PHOTONICS WATERTECH PVT.LTD.

2020-2021

ANNUAL REPORT

PHOTONICS™

DIRECTORS' REPORT TO THE MEMBERS

To,

The Shareholders,

The Directors present herewith **TENTH ANNUAL REPORT** of the company together with the audited statement of Accounts of the Company for the year ended 31st March, 2021.

1. FINANCIAL RESULT:

PARTICULARS	Amount As on 31/03/2021	Amount As on 31/03/2020
During the year under Report, your Company has made a Profit before Finance cost (Interest) & Depreciation	3,61,22,912/-	2,71,61,942/-
Out of which the following items are paid provided as shown against each of them A. Finance cost (Interest)	84,64,859/-	91,47,755/-
B. Depreciation	51,79,720/-	57,97,017/-
C. Provision for Taxation		
Income Tax	59,20,764/-	36,61,850/-
Add: Deferred Tax asset	2,18,818/-	5,40,351/-
PROFIT AFTER TAX	**167,76,388/-**	**90,95,672/-**

2. DIVIDEND AND RESERVES:

Your Directors, sighting the expansion plans of the company, do not recommend any dividend for the year under review. Further the Company has not transferred any amount to reserves during the year.

3. MATERIAL CHANGES AFFECTING FINANCIAL POSITION OF THE COMPANY:

No material changes or commitments, affecting the financial position of the Company have occurred between the end of the financial year of the company under review and the date of the Board's Report.

4. PARTICULARS OF EMPLOYEES:

As there are no employees drawing remuneration more than the specified limit prescribe under Section 197 of the Companies Act, 2013 and the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 is not required.

Photonics Watertech Pvt. Ltd. Gujarat

B-5/1, Electronics Estate, Sector-25, GIDC, Gandhinagar-382025 (Guj.)
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5. **DEPOSITS**

The Company has not accepted any deposit within the meaning of Section 73 of The Companies Act, 2013 during the period under review.

6. **DIRECTORS RESPONSIBILITY STATEMENT**

Pursuant to Section 134(3)(C) read with Section 134(5) of the Companies Act, 2013, it is hereby confirmed that :

1. In the preparation of the annual accounts, the applicable accounting standards have been followed along with material departures.
2. Appropriate Accounting Policies have been selected and applied consistently and have 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 as at 31st March, 2021 and of the Loss for the year ended on that date.
3. Proper and sufficient care has been taken for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities.
4. The annual accounts have been prepared on a going concern basis.
5. Proper system has been devised to ensure compliance with all applicable laws and that such system was adequate and operating effectively.

7. **NUMBER OF BOARD MEETINGS OF THE BOARD**

During the year under review, the Board of Directors duly met 4 times and the details of attendance of directors are as follows:

Name of Director	Date of Board Meetings				Total No. of Meetings attended
	29/06/2020	01/09/2020	25/12/2020	19/03/2021	
VASANTKUMAR NARAYANBHAI PATEL	√	√	√	√	4/4
JAYAVIK HASMUKHBHAI PATEL	√	√	√	√	4/4
BRIJESHKUMAR AMRUTLAL PATEL	√	√	√	√	4/4
RAKSHIT KIRITBHAI SHAH	√	√	√	√	4/4

8. **(A)LOANS, GUARANTEES & INVESTMENTS U/S 186:**

Photonics Watertech Pvt. Ltd. Gujarat

Particulars of loans given and of the investments made by the Company, if any during the year under review are as mentioned in the Notes forming part of the Financial Statements.

(B) LOANS FROM DIRECTOR/RELATIVE OF DIRECTOR:

The balances of monies accepted by the Company from Directors / relatives of Directors at the beginning of the year were Rs. 1,57,39,413/- and at the close of year was Rs. 1,30,36,927/-.

9. AUDITORS AND THEIR OBSERVATION:

M/s. S.V.PATEL, Chartered Accountants have confirmed their eligibility and willingness for the next term from the conclusion of ensuing annual general meeting to the conclusion of next annual general meeting. The Board of Directors, therefore, recommends ratified their appointment for F.Y. 2021-22 of M/s S. V. PATEL & Co., Chartered Accountants, as statutory auditors of the company for the approval of Shareholders.

10. EXTRACT OF THE ANNUAL RETURN:

Extract of the Annual Return for the financial year ended under review in the prescribed form MGT - 9, pursuant to provisions of Section 92(3) of the Companies Act, 2013 is annexed to this report as **Annexure I**.

11. CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES:

Particulars of contracts or arrangements with related party referred to in Section 188(1) of the Companies Act, 2013, in the prescribed form AOC – 2, and are annexed to this report as **Annexure II.**

12. INTERNAL FINANCIAL CONTROL SYSTEM AND ADEQUACY:

The Company has an adequate Internal Financial Control System, commensurate with the size, scale and complexity of its operations. The scope and authority of the Internal Financial Control function is well defined.

13. RISK MANAGEMENT POLICY:

The Management regularly reviews the risk and took appropriate steps to mitigate the risk. The company has in place the Risk Management policy. The Company has a robust Business Risk Management (BRM) frame work to identify, evaluate, business risks, Financial Competition risk, Human resource risk. In the opinion of the Board, no risk has been identified that may threaten the existence of the Company.

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

1. The steps taken or impact on conservation of energy:-

The Company, being a prominent player in the renewable energy space, has installed solar energy system in its factory premises at Gandhinagar which provides power to whole production and assembly unit as well as office space. Further the company has taken meas-

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ures and applied strict control system to monitor day to day power consumption, to endeavor to ensure the optimal use of energy with minimum extent possible wastage as far as possible. The day to day consumption is monitored and various ways and means are adopted to reduce the power consumption in an effort to save energy.

2. **The steps taken by the company for utilizing alternate sources of energy.**
The Company, being a prominent player in the renewable energy space, has installed solar energy system in its factory premises at Gandhinagar which provides power to whole production and assembly unit as well as office space.

3. **The capital investment on energy conservation equipments.**
No any capital Investment on energy conservation equipment.

Technology Absorption

Company has not imported any technology and hence there is nothing to be reported here.

Foreign Exchange Earning and Outgo:

The details of Foreign exchange Earnings and outgo during the year are as follows:

Particulars	2020-2021	2019-2020
Foreign Exchange Earnings	2,48,361/-	27,83,528/-
Foreign Exchange Outgo	0.00	9,40,266/-

15. ACKNOWLEDGEMENT:

The Directors place on record their appreciation of the co-operation and efforts put in by the employees and value assistance received from Company's Banker's.

For and on behalf of Board of Directors of
Photonics Watertech Private Limited,

Brijesh Patel	**Vasant Patel**	Photonics Watertech Pvt. Ltd. Gujarat
Director	**Director**	
DIN: 03500362	**DIN: 03497482**	

Place: Gandhinagar
Date :01/11/2021

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Annexure I

FORM NO. MGT 9
EXTRACT OF ANNUAL RETURN
as on financial year ended on 31.03.2021
Pursuant to Section 92 (3) of the Companies Act, 2013 and rule 12(1) of the Company (Management & Administration) Rules, 2014.

I **REGISTRATION & OTHER DETAILS:**

i	CIN	U31100GJ2011PTC065108
ii	Registration Date	22nd April, 2011
iii	Name of the Company	Photonics Watertech Pvt Ltd
iv	Category/Sub-category of the Company	Company limited by Shares / Non-govt company
v	Address of the Registered office & contact details	85/1, Electronics Estate, Sector-25, GIDC, Gandhinagar-382025
vi	Whether listed company	No
vii	Name , Address & contact details of the Registrar & Transfer Agent, if any.	Nil

II **PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY**

All the business activities contributing 10% or more of the total turnover of the company shall be stated

SL No	Name & Description of main products/services	NIC Code of the Product /service	% to total turnover of the company
1	Manufacturing of electric light equipments	27400	24%
2	Electrical equipment (solar) installation	43219	76%

III **PARTICULARS OF HOLDING , SUBSIDIARY & ASSOCIATE COMPANIES**

SI No	Name & Address of the Company	CIN/GLN	HOLDING/ SUBSIDIARY/ ASSOCIATE	% OF SHARES HELD	APPLICABLE SECTION
There are no Holding/Subsidiary/Associate companies during the year under consideration.					

Photonics Watertech Pvt. Ltd.
Gujarat

IV SHAREHOLDING PATTERN (Equity Share capital Break up as % to total Equity)

Category of Shareholders	No. of Shares held at the beginning of the year				No. of Shares held at the end of the year				% change during the year	
	Demat	Physical	Total	% of Total Shares	Demat	Physical	Total	% of Total Shares		
A. Promoters										
(1) Indian										
a) Individual/HUF	-	265,375	265,375	100%	-	265,375	265,375	100%	-	-
b) Central Govt.or State Govt.	-	-	-	0%	-	-	-	0%	-	-
c) Bodies Corporates	-	-	-	0%	-	-	-	0%	-	-
d) Bank/FI	-	-	-	0%	-	-	-	0%	-	-
e) Any other	-	-	-	0%	-	-	-	0%	-	-
SUB TOTAL:(A) (1)	-	265,375	265,375	100%	-	265,375	265,375	100%	-	-
(2) Foreign										
a) NRI- Individuals	NIL									
b) Other Individuals										
c) Bodies Corp.										
d) Banks/FI										
e) Any other...										
SUB TOTAL (A) (2)										
Total Shareholding of Promoter (A)= (A)(1)+(A)(2)	-	265,375	265,375	100.00%	-	265,375	265,375	100.00%	-	-
B. PUBLIC SHAREHOLDING										
(1) Institutions										
a) Mutual Funds	NIL									
b) Banks/FI										
C) Cenntral govt										
d) State Govt.										
e) Venture Capital Fund										
f) Insurance Companies										
g) FIIS										
h) Foreign Venture Capital Funds										
i) Others (specify)										
SUB TOTAL (B)(1):										
(2) Non Institutions										
a) Bodies corporates	NIL									
i) Indian										
ii) Overseas										
b) Individuals										
i) Individual shareholders holding nominal share capital upto Rs.1 lakhs										
ii) Individuals shareholders holding nominal share capital in excess of Rs. 1 lakhs										
c) Others (specify)										
SUB TOTAL (B)(2):										
Total Public Shareholding (B)= (B)(1)+(B)(2)										
C. Shares held by Custodian for GDRs & ADRs	NIL									
Grand Total (A+B+C)	-	265,375	265,375	100.00%	-	265,375	265,375	100.00%		

Phoenics Watertech Pvt. Ltd. Gujarat

(ii) **SHARE HOLDING OF PROMOTERS**

Sl No.	Shareholders Name	Shareholding at the beggining of the year 01.04.2020			Shareholding at the end of the year 31.03.2021			% change in share holding during the year
		No of shares	% of total shares of the company	% of shares pledged encumbered to total shares	No of shares	% of total shares of the company	% of shares pledged encumbered to total shares	
1	Brijesh Patel	95,410	35.95%	-	95,410	35.95%	-	No Change
2	Jayavik Patel	76,510	28.83%	-	76,510	28.83%		No Change
3	Vasant Patel	72,410	27.29%	-	72,410	27.29%		No Change
4	Rakshit Shah	21,045	7.93%	-	21,045	7.93%	-	No Change
	Total	265,375	100.00%		265,375	100.00%		

(iii) **CHANGE IN PROMOTERS' SHAREHOLDING (SPECIFY IF THERE IS NO CHANGE)**

Sl. No.		Share holding at the beginning of		Cumulative Share holding during	
		No. of Shares	% of total shares of the company	No of shares	% of total shares of the company
1	**Brijesh Patel**				
	At the beginning of the year	95,410	35.95%	95,410	35.95%
	Date wise increase/decrease in Promoters Share holding during the year specifying the reasons for increase/decrease (e.g. allotment/transfer/bonus/sweat equity etc)	NIL			
	At the end of the year	95,410	35.95%	95,410	35.95%
2	**Jayavik Patel**				
	At the beginning of the year	76,510	28.83%	76,510	28.83%
	Date wise increase/decrease in Promoters Share holding during the year specifying the reasons for increase/decrease (e.g. allotment/transfer/bonus/sweat equity etc)	NIL			
	At the end of the year	76,510	28.83%	76,510	28.83%
3	**Vasant Patel**				
	At the beginning of the year	72,410	27.29%	72,410	27.29%
	Date wise increase/decrease in Promoters Share holding during the year specifying the reasons for increase/decrease (e.g. allotment/transfer/bonus/sweat equity etc)	NIL			
	At the end of the year	72,410	27.29%	72,410	27.29%
4	**Rakshit Shah**				
	At the beginning of the year	21,045	7.93%	21,045	7.93%
	Date wise increase/decrease in Promoters Share holding during the year specifying the reasons for increase/decrease (e.g. allotment/transfer/bonus/sweat equity etc)	NIL			
	At the end of the year	21,045	7.93%	21,045	7.93%

(iv) **Shareholding Pattern of top ten Shareholders (other than Direcors, Promoters & Holders of GDRs & ADRs)**

Sl. No		Shareholding at the end of the year		Cumulative Shareholding during the	
	For Each of the Top 10 Shareholders	No.of shares	% of total shares of the company	No of shares	% of total shares of the company
	At the beginning of the year	NIL			
	Date wise increase/decrease in Promoters Share holding during the year specifying the reasons for increase/decrease (e.g. allotment/transfer/bonus/sweat equity etc)				
	At the end of the year (or on the date of separation, if separated during the year)				

Waterech Pvt. Ltd. Gujarat

V INDEBTEDNESS

Indebtedness of the Company including interest outstanding/accrued but not due for payment			
	Secured Loans excluding deposits	Unsecured Loans	Total Indebtedness
Indebtness at the beginning of the financial year			
i) Principal Amount	54,559,219	15,739,413	70,298,632
ii) Interest due but not paid	-	-	-
iii) Interest accrued but not due	-	-	-
Total (i+ii+iii)	54,559,219	15,739,413	70,298,632
Change in Indebtedness during the financial year			
Additions	130,144,537	14,300,176	144,444,713
Reduction	114,017,812	3,488,986	117,506,798
Net Change	16,126,725	10,811,190	26,937,915
Indebtedness at the end of the financial year			
i) Principal Amount	70,685,944	26,550,603	97,236,547
ii) Interest due but not paid	-	-	
iii) Interest accrued but not due	-	-	
Total (i+ii+iii)	70,685,944	26,550,603	97,236,547

VI REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL

A. **Remuneration to Managing Director, Whole time director and/or Manager:**

Sr.No	Particulars of Remuneration	Brijesh Patel	Jayavik Patel	Vasant Patel	Rakshit Shah
1	Gross salary				
	(a) Salary as per provisions contained in section 17(1) of the Income Tax. 1961.	1,500,000	1,500,000	1,500,000	1,500,000
	(b) Value of perquisites u/s 17(2) of the Income tax Act, 1961	-	-	-	-
	(c) Profits in lieu of salary under section 17(3) of the Income Tax Act, 1961	-	-	-	-
2	Stock option	-	-	-	-
3	Sweat Equity	-	-	-	-
4	Commission	-	-	-	-
	as % of profit	-	-	-	-
	others (specify)	-	-	-	-
5	Others, please specify	-	-	-	-
	Total (A)	1,500,000	1,500,000	1,500,000	1,500,000
	Ceiling as per the Act	NA			

*Appointed as Director of the company.

Watertech Pvt. Ltd.
Gujarat

B. **Remuneration to other directors:**

Sl.No	Particulars of Remuneration		Name of the Directors	Total Amount	
1	Independent Director				
	(a) Fee for attending board committee meetings				
	(b) Commission				
	(c) Others, please specify				
	Total (1)				
2	Other Non Executive Directors		-NIL-		
	(a) Fee for attending board committee meetings				
	(b) Commission				
	(c) Others, please specify.				
	Total (2)				
	Total (B)=(1+2)				
	Total Managerial Remuneration Overall Cieling as per the Act.				

C. **REMUNERATION TO KEY MANAGERIAL PERSONNEL OTHER THAN MD/MANAGER/WTD**

Sl. No.	Particulars of Remuneration		Key Managerial Personnel			Total
1	Gross Salary		CEO	CFO	Total	
	(a) Salary as per provisions contained in section 17(1) of the Income Tax Act, 1961.					
	(b) Value of perquisites u/s 17(2) of the Income Tax Act, 1961					
	(c) Profits in lieu of salary under section 17(3) of the Income Tax Act, 1961		NIL			
2	Stock Option					
3	Sweat Equity					
4	Commission					
	as % of profit					
	others, specify					
5	Others, please specify					
	Total					

VII **PENALTIES/PUNISHMENT/COMPPOUNDING OF OFFENCES**

During the year ended 31st March,2020, no penalties were levied or punishment/compounding fee imposed by the Regional Director/ Court on the Company/Directors/Officers in Default.

For and on behalf of Directors

Phonics Watertech Pvt. Ltd. Gujarat

Place: Gandhinagar
Date: 01/11/2021

(Brijesh A Patel)
Director
(DIN : 03500362)

(Vasant N Patel)
Director
(DIN : 03497482)

Annexure II

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 arms length transaction under third proviso thereto.

1. **Details of contracts or arrangements or transactions not at Arm's length basis.**

There were no contract or arrangements or transactions entered into during the year ended on 31st March, 2021 which were not at arm's length basis.

2. **Details of contracts or arrangements or transactions at Arm's length basis.**

Name (s) of the related party & nature of relationship	Nature of contracts/arrangements/transaction	Duration of the contracts/arrangements/transaction	Salient terms of the contracts or arrangements or transaction including the value, if any	Date of approval by the Board	Amount paid as advances, if any
Brijeshbhai Patel (Director)	Remuneration	Short Term	Remuneration Paid Rs. 15,00,000/-	20/03/2020	Nil
Jayavikbhai Patel (Director)	Remuneration	Short Term	Remuneration Paid Rs. 15,00,000/-	20/03/2020	Nil
Vasantbhai Patel (Director)	Remuneration	Short Term	Remuneration Paid Rs. 15,00,000/-	20/03/2020	Nil
Rakshitbhai Shah (Director)	Remuneration	Short Term	Remuneration Paid Rs. 15,00,000/-	20/03/2020	Nil
Chetnaben Patel (Relative Of Directors)	Salary	Short Term	Salary Paid Rs. 5,25,000/-	29/06/2020	Nil
Amrutlal Patel (Relative Of Director)	Job Work Contract	Short Term	Job Work Contract Amount Paid Rs. 15,00,000/-	29/06/2020	Nil
Chetnaben Patel (Relative Of Directors)	Job Work Contract	Short Term	Job Work Contract Amount Paid Rs. 15,00,000/-	29/06/2020	Nil
Dharaben Shah (Relative Of Director)	Job Work Contract	Short Term	Job Work Contract Amount Paid Rs. 15,00,000/-	29/06/2020	Nil
Hasmukhbhai Patel (Relative Of Director)	Job Work Contract	Short Term	Job Work Contract Amount Paid Rs. 15,00,000/-	29/06/2020	Nil
Brijesh A Patel HUF (Relative Of Director)	Job Work Contract	Short Term	Job Work Contract Amount Paid Rs. 15,00,000/-	29/06/2020	Nil
Vasant N Patel HUF (Relative Of Director)	Job Work Contract	Short Term	Job Work Contract Amount Paid Rs. 15,00,000/-	29/06/2020	Nil
Jayavik H Patel HUF (Relative Of Director)	Job Work Contract	Short Term	Job Work Contract Amount Paid Rs. 15,00,000/-	29/06/2020	Nil
Rakshit Shah- HUF (Relative Of Director)	Job Work Contract	Short Term	Job Work Contract Amount Paid Rs. 15,00,000/-	29/06/2020	Nil
Equator Exim Pvt Ltd	Sale	Short Term	Sale Amount of Rs.40,92,317/-	29/06/2020	Nil

For and on behalf of Directors

Phoenics Watertech Pvt. Ltd. Gujarat

(Brijesh A Patel)
Director
(DIN : 03500362)

(Vasant N Patel)
Director
(DIN : 03497482)

Place: Gandhinagar
Date: 01/11/2021

S. V. PATEL & CO.
CHARTERED ACCOUNTANTS
E-208, 2nd Floor, Opp. SBI Bank, Damodar Complex,
IDAR-383430, Dist: S.K. Ph:02778-292808

CA.SNEHAL V PATEL
BCOM, ACA
MO : 94095 10461
E-MAIL : casvpatel@gmail.com
Membership No : 157798
F.R.N : 137745W

INDEPENDENT AUDITOR'S REPORT

To,
The Members of
PHOTONICS WATERTECH PRIVATE LIMITED
Ghandhinagar

Report on the Audit of the Financial Statements

Opinion:
We have audited the financial statements of Photonics Watertech Private Limited ("the Company"), which comprise the balance sheet as at 31st March 2021, and the statement of profit and loss, (statement of changes in equity) and statement of cash flows for the year then ended, and the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 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, 2021, and its profit/loss and its cash flows for the year ended on that date.

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

Other Information:
The Company's Board of Directors is responsible for the other information.

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 financial statements or our knowledge obtained in the 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.

S. V. Patel & Co.
Mem. No.
157798
Chartered Accountants

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

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

In preparing the financial statements, the Board of Directors is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Financial Statements:

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

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism 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

S. V. Patel & Co.
Mem. No.
Chartered Accountants

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Membership No : 157798
F.R.N : 137745W

- 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:

1. As required by the Companies (Auditor's Report) Order, 2016 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the Annexure "A", a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

E-208, 2nd Floor, Opp. SBI Bank, Damodar Complex,
IDAR-383430, Dist: S.K. Ph:02778-292808

CA SNEHAL V PATEL
BCOM, ACA
MO : 94095 10461
E-MAIL : casvpatel@gmail.com
Membership No : 157798
F.R.N : 137745W

2. As required by Section 143(3) of the Act, we report that:
   (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit. ;

   (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;

   (c) The Balance Sheet, the Statement of Profit and Loss, (the Statement of Changes in Equity) and the Cash Flow Statement dealt with by this Report are in agreement with the books of account;

   (d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.;

   (e) On the basis of the written representations received from the directors as on 31st March, 2021 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2021 from being appointed as a director in terms of Section 164(2) of the Act.;

   (f) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:

      i. The Company has disclosed the impact of pending litigations on its financial position in its financial statements;

      ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses;

      iii. There have been no amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.

FOR, S.V.PATEL & CO.
CHARTERED ACCOUNTANTS
ICAI FIRM REGISTRATION NO.: 137745W

S. V. Patel & Co. Mem. No. 157798 Chartered Accountant

(SNEHAL V PATEL)
PROPRIETOR
MEMBERSHIP NO.: 157798

UDIN: 21157798AAAAMD9311

Place: Gandhinagar
Date:01/11/2021

S. V. PATEL & CO.
CHARTERED ACCOUNTANTS
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Annexure 'A' to the Independent Auditors' Report

The Annexure referred to in Independent Auditors' Report to the members of Photonics Watertech Private Limited ('the Company') on financial statements for the year ended March 31, 2021, we report that:

i. In respect of Company's fixed assets:

a) The Company is maintaining proper records showing full particulars, including quantitative details and situation of fixed assets;

b) The fixed assets were physically verified during the year by the Management in accordance with a regular programme of verification which, in our opinion, provides for physical verification of all the fixed assets at reasonable intervals. According to the information and explanations given to us, no material discrepancies were noticed on such verification;

c) According to the information and explanations given to us and on the basis of examination of the records of the Company, the title deeds of immovable properties are held in the name of the Company.

ii. The Company is a manufacturer cum service provider, primarily manufacturing electrical and solar Lights and also providing assembling and installation of Solar Energy Systems such as solar rooftop. The company maintains inventory records as per FIFO system and inventory is recorded at cost or realizable value w.e.i. lower.

iii. According to the information and explanations given to us, the Company has not granted any secured or unsecured loans to companies, firms or other parties covered in the register maintained under section 189 of the Act. Accordingly, the Paragraph 3 (iii) (a), (b) and (c) 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 complied with the provisions of Sections 185 and 186 of the Act in respect of grant of loans, making investments and providing guarantees and securities, as applicable.

v. The Company has not accepted deposits during the year and does not have any unclaimed deposits as at March 31, 2021 and therefore, the provisions of the clause 3 (v) of the Order are not applicable to the Company. However, during the year under consideration company has taken unsecured loan from director of Rs.7.86Lakh

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out of which company has repaid Rs.38.89Lakh which is eligible for exemption to be excluded from the definition of deposit as per Companies Act, 2013 and rules made there under.

vi. Reporting under clause 3(vi) of the Order is not applicable as overall turnover of the company is below the criteria provided under the Act.

vii. According to the information and explanations given to us, in respect of statutory dues:

(a) The Company has generally been regular in depositing undisputed statutory dues, including Provident Fund, Employees' State Insurance, Income Tax, Sales Tax, Service Tax, and Value Added Tax, duty of Customs, duty of Excise, Cess and other material statutory dues applicable to it with the appropriate authorities;

(b) There were no undisputed amounts payable in respect of Provident Fund, Employees' State Insurance, Income Tax, Sales Tax, Service Tax, Value Added Tax, duty of Customs, duty of Excise, Cess and other material statutory dues in arrears as at March 31, 2021 for a period of more than six months from the date they became payable.

viii. In our opinion and according to the information and explanations given to us, the Company has not defaulted in the repayment of loans or borrowings to banks. The Company does not have any loans or borrowings from financial institutions or government and has not issued any debentures.

ix. The Company has not raised moneys by way of initial public offer or further public offer (including debt instruments). The company has taken term loan and the same has been utilized for the same purposes for which it was sanctioned by the bank.

x. To the best of our knowledge and according to the information and explanations given to us, no fraud by the Company and no fraud on the Company by its officers or employees has been noticed or reported during the year.

xi. In our opinion and according to the information and explanations given to us, the provisions of Section 197 read with Schedule V to the Companies Act, 2013 is not applicable, being a private limited company. Hence reporting under clause 3(xi) of the Order is not applicable to the Company.

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xii. The Company is not a Nidhi Company and hence reporting under clause 3(xii) of the Order is not applicable.

xiii. In our opinion and according to the information and explanations given to us the Company is in compliance with Section 177 and 188 of the Act, where applicable, for all transactions with the related parties and the details of related party transactions have been disclosed in the financial statements as required by the applicable accounting standards.

xiv. In our opinion and according to the information and explanations given to us, during the year, the Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures and hence reporting under clause 3(xiv) of the Order is not applicable to the Company.

xv. According to the information and explanation given to us and based on our examination of the records of the Company, the Company has not entered into any non-cash transactions with its directors or persons connected to with him as covered under Section 192 of the Companies Act, 2013. Accordingly, provisions of clause 3 (xv) of the Order are not applicable to the Company.

xvi. The Company is not required to be registered under Section 45-I of the Reserve Bank of India Act, 1934.

FOR, S.V.PATEL & CO.
CHARTERED ACCOUNTANTS
ICAI FIRM REGISTRATION NO.: 137745W

(SNEHAL V PATEL)
PROPRIETOR
MEMBERSHIP NO.: 157798
UDIN: 21157798AAAAMD9311

Place: Gandhinagar
Date:01/11/2021

'Z' SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PREPARATION:

These financial statements have been prepared to comply in all material respects with the prescribed accounting standards under Section 133 of the Companies Act,2013 ('the Act') read with Rule 7 of the Companies (Accounts) Rules, 2014 and other relevant provisions of the Act to the extent notified. The financial statements have been prepared under the historical cost conversion on the accrual basis except in case of assets. The accounting policies have been consistently applied by the Company and are consistent with those used in previous year.

B. USE OF ESTIMATES:

The preparation of financial statements in conformity with generally accepted accounting principles require estimates and assumptions to be made that affect the reported amounts of assets and liabilities and disclosure of contingent liabilities on the date of financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from these estimates and differences between actual results and estimates are recognized in the periods in which the results are known/materialize.

C. FIXED ASSETS AND DEPRECIATION:

(i) Property, Plant and Equipment :

Property, plant and equipment are stated at cost, less accumulated depreciation and impairment losses, if any. The Company capitalizes all costs relating to the acquisition and installing of fixed assets.

(ii) Depreciation:

Depreciation is provided using the written down method, pro rata to the period of the use of assets, in accordance with the requirements of Part C of the Schedule II of the Companies Act, 2013.

D. FOREIGN CURRENCY TRANSACTION :

Foreign currency transactions are recorded at the exchange rate prevailing on the date of the transaction. Exchange differences arising on foreign exchange transactions settled during the year are recognized in the statement of Profit and Loss for the year.

Monetary foreign currency Assets and Liabilities are translated at the year-end exchange rates and resultant gain/losses are recognized in the statement of Profit and Loss for the year.

Photonics Watertech Pvt. Ltd. Gujarat

S. V. Patel & Co. Chartered Accountants

E. SEGMENT REPORTING :

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

F. EARNING PER SHARE :

The earnings considered in ascertaining the Company's earnings per share (EPS) comprise of the net profit after tax attributable to equity shareholders. The number of shares used in computing basic EPS is the weighted average number of shares outstanding during the year. The diluted EPS is calculated on the same basis as basic EPS, after adjusting for the effect of potential dilutive equity shares unless impact is anti-dilutive.

G. TAXATION :

Provision for current tax is made considering various allowances and benefits available to the company under the provisions of the Income Tax Act, 1961.

In accordance with Accounting Standard (AS-22)'Accounting for Tax on Income', deferred taxes resulting from timing differences between book and tax profits are accounted for at the rate substantively enacted by the Balance Sheet date to the extent the timing differences are expected to be crystallized. Deferred Tax assets are recognized and reviewed at each Balance Sheet date to the extent there is reasonable/virtual certainty of realizing such assets against future taxable income.

H. REVENUE RECOGNITION :

Revenue is recognized only when it can be reliably measured and it is reasonable to expect ultimate collection. Revenue is recognized to the extent that it is probable that the economic benefits will flow to the company.

NOTE 'Z-1' AUDITORS' REMUNERATION:

PARTICULARS	FISCAL 2021 ₹	FISCAL 2020 ₹
Audit Fees	75,000	75,000
Taxation Matters	25,000	25,000
Company Law Matters	----------	----------
Others	----------	----------
Total	1,00,000	1,00,000

NOTE 'Z-2' DISCLOSURE AS REQUIRED BY ACCOUNTING STANDARD (AS-15) (REVISED) 'EMPLOYEE BENEFITS':

Photonics Watertech Pvt. Ltd. Gujarat

S. V. Patel & Co. Chartered Accountants

Short term Employee Benefits:

All employee benefits payable within 12 months of rendering of the service are classified as short-term benefits. Such benefits include salaries, incentives, bonus, etc. and are recognized in the period in which the employee renders the related service.

PARTICULARS	FISCAL 2021 ₹	FISCAL 2020 ₹
Employer's Contribution to Provident Fund	2,95,436	3,10,190
Employer's Contribution to ESIC	84,407	76,637
Total	3,79,843	3,86,827

NOTE 'Z-3' DISCLOSURE AS REQUIRED BY ACCOUNTING STANDARD (AS-17) 'SEGMENT REPORTING'

The Company is primarily engaged in the Business of Solar, LED Lights Manufacturing & assembling and installation of solar roof top systems which mainly has similar risks & returns. Accordingly, there are no separate reportable segments as per Accounting Standard 17 dealing with Segmental Reporting.

NOTE 'Z-4' DISCLOSURE AS REQUIRED BY ACCOUNTING STANDARD (AS-18) 'RELATED PARTY DISCLOSURE':

(A) Related Party Relationships with whom transactions have taken place during the period

Key Management Personnel :-

- Brijeshbhai A Patel
- Vasantbhai N Patel
- Jayavikbhai H Patel
- Rakshitbhai K Shah

Relative of Key Management Personnels:-

- Hasmukhbhai Patel
- Dharaben Shah
- Chetnaben Patel
- Amrutlal Patel
- Brijesh Patel - HUF
- Vasant Patel - HUF
- Jayavik Patel – HUF
- Rakshit Shah - HUF

Enterprise over which Key managerial Personnel exercise significant influence:

- Equator Exim Pvt Ltd

(B) Transaction with related party during the period:

S. V. Patel & Co. M. No. Chartered Accountant

Photonics Watertech Pvt. Ltd. Gujarat

PHOTONICS WATERTECH PRIVATE LIMITED

NOTES TO THE FINANCIAL STATEMENTS

I. FINANCING ACTIVITIES:

(Amount in ₹)

Name of Parties	Opening Balance Cr./(Dr.)	Receipt	Payment	Closing Balance Cr./(Dr.)
Brijeshbhai A Patel	81,72,450	7,86,500	29,17,719	60,41,231
Jayavikbhai H Patel	12,08,719	0	2,27,457	9,81,262
Rakshitbhai K Shah	5,02,594	0	160	5,02,434
Vasantbhai N Patel	58,55,650	0	3,43,650	55,12,000

II. OTHER ACTIVITIES :

PARTICULARS	NATURE OF TRANSACTION	FISCAL 2021 (₹)	FISCAL 2020 (₹)
Brijeshbhai A Patel	Director's Remuneration	15,00,000	15,00,000
Vasantbhai N Patel	Director's Remuneration	15,00,000	15,00,000
Jayavikbhai H Patel	Director's Remuneration	15,00,000	15,00,000
Rakshitbhai K Shah	Director's Remuneration	15,00,000	15,00,000
Amishaben Patel	Salary	0	5,25,000
Hasmukhbhai Patel	Salary	0	3,20,000
Dharaben Shah	Salary	0	5,25,000
Chetnaben Patel	Salary	5,25,000	5,25,000
Arunaben Shah	Salary	0	5,25,000
Chetnaben Patel	Job Work Contract	15,00,000	0
Amrutlal Patel	Job Work Contract	15,00,000	3,20,000
Dharaben Shah	Job Work Contract	15,00,000	0
Hasmukhbhai Patel	Job Work Contract	15,00,000	0
Brijesh Patel - HUF	Job Work Contract	15,00,000	15,00,000
Vasant Patel - HUF	Job Work Contract	15,00,000	15,00,000
Jayavik Patel-HUF	Job Work Contract	15,00,000	15,00,000
Rakshit Shah-HUF	Job Work Contract	15,00,000	15,00,000
Biztech Corporation	Job Work Contract	0	20,00,000
Equator Exim Pvt Ltd	Sale	40,92,317	90,000

NOTE 'Z-5' DISCLOSURE AS REQUIRED BY AS – 20 'EARNINGS PER SHARE':

PARTICULARS	FISCAL 2021 ₹	FISCAL 2020 ₹
Profit attributable to Equity Shareholders	167,76,388	90,95,672
Weighted Average No. of Shares Outstanding During The Year	2,65,375	2,65,375
Nominal Value of Share	10	10
Basic and Diluted Earnings Per Share	**63.20**	**34.30**

Photonics Watertech Pvt Ltd Gujarat

S. V. Patel & Co. Chartered Accountant

PHOTONICS WATERTECH PRIVATE LIMITED

NOTES TO THE FINANCIAL STATEMENTS

NOTE 'Z-6' DISCLOSURE AS REQUIRED BY ACCOUNTING STANDARD (AS-22) 'ACCOUNTING FOR TAXES ON INCOME':

In accordance with accounting standard 22 accounting for taxes on income issued by the Institute of Chartered Accountants in India, the Company has recognized deferred tax Assets of Rs.2,18,818/-. Deferred tax has been recognized for tax effect due to timing difference in closing WDV of companies Act, 2013 and Income Tax Act, 1962.

NOTE '25'

Additional Information pursuant to paragraph 5 to Part II of Schedule III of the Companies Act, 2013

- Value of imports calculated on C.I.F. basis by the company during the financial year in respect of –

I. Raw materials:	**NIL**
II. Components and spare parts:	**NIL**
III. Capital goods:	**NIL**

- Expenditure in foreign currency during the financial year on account of other matters (Services): **NIL**
- Earnings in foreign exchange classified under the following heads, namely:-

I. Export of services/Goods:	**2,48,361/-**
II. Royalty, know-how, professional and consultation fees:	**NIL**
III. Interest and dividend:	**NIL**
IV. Other income:	**NIL**

NOTE 'Z-7'

In absence of any information received from any of the supplier regarding their status as a micro, small or medium enterprise under the "The Micro, Small and Medium Enterprises Development Act, 2006" no disclosures are required to be made under said Act."

NOTE 'Z-8'

The figures of previous year have been regrouped / rearranged, wherever necessary.

As per our attached Report of even date

S.V.PATEL & CO
CHARTERED ACCOUNTANTS
FIRM REG NO: 137745W

(SNEHAL V PATEL)
PROPERITOR
MEMBERSHIP NO. : 157798

Place: Gandhinagar
DATE: 01-11-2021

For and on behalf of Board of Directors

(BRIJESH A PATEL)
DIRECTOR
DIN: 03500362

(VASANT N PATEL)
DIRECTOR
DIN: 03497482

PHOTONICS WATERTECH PRIVATE LIMITED

PART-I

BALANCE SHEET AS AT 31ST MARCH 2021

Particulars	Note No	AMOUNT AS ON 31ST MARCH 2021	AMOUNT AS ON 31ST MARCH 2020
I. EQUITY AND LIABILITIES			
(1) Shareholder's Funds			
(a) Share Capital	1	2,653,750	2,653,750
(b) Reserves and Surplus	2	74,460,267	57,683,881
(3) Non-Current Liabilities			
(a) Long-term borrowings	3	15,069,392	21,257,135
(b) Deferred tax liabilities (Net)		-	-
(4) Current Liabilities			
(a) Short-term borrowings	4	70,685,944	54,559,219
(b) Trade payables	5	90,085,189	69,076,796
(c) Other current liabilities	6	13,551,721	96,377
(d) Short-term provisions	7	4,959,703	930,930
Total		271,465,966	206,258,087
II.Assets			
(1) Non-current assets			
(a) Fixed assets			
(i) Tangible assets		63,769,267	49,457,557
(ii) Intangible assets			-
(iii) Capital work-in-progress		-	-
(iv) Intangible assets under development		-	-
(b) Non-current investments	8	12,136,837	9,319,926
(c) Deferred tax assets (net)	9	2,120,827	1,902,009
(d) Long term loans and advances			-
(e) Other non-current assets	10	628,928	628,928
(2) Current assets			
(a) Current investments			-
(b) Inventories	11	14,726,197	24,872,359
(c) Trade receivables	12	161,791,373	85,536,045
(d) Cash and cash equivalents	13	3,338,825	3,106,864
(e) Short-term loans and advances	14	13,271,676	31,752,363
(f) Other current assets	15	(317,964)	(317,964)
			-
Total		271,465,966	206,258,087
Accompanying Notes Forming Part of Financial Statements	"2"		

AS PER OUR REPORT OF EVEN DATE

FOR, PHOTONICS WATERTECH PVT LTD

(Brijesh A Patel)
Director
(DIN : 03500362)

(Vasant N Patel)
Director
(DIN : 03497482)

PLACE:GANDHINAGAR
DATE : 01-11-2021

FOR, S. V. PATEL & CO.
CHARTERED ACCOUNTANTS

(CA SNEHAL PATEL)
(PROPRIETOR)
M. NO. : 157798
UDIN:21157798AAAAMD9311

PHOTONICS WATERTECH PRIVATE LIMITED

PART- II

PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2021

Particulars	Note No	AMOUNT FOR THE YEAR ENDED MARCH 31,2021 RESPECTIVELY	AMOUNT FOR THE YEAR ENDED MARCH 31,2020 RESPECTIVELY
CONTINUING OPERATIONS (1)			
I. Revenue from operations	16	421,275,760	317,810,545
II. Other Income	17	3,632,983	554,162
III. Total Revenue (I +II)		424,908,743	318,364,707
IV. Expenses:			
Cost of materials consumed	18	327,719,175	223,142,826
Direct Expense	19	3,645,005	3,891,085
Employee benefit expense	20	10,024,951	11,061,055
Financial costs	21	8,464,859	9,147,755
Depreciation and amortization expense	22	5,179,720	5,797,017
Directors Remuneration		6,000,000	6,000,000
Other expenses	23	41,396,700	47,107,797
Total Expenses		402,430,411	306,147,535
V. Profit before exceptional and extraordinary items and tax	(III - IV)	22,478,332	12,217,172
VI. Exceptional Items		-	-
VII. Profit before extraordinary items and tax (V - VI)		22,478,332	12,217,172
VIII. Extraordinary Items		-	-
IX. Profit before tax (VII - VIII)		22,478,332	12,217,172
X. Tax expense:			
(1) Current tax		5,920,764	3,661,850
(2) Deffered tax Asset (Liability)		218,818	540,351
XI. Profit(Loss) from the perid from continuing operations	(VII-VIII)	16,776,388	9,095,672
XII. Profit/(Loss) from discontinuing operations		-	-
XIII. Tax expense of discounting operations		-	-
XIV. Profit/(Loss) from Discontinuing operations (XII - XIII)		-	-
XV. Profit/(Loss) for the period (XI + XIV)		16,776,388	9,095,672
XVI. Earning per equity share:			
(1) Basic		63.2	34.3
(2) Diluted		63.2	34.3

FOR, PHOTONICS WATERTECH PVT LTD

(Brijesh A Patel) Director (DIN : 03500362)

(Vasant N Patel) Director (DIN : 03497482)

PLACE:GANDHINAGAR

DATE : 01-11-2021

AS PER OUR REPORT OF EVEN DATE
FOR, S. V. PATEL & CO.
CHARTERED ACCOUNTANTS

(CA SNEHAL PATEL)
(PROPRIETOR)
M. NO. : 157798
UDIN:21157798AAAAMD9311

PHOTONICS WATERTECH PRIVATE LIMITED

NOTES FORMING PART OF BALANCE SHEET
AS AT 31st MARCH 2021

NOTE-1 SHARE CAPITAL

PARTICULARS	As at 31 March 2021		As at 31 March 2020	
	Number	₹	Number	₹
Authorised				
Equity Shares of ₹ 10 each	-	-	10,000,000	100,000,000
Issued				
Equity Shares of ₹ 10 each	265,375	2,653,750	265,375	2,653,750
Subscribed & Paid up				
Equity Shares of ₹ 10 each fully paid	265,375	2,653,750	265,375	2,653,750
Subscribed but not fully Paid up				
Equity Shares of ₹ 10 each, not fully paid up	-	-	-	-
Total	265,375	2,653,750	265,375	2,653,750

PARTICULARS	As at 31 March 2021		As at 31 March 2020	
	Number	₹	Number	₹
Shares outstanding at the beginning of the year	265,375	2,653,750	265,375	2,653,750
Shares Issued during the year	-	-	-	-
Shares bought back during the year	-	-	-	-
Shares outstanding at the end of the year	265,375	2,653,750	265,375	2,653,750

Photonics Watertech Pvt. Ltd. Gujarat

S. V. Patel & Co. Chartered Accountants

PHOTONICS WATERTECH PRIVATE LIMITED

NOTES FORMING PART OF BALANCE SHEET
AS AT 31st MARCH 2021

NOTE-2 RESERVES & SURPLUS

PARTICULARS	As at 31 March 2021 ₹	As at 31 March 2020 ₹
a. Capital Reserves	-	-
b. Capital Redemption Reserve	-	-
c. Securities Premium Account	6,046,299	6,046,299
d. Debenture Redemption Reserve	-	-
e. Revaluation Reserve	-	-
f. Share Options Outstanding Account	-	-
g. Other Reserves (Specify the nature and purpose of each reserve)	-	-
h. Surplus		
Opening balance	51,637,582	42,541,909
(+) Net Profit/(Net Loss) For the current year	22,478,332	12,217,172
(+) Provision for Tax	-	-
(-) Less Income Tax	5,920,764	3,661,850
(+/-) Deferred tax	218,818	540,351
Closing Balance	**68,413,968**	**51,637,582**
i. Preliminery Exp. (to the extent not written off)		
Opening balance		
(+) written off during the year	-	
Closing Balance	-	-
Total	74,460,267	57,683,881

NOTE-3 LONG TERM BORROWINGS

PARTICULARS	As at 31 March 2021 ₹	As at 31 March 2020 ₹
Secured		
(a) Bonds/debentures	-	-
(b) Term loans	-	-
from banks	2,032,465	5,517,723
(c) Deferred payment liabilities	-	-
(d) Deposits	-	-
(e) Loans and advances from related parties	-	-
(f) Long term maturities of finance lease obligations	-	-
(g) Other loans and advances	-	-
Unsecured		
(a) Bonds/debentures	-	-
(b) Term loans from bank	-	-
from other parties	-	-
(c) Deferred payment liabilities	-	-
(d) Deposits	-	-
(e) Loans and advances from related parties	13,036,927	15,739,414
(f) Long term maturities of finance lease obligations	-	-
Total	15,069,392	21,257,135

NOTE-4 SHORT TERM BORROWINGS

PARTICULARS	As at 31 March 2021 ₹	As at 31 March 2020 ₹
Secured		
(a) Bonds/debentures	-	-
(b) Term loans	-	-
from banks (Secured against book debts, stock and factory)	-	-
from other parties	-	-
(c) Bank Overdraft / CC	70,685,944	54,559,219
(d) Deferred payment liabilities	-	-
(e) Deposits	-	-
(f) Loans and advances from related parties	-	-
(g) Long term maturities of finance lease obligations	-	-
Total	70,685,944	54,559,219

Photonics Watertech Pvt. Ltd. Gujarat

S. V. Patel & Co. Chartered Accountants

NOTE-5 TRADE PAYABLES

PARTICULARS	As at 31 March 2021 ₹	As at 31 March 2020 ₹
Sundry Creditors	94,326,118	79,503,174
Duties and Taxes	-	-
Duties and Taxes	(2,900,930)	(10,426,378)
		-
Total [A]	91,425,189	69,076,796
Less : Advance From Costomers	1,340,000	-
Total [B]	1,340,000	-
Total [A-B]	90,085,189	69,076,796

NOTE-6 OTHER CURRENT LIABILITIES

PARTICULARS	As at 31 March 2021 ₹	As at 31 March 2020 ₹
ESIC Payable	2,407	1,339
PF Payable	27,868	28,958
Professional Tax Payable	7,770	6,080
Other Current Liabilities	13,513,676	60,000
Total	13,551,721	96,377

NOTE-7 SHORT TERM PROVISIONS

PARTICULARS	As at 31 March 2021 ₹	As at 31 March 2020 ₹
TDS Payable	265,675	520,595
TCS Payable	11,616	-
Incometax Provision	4,682,413	398,864
Unpaid Audit & Legal Fees	-	-
Other Provisions	-	11,471
Total	4,959,703	930,930

NOTE-8 NON CURRENT INVESTMENT

PARTICULARS	As at 31 March 2021 ₹	As at 31 March 2020 ₹
FD From ICICI Bank A/c No.Ending With 182	7,898,321	6,082,545
FD From ICIC Bank A/c No. Ending With 650	3,360,078	2,392,914
Sardar Sarovar Nurmada Nigam Limited	878,438	844,467
Total	12,136,837	9,319,926

NOTE-9 DEFERRED TAX ASSETS/LIABILITIES

Particulars	As at 31 March 2021 ₹	As at 31 March 2020 ₹
Other current assets		
Depreciation as per Companies Act	5,179,719	5,797,017
Depreciation as per Income tax Act	4,310,358	3,650,212
Difference	869,361	2,146,805
Deferred Tax Assets	1,902,009	540,351
Openig Balance	218,818	1,361,658
		-
Total	2,120,827	1,902,009

Phonics Watertech Pvt Ltd Gujarat

B. V. Patel & Co. Chartered Accountant

NOTE-10 NON CURRENT ASSETS

PARTICULARS	As at 31 March 2021 ₹	As at 31 March 2020 ₹
Preliminery Expense	-	-
VAT Payable/Receivable	629,128	629,128
CGST RCM	(200)	(200)
Total	628,928	628,928

NOTE-11 INVENTORIES

PARTICULARS	As at 31 March 2021 ₹	As at 31 March 2020 ₹
Finished goods & Stock in trade	14,726,197	24,872,359
Total	14,726,197	24,872,359

NOTE-12 TRADE RECEIVABLES

PARTICULARS	As at 31 March 2021 ₹	As at 31 March 2020 ₹
Trade receivables outstanding for a period less than six months from		
(a) Secured, considered good	-	-
(b) Unsecured, considered good	81,994,809	43,446,179
(c) Unsecured, considered doubtful	-	-
	-	-
Less: Provision for doubtful debts	-	-
	81,994,809	43,446,179
Trade receivables outstanding for a period exceeding six months from		
(a) Secured, considered good	-	-
(b) Unsecured, considered good	79,796,564	42,089,866
(c) Unsecured, considered doubtful	-	-
Less: Provision for doubtful debts	-	-
	79,796,564	42,089,866
Total	161,791,373	85,536,045

Trade Receivable stated above include debts due by:

Particulars	As at 31 March 2021 ₹	As at 31 March 2020 ₹
Directors *		
Other officers of the Company *		
Firm in which director is a partner *		
Private Company in which director is a member	-	-
Total	-	-

*Either severally or jointly

NOTE-13 CASH & CASH EQUIVALENT

Particulars	As at 31 March 2021 ₹	As at 31 March 2020 ₹
a. Balances with banks		
Bank balance	3,182,162	818,539
	3,182,162	818,539
b. Fix Deposit held as Margin or Security	-	-
c. Cash on hand	156,663	2,288,325
	-	
Total	3,338,825	3,106,864

Watertech Pvt. Ltd. Gujarat

S. V. Patel & Co. Chartered Accountants

NOTE-14 SHORT TERM LOANS & ADVANCES

Particulars	As at 31 March 2021 ₹	As at 31 March 2020 ₹
a. Security deposits		
Secured Deposits with Govt., Public Body & Others	1,246,998	1,044,715
	1,246,998	1,044,715
b. Balances with government authorities	-	
Other Receivables from Govt.	8,695,799	28,169,572
	8,695,799	28,169,572
c. Loans & Advances Others		
Unsecured, considered good		
Advance to suppliers	800,000	1,445,045
Advance to Fixed Assets	-	-
Others Advances	2,528,879	1,093,031
	3,328,879	2,538,076
Total	13,271,676	31,752,363

NOTE-15 OTHER CURRENT ASSETS

Particulars	As at 31 March 2021 ₹	As at 31 March 2020 ₹
Other current assets		
- Other Receivable	-	
- Other current assets	(317,964)	(317,964)
Total	(317,964)	(317,964)

PHOTONICS WATERTECH PRIVATE LIMITED

NOTES FORMING PART OF PROFIT & LOSS ACCOUNT
AS AT 31st MARCH 2021

NOTE-16 REVENUE FROM OPERATIONS		
PARTICULARS	As at 31 March 2021	As at 31 March 2020
	₹	₹
Sales	421,269,519	317,866,303
Other Direct Income (DBK)	6,241	5,742
Discount on Buy Back	0	61,500
Total	421,275,760	317,810,545

NOTE-17 OTHER INCOME		
PARTICULARS	As at 31 March 2021	As at 31 March 2020
	₹	₹
Interest Income	566,741	592,206
Term Loan Interest Subsidy	2,872,883	(38,044)
MEIS Income	193,359	-
Total	3,632,983	554,162

NOTE-18 COST OF MATERIAL CONSUMED		
PARTICULARS	As at 31 March 2021	As at 31 March 2020
	₹	₹
Opening Stock	24,872,359	5,248,854
Add : Purchase	317,573,013	242,766,331
	342,445,372	248,015,185
Less : Closing Stock	14,726,197	24,872,359
Total	327,719,175	223,142,826

NOTE-19 DIRECT EXPENSES		
PARTICULARS	As at 31 March 2021	As at 31 March 2020
	₹	₹
Export - Import Expenses	84,011	311,858
Foreign Currency Exchange Rate diff.	2,332	79,267
Jobwork Expenses	581,979	823,760
Discount allowed	-	(22,921)
Transport Expenses	2,976,683	2,699,121
Total	3,645,005	3,891,085

Photonics Watertech Pvt. Ltd. Gujarat

S. V. Patel & Co. Chartered Accountants

NOTE-20 EMPLOYEE BENEFIT EXPENSES

PARTICULARS	As at 31 March 2021 ₹	As at 31 March 2020 ₹
Salary Expenses	7,682,215	10,265,151
Other Employee Benefit Expense	1,396,768	625,357
Staff welfare	945,968	170,547
	-	
Total	10,024,951	11,061,055

NOTE-21 FINANCIAL COSTS

PARTICULARS	As at 31 March 2021 ₹	As at 31 March 2020 ₹
Bank Charges & Interest	7,782,184	9,053,131
Other Interest	682,676	94,624
Total	8,464,859	9,147,755

NOTE-22 DEPRECIATION & AMORTIZATION

PARTICULARS	As at 31 March 2021 ₹	As at 31 March 2020 ₹
Depreciation	5,179,720	5,797,017
Total	5,179,720	5,797,017

NOTE-23 OTHER EXPENSES

Particulars	As at 31 March 2021 ₹	As at 31 March 2020 ₹
Gift and Donation	150,000	-
Insurance Expense	246,563	-
Comission Expenses	943,822	4,402,088
Telephone & Internet Expenses	217,125	333,629
Utility Expenses	738,051	435,277
Office Expenses	903,519	92,033
Legal and Professional Fees	1,443,502	1,869,847
Business Promotion	290,891	1,647,083
Travelling Expenses	339,601	1,041,853
Site Expense	435,000	-
Fuel Expenses	1,139,537	1,013,908
Postage & Courier Expenses	229,999	203,172
Repairs & Maintainance Expenses	713,810	502,438
Stationary & Printing Expenses	289,322	240,198
Misc Expense	4,650,599	1,405,748
Rooftop Expense	28,212,172	33,831,000
Old income tax and VAT	-	89,523
Other Expense	453,187	-
Total	41,396,700	47,107,797

Gujarat

Pvt. Ltd.

S. V. Patel & Co.

Chartered Accountants

PHOTONICS WATERTECH PVT LTD
F.Y 2020-2021
NOTES TO THE FINANCIAL STATEMENTS

NOTE '22.1' FIXED ASSETS

Particulars	Gross Block				Depreciation				Net Block	
	Balance as at 01-04-2020	Additions	Deductions	Balance as at 31-03-2021	Balance as at 01-04-2020	Depreciation for the year	Deductions	Balance as at 31-03-2021	Balance as at 31-03-2021	Balance as at 31-03-2020
Tangible Assets										
(i) Furniture & Fixtures	1,013,794	12,248	-	1,026,042	723,574	75,816	-	799,390	226,652	290,220
(ii) Vehicles	4,900,987	-	-	4,900,987	3,454,592	656,841	-	4,111,433	789,554	1,446,395
(iii) Office Equipment	1,778,324	562,315	-	2,340,639	1,270,590	318,563	-	1,589,153	751,486	507,734
(iv) Plant & Machinery	8,593,374	42,161	-	8,635,535	3,830,939	863,193	-	4,694,132	3,941,403	4,762,435
(v) Computer & pheripherals	1,827,992	488,750	-	2,316,742	1,652,552	208,228	-	1,860,780	455,962	175,440
(vi) Building	40,849,251	-	-	40,849,251	10,457,964	2,887,172	-	13,345,136	27,504,115	30,391,287
(vii) Rooftop	2,272,674	-	-	2,272,674	484,175	169,907	-	654,082	1,618,592	1,788,499
(viii) Plot At Gandhinagar	7,652,880	-	-	7,652,880	-	-	-	-	7,652,880	7,652,880
(viiii) Plot At Mansa	2,442,667	-	-	2,442,667	-	-	-	-	2,442,667	2,442,667
(ix) Plot At Althor	-	18,385,954	-	18,385,954	-	-	-	-	18,385,954	-
Total	71,331,943	19,491,428	-	90,823,371	21,874,386	5,179,720	-	27,054,106	63,769,267	49,457,557

Photonics Watertech Pvt. Ltd. Gujarat

S. V. Patel & Co. Chartered Accountants

PHOTONICS WATERTECH PRIVATE LIMITED

Cash Flow Statement for the year ended March 31, 2021

(Amounts in Rs.)

	For the year ended March 31, 2021	For the year ended March 31, 2020
A. Cash Flows from Operating Activities		
Profit After Tax as per the Statement of Profit & Loss	16,776,388	9,095,672
Adjustments:		
Depreciation and Amortization	5,179,720	5,797,017
Other Income	(3,632,983)	(554,162)
Finance Cost	8,464,859	9,147,755
Operating Cash Flow before Working Capital and Other Changes	**26,787,985**	**23,486,283**
Movement in Working Capital		
(Increase)/Decrease in Loans & Advances, Trade Receivables & Other Current Assets	(47,628,479)	30,148,115
Increase/(Decrease) in Current Liabilities & Provisions (without considering	54,619,235	(28,158,388)
Cash generated from operations	33,778,741	25,476,010
Net Cash from/(used in) Operating Activities	**33,778,741**	**25,476,010**
B. Cash Flows from Investing Activities		
Purchase of Fixed Assets	(19,491,428)	(2,809,786)
Other Income	3,632,983	554,162
Purchase/Sale of Investments (Net)	(2,816,911)	(4,552,381)
Net cash from/(used in) Investing Activities	(18,675,361)	(6,808,010)
C. Cash Flows from Financing Activities		
Long term Loans taken (Net)	(6,187,741)	(8,682,707)
Payment of interest/bank charges	(8,464,859)	(9,147,755)
Defferred Tax Asset	(218,818)	(540,351)
Other Non-Current Assets	-	21,000
Net Cash from/(used in) Financing Activities	(14,871,418)	(18,349,813)
Net increase in Cash and Cash Equivalents (A+B+C)	231,961	318,187
Cash and Cash Equivalents at the beginning of the year	3,106,864	2,788,678
Cash and Cash Equivalents at the end of the year	**3,338,826**	**3,106,864**
Components of cash and cash equivalents		
Cash on Hand	156,663	2,288,325
Balances with Bank	3,182,162	818,539
-in Current Accounts		
Fixed Deposits	-	-
	3,338,825	3,106,864

FOR, PHOTONICS WATERTECH PRIVATE LIMITED

(Brijesh A Patel)
Director
(DIN : 03500362)

(Vasant N Patel)
Director
(DIN : 03497482)

PLACE: Gandhinagar
Date :01-11-2021

FOR, S. V. PATEL & CO.
CHARTERED ACCOUNTANTS

(CA SNEHAL PATEL)
(PROPRIETOR)
M. NO. : 157798

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	Date of e-Filing
461730570271221	27-Dec-2021

Name	:	PHOTONICS WATERTECH PVT LTD
PAN/TAN	:	AAFCP9602F
Address	:	PLOT NO B/5/1 ELECTRONICS ESTATE SECTOR 25, GIDC GANDHINAGAR, Vavol, GANDHI NAGAR, Vavol B.O, Gujarat, 382016
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	:	2021-22
Financial Year	:	-
Quarter	:	-
Filing Type	:	Original
Capacity	:	Chartered Accountant
Verified By	:	157798

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

Photonics Watertech Pvt. Ltd. Gujarat

Chartered Accountant

S V PATEL & CO
Chartered Accountant
E , 208, 2nd FLOOR, DAMODAR COMPLEX, IDAR DIST SABARKANTHA IDAR : 383430
Phone: 02778-292808,Mobile: 9510432680,Email: adrsconst@gmail.com

FORM NO. 3CA

[See rule 6G(1)(a)]

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

1. I report that the statutory audit of
PHOTONICS WATERTECH PVT LTD
PLOT NO B/5/1 ELECTRONICS ESTATE SECTOR -25 GIDC, GANDHINAGAR GANDHINAGAR VAVOL : 382016
PAN **AAFCP9602F** Aadhar Number (if available)
was conducted by Me SNEHAL V PATEL

in pursuance of the provisions of the Companies Act, 2013 Act, and I annex hereto a copy of My audit report dated 01/11/2021 along with a copy each of-

(a) the audited Profit and loss account for the period beginning from 01/04/2020 to ending on 31/03/2021
(b) the audited balance sheet as at 31st March, 2021
(c) documents declared by the said Act to be part of, or annexed to, the Profit and loss account and balance sheet

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

3. In My opinion and to the best of My information and according to explanations given to Me, the particulars given in the said Form No.3CD and the annexure thereto are true and correct

SN	*Qualification Type*	*Observations/Qualifications*
1		

S V PATEL & CO
Chartered Accountant

SNEHAL V PATEL
CHARTERED ACCOUNTANTS
Mem.No.: 157798
UDIN : 21157798AAAAME2239
FRN No.: 137745W

Place **GANDHINAGAR**
Date **27/12/2021**

S V PATEL & CO
Chartered Accountant
E, 208, 2nd FLOOR, DAMODAR COMPLEX, IDAR DIST SABARKANTHA IDAR : 383430
Phone: 02778-252808, Mobile: 9510432680, Email: [illegible]

FORM NO. 3CD

[See rule 6G(2)]

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

PART-A

01	Name of the assessee	PHOTONICS WATERTECH PVT LTD
02	Address	PLOT NO B/5/1 ELECTRONICS ESTATE SECTOR -25 GIDC, GANDHINAGAR GANDHINAGAR VAVOL : 382016
03	Permanent Account Number	AAFCP9602F
04	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 any other identification number alloted for the same.	As Per Annexure-A
05	Status	Private Company
06	Previous Year From	01/04/2020 to 31/03/2021
07	Assessment Year	2021-22
08	Indicate the relevant clause of section 44AB under which the audit has been conducted	Clause 44AB(a)- Total sales/turnover/gross receipts in business exceeding Rs. 1 crore
8a	Whether the assessee has opted for taxation u/s.115BA/115BAA/115BAB/115BAC/115BAD?	Yes
	Section under which option exercised	115BAA

PART-B

09	a)	In 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 ?	Not Applicable
	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	Not Applicable
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)	See table below
	b)	If there is any change in the nature of business or profession, the particulars of such change	No Change
11	a)	Whether books of account are prescribed u/s.44AA ? If yes, list of books so prescribed	No

10 a):

Code	Sub-sector	Sector
04097	Other manufacturing n.e.c.	MANUFACTURING
04077	Manufacture of electrical machinery and apparatus	MANUFACTURING
09018	Wholesale of electronic parts and equipment	WHOLESALE AND RETAIL TRADE
09028	Retail sale of other products n.e.c	WHOLESALE AND RETAIL TRADE

Photonics Watertech Pvt. Ltd. Gujarat

S. V. Patel & Co. Chartered Accountants

	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.)*	**Cash Book, Bank Book, Ledger, Journal Register, Sales Register, Purchase Register (All books are computerised)** **Address: PLOT NO B/5/1 ELECTRONICS ESTATE SECTOR -25 GIDC, GANDHINAGAR GANDHINAGAR GANDHINAGAR 382025**
	c)	List of books of account and nature of relevant documents examined	**Cash Book, Bank Book, Ledger, Journal Register, Sales Register, Purchase Register**
12		Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section.)	**No**
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 ?	**There is no change in the method of accounting during the year**
	c)	If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss	**Not Applicable**
	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 u/s.145(2)	**No**
	e)	If answer to (d) above is in the affirmative, give the details of such adjustments	**No**
	f)	Disclosure as per ICDS	**As Per Annexure-B**
14	a)	Method of valuation of closing stock employed in the previous year	**At Cost**
	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**
15		Give the following particulars of the capital asset converted into stock-in-trade:-	**Not Applicable as no capital assets are converted into stock in trade during the year**
16		Amount not credited to the profit and loss account, being	
	a)	The items falling within the scope of section 28	**Nil**
	b)	The performa credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax or Goods & Services Tax, were such credits, drawbacks or refunds are admitted as due by the authorities concerned	**Nil**
	c)	Escalation claims accepted during the previous year	**Nil**
	d)	Any other item of income	**Nil**
	e)	Capital receipt, if any	**Nil**

Phonics Watertech Pvt. Ltd. Gujarat

S. V. Patel & Co. Chartered Accountants Mem. No.

17			Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish	No
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	**Rs.4310358 As Per Annexure-C**
19			Amount admissible under section : *(32AC, 32AD, 33AB, 33ABA, 35(1)(i), 35(1)(ii), 35(1)(iia), 35(1)(iii), 35(1)(iv), 35(2AA), 35(2AB), 35ABA, 35ABB, 35AC, 35AD, 35CCA, 35CCB, 35CCC, 35CCD, 35D, 35DD, 35DDA, 35E)*	**Nil**
20	a)		Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend [Section 36(1)(ii)]	**Nil**
	b)		Details of contributions received from employees for various funds as referred to in section 36(1)(va)	**As Per Annexure-D**
21	a)		Please furnish the details of amounts debited to the profit and loss account, being in the nature of capital, personal, advertisement expenditure etc	
		1	Capital expenditure	**Nil**
		2	Personal expenditure	**Nil**
		3	Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party	**Nil**
		4	Expenditure incurred at clubs being entrance fees and subscriptions	**Nil**
		5	Expenditure incurred at clubs being cost for club services and facilities used	**Nil**
		6	Expenditure by way of penalty or fine for violation of any law for the time being force	**Nil**
		7	Expenditure by way of any other penalty or fine not covered above	**Nil**
		8	Expenditure incurred for any purpose which is an offence or which is prohibited by law	**Nil**
	b)		Amounts inadmissible under section 40(a)	
		i	as payment to non-resident referred to in sub-clause (i)	
			A Details of payment on which tax is not deducted	**Nil**
			B Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed u/s.200(1)	**Nil**
		ii	as payment referred to in sub-clause (ia)	
			A Details of payment on which tax is not deducted	**Nil**

Plastonics Watertech Pvt. Ltd. Gujarat

S. V. Patel & Co. Chartered Accountants

		B	Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub- section (1) of section 139	Nil
	iii		as payment referred to in sub-clause (ib)	
		A	Details of payment on which levy is not deducted	Nil
		B	Details of payment on which levy has been deducted but has not been paid on or before the due date specified in sub- section (1) of section 139	Nil
	iv		fringe benefit tax under sub-clause (ic)	Nil
	v		wealth tax under sub-clause (iia)	Nil
	vi		royalty, license fee, service fee etc. under sub-clause (iib)	Nil
	vii		salary payable outside India/to a non resident without TDS etc. under sub-clause (iii)	Nil
	viii		payment to PF /other fund etc. under sub-clause (iv)	Nil
	ix		tax paid by employer for perquisites under sub-clause (v)	Nil
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	Nil
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
	B		On the basis of the examination of books of account and other relevant documents/evidence, whether the payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A)	Yes
e)			Provision for payment of gratuity not allowable under section 40A(7)	Nil
f)			Any sum paid by the assessee as an employer not allowable under section 40A(9)	Nil
g)			Particulars of any liability of a contingent nature	Nil
h)			Amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income	Nil

	i)		Amount inadmissible under the proviso to section 36(1)(iii)	Nil
22			Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006	Nil
23			Particulars of any payment made to persons specified under section 40A(2)(b)	**As Per Annexure-E**
24			Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33AC or 33ABA	Nil
25			Any amount of profit chargeable to tax under section 41 and computation thereof	Nil
26	i		In respect of any sum referred to in clause (a),(b),(c),(d),(e) (f) or (g) of section 43B, the liability for which	
		A	pre-existed on the first day of the previous year but was not allowed in the assessment of any preceeding previous year and was	
		a)	paid during the previous year	Nil
		b)	not paid during the previous year	Nil
		B	was incurred in the previous year and was	
		a)	paid on or before the due date for furnishing the return of income of the previous year under section 139(1)	**As Per Annexure-F**
		b)	not paid on or before the aforesaid date	Nil
		c)	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 the profit and loss account and treatment of outstanding Central Value Added Tax credits/Input tax credit (ITC) in accounts	No
	b)		Particulars of income or expenditure of prior period credited or debited to the profit and loss account	Nil
28			Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(viia) if yes, please furnish the details of the same	No
29			Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viib) if yes, please furnish the details of the same	No

	29A(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? If yes, please furnish the following details:		No
	29B(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? If yes, please furnish the following details:		No
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
	30A(a) Whether primary adjustment to transfer price, as referred to in sub-section 1) of section 92Ce, has been made during the previous year? If yes, please furnish the following details:		No
	30B(a) Whether the assessee has incurred expenditure during the previos year by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B? If yes, please furnish the following details:		No
	30C(a) Whether the assessee has entered into an impemissible avoidance arrangement, as referred to in section 96, during the previuos year? (this clause is kept in abeyance till 31st March, 2021) If yes, please furnish the following details:		No
31	a)	Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year	**As Per Annexure-G**
	b)	Particulars of each specified sum in the amount exceeding the limit specified in section 269SS taken or accepted during the previous year *(Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year)*	**As Per Annexure-H**
		(a) Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggreate 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 othewise than by a cheque or bank draft or use of electronic clearing system through a bank account	Nil
		(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 transations relating to one event or occasions 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	Nil

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S. V. Patel & Co. Chartered Accountants M. No.

		(c) Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transations relating to one event or occasions to a person, otherwise than by a cheque or bank draft, or use of electronic clearing system through a bank account, during the previous year	Nil
		(d) Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transations relating to one event or occasions 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 *(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 saving bank, a co-operative bank or in the case of transaction referred to in section 269SS or in the case of persons referred to in Notification No. S.O.2065(E) dated 3rd July 2017)*	Nil
	c)	Particulars of each repayment of loan or deposit or any specified advance in the amount exceeding the limit specified in section 269T made during the previous year	**As Per Annexure-I**
	d)	Particulars of repayment of loan or deposit or any specified advance in the amount exceeding the limit specified in section 269T received otherwise than by a cheque of bank draft or use of electronic clearing system through a bank account during the previous year	Nil
	e)	Particulars of repayment of loan or deposit or any specified advance in the amount exceeding the limit specified in section 269T received by a cheque of bank draft which is not an account payee cheque or account payee bank draft during the previous year *(Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or deposit or any specified advance taken or accepted from the Government, Government company, banking company or a corporation established by the Central, State or Provincial Act)*	Nil
32	a)	Details of brought forward loss or depreciation allowance, in the following manner, to the extent available	Nil
	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	No

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S. V. Patel & Co. Chartered Accountants

	c)	Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year If yes, please furnish the details of the same	No
	d)	Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year If yes, please furnish details of the same	No
	e)	In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73. If yes, please furnish the details of speculation loss if any incurred during the previous year	No
33		Section-wise details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA)	No
34	a)	Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish	**As Per Annexure-J**
	b)	Whether the assessee is required to furnish the statement of tax deducted or tax collected If yes please furnish the details	**As Per Annexure-K**
	c)	Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7) If yes, please furnish	**As Per Annexure-L**
35	a)	In the case of a trading concern, give quantitative details of prinicipal items of goods traded	Nil
	b)	In the case of manufacturing concern,give quantitative details of the prinicipal items of raw materials, finished products and by-products	
		A Raw materials	Nil
		B Finished products	Nil
		C By-products	Nil
36		In the case of Domestic Company,details of tax on distributed profits under section 115-O in the following forms	**Omitted by the Income-tax (Eighth Amendment) Rules, 2021, w.e.f. 01/04/2021**
		A(a) Whether the assesee has received any amount in the nature of dividend as referred to in sub-clause(e) of clause (22) of section 2?	No
37		Whether any cost audit was carried out ? If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor	**Not Applicable**
38		Whether any audit was conducted under the Central Excise Act, 1944 ? If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor	**Not Applicable**

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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. ? If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor	No
40	Details regarding turnover, gross profit, etc., for the previous year and preceding previous year	**As Per Annexure-M**
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	Nil
42	Whether the assessee is required to furnish statement in Form No.61 or Form No.61A or Form 61B?	No
43	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
	If not due, please enter expected date of furnishing the report	
44	Break-up of total expenditure of entities registered or not registered under the GST (this clause is kept in abeyance till 31st March, 2022)	No

For PHOTONICS WATERTECH PVT LTD

BRIJESH A PATEL
Director
Place GANDHINAGAR
Date 27/12/2021

Photonics Watertech Pvt. Ltd. Gujarat

S.V. Patel & Co. Mem. No. Chartered Accountant

S V PATEL & CO
Chartered Accountant

SNEHAL V PATEL
CHARTERED ACCOUNTANTS
Mem.No.: 157798
UDIN : 21157798AAAAME2239
FRN No.: 137745W

Annexure-A

(4) Registration number or any other identification number, Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, customs duty,etc

Type	State	Registration/Identification Number
Goods and Services Tax	GUJARAT	24AAFCP9602F1ZK
Goods and Services Tax	RAJASTHAN	18AAFCP9602F1ZD

Annexure-B

(13f) Disclosure as per ICDS

ICDS	Disclosure
ICDS I = Accounting Policies	There is no change in accounting policy during the year.
ICDS II = Valuation of Inventories	The inventories are valued at cost.
ICDS III = Construction Contracts	During the year there are no construction contracts entered by assessee.
ICDS IV = Revenue Recognition	Revenue has been recognised on going concern basis on point of sale.
ICDS V = Tangible Fixed Assets	Fixed Assets are valued at cost less depreciation as per WDV method is applied.
ICDS VII = Governments Grants	Subsidy has been credited to profit and loss account
ICDS IX = Borrowing Costs	During the year there are no borrowing cost required to be capitalised
ICDS X = Provisions, Contingent Liabilities/Assets	There are no provisions for contingent liabilities requred to be made.

Annexure-C

(18) Particulars of the depreciation allowable as per the Income-tax Act, 1961

Block of Asset	Rate of Depr.	Opening WDV	Adjustment allowable in the WDV u/s 115BAC/115BAD	Adjustment made to WDV	Adjusted WDV	ADDITIONS: Date of Purchase	Date put to use	Amount	Modvat	Exchange Rate Change	Subsidy / Grant	Total Amount	DEDUCTIONS: Date of Sale	Amount	Depreciation Allowable (B)	WDV at end of the year (A+B-C-D)
PLANT AND MACHINERY 40%	40	603364	0		603364	15-09-20	15-09-20	101444	Nil	Nil	Nil	101444	Nil	Nil	359384	732730
						15-10-20	15-10-20	387306	Nil	Nil	Nil	387306				
FURNITURE FITTINGS	10	593989	0		593989	18-10-20	18-10-20	12248	Nil	Nil	Nil	12248	Nil	Nil	60011	546226
BUILDING	10	3630555	0		3630555	01-04-20	01-04-20	26174850	Nil	Nil	Nil	26174850	Nil	Nil	2980541	26824864
PLANT AND MACHINERY 15%	15	5645350	0		5645350	12-09-20	12-09-20	243777	Nil	Nil	Nil	243777	Nil	Nil	911622	5539404
						22-11-20	22-11-20	560699	Nil	Nil	Nil	560699				
* TOTAL *		10473258	0	0	10473258			27290324	0	0	0	27290324		0	4310558	33463024

Annexure-D

(20b) Details of contributions received from employees for various funds as referred to in section 36(1)(va)

Nature of fund	Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities
Provident Fund	56120	15/05/2020	56120	15/05/2020
Provident Fund	2600	15/05/2020	2600	18/06/2020
Provident Fund	48806	15/06/2020	48806	15/06/2020
Provident Fund	31041	15/07/2020	31041	18/07/2020
Provident Fund	39626	15/08/2020	39626	06/08/2020
Provident Fund	41892	15/09/2020	41892	10/09/2020
Provident Fund	50458	15/10/2020	50458	10/10/2020
Provident Fund	50807	15/11/2020	50807	09/11/2020
Provident Fund	52627	15/12/2020	52627	16/12/2020
Provident Fund	52689	15/01/2021	52689	10/01/2021
Provident Fund	54073	15/02/2021	54073	16/02/2021
Provident Fund	54886	15/03/2021	54886	15/03/2021
Provident Fund	56860	15/04/2021	56860	11/04/2021
Any Fund setup under the provisions of ESI Act	7106	15/01/2021	7106	15/04/2020
Any Fund setup under the provisions of ESI Act	460	15/01/2021	460	18/06/2020
Any Fund setup under the provisions of ESI Act	5743	15/01/2021	5743	15/05/2020
Any Fund setup under the provisions of ESI Act	4299	15/01/2021	4299	18/06/2020
Any Fund setup under the provisions of ESI Act	7700	15/01/2021	7700	06/07/2020
Any Fund setup under the provisions of ESI Act	8454	15/01/2021	8454	10/08/2020
Any Fund setup under the provisions of ESI Act	8650	15/01/2021	8650	10/09/2020

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Any Fund setup under the provisions of ESI Act	8445	15/11/2020		8445	09/10/2020
Any Fund setup under the provisions of ESI Act	8722	15/12/2020		8722	16/11/2020
Any Fund setup under the provisions of ESI Act	8712	15/01/2021		8712	16/01/2021
Any Fund setup under the provisions of ESI Act	8461	15/02/2021		8461	16/02/2021
Any Fund setup under the provisions of ESI Act	11015	15/03/2021		11015	15/03/2021
Any Fund setup under the provisions of ESI Act	16392	15/04/2021		16392	11/04/2021

Annexure-E

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

Name of related Person	PAN of related	Relation	Nature of Transaction	Payment Made
BRIJESH PATEL		DIRECTOR	REMUNERATION	1500000
JAYAVIK PATEL		DIRECTOR	REMUNERATION	1500000
VASANT PATEL		DIRECTOR	REMUNERATION	1500000
RAKSHIT SHAH		DIRECTOR	REMUNERATION	1500000
HASMUKHBHAI PATEL		RELATIVE OF DIRECTOR	JOB WORK CONTRACT	1500000
CHETNABEN PATEL		RELATIVE OF DIRECTOR	SALARY	525000
DHARA SHAH		RELATIVE OF DIRECTOR	JOB WORK CONTRACT	1500000
BRIJESH A PATEL-HUF		RELATIVE OF DIRECTOR	JOB WORK CONTRACT	1500000
JAYAVIK H PATEL-HUF		RELATIVE OF DIRECTOR	JOB WORK CONTRACT	1500000
VASANT N PATEL-HUF		RELATIVE OF DIRECTOR	JOB WORK CONTRACT	1500000
RAKSHIT K SHAH-HUF		RELATIVE OF DIRECTOR	JOB WORK CONTRACT	1500000
AMRUTLAL PATEL		RELATIVE OF DIRECTOR	JOB WORK CONTRACT	1500000
EQUATOR EXIM PVT LTD		RELATIVE OF DIRECTOR	SALE	4092317
CHETNABEN PATEL		RELATIVE OF DIRECTOR	JOB WORK CONTRACT	1500000

Annexure-F

(26)(i)(B)(a) In respect of any sum referred to in clause (a),(b),(c),(d),(e) or (f) of section 43B, the liability for which paid on or before the due date for furnishing

Section	Nature of liability	Amount
Sec 43B(a)	TDS Payable	265675
Sec 43B(a)	ESIC Payable	2407
Sec 43B(a)	PF Payable	27868

Annexure-G

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

Name & Address of the lender or depositor	Permanent Account Number (if available with the assessee) of the lender or depositor	Amount of loan or deposit taken or accepted	Whether the loan/ deposit was squared up during the previous year	Maximum amount outstanding in the account at any time during the previous year	Whether the loan or deposit was taken or accepted by cheque or bank draft or use of ECS through a bank account	In case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft
BRIJESH PATEL MEHSANA		786500	No	6041231	Cheque	Account payee cheque
JAYAK PATEL AHMEDABAD		0	No	981262	Cheque	Account payee cheque
RAKSHIT SHAH AHMEDABAD		0	No	502434	Cheque	Account payee cheque
VASANT PATEL VADALI		0	No	5512000	Cheque	Account payee cheque

Annexure-H

(31b) Particulars of each specified sum in the amount exceeding the limit specified in section 269SS taken or accepted during the previous year

Name & Address of the person from whom specified sum is received	Permanent Account Number (if available with the assessee) of the person from whom specified sum is received	Amount of specified sum taken or accepted	Whether the specified sum was taken or accepted by cheque or bank draft or use of ECS through a bank account	In case the specified sum was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft

Gujarat

BRIJESH PATEL MEHSANA		786500	Cheque	Account payee cheque

Annexure-I

(31c) Particulars of each repayment of loan or deposit or any specified advance in the amount exceeding the limit specified in section 269T made during the previous year

Name & Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Amount of the repayment	Maximum amount outstanding in the account at any time during the previous year	Whether the repayment was made by cheque or bank draft or use of ECS through a bank account	In case the repayment was made by cheque or bank draft, whether the same was repaid by an an account payee cheque or an account payee bank draft
BRIJESH PATEL MEHSANA		2917719	6041231	Cheque	Account payee cheque
JAYAK PATEL AHMEDABAD		227457	981262	Cheque	Account payee cheque
VASANT PATEL VADALI		343650	3512000	Cheque	Account payee cheque

Annexure-J

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

Tax deduction and collection Account Number (TAN)	Section	Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8)
AHMP08019E	194C	Payments to contractors	27635885	27635885	27635885	212980	0	0	0
AHMP08019E	192	Salary	7894000	7894000	7894000	828900	0	0	0
AHMP08019E	194J	Fees for professional or technical services	960798	960798	960798	73531	0	0	0
AHMP08019E	194H	Commission or brokerage	1059529	1059529	1059529	39161	0	0	0

Annexure-K

(34b) Whether the assessee has furnished the statement of tax deducted or tax collected within the prescribed time If yes, please furnish the details

Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all transactions which are required to be reported	If not, please furnish list of details/transaction which are not reported
AHMP08019E	Form 26Q	15/07/2020	11/07/2020	Yes	NIL
AHMP08019E	Form 24Q	15/07/2020	11/07/2020	Yes	NIL
AHMP08019E	Form 26Q	15/10/2020	12/10/2020	Yes	NIL
AHMP08019E	Form 24Q	15/10/2020	12/10/2020	Yes	NIL
AHMP08019E	Form 26Q	31/01/2021	11/01/2021	Yes	NIL
AHMP08019E	Form 24Q	31/01/2021	11/01/2021	Yes	NIL
AHMP08019E	Form 26Q	31/05/2021	12/05/2021	Yes	NIL
AHMP08019E	Form 24Q	31/05/2021	12/05/2021	Yes	NIL
AHMP08019E	Form 27EQ	31/05/2021	12/05/2021	Yes	NIL

Annexure-L

(34c) Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7) If yes, please furnish

Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount paid out of column (2) along with date of payment.	
		Amount	Dates of payment
AHMP08019E	3014	3014	18/06/2020
AHMP08019E	7886	7886	10/07/2020

Phonics Watertech Pvt. Ltd. Gujarat

S. V. Patel & Co. Chartered Accountants

Annexure-M

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

		Previous Year			Preceding previous Year		
(a)	Total turnover of the assessee		421269519			317804803	
(b)	Gross profit / Turnover	90104940	421269519	21.39 %	90776634	317804803	28.56 %
(c)	Net profit / Turnover	16776388	421269519	3.98 %	9095672	317804803	2.86 %
(d)	Stock-in-Trade / Turnover	14726197	421269519	3.50 %	24872359	317804803	7.83 %
(e)	Material consumed/Finished goods produced	0	0	0.00 %	0	0	0.00 %

S V PATEL & CO
Chartered Accountant

SNEHAL V PATEL
CHARTERED ACCOUNTANTS
Mem.No.: 157798
UDIN : 21157798AAAAME2239
FRN No.: 137745W

Place **GANDHINAGAR**
Date **27/12/2021**

Date : 25/12/2021

To,
S V PATEL & CO
Chartered Accountant
E , 208, 2nd FLOOR, DAMODAR COMPLEX, IDAR DIST SABARKANTHA
IDAR : 383430
Phone: 02778-292808,Mobile: 9510432680,Email: adroconit@gmail.com

We, hereby for the purpose of our audit for financial year ended on 31-03-2021, under the Income Tax Act, 1961, certify that we have not made any payment for any expenditure in excess of Rs. 10,000/- (except for the exemptions provided in the Rule 6DD of the Income Tax Rules) otherwise than account payee cheque or an account payee bank draft.

We further certify that we have not accepted or repaid any loan or deposit in excess of or the aggregate amount of each loan or deposit exceeding Rs. 10,000/- otherwise than by account payee cheque or an account payee bank draft during the financial year ended on 31-03-2021.

For PHOTONICS WATERTECH PVT LTD

BRIJESH A PATEL
Director

Photonics Watertech Pvt. Ltd. Gujarat

Date : 25/12/2021

To,
S V PATEL & CO
Chartered Accountant
E , 208, 2nd FLOOR, DAMODAR COMPLEX, IDAR DIST SABARKANTHA
IDAR : 383430
Phone: 02778-292808,Mobile: 9510432680,Email: adroconit@gmail.com

Ref : Authorization To Use Your e-mail ID and Mobile / Telephone No. In Income Tax Proceedings And Other Incidental Matters

Dear Sir,

We hereby authorize you to use your mobile / telephone no. or your e-mail id in income tax department, wherever required. This is authority is granted to you to enable you to file our income tax returns online as well as for any matter of income tax department requiring an e-mail id and / or mobile no.

This authority is granted to you to make income tax matters convenient for us as well as you.

Further, this authority is granted on unconditional basis and you will be at discretion to use your mail id or mobile no..

You are free not to provide your e-mail id or mobile no. required anywhere if you wish so.

Moreover, you are also authorized to download any of my DSC on your computer and use that DSC unconditionally at your discretion.

This authority is merely given to make income tax matters convenient which you are looking for as our tax consultant on our behalf.

Moreover, you are also authorized to register myself with the income tax department for filing my returns online.

For PHOTONICS WATERTECH PVT LTD

BAPatel

Photonics Watertech Pvt. Ltd. Gujarat

BRIJESH A PATEL
Director

Certificate under section 40A(3)

Date : 25/12/2021

To,
S V PATEL & CO
Chartered Accountant
E, 208, 2nd FLOOR, DAMODAR COMPLEX, IDAR DIST SABARKANTHA
IDAR : 383430
Phone: 02778-292808,Mobile: 9510432680,Email: adroconit@gmail.com

Dear sir,

I/We hereby certify that all the payments made for expenditure covered u/s.40A(3) of the Income Tax Act,1961 during the previous year were made by account payee cheque drawn on a bank or account payee bank draft. No such payment is made in cash or through bearer cheques.

For PHOTONICS WATERTECH PVT LTD

BRIJESH A PATEL
Director

Photonics Watertech Pvt. Ltd.
Gujarat

Certificate under section 269SS & 269T

Date : 25/12/2021

To,
S V PATEL & CO
Chartered Accountant
E , 208, 2nd FLOOR, DAMODAR COMPLEX, IDAR DIST SABARKANTHA
IDAR : 383430
Phone: 02778-292808,Mobile: 9510432680,Email: adroconit@gmail.com

Dear sir,

I/We hereby certify that all the loans/deposits taken/accepted in an amount exceeding the limits specified in section 269SS of Income Tax Act,1961 and repayment thereof as specified u/s.269T of Income Tax Act,1961 during the assessment year under consideration are either through an account payee cheque or an account payee bank draft. I/We further certify that no loan/deposits was accepted in cash or through bearer cheques and no repayment was made in a mode other than specified in section 269SS or 269T of the Income Tax Act,1961.

For PHOTONICS WATERTECH PVT LTD

BRIJESH A PATEL
Director

Photonics Watertech Pvt. Ltd. Gujarat

Certificate of quantative details of principle items of goods

Date : 25/12/2021

To,
S V PATEL & CO
Chartered Accountant
E , 208, 2nd FLOOR, DAMODAR COMPLEX, IDAR DIST SABARKANTHA
IDAR : 383430
Phone: 02778-292808,Mobile: 9510432680,Email: adroconit@gmail.com

Dear sir,

I/We hereby certify that we have physically verified and carried out the stocks as on 31-03-2021. The verification have been done is as under :

For PHOTONICS WATERTECH PVT LTD

BRIJESH A PATEL
Director

Photonics Watertech Pvt Ltd
Gujarat

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified]
(Please see Rule 12 of the Income-tax Rules, 1962)

Assessment Year
2021-22

PAN	AAFCP9602F		
Name	PHOTONICS WATERTECH PRIVATE LIMITED		
Address	PLOT NO B/5/1 , ELECTRONICS ESTATE , SECTOR-25 , GIDC , GANDHINAGAR , 11-Gujarat , 91-India , 382025		
Status	Private Company	Form Number	ITR-6
Filed u/s	139(1) Return filed on or before due date	e-Filing Acknowledgement Number	451119800271221

Taxable Income and Tax details	Current Year business loss, if any	1	0
	Total Income		2,35,24,970
	Book Profit under MAT, where applicable	2	0
	Adjusted Total Income under AMT, where applicable	3	0
	Net tax payable	4	59,20,764
	Interest and Fee Payable	5	5,14,594
	Total tax, interest and Fee payable	6	64,35,358
	Taxes Paid	7	64,35,867
	(+)Tax Payable /(-)Refundable (6-7)	8	(-) 510
Distribution Tax details	Dividend Tax Payable	9	0
	Interest Payable	10	0
	Total Dividend tax and interest payable	11	0
	Taxes Paid	12	0
	(+)Tax Payable /(-)Refundable (11-12)	13	0
Accreted Income & Tax Detail	Accreted Income as per section 115TD	14	0
	Additional Tax payable u/s 115TD	15	0
	Interest payable u/s 115TE	16	0
	Additional Tax and interest payable	17	0
	Tax and interest paid	18	0
	(+)Tax Payable /(-)Refundable (17-18)	19	0

This return has been digitally signed by PATEL BRIJESHKUMAR in the capacity of Director having PAN AKIPP0208P from IP address 10.1.122.211 on 27-12-2021 15:38:14

DSC Sl. No. & Issuer 3882701 & 126458406766172CN=Verasys CA 2014,OU=Certifying Authority,O=Verasys Technologies Pvt Ltd.,C=IN

System Generated

Barcode/QR Code

AAFCP9602F064511198002712211E85B0EFF02F8B0501EB78EEDDA90D2F27C280927

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

Assessee Name	PHOTONICS WATERTECH PRIVATE LIMITED	A/c.Year Ending	31-03-2021
Assessment Year	2021-2022		
Address	PLOT NO B/5/1		
[O]	ELECTRONICS ESTATE		
	SECTOR-25		
	GIDC		
City	GANDHINAGAR : 382 025	State	GUJARAT
Telephone	-	Mobile	95104 32680
PAN	AAFCP9602F	Range/Ward	WARD 3 GANDHINAGAR
Status/Gender	PVT.LTD.CO (13) X - N.A.	Residential status	(01) Resident
Date of Incorp.	22-04-2011	Email-ID	adroits.ahm@gmail.com
Method of Account	Mercentile		
Method of Stock	At cost		
Source of Income	Business/Profession,		
GSTIN	24AAFCP9602F1ZK		

(All amounts in Rupees)

COMPUTATION OF TOTAL INCOME

INCOME FROM BUSINESS OR PROFESSION				
Net Profit as per Profit and Loss A/c.		2,26,97,152		
Add: Disallowable/Addition :				
Depreciation	51,79,719			
Interest on Statutory Dues	11,038			
Disallowable of EPF	1,40,341			
Disallawable of ESIC	25,895			
		53,56,993		
Less:Treated Separately :				
Deffered Tax Provision	2,18,818			
		2,18,818		
			2,78,35,327	
Gross Total Business Income			2,78,35,327	
Less : Business Deductions :				
Current Depreciation U/s.32(1) [As per Working]		43,10,358		
			43,10,358	
TOTAL INCOME FROM BUSINESS OR PROFESSION				**2,35,24,969**
GROSS TOTAL INCOME				**2,35,24,969**
Total Income				**2,35,24,969**
Rounded Off u/s.288A				**2,35,24,970**

COMPUTATION OF TAX PAYABLE

Gross Tax on Rs.23524970 (Normal)			**51,75,493**
Add: SURCHARGE CALCULATION			
Any other income Surcharge @15% on tax 51,75,493	5,17,549	5,17,549	
Total Surcharge			**5,17,549**
Add: Health & Education Cess			**2,27,722**
			59,20,764
Less :			
Tax Collected at Source	27,591	27,591	

(Certificate Attached)

Tax Deducted at Sources :

Other than Salary (u/s.194A- Gross Amount 445137)	36,860		
Other than Salary (u/s.194C- Gross Amount 71152085)	11,88,402		
Other than Salary (u/s.194JB- Gross Amount 145379)	10,904		
	---------------	12,36,166	
Total Prepaid Taxes		---------------	**12,63,757**

Tax Payable			**46,57,007**
Interest u/s.234B		2,79,420	
Interest u/s.234C			
Deferment of First Installment	20,955		
Deferment of Second Installment	62,868		
Deferment of Third Installment	1,04,781		
Deferment of Forth Installment	46,570		
	---------------	2,35,174	
		---------------	**5,14,594**

Balance Payable			**51,71,601**
Less : Self Assessment Tax Paid :			
Scroll: 0565840 / BSR: 6390340 / Date: 27-09-2021		51,72,110	
ICICI BANK UTTAM NAGAR			
		---------------	**51,72,110**

Net Refundable			**(509)**
Rounded Off			**(510)**

Working of depreciation :

Sr. No.	Block of Assets (Name)	W.D.V.	Add:Upto 30/09	Add:After 30/09	Less: Sold /Deletions	Balance	Allow. Depre.(%)	Eligible Depre.	Prop.aggr. Depreciation	Next Year W.D.V.	Gain/Loss
1	COMPUTER	313481	101444	387306	Nil	802231	40.00	243431	Nil	558800	Nil
2	FURNITURE	593989	Nil	12248	Nil	606237	10.00	60011	Nil	546226	Nil
3	PLANT & MACHINERY	2213324	Nil	42161	Nil	2255485	15.00	335161	Nil	1920324	Nil
4	BUILDING	3630555	26174850	Nil	Nil	29805405	10.00	2980541	Nil	26824864	Nil
5	ROOFTOP SYSTEM	217883	Nil	Nil	Nil	217883	40.00	87153	Nil	130730	Nil
6	CAR	2593477	Nil	Nil	Nil	2593477	15.00	389022	Nil	2204455	Nil
7	OFFICE EQUIPMENT	838549	243777	318538	Nil	1400864	15.00	186239	Nil	1214625	Nil
8	SOFTWARE	72000	Nil	Nil	Nil	72000	40.00	28800	Nil	43200	Nil
		10473258	26520071	760253	Nil	37753582		4316358	Nil	33443224	Nil

Schedule-TDS2 (Details of TDS on Income as per Form No.16A issued by Deductor(s))

Sr. No.	TAN	Name of the deductor	Head of Income	Gross Amount	Total Tax Deducted	Amount claimed for this year
1	AHMB02504F	BOTADNAGAR PALIKA	BP- Income from	1230111	18452	18452
2	AHMB02504F	BOTADNAGAR PALIKA	BP- Income from	1709474	25642	25642
3	AHMB03135G	BIPINKUMAR GORDHANBHAI PATEL	BP- Income from	87458	6559	6559
4	AHME00431E	EXECUTIVE ENGINEER	BP- Income from	309915	4649	4649
5	AHME00431E	EXECUTIVE ENGINEER	BP- Income from	390354	5855	5855
6	AHME00431E	EXECUTIVE ENGINEER	BP- Income from	564313	8465	8465
7	AHME00431E	EXECUTIVE ENGINEER	BP- Income from	345311	5180	5180
8	AHME00431E	EXECUTIVE ENGINEER	BP- Income from	582193	8733	8733
9	AHME00431E	EXECUTIVE ENGINEER	BP- Income from	342795	5142	5142
10	AHME00431E	EXECUTIVE ENGINEER	BP- Income from	275670	4135	4135
11	AHME00431E	EXECUTIVE ENGINEER	BP- Income from	170057	3401	3401
12	AHME00431E	EXECUTIVE ENGINEER	BP- Income from	535515	10710	10710
13	AHME00431E	EXECUTIVE ENGINEER	BP- Income from	357532	7151	7151

Assessee Name **PHOTONICS WATERTECH PRIVATE LIMITED** A/c. Year Ending **31-03-2021**
Assessment Year **2021-2022**

14	AHME00582B	EXECUTIVE ENGINEER (O&M) UTTAR	BP - Income from	178034	2671	2671
15	AHME00582B	EXECUTIVE ENGINEER (O&M) UTTAR	BP - Income from	392613	5889	5889
16	AHME00582B	EXECUTIVE ENGINEER (O&M) UTTAR	BP - Income from	112135	1682	1682
17	AHMG00728A	GUJARAT COUNCIL OF SCIENCE CITY	BP - Income from	3813909	57209	57209
18	AHMG01793B	GUJARAT PANITRA YATRA DHAM	BP - Income from	273079	4096	4096
19	AHMG01793B	GUJARAT PANITRA YATRA DHAM	BP - Income from	170160	2552	2552
20	AHMG01793B	GUJARAT PANITRA YATRA DHAM	BP - Income from	273079	4096	4096
21	AHMG01793B	GUJARAT PANITRA YATRA DHAM	BP - Income from	170160	2552	2552
22	AHMG01793B	GUJARAT PANITRA YATRA DHAM	BP - Income from	170160	2552	2552
23	AHMG01793B	GUJARAT PANITRA YATRA DHAM	BP - Income from	273079	4096	4096
24	AHMG01793B	GUJARAT PANITRA YATRA DHAM	BP - Income from	273079	4096	4096
25	AHMG01793B	GUJARAT PANITRA YATRA DHAM	BP - Income from	273079	4096	4096
26	AHMG01793B	GUJARAT PANITRA YATRA DHAM	BP - Income from	273079	4096	4096
27	AHMG01793B	GUJARAT PANITRA YATRA DHAM	BP - Income from	273079	4096	4096
28	AHMG01793B	GUJARAT PANITRA YATRA DHAM	BP - Income from	273079	4096	4096
29	AHMG01793B	GUJARAT PANITRA YATRA DHAM	BP - Income from	273079	4096	4096
30	AHMG01793B	GUJARAT PANITRA YATRA DHAM	BP - Income from	273079	4096	4096
31	AHMG01793B	GUJARAT PANITRA YATRA DHAM	BP - Income from	170160	2552	2552
32	AHMG01793B	GUJARAT PANITRA YATRA DHAM	BP - Income from	273079	4096	4096
33	AHMG01793B	GUJARAT PANITRA YATRA DHAM	BP - Income from	273079	4096	4096
34	AHMG01793B	GUJARAT PANITRA YATRA DHAM	BP - Income from	273079	4096	4096
35	AHMG01793B	GUJARAT PANITRA YATRA DHAM	BP - Income from	663714	9956	9956
36	AHMG01793B	GUJARAT PANITRA YATRA DHAM	BP - Income from	390113	5852	5852
37	AHMG01793B	GUJARAT PANITRA YATRA DHAM	BP - Income from	390113	5852	5852
38	AHMG01793B	GUJARAT PANITRA YATRA DHAM	BP - Income from	390113	5852	5852
39	AHMG01793B	GUJARAT PANITRA YATRA DHAM	BP - Income from	390113	5852	5852
40	AHMG01793B	GUJARAT PANITRA YATRA DHAM	BP - Income from	390113	5852	5852
41	AHMG01793B	GUJARAT PANITRA YATRA DHAM	BP - Income from	390113	5852	5852
42	AHMG01793B	GUJARAT PANITRA YATRA DHAM	BP - Income from	390113	5852	5852
43	AHMG01793B	GUJARAT PANITRA YATRA DHAM	BP - Income from	390113	5852	5852
44	AHMG01793B	GUJARAT PANITRA YATRA DHAM	BP - Income from	652645	9790	9790
45	AHMG01793B	GUJARAT PANITRA YATRA DHAM	BP - Income from	390113	5852	5852
46	AHMG01793B	GUJARAT PANITRA YATRA DHAM	BP - Income from	489483	7343	7343
47	AHMG01793B	GUJARAT PANITRA YATRA DHAM	BP - Income from	202571	3038	3038
48	AHMG01793B	GUJARAT PANITRA YATRA DHAM	BP - Income from	243085	3646	3646
49	AHMG01793B	GUJARAT PANITRA YATRA DHAM	BP - Income from	478640	7180	7180
50	AHMG01884B	UTTAR GUJARAT VIJ COMPANY	BP - Income from	73849	1108	1108
51	AHMG01884B	UTTAR GUJARAT VIJ COMPANY	BP - Income from	141049	2116	2116
52	AHMG01884B	UTTAR GUJARAT VIJ COMPANY	BP - Income from	909080	10182	10182
53	AHMG01884B	UTTAR GUJARAT VIJ COMPANY	BP - Income from	4239	4239	4239
54	AHMG01884B	UTTAR GUJARAT VIJ COMPANY	BP - Income from	7313	7313	7313
55	AHMG03759A	GUJARAT ENERGY DEVELOPMENT	BP - Income from	516000	7740	7740
56	AHMG03759A	GUJARAT ENERGY DEVELOPMENT	BP - Income from	370372	5556	5556
57	AHMG03759A	GUJARAT ENERGY DEVELOPMENT	BP - Income from	534446	8017	8017
58	AHMG03759A	GUJARAT ENERGY DEVELOPMENT	BP - Income from	520115	7802	7802
59	AHMG03759A	GUJARAT ENERGY DEVELOPMENT	BP - Income from	198000	2970	2970
60	AHMG03813F	GUJARAT INDUSTRIAL	BP - Income from	2913879	58278	58278
61	AHMG04866B	GANDHINAGAR MUNICIPAL	BP - Income from	171350	3427	3427
62	AHMG04866B	GANDHINAGAR MUNICIPAL	BP - Income from	477300	9546	9546
63	AHMH04581D	H B OIL INDUSTRIES	BP - Income from	1020000	15300	15300
64	AHMI00696D	ICICI BANK LIMITED	OS - Income from	21	2	2
65	AHMI00696D	ICICI BANK LIMITED	OS - Income from	191	14	14
66	AHMI00696D	ICICI BANK LIMITED	OS - Income from	410	31	31
67	AHMI00696D	ICICI BANK LIMITED	OS - Income from	410	30	30
68	AHMI00696D	ICICI BANK LIMITED	OS - Income from	246	19	19
69	AHMI00696D	ICICI BANK LIMITED	OS - Income from	112	8	8
70	AHMI00696D	ICICI BANK LIMITED	OS - Income from	10149	761	761
71	AHMI00696D	ICICI BANK LIMITED	OS - Income from	202	15	15
72	AHMI00696D	ICICI BANK LIMITED	OS - Income from	19563	1468	1468
73	AHMI00696D	ICICI BANK LIMITED	OS - Income from	137	11	11
74	AHMI00696D	ICICI BANK LIMITED	OS - Income from	92415	6931	6931

75	AHMI00696D	ICICI BANK LIMITED	OS - Income from	893	67	67
76	AHMI00696D	ICICI BANK LIMITED	OS - Income from	4846	364	364
77	AHMI00696D	ICICI BANK LIMITED	OS - Income from	3723	279	279
78	AHMI00696D	ICICI BANK LIMITED	OS - Income from	3167	237	237
79	AHMI00696D	ICICI BANK LIMITED	OS - Income from	3135	235	235
80	AHMI00696D	ICICI BANK LIMITED	OS - Income from	2979	223	223
81	AHMI00696D	ICICI BANK LIMITED	OS - Income from	2911	218	218
82	AHMI00696D	ICICI BANK LIMITED	OS - Income from	6526	490	490
83	AHMI00696D	ICICI BANK LIMITED	OS - Income from	5591	420	420
84	AHMI00696D	ICICI BANK LIMITED	OS - Income from	4161	312	312
85	AHMI00696D	ICICI BANK LIMITED	OS - Income from	36999	2775	2775
86	AHMI00696D	ICICI BANK LIMITED	OS - Income from	3510	263	263
87	AHMI00696D	ICICI BANK LIMITED	OS - Income from	3384	254	254
88	AHMI00696D	ICICI BANK LIMITED	OS - Income from	2706	203	203
89	AHMI00696D	ICICI BANK LIMITED	OS - Income from	2694	202	202
90	AHMI00696D	ICICI BANK LIMITED	OS - Income from	22361	1677	1677
91	AHMI00696D	ICICI BANK LIMITED	OS - Income from	15236	1142	1142
92	AHMI00696D	ICICI BANK LIMITED	OS - Income from	132	10	10
93	AHMI00696D	ICICI BANK LIMITED	OS - Income from	12090	906	906
94	AHMI00696D	ICICI BANK LIMITED	OS - Income from	112	8	8
95	AHMI00696D	ICICI BANK LIMITED	OS - Income from	2404	181	181
96	AHMI00696D	ICICI BANK LIMITED	OS - Income from	13710	1028	1028
97	AHMI00696D	ICICI BANK LIMITED	OS - Income from	23522	3428	3428
98	AHMI00696D	ICICI BANK LIMITED	OS - Income from	257	19	19
99	AHMI00696D	ICICI BANK LIMITED	OS - Income from	830	63	63
100	AHMI00696D	ICICI BANK LIMITED	OS - Income from	500	37	37
101	AHMI00696D	ICICI BANK LIMITED	OS - Income from	1999	150	150
102	AHMI00696D	ICICI BANK LIMITED	OS - Income from	851	64	64
103	AHMI00696D	ICICI BANK LIMITED	OS - Income from	3413	256	256
104	AHMI00696D	ICICI BANK LIMITED	OS - Income from	322	24	24
105	AHMI00696D	ICICI BANK LIMITED	OS - Income from	131	10	10
106	AHMI00696D	ICICI BANK LIMITED	OS - Income from	1735	130	130
107	AHMI00696D	ICICI BANK LIMITED	OS - Income from	236	18	18
108	AHMI00696D	ICICI BANK LIMITED	OS - Income from	76418	7415	7415
109	AHMM07000A	MUNICIPAL BUREAU VADALI	BP - Income from	1180320	23606	23606
110	AHMM15439E	MAITHILI ENGINEERING	BP - Income from	120000	1800	1800
111	AHMS08446E	SHANTIKRUPA ESTATES PRIVATE	BP - Income from	7161	107	107
112	AHMS08599D	SARDAR SAROVAR NARMADA	OS - Income from	43570	3268	3268
113	AHMS08599D	SARDAR SAROVAR NARMADA	OS - Income from	5066	507	507
114	AHMT04543A	TORRENT POWER LIMITED	OS - Income from	9161	687	687
115	AHMU00844E	UTTAR GUJARAT VIJ CO LTD	BP - Income from	77891	1169	1169
116	AHMU00844E	UTTAR GUJARAT VIJ CO LTD	BP - Income from	251833	3778	3778
117	AHMU00844E	UTTAR GUJARAT VIJ CO LTD	BP - Income from	600482	9007	9007
118	AHMU00847A	UTTAR GUJARAT VIJ COMPANY	BP - Income from	429464	6442	6442
119	AHMU00847A	UTTAR GUJARAT VIJ COMPANY	BP - Income from	351466	5273	5273
120	AHMU00849C	UTTAR GUJARAT VIJ COMPANY	BP - Income from	125917	1889	1889
121	AHMU00853G	UTTAR GUJARAT VIJ COMPANY	BP - Income from	242100	3632	3632
122	AHMU00856C	UTTAR GUJARAT VIJ COMPANY	BP - Income from	67995	1020	1020
123	AHMU00858E	UTTAR GUJARAT VIJ COMPANY LTD	BP - Income from	305341	4581	4581
124	AHMU00858E	UTTAR GUJARAT VIJ COMPANY LTD	BP - Income from	115842	1738	1738
125	AHMU00863C	UTTAR GUJARAT VIJ COMPANY	BP - Income from	57920	869	869
126	AHMU00876B	UTTAR GUJARAT VIJ COMPANY	BP - Income from	279855	4198	4198
127	AHMU00876B	UTTAR GUJARAT VIJ COMPANY	BP - Income from	644152	9662	9662
128	AHMU00876B	UTTAR GUJARAT VIJ COMPANY	BP - Income from	673229	10098	10098
129	AHMU00876B	UTTAR GUJARAT VIJ COMPANY	BP - Income from	631037	9466	9466
130	AHMU00876B	UTTAR GUJARAT VIJ COMPANY	BP - Income from	680621	10209	10209
131	AHMU00876B	UTTAR GUJARAT VIJ COMPANY	BP - Income from	748525	11228	11228
132	AHMU00883B	UTTAR GUJARAT VIJ COMPANY	BP - Income from	252810	3792	3792
133	AHMU00883B	UTTAR GUJARAT VIJ COMPANY	BP - Income from	347527	5213	5213
134	AHMU00884C	UTTAR GUJARAT VIJ COMPANY	BP - Income from	387667	5815	5815
135	AHMU00891C	UTTAR GUJARAT VIJ COMPANY	BP - Income from	126267	1894	1894

136	AHMU01069F	UTTAR GUJARAT VIJ COMPANY	BP- Income from	270533	4058	4058
137	AHMU01069F	UTTAR GUJARAT VIJ COMPANY	BP- Income from	690333	10355	10355
138	AHMU01069F	UTTAR GUJARAT VIJ COMPANY	BP- Income from	672200	10083	10083
139	AHMU02929D	UTTAR GUJARAT VIJ COMPANY	BP- Income from	115842	1738	1738
140	AHMV01757A	VISHAL CONTAINERS LIMITED	BP- Income from	51625	774	774
141	AHMV01757A	VISHAL CONTAINERS LIMITED	BP- Income from	49560	743	743
142	BLRT01654C	THE AKSHAYA PATRA FOUNDATION	BP- Income from	5200	78	78
143	BRDD01201E	DAKSHIN GUJARAT VIJ COMPANY	BP- Income from	263668	3956	3956
144	BRDD01201E	DAKSHIN GUJARAT VIJ COMPANY	BP- Income from	63667	1274	1274
145	BRDD01201E	DAKSHIN GUJARAT VIJ COMPANY	BP- Income from	113433	2269	2269
146	BRDD01201E	DAKSHIN GUJARAT VIJ COMPANY	BP- Income from	63667	1274	1274
147	BRDD01201E	DAKSHIN GUJARAT VIJ COMPANY	BP- Income from	55048	826	826
148	BRDD01201E	DAKSHIN GUJARAT VIJ COMPANY	BP- Income from	263668	3956	3956
149	BRDD01201E	DAKSHIN GUJARAT VIJ COMPANY	BP- Income from	55048	1101	1101
150	BRDD01201E	DAKSHIN GUJARAT VIJ COMPANY	BP- Income from	78683	1574	1574
151	BRDD01201E	DAKSHIN GUJARAT VIJ COMPANY	BP- Income from	63667	1274	1274
152	BRDD01201E	DAKSHIN GUJARAT VIJ COMPANY	BP- Income from	58385	1168	1168
153	BRDD01201E	DAKSHIN GUJARAT VIJ COMPANY	BP- Income from	251937	5039	5039
154	BRDD01201E	DAKSHIN GUJARAT VIJ COMPANY	BP- Income from	204552	4092	4092
155	BRDD01201E	DAKSHIN GUJARAT VIJ COMPANY	BP- Income from	293025	5861	5861
156	BRDD01201E	DAKSHIN GUJARAT VIJ COMPANY	BP- Income from	70787	1416	1416
157	BRDD01201E	DAKSHIN GUJARAT VIJ COMPANY	BP- Income from	170700	3414	3414
158	BRDD01201E	DAKSHIN GUJARAT VIJ COMPANY	BP- Income from	222417	4449	4449
159	BRDD01201E	DAKSHIN GUJARAT VIJ COMPANY	BP- Income from	58384	1168	1168
160	BRDD01201E	DAKSHIN GUJARAT VIJ COMPANY	BP- Income from	78683	1181	1181
161	BRDD01201E	DAKSHIN GUJARAT VIJ COMPANY	BP- Income from	55048	1101	1101
162	BRDD01201E	DAKSHIN GUJARAT VIJ COMPANY	BP- Income from	341619	6833	6833
163	BRDD01201E	DAKSHIN GUJARAT VIJ COMPANY	BP- Income from	339176	6784	6784
164	BRDD01201E	DAKSHIN GUJARAT VIJ COMPANY	BP- Income from	112877	2258	2258
165	BRDD01201E	DAKSHIN GUJARAT VIJ COMPANY	BP- Income from	57829	1157	1157
166	BRDD01201E	DAKSHIN GUJARAT VIJ COMPANY	BP- Income from	596593	11932	11932
167	BRDD01201E	DAKSHIN GUJARAT VIJ COMPANY	BP- Income from	112877	2258	2258
168	BRDD01201E	DAKSHIN GUJARAT VIJ COMPANY	BP- Income from	315195	6304	6304
169	BRDD01201E	DAKSHIN GUJARAT VIJ COMPANY	BP- Income from	55048	1101	1101
170	BRDD01201E	DAKSHIN GUJARAT VIJ COMPANY	BP- Income from	55048	1101	1101
171	BRDD01201E	DAKSHIN GUJARAT VIJ COMPANY	BP- Income from	103980	2080	2080
172	BRDD01201E	DAKSHIN GUJARAT VIJ COMPANY	BP- Income from	112877	2258	2258
173	BRDM02078G	MADHYA GUJARAT VIJ CO LIMITED	BP- Income from	115842	1738	1738
174	BRDM02078G	MADHYA GUJARAT VIJ CO LIMITED	BP- Income from	408572	6129	6129
175	BRDM02078G	MADHYA GUJARAT VIJ CO LIMITED	BP- Income from	131770	1977	1977
176	BRDM02078G	MADHYA GUJARAT VIJ CO LIMITED	BP- Income from	237797	3567	3567
177	BRDM02078G	MADHYA GUJARAT VIJ CO LIMITED	BP- Income from	557168	8358	8358
178	BRDM02078G	MADHYA GUJARAT VIJ CO LIMITED	BP- Income from	345700	5186	5186
179	BRDM02079A	MADHYA GUJARAT VIJ CO LIMITED	BP- Income from	73850	1108	1108
180	BRDM02081C	MADYA GUJARAT VIJ COMPANY	BP- Income from	506115	7593	7593
181	BRDM02100A	MADHYA GUJARAT VIJ CO LIMITED	BP- Income from	387656	5815	5815
182	BRDM02100A	MADHYA GUJARAT VIJ CO LIMITED	BP- Income from	387656	5815	5815
183	BRDM02115B	MADHYA GUJRAT VIJ COMPANY	BP- Income from	129969	1950	1950
184	BRDM02117D	MADHYA GUJARAT VIJ COMPANY	BP- Income from	57921	869	869
185	BRDM02117D	MADHYA GUJARAT VIJ COMPANY	BP- Income from	57921	4345	4345
186	BRDM02117D	MADHYA GUJARAT VIJ COMPANY	BP- Income from	383207	7669	7669
187	BRDM02121A	MADHYA GUJARAT VIJ COMPANY	BP- Income from	360292	5404	5404
188	BRDM02121A	MADHYA GUJARAT VIJ COMPANY	BP- Income from	613719	9206	9206
189	BRDM02121A	MADHYA GUJARAT VIJ COMPANY	BP- Income from	1060279	15904	15904
190	BRDM02128A	MADHYA GUJARAT VIJ CO LIMITED	BP- Income from	57921	869	869
191	BRDM02128A	MADHYA GUJARAT VIJ CO LIMITED	BP- Income from	54214	813	813
192	BRDM02128A	MADHYA GUJARAT VIJ CO LIMITED	BP- Income from	565358	8480	8480
193	BRDM02128A	MADHYA GUJARAT VIJ CO LIMITED	BP- Income from	560577	8409	8409
194	BRDM02155G	MADHYA GUJARAT VIJ CO LIMITED	BP- Income from	231667	3475	3475
195	BRDM02155G	MADHYA GUJARAT VIJ CO LIMITED	BP- Income from	231667	3475	3475
196	BRDM02155G	MADHYA GUJARAT VIJ CO LIMITED	BP- Income from	368840	5533	5533

197	BRDM02155G	MADHYA GUJARAT VIJ CO LIMITED	BP- Income from	437421	6561	6561
198	BRDM04546D	MADHYA GUJARAT VIJ COMPANY	BP- Income from	65863	988	988
199	BRDM04546D	MADHYA GUJARAT VIJ COMPANY	BP- Income from	224271	3365	3365
200	BRDT01125F	THE EXECUTIVE ENGINEER (O&M)	BP- Income from	58385	1168	1168
201	BRDT01125F	THE EXECUTIVE ENGINEER (O&M)	BP- Income from	78683	1574	1574
202	BRDT01125F	THE EXECUTIVE ENGINEER (O&M)	BP- Income from	58385	1168	1168
203	BRDT01125F	THE EXECUTIVE ENGINEER (O&M)	BP- Income from	58385	1168	1168
204	BRDT01125F	THE EXECUTIVE ENGINEER (O&M)	BP- Income from	63667	1274	1274
205	BRDT01125F	THE EXECUTIVE ENGINEER (O&M)	BP- Income from	290811	5817	5817
206	BRDT01125F	THE EXECUTIVE ENGINEER (O&M)	BP- Income from	141801	2837	2837
207	BRDT01125F	THE EXECUTIVE ENGINEER (O&M)	BP- Income from	113433	2269	2269
208	BRDT01125F	THE EXECUTIVE ENGINEER (O&M)	BP- Income from	57829	1157	1157
209	BRDT01125F	THE EXECUTIVE ENGINEER (O&M)	BP- Income from	70922	1419	1419
210	BRDT01125F	THE EXECUTIVE ENGINEER (O&M)	BP- Income from	292508	5851	5851
211	BRDT01125F	THE EXECUTIVE ENGINEER (O&M)	BP- Income from	130353	2608	2608
212	BRDT01127A	THE EXECUTIVE ENGINEER (O&M)	BP- Income from	70800	1416	1416
213	BRDT01127A	THE EXECUTIVE ENGINEER (O&M)	BP- Income from	57850	1157	1157
214	BRDT01136C	THE EXECUTIVE ENGINEER IND	BP- Income from	174834	3497	3497
215	BRDT01136C	THE EXECUTIVE ENGINEER IND	BP- Income from	57063	1141	1141
216	BRDT01136C	THE EXECUTIVE ENGINEER IND	BP- Income from	78700	1574	1574
217	BRDT01136C	THE EXECUTIVE ENGINEER IND	BP- Income from	63650	1273	1273
218	BRDT01136C	THE EXECUTIVE ENGINEER IND	BP- Income from	174600	3492	3492
219	BRDT01136C	THE EXECUTIVE ENGINEER IND	BP- Income from	109662	2193	2193
220	BRDT01136C	THE EXECUTIVE ENGINEER IND	BP- Income from	221945	4439	4439
221	BRDT01136C	THE EXECUTIVE ENGINEER IND	BP- Income from	78682	1574	1574
222	BRDT01136C	THE EXECUTIVE ENGINEER IND	BP- Income from	169180	3384	3384
223	BRDT01136C	THE EXECUTIVE ENGINEER IND	BP- Income from	269231	5385	5385
224	BRDT01136C	THE EXECUTIVE ENGINEER IND	BP- Income from	63667	1273	1273
225	BRDT01136C	THE EXECUTIVE ENGINEER IND	BP- Income from	74569	1491	1491
226	BRDT01136C	THE EXECUTIVE ENGINEER IND	BP- Income from	354370	7087	7087
227	BRDT01136C	THE EXECUTIVE ENGINEER IND	BP- Income from	153252	3065	3065
228	BRDT01136C	THE EXECUTIVE ENGINEER IND	BP- Income from	180148	3603	3603
229	DELE05552B	ENERGY EFFICIENCY SERVICES	BP- Income from	178655	3573	3573
230	DELE05552B	ENERGY EFFICIENCY SERVICES	BP- Income from	178655	3573	3573
231	DELE05552B	ENERGY EFFICIENCY SERVICES	BP- Income from	35731	715	715
232	DELE05552B	ENERGY EFFICIENCY SERVICES	BP- Income from	142924	2858	2858
233	DELE05552B	ENERGY EFFICIENCY SERVICES	BP- Income from	178655	3573	3573
234	DELE05552B	ENERGY EFFICIENCY SERVICES	BP- Income from	178655	3573	3573
235	DELE05552B	ENERGY EFFICIENCY SERVICES	BP- Income from	30000	600	600
236	DELE05552B	ENERGY EFFICIENCY SERVICES	BP- Income from	25000	500	500
237	DELE05552B	ENERGY EFFICIENCY SERVICES	BP- Income from	25000	500	500
238	DELE05552B	ENERGY EFFICIENCY SERVICES	BP- Income from	25000	500	500
239	DELE05552B	ENERGY EFFICIENCY SERVICES	BP- Income from	25000	500	500
240	DELI09652G	INDIAN OIL CORPORATION LIMITED	BP- Income from	82500	1650	1650
241	DELO00056A	ONGC	BP- Income from	660000	9900	9900
242	DELO00056A	ONGC	BP- Income from	742500	11138	11138
243	LKNC05080F	ORIENTAL AROMATICS LIMITED	BP- Income from	2850	57	57
244	RKTD01125F	DWARKA NAGAR PALIKA	BP- Income from	1783924	26759	26759
245	RKTD01125F	DWARKA NAGAR PALIKA	BP- Income from	3281167	49218	49218
246	RKTD01125F	DWARKA NAGAR PALIKA	BP- Income from	4290609	85812	85812
247	RKTP01363F	PASCHIM GUJARAT VIJ COMPANY	BP- Income from	425597	6384	6384
248	RKTR00829D	RAJKOT DIVISION OF GUJARAT IND	BP- Income from	489484	9790	9790
249	RKTR00829D	RAJKOT DIVISION OF GUJARAT IND	BP- Income from	390114	7802	7802
250	RKTR00829D	RAJKOT DIVISION OF GUJARAT IND	BP- Income from	390114	7802	7802
251	RKTR00829D	RAJKOT DIVISION OF GUJARAT IND	BP- Income from	390114	7802	7802
252	RKTR00829D	RAJKOT DIVISION OF GUJARAT IND	BP- Income from	390114	7802	7802
				71742601	1236166	1236166

ZERO TDS (Record of 26 AS Data Found Which TDS Amount is Not Deducted)(For Display Purpose)

Sr. No.	*TAN*	*Name of the deductor*	*Section*	*Head of Income*	*Amount*
1	AHMI00696D	ICICI BANK LIMITED	194A	OS - Income from Other Source	333

2	AHMI00696D	ICICI BANK LIMITED	194A	OS - Income from Other Source	555
3	AHMI00696D	ICICI BANK LIMITED	194A	OS - Income from Other Source	555
4	AHMI00696D	ICICI BANK LIMITED	194A	OS - Income from Other Source	8327
5	AHMI00696D	ICICI BANK LIMITED	194A	OS - Income from Other Source	6405
6	AHMI00696D	ICICI BANK LIMITED	194A	OS - Income from Other Source	3205
7	AHMI00696D	ICICI BANK LIMITED	194A	OS - Income from Other Source	3704
8	AHMI00696D	ICICI BANK LIMITED	194A	OS - Income from Other Source	6595
9	AHMI00696D	ICICI BANK LIMITED	194A	OS - Income from Other Source	1876
10	AHMI00696D	ICICI BANK LIMITED	194A	OS - Income from Other Source	148
11	AHMI00696D	ICICI BANK LIMITED	194A	OS - Income from Other Source	9277
12	AHMI00696D	ICICI BANK LIMITED	194A	OS - Income from Other Source	3136
13	AHMI00696D	ICICI BANK LIMITED	194A	OS - Income from Other Source	514
					44630

Details of Turnover as per GSTR-3B

Sr.No	GSTIN	Application Reference Number (ARN)	Date of filing	Return Period	Taxable Turnover	Total Turnover
1	24AAFCP9602F1ZK	AB240420053490Q	05-08-2020	April,2020	10519121	10519121
2	24AAFCP9602F1ZK	AB240620315294L	11-08-2020	June,2020	21330728	21330728
3	24AAFCP9602F1ZK	AB240520042554L	10-08-2020	May,2020	13892295	13892295
4	24AAFCP9602F1ZK	AB240820121191T	01-10-2020	August,2020	28265424	28265424
5	18AAFCP9602F1ZD	AA180720151052O	30-09-2020	July,2020	0	0
6	24AAFCP9602F1ZK	AA240920496869G	20-10-2020	September,2020	37155728	37155728
7	24AAFCP9602F1ZK	AA2407209661673	07-09-2020	July,2020	38276300	38276300
8	18AAFCP9602F1ZD	AA180820122461K	30-09-2020	August,2020	0	0
9	24AAFCP9602F1ZK	AA241020895164I	20-11-2020	October,2020	20408839	20408839
10	18AAFCP9602F1ZD	AA181020102695O	20-11-2020	October,2020	0	0
11	24AAFCP9602F1ZK	AA241120897164E	20-12-2020	November,2020	26144972	26144972
12	18AAFCP9602F1ZD	AA180920205420O	11-11-2020	September,2020	0	0
13	18AAFCP9602F1ZD	AA1811200889731	19-12-2020	November,2020	0	0
14	24AAFCP9602F1ZK	AB240121009384T	20-02-2021	January,2021	31253156	31253156
15	24AAFCP9602F1ZK	AB240321598738S	21-04-2021	March,2021	79773966	79773966
16	18AAFCP9602F1ZD	AA180121139061V	24-02-2021	January,2021	0	0
17	24AAFCP9602F1ZK	AB240221090281Q	20-03-2021	February,2021	80372218	80372218
18	18AAFCP9602F1ZD	AA180221126406M	20-03-2021	February,2021	0	0
19	18AAFCP9602F1ZD	AA180321153026N	20-04-2021	March,2021	0	0
20	18AAFCP9602F1ZD	AA181220155053R	21-01-2021	December,2020	0	0
21	24AAFCP9602F1ZK	AB241220431354T	20-01-2021	December,2020	338767701	338767701
					726160448	726160448

Detail of Statement of Financial Transaction (SFT)

Sr. No.	*Type of Transaction*	*Name of SFT Filer*	*Transaction Date*	*Amount*	*Remark*
1	SFT-003_01A Cash deposit in current acco	ICICI Bank Limited , ICICI BANK TOWERS 1 BANDRA KURLA COMPLEX BANDRA EAST, MUMBAI, MAHARASHTRA, INDIA, 400051	- -	54,00,900	O - Original Statement uploaded by SFT Filer
2	SFT-003_01A Cash deposit in current acco	ICICI Bank Limited , ICICI BANK TOWERS 1 BANDRA KURLA COMPLEX BANDRA EAST, MUMBAI, MAHARASHTRA, INDIA, 400051	- -	6,24,210	O - Original Statement uploaded by SFT Filer
3	SFT-003_03B Cash withdrawals in current	ICICI Bank Limited , ICICI BANK TOWERS 1 BANDRA KURLA COMPLEX BANDRA EAST, MUMBAI, MAHARASHTRA, INDIA, 400051	- -	13,93,071	O - Original Statement uploaded by SFT Filer
4	SFT-003_03B Cash withdrawals in current	ICICI Bank Limited , ICICI BANK TOWERS 1 BANDRA KURLA COMPLEX BANDRA EAST, MUMBAI, MAHARASHTRA, INDIA, 400051	- -	3,55,900	O - Original Statement uploaded by SFT Filer
5	SFT-005 Time deposit	ICICI Bank Limited , ICICI BANK TOWERS 1 BANDRA KURLA COMPLEX BANDRA EAST, MUMBAI, MAHARASHTRA, INDIA, 400051	- -	24,77,177	O - Original Statement uploaded by SFT Filer

Assessee Name	**PHOTONICS WATERTECH PRIVATE LIMITED**	A/c.Year Ending	**31-03-2021**
Assessment Year	**2021-2022**		

Schedule-TCS (Details of TCS on Income as per Form No.27D issued by Collector(s))

Sr. No.	*TDS/TCS No. of the collector*	*Name of the collector*	*Gross Amount*	*Total Tax Collected*	*Amount claimed during the year*
1	AHML00356G	LUBI ELECTRONICS	316575	238	238
2	AHML00356G	LUBI ELECTRONICS	1091475	819	819
3	AHML00356G	LUBI ELECTRONICS	291953	219	219
4	AHML00356G	LUBI ELECTRONICS	857588	644	644
5	AHML00356G	LUBI ELECTRONICS	1949062	1463	1463
6	AHML00356G	LUBI ELECTRONICS	291952	219	219
7	AHML00356G	LUBI ELECTRONICS	857588	644	644
8	AHML00356G	LUBI ELECTRONICS	857588	644	644
9	AHML00356G	LUBI ELECTRONICS	936400	704	704
10	AHML00356G	LUBI ELECTRONICS	215250	162	162
11	AHML00356G	LUBI ELECTRONICS	823190	618	618
12	AHML00356G	LUBI ELECTRONICS	807266	606	606
13	AHML00356G	LUBI ELECTRONICS	807267	606	606
14	AHML00356G	LUBI ELECTRONICS	98700	75	75
15	AHML00356G	LUBI ELECTRONICS	1614533	1211	1211
16	AHMS14052D	SHRI SHYAM CORPORATION	1282896	962	962
17	AHMS14052D	SHRI SHYAM CORPORATION	1802804	1352	1352
18	AHMS14052D	SHRI SHYAM CORPORATION	1272444	954	954
19	AHMS14052D	SHRI SHYAM CORPORATION	1668662	1251	1251
20	AHMS14052D	SHRI SHYAM CORPORATION	34626	26	26
21	PTLS21375E	SAATVIK GREEN ENERGY PRIVATE LIMITED	2554051	1916	1916
22	PTLS21375E	SAATVIK GREEN ENERGY PRIVATE LIMITED	346760	260	260
23	PTLS21375E	SAATVIK GREEN ENERGY PRIVATE LIMITED	346760	260	260
24	PTLS21375E	SAATVIK GREEN ENERGY PRIVATE LIMITED	346655	260	260
25	PTLS21375E	SAATVIK GREEN ENERGY PRIVATE LIMITED	346760	260	260
26	SRTR08057A	RAYZON GREEN ENERGIES	14957373	11218	11218
			36776176	27591	27591

CALCULATION SHEET :

Calculation of Tax (Normal Rate):

Slab Amount			*Tax Rate*	*Amount*	*Tax*
From	*To*	*Total*			
1	1	1	0%	1	0
2	Upto	Upto	22.00%	23524969	5175493
				23524970	**5175493**

Calculation of Interest (234C):

Payable			*Advance Tax*	*Shortfall*	*Interest Months*		*Months*	*Rate*	*Interest*
From Date	*To Date*	*Amount*			*From Date*	*To Date*			
01-04-2020	15-06-2020	698551	0	698500	16-06-2020	15-09-2020	3	1.00%	20955
01-04-2020	15-09-2020	2095653	0	2095600	16-09-2020	15-12-2020	3	1.00%	62868
01-04-2020	15-12-2020	3492755	0	3492700	16-12-2020	15-03-2021	3	1.00%	104781
01-04-2020	15-03-2021	4657007	0	4657000	16-03-2021	31-03-2021	1	1.00%	46570
									235174

Calculation of Interest (234B):

Month	*Shortfall*	*Interest*	*Total Interest*	*S.A.Tax Paid*	*Adjust Interest*	*Balance Principal*	*C/F*	
							Shortfall	*Interest*
234C	0	0	235174	0	0	0	0	235174
Apr	4657000	46570	281744	0	0	0	4657000	281744
May	4657000	46570	328314	0	0	0	4657000	328314

Assessee Name	PHOTONICS WATERTECH PRIVATE LIMITED					A/c.Year Ending	31-03-2021
Assessment Year	2021-2022						

Jun	4657000	46570	374884	0	0	0	4657000	374884
Jul	4657000	46570	421454	0	0	0	4657000	421454
Aug	4657000	46570	468024	0	0	0	4657000	468024
Sep	4657000	46570	514594	5172110	514594	4657000	0	0
Oct	0	0	0	0	0	0	0	0
Nov	0	0	0	0	0	0	0	0
Dec	0	0	0	0	0	0	0	0
		279420						

Due Date was October 31, 2021. Extended Due Date is February 15, 2022. Vide Order[F.No.225/49/2021/ITA-II], Dated 09/09/2021

SERVICES OFFERED:

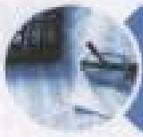
PROJECT FINANCE

TAX MANAGEMENT

STATUTORY REGISTRATIONS

CORPORATE LAW COMPLIANCE

TRADEMARK, COPYRIGHT, PATENT



BOOK KEEPING

MIS

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