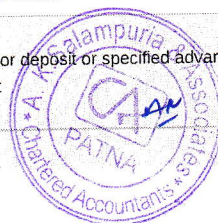
d. Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year:-

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

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

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

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



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

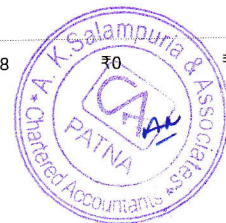
Sl. No.	Assessment Year	Nature of loss/allowance	Amount as returned (if the assessed depreciation is less and no appeal pending then take assessed)	All losses/allowances not allowed under section 115BAA / 115BAC / 115BAD / 115BAE	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAC/115BAD/115BAE (To be filled in only for assessment year 2021-22 and 2024-25 only, as applicable)	Amount as assessed (give reference to relevant order)			Remarks
						Amount	Order U/s	Date of order	
No records added									
b. Whether a change in share holding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79 ?									Not Applicable
c. Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year ?									No
If yes, please furnish the details of the same.									₹ 0
d. Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year ?									No
If yes, please furnish the details of the same.									₹ 0
e. In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73.									No
If yes, please furnish the details of the same.									₹ 0

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

Sl. No.	Section under which deduction is claimed	Amounts admissible as per the provision of the Income-tax Act, 1961 and fulfils the conditions, if any, specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc, issued in this behalf.
1	80JJAA	₹ 17,80,041

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

Sl. No.	(1)Tax deduction and collection Account Number (TAN)	(2)Section	(3)Nature of payment	(4)Total amount of payment or receipt of the nature specified in column (3)	(5)Total amount on which tax was required to be deducted or collected out of (4)	(6)Total amount on which tax was deducted or collected at specified rate out of (5)	(7)Amount of tax deducted or collected out of (6)	(8)Total amount on which tax was deducted or collected at less than specified rate out of (7)	(9)Amount of tax deducted or collected on (8)	(10)Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8) (10)
1	PTNP02804E	192	Salary	₹6,12,000	₹6,12,000	₹6,12,000	₹39,108	₹0	₹0	₹0
2	PTNP02804E	194C	Payments to contractors	₹4,90,080	₹4,90,080	₹4,90,080	₹4,895	₹0	₹0	₹0
3	PTNP02804E	194H	Commission or brokerage	₹19,23,162	₹19,23,162	₹19,23,162	₹97,658	₹0	₹0	₹0
4	PTNP02804E	194Q	Payment of certain sum for	₹61,89,98,864	₹61,89,98,864	₹61,89,98,864	₹6,25,908	₹0	₹0	₹0



5	PTNP02804E	206C	purchase of goods Profits and gains from the business of trading in alcoholic liquor, forest produce, scrap, etc	₹22,11,12,268	₹22,11,12,268	₹22,11,12,268	₹2,22,113	₹0	₹0	₹0
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(b). Whether the assessee is required to furnish the statement of tax deducted or tax collected ? Yes

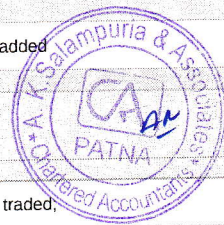
Please furnish the details:

Sl. No.	Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all details/transactions which are required to be reported	Please furnish list of details/transactions which are not reported.
1	PTNP02804E	24Q	31-Jul-2024	30-Jul-2024	Yes	
2	PTNP02804E	24Q	31-Oct-2024	30-Oct-2024	Yes	
3	PTNP02804E	24Q	31-Jan-2025	15-Jan-2025	Yes	
4	PTNP02804E	24Q	31-May-2025	31-May-2025	Yes	
5	PTNP02804E	26Q	31-Jul-2024	15-Jul-2024	Yes	
6	PTNP02804E	26Q	31-Oct-2024	15-Oct-2024	Yes	
7	PTNP02804E	26Q	31-Jan-2025	14-Jan-2025	Yes	
8	PTNP02804E	26Q	31-May-2025	16-May-2025	Yes	
9	PTNP02804E	27EQ	15-Jul-2024	28-Jul-2024	Yes	
10	PTNP02804E	27EQ	15-Oct-2024	30-Oct-2024	Yes	
11	PTNP02804E	27EQ	15-Jan-2025	15-Jan-2025	Yes	
12	PTNP02804E	27EQ	15-May-2025	31-May-2025	Yes	

(c). Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7) ? No

Please furnish:

Sl. No.	Tax deduction and collection Account Number (TAN)(1)	Amount of interest under section 201(1A)/206C(7) is payable(2)	Amount paid out of column (2) along with date of payment.(3)	
			Amount	Date of payment
No records added				



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

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

No records added

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

A. Raw materials:

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

B. Finished products :

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

C. By-products

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

36. In the case of Domestic Company, details of tax on distributed profits under section 115-O in the following forms :-
(Applicable till AY 2020-21)

Sl. No.	Total amount of distributed profits	Amount of reduction as referred to in section 115-O(1A)(i)	Amount of reduction as referred to in section 115-O(1A)(ii)	Total tax paid thereon	Dates of payment with amounts(e).	
					Amount (i)	Date of payment (ii)

No records added

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

No

Sl. No.	Amount received	Date of receipt
---------	-----------------	-----------------

No records added

36B.(a). Whether the assessee has received any amount for buyback of shares as referred to in sub-clause (f) of clause (22) of section 2 ?

No

b. If yes, please furnish the following details:-

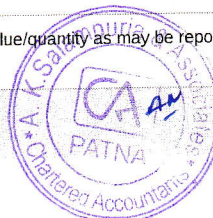
Sl. No.	(i) Amount received (in Rs.)	(ii) Cost of acquisition of shares bought back
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No records added

37. Whether any cost audit was carried out ?

No

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



38. Whether any audit was conducted under the Central Excise Act, 1944 ? No

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

39. Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services as may be reported/identified by the auditor. ? No

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

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

Sl. No.	Particulars	Previous Year		%	Preceding previous Year		%
(a)	Total turnover of the assessee	1601768686			1240525105		
(b)	Gross profit / Turnover	76450714	1601768686	4.77	52788429	1240525105	4.26
(c)	Net profit / Turnover	30094101	1601768686	1.88	20937859	1240525105	1.69
(d)	Stock-in-Trade / Turnover	9555314	1601768686	0.60	17490324	1240525105	1.41
(e)	Material consumed / Finished goods produced	1477126927	1525317972	96.84	1151634910	1187736676	96.96

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

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

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

b. Please furnish

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

43.a. Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286 ? No

b. Please furnish the following details:

Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity?

Name of parent entity

Name of alternate reporting entity (if applicable)

Date of furnishing of report

c. Please enter expected date of furnishing the report



44. Break-up of total expenditure of entities registered or not registered under the GST.

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

Accountant Details

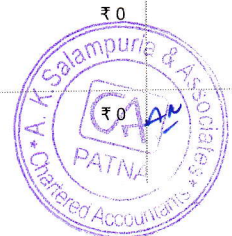
Accountant Details

Name	ANNAND DOKANIA
Membership Number	400822
FRN(Firm Registration Number)	004285C
Address	1ST FLOOR, ABOVE MICA SALES, , NEAR CHANAKYA CINEMA, EXHIBITION ROAD, , Hotel Republic S.O , Phulwari , PATNA , 05-Bihar , 91-India , Pincode - 800001
Place	PATNA
Date	25-Oct-2025

Annand Dokania

Additions Details (From Point No.18)

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value(1)	Adjustments on Account of			Total Value of Purchases(B) (1+2+3+4)
					CENVAT(2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Building @ 10%	No records added							
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value(1)	CENVAT(2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	Total Value of Purchases(B) (1+2+3+4)
Furnitures & Fittings @ 10%	1	24-Jun-2024	24-Jun-2024	₹ 27,734	₹ 0	₹ 0	₹ 0	₹ 27,734
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value(1)	CENVAT(2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	Total Value of Purchases(B) (1+2+3+4)
Plant and Machinery @ 15%	1	04-Apr-2024	04-Apr-2024	₹ 25,000	₹ 0	₹ 0	₹ 0	₹ 25,000
	2	11-Apr-2024	11-Apr-2024	₹ 19,311	₹ 0	₹ 0	₹ 0	₹ 19,311
	3	22-Apr-2024	22-Apr-2024	₹ 11,702	₹ 0	₹ 0	₹ 0	₹ 11,702
	4	30-Apr-2024	30-Apr-2024	₹ 38,000	₹ 0	₹ 0	₹ 0	₹ 38,000
	5	17-May-2024	17-May-2024	₹ 12,750	₹ 0	₹ 0	₹ 0	₹ 12,750
	6	06-Jun-2024	06-Jun-	₹ 83,002	₹ 0	₹ 0	₹ 0	₹ 83,002



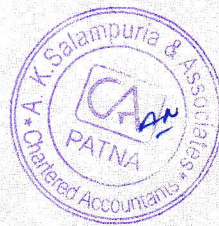
			2024					
7	11-Jun-2024	11-Jun-2024	₹ 14,500	₹ 0	₹ 0	₹ 0	₹ 0	₹ 14,500
8	20-Jun-2024	20-Jun-2024	₹ 18,50,000	₹ 0	₹ 0	₹ 0	₹ 0	₹ 18,50,000
9	24-Jun-2024	24-Jun-2024	₹ 4,322	₹ 0	₹ 0	₹ 0	₹ 0	₹ 4,322
10	28-Jun-2024	28-Jun-2024	₹ 12,120	₹ 0	₹ 0	₹ 0	₹ 0	₹ 12,120
11	25-Jul-2024	25-Jul-2024	₹ 22,712	₹ 0	₹ 0	₹ 0	₹ 0	₹ 22,712
12	27-Jul-2024	27-Jul-2024	₹ 60,000	₹ 0	₹ 0	₹ 0	₹ 0	₹ 60,000
13	31-Jul-2024	31-Jul-2024	₹ 13,600	₹ 0	₹ 0	₹ 0	₹ 0	₹ 13,600
14	22-Aug-2024	22-Aug-2024	₹ 52,000	₹ 0	₹ 0	₹ 0	₹ 0	₹ 52,000
15	28-Aug-2024	28-Aug-2024	₹ 1,40,000	₹ 0	₹ 0	₹ 0	₹ 0	₹ 1,40,000
16	29-Aug-2024	29-Aug-2024	₹ 5,544	₹ 0	₹ 0	₹ 0	₹ 0	₹ 5,544
17	31-Aug-2024	31-Aug-2024	₹ 82,432	₹ 0	₹ 0	₹ 0	₹ 0	₹ 82,432
18	24-Sep-2024	24-Sep-2024	₹ 23,390	₹ 0	₹ 0	₹ 0	₹ 0	₹ 23,390
19	30-Sep-2024	30-Sep-2024	₹ 9,177	₹ 0	₹ 0	₹ 0	₹ 0	₹ 9,177
20	13-Oct-2024	13-Oct-2024	₹ 1,86,156	₹ 0	₹ 0	₹ 0	₹ 0	₹ 1,86,156

Please note: Post filing, the complete records will be available for download as a separate file in the download section.
Generated_Additions(3).csv



Deductions Details (From Point No.18)				
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Building @ 10%				No records added
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Furnitures & Fittings @ 10%				No records added
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Plant and Machinery @ 15%				No records added

This form has been digitally signed by ANNAND DOKANIA having PAN AHJPD2926L from IP Address 49.47.135.57 on 25/10/2025 05:32:14 PM Dsc Sl.No and issuer 121362639509561CN=SignX sub-CA for Class 3 Organization 2022,C=IN,O=FuturiQ Systems Private Limited,OU=Sub-CA



DARBHANGA FLOUR PRIVATE LIMITED

CIN : U15500WB2009PTC140576

E/4, Ram Chandra Pally, Anjali Apartment

Cabin-1, 1st Floor

Kolkata-700120

BALANCE SHEET AS ON 31ST MARCH 2025

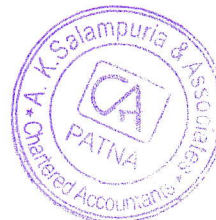
(Amount in ₹)

Particulars	Note No.	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
I. EQUITY AND LIABILITIES			
(1) Shareholders' Funds			
(a) Share Capital	2	6,32,000.00	6,32,000.00
(b) Reserves and Surplus	3	7,73,64,361.89	5,46,55,110.77
(2) Non-current Liabilities			
(a) Long-term Borrowings	4	-	2,98,022.35
(b) Deferred Tax Liabilities			
(3) Current Liabilities			
(a) Short-term Borrowings	5	4,01,28,899.54	1,18,36,930.13
(b) Trade Payables			
(i) Total outstanding dues of Micro and Small Enterprises		-	-
(ii) Total outstanding dues other than Micro and Small Enterprises	6	1,45,48,740.00	4,90,90,722.80
(c) Other Current Liabilities	7	65,37,794.77	64,99,974.00
(d) Short-term Provisions	8	-	49,80,549.00
TOTAL		13,92,11,796.20	12,79,93,309.05
II. ASSETS			
(1) Non-current Assets			
(a) Property Plant & Equipment & Intangible Asset			
(i) Property Plant & Equipment	9	1,35,93,564.17	1,12,15,775.27
(b) Non-current Investments		-	-
(c) Deferred Tax Assets	10	4,24,607.00	3,78,625.00
(d) Long-term Loans and Advances	11	60,38,623.00	72,53,623.00
(e) Other Non-current Assets		-	-
(2) Current Assets			
(a) Inventories	12	95,55,314.40	1,74,90,323.66
(b) Trade Receivables	13	8,29,09,893.78	5,20,29,054.98
(c) Cash and Cash equivalents	14	1,46,00,167.28	1,50,23,548.32
(d) Short-term Loans and Advances	15	1,18,60,332.00	1,90,81,255.00
(e) Other Current Assets	16	2,29,294.57	55,21,103.83
TOTAL		13,92,11,796.20	12,79,93,309.06
Significant Accounting Policies	1	(0.00)	(0.00)

In terms of our report of even date.

All Notes form Part of the Accounts
For A K Salampuria & Associates
Firm Registration No. 004285C
Chartered Accountants

Annand Dokania
(CA Annand Dokania)
Partner
Membership No. 400822



For & on Behalf of the Board

Ashok
(Ashok Kumar Mahansaria)
Director
DIN-02784039

Raj Kumar Mahansaria
(Raj Kumar Mahansaria)
Director
DIN-02784048

Place - Kolkata

Date - 01.09.2025

DARBHANGA FLOUR PRIVATE LIMITED

CIN : U15500WB2009PTC140576

E/4, Ram Chandra Pally, Anjali Apartment

Cabin-1, 1st Floor

Kolkata-700120

STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH 2025

(Amount in ₹)

Particulars	Note No.	Figures as at the end of Current Reporting Period	Figures as at the end of Previous Reporting Period
Income from Operations	17	1,60,17,68,686.23	1,24,05,25,104.60
Other Income	18	-	29,112.56
Total Income (I+II)		1,60,17,68,686.23	1,24,05,54,217.16
Expenses:			
Cost of Materials Consumed	19	1,47,71,26,927.19	1,15,16,34,910.19
Changes in Inventories of Finished Goods	20	26,92,149.66	54,70,000.38
Employees Benefits Expense	21	2,25,18,778.00	1,63,43,932.00
Finance Costs	22	18,24,595.07	11,60,676.89
Depreciation and Amortization Expense	9	25,77,892.97	21,75,138.49
Other Expenses	23	6,49,34,242.83	4,28,31,699.99
Total Expenses		1,57,16,74,585.72	1,21,96,16,357.94
Profit Before Tax		3,00,94,100.51	2,09,37,859.22
Tax Expense: -			
(1) Current Tax		71,71,649.40	49,80,549.00
(2) Previous Year Balance Provision		2,59,182.01	(1,609.00)
(3) Deferred Tax		(45,982.00)	(49,286.00)
Profit/(Loss) for the Period		2,27,09,251.10	1,60,08,205.22
Earning Per Equity Share:	24		
(1) Basic		359.32	253.29
(2) Diluted		359.32	253.29

Significant Accounting Policies
In terms of our report of even date.

1

For & on Behalf of the Board

All Notes form Part of the Accounts
For A K Salampuria & Associates
Firm Registration No. 004285C
Chartered Accountants

Ashok Kumar Mahansaria
(Ashok Kumar Mahansaria)
Director
DIN-02784039

Place - Kolkata

Date - 01.09.2025

Annand Dokania
(CA Annand Dokania)
Partner
Membership No. 400822

Raj Kumar Mahansaria
(Raj Kumar Mahansaria)
Director
DIN-02784048



DARBHANGA FLOUR PRIVATE LIMITED

CIN : U15500WB2009PTC140576

E/4, Ram Chandra Pally, Anjali Apartment

Cabin-1, 1st Floor

Kolkata-700120

SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS

1 Significant Accounting Policies

1.1 Basis of preparation of financial statements.

These financial statements are prepared in accordance with Indian Generally Accepted Accounting Principles (GAAP) under the historical cost convention on the accrual basis except for certain financial instruments which are measured at fair values. GAAP comprises mandatory accounting standards as prescribed by the Companies (Accounting Standards) Rules, 2006, the provisions of the Companies Act, 2013 and guidelines issued by the Securities and Exchange Board of India (SEBI). Accounting policies have been consistently applied except where a newly issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policy hitherto in use.

1.2 Use of estimates.

The preparation of the financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported balances of assets and liabilities and disclosures relating to contingent liabilities as at the date of the financial statements and reported amount of income and expenses during the period. Examples of such estimates include provisions for doubtful debts, future obligations under employee retirement benefit plans, income taxes, post-sales customer support and the useful lives of property plant and equipment.

Accounting estimates could change from period to period. Actual results could differ from those estimates. Appropriate changes in estimates are made as the Management becomes aware of changes in circumstances surrounding the estimates. Changes in estimates are reflected in the financial statements in the period in which changes are made and, if material, their effects are disclosed in the notes to the financial statements.

1.3 Revenue Recognition.

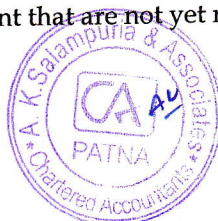
All revenue and expense are accounted for on accrual basis except as otherwise stated. Sales are recognised, net of returns and trade discounts, on transfer of significant risks and rewards of ownership to the buyer, which generally coincides with the delivery of goods to customers, sales excludes excise and vat. Interest income is recognized on time proportion basis taking into account the amount outstanding and rate applicable.

1.4 Provisions and Contingent Liabilities.

A provision is recognized if, as a result of a past event, the Company has a present legal obligation that can be estimated reliably, and it is probable that an outflow of economic benefits will be required to settle the obligation. Provisions are determined by the best estimate of the outflow of economic benefits required to settle the obligation at the reporting date. Where no reliable estimate can be made, a disclosure is made as contingent liability. A disclosure for a contingent liability is also made when there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources. Where there is a possible obligation or a present obligation in respect of which the likelihood of outflow of resources is remote, no provision or disclosure is made.

1.5 Property Plant & Equipment and capital work-in-progress.

Property plant and equipment are stated at cost, less accumulated depreciation and impairment, if any. Direct costs are capitalized until property plant and equipment are ready for use. Capital work-in-progress comprises of the cost of property plant and equipment that are not yet ready for their intended use at the reporting date.



1.6 Depreciation and amortization.

Depreciation on property plant and equipment is provided on the written down value method as prescribed by The Companies Act, 2013. Depreciation for property plant and equipment purchased/sold during a period is proportionately charged.

1.7 Impairment of assets.

An impairment loss is recognized wherever the carrying value of an asset exceeds its recoverable amount. The recoverable amount is higher of the asset's net selling price and value in use, which means the present value of future cash flows expected to arise from the continuing use of the asset and its eventual disposal. An impairment loss for an asset is reversed if, and only if, the reversal can be related objectively to an event occurring after the impairment loss was recognized. The carrying amount of an asset is increased to its revised recoverable amount, provided that this amount does not exceed the carrying amount that would have been determined (net of any accumulated amortization or depreciation) had no impairment loss been recognized for the asset in prior years.

1.8 Income Taxes.

Provision for current tax is made on the basis of estimated taxable income for the current accounting year in accordance with the Income Tax Act, 1961.

The deferred tax for timing difference between the book and tax profits for the year is accounted for using the tax rates and laws that have been substantively enacted as of the Balance Sheet date in accordance with Accounting Standard AS-22 on "Accounting for taxes on income". Deferred Tax Assets mainly arising on account of brought forward losses and unabsorbed depreciation is recognised, only if there is a virtual certainty of its realization, as per management's estimate of future taxable income. Deferred tax asset on account of other timing differences are recognized only to the extent there is a reasonable certainty of its realization. At each balance sheet date, carrying amount of deferred asset / liability shall be reviewed and the necessary adjustments to asset or liability shall be made.

2 Notes on Accounts

2.1 INVENTORIES

Stock -in-Trade has been taken, valued and certified by the management.

Inventories including Finished Goods and Stores spares & Equipment are valued at cost on FIFO basis. Cost for this purpose includes purchase price and freight. Cost for the purpose of finished goods also includes cost of conversion. The method of valuation of Stock is consistent and in accordance with Accounting Standard - 2

- 2.2 Balance of Sundry receivables and payables are subject to formal confirmation. All sundry debtors are unsecured but considered good by the management to the extent of their book value
- 2.3 Estimated amount of capital contracts remaining to be executed not provided for net of advances :- Rs. NIL (Last year NIL)
- 2.4 Claims against the company not acknowledge as debts Nil.
- 2.5 Previous year's figures have been re-grouped and re-arranged wherever considered necessary.
- 2.6 Remuneration to Directors Rs.18,00,000.00 (Previous Year Rs. 18,00,000.00).
- 2.7 Funds Borrowed or Share Premium raised during the Financial Year has been utilized for the purpose they have been raised for.
- 2.8 Transactions as 'not' recorded in the books of accounts but has been surrendered or disclosed as income in the tax assessments are Nil.
- 2.9 Provision of CSR are not applicable to the Company for this Financial Year.
- 2.10 No Crypto Currency or Virtual Currency has been used by the Company during the Financial Year.
- 2.11 Current Maturities against Term Loan is Rs. 1,40,582.13
- 2.12 Security Deposit given, if any are shown under the head 'other non-current assets.'
- 2.13 Borrowing Cost attributable to the acquisition and construction of qualifying assets are capitalized. After borrowing costs are recognized as an expense in period in which they are incurred.



2.14 RETIREMENT BENEFITS:

Short Term Employees Benefits:

The undiscounted amount of short term employee benefit expected to be paid in exchange for the services rendered by the employee is recognized during the period when the employee renders the service. This benefit includes salary, wages and short term compensation.

Long Term Employee Benefits:

Defined Contribution Scheme: The benefit includes contribution to ESI (Employee State Insurance Corporation). The contribution is recognized during the period in which the employee renders service.

2.15 TITLE DEEDS OF PROPERTY:

The title deeds of all the immovable properties (other than properties where the company is the lessee) disclosed in the financial statements are held in the name of the company

2.16 DETAILS OF BENAMI PROPERTY HELD:

No proceeding has been initiated or is pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.

2.17 REGISTRATION OF CHARGES WITH ROC:

There are no charges or satisfaction of charges yet to be registered with ROC

2.18 WILLFUL DEFAULTER:

The company is not declared willful defaulter by any bank or financial institution or other lender

2.19 RELATIONSHIP WITH STRUCK OFF COMPANIES:

The company has no any transaction with the companies struck off u/s 248 of the Companies Act, 2013 or section 560 of the Companies Act, 1956.

2.20 LOANS AND ADVANCES:

No Loans or Advances in the nature of loans are granted to promoters, directors, KMPs and the related parties (as defined under Companies Act, 2013,) either severally or jointly with any other person, that are repayable on demand or without specifying any terms or period of repayment.

2.21 SIGNIFICANT AND MATERIAL ORDERS

There are no significant and material orders passed by the regulators, courts, tribunals impacting the going concern status and company's operations in future though a search operation was conducted by the Income Tax Department during 25.09.23 to 28.09.2023 at the premises of the company. Our case has been selected for assessment u/s. 148 for last 10 years and the year under search. The appraisal has been conducted by the Investigation wing and notices for assessments are awaited till date. Cash in hand Rs.70,10,500/- on the day of search have been seized by the income tax department.



DARBHANGA FLOUR PRIVATE LIMITED
CIN : U15500WB2009PTC140576
E/4, Ram Chandra Pally, Anjali Apartment
Cabin-1, 1st Floor
Kolkata-700120

**"NOTES" FORMING PART OF THE BALANCE SHEET
& STATEMENT OF PROFIT AND LOSS AS ON 31ST MARCH 2025**

(Amount in ₹)

Particulars	Figures (₹)	As at 31st March, 2025			As at 31st March, 2024
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The previous period figures have been regrouped/reclassified, wherever necessary to conform to the current period presentation.

Note No. - 2

Share Capital

AUTHORISED SHARE CAPITAL (63,200 Equity Shares of ₹ 10 Each)	6,32,000.00	6,32,000.00
ISSUED, SUBSCRIBED & PAID UP CAPITAL (63200 Equity Shares of ₹ 10 Each)	6,32,000.00	6,32,000.00
	6,32,000.00	6,32,000.00

2.1 The Detail of Shareholders holding more than 5% shares:

<u>Name of the Shareholder</u>	<u>No. of Shares</u>	<u>No. of Shares</u>
Lilac Dealmark Pvt Ltd	62,900.00	62,900.00

2.2 The Reconciliation of the number of shares outstanding is set out below:

<u>Particulars</u>	<u>No. of Shares</u>	<u>No. of Shares</u>
Equity Shares at the beginning of the year	63,200.00	63,200.00
Add: Shares issued on Allotment	-	-
Equity Shares at the end of the year	63,200.00	63,200.00

2.3 Shares held by Promoters at the end of the year -

Promoter Name	% Change during the year	No. of Shares	% of total share	No. of Shares	% of total share
Lilac Dealmark Pvt Ltd	0.00%	62,900	99.53%	62,900	99.53%
Ashok kumar Mahansaria	0.00%	100	0.16%	100	0.16%
Raj Kumar Mahansaria	0.00%	100	0.16%	100	0.16%
Anand Kumar Mahansaria	0.00%	100	0.16%	100	0.16%
Total	0.00%	63,200.00	100.00%	63,200.00	100.00%

Note No. - 3

Reserves and Surplus

(a) Securities Premium		
Opening Balance	2,60,68,000.00	2,60,68,000.00
Addition During the Year	-	2,60,68,000.00
(b) Surplus (Balance in Statement of Profit & Loss)		
Opening Balance	2,85,87,110.77	1,25,78,905.55
Addition During the Year	2,27,09,251.10	1,60,08,205.22
	5,12,96,361.89	2,85,87,110.77
Less : -Transfer	-	5,12,96,361.89
	7,73,64,361.89	5,46,55,110.77

Note No. - 4

Long - Term Borrowings

Term Loan		
(a) HDFC LMV LOAN	1,40,582.13	3,34,514.35
(Against Hypothecation of Motor Car)		4,57,720.00
(b) PNB Car Loan	-	
(Against Hypothecation of Motor Car)		
Term Loan from Bank		7,92,234.35
Less: Current Maturities disclosed under "Short Term Borrowing" Refer Note No-5	1,40,582.13	4,94,212.00
	-	2,98,022.35
	-	2,98,022.35



**"NOTES" FORMING PART OF THE BALANCE SHEET
& STATEMENT OF PROFIT AND LOSS AS ON 31ST MARCH 2025**

Particulars	Figures (₹)	As at 31st March, 2025			(Amount in ₹)
					As at 31st March, 2024

Note No. - 5

Short-Term Borrowing

Secured

(a) Cash Credit from HDFC Bank (Against Hypothecation of Stock and Personal Guarantee of Directors)				1,18,36,930.13
(b) Cash Credit from BOB Bank (Against Hypothecation of Stock and Personal Guarantee of Directors)		4,01,28,899.54		
		4,01,28,899.54		1,18,36,930.13

Note No. - 4

Trade Payables

(a) Sundry Creditors For Goods		1,45,48,740.00		4,90,90,722.80
		1,45,48,740.00		4,90,90,722.80

Trade Payable Aging Schedule

Particulars	Outstanding for following periods from due date of payment/ date of transaction for FY 2024-25				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
(i) MSME	-	-	-	-	-
(ii) Others	-	-	-	-	-
(iii) Disputed dues- MSME	-	-	-	-	-
(iv) Disputed dues- Others	-	-	-	-	-

Note: The company has no information as to whether any of its vendor constitute a supplier within the meaning of section 2(n) of the micro small medium enterprises development act, 2006 as no declaration were received under the said act from them.

6.1 The details of amount outstanding to Micro, Small and Medium Enterprises based on available information with the Company is as under.

Particulars			
Principal amount due and remaining unpaid		-	-
Interest due on above and the unpaid interest.		-	-
Interest paid		-	-
Payment made beyond the appointed day during the year		-	-
Interest due and payable for the period of delay		-	-
Interest due and remaining unpaid		-	-
Amount of further interest remaining due and payable in succeeding		-	-
		-	-

Note No. - 7

Other Current Liabilities

(a) Sundry Creditors for Expenses			56,74,340.00	54,14,410.00
Sri Ganesh Ji Maharaj	11.00	11.00		
Brokerage Payable	16,76,180.00	14,13,744.00		
Salary Payable	12,75,227.00	15,63,257.00		
Audit Fee Payable	1,55,000.00	30,000.00		
Electricity Charges Payable	25,67,922.00	24,07,398.00		
(b) Amount Payable to Govt. & Statutory Authorities			3,04,576.00	2,84,745.00
T.D.S. Payable	1,20,631.00	87,602.00		
T.C.S. Payable	-	28,707.00		
ESI Payable	29,702.00	25,979.00		
PF Payable	1,54,243.00	1,42,457.00		
(c) Sundry Creditors for Others			5,58,878.77	8,00,819.00
Advance from customer	1,92,309.02	2,33,902.00		
Sundry Advance - Unadjusted	2,19,241.62	72,705.00		
Others	6,746.00	-		
Current Maturities of long-term borrowing	1,40,582.13	4,94,212.00		
			65,37,794.77	64,99,974.00

Note No. - 8

Short-Term Provision

Provision for IT (A.Y-2025-26)				49,80,549.00
Provision for IT (A.Y-2024-25)				49,80,549.00
				49,80,549.00



**"NOTES" FORMING PART OF THE BALANCE SHEET
& STATEMENT OF PROFIT AND LOSS AS ON 31ST MARCH 2025**

(Amount in ₹)

Particulars	Figures (₹)	As at 31st March, 2025		As at 31st March, 2024
-------------	-------------	------------------------	--	------------------------

Note No. - 10

Deffered Tax Asset

(a) Deffered Tax Asset				
Opening Balance	3,78,625.00	3,29,339.00		4,24,607.00
Add: Provision during the Year	45,982.00	49,286.00		3,78,625.00
			4,24,607.00	3,78,625.00

Note No. - 11

Long - Term Loans and Advances

(a) Security Deposits with NAFED	15,60,000.00	28,00,000.00		
Security Electricity	41,50,623.00	41,50,623.00		60,38,623.00
Security Deposits with Kendriya Bhandar	3,00,000.00	3,00,000.00		72,53,623.00
Security Barcode	3,000.00	3,000.00		
Security Patna Depo	25,000.00	-		
			60,38,623.00	72,53,623.00

Note No. - 12

Inventories

(a) Finished Goods			38,81,931.80	65,74,081.46
(b) Raw Materials			56,73,382.60	1,09,16,242.20
			95,55,314.40	1,74,90,323.66

Note No. - 13

Trade Receivables

(a) Trade Receivables			8,29,09,893.78	5,20,29,054.98
			8,29,09,893.78	5,20,29,054.98

Trade Receivable Aging Schedule

Particulars		Outstanding for following periods from due date of payment/ date of transaction for FY 2024-25					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	8,29,09,893.78	-	-	-	-	8,29,09,893.78
(ii)	Undisputed trade receivables- Considered doubtful	-	-	-	-	-	-
(iii)	Disputed trade receivables- Considered good	-	-	-	-	-	-
(iv)	Disputed trade receivables- Considered doubtful	-	-	-	-	-	-

Note: The trade receivable includes an amount of Rs. NIL (Previous Year: Nil) due from companies in which directors are interested.

Note No. - 14

Cash and Cash Equivalents

(a) Balance with Banks			18,39,204.89	
(b) Cash in hand - Seized by ITD during Search			70,10,500.00	70,10,500.00
(b) Cash in hand			57,50,462.39	80,13,048.32
			1,46,00,167.28	1,50,23,548.32

Note No. - 15

Short - Term Loans and Advances

(a) Advance to Suppliers			1,06,20,162.00	1,84,67,710.00
(b) Advance salary			12,40,170.00	6,13,545.00
			1,18,60,332.00	1,90,81,255.00

Note No. - 16

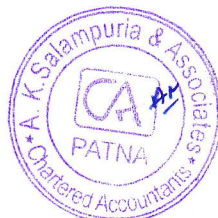
Other Current Assets

(a) Balance with Income Tax Authorities			2,29,294.57	55,21,103.83
IT Refund (A.Y. - 2019-20)	-	47,358.00		
TDS (A.Y. - 2024-2025)	-	1,06,954.00		
TCS (A.Y. - 2025-2026)	-	79.01		
TDS (A.Y. - 2025-2026)	26,893.63	-		
Advance Tax (A.Y. - 2025-2026) net of Provision	28,350.60	-		
Advance Tax (A.Y. - 2024-2025)	-	53,50,000.00		
CST Receivables	1,74,050.34	16,712.82		
			2,29,294.57	55,21,103.83

Note No. - 17

Income From Operation

(a) Sale of Products			1,59,97,56,685.63	1,24,05,25,104.60
(b) Sale of Services			20,12,000.60	6,13,545.00
			1,60,17,68,686.23	1,24,05,25,104.60



**"NOTES" FORMING PART OF THE BALANCE SHEET
& STATEMENT OF PROFIT AND LOSS AS ON 31ST MARCH 2025**

(Amount in ₹)

Particulars	Figures (₹)	As at 31st March, 2025			As at 31st March, 2024
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Note No. - 18

Other Income

(a)	Interest Income: Rebate & Discount Received				
(b)	Profit on sale of fixed asset				29,112.56
					29,112.56

Note No. - 19

Cost of Materials Consumed

(a)	Consumables Stores & Spares				
	Opening Stock of Material				-
	Add: Purchase during the year				48,08,041.43
	Less: Closing Stock as at 31st March				-
					48,08,041.43
(b)	Raw Material				
	Opening Stock of Material	1,09,16,242.20			1,96,49,280.67
	Add: Purchase during the year	1,47,18,84,067.59			1,13,80,93,830.29
	Less: Closing Stock as at 31st March	56,73,382.60			1,09,16,242.20
		1,47,71,26,927.19			1,14,68,26,868.76
		1,47,71,26,927.19			1,15,16,34,910.19

19.1 Particulars of Raw Materials consumed

	Particulars	Amount	% of Consum.	Amount	% of Consum.
	Indigenous				
	Raw Material	1,47,71,26,927.19	100.00	1,14,68,26,868.76	100.00
		1,47,71,26,927.19	100.00	1,14,68,26,868.76	100.00

19.2 Value of Stores, Spares and Packing Materials Consumed:

	Particulars	Amount	% of Consum.	Amount	% of Consum.
	Indigenous				
	Consumable Stores & Spares	-	#DIV/0!	48,08,041.43	100.00
		-	#DIV/0!	48,08,041.43	100.00

Note No. - 20

Changes in inventories of finished goods

Stocks at the Commencement of the year	Finished Goods				
					1,20,44,081.84
Less: Stocks at the Close of the year	Finished Goods				65,74,081.46
					38,81,931.80
	(Increase)/Decrease in Inventory				26,92,149.66
					54,70,000.38

Note No. - 21

Employees benefits expense

(a)	Salaries and Wages				
		1,52,10,282.00			1,04,03,636.00
(b)	Fooding Expense	10,73,859.00			13,92,363.00
(c)	HRA Expense	19,32,849.00			10,92,919.00
(d)	Bonus	8,70,250.00			8,09,250.00
(e)	Director Remuneration	18,00,000.00			18,00,000.00
(f)	ESI Expenses	2,65,672.00			2,05,949.00
(g)	PF Expenses	8,93,796.00			6,39,815.00
(h)	Other Allowances	4,72,070.00			-
		2,25,18,778.00			1,63,43,932.00



**"NOTES" FORMING PART OF THE BALANCE SHEET
& STATEMENT OF PROFIT AND LOSS AS ON 31ST MARCH 2025**

(Amount in ₹)

Particulars	Figures (₹)	As at 31st March, 2025			As at 31st March, 2024
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21.1 As per Accounting Standard 15 "Employee Benefits", the disclosures as defined in the Accounting Standard are given below:

Contribution towards Employees Benefit

Contribution towards Employee's Benefits, recognised as expenses for the year is as under:

Employer's Contribution to Provident Fund	8,93,796.00	6,39,815.00
Employer's Contribution to ESI	2,65,672.00	2,05,949.00

Note No. - 22

Finance costs

(a) Interest Expense	18,24,595.07	11,60,676.89
Interest Paid on Bank Loan		
	18,24,595.07	11,60,676.89

Note No. - 23

Other Expenses

Manufacturing Expenses:

Power & Electricity Expenses	2,81,07,809.00	2,59,26,719.00
Freight & Unloading	66,58,419.10	38,74,744.00
Factory Overhead	83,96,016.01	-
Factory Insurance	43,515.78	1,04,611.25
Commission Charge	22,93,135.59	-
Goods Finishing Expenses - Labour Charges	-	7,25,691.00
	4,54,98,895.48	3,06,31,765.25

Establishment Expenses:

Advertisement and Publicity Exp.	4,16,400.00	2,75,163.00
Auction fees	2,542.35	11,694.88
Statutory & Tax Audit Fee	1,25,000.00	30,000.00
Bad debts	25,762.00	19,09,241.00
Bank Charges	2,45,331.81	53,037.59
BIADA Maintenance	27,890.00	-
Brokerage	20,20,542.00	23,41,620.00
Discount Allowed	72,60,243.91	37,34,119.08
Donation	6,100.00	-
Duties and taxes	1,740.00	32,925.00
Insurance Exps.	58,447.56	62,238.25
Late Fees GST & TDS	45,804.00	78,682.00
License Fees	2,17,129.00	1,08,453.00
Misc Exp.	29,60,738.80	7,49,128.00
News & Periodical	-	3,478.00
Office expense	4,50,009.00	1,03,628.46
Packing Charges	75,608.41	7,011.00
Postage & Stamp	74,630.00	48,740.00
Printer	6,101.69	-
Printing & Stationary	4,01,346.00	1,98,295.00
Professional fees	35,000.00	43,449.00
Puja Expenses	1,60,751.00	36,899.00
Rent	11,000.00	-
Repair & Maintenance	4,32,450.00	87,061.00
Round Off	4,031.28	3,733.15
Sales & Promotion	7,75,236.00	3,71,716.00
Stamp Duty	1,31,000.00	-
Tally expense	1,18,666.95	-
Telephone expenses	98,630.00	62,788.00
Travelling & Conveyance	27,77,084.00	9,37,510.00
Vehicle Maintenance	4,70,131.59	9,09,324.33
	1,94,35,347.35	1,21,99,934.74
	6,49,34,242.83	4,28,31,699.99

Note No. - 24

Earning Per Shares(EPS)

(i) Net Profit after tax as per Statement of Profit & Loss Account attributable to Equity sharehol	2,27,09,251.10	1,60,08,205.22
(ii) Weighted average number of Equity Shares used as denominator for calculating EPS	63,200	63,200
(iii) Basic and Diluted Earning per share	359.32	253.29
(iv) Face Value per Equity Share	10.00	10.00



"NOTES" FORMING PART OF THE BALANCE SHEET
& STATEMENT OF PROFIT AND LOSS AS ON 31ST MARCH 2025

(Amount in ₹)

Particulars	Figures (₹)	As at 31st March, 2025	As at 31st March, 2024
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Note No. - 25

Related Party Disclosures

As per Accounting Standard 18, the disclosures of transaction with the related parties are given below:

(a) List of related parties

(i) Holding Company

Nil

(ii) Key Managerial Personnel

Ashok Kumar Mahansaria
Raj Kumar Mahansaria
Anand Kumar Mahansaria

(iii) Others

Ashoka Cattle & Poultry Feeds Pvt Ltd
Mahansaria Feeds Pvt Ltd
Mahansaria Industries
Anand Kumar Raj Kumar
Ayush Kumar Mahansaria
Dipak Kumar Mahansaria
R K Mahansaria

(b) Disclosure of related party transactions:

Nature of transaction

- Sale

Ashoka Cattle & Poultry Feeds Pvt Ltd 1,33,75,951.00
Mahansaria Industries 1,16,04,164.00

- Purchase

Ashoka Cattle & Poultry Feeds Pvt Ltd 1,34,75,092.00
Anand Kumar Raj Kumar 8,40,030.00

- Director Remuneration

Ashok Kumar Mahansaria 18,00,000.00

- Salary

Ayush Kumar Mahansaria 6,12,000.00

(c) Outstanding Balance

Debit Balances
Nil

Credit Balance
Nil

For & on Behalf of the Board

All Notes form Part of the Accounts
For A K Salampuria & Associates
Firm Registration No. 004285C
Chartered Accountants

Annand Dokania

(CA Annand Dokania)

Partner

Membership No. 400822

Ashok

(Ashok Kumar Mahansaria)

Director

DIN-02784039

Raj Kumar Mahansaria

(Raj Kumar Mahansaria)

Director

DIN-02784048

Place - Kolkata

Date - 01.09.2025



DARBHANGA FLOUR PRIVATE LIMITED

CIN : U15500WB2009PTC140576

Cash Flow Statement

Cash Flows		Year ended	Year ended
		31.03.25	31.03.24
		Amount	Amount
		(₹)	(₹)
I	Cash Flows from Operating Activities		
1	Net Profit Before Tax	3,00,94,100.51	2,09,37,859.22
	Adjustments for :		
2	Depreciation	25,77,892.97	21,75,138.49
3	Preliminary Expenses w/off	-	-
4	Deferred Revenue Expenditure	-	-
5	(Profit)/Loss on Sale of Assets	-	44,616.44
6	Interest & Finance Charges	-	-
7	Interest on Fixed Deposits	-	-
8	Dividend Income	-	-
	Operating Profit before Working Capital Changes	3,26,71,993.48	2,31,57,614.15
	Adjustments for :		
9	Increase/(Decrease) in Payables	(3,45,41,982.80)	4,51,58,415.80
10	Increase/(Decrease) in provision	(1,24,11,380.41)	(8,81,869.00)
11	Increase/(Decrease) in other current Liability	37,820.77	4,48,563.78
12	Increase/(Decrease) in other long term liability	-	-
13	Decrease/(Increase) in trade receivable	(3,08,80,838.80)	(4,35,78,328.98)
14	Decrease/(Increase) in inventory	79,35,009.26	1,42,03,038.85
15	Decrease/(Increase) in loans and advance	84,35,923.00	(2,13,49,646.00)
16	Decrease/(Increase) in other current Assets	52,91,809.26	(47,86,764.83)
	Net Cash from Operating Activities	(2,34,61,646.24)	1,23,71,023.77
II	Cash Flows from Investing Activities		
17	Purchase of Fixed Assets	49,55,681.86	40,68,290.67
18	Purchase of Investments	-	-
19	Increase in Advances & others/Purchase of investments	-	-
20	Interest Received	-	-
21	Dividends Received	-	-
	Net Cash from Investing Activities	(49,55,681.86)	(40,68,290.67)
III	Cash Flows from Financing Activities		
22	Proceeds from Issue of Share Capital	-	-
23	Proceeds from Long Term Borrowings	(2,98,022.35)	(3,81,135.11)
24	Repayment of Long Term Borrowings	-	-
25	Proceeds from Short Term Borrowings	-	-
26	Repayment of Short Term Borrowings	2,82,91,969.41	(5,55,539.67)
27	Increase in Short Term Provision	-	-
28	Interest Paid		
	Net Cash Used in Financing Activities	2,79,93,947.06	(9,36,674.78)
29	Net Increase in Cash & Cash Equivalents	(4,23,381.04)	73,66,058.32
30	Cash & Cash Equivalents at Beginning of Measurement period	1,50,23,548.32	76,57,490.00
31	Cash & Cash Equivalents at End of Measurement period	1,46,00,167.28	1,50,23,548.32
33	Cash Deficit Financing (In the event Total at Sl. No 29 is Negative)		
	Bank Borrowings		
	Inter Corporate Deposits		

Note

Cash & Cash Equivalents
Cash & Cash Equivalents consist of cash on hand,
balances with banks,
& Investments in Money Market Instruments



DARBHANGA FLOUR PRIVATE LIMITED
CIN : U15500WB2009PTC140576
 E/4, Ram Chandra Pally, Anjali Apartment
 Cabin-1, 1st Floor
 Kolkata-700120

Property Plant & Equipment Statement Forming Part of Balance Sheet as on 31st March 2025

Note No. - 8

Sl. No.	Particulars	Rate of Dep	GROSS BLOCK					DEPRECIATION			NET BLOCK	
			Original Cost	Addition	Sale/ Scrap	Total As on 31.03.2025	up to 31.03.2024	During the Year	Total As on 31.03.2025	As at 31.03.2025	As at 31.03.2024	
Tangible Assets												
1	Buildings	9.42%	38,42,541.00	-	-	38,42,541.00	25,68,577.82	1,20,007.33	26,88,585.15	11,53,955.85	12,73,963.18	
2	Bat Kanta	17.75%	3,692.00	-	-	3,692.00	3,288.66	71.59	3,360.25	331.75	403.34	
3	Electric Equipments	26.21%	1,14,219.00	-	-	1,14,219.00	1,08,507.20	-	1,08,507.20	5,711.80	5,711.80	
4	Electric Kanta	27.05%	13,900.00	-	-	13,900.00	13,204.65	-	13,204.65	695.35	695.35	
5	Mobile Phone Set	0.00%	3,531.00	-	-	3,531.00	3,354.50	-	3,354.50	176.50	176.50	
6	Plant & Machinery	18.53%	66,92,180.00	-	-	66,92,180.00	59,11,171.09	1,44,720.95	60,55,892.04	6,36,287.96	7,81,008.91	
7	Gummi Bag Closer	0.00%	5,590.00	-	-	5,590.00	5,310.53	-	5,310.53	279.47	279.47	
8	CC TV Camera	27.94%	42,000.00	-	-	42,000.00	39,899.41	-	39,899.41	2,100.59	2,100.59	
9	Lab Equipments	28.23%	24,560.00	-	-	24,560.00	23,332.40	-	23,332.40	1,227.60	1,227.60	
10	FurnitureA/c	25.97%	5,000.00	-	-	5,000.00	4,750.12	-	4,750.12	249.88	249.88	
11	Computer	0.00%	67,039.00	-	-	67,039.00	65,882.25	-	65,882.25	1,156.75	1,156.75	
	Total		1,08,14,252.00	-	-	1,08,14,252.00	87,47,278.62	2,64,799.88	90,12,078.50	18,02,173.50	20,66,973.38	

Property Plant & Equipment Statement Forming Part of Balance Sheet as on 31st March 2025 (Acquired after 01.04.2014)

1	Plant & Machinery	18.10%	1,36,45,726.41	46,69,260.91	-	1,83,14,987.32	61,95,793.15	18,22,015.69	80,17,808.83	1,02,97,178.50	74,49,933.26
2	Motor Car	39.30%	15,88,329.52	-	-	15,88,329.52	10,40,243.57	2,15,397.78	12,55,641.35	3,32,688.17	5,48,085.95
3	Bolero PickUp	31.30%	7,19,932.00	-	-	7,19,932.00	3,03,378.76	1,30,381.16	4,33,759.92	2,86,172.08	4,16,553.24
4	Mobile Phone	18.10%	1,85,931.34	1,10,084.75	-	2,96,016.09	46,469.97	34,140.67	80,610.65	2,15,405.44	1,39,461.37
5	Printing Cylinder	18.10%	5,500.00	-	-	5,500.00	1,399.81	742.13	2,141.94	3,358.06	4,100.19
6	Computer	0.00%	42,590.00	81,786.44	-	1,24,376.44	41,521.17	3,669.57	45,190.74	79,185.70	1,068.83
7	Dharankanta	18.10%	4,61,530.00	-	-	4,61,530.00	2,98,125.66	29,576.19	3,27,701.85	1,33,828.15	1,63,404.34
8	Electrical Equipment	18.10%	48,000.00	31,934.38	-	79,934.38	21,551.56	5,891.83	27,443.39	52,490.99	26,448.44
9	Motor Cycle	39.30%	69,842.23	62,615.38	-	1,32,457.61	22,798.34	38,053.50	60,851.84	71,605.77	47,043.89
10	Building	9.42%	4,29,432.38	-	-	4,29,432.38	76,730.00	33,224.56	1,09,954.57	3,19,477.81	3,52,702.38
	Total		1,71,96,813.88	49,55,681.86	-	2,21,52,495.74	80,48,011.99	23,13,093.09	1,03,61,105.08	1,17,91,390.67	91,48,801.89
	Current Year Grand Total		2,80,11,065.88	49,55,681.86	-	3,29,66,747.74	1,67,95,290.61	25,77,892.97	1,93,73,183.58	1,35,93,564.17	1,12,15,775.27
	Previous Year's Figures		2,52,30,638.21	40,68,290.67	12,87,863.00	2,80,11,065.88	1,58,63,398.69	21,75,138.49	1,67,95,290.61	1,12,15,775.27	93,67,239.52



DARBHANGA FLOUR PRIVATE LIMITED
 CIN : U15500WB2009PTC140576
 E/4, Ram Chandra Pally, Anjali Apartment
 Cabin-1, 1st Floor
 Kolkata-700120

Annexure - "A" of Form 3CD

Fixed Assets Statement As Per Income Tax Act as on 31st March, 2025

Sl. No.	Particulars	Rate of Dep	GROSS BLOCK				DEPRECIATION				WDV As On 31.03.2025	
			WDV 01.04.2024	Addition		Sale/Scrap	Total As on 31.03.2025	On WDV	Addition			Total As on 31.03.2025
				1st Half	2nd Half				1st Half	2nd Half		
Tangible Assets												
1	Buildings	10.00%	15,13,090.38	-	-	-	15,13,090.38	1,51,309.04	-	-	1,51,309.00	13,61,781.38
2	Electric Equipments	10.00%	32,258.00	27,734.38	-	-	59,992.38	3,225.80	2,773.44	-	5,999.00	53,993.38
3	Furniture A/c	10.00%	1,412.00	-	-	-	1,412.00	141.20	-	-	141.00	1,271.00
4	Bat Kanta	15.00%	1,89,949.00	-	-	-	1,89,949.00	28,492.35	-	-	28,492.00	1,61,457.00
5	Electric Kanta	15.00%	2,151.00	-	-	-	2,151.00	322.65	-	-	322.00	1,828.00
6	Mobile Phone Set	15.00%	1,01,162.02	-	-	-	2,11,246.77	15,174.30	-	8,256.36	23,431.00	1,87,815.77
7	Plant & Machinery	15.00%	88,53,076.41	24,79,562.47	21,89,698.44	-	1,35,22,337.32	13,27,961.46	3,71,934.37	1,64,227.38	18,64,123.00	1,16,58,214.32
8	Gunn Bag Closer	15.00%	865.00	-	-	-	865.00	129.75	-	-	130.00	735.00
9	CC TV Camera	15.00%	7,648.00	-	-	-	7,648.00	1,147.20	-	-	1,147.00	6,501.00
10	Lab Equipments	15.00%	4,472.00	-	-	-	4,472.00	670.80	-	-	671.00	3,801.00
11	Computer	40.00%	1,724.00	-	81,786.44	-	83,510.44	689.60	-	16,357.29	17,047.00	66,463.44
12	Boleto PickUp	15.00%	5,20,151.00	-	-	-	5,20,151.00	78,022.65	-	-	78,023.00	4,42,128.00
13	Printing Cylinder	15.00%	3,974.00	-	-	-	3,974.00	596.10	-	-	596.00	3,378.00
14	Motor Cycle - Activa	15.00%	59,366.23	62,615.38	-	-	1,21,981.61	8,904.93	9,392.31	-	18,297.00	1,03,684.61
14	Motor Car	15.00%	13,80,725.52	-	-	-	13,80,725.52	2,07,108.83	-	-	2,07,109.00	11,73,616.52
	Current Year's Figures		1,26,72,024.56	25,69,912.23	23,81,569.63	-	1,76,23,506.42	18,23,896.67	3,84,100.12	1,88,841.03	23,96,838.00	1,52,26,668.42

Fixed Assets Statement As Per Income Tax Act as on 31st March 2025 - NO DEP ALLOWED - CASH PURCHASED

Sl. No.	Particulars	Rate of Dep	GROSS BLOCK				DEPRECIATION				WDV As On 31.03.2025	
			WDV 01.04.2024	Addition		Sale/Scrap/Subsidy	Total As on 31.03.2025	On WDV	Addition			Total As on 31.03.2025
				1st Half	2nd Half				1st Half	2nd Half		
Tangible Assets												
1	Fire Bottle	0.00%	48,000.00	-	-	-	48,000.00	-	-	-	-	48,000.00
2	Mobile Phone	0.00%	46,609.32	-	-	-	46,609.32	-	-	-	-	46,609.32
3	Electrical Equipment	0.00%	4,200.00	-	4,200.00	-	4,200.00	-	-	-	-	4,200.00
	Current Year's Figures		94,609.32	-	4,200.00	-	98,809.32	-	-	-	-	98,809.32
	GRAND TOTAL		1,27,66,633.88	25,69,912.23	23,85,769.63	-	1,77,22,315.74	18,23,896.67	3,84,100.12	1,88,841.03	23,96,838.00	1,53,25,477.74



DARBHANGA FLOUR PRIVATE LIMITED**CIN : U15500WB2009PTC140576***E/4, Ram Chandra Pally, Anjali Apartment*


Address : E/4, Ram Chandra pally,
Anjali Apartment,
Cabin-1, 1st Floor,
Kolkata -700 120

PAN : AAFCP3000M
Assessment Year : 2025-2026
Accounting Year : 2024-2025
Range : Ward 1(1)
Bank A/C : 7622320000497
IFS Code : HDFC0000762
DOI : 31.12.2009
Status : Company

COMPUTATION OF TOTAL INCOME

Particulars	Amount (in Rs.)	
A. PROFIT OR GAIN FROM BUSINESS OR PROFESSION		
Net Profit after tax as per Profit & Loss Account	3,00,94,100.51	
<i>Add</i> : <u>Items to be taken separately</u>		
Items disallowed	-	
Depreciation as per Companies Act, 1956	25,77,892.97	
	<u>3,26,71,993.48</u>	
<i>Less</i> : <u>Depreciation as per Income Tax Act, 1961</u>	23,96,838.00	3,02,75,155.48
<i>(As Per Separate Annexure attached)</i>		
GROSS TOTAL INCOME (A)		<u>3,02,75,155.48</u>
<i>Less</i> : Dedn U/s. 80JJAA		17,80,041.00
R/off to u/s 288 A		2,84,95,120.00
TAX ON TOTAL INCOME		<u>62,68,926.00</u>
<i>Add</i> : Surcharge @ 10%		6,26,892.60
<i>Add</i> : Education cess @ 4%		2,75,833.00
TAX & CESS PAYABLE		<u>71,71,651.60</u>
<i>Less</i> : TCS		100.00
<i>Less</i> : TDS		26,830.00
<i>Less</i> : Advance Tax		72,00,000.00
BALANCE TAX PAYABLE		<u>(55,278.40)</u>
<i>Add</i> : <u>Interest u/s</u>		
234 A	-	
234 B	-	
234 C	16,755.00	16,755.00
TAX & INTEREST PAYABLE		<u>(38,523.40)</u>
<i>Less</i> : Advance Tax		-
BALANCE PAYABLE		<u>(38,523.40)</u>

MAT IS NOT APPLICABLE

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT			Assessment Year 2025-26
[Where the data of the Return of Income in Form ITR-1(SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified] (Please see Rule 12 of the Income-tax Rules, 1962)			
PAN	AAFCP3000M		
Name	DARBHANGA FLOUR PRIVATE LIMITED		
Address	E/4, CABIN-1, 1ST FLOOR, ANJALI APARTMENT, , RAM CHANDRA PALLY , KOLKATA , 32-West Bengal, 91-INDIA, 700120		
Status	7-Private company	Form Number	ITR-6
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	623023331221125
Taxable Income and Tax Details	Current Year business loss, if any	1	0
	Total Income	1A	2,84,95,120
	Book Profit under MAT, where applicable	2	0
	Adjusted Total Income under AMT, where applicable	3	0
	Net tax payable	4	71,71,652
	Interest and Fee Payable	5	16,755
	Total tax, interest and Fee payable	6	71,88,407
	Taxes Paid	7	72,26,930
(+) Tax Payable /(-) Refundable (6-7)	8	(-) 38,520	
Accreted Income and Tax Detail	Accreted Income as per section 115TD	9	0
	Additional Tax payable u/s 115TD	10	0
	Interest payable u/s 115TE	11	0
	Additional Tax and interest payable	12	0
	Tax and interest paid	13	0
	(+) Tax Payable /(-) Refundable (12-13)	14	0
This return has been digitally signed by <u>ASHOK KUMAR MAHANSARIA</u> in the capacity of <u>Director</u> having PAN <u>ALVPM0342B</u> from IP address <u>49.47.130.216</u> on <u>22-Nov-2025 14:51:56</u> at <u>PATNA</u> (Place) DSC SI.No & Issuer <u>4607291</u> & <u>23869244521CN=SignX sub-CA for Class 3 Individual 2022,OU=Sub-CA,O=FuturiQ Systems Private Limited,C=IN</u>			
System Generated Barcode/QR Code	 AAFCP3000M066230233312211254f255c9a91532acf498614a5e8f7f765112a76f6		
DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU			