PHOTONICS

PHOTONICS WATERTECH PVT LTD

2024-25

ANNUAL REPORT

Reg.Office:-B5/1, Electronics Estate, Sector -25, GIDC, Gandhinagar - 382025

Photonics
Your Energy Partner

NOTICE OF ANNUAL GENERAL MEETING
(Pursuant to Section 101 of the Companies Act, 2013)

To,
The Member(s),
PHOTONICS WATERTECH PRIVATE LIMITED

NOTICE is hereby given that the Annual General Meeting of the Members of PHOTONICS WATERTECH PRIVATE LIMITED will be held on Tuesday, 30th September, 2025 at 11.00 A.M. at B5/1, ELECTRONICS ESTATE, SECTOR-25, GIDC, GANDHINAGAR 382025, GUJARAT to transact the following Business(es) :-

ORDINARY BUSINESS:

ITEM NO. 1 - TO RECEIVE, CONSIDER AND ADOPT THE AUDITED FINANCIAL STATEMENTS OF THE COMPANY FOR THE FINANCIAL YEAR ENDED ON MARCH 31, 2025 AND THE REPORT OF THE BOARD OF DIRECTORS AND AUDITORS THEREON.

Date: 01.09.2025
Place: Gandhinagar

For and On Behalf of Board of Directors
PHOTONICS WATERTECH PRIVATE LIMITED

PHOTONICS WATERTECH PVT. LTD.

B.A.Patel

BRIJESHKUMAR A PATEL
Director
DIN: 03500362

NOTES:

1. A member entitled to attend and vote at the meeting is entitled to appoint a proxy/ proxies to attend and vote instead of himself/ herself. Such a proxy/ proxies need not be a member of the company. The instrument of Proxy in order to be effective, should be deposited at the Registered Office of the Company, duly completed, and signed and stamped, not less than 48 hours before the commencement of the meeting. For a member holding more than 10% of the total share capital of the company carrying voting rights may appoint a single person as proxy and such person shall not act as proxy for any other person or member. A Proxy Form is sent herewith.

2. The Statement pursuant to Section 102 of the Companies Act, 2013 (Act), in respect of the business as set out in the Notice is annexed hereto.

3. All documents proposed for approval, if any, in the above Notice and documents specifically in the Explanatory Statement are open for inspection at the registered office of the Company between 10.00 A.M. and 05:00 P.M. till the date of General Meeting.

4. Route map to AGM venue is attached herewith as part of Notice.

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ATTENDANCE SLIP

Date: ______________

Please fill Attendance Slip and hand it over at the entrance of the meeting venue.

Name	
Address	
Folio No.	
No. of shares held	

I certify that I am the registered shareholder/proxy for the registered shareholder of the Company.

I hereby record my presence at the Annual General Meeting of the Company held on Tuesday, 30th September, 2025 at 11.00 A.M. (IST), at the registered office of the company situated at B5/1, Electronics Estate, Sector-25, GIDC, Gandhinagar 382025, Gujarat.

Signature of Shareholder / Proxy

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FORM OF PROXY
(Form MGT-11)

(Pursuant to section 105(6) of The Companies Act, 2013 and Rule 19(3) of the Companies (Management and Administration) Rules, 2014

CIN: U27400GJ2011PTC065108
Name of the Company: PHOTONICS WATERTECH PRIVATE LIMITED
Registered office: B5/1, Electronics Estate, Sector-25, GIDC, Gandhinagar 382025, Gujarat

Name of the Member(s):	
Registered Address:	
E-mail ID:	
Folio No. / Client ID:	
DP ID:	

I/We, being the member(s) of ____________ shares of the Company, hereby appoint:

1. Name: ______________________
Address: ______________________
Email ID: ______________________
Signature: ______________________ or failing him;

2. Name: ______________________
Address: ______________________
Email ID: ______________________
Signature: ______________________ or failing him.

3. Name: ______________________
Address: ______________________
Email ID: ______________________
Signature: ______________________

as my/our proxy to attend and vote (on a poll) for me/us and on my/our behalf at the Annual General meeting of the company, to be held on Tuesday, 30th September, 2025 at 11.00 A.M. (IST), at the registered office of the company situated at B5/1, Electronics Estate, Sector-25, GIDC, Gandhinagar 382025, Gujarat and at any adjournment thereof in respect of such resolutions as are indicated below:

ORDINARY BUSINESS:

ITEM NO. 1 - TO RECEIVE, CONSIDER AND ADOPT THE AUDITED FINANCIAL STATEMENTS OF THE COMPANY FOR THE FINANCIAL YEAR ENDED ON MARCH 31, 2025 AND THE REPORT OF THE BOARD OF DIRECTORS AND AUDITORS THEREON.

ITEM NO. 2 – APPOINTMENT OF STATUTORY AUDITOR

PHOTONICS WATERTECH PVT. LTD.

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Affix
Revenue
Stamp**

Signed this ________ day of September, 2025

Signature of shareholder____________________

Signature of Proxy holder(s) _________________
Note:
1. This form of proxy in order to be effective should be duly completed and deposited at the Registered Office of the Company, not less than 48 hours before the commencement of the Meeting.
** Kindly cancel the Revenue Stamp after affixing the same.

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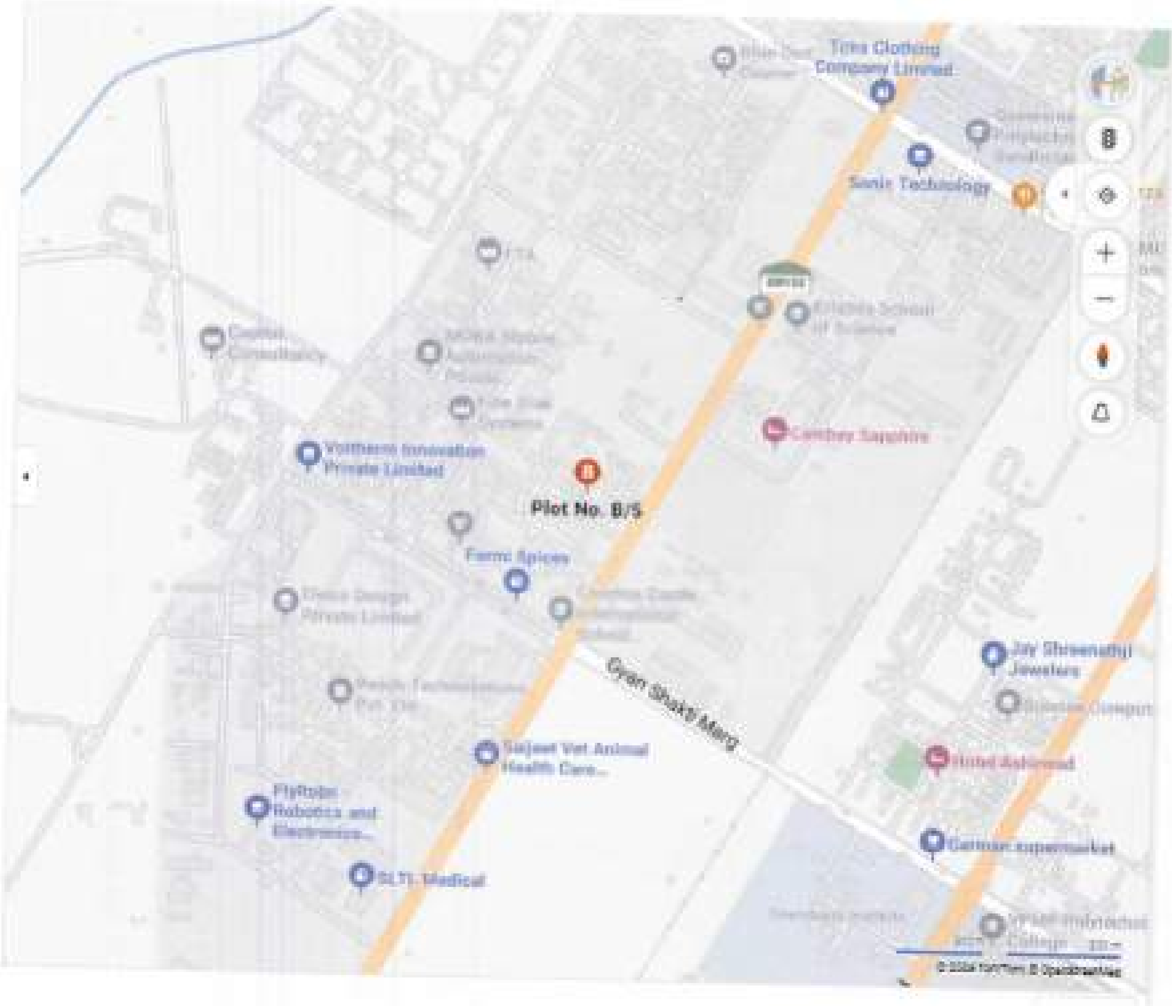
ROAD MAP TO THE VENUE OF ANNUAL GENERAL MEETING



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DIRECTORS' REPORT

Dear Members,

Your Directors have pleasure in presenting the Directors' Report on the business and operations of the company together with the Audited Financial Statements for the year ended March 31, 2025.

1. FINANCIAL RESULTS :

During the year under review, the performance (with highlights in bold) of your Company was as under:

(Amount in Lakhs)

Particulars	**Financial year ended 31st March, 2025**	**Financial year ended 31st March, 2024**
Total Revenue	10574.16	6489.09
Total Expenses	9223.22	5968.56
Profit/(Loss) before taxation	1350.94	520.53
Less : Tax Expense		
Current Tax	341.31	132.17
Deferred Tax	0.74	1.17
Profit/(Loss) after tax	1010.37	389.52
EPS (Basic & Dilution)	11.20	4.32

2. STATE OF AFFAIRS:

Your director reports that during the year under review, the Company has recorded total revenue of Rs. 10574.16 Lakhs as compared to Rs. 6489.09 Lakhs in the previous financial year. The profit before tax for the period under review is Rs. 1350.94 Lakhs as compared to profit of Rs. 520.53 Lakhs in the previous financial year. The Profit after tax during the year under review is Rs. 1010.37 Lakhs as compared to profit of Rs. 389.52 Lakhs in the previous financial year.

3. CHANGE IN NATURE OF BUSINESS:

There has been no change in the nature of the business of the Company.

4. DIVIDEND:

With a view to conserve the resources for expansion of the business activities and working capital requirements of the Company, the board of directors of the Company have not recommended any dividend for the year under review. There is no

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unclaimed/unpaid Dividend within the meaning of the provisions of Section 125 of the Companies Act, 2013. (Previous Year - Nil).

5. AMOUNT TO BE CARRIED TO RESERVE:

The Company has transferred Rs. 1010.37 Lakhs of net profit to General Reserve Account. (Previous Year : Rs. 389.52Lakhs).

6. PUBLIC DEPOSITS:

The Company has not accepted deposits from the public during the year under review. No deposits were outstanding at the beginning or at the closure of the financial year under review.

7. CHANGES IN CAPITAL STRUCTURE:

There has been no change Capital Structure of the Company during the year under review.

8. CONTRACTS WITH RELATED PARTIES:

Related party transactions that were entered into during the financial year were on arm's length basis and were in the ordinary course of business. Therefore, the provisions of Section 188 of the Companies Act, 2013 were not attracted. Form AOC-2 describing details of related party transactions is enclosed and appears at "Annexure 1" to this Report.

9. STATUTORY AUDITORS:

Pursuant to the provisions of the section 139 of the Act, Members of the Company in Annual General Meeting held on September, 2019, appointed M/s. S. V. Patel & Co., Chartered Accountants, as statutory auditor of the Company for the period of Five Years. The Board of Directors recommend to re - appoint M/s. S. V. Patel & Co., Chartered Accountants, (Firm Reg. No. 137745W), as Statutory Auditors for further period of 5 Years.

The Auditor's Report for the financial year ended 31st March, 2025 does not contain any qualification, adverse remark, reservation or disclaimer and therefore, do not call for any further explanation or comments from the Board under Section 134(3) of the Companies Act, 2013.

10. SIGNIFICANT AND MATERIAL ORDERS:

There were no significant and material order passed by the Regulators / Courts / Tribunals impacting the going concern status and company's operations in future during the year under review.

11. CONSERVATION OF ENERGY, RESEARCH AND DEVELOPMENT, TECHNOLOGY ABSORPTION, FOREIGN EXCHANGE EARNINGS AND OUTGO:

The particulars as prescribed under Sub-section (3)(m) of Section 134 of the Companies Act, 2013, read with the Companies (Accounts) Rules, 2014, appears at "Annexure 2" to this report.

12. SUBSIDIARY COMPANY /ASSOCIATE/JOINT VENTURE COMPANIES:

The Company has no Subsidiary Company, Joint venture or Associate Company.

13. DIRECTORS & KEY MANAGERIAL PERSONNELS:

There were no changes in the directors. The Company is not required to appoint Key Managerial Personnel.

14. ANNUAL RETURN

Annual Return of the Company will be available on website of the Company at https://www.photonicswatertech.in

15. DETAILS OF BOARD MEETINGS HELD:

During the year under review the Board of Directors of the Company duly met 8 (Eight) times at 22.04.2024, 25.04.2024, 19.06.2024, 23.07.2024, 17.08.2024, 01.09.2024, 28.11.2024, and 17.02.2025. Further in respect of said meetings the proper notices were given and the proceedings were properly recorded and signed. All the Directors were present at all the meetings held during the year under review.

16. PARTICULARS OF LOANS GUARANTEES AND INVESTMENTS UNDERSECTION 186:

Details of loans, guarantees and investments, if any which covered under section 186 of the Companies Act, 2013 appear in the notes to the financial statements.

17. PROTECTION OF WOMEN AT WORKPLACE:

The provisions relating to constitution of Internal Compliant Committee are not applicable to the Company.

The following is a summary of Sexual Harassment Complaints received and disposed off during the year 2024-25:

Particulars	Number of Complaints
Number of complaints pending at the beginning of the Year	NIL
Number of Complaints received during the year	NIL
Number of Complaints disposed off during the year	NIL
Number of Cases pending at the end of the year	NIL

18. COMPLIANCE WITH THE PROVISIONS OF THE MATERNITY BENEFIT ACT, 1961:

The Company is committed to upholding the rights and welfare of its women employees, if any, and has complied with the provisions of the Maternity Benefit Act, 1961, and the rules made thereunder, as amended from time to time. All eligible women employees are provided maternity leave and other benefits in accordance with the applicable provisions of the Maternity Benefit Act, 1961.

The Company continues to remain in full compliance with the provisions of the Maternity Benefit Act, 1961, and confirms that there have been no instances of non-compliance or adverse findings in this regard during the financial year under review.

19. COMPLIANCE WITH SECRETARIAL STANDARDS:

The Company has complied with the applicable Secretarial Standards issued by the Institute of Company Secretaries of India read-with the amendments thereof time to time.

20. INTERNAL FINANCIAL CONTROLS

The Company has in place adequate internal financial controls in order to ensure that the financial statements of the Company depict a true and fair position of the business of the Company. The Company continuously monitors and looks for possible gaps in its processes and its devices and adopts improved controls wherever necessary.

21. RISK MANAGEMENT

Periodically assessment to identify the risk areas are carried out and management is briefed on the risks in advance to enable the company to control risk through a properly defined plan. The risks are classified as financial risks, operational risks and market risks. The risks are taken into account while preparing the annual business plan for the year. The Board is also periodically informed of the business risks and the actions taken to manage them.

22. CORPORATE SOCIAL RESPONSIBILITY (CSR)

In compliance with the requirements of Section 135 of the Act, read with the Companies (Corporate Social Responsibility Policy) Rules, 2014, the Board of Directors have constituted a Corporate Social Responsibility (CSR) Committee.

The annual report on CSR in the prescribed form appears at "Annexure 3" to this Report. The contents of the CSR Policy of the Company as approved by the Board on the recommendation of the CSR Committee are available on the website of the Company.

23. DIRECTORS' RESPONSIBILITY STATEMENT:

The Board of Directors of the Company confirm that:

(a) In the preparation of the Annual Accounts, the applicable accounting standards have been followed along with proper explanation relating to material departures, if any;

(b) They had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company at the end of Financial year and of the profit and loss of the Company for that period;

(c) They had taken proper and sufficient care 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;

(d) They had prepared the Annual accounts on a going concern basis; and

(e) They had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and were operating effectively.

24. GENERAL

Your Directors state that no disclosure or reporting is required in respect of the following matters as either there were no transactions related to these or the provisions of relevant sections of the Companies Act, 2013 were not applicable to the Company during the year under review.

a. Disclosure pursuant to provisions of section 134 (3) (p) of the Companies Act, 2013.

b. The provisions regarding Secretarial Audit report under section 204 of the Companies Act, 2013.

c. Disclosure pursuant to section 43(1) read with Rule 4 (4) of Companies (share capital and debenture) rules, 2014 regarding issue of equity shares with differential rights.

d. Details of any scheme for providing money for the purchase of shares of the Company by employees for the benefit of employees.

e. Issue of shares (including sweat equity shares) to the employees of the Company under any scheme.

f. Receipt of any commission from the Company or remuneration from any of its subsidiaries by the Managing Director or the Whole-time Directors of the Company.

g. Revision in the financial statements (apart from regrouping adjustments) or directors' report in any of the three preceding financials years.

h. Maintenance of cost records as specified by the Central Government under sub-section (1) of section 148 of the Companies Act, 2013.

i. Reporting of fraud(s) by the Auditors within the meaning of Section 143(12) of the Companies Act, 2013.

j. Material changes affecting the financial position of the company between the end of the Financial Year and the date of the report.

k. Policy on director's appointment and remuneration.

l. Adoption of Vigil Mechanism/ Whistle Blower Policy.

PHOTONICS WATERTECH PVT. LTD.

m. Constitution of Board Committees.

n. There is no proceeding pending under the Insolvency and Bankruptcy Code, 2016.

o. There was no instance of onetime settlement with any Bank or Financial Institution.

p. Performance and Financial position of the Subsidiary Companies /Joint Venture/ Associate company.

q. The company has not bought back any of its securities/ not issued any sweat equity shares / not provided any Stock Option Scheme to its employees / not issued any equity shares with differential rights.

r. Significant or material orders passed by the regulators, courts, tribunals impacting the going concern status and Company's operations in future.

25. ACKNOWLEDGEMENT:

The Board of Directors would like to express their sincere appreciation for the assistance and co-operation received from all the stakeholders during the year under review. The Board of Directors also wish to place on record its deep sense of appreciation for the committed services of the Company's executives, staff and employees.

Date: 01.09.2025
Place: Gandhinagar

For and On Behalf of Board of Directors
PHOTONICS WATERTECH PRIVATE LIMITED

BRIJESHKUMAR A PATEL
Chairman & Director
DIN: 03500362

PHOTONICS WATERTECH PVT. LTD.

Annexure – 1

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 transactions under third proviso thereto.

(FY 2024-25)

I	**Details of contracts or arrangements or transactions not at arm's length basis:** Not Applicable

II	**Details of material contracts or arrangement or transactions at arm's length basis:**	
A	Name(s) of the related party and nature of relationship:	Chetna Patel (Relative of Director)
b	Nature of contracts/arrangements/transactions:	Salary
c	Duration of the contracts/arrangements/transactions:	Continuing
d	Salient terms of the contracts or arrangements or transactions including the value, if any:	As per the terms agreed between the related party and the Company. The same is as mentioned in the financial statements. Value of the Transaction: 6 Lac
e	Date(s) of approval by the Board, if any:	The transactions are in the ordinary course of business and are at arm's length basis, approval of the Board is not applicable
f	Amount paid as advances, if any:	Nil
A	Name(s) of the related party and nature of relationship:	Brijeshbhai A Patel
b	Nature of contracts/arrangements/transactions:	Financing Activity
c	Duration of the contracts/arrangements/transactions:	Continuing
d	Salient terms of the contracts or arrangements or transactions including the value, if any:	As per the terms agreed between the related party and the Company. The same is as

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		mentioned in the financial statements. Value of the Transaction: Receipt: Rs. 33.23 Lakhs Payment: Rs. 19.58 Lakhs
e	Date(s) of approval by the Board, if any:	The transactions are in the ordinary course of business and are at arm's length basis, approval of the Board is not applicable
f	Amount paid as advances, if any:	Nil
A	Name(s) of the related party and nature of relationship:	Jayavikbhai H Patel
b	Nature of contracts/arrangements/transactions:	Financing Activity
c	Duration of the contracts/arrangements/transactions:	Continuing
d	Salient terms of the contracts or arrangements or transactions including the value, if any:	As per the terms agreed between the related party and the Company. The same is as mentioned in the financial statements. Value of the Transaction: Receipt: Rs. 21.00 Lakhs Payment: Rs. 39.69 Lakhs
e	Date(s) of approval by the Board, if any:	The transactions are in the ordinary course of business and are at arm's length basis, approval of the Board is not applicable
f	Amount paid as advances, if any:	Nil
A	Name(s) of the related party and nature of relationship:	Vasantbhai N Patel
b	Nature of contracts/arrangements/transactions:	Financing Activity
c	Duration of the contracts/arrangements/transactions:	Continuing
d	Salient terms of the contracts or arrangements or transactions including the value, if any:	As per the terms agreed between the related party and the Company.

		The same is as mentioned in the financial statements. Value of the Transaction: Payment: Rs. 18.29 Lakhs
e	Date(s) of approval by the Board, if any:	The transactions are in the ordinary course of business and are at arm's length basis, approval of the Board is not applicable
f	Amount paid as advances, if any:	Nil

Date: 01.09.2025
Place: Gandhinagar

For and On Behalf of Board of Directors
PHOTONICS WATERTECH PRIVATE LIMITED

BRIJESHKUMAR A PATEL
Chairman & Director
DIN: 03500362

PHOTONICS WATERTECH PVT. LTD.

Annexure 2

PARTICULARS OF ENERGY CONSERVATION, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS AND OUTGO REQUIRED UNDER THE COMPANIES (ACCOUNTS) RULES, 2014

a) CONSERVATION OF ENERGY:

Particular	Remark
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 measures 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.
Steps taken by the Company for utilizing alternate sources of energy	The Company evaluates all possibilities of utilizing alternate sources of energy in its operations, wherever possible.
Capital investment on energy conservation equipment	During the year, the company has not made any capital investment on energy conservation equipment.

b) TECHNOLOGY ABSORPTION

Particular	Remark
Efforts made towards technology absorption	The Management regularly keeps a watch on the latest technological developments in the field of operations of the Company.
Benefits derived like product improvement, cost reduction, product development or import substitution	Not Applicable
In case of imported technology	

PHOTONICS WATERTECH PVT. LTD.

(imported during the last three years reckoned from beginning of the financial year)	Not Applicable
Details of technology imported	
Year of import	
Whether the technology has been fully absorbed	
If not fully absorbed, areas where absorption has not taken place, and the reasons thereof	

Expenditure incurred on Research and Development: Nil

Foreign Exchange Earnings: Nil
Foreign Exchange Outgo: Nil

Date: 01.09.2025
Place: Gandhinagar

For and On Behalf of Board of Directors
PHOTONICS WATERTECH PRIVATE LIMITED

BRIJESHKUMAR A PATEL
Chairman & Director
DIN: 03500362

PHOTONICS WATERTECH PVT. LTD.

Annexure 3

Annual Report on Corporate Social Responsibility [Pursuant to Companies (Corporate Social Responsibility Policy) Rules, 2014]

Brief contents of the CSR policy

The CSR Policy is formulated with intention to Strive for economic development that positively impacts the society at large with minimal resources. Also to embrace responsibility for the Company's actions and encourage a positive impact through its activities on hunger, poverty, malnutrition, environment, communities, stakeholders and the society. The CSR policy of the company is available on web site of the company i.e. https://www.photonicswatertech.com/

The Company's focus areas under CSR are:

- Environment
- Eradicating hunger, poverty and malnutrition

The CSR Policy has been put up on the Company's Website and can be accessed through the following link: https://www.photonicswatertech.com/

The composition of the CSR committee:

The CSR committee of the Board is responsible for inter alia overseeing the execution of the Company's CSR policy.

The composition of the CSR Committee of the Company as on March 31, 2025, was:

Name of the Director	Category	Status	No. of Meeting held	No. of Meeting attended
Brijeshkumar Amrutlal Patel	Executive Director	Chairman	1	1
Vasantkumar Narayanbhai Patel	Executive Director	Member	1	1
Jayavik Hasmukhbhai Patel	Executive Director	Member	1	1

WEB-LINKS

Composition of CSR committee: https://www.photonicswatertech.com/.
CSR Policy and CSR projects: https://www.photonicswatertech.com/.

Details of impact assessment of CSR projects carried out in pursuance of sub-rule (3) of rule 8 of the companies (corporate social responsibility policy) rules, 2014, if applicable (attach the report):
Not Applicable

Details of the amount available for set off in pursuance of sub-rule (3) of rule 7 of the companies (corporate social responsibility policy) rules, 2014 and amount required for set off for the financial year, if any.

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Sr. No	Financial Year	Amount available for set-off from preceding financial years (in Rs.)	Amount required to be set-off for the financial year, if any (in Rs.)
1	2023-24	0	0
2	2022-23	0	0
3	2021-22	0	0

Average net profit of the company for last Three Financial Years (Section 135(5): Rs. 382.01

Prescribed CSR expenditure: Rs. 7.64 Lakh (2% of Average Net Profit)

Details of CSR spent during the financial year

a. Total amount to be spent for the financial year: Rs. 7.64 Lakhs

b. Surplus arising out of the CSR projects or programms or activities of the previous financial years: Nil

c. Amount required to be set off for the financial year, if any: Nil

d. Total CSR obligation for the financial year (a+b-c): Rs. 7.64 Lakhs

- Total amount spent during the financial year: Rs. 7.64 Lakhs

- Amount unspent: Nil

Details of CSR amount spent against ongoing projects for the financial year: Nil
Details of CSR amount spent against other than ongoing projects for the financial year

1	2	3	4	5	6	7	8	9	10
Sr. No	Name of the Project	Item from the list of activities in schedule VII to the Act	Local area (Yes/ No)	Location of the project		Amount spent for the project (in Rs.)	Mode of implementation -Direct (Yes/No)	Mode of implementation through implementing agency	
				State	District			Name	CSR registration number
1.	Plantation	Tree Plantation	Yes	With in Gujarat	Gujarat	Rs. 7.64 Lakhs	Directly	NA	

Amount spent in Administrative Overheads: Nil

Amount spent on Impact Assessment, if applicable: NA

Total amount spent for the Financial Year: Rs. 7.64 Lakhs

PHOTONICS WATERTECH PVT. LTD.

Excess amount for set off, if any: Nil

Details of Unspent CSR amount for the preceding three financial years: Not Applicable

Details of CSR amount spent in the financial year for ongoing projects of the preceding financial year(s): Nil

In case of creation or acquisition of capital asset, the details relating to the asset so created or acquired through CSR spent in the financial year: No creation or acquisition of capital asset during the current financial year

The reasons for unspent amount: Not Applicable

Date: 01.09.2025
Place: Gandhinagar

For and On Behalf of Board of Directors
PHOTONICS WATERTECH PRIVATE LIMITED

PHOTONICS WATERTECH PVT. LTD.

BAPatel

BRIJESHKUMAR A PATEL
Chairman & Director &
Chairman of CSR Committee
DIN: 03500362

S V Patel & Co.
CHARTERED ACCOUNTANTS
IDAR OFFICE : E-203, 2nd Floor, Opp. SBI Bank, Damodar Complex, IDAR - 383 430, Dist. Sabarkantha (Guj.)
HIMATNAGAR OFFICE : 302/303, 3rd Floor, Shantam-9, Opp. Landmark Hotel, Motipura Circle, HIMATNAGAR - 383 001, Dist. S.K. (Guj.)
CA. SNEHAL V. PATEL
B.Com., A.C.A.
Mo. : 94095 10461
98258 10461
E-mail : casvpatel@gmail.com
Membership No. : 157798
F.R.N : 137745W

Ref. No. :

Date : 01 /09 /2025

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 2025, 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, 2025, 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.

S. V. PATEL & CO. CHARTERED ACCOUNTANTS M. NO. 157798

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

Responsibilities of Management and Those Charged with Governance for the 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.

That 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. J. PATEL & CO.
CHARTERED ACCOUNTANTS
M. NO. 157798

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

CHARTERED ACCOUNTANTS M.NO. 157798

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, 2025 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2025 from being appointed as a director in terms of Section 164(2) of the Act.;

   (f) Since the Company's turnover as per last audited financial statements is less than Rs.50 Crores and its borrowings from banks and financial institutions at any time during the year is less than Rs.25 Crores, the Company is exempted from getting an audit opinion with respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls vide notification dated June 13, 2017;

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

      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;

S. V. PATEL & CO. CHARTERED ACCOUNTANTS M.NO. 157798

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. CA M.NO. 157798 CHARTERED ACCOUNTANTS

(SNEHAL V PATEL)
PROPRIETOR
MEMBERSHIP NO.: 157798
UDIN: 25157798BMIXEH7419

Place: Gandhinagar
Date: 01/09/2025

Annexure to the Independent Auditor's Report of even date to the members of Photonics Watertech Private Limited, on the financial statements for the year ended 31st March 2025

Based on the audit procedures performed for the purpose of reporting a true and fair view on the financial statements of the Company and taking into consideration the information and explanations given to us and the books of account and other records examined by us in the normal course of audit, we report that:

(i) (a) (A) According to the information and explanation given to us, the Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment.

(B) According to the information and explanation given to us, the Company has maintained proper records showing full particulars of Intangible Assets.

(b) According to the information and explanation given to us, the major Property, Plant and Equipment of the company have been physically verified by the management at reasonable intervals during the year and no material discrepancies were noticed on such verification.

(c) According to the information and explanation given to us, the title deeds of the immovable properties (other than properties where the company is the lessee and the lease agreements are duly executed in favour of the lessee) are held in the name of the company.

(d) According to the information and explanation given to us, The Company has not revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets or both during the year.

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

(ii) (a) According to the information and explanation given to us, the management has conducted physical verification of inventory at reasonable intervals during the year, in our opinion, the coverage and procedure of such verification by the management is appropriate. As informed to us, any discrepancies of 10% or more in the aggregate for each class of inventory were not noticed on such verification.

(b) According to the information and explanation given to us, the company has been sanctioned working capital limits in excess of five crore rupees (at any point of time during the year), in aggregate, from banks or financial institutions on the basis of security of current assets; quarterly returns

S. V. PATEL & CO. CHARTERED ACCOUNTANTS M.NO. 157798

or statements filed by the company with such banks or financial institutions are in agreement with the books of account of the Company;

(iii) According to the information and explanation given to us and on the basis of our examination of the records of the Company, during the year the company has not made investments in, provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties:

(a) According to the information and explanation given to us and on the basis of our examination of the records of the Company, during the year the company has not provided loans or provided advances in the nature of loans, or stood guarantee, or provided security to any other entity to whom the aggregate amount during the year balance outstanding at the balance sheet date parties other than subsidiaries, joint ventures and associates subsidiaries, joint ventures and associates

(b) According to the information and explanation given to us, the investments made, guarantees provided, security given and the terms and conditions of the grant of all loans and advances in the nature of loans and guarantees provided are not prejudicial to the company's interest;

(c) schedule of repayment of the principal amount and the payment of the interest have not been stipulated and hence we are unable to comment as to whether receipt of the principal amount and the interest is regular;

(d) According to the information and explanation given to us, no amount is overdue in these respect;

(e) According to the information and explanation given to us, in respect of any loan or advance in the nature of loan granted which has fallen due during the year, none has been renewed or extended or fresh loans granted to settle the overdues of existing loans given to the same parties;

(f) According to the information and explanation given to us and on the basis of our examination of the records of the Company, the Company has during the year, not made investments in, provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties. Accordingly, the provisions of clauses 3(iii) of the Order are not applicable.

(iv) According to the information and explanation given to us, the company has no loans, investments, guarantees or security where provisions of section 185 and 186 of the Companies Act, 2013 are to be complied with.

(v) According to the information and explanation given to us and on the basis of our examination of the records of the Company, the Company has not accepted any deposits or amounts which are deemed to be deposits under the

S. V. ... & CO. CHARTERED ACCOUNTANTS M.NO. 157798 directives of the Reserve Bank of India and the provisions of Sections 73 to 76 or any other relevant provisions of the Companies Act, 2013 and the rules framed thereunder, where applicable. Accordingly, the provisions of clause 3(v) of the Order are not applicable.

(vi) To the best of our knowledge and belief, the Central Government has not specified maintenance of cost records under sub-section (1) of Section 148 of the Act, in respect of Company's products/ services. Accordingly, the provisions of clause 3(vi) of the Order are not applicable.

(vii) (a) The Company is regular in depositing undisputed statutory dues including Goods and Services Tax, provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues, as applicable, with the appropriate authorities. Further, no undisputed amounts payable in respect thereof were outstanding at the year-end for a period of more than six months from the date they became payable.

(b) There are no dues in respect of Goods and Services Tax, provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues that have not been deposited with the appropriate authorities on account of any dispute.

(viii) According to the information and explanation given to us, company has no transactions, not recorded in the books of account have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961);

(ix) (a) In our opinion, the company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender during the year;

(b) Company is not declared wilful defaulter by any bank or financial institution or other lender;

(c) According to the information and explanation given to us, term loans were applied for the purpose for which the loans were obtained;

(d) According to the information and explanation given to us, funds raised on short term basis have not been utilised for long term purposes;

(e) According to the information and explanation given to us, the company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures;

(f) According to the information and explanation given to us, the company has not raised loans during the year on the pledge of securities held in its

S. V. PATEL & CO. CHARTERED ACCOUNTANTS M.NO. 157708

subsidiaries, joint ventures or associate companies; or The Company has no borrowing, including debt securities during the year;

(x) (a) The Company has not raised moneys by way of initial public offer or further public offer (including debt instruments) during the year;

(b) According to the information and explanation given to us, the The company has not made preferential placement of shares (rights issue) under review.

(xi) (a) According to the information and explanation given to us, any fraud by the company or any fraud on the company has not been noticed or reported during the year;

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

(c) According to the information and explanation given to us, no whistle-blower complaints, received during the year by the company;

(xii) Company is not a Nidhi company, accordingly provisions of the Clause 3(xii) of the Order is not applicable to the company,

(xiii) According to the information and explanations given to us, we are of the opinion that all transactions with related parties are in compliance with Section 177 and 188 of Companies Act, 2013 where applicable and the details have been disclosed in the Financial Statements etc., as required by the Accounting Standards and the Companies Act, 2013.

(xiv) According to the information and explanations given to us, the company has no internal audit system;

(xv) According to the information and explanations given to us, we are of the opinion that the company has not entered into any non-cash transactions with directors or persons connected with him and accordingly, the provisions of clause 3(xv) of the Order is not applicable.

(xvi) According to the information and explanations given to us, we are of the opinion that the company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934 and the company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India, accordingly the provisions of clause 3(xvi) of the Order are not applicable;

(xvii) According to the information and explanations given to us and based on the audit procedures conducted we are of opinion that the company has not incurred any cash losses in the financial year and the immediately preceding financial year;

S. V. PATEL & CO. CHARTERED ACCOUNTANTS M.NO. 157798

(xviii) There has been no resignation of the statutory auditors during the year and accordingly, the provisions of clause 3(xviii) of the Order is not applicable;

(xix) On the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report indicating that company is incapable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the company as and when they fall due.

(xx) The Company is covered under the provisions of Section 135 of the Companies Act, 2013. During the year, the Company has duly spent the required Corporate Social Responsibility (CSR) amount in accordance with the provisions of Section 135 of the Act.

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

S. V. PATEL & CO. CHARTERED ACCOUNTANTS M.NO. 157798

(SNEHAL V PATEL)
PROPRIETOR
MEMBERSHIP NO.: 157798

PLACE: GANDHINAGAR
DATE: 01.09.2025
UDIN: 25157798BMIXEH7419

PHOTONICS WATERTECH PRIVATE LIMITED

PART-I

BALANCE SHEET AS AT 31ST MARCH 2025

All Figures in Lakhs

Particulars	Note No	AMOUNT AS ON 31ST MARCH 2025	AMOUNT AS ON 31ST MARCH 2024
I. EQUITY AND LIABILITIES			
(1) Shareholder's Funds			
(a) Share Capital	1	902.28	902.28
(b) Reserves and Surplus	2	1,735.52	725.16
(3) Non-Current Liabilities			
(a) Long-term borrowings	3	300.61	237.30
(4) Current Liabilities			
(a) Short-term borrowings	4	974.69	1,081.39
(b) Trade payables	5	1,378.95	1,854.06
(c) Other current liabilities	6	5.47	101.02
(d) Short-term provisions	7	273.36	43.03
Total		**5,570.88**	**4,944.23**
II.Assets			
(1) Non-current assets			
(a) Property, Plant and Equipement			
(i) Tangible assets	7A	351.41	358.99
(ii) Intangible assets			
(iii) Capital work-in-progress			
(iv) Intangible assets under development			
(b) Non-current investments	8	743.93	450.91
(c) Deferred tax assets (net)	9	26.78	26.04
(d) Long term loans and advances			
(e) Other non-current assets	10	364.62	162.69
(2) Current assets			
(a) Inventories	11	1,786.67	481.16
(b) Trade receivables	12	2,505.92	2,818.17
(c) Cash and cash equivalents	13	159.51	452.15
(d) Short-term loans and advances	14	132.06	194.12
Total		**5,570.88**	**4,944.23**
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 : 01.09.2025

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

(CA SNEHAL PATEL)
(PROPRIETOR)
M. NO. : 157798
UDIN:25157798BMIXEH7419

PHOTONICS WATERTECH PRIVATE LIMITED

PART- II

PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31 ST MARCH 2025

All Figures in Lakhs

Particulars	Note No	AMOUNT FOR THE YEAR ENDED MARCH 31,2025 RESPECTIVELY	AMOUNT FOR THE YEAR ENDED MARCH 31,2024 RESPECTIVELY
CONTINUING OPERATIONS (1)			
I. Revenue from operations	15	10,560.78	6,475.42
II. Other Income	16	13.38	13.67
III. Total Revenue (I +II)		10,574.16	6,489.09
IV. Expenses:			
Cost of materials consumed	17	8,132.06	5,227.70
Changes in Inventories of Finished Goods, WIP & Stock in Trade	18	(706.76)	(326.31)
Employee benefit expense	19	295.18	176.38
Financial costs	20	130.70	122.43
Depreciation and amortization expense	21	34.91	39.25
Other expenses	22	1,337.14	729.11
Total Expenses		9,223.22	5,968.56
V. Profit before exceptional and extraordinary items and tax	(III - IV)	1,350.94	520.53
VI. Exceptional Items			
VII. Profit before extraordinary items and tax (V - VI)		1,350.94	520.53
VIII. Extraordinary Items			
IX. Profit before tax (VII - VIII)		1,350.94	520.53
X. Tax expense:			
(1) Current tax		341.31	132.17
(2) Deffered tax Asset (Liability)		0.74	1.17
XI. Profit(Loss) from the perid from continuing operations	(VII-VIII)	1,010.37	389.52
XII. Profit/(Loss) for the period		1,010.37	389.52
XIII. Earning per equity share:			
(1) Basic		11.20	4.32
(2) Diluted		11.20	4.32

FOR PHOTONICS WATERTECH PVT LTD

(Brijesh A Patel)
Director
(DIN : 03500362)

(Basant N Patel)
Director
(DIN : 03497482)

PLACE: GANDHINAGAR
DATE : 01.09.2025

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

(CA SNEHAL PATEL)
(PROPRIETOR)
M. NO. : 157798
UDIN:25157798BMIXEH7419

PHOTONICS WATERTECH PRIVATE LIMITED

NOTES FORMING PART OF BALANCE SHEET
AS AT 31ST MARCH 2025

Rs.in Lakhs

NOTE-1 SHARE CAPITAL

PARTICULARS	As at 31 March 2025		As at 31 March 2024	
	Number actual	₹Amount	Number actual	₹Amount
Authorised				
Equity Shares of ` 10 each	10,000,000	1,000.00	10,000,000	1,000.00
Issued				
Equity Shares of ` 10 each	9,022,750	902.28	9,022,750	902.28
Subscribed & Paid up				
Equity Shares of ` 10 each fully paid	9,022,750	902.28	9,022,750	902.28
Subscribed but not fully Paid up				
Equity Shares of ` 10 each, not fully paid up	0.00	-	0.00	-
Total	9,022,750	902.28	9,022,750	902.28

Reconciliation of the number of shares outstanding at the beginning and at the end of the reporting

Rs.in Lakhs

PARTICULARS	As at 31 March 2025		As at 31 March 2024	
	Number	₹Amount	Number	₹Amount
Shares outstanding at the beginning of the year	9,022,750	902.28	265,375	26.54
Bonus Shares Issued during the year	0.000	0.00	8,757,375	875.74
Shares bought back during the year				
Shares outstanding at the end of the year	9,022,750	902.28	9,022,750	902.28

NOTES TO ACCOUNTS Note-2-6*

PHOTONICS WATERTECH PVT LTD

S. V. PATEL & CO. CHARTERED ACCOUNTANTS M.NO. 157798

PHOTONICS WATERTECH PRIVATE LIMITED

NOTES FORMING PART OF BALANCE SHEET
AS AT 31ST MARCH 2025

All Figures in Lakhs

NOTE-2 RESERVES & SURPLUS

PARTICULARS	As at 31 March 2025	As at 31 March 2024
a. Capital Reserves		
b. Capital Redemption Reserve		
c. Securities Premium Account		
d. Debenture Redemption Reserve	-	-
e. Revaluation Reserve		
f. Share Options Outstanding Account		
g. Other Reserves (Specifiy the nature and purpose of each reserve)		
h. Surplus		
Opening balance	725.16	335.63
(+) Net Profit/(Net Loss) For the current year	1,350.94	520.53
(+) Provision for Tax		-
(-) Less Income Tax	341.31	132.17
(+/-) Deferred tax	0.74	1.17
Closing Balance	1,735.52	725.16
Less: Issue of Bonus Shares	-	-
i. Preliminery Exp. (to the extent not written off)		
Opening balance		
(+) written off during the year		
Closing Balance	-	-
Total	1,735.52	725.16

NOTE-3 LONG TERM BORROWINGS

PARTICULARS	As at 31 March 2025	As at 31 March 2024
Secured		
(a) Bonds/debentures		
(b) Term loans exept dues within one year		
from banks	1.42	45.74
(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 exept dues within one year		
from other parties	29.69	63.25
(c) Deferred payment liabilities		
(d) Deposits		
(e) Loans and advances from related parties	269.50	128.31
(f) Long term maturities of finance lease obligations		
Total	300.61	237.30

NOTE-4 SHORT TERM BORROWINGS

PARTICULARS	As at 31 March 2025	As at 31 March 2024
Secured		
(a) Term loans dues within one year	84.28	112.18
(b) Bank Overdraft / CC	890.42	969.20
Total	974.69	1,081.39

NOTE-5 TRADE PAYABLES

PARTICULARS	As at 31 March 2025	As at 31 March 2024
Trade Payables		
(A) total outstanding dues ofmicro enterprises and smallenterprises;		
(B) total outstanding dues of creditors other than micro enterprises and small enterprises	**1,378.95**	**1,854.06**
(a) oustanding less than 1 year	1,264.26	1,404.62
(b) oustanding from 1 to 2 years	100.55	126.26
(c) oustanding from 2 to 3 years	12.13	239.58
(d) oustanding more than 3 years	2.01	83.60
Total [A]	1,378.95	1,854.06
Total [A-B]	1,378.95	1,854.06

Notes to Accounts NOTE-Z-8*

NOTE-6 OTHER CURRENT LIABILITIES

PARTICULARS	As at 31 March 2025	As at 31 March 2024
ESIC Payable	0.38	0.05
PF Payable	1.26	0.34
Professional Tax Payable	0.13	0.11
Other Current Liabilities	3.70	100.53
Total	5.47	101.02

NOTE-7 SHORT TERM PROVISIONS

PARTICULARS	As at 31 March 2025	As at 31 March 2024
TDS Payable	41.72	6.28
TCS Payable	1.06	-
Incometax Provision	230.57	36.75
Total	273.36	43.03

NOTE-8 NON CURRENT INVESTMENT

PARTICULARS	As at 31 March 2025	As at 31 March 2024
Investement in Plots	343.15	185.60
Investement in Bond	31.32	31.32
Investement in Mutual Fund	1.00	-
Other Non current Investment (Fixed Deposits)	367.64	233.99
Other Non current Investement (Gold)	0.81	-
Total	743.93	450.91

NOTE-9 DEFERRED TAX ASSETS

Particulars	As at 31 March 2025	As at 31 March 2024
Other current assets		
Depreciation as per Companies Act	34.91	42.25
Depreciation as per Income tax Act	31.98	37.29
Difference	2.93	4.95
Deferred Tax Assets	26.04	24.88
Current year provision	0.74	1.17
Total	26.78	26.04

NOTE-10 NON CURRENT ASSETS

PARTICULARS	As at 31 March 2025	As at 31 March 2024
Vat Receivable	0.82	0.82
a. Security deposits		
Secured Deposits with Govt., Public Body & Others	363.80	161.87
Total	364.62	162.69

S. V. PATEL & CO. CHARTERED ACCOUNTANTS M.NO. 167798

NOTE-11 INVENTORIES

PARTICULARS	As at 31 March 2025	As at 31 March 2024
Inventories		
(a) Raw Materials	184.73	85.99
(b) Work-in progress	-	-
(c) Finished Goods	125.52	11.40
(d) Stock in Trade	976.42	383.78
(e) Stores and spares	-	-
Total	1,286.67	481.16

NOTE-12 TRADE RECEIVABLES

PARTICULARS	As at 31 March 2025	As at 31 March 2024
Trade receivables outstanding for a period less than six months from the date they are due for payment		
(a) Secured, considered good		
(b) Unsecured, considered good	794.88	939.39
(c) Unsecured, considered doubtful		
Less: Provision for doubtful debts		
	794.88	939.39
Trade receivables outstanding for a period exceeding six months to one year		
(a) Secured, considered good		
(b) Unsecured, considered good	843.90	949.06
(c) Unsecured, considered doubtful		
Less: Provision for doubtful debts		
	843.90	949.06
Trade receivables outstanding for a period From 1 year to 2 years		
(a) Secured, considered good		
(b) Unsecured, considered good	863.30	925.41
(c) Unsecured, considered doubtful		
Less: Provision for doubtful debts		
	863.30	925.41
Trade receivables outstanding for a period From 2 years to 3 Years		
(a) Secured, considered good		
(b) Unsecured, considered good	3.83	4.31
(c) Unsecured, considered doubtful		
Less: Provision for doubtful debts		
	3.83	4.31
Total	2,505.92	2,818.17

Trade Receivable stated above in which there is no any Debts due by directors or other officers of the company
Notes to Accounts NOTE-Z-8*

NOTE-13 CASH & CASH EQUIVALENT

Particulars	As at 31 March 2025	As at 31 March 2024
a. Balances with banks		
Bank balance	130.83	427.27
	130.83	427.27
b. Fix Deposit due within 3 Months	3.14	-
c. Cash on hand	25.54	24.88
Total	159.51	452.15

PHOTONICS WATERTECH PVT. LTD.

S. V. PATEL & CO. CHARTERED ACCOUNTANTS M.NO. 157798

NOTE-14 SHORT TERM LOANS & ADVANCES

Particulars	As at 31 March 2025	As at 31 March 2024
a. Balances with government authorities		
Other Receivables from Govt.	70.07	147.91
	70.07	**147.91**
b. Loans & Advances Others		
Prepaid Expenses	3.96	-
Advance to suppliers	0.34	15.81
Others Advances- Imprest Debtors Account/Employees Advance	57.69	30.40
	61.99	**46.21**
Total	**132.06**	**194.12**

S. V. PATEL & CO.
CHARTERED ACCOUNTANTS
M.NO. 157798

PHOTONICS WATERTECH PRIVATE LIMITED

NOTES FORMING PART OF PROFIT & LOSS ACCOUNT
AS AT 31ST MARCH 2025

All Figures in Lakhs

NOTE-15 REVENUE FROM OPERATIONS

PARTICULARS	As at 31 March 2025	As at 31 March 2024
Sales of Products		
a.Domestic Sales	9,794.01	5,823.54
b.Export Sales	-	25.10
Sale of Services		
(Installation and maintenance Services/ Other services income)	766.77	626.79
Total	10,560.78	6,475.42

NOTE-16 OTHER INCOME

PARTICULARS	As at 31 March 2025	As at 31 March 2024
Interest income	3.35	3.74
FD interest	9.91	9.70
MEIS income/ other/ foreign exchange/Discount	0.11	-
Other Direct Income (DBX)	-	0.23
Total	13.38	13.67

NOTE-17 COST OF MATERIAL CONSUMED

PARTICULARS	As at 31 March 2025	As at 31 March 2024
Inventories at the beginning of the year	85.99	40.02
Add : Purchase during the year	8,230.80	5,273.67
	8,316.79	5,313.69
Less : Inventories at the end of the year	184.73	85.99
Cost of Material Consumed	8,132.06	5,227.70

NOTE-18 CHANGES IN INVENTORIES OF FINISHED GOODS, WIP, & STOCK IN TRADE

PARTICULARS	As at 31 March 2025	As at 31 March 2024
Inventories at the end of the year :		
Finished Goods	125.52	11.40
Work-in-Progress	-	-
Waste	-	-
Stock-in-trade	976.42	383.78
	1,101.94	395.17
Inventories at the beginnig of the year :		
Finished Goods	11.40	
Work-in-Progress	-	-
Waste	-	-
Stock-in-trade	383.78	68.86
	395.17	68.86
	(706.76)	(326.31)

NOTE-18 DIRECT EXPENSES

PARTICULARS	As at 31 March 2025	As at 31 March 2024
Licensing / Tender and Registration fees	7.01	-
Export - Import Expenses	2.65	4.49
Foreign Currency Exchange Rate diff.	(0.30)	0.09
Contract Expenses	1,030.36	503.89
Discount allowed/ round off	(0.71)	0.03
Transport Expenses	33.54	16.65
Total	1,072.54	525.16

NOTE-19 EMPLOYEE BENEFIT EXPENSES

PARTICULARS	As at 31 March 2025	As at 31 March 2024
Salary Expenses	89.74	107.52
Other Employee Benefit Expense	1.93	1.45
Staff welfare	4.65	4.92
Directors Remuneration	198.88	62.50
Total	295.18	176.38

NOTE-20 FINANCIAL COSTS

PARTICULARS	As at 31 March 2025	As at 31 March 2024
Interest Expenses	130.70	122.43
Total	130.70	122.43

NOTE-21 DEPRECIATION & AMORTIZATION

PARTICULARS	As at 31 March 2025	As at 31 March 2024
Depreciation	34.91	39.25
Total	34.91	39.25

NOTE-22 OTHER EXPENSES

Particulars	As at 31 March 2025	As at 31 March 2024
Manufacturing Expenses		
Licensing / Tender and Registration fees	7.01	-
Export - Import Expenses	2.65	4.49
Foreign Currency Exchange Rate diff.	(0.20)	0.09
Contract Expenses	1,030.36	501.89
Discount allowed/ round off	(0.71)	0.03
Transport Expenses	33.54	16.65
	1,072.54	525.16
Office and Administrative Expenses		
Bank charges	49.42	29.20
Factory Expenses	0.29	0.02
Insurance Expense	1.95	2.67
Comission Expenses	7.75	-
Utility Expenses	38.76	10.54
Legal and Professional Fees	30.63	16.94
Business Promotion	2.62	2.33
Taxes and levies	15.21	2.57
Travelling Expenses	28.30	14.51
Fuel Expenses	8.66	12.72
Postage & Courier Expenses	0.91	2.96
Repairs & Maintainance Expenses	6.28	0.30
Stationery & Printing Expenses	3.36	0.22

WATERTECH PVT. LTD.

S. V. PATEL & CO.
M.NO. 157798
CHARTERED ACCOUNTANTS

Administrative and Office Exps		
Misc Expense	9.03	12.34
Kasar	13.98	2.71
Inspection Charges and testing	14.25	81.87
Property Tax	0.24	0.11
Other Expense	2.40	0.51
Stores and spare purchase	9.97	11.73
Interest on GST and late fees	17.14	-
Software Maintenance Expenses	0.17	-
	0.69	-
	264.59	293.95
Total	1,337.14	729.11

PHOTONICS WATERTECH PVT. LTD.

S. V. PATEL & CO.
CA
M.NO. 157798
CHARTERED ACCOUNTANTS

PHOTONICS WATERTECH PVT LTD
F.Y 2024-25

NOTE '7A' Property, Plant and Equipement

All Figures in Lakhs

Particulars	Gross Block				Depreciation				Net Block	
	Balance as at 01-04-2024	Additions	Deductions	Balance as at 31-03-2025	Balance as at 01-04-2024	Depreciation for the year	Deductions	Balance as at 31-03-2025	Balance as at 31-03-2025	Balance as at 31-03-2024
Tangible Assets										
(i) Furniture & Fixtures	10.94	0.05		10.99	9.75	0.38	-	10.13	0.86	1.19
(ii) Vehicles	49.14	0.68		49.82	45.03	1.44	-	46.47	3.34	4.10
(iii) Office Equipment	35.97	6.20		42.17	29.55	4.35	-	33.90	8.27	6.42
(iv) Plant & Machinery	93.26	5.00	0.10	98.16	66.48	5.56	-	72.04	26.12	26.77
(v) Computer & pheripherals	30.67	1.30		31.97	26.74	1.82	-	28.56	3.40	3.93
(vi) Building	408.49	0.75		409.24	204.63	19.38	-	224.01	185.23	203.87
(vii) Rooftop	22.73			22.73	11.87	1.97	-	13.83	8.89	10.86
(viii) Plot At Gandhinagar	76.53			76.53	-		-	-	76.53	76.53
(viiii) Plot At Mansa	25.32			25.32	-		-	-	25.32	25.32
(ix) Plot At Aithor	-			-	-		-	-	-	185.60
(ix) Plot At Aithor	-	-		-	-		-	-	-	-
Total	753.04	13.97	0.10	766.91	394.05	34.91	-	428.96	337.95	544.59

PHOTONICS WATERTECH PVT. LTD.

S. V. PATEL & CO.
CHARTERED ACCOUNTANTS
M.NO.
157798

PHOTONICS WATERTECH PRIVATE LIMITED
Cash Flow Statement for the year ended March 31, 2025

All Figures in Lakhs

PARTICULARS	MAR'2025	MAR'2024
A. Cash Flows from Operating Activities		
Profit After Tax as per the Statement of Profit & Loss	1,010.37	389.52
Adjustments:		
Depreciation and Amortization	34.91	39.25
Other Income	(13.38)	(13.44)
Finance Cost	130.70	151.64
Operating Cash Flow before Working Capital and Other Changes	**1,162.59**	**566.97**
Movement in Working Capital		
(Increase)/Decrease in Loans & Advances, Trade Receivables & Other Current	(633.12)	346.88
Increase/(Decrease) in Current Liabilities & Provisions (without considering	(460.48)	(36.19)
Cash generated from operations	68.99	551.94
Net Cash from/(used in) Operating Activities	**68.99**	**551.94**
B. Cash Flows from Investing Activities		
Purchase of Fixed Assets (Net)	(13.87)	(3.46)
Other Income	13.38	13.44
Purchase/Sale of Investments (Net)	(293.02)	(21.36)
Net cash from/(used in) Investing Activities	**(293.51)**	**(11.38)**
C. Cash Flows from Financing Activities		
Long term Loans taken (Net)	63.32	42.05
Payment of interest/bank charges	(130.70)	(151.64)
Defferred Tax Asset	(0.74)	(1.17)
Other Non-Current Assets		-
Net Cash from/(used in) Financing Activities	**(68.12)**	**(110.76)**
Net increase in Cash and Cash Equivalents (A+B+C)	(292.64)	429.80
Cash and Cash Equivalents at the beginning of the year	452.15	22.35
Cash and Cash Equivalents at the end of the year	159.51	452.15
Components of cash and cash equivalents		
Cash on Hand	25.54	24.88
Balances with Bank		
-In Current Accounts	130.83	427.27
Fixed Deposits	3.14	-
	159.51	**452.15**

FOR, PHOTONICS WATERTECH PRIVATE LIMITED

(Brijesh A Patel)
Director
(DIN : 03500362)

(Vasant N Patel)
Director
(DIN : 03497482)

PLACE: Gandhinagar
Date :01-09-2025

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

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

UDIN:25157798BMIXEH7419

PHOTONICS WATERTECH PRIVATE LIMITED
NOTES TO THE FINANCIAL STATEMENTS

'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.

S. V. PATEL & CO. CHARTERED ACCOUNTANTS M.NO. 157798

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: **Amount in Lakhs**

PARTICULARS	FISCAL 2025 ₹	FISCAL 2024 ₹
Audit Fees	0.75	0.75
Taxation Matters	0.25	0.25
Company Law Matters	----------	----------
Others	----------	----------
Total	**1.00**	**1.00**

PHOTONICS WATERTECH PVT. LTD.

S. V. PATEL & CO. CHARTERED ACCOUNTANTS M.NO. 157198

PHOTONICS WATERTECH PRIVATE LIMITED
NOTES TO THE FINANCIAL STATEMENTS

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

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.

Amount in Lakhs

PARTICULARS	FISCAL 2025 ₹	FISCAL 2024 ₹
Employer's Contribution to Provident Fund	5.25	4.88
Employer's Contribution to ESIC	1.03	0.31
Total	6.28	5.19

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 and water system 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

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

S. V. PATEL & CO. CHARTERED ACCOUNTANTS M.NO. 152798

PHOTONICS WATERTECH PVT. LTD.

PHOTONICS WATERTECH PRIVATE LIMITED
NOTES TO THE FINANCIAL STATEMENTS

(B) Transaction with related party during the period:

I. FINANCING ACTIVITIES:

(Amount in Lakhs)

Name of Parties	Opening Balance Cr./(Dr.)	Receipt	Payment	Closing Balance Cr./(Dr.)
Brijeshbhai A Patel	81.58	33.23	19.58	95.23
Jayavikbhai H Patel	(4.29)	21.00	39.69	22.98
Vasantbhai N Patel	51.02	0	18.29	32.73

II. OTHER ACTIVITIES :

PARTICULARS	NATURE OF TRANSACTION	FISCAL 2025 ( )	FISCAL 2024 ( )
Brijeshbhai A Patel	Director's Remuneration	66.29	20.00
Vasantbhai N Patel	Director's Remuneration	66.29	15.00
Jayavikbhai H Patel	Director's Remuneration	66.29	15.00
Rakshitbhai K Shah	Director's Remuneration	0.00	12.50
Chetnaben Patel	Salary	6.00	5.81

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

PARTICULARS	FISCAL 2025 ₹	FISCAL 2024 ₹
Profit attributable to Equity Shareholders	1010.37	389.52
Weighted Average No. of Shares Outstanding During The Year	90,22,750	90,22,750
Nominal Value of Share	10	10
Basic and Diluted Earnings Per Share	**11.20**	**4.32**

PHOTONICS WATERTECH PVT. LTD.

S. V. PATEL & CO. CHARTERED ACCOUNTANTS M.NO 157798

PHOTONICS WATERTECH PRIVATE LIMITED
NOTES TO THE FINANCIAL STATEMENTS

NOTE-'Z-6'. Shareholding of Promoters as below:-

Sl No.	Shareholders Name	Shareholding at the begginning of the year 01.04.2024			Shareholding at the end of the year 31.03.2025			% 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	3,243,940	35.95%	-	3,482,450	38.60%	-	2.64%
2	Jayavik Patel	2,601,340	28.83%	-	2,839,850	31.47%	-	2.64%
3	Vasant Patel	2,461,940	27.29%	-	2,700,450	29.93%	-	2.64%
4	Rakshit Shah	715,530	7.93%	-	-	0.00%	-	-7.93%
	Total	9,022,750	100.00%		9,022,750	100.00%		

NOTE-'Z -7' Trade payable due for payment

	(Amount in Lakhs)				
Particulars	Outstanding for following periods due date of payment				
FY 2024-25	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
(i)MSME	Nil	Nil	Nil	Nil	Nil
(ii)Others	1264.26	100.55	12.13	2.01	1378.95
(iii) Disputed dues	Nil	Nil	Nil	Nil	Nil
MSME	Nil	Nil	Nil	Nil	Nil
(iv) Disputed dues	Nil	Nil	Nil	Nil	Nil
Others	Nil	Nil	Nil	Nil	Nil

PHOTONICS WATERTECH PVT. LTD.

S. V. PATEL & CO. CHARTERED ACCOUNTANTS CA M.NO. 157798

	(Amount in Lakhs)				
Particulars	Outstanding for following periods due date of payment				
FY 2023-24	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
(i)MSME	Nil	Nil	Nil	Nil	Nil
(ii)Others	1404.62	126.26	239.58	83.60	1854.06
(iii) Disputed dues	Nil	Nil	Nil	Nil	Nil
MSME	Nil	Nil	Nil	Nil	Nil
(iv) Disputed dues	Nil	Nil	Nil	Nil	Nil
Others	Nil	Nil	Nil	Nil	Nil

NOTE-'Z- 8' Trade Receivable

	(Amount in Lakhs)					
Particulars	Outstanding for following periods due date of payment					
FY 2024-25	Less than 6 months	6 months – 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) Undisputed Trade receivable_ considered Good	794.88	843.90	863.30	3.83	0	2505.92
(ii) Undisputed Trade receivable — considered doubtful	nil	nil	nil	nil	nil	nil
(iii) Disputed Trade Receivable considered good	nil	nil	nil	nil	nil	nil

						(Amount in Lakhs)
Particulars	Outstanding for following periods due date of payment					
FY 2023-24	Less than 6 months	6 months – 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) Undisputed Trade receivable_ considered Good	939.39	949.06	925.41	4.31	0	2818.17
(ii) Undisputed Trade receivable — considered doubtful	nil	nil	nil	nil	nil	nil
(iii) Disputed Trade Receivable considered good	nil	nil	nil	nil	nil	nil

NOTE – 'Z- 9' NOTES FORMING PART OF BALANCE SHEET

RATIO ANALYSIS

Sr. No.	Particulars	Ratio FY 2024-25	Ratio FY 2023-24
1	Gross Profit / Turnover Ratio (%)	23.12	16.41
2	Net Profit Before Tax Ratio (%)	12.79	8.04
3	Profit After Tax Ratio (%)	9.57	6.02
4	Debt Service Coverage Ratio	7.02	2.85
5	Debt Equity Ratio	0.48	0.81
6	Inventory Turnover Ratio	12.18	7.43
7	Interest Coverage Ratio (EBIT/Int)	11.34	5.25
8	Return on Asset Ratio (%)	18.14	7.88
9	Earning Per share Ratio	11.20	4.32
10	Cash Ratio	0.06	0.15

PHOTONICS WATERTECH PVT. LTD.

S. V. PATEL & CO. CHARTERED ACCOUNTANTS M. NO. 157798

PHOTONICS WATERTECH PRIVATE LIMITED
NOTES TO THE FINANCIAL STATEMENTS

NOTE 'Z-10' 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 Liabilities of Rs.92,953/-. 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 'Z-11' Corporate Social Responsibility (CSR)

The Company is covered under the provisions of Section 135 of the Companies Act, 2013. During the year, the Company has undertaken plantation activity under its Corporate Social Responsibility (CSR) obligations and has spent an amount of ₹7.64 lakh towards the same, in compliance with the provisions of the Act.

Particulars	For the Year Ended 31/03/2025 (₹ in Lakhs)	For the Year Ended 31/03/2024 (₹ in Lakhs)
Amount required to be spent by the Company during the year	7.64	NIL
Amount of expenditure incurred	7.64	NIL
Shortfall / (Excess) at the end of the year	NIL	NIL
Shortfall of previous years	NIL	NIL
Total of previous years' shortfall	NIL	NIL
Balance of previous years' shortfall / (Excess), if any	NIL	NIL
Reason for shortfall	NA	NA
Nature of CSR activities	Tree Plantation	NA
Details of related party transactions, if any, in relation to CSR expenditure	NIL	NIL
Provision made with respect to liability incurred by entering into a contractual obligation and movement thereof	NIL	NIL

NOTE 'Z-12'

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**

TS Patel

PHOTONICS WATERTECH PVT. LTD.

S. V. PATEL & CO. CHARTERED ACCOUNTANTS M.NO. 157798

PHOTONICS WATERTECH PRIVATE LIMITED
NOTES TO THE FINANCIAL STATEMENTS

- Earnings in foreign exchange classified under the following heads, namely:-

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

NOTE 'Z-13'

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-14'

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

As per our attached Report of even date

For and on behalf of Board of Directors

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

(SNEHAL V PATEL)
PROPERITOR
MEMBERSHIP NO. : 157798

(BRIJESH A PATEL)
DIRECTOR
DIN: 03500362

(VASANT N PATEL)
DIRECTOR
DIN: 03497482

Place: Gandhinagar
DATE: 01-09-2025
UDIN-25157798BMIXEH7419

PHOTONICS WATERTECH PVT LTD

PLOT NO B/5/1
ELECTRONICS ESTATE SECTOR -25
GIDC, GIDC ROAD
GANDHINAGAR
GANDHINAGAR : 382025

PAN : AAFCP9602F

-: Tax Audit Report :-

F.Y. 2024-25

A.Y. 2025-26

INDIA

Auditors :-

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

PAN : BAYPP4743A

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

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, GIDC ROAD GANDHINAGAR GANDHINAGAR : 382025
   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 01/09/2025 along with a copy each of-

   (a) the audited Profit and loss account for the period beginning from 01/04/2024 to ending on 31/03/2025
   (b) the audited balance sheet as at 31st March, 2025
   (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	Creditors under Micro, Small and Medium Enterprises Development Act, 2006 are not ascertainable	In the course of our audit, we noted that the auditee does not maintain complete records necessary to verify disallowances under section 43B(h) of the Income-tax Act, 1961. Consequently, we are unable we are unable to determine whether all amounts claimed under this section have been correctly accounted for and duly paid within the specified timeframes. This limitation restricts our ability to ver ify the completeness and accuracy of the compliance with section 43B(h) and thereby reporting in Clause 22.
2	Valuation of closing stock is not possible.	Management represantation taken for valuation of closing stock

S. V. PATEL & CO. CA M.NO. 157798 CHARTERED ACCOUNTANTS

S V PATEL & CO
Chartered Accountant

SNEHAL V PATEL
CHARTERED ACCOUNTANTS
Mem.No.: 157798
UDIN : 25157798BMIXFA5313
FRN No.: 137745W

Place **GANDHINAGAR**
Date **01/09/2025**

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

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, GIDC ROAD
GANDHINAGAR
GANDHINAGAR : 382025

03 Permanent Account Number: **AAFCP9602F**

04 Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods & services tax, customs duty, etc. If yes, please furnish the registration number or any other identification number alloted for the same. :

Type	*State*	*Registration/Identification Number*
Goods and Services Tax	GUJARAT	24AAFCP9602F1ZK
Goods and Services Tax	BIHAR	10AAFCP9602F1ZI

05 Status: **Private Company**

06 Previous Year From: **01/04/2024 to 31/03/2025**

07 Assessment Year: **2025-26**

08 Indicate the relevant clause of section 44AB under which the audit has been conducted :

Relevant clause of section 44AB under which the audit has been conducted
Clause 44AB(a)- Total sales/turnover/gross receipts in business exceeding Rs. 1 crore

8a Whether the assessee has opted for taxation u/s.115BA / 115BAA / 115BAB / 115BAC / 115BAD / 115BAE ? Yes , If above option is '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) :

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

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**

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 onelocation, please furnish the addresses of locations along with the details of books of accounts maintained at each location.) :

Books maintained	*Address*	*City*	*State*	*Pincode*
Cash Book, Bank Book, Ledger, Journal Register, Sales Register, Purchase Register	PLOT NO B/5/1 ELECTRONICS ESTATE SECTOR -25 GIDC, GANDHINAGAR GANDHINAGAR	VAVOL	GUJARAT	382016

PHOTONICS WATERTECH PVT. LTD.

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	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, 44BBC, 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 has 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
	f)	Disclosure as per ICDS

ICDS	Disclosure
ICDS I = Accounting Policies	The stock is valued at cost. Fix Assets valued at historic value less depreciation. There is no change in accounting policy during the year.
ICDS II = Valuation of Inventories	Inventories has been recorded at cost. No change in Accounting policy.
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 and service.
ICDS V = Tangible Fixed Assets	Fixed Assets are valued at cost less depreciation as per WDV method is applied.
ICDS VII = Governments Grants	Not Applicable
ICDS IX = Borrowing Costs	During the year there are no borrowing cost required to be capitalised
ICDS X = Provisions, Contingent Liabilities/Assets	Not Applicable

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
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.3198169

Block of Asset	Rate of Depn	Opening WDV	Adjusted made in the WDV *	Adjustment made to WDV of Intangible asset due to excluding value of goodwill of a business or profession	Adjusted WDV	ADDITIONS							DEDUCTIONS		Depreciation Allowable (D)	WDV at end of the year (A+B-C-D)
						Date of Purchase	Date put to use	Amount	Modvat	Exchange Rate Change	Subsidy / Grant	Total Amount	Date of Sale	Amount		
PLANT AND MACHINERY 40%	40	526421	0	0	526421	01-04-24	01-04-24	103118	Nil	Nil	Nil	103118	Nil	Nil	257155	399078
						31-03-25	31-03-25	26694	Nil	Nil	Nil	26694				
FURNITURE FITTINGS	10	398199	0	0	398199	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	39820	358379
BUILDING	10	19555326	0	0	19555326	01-04-24	01-04-24	4750	Nil	Nil	Nil	4750	Nil	Nil	1959736	17674956
						31-03-25	31-03-25	74600	Nil	Nil	Nil	74600				

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PLANT AND MACHINERY 15%	15	5318531	0	0	5318531	01-06-24	01-06-24	763431	Nil	Nil	Nil	763431	01-07-24	10000	941656	5547332
						31-01-25	31-01-25	424826	Nil	Nil	Nil	424826				
* TOTAL *		25790477	0	0	25790477			1397419	0	0	0	1397419		10000	3196169	23979727

* Adjustment made to the WDV u/s.115BAA(3)/115BAC(3)/115BAD(3) (To be filled in only for A.Y.2020-21, 2021-22 and 2024-25 only, as applicable

19 Amount admissible under sections : *(33AB, 33ABA, 35(1)(i), 35(1)(ii), 35(1)(iia), 35(1)(iii), 35(1)(iv), 35(2AA), 35(2AB), 35ABA, 35ABB, 35AD, 35CCA, 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) :

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	35970	15/05/2024	35970	11/06/2024
Provident Fund	39865	15/06/2024	39865	15/06/2024
Provident Fund	39502	15/07/2024	39502	14/07/2024
Provident Fund	40635	15/08/2024	40635	14/08/2024
Provident Fund	40143	15/09/2024	40143	26/10/2024
Provident Fund	39980	15/10/2024	39980	26/10/2024
Provident Fund	39846	15/11/2024	39846	10/12/2024
Provident Fund	37182	15/12/2024	37182	04/01/2025
Provident Fund	38538	15/01/2025	38538	23/01/2025
Provident Fund	32759	15/02/2025	32759	18/04/2025
Provident Fund	35755	15/03/2025	35755	18/04/2025
Provident Fund	37408	15/04/2025	37408	18/04/2025
Any Fund setup under the provisions of ESI Act	1980	15/05/2024	1980	29/05/2024
Any Fund setup under the provisions of ESI Act	2321	15/06/2024	2321	15/06/2024
Any Fund setup under the provisions of ESI Act	2262	15/07/2024	2262	24/07/2024
Any Fund setup under the provisions of ESI Act	2377	15/08/2024	2377	31/08/2024
Any Fund setup under the provisions of ESI Act	2336	15/09/2024	2336	14/10/2024
Any Fund setup under the provisions of ESI Act	2321	15/10/2024	2321	29/10/2024
Any Fund setup under the provisions of ESI Act	2340	15/11/2024	2340	24/01/2025
Any Fund setup under the provisions of ESI Act	2088	15/12/2024	2088	24/01/2025
Any Fund setup under the provisions of ESI Act	2325	15/01/2025	2325	24/01/2025
Any Fund setup under the provisions of ESI Act	2187	15/02/2025	2187	18/04/2025
Any Fund setup under the provisions of ESI Act	2028	15/03/2025	2028	18/04/2025
Any Fund setup under the provisions of ESI Act	2079	15/04/2025	2079	08/05/2025

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 for any purpose which is an offence or is prohibited by law or expenditure by way of penalty or fine for violation of any law (enacted in India or outside India) : Nil
7. Expenditure by way of any other penalty or fine not covered above : Nil
8. Expenditure incurred to compound an offence under any law for the time being in force, in India or outside India. : Nil
9. Expenditure incurred to provide any benefit or perquisite, in whatever form, to a person, whether or not carrying on a business or exercising a profession, and acceptance of such benefit or perquisite by such person is in violation of any law or rule or regulation or guideline, as the case may be, for the time being in force, governing the conduct of such person. : Nil
10. Expenditure incurred to settle proceedings initiated in relation to contravention under such law as notified by the central government in the Official Gazette in this behalf.

b) Amounts inadmissible under section 40(a)

i as payment to non-resident referred to in sub-clause (i)

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		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
		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	i		Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006. : Nil
	ii		Total amount require to be paid to a micro, small enterprise, as referred to in section 15 of the MSMED Act, during the previous year : Nil
	iii		Of amount referred to in (ii) above amount
		(a)	Paid up to time given u/s.15 of the MSMED Act : Nil
		(b)	Not paid up to time given u/s.15 of the MSMED Act and inadmissible for the previous year : Nil
23			Particulars of any payment made to persons specified under section 40A(2)(b) :

Name of related Party	PAN of related party	Relation	Nature of Transaction	Payment Made
Brijesh Patel		Director	Remuneration	6628550
Vasant Patel		Director	Remuneration	6628550
Jayvik Patel		Director	Remuneration	6628550

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 section 43B, the liability for which
		A	pre-existed on the first day of the previous year but was not allowable in the assessment of any preceeding previous year and was
		a)	paid during the previous year : Nil

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	b)	not paid during the previous year : Nil
B		was incurred in the previous year and for clauses other than (h) of Section 43B was,
	a)	paid on or before the due date for furnishing the return of income of the previous year under section 139(1) :

Section	Nature of liability	Amount
Sec 43B(a)	TDS	4171810
Sec 43B(a)	TCS	106293
Sec 43B(a)	PROFESSIONAL TAX	12600
Sec 43B(a)	EPF	85763

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/Input Tax Credit (ITC) credits availed of or utilised during the previous year and its treatment in the profit and loss account and treatment of outstanding Central Value Added Tax/Input Tax Credit (ITC) credits in the 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 : Ommitted

(a) Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (ix) of sub-section (2) of section 56? No
If yes, please furnish the following details:

(b) Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (x) of sub-section (2) of section 56? No
If yes, please furnish the following details:

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

A(a) Whether primary adjustment to transfer price, as referred to in sub-section 1) of section 92Ce, has been made during the previous year? No
If yes, please furnish the following details:

B(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? No
If yes, please furnish the following details:

C(a) Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year? (this clause is kept in abeyance till 31st March, 2022) No
If yes, please furnish the following details:

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

Name & 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	Code of the nature of such 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 GUJARAT		3023319	No	9981076	Yes	Cheque	A/c.Payee Cheque

b) 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	Code of the nature of such amount	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
BRIJESH PATEL GUJARAT		5323319	Yes	Cheque	A/c.Payee Cheque

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

b(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(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

b(c) Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect 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

b(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: Nil

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

c) Particulars of each repayment of loan or deposit or any specified advance in 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	Code of the nature of such amount	In case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee cheque or an account payee bank draft
BRIJESH PATEL GUJARAT		1957968	9981076	Yes	Cheque	A/c.Payee Cheque
JAYVIK PATEL GUJARAT		3969208	0	Yes	Cheque	A/c.Payee Cheque
VASANT PATEL GUJARAT		1829207	5102189	Yes	Cheque	A/c.Payee Cheque

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 : 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

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

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	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 :

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	97936910	97936910	97936910	1126729	0	0	0
AHMP08019E	194H	Commission or brokerage	800880	800880	800880	40044	0	0	0
AHMP08019E	194J	Fees for professional or technical services	1975411	1975411	1975411	197545	0	0	0
AHMP08019E	194Q	TDS on Purchase of Goods	541745413	541745413	541745413	541044	0	0	0
AHMP08019E	192	Salary	19885650	19885650	19885650	4470000	0	0	0
AHMP08019E	206C	Profits and gains from the business of trading in alcoholic liquor, forest produce, scrap, etc	200649892	200649892	200649892	200651	0	0	0

b) Whether the assessee is required to furnish the statement of tax deducted or tax collected
If yes please furnish the details :

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 no, please furnish list of details/transactions which are not reported*
AHMP08019E	Form 26Q	21/07/2024	15/07/2024	Yes	
AHMP08019E	Form 26Q	21/10/2024	25/10/2024	Yes	
AHMP08019E	Form 26Q	21/01/2025	11/01/2025	Yes	
AHMP08019E	Form 26Q	21/05/2025	15/05/2025	Yes	
AHMP08019E	Form 24Q	21/07/2024	15/07/2024	Yes	
AHMP08019E	Form 24Q	21/10/2024	25/10/2024	Yes	
AHMP08019E	Form 24Q	21/01/2025	11/01/2025	Yes	
AHMP08019E	Form 24Q	21/05/2025	31/05/2025	Yes	
AHMP08019E	Form 27EQ	21/07/2024	15/07/2024	Yes	
AHMP08019E	Form 27EQ	21/10/2024	15/10/2024	Yes	
AHMP08019E	Form 27EQ	21/01/2025	11/01/2025	Yes	
AHMP08019E	Form 27EQ	21/05/2025	15/05/2025	Yes	

c) 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	5329	5329	12/05/2024
AHMP08019E	4262	4262	16/05/2024
AHMP08019E	347	347	29/05/2024
AHMP08019E	9567	9567	09/07/2024
AHMP08019E	3911	3911	09/08/2024
AHMP08019E	936	936	14/08/2024
AHMP08019E	30682	30682	04/10/2024
AHMP08019E	3729	3729	08/10/2024

TSAPatel

PHOTON WATERTECH PVT. LTD.

S. V. PATEL & CO. CHARTERED ACCOUNTANTS M.NO. 157798

AHMP08019E	2126	2126	18/04/2025
AHMP08019E	462	462	23/04/2025
AHMP08019E	408141	408141	25/08/2025

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 : Ommitted

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

If yes, please furnish the following details:

36 B a) Whether the assessee has received any amount of buyback of shares as referred to in sub-clause (f) of clause (22) of section 2 ? No

b) If yes, please furnish the following details

(1) Amount of received : No

(2) Cost of acquisition of shares bought back : 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

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

	Description	*Previous Year*			*Preceding previous Year*		
(a)	Total turnover of the assessee	1056078317			647541920		
(b)	Gross profit / Turnover	255622212	1056078317	24.20 %	104910668	647541920	16.20 %
(c)	Net profit / Turnover	135094482	1056078317	12.79 %	52053175	647541920	8.04 %
(d)	Stock-in-Trade / Turnover	128666974	1056078317	12.18 %	48116006	647541920	7.43 %
(e)	Material consumed/Finished goods produced	0	0	0.00 %	0	0	0.00 %

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
If yes, please furnish:

43 (a) Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286? : No
(b) If yes, please furnish:
(c) 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

For PHOTONICS WATERTECH PVT LTD

BRIJESH A PATEL
Director
Place GANDHINAGAR
Date 01/09/2025

S V PATEL & CO
Chartered Accountant

SNEHAL V PATEL
CHARTERED ACCOUNTANTS
Mem.No.: 157798
UDIN : 25157798BMIXFA5313
FRN No.: 137745W

PHOTONICS WATERTECH PVT LTD

PLOT NO B/5/1 ELECTRONICS ESTATE SECTOR -25
GIDC, GIDC ROAD GANDHINAGAR
GANDHINAGAR : 382025
Mobile : 9510432680, Email : adroits.ahm@gmail.com

Date : 01/09/2025

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 31-03-2025, 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 31-03-2025.

For PHOTONICS WATERTECH PVT LTD

PHOTONICS WATERTECH PVT. LTD.

BRIJESH A PATEL
Director

PHOTONICS WATERTECH PVT LTD
PLOT NO B/5/1 ELECTRONICS ESTATE SECTOR -25
GIDC, GIDC ROAD GANDHINAGAR
GANDHINAGAR : 382025
Mobile : 9510432680, Email : adroits.ahm@gmail.com

Date : 01/09/2025

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

PHOTONICS WATERTECH PVT. LTD.

BRIJESH A PATEL
Director

PHOTONICS WATERTECH PVT LTD

PLOT NO B/5/1 ELECTRONICS ESTATE SECTOR -25
GIDC, GIDC ROAD GANDHINAGAR
GANDHINAGAR : 382025
Mobile : 9510432680, Email : adroits.ahm@gmail.com

Certificate under section 40A(3)

Date : 01/09/2025

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
PLOT NO B/5/1 ELECTRONICS ESTATE SECTOR -25
GIDC, GIDC ROAD GANDHINAGAR
GANDHINAGAR : 382025
Mobile : 9510432680, Email : adroits.ahm@gmail.com

Certificate under section 269SS & 269T

Date : 01/09/2025

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

BAPatel

PHOTONICS WATERTECH PVT. LTD.

BRIJESH A PATEL
Director

PHOTONICS WATERTECH PVT LTD
PLOT NO B/5/1 ELECTRONICS ESTATE SECTOR -25
GIDC, GIDC ROAD GANDHINAGAR
GANDHINAGAR : 382025
Mobile : 9510432680, Email : adroits.ahm@gmail.com

Certificate of quantative details of principle items of goods

Date : 01/09/2025

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 31-03-2025. The verification have been done is as under :

For PHOTONICS WATERTECH PVT LTD

BRIJESH A PATEL
Director

PHOTONICS WATERTECH PVT LTD

PLOT NO B/5/1 ELECTRONICS ESTATE SECTOR -25
GIDC, GIDC ROAD GANDHINAGAR
GANDHINAGAR : 382025
Mobile : 9510432680, Email : adroits.ahm@gmail.com

Appointment Letter

Date : 01/09/2025

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

Appointment as Auditor for the purpose of Auditor u/s 44AB of the Income Tax Act, 1961

Dear Sir,

PHOTONICS WATERTECH PVT LTD are pleased to inform you that partners of the firm have decided to appoint **S V PATEL & CO** as the External Auditor for **F.Y. 2024-25.**

Thanking You,

For PHOTONICS WATERTECH PVT LTD

PHOTONICS WATERTECH PVT. LTD.

BRIJESH A PATEL
Director

Acknowledgement Number:833749771101225 **Date of filing : 10-Dec-2025**

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 2025-26

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	7-Private company	Form Number	ITR-6
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	833749771101225

Taxable Income and Tax Details	Current Year business loss, if any	1	0
	Total Income	1A	13,58,00,760
	Book Profit under MAT, where applicable	2	0
	Adjusted Total Income under AMT, where applicable	3	0
	Net tax payable	4	3,41,78,335
	Interest and Fee Payable	5	34,53,784
	Total tax, interest and Fee payable	6	3,76,32,119
	Taxes Paid	7	3,76,32,119
	(+) Tax Payable /(-) Refundable (6-7)	8	0
Accreted Income and Tax Detail	Accreted Income as per section 115TD	9	0
	Additional Tax payable u/s 115TD	10	0
	Interest payable u/s 115TE	11	0
	Additional Tax and interest payable	12	0
	Tax and interest paid	13	0
	(+) Tax Payable /(-) Refundable (12-13)	14	0

This return has been digitally signed by PATEL BRIJESHKUMAR in the capacity of Director having PAN AKIPP0208P from IP address 45.120.121.106 on 10-Dec-2025 17:59:12 at GANDHINAGAR (Place) DSC Sl.No & Issuer 3882701 & 47592710734235199909CN=PantaSign Sub CA for DSC 2022,OU=Certifying Authority,O=Pantagon Sign Securities Pvt. Ltd.,C=IN

System Generated

Barcode/QR Code

AAFCP9602F06833749771101225 36d7028356eadb88f28c9074e7f259d09f4d8a16

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

PHOTONICS WATERTECH PVT. LTD.

TBPatel

Assessee Name	PHOTONICS WATERTECH PRIVATE LIMITED	A/c.Year Ending	31-03-2025
Assessment Year	2025-2026		
Address	PLOT NO B/5/1		
[O]	ELECTRONICS ESTATE		
	SECTOR-25		
	GIDC		
City	GANDHINAGAR : 382 025	State	GUJARAT
Mobile1	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,		
Nature of Business	04097 -PHOTONICS WATERTECH PVT LTD		Other manufacturing n.e.c.
	04077 -PHOTONICS WATERTECH PVT LTD		Manufacture of electrical machinery and apparatus
GSTIN	24AAFCP9602F1ZK		

(All amounts in Rupees)

COMPUTATION OF TOTAL INCOME (115BAA - 22%)

INCOME FROM BUSINESS OR PROFESSION				
Profit before tax		13,50,94,482		
Add: Disallowable/Addition :				
Depreciation	34,90,742			
Any Sum Rec.From Employees As Contri. To	3,37,581			
Any Other Penalty Or Fine	76,122			
		39,04,445		
			13,89,98,927	
Gross Total Business Income			13,89,98,927	
Less : Business Deductions :				
Current Depreciation U/s.32(1) [As per Working]		31,98,168		
			31,98,168	
TOTAL INCOME FROM BUSINESS OR PROFESSION				**13,58,00,759**
GROSS TOTAL INCOME				**13,58,00,759**
Total Income				**13,58,00,759**
Rounded Off u/s.288A				**13,58,00,760**

COMPUTATION OF TAX PAYABLE

Gross Tax on Rs.135800760 (Normal)			**2,98,76,167**
Add: Surcharge			**29,87,617**
Add: Health & Education Cess			**13,14,551**
			3,41,78,335
Less :			
Tax Collected at Source	1,198	1,198	
(Certificate Attached)			
Tax Deducted at Sources :			
Other than Salary (u/s.194A- Gross Amount 1713957)	1,76,982		

Other than Salary (u/s.194C- Gross Amount 426465350)	84,85,726		
Other than Salary (u/s.194Q- Gross Amount 4505496)	13,853		
	----------------	86,76,561	
Total Prepaid Taxes		----------------	86,77,759

Tax Payable			2,55,00,576
Interest u/s.234B		21,66,011	
Interest u/s.234C			
Deferment of First Installment	1,14,750		
Deferment of Second Installment	3,44,256		
Deferment of Third Installment	5,73,762		
Deferment of Forth Installment	2,55,005		
	----------------	12,87,773	
		----------------	34,53,784

Balance Payable			2,89,54,360
Less : Self Assessment Tax Paid :			
Scroll: 22639 / BSR: 0002271 / Date: 31-10-2025 STATE BANK OF INDIA KAMOTHE		47,62,230	
Scroll: 22671 / BSR: 0002271 / Date: 31-10-2025 STATE BANK OF INDIA KAMOTHE		47,62,230	
Scroll: 22892 / BSR: 0002271 / Date: 10-12-2025 STATE BANK OF INDIA KAMOTHE		1,94,29,900	
		----------------	2,89,54,360

Net Refundable			**Nil**
Rounded Off			**Nil**

Bank Account Details :

Sr. No.	IFSC	Bank Name	A/c. No.	Primary	Account Type
1	ICIC0000165	ICICI BANK LTD	016505500182	Yes	Current

Working of depreciation :

Sr. No.	Block of Assets (Name) Allow. Depre.(%)	W.D.V.	Add:Upto 30/09	Add:After 30/09	Less: Sold /Deletions	Balance	Dep.DisAl	Elegible Depre.	Prop.aggr. Depreciation	Next Year W.D.V.	Gain/Loss
1	COMPUTER 40.00 (%)	488852	103118	26694	Nil	618664	Nil	242127	Nil	376537	Nil
2	FURNITURE 10.00 (%)	398199	Nil	Nil	Nil	398199	Nil	39820	Nil	358379	Nil
3	PLANT & MACHINERY 15.00 (%)	1692976	367620	132504	10000	2183100	Nil	317527	Nil	1865573	Nil
4	BUILDING 10.00 (%)	19555326	4750	74600	Nil	19634676	Nil	1959738	Nil	17674938	Nil
5	ROOFTOP SYSTEM 40.00 (%)	28238	Nil	Nil	Nil	28238	Nil	11295	Nil	16943	Nil
6	VEHICLES 15.00 (%)	1915657	68000	Nil	Nil	1983657	Nil	297549	Nil	1686108	Nil
7	OFFICE EQUIPMENT 15.00 (%)	1701898	327811	292322	Nil	2322031	Nil	326380	Nil	1995651	Nil
8	SOFTWARE 40.00 (%)	9331	Nil	Nil	Nil	9331	Nil	3732	Nil	5599	Nil
		25790477	**871299**	**526120**	**10000**	**27177896**	**Nil**	**3198168**	**Nil**	**23979728**	**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	F.Y.	Amount B/F.	Total Tax Deducted	Amount claimed for this year	Amount C/F. Next year
1	AHME00094D	EXECUTIVE ENGINEER	BP	801029	2024	0	16021	16021	0
2	AHME00094D	EXECUTIVE ENGINEER	BP	1223088	2024	0	24462	24462	0
3	AHME02097E	EXE ENGR UNIT-A SWDC(SPMU) NATIONAL HYDROLOGY PROJ	BP	1858582	2024	0	37172	37172	0

4	AHME02097E	EXE ENGR UNIT-A SWDC(SPMU) NATIONAL HYDROLOGY PROJ	BP	3566546	2024	0	71331	71331	0
5	AHME03272D	EXECUTIVE ENGINEER ELECTRICAL R&B DIVISION MEHSANA	BP	5833941	2024	0	116679	116679	0
6	AHMG00194F	GUJARAT AMBUJA EXPORTS LTD	BP	2070	2024	0	41	41	0
7	AHMG00633D	GUJARAT URBAN DEVELOPMENT COMPANY LIMITED	BP	8221857	2024	0	164437	164437	0
8	AHMG00633D	GUJARAT URBAN DEVELOPMENT COMPANY LIMITED	BP	5432250	2024	0	108645	108645	0
9	AHMG00633D	GUJARAT URBAN DEVELOPMENT COMPANY LIMITED	BP	3836250	2024	0	76725	76725	0
10	AHMG00633D	GUJARAT URBAN DEVELOPMENT COMPANY LIMITED	BP	2056572	2024	0	41131	41131	0
11	AHMG01793B	GUJARAT PANITRA YATRA DHAM VIKAS BOARD	BP	72926	2024	0	1458	1458	0
12	AHMG01793B	GUJARAT PANITRA YATRA DHAM VIKAS BOARD	BP	117033	2024	0	2341	2341	0
13	AHMG01793B	GUJARAT PANITRA YATRA DHAM VIKAS BOARD	BP	63732	2024	0	1275	1275	0
14	AHMG01793B	GUJARAT PANITRA YATRA DHAM VIKAS BOARD	BP	117033	2024	0	2341	2341	0
15	AHMG01793B	GUJARAT PANITRA YATRA DHAM VIKAS BOARD	BP	63732	2024	0	1275	1275	0
16	AHMG01793B	GUJARAT PANITRA YATRA DHAM VIKAS BOARD	BP	327559	2024	0	6551	6551	0
17	AHMG01793B	GUJARAT PANITRA YATRA DHAM VIKAS BOARD	BP	72926	2024	0	1459	1459	0
18	AHMG01793B	GUJARAT PANITRA YATRA DHAM VIKAS BOARD	BP	63732	2024	0	1275	1275	0
19	AHMG01793B	GUJARAT PANITRA YATRA DHAM VIKAS BOARD	BP	63732	2024	0	1275	1275	0
20	AHMG01793B	GUJARAT PANITRA YATRA DHAM VIKAS BOARD	BP	72926	2024	0	1459	1459	0
21	AHMG01793B	GUJARAT PANITRA YATRA DHAM VIKAS BOARD	BP	98212	2024	0	1964	1964	0
22	AHMG01793B	GUJARAT PANITRA YATRA DHAM VIKAS BOARD	BP	72926	2024	0	1459	1459	0
23	AHMG01793B	GUJARAT PANITRA YATRA DHAM VIKAS BOARD	BP	135474	2024	0	2709	2709	0
24	AHMG01793B	GUJARAT PANITRA YATRA DHAM VIKAS BOARD	BP	117033	2024	0	2341	2341	0
25	AHMG01793B	GUJARAT PANITRA YATRA DHAM VIKAS BOARD	BP	212561	2024	0	4251	4251	0
26	AHMG01793B	GUJARAT PANITRA YATRA DHAM VIKAS BOARD	BP	195793	2024	0	3916	3916	0
27	AHMG01793B	GUJARAT PANITRA YATRA DHAM VIKAS BOARD	BP	63732	2024	0	1275	1275	0
28	AHMG01793B	GUJARAT PANITRA YATRA DHAM VIKAS BOARD	BP	135474	2024	0	2709	2709	0
29	AHMG01793B	GUJARAT PANITRA YATRA DHAM VIKAS BOARD	BP	63732	2024	0	1275	1275	0
30	AHMG01793B	GUJARAT PANITRA YATRA DHAM VIKAS BOARD	BP	135474	2024	0	2709	2709	0
31	AHMG01793B	GUJARAT PANITRA YATRA DHAM VIKAS BOARD	BP	63732	2024	0	1275	1275	0
32	AHMG01830D	GUJARAT POWER CORPORATION LIMITED	BP	7817500	2024	0	156350	156350	0
33	AHMG03759A	GUJARAT ENERGY DEVELOPMENT AGENCY	BP	494167	2024	0	9883	9883	0
34	AHMG03759A	GUJARAT ENERGY DEVELOPMENT AGENCY	BP	910092	2024	0	18202	18202	0
35	AHMG03759A	GUJARAT ENERGY DEVELOPMENT AGENCY	BP	257963	2024	0	5159	5159	0
36	AHMG03759A	GUJARAT ENERGY DEVELOPMENT AGENCY	BP	375000	2024	0	7500	7500	0
37	AHMG03759A	GUJARAT ENERGY DEVELOPMENT AGENCY	BP	521274	2024	0	10425	10425	0
38	AHMG03759A	GUJARAT ENERGY DEVELOPMENT AGENCY	BP	970912	2024	0	19418	19418	0

39	AHMG03759A	GUJARAT ENERGY DEVELOPMENT AGENCY	BP	1475609	2024	0	29512	29512	0
40	AHMG03759A	GUJARAT ENERGY DEVELOPMENT AGENCY	BP	960541	2024	0	19211	19211	0
41	AHMG03759A	GUJARAT ENERGY DEVELOPMENT AGENCY	BP	448392	2024	0	8968	8968	0
42	AHMG03759A	GUJARAT ENERGY DEVELOPMENT AGENCY	BP	410710	2024	0	8214	8214	0
43	AHMG03759A	GUJARAT ENERGY DEVELOPMENT AGENCY	BP	165599	2024	0	3312	3312	0
44	AHMG03759A	GUJARAT ENERGY DEVELOPMENT AGENCY	BP	598676	2024	0	11974	11974	0
45	AHMG03759A	GUJARAT ENERGY DEVELOPMENT AGENCY	BP	1030311	2024	0	20606	20606	0
46	AHMG03759A	GUJARAT ENERGY DEVELOPMENT AGENCY	BP	154859	2024	0	3097	3097	0
47	AHMG03759A	GUJARAT ENERGY DEVELOPMENT AGENCY	BP	12905	2024	0	258	258	0
48	AHMG03813F	GUJARAT INDUSTRIAL DEVELOPMENT CORPORATION LTD	BP	15366840	2024	0	307337	307337	0
49	AHMG03813F	GUJARAT INDUSTRIAL DEVELOPMENT CORPORATION LTD	BP	113167094	2024	0	2263342	2263342	0
50	AHMG03813F	GUJARAT INDUSTRIAL DEVELOPMENT CORPORATION LTD	BP	44091705	2024	0	881834	881834	0
51	AHMG03813F	GUJARAT INDUSTRIAL DEVELOPMENT CORPORATION LTD	BP	2885595	2024	0	57712	57712	0
52	AHMM07000A	MUNICIPAL BUREAU VADALI	BP	770480	2024	0	15410	15410	0
53	AHMM07000A	MUNICIPAL BUREAU VADALI	BP	3636664	2024	0	72733	72733	0
54	AHMO00700A	EXECUTIVE ENGINEER IRRIGATION AND MECHANICAL DIVIS	BP	52078	2024	0	1050	1050	0
55	AHMO00700A	EXECUTIVE ENGINEER IRRIGATION AND MECHANICAL DIVIS	BP	367353	2024	0	7347	7347	0
56	AHMO00700A	EXECUTIVE ENGINEER IRRIGATION AND MECHANICAL DIVIS	BP	158931	2024	0	3180	3180	0
57	AHMO00700A	EXECUTIVE ENGINEER IRRIGATION AND MECHANICAL DIVIS	BP	2802894	2024	0	56060	56060	0
58	AHMO00700A	EXECUTIVE ENGINEER IRRIGATION AND MECHANICAL DIVIS	BP	476796	2024	0	9540	9540	0
59	AHMO00700A	EXECUTIVE ENGINEER IRRIGATION AND MECHANICAL DIVIS	BP	1102060	2024	0	22050	22050	0
60	AHMR03247G	REGENT CONTROL SYSTEM (I) PRIVATE LIMITED	BP	4095000	2024	0	81900	81900	0
61	AHMR10980E	ROTEC STEEL INDUSTRIES	BP	4013000	2024	0	4013	4013	0
62	AHMS08599D	SARDAR SAROVAR NARMADA NIGAM LIMITED	BP	37677	2024	0	3768	3768	0
63	AHMS08599D	SARDAR SAROVAR NARMADA NIGAM LIMITED	BP	97233	2024	0	9723	9723	0
64	AHMS08599D	SARDAR SAROVAR NARMADA NIGAM LIMITED	BP	73192	2024	0	7319	7319	0
65	AHMS08599D	SARDAR SAROVAR NARMADA NIGAM LIMITED	BP	24575	2024	0	2458	2458	0
66	AHMT00115D	TALUKA PANCHAYAT OFFICE BAVLA	BP	2200000	2024	0	44000	44000	0
67	AHMT00656F	TOURISM CORPORATION OF GUJARAT LTD.	BP	3474304	2024	0	69486	69486	0
68	AHMT00791A	THE AGRICULTURAL PRODUCE MARKET COMMITTEE	BP	901150	2024	0	18023	18023	0
69	AHMT01205B	TALUKA PANCHAYAT OFFICE	BP	500000	2024	0	10000	10000	0
70	AHMT01285E	TALUKA PANCHAYAT, DEHGAM	BP	1966731	2024	0	39338	39338	0
71	AHMT04543A	TORRENT POWER LIMITED	BP	13298	2024	0	1330	1330	0
72	AHMU00240C	UNJHA TALUKA PANCHAYAT	BP	451652	2024	0	9099	9099	0
73	AHMU00876B	UTTAR GUJARAT VIJ COMPANY LIMITED	BP	58800	2024	0	1176	1176	0
74	ALDK01000G	KANHAR CONSTRUCTION DIVISION-3 PIPRI SONEBHADRA UT	BP	1353000	2024	0	31119	31119	0
75	BLRB03693E	BHARAT ELECTRONICS	BP	651400	2024	0	13028	13028	0
76	BLRB03693E	BHARAT ELECTRONICS	BP	325700	2024	0	6514	6514	0
77	BRDE00500D	EXECUTIVE ENGINEER NEW CONSTRUCTION DIVISION DAHEJ	BP	2651575	2024	0	53032	53032	0

78	BRDE00500D	EXECUTIVE ENGINEER NEW CONSTRUCTION DIVISION DAHEJ	BP	2651575	2024	0	53032	53032	0
79	BRDE00500D	EXECUTIVE ENGINEER NEW CONSTRUCTION DIVISION DAHEJ	BP	2651575	2024	0	53032	53032	0
80	DELI09652G	INDIAN OIL CORPORATION LIMITED	BP	6124317	2024	0	122486	122486	0
81	DELI09652G	INDIAN OIL CORPORATION LIMITED	BP	1331374	2024	0	26627	26627	0
82	DELI09652G	INDIAN OIL CORPORATION LIMITED	BP	2529610	2024	0	50592	50592	0
83	DELI09652G	INDIAN OIL CORPORATION LIMITED	BP	1362098	2024	0	27242	27242	0
84	DELI09652G	INDIAN OIL CORPORATION LIMITED	BP	716894	2024	0	14338	14338	0
85	DELI09652G	INDIAN OIL CORPORATION LIMITED	BP	215068	2024	0	4301	4301	0
86	DELI09652G	INDIAN OIL CORPORATION LIMITED	BP	3297710	2024	0	65954	65954	0
87	JDHI02048E	INTERGRATED POWER SOLUTION	BP	9500000	2024	0	190000	190000	0
88	MUMI04813E	ICICI BANK LIMITED	BP	25845	2024	0	6111	6111	0
89	MUMI04813E	ICICI BANK LIMITED	BP	35308	2024	0	5475	5475	0
90	MUMI04813E	ICICI BANK LIMITED	BP	265	2024	0	26	26	0
91	MUMS86155G	STATE BANK OF INDIA	BP	4222	2024	0	423	423	0
92	MUMS86155G	STATE BANK OF INDIA	BP	5911	2024	0	592	592	0
93	MUMS86155G	STATE BANK OF INDIA	BP	5911	2024	0	592	592	0
94	MUMS86155G	STATE BANK OF INDIA	BP	3800	2024	0	380	380	0
95	MUMS86155G	STATE BANK OF INDIA	BP	6333	2024	0	634	634	0
96	MUMS86155G	STATE BANK OF INDIA	BP	2955	2024	0	296	296	0
97	MUMS86155G	STATE BANK OF INDIA	BP	4222	2024	0	423	423	0
98	MUMS86155G	STATE BANK OF INDIA	BP	6333	2024	0	634	634	0
99	MUMS86155G	STATE BANK OF INDIA	BP	3800	2024	0	380	380	0
100	MUMS86155G	STATE BANK OF INDIA	BP	4832	2024	0	484	484	0
101	MUMS86155G	STATE BANK OF INDIA	BP	866	2024	0	87	87	0
102	MUMS86155G	STATE BANK OF INDIA	BP	1051	2024	0	106	106	0
103	MUMS86155G	STATE BANK OF INDIA	BP	494	2024	0	50	50	0
104	MUMS86155G	STATE BANK OF INDIA	BP	762	2024	0	77	77	0
105	MUMS86155G	STATE BANK OF INDIA	BP	494	2024	0	50	50	0
106	MUMS86155G	STATE BANK OF INDIA	BP	866	2024	0	87	87	0
107	MUMS86155G	STATE BANK OF INDIA	BP	540	2024	0	54	54	0
108	MUMS86155G	STATE BANK OF INDIA	BP	540	2024	0	54	54	0
109	MUMS86155G	STATE BANK OF INDIA	BP	866	2024	0	87	87	0
110	MUMS86155G	STATE BANK OF INDIA	BP	540	2024	0	54	54	0
111	MUMS86155G	STATE BANK OF INDIA	BP	494	2024	0	50	50	0
112	MUMS86155G	STATE BANK OF INDIA	BP	494	2024	0	50	50	0
113	MUMS86155G	STATE BANK OF INDIA	BP	494	2024	0	50	50	0
114	MUMS86155G	STATE BANK OF INDIA	BP	4459	2024	0	446	446	0
115	MUMS86155G	STATE BANK OF INDIA	BP	3839	2024	0	384	384	0
116	MUMS86155G	STATE BANK OF INDIA	BP	1077	2024	0	108	108	0
117	MUMS86155G	STATE BANK OF INDIA	BP	1077	2024	0	108	108	0
118	MUMS86155G	STATE BANK OF INDIA	BP	3637	2024	0	364	364	0
119	MUMS86155G	STATE BANK OF INDIA	BP	2973	2024	0	298	298	0
120	MUMS86155G	STATE BANK OF INDIA	BP	17571	2024	0	1758	1758	0
121	MUMS86155G	STATE BANK OF INDIA	BP	4533	2024	0	454	454	0
122	MUMS86155G	STATE BANK OF INDIA	BP	4311	2024	0	432	432	0
123	MUMS86155G	STATE BANK OF INDIA	BP	3366	2024	0	337	337	0
124	MUMS86155G	STATE BANK OF INDIA	BP	1610	2024	0	161	161	0
125	MUMS86155G	STATE BANK OF INDIA	BP	47461	2024	0	4747	4747	0
126	MUMS86155G	STATE BANK OF INDIA	BP	12292	2024	0	1230	1230	0
127	MUMS86155G	STATE BANK OF INDIA	BP	7565	2024	0	757	757	0
128	MUMS86155G	STATE BANK OF INDIA	BP	5201	2024	0	521	521	0
129	MUMS86155G	STATE BANK OF INDIA	BP	9456	2024	0	946	946	0
130	MUMS86155G	STATE BANK OF INDIA	BP	7565	2024	0	757	757	0
131	MUMS86155G	STATE BANK OF INDIA	BP	8983	2024	0	899	899	0
132	MUMS86155G	STATE BANK OF INDIA	BP	1108	2024	0	111	111	0
133	MUMS86155G	STATE BANK OF INDIA	BP	942	2024	0	95	95	0
134	MUMS86155G	STATE BANK OF INDIA	BP	82	2024	0	9	9	0
135	MUMS86155G	STATE BANK OF INDIA	BP	408	2024	0	41	41	0
136	MUMS86155G	STATE BANK OF INDIA	BP	2381	2024	0	239	239	0
137	MUMS86155G	STATE BANK OF INDIA	BP	10890	2024	0	1089	1089	0

Assessee Name	PHOTONICS WATERTECH PRIVATE LIMITED	A/c.Year Ending	31-03-2025
Assessment Year	2025-2026		

138	MUMS86155G	STATE BANK OF INDIA	BP	717	2024	0	72	72	0
139	MUMS86155G	STATE BANK OF INDIA	BP	2727	2024	0	273	273	0
140	MUMS86155G	STATE BANK OF INDIA	BP	1984	2024	0	199	199	0
141	MUMS86155G	STATE BANK OF INDIA	BP	1364	2024	0	137	137	0
142	MUMS86155G	STATE BANK OF INDIA	BP	992	2024	0	100	100	0
143	MUMS86155G	STATE BANK OF INDIA	BP	19896	2024	0	1990	1990	0
144	MUMS86155G	STATE BANK OF INDIA	BP	21820	2024	0	2182	2182	0
145	MUMS86155G	STATE BANK OF INDIA	BP	16036	2024	0	1604	1604	0
146	MUMS86155G	STATE BANK OF INDIA	BP	21594	2024	0	2160	2160	0
147	MUMS86155G	STATE BANK OF INDIA	BP	34085	2024	0	3409	3409	0
148	MUMS86155G	STATE BANK OF INDIA	BP	59649	2024	0	5965	5965	0
149	MUMS86155G	STATE BANK OF INDIA	BP	9824	2024	0	983	983	0
150	MUMS86155G	STATE BANK OF INDIA	BP	11765	2024	0	1177	1177	0
151	MUMS86155G	STATE BANK OF INDIA	BP	427	2024	0	43	43	0
152	MUMS86155G	STATE BANK OF INDIA	BP	392	2024	0	40	40	0
153	MUMS86155G	STATE BANK OF INDIA	BP	288	2024	0	29	29	0
154	MUMS86155G	STATE BANK OF INDIA	BP	262	2024	0	27	27	0
155	MUMS86155G	STATE BANK OF INDIA	BP	2245	2024	0	225	225	0
156	MUMS86155G	STATE BANK OF INDIA	BP	288	2024	0	29	29	0
157	MUMS86155G	STATE BANK OF INDIA	BP	532	2024	0	54	54	0
158	MUMS86155G	STATE BANK OF INDIA	BP	1755	2024	0	176	176	0
159	MUMS86155G	STATE BANK OF INDIA	BP	802	2024	0	81	81	0
160	MUMS86155G	STATE BANK OF INDIA	BP	427	2024	0	43	43	0
161	MUMS86155G	STATE BANK OF INDIA	BP	305	2024	0	31	31	0
162	MUMS86155G	STATE BANK OF INDIA	BP	255	2024	0	26	26	0
163	MUMS86155G	STATE BANK OF INDIA	BP	678	2024	0	68	68	0
164	MUMS86155G	STATE BANK OF INDIA	BP	238	2024	0	24	24	0
165	MUMS86155G	STATE BANK OF INDIA	BP	610	2024	0	61	61	0
166	MUMS86155G	STATE BANK OF INDIA	BP	458	2024	0	46	46	0
167	MUMS86155G	STATE BANK OF INDIA	BP	3677	2024	0	368	368	0
168	MUMS86155G	STATE BANK OF INDIA	BP	1540	2024	0	154	154	0
169	MUMS86155G	STATE BANK OF INDIA	BP	1320	2024	0	132	132	0
170	MUMS86155G	STATE BANK OF INDIA	BP	1100	2024	0	110	110	0
171	MUMS86155G	STATE BANK OF INDIA	BP	990	2024	0	99	99	0
172	MUMS86155G	STATE BANK OF INDIA	BP	550	2024	0	55	55	0
173	MUMS86155G	STATE BANK OF INDIA	BP	1129	2024	0	113	113	0
174	MUMS86155G	STATE BANK OF INDIA	BP	6316	2024	0	632	632	0
175	MUMS86155G	STATE BANK OF INDIA	BP	10567	2024	0	1057	1057	0
176	MUMS86155G	STATE BANK OF INDIA	BP	6398	2024	0	640	640	0
177	MUMS86155G	STATE BANK OF INDIA	BP	15059	2024	0	1506	1506	0
178	MUMS86155G	STATE BANK OF INDIA	BP	2175	2024	0	218	218	0
179	MUMS86155G	STATE BANK OF INDIA	BP	21	2024	0	3	3	0
180	MUMS86155G	STATE BANK OF INDIA	BP	1564	2024	0	157	157	0
181	MUMS86155G	STATE BANK OF INDIA	BP	16	2024	0	2	2	0
182	MUMS86155G	STATE BANK OF INDIA	BP	16	2024	0	2	2	0
183	MUMS86155G	STATE BANK OF INDIA	BP	1143	2024	0	115	115	0
184	MUMS86155G	STATE BANK OF INDIA	BP	834	2024	0	84	84	0
185	MUMS86155G	STATE BANK OF INDIA	BP	156	2024	0	16	16	0
186	MUMS86155G	STATE BANK OF INDIA	BP	311	2024	0	32	32	0
187	MUMS86155G	STATE BANK OF INDIA	BP	342	2024	0	35	35	0
188	MUMS86155G	STATE BANK OF INDIA	BP	280	2024	0	28	28	0
189	MUMS86155G	STATE BANK OF INDIA	BP	311	2024	0	32	32	0
190	MUMS86155G	STATE BANK OF INDIA	BP	233	2024	0	24	24	0
191	MUMS86155G	STATE BANK OF INDIA	BP	311	2024	0	32	32	0
192	MUMS86155G	STATE BANK OF INDIA	BP	233	2024	0	24	24	0
193	MUMS86155G	STATE BANK OF INDIA	BP	187	2024	0	19	19	0
194	MUMS86155G	STATE BANK OF INDIA	BP	249	2024	0	25	25	0
195	MUMS86155G	STATE BANK OF INDIA	BP	23455	2024	0	2346	2346	0
196	MUMS86155G	STATE BANK OF INDIA	BP	22775	2024	0	2278	2278	0
197	MUMS86155G	STATE BANK OF INDIA	BP	153	2024	0	16	16	0
198	MUMS86155G	STATE BANK OF INDIA	BP	518	2024	0	52	52	0

199	MUMS86155G	STATE BANK OF INDIA	BP	2041	2024	0	205	205	0
200	MUMS86155G	STATE BANK OF INDIA	BP	4710	2024	0	471	471	0
201	MUMS86155G	STATE BANK OF INDIA	BP	18	2024	0	2	2	0
202	MUMS86155G	STATE BANK OF INDIA	BP	2713	2024	0	272	272	0
203	MUMS86155G	STATE BANK OF INDIA	BP	9827	2024	0	983	983	0
204	MUMS86155G	STATE BANK OF INDIA	BP	10011	2024	0	1002	1002	0
205	MUMS86155G	STATE BANK OF INDIA	BP	4387	2024	0	439	439	0
206	MUMS86155G	STATE BANK OF INDIA	BP	16651	2024	0	1666	1666	0
207	MUMS86155G	STATE BANK OF INDIA	BP	1310	2024	0	131	131	0
208	MUMS86155G	STATE BANK OF INDIA	BP	7135	2024	0	714	714	0
209	MUMS86155G	STATE BANK OF INDIA	BP	2077	2024	0	208	208	0
210	MUMS86155G	STATE BANK OF INDIA	BP	7	2024	0	1	1	0
211	MUMS86155G	STATE BANK OF INDIA	BP	1723	2024	0	173	173	0
212	MUMS86155G	STATE BANK OF INDIA	BP	1770	2024	0	177	177	0
213	MUMS86155G	STATE BANK OF INDIA	BP	1746	2024	0	175	175	0
214	MUMS86155G	STATE BANK OF INDIA	BP	3421	2024	0	343	343	0
215	MUMS86155G	STATE BANK OF INDIA	BP	4351	2024	0	436	436	0
216	MUMS86155G	STATE BANK OF INDIA	BP	5924	2024	0	593	593	0
217	MUMS86155G	STATE BANK OF INDIA	BP	2892	2024	0	290	290	0
218	MUMS86155G	STATE BANK OF INDIA	BP	4593	2024	0	460	460	0
219	MUMS86155G	STATE BANK OF INDIA	BP	497	2024	0	50	50	0
220	MUMS86155G	STATE BANK OF INDIA	BP	971	2024	0	98	98	0
221	MUMS86155G	STATE BANK OF INDIA	BP	497	2024	0	50	50	0
222	MUMS86155G	STATE BANK OF INDIA	BP	756	2024	0	76	76	0
223	MUMS86155G	STATE BANK OF INDIA	BP	961	2024	0	97	97	0
224	MUMS86155G	STATE BANK OF INDIA	BP	1014	2024	0	102	102	0
225	MUMS86155G	STATE BANK OF INDIA	BP	918	2024	0	92	92	0
226	MUMS86155G	STATE BANK OF INDIA	BP	605	2024	0	61	61	0
227	MUMS86155G	STATE BANK OF INDIA	BP	561	2024	0	57	57	0
228	MUMS86155G	STATE BANK OF INDIA	BP	572	2024	0	58	58	0
229	MUMS86155G	STATE BANK OF INDIA	BP	680	2024	0	68	68	0
230	MUMS86155G	STATE BANK OF INDIA	BP	637	2024	0	64	64	0
231	MUMS86155G	STATE BANK OF INDIA	BP	346	2024	0	35	35	0
232	MUMS86155G	STATE BANK OF INDIA	BP	22	2024	0	3	3	0
233	MUMS86155G	STATE BANK OF INDIA	BP	711	2024	0	72	72	0
234	MUMS86155G	STATE BANK OF INDIA	BP	6703	2024	0	671	671	0
235	MUMS86155G	STATE BANK OF INDIA	BP	1043	2024	0	105	105	0
236	MUMS86155G	STATE BANK OF INDIA	BP	148	2024	0	15	15	0
237	MUMS86155G	STATE BANK OF INDIA	BP	6351	2024	0	636	636	0
238	MUMS86155G	STATE BANK OF INDIA	BP	50	2024	0	5	5	0
239	MUMS86155G	STATE BANK OF INDIA	BP	41	2024	0	5	5	0
240	MUMS86155G	STATE BANK OF INDIA	BP	41	2024	0	5	5	0
241	MUMS86155G	STATE BANK OF INDIA	BP	64	2024	0	7	7	0
242	MUMS86155G	STATE BANK OF INDIA	BP	58	2024	0	6	6	0
243	MUMS86155G	STATE BANK OF INDIA	BP	20	2024	0	2	2	0
244	MUMS86155G	STATE BANK OF INDIA	BP	227	2024	0	23	23	0
245	MUMS86155G	STATE BANK OF INDIA	BP	213	2024	0	22	22	0
246	MUMS86155G	STATE BANK OF INDIA	BP	140	2024	0	14	14	0
247	MUMS86155G	STATE BANK OF INDIA	BP	823	2024	0	83	83	0
248	MUMS86155G	STATE BANK OF INDIA	BP	3334	2024	0	334	334	0
249	MUMS86155G	STATE BANK OF INDIA	BP	9156	2024	0	916	916	0
250	MUMS86155G	STATE BANK OF INDIA	BP	568	2024	0	57	57	0
251	MUMS86155G	STATE BANK OF INDIA	BP	608	2024	0	61	61	0
252	MUMS86155G	STATE BANK OF INDIA	BP	1554	2024	0	156	156	0
253	MUMS86155G	STATE BANK OF INDIA	BP	2665	2024	0	267	267	0
254	MUMS86155G	STATE BANK OF INDIA	BP	4	2024	0	1	1	0
255	MUMS86155G	STATE BANK OF INDIA	BP	4049	2024	0	405	405	0
256	MUMS86155G	STATE BANK OF INDIA	BP	1716	2024	0	172	172	0
257	MUMS86155G	STATE BANK OF INDIA	BP	11444	2024	0	1145	1145	0
258	MUMS86155G	STATE BANK OF INDIA	BP	9344	2024	0	935	935	0
259	MUMS86155G	STATE BANK OF INDIA	BP	20553	2024	0	2056	2056	0

260	MUMS86155G	STATE BANK OF INDIA	BP	13609	2024	0	1361	1361	0
261	MUMS86155G	STATE BANK OF INDIA	BP	65	2024	0	7	7	0
262	MUMS86155G	STATE BANK OF INDIA	BP	42	2024	0	5	5	0
263	MUMS86155G	STATE BANK OF INDIA	BP	60	2024	0	6	6	0
264	MUMS86155G	STATE BANK OF INDIA	BP	6234	2024	0	624	624	0
265	MUMS86155G	STATE BANK OF INDIA	BP	1247	2024	0	125	125	0
266	MUMS86155G	STATE BANK OF INDIA	BP	7230	2024	0	723	723	0
267	MUMS86155G	STATE BANK OF INDIA	BP	8505	2024	0	851	851	0
268	MUMS86155G	STATE BANK OF INDIA	BP	1786	2024	0	179	179	0
269	MUMS86155G	STATE BANK OF INDIA	BP	62994	2024	0	6300	6300	0
270	MUMS86155G	STATE BANK OF INDIA	BP	800	2024	0	80	80	0
271	MUMS86155G	STATE BANK OF INDIA	BP	1300	2024	0	130	130	0
272	MUMS86155G	STATE BANK OF INDIA	BP	1219	2024	0	122	122	0
273	MUMS86155G	STATE BANK OF INDIA	BP	4727	2024	0	473	473	0
274	MUMS86155G	STATE BANK OF INDIA	BP	325249	2024	0	32525	32525	0
275	MUMS86155G	STATE BANK OF INDIA	BP	509	2024	0	51	51	0
276	MUMS86155G	STATE BANK OF INDIA	BP	329	2024	0	33	33	0
277	MUMS86155G	STATE BANK OF INDIA	BP	509	2024	0	51	51	0
278	MUMS86155G	STATE BANK OF INDIA	BP	502	2024	0	51	51	0
279	MUMS86155G	STATE BANK OF INDIA	BP	395	2024	0	40	40	0
280	MUMS86155G	STATE BANK OF INDIA	BP	1185	2024	0	119	119	0
281	MUMS86155G	STATE BANK OF INDIA	BP	479	2024	0	48	48	0
282	MUMS86155G	STATE BANK OF INDIA	BP	365	2024	0	37	37	0
283	MUMS86155G	STATE BANK OF INDIA	BP	854	2024	0	86	86	0
284	MUMS86155G	STATE BANK OF INDIA	BP	739	2024	0	74	74	0
285	MUMS86155G	STATE BANK OF INDIA	BP	365	2024	0	37	37	0
286	MUMS86155G	STATE BANK OF INDIA	BP	1933	2024	0	194	194	0
287	MUMS86155G	STATE BANK OF INDIA	BP	37491	2024	0	3750	3750	0
288	MUMS86155G	STATE BANK OF INDIA	BP	3615	2024	0	362	362	0
289	MUMS86155G	STATE BANK OF INDIA	BP	683	2024	0	69	69	0
290	MUMS86155G	STATE BANK OF INDIA	BP	10	2024	0	1	1	0
291	MUMS86155G	STATE BANK OF INDIA	BP	7680	2024	0	768	768	0
292	MUMS86155G	STATE BANK OF INDIA	BP	2040	2024	0	204	204	0
293	MUMS86155G	STATE BANK OF INDIA	BP	188	2024	0	19	19	0
294	MUMS86155G	STATE BANK OF INDIA	BP	1224	2024	0	123	123	0
295	MUMS86155G	STATE BANK OF INDIA	BP	2996	2024	0	300	300	0
296	MUMS86155G	STATE BANK OF INDIA	BP	2234	2024	0	224	224	0
297	MUMS86155G	STATE BANK OF INDIA	BP	2757	2024	0	276	276	0
298	MUMS86155G	STATE BANK OF INDIA	BP	8020	2024	0	802	802	0
299	MUMS86155G	STATE BANK OF INDIA	BP	1393	2024	0	140	140	0
300	MUMS86155G	STATE BANK OF INDIA	BP	5361	2024	0	537	537	0
301	MUMS86155G	STATE BANK OF INDIA	BP	154	2024	0	16	16	0
302	MUMS86155G	STATE BANK OF INDIA	BP	1142	2024	0	115	115	0
303	MUMS86155G	STATE BANK OF INDIA	BP	1903	2024	0	191	191	0
304	MUMS86155G	STATE BANK OF INDIA	BP	1137	2024	0	114	114	0
305	MUMS86155G	STATE BANK OF INDIA	BP	1137	2024	0	114	114	0
306	MUMS86155G	STATE BANK OF INDIA	BP	682	2024	0	69	69	0
307	MUMS86155G	STATE BANK OF INDIA	BP	4235	2024	0	424	424	0
308	MUMS86155G	STATE BANK OF INDIA	BP	2606	2024	0	261	261	0
309	MUMS86155G	STATE BANK OF INDIA	BP	15402	2024	0	1541	1541	0
310	MUMS86155G	STATE BANK OF INDIA	BP	3973	2024	0	398	398	0
311	MUMS86155G	STATE BANK OF INDIA	BP	29	2024	0	3	3	0
312	MUMS86155G	STATE BANK OF INDIA	BP	6781	2024	0	679	679	0
313	MUMS86155G	STATE BANK OF INDIA	BP	67301	2024	0	6731	6731	0
314	MUMS86155G	STATE BANK OF INDIA	BP	312	2024	0	32	32	0
315	MUMS86155G	STATE BANK OF INDIA	BP	570	2024	0	57	57	0
316	MUMS86155G	STATE BANK OF INDIA	BP	1343	2024	0	135	135	0
317	MUMS86155G	STATE BANK OF INDIA	BP	1177	2024	0	118	118	0
318	MUMS86155G	STATE BANK OF INDIA	BP	1102	2024	0	111	111	0
319	MUMS86155G	STATE BANK OF INDIA	BP	2723	2024	0	273	273	0
320	MUMS86155G	STATE BANK OF INDIA	BP	5378	2024	0	538	538	0

321	MUMS86155G	STATE BANK OF INDIA	BP	6327	2024	0	633	633	0
322	MUMS86155G	STATE BANK OF INDIA	BP	5694	2024	0	570	570	0
323	MUMS86155G	STATE BANK OF INDIA	BP	2548	2024	0	255	255	0
324	MUMS86155G	STATE BANK OF INDIA	BP	2210	2024	0	221	221	0
325	MUMS86155G	STATE BANK OF INDIA	BP	2025	2024	0	203	203	0
326	MUMS86155G	STATE BANK OF INDIA	BP	3161	2024	0	317	317	0
327	MUMS86155G	STATE BANK OF INDIA	BP	431	2024	0	44	44	0
328	MUMS86155G	STATE BANK OF INDIA	BP	404	2024	0	41	41	0
329	MUMS86155G	STATE BANK OF INDIA	BP	1566	2024	0	157	157	0
330	MUMS86155G	STATE BANK OF INDIA	BP	265	2024	0	27	27	0
331	MUMS86155G	STATE BANK OF INDIA	BP	453	2024	0	46	46	0
332	MUMS86155G	STATE BANK OF INDIA	BP	9523	2024	0	953	953	0
333	MUMS86155G	STATE BANK OF INDIA	BP	6233	2024	0	624	624	0
334	MUMS86155G	STATE BANK OF INDIA	BP	275	2024	0	28	28	0
335	MUMS86155G	STATE BANK OF INDIA	BP	648	2024	0	65	65	0
336	MUMS86155G	STATE BANK OF INDIA	BP	8268	2024	0	827	827	0
337	MUMS86155G	STATE BANK OF INDIA	BP	4324	2024	0	433	433	0
338	MUMS86155G	STATE BANK OF INDIA	BP	276	2024	0	28	28	0
339	PTND00680B	DISTRICT PANCHAYAT RAJ OFFICE	BP	6440511	2024	0	128810	128810	0
340	PTND00680B	DISTRICT PANCHAYAT RAJ OFFICE	BP	3373601	2024	0	67472	67472	0
341	PTND00680B	DISTRICT PANCHAYAT RAJ OFFICE	BP	9200730	2024	0	184014	184014	0
342	PTND00680B	DISTRICT PANCHAYAT RAJ OFFICE	BP	1533455	2024	0	30670	30670	0
343	PTND00722B	DIST PANCHAYAT RAJ OFFICE SASARAM	BP	821550	2024	0	16431	16431	0
344	PTND00722B	DIST PANCHAYAT RAJ OFFICE SASARAM	BP	613382	2024	0	12268	12268	0
345	PTND00722B	DIST PANCHAYAT RAJ OFFICE SASARAM	BP	1840146	2024	0	36804	36804	0
346	PTND00722B	DIST PANCHAYAT RAJ OFFICE SASARAM	BP	1533435	2024	0	30670	30670	0
347	PTND00722B	DIST PANCHAYAT RAJ OFFICE SASARAM	BP	920073	2024	0	18402	18402	0
348	PTND00722B	DIST PANCHAYAT RAJ OFFICE SASARAM	BP	2464650	2024	0	49293	49293	0
349	PTND01358A	DISTRICT PANCHYATRAJ OFFICE GAYA	BP	1916819	2024	0	38336	38336	0
350	PTND01358A	DISTRICT PANCHYATRAJ OFFICE GAYA	BP	2464481	2024	0	49290	49290	0
351	PTND01358A	DISTRICT PANCHYATRAJ OFFICE GAYA	BP	2738312	2024	0	54766	54766	0
352	PTND01546G	DISTRICT PANCHAYATI RAJ ARA BHOJPUR	BP	5750450	2024	0	115009	115009	0
353	PTND01546G	DISTRICT PANCHAYATI RAJ ARA BHOJPUR	BP	1643400	2024	0	32868	32868	0
354	PTND01546G	DISTRICT PANCHAYATI RAJ ARA BHOJPUR	BP	5202792	2024	0	104060	104060	0
355	PTND01546G	DISTRICT PANCHAYATI RAJ ARA BHOJPUR	BP	3012141	2024	0	60247	60247	0
356	PTND01798G	DISTRICT RPANCHYAT OFFICE	BP	539724	2024	0	10795	10795	0
357	PTND01798G	DISTRICT RPANCHYAT OFFICE	BP	2159105	2024	0	43182	43182	0
358	PTND01798G	DISTRICT RPANCHYAT OFFICE	BP	6747202	2024	0	134944	134944	0
359	PTND01798G	DISTRICT RPANCHYAT OFFICE	BP	1079552	2024	0	21591	21591	0
360	PTND01798G	DISTRICT RPANCHYAT OFFICE	BP	2428993	2024	0	48580	48580	0
361	PTND01798G	DISTRICT RPANCHYAT OFFICE	BP	6747202	2024	0	134944	134944	0
362	PTND01798G	DISTRICT RPANCHYAT OFFICE	BP	5937524	2024	0	118750	118750	0
363	PTND01798G	DISTRICT RPANCHYAT OFFICE	BP	2428993	2024	0	48580	48580	0
364	PTND02601E	DISTRICT PANCHAYAT RAJ OFFICE VAISHALI HAJIPUR	BP	5796459	2024	0	115929	115929	0
365	PTND02601E	DISTRICT PANCHAYAT RAJ OFFICE VAISHALI HAJIPUR	BP	3680292	2024	0	73606	73606	0
366	PTND02601E	DISTRICT PANCHAYAT RAJ OFFICE VAISHALI HAJIPUR	BP	306691	2024	0	6134	6134	0
367	PTND02601E	DISTRICT PANCHAYAT RAJ OFFICE VAISHALI HAJIPUR	BP	2146837	2024	0	42937	42937	0
368	PTND02601E	DISTRICT PANCHAYAT RAJ OFFICE VAISHALI HAJIPUR	BP	613382	2024	0	12268	12268	0

369	PTND02601E	DISTRICT PANCHAYAT RAJ OFFICE VAISHALI HAJIPUR	BP	3680292	2024	0	73606	73606	0
370	PTND02601E	DISTRICT PANCHAYAT RAJ OFFICE VAISHALI HAJIPUR	BP	306691	2024	0	6134	6134	0
371	PTNG09374B	GRAM PANCHAYAT NAURU	BP	492900	2024	0	9858	9858	0
372	PTNG09384E	GRAM PANCHAYAT GONWAN	BP	492900	2024	0	9858	9858	0
373	PTNG09386G	GRAM PANCHAYAT SAIDABAD PARSAIN	BP	438200	2024	0	8764	8764	0
374	PTNG09388B	GRAM PANCHAYAT SIKANDARPUR	BP	246500	2024	0	4930	4930	0
375	PTNG09389C	GRAM PANCHAYAT PANDAUL	BP	522400	2024	0	10448	10448	0
376	PTNG09390D	GRAM PANCHAYAT NEHALPUR	BP	246450	2024	0	4929	4929	0
377	PTNG09391E	GRAM PANCHAYAT JAMUK	BP	492900	2024	0	9858	9858	0
378	PTNG09436A	GRAM PANCHAYAT KINARI	BP	492900	2024	0	9858	9858	0
379	PTNG09443A	GRAM PANCHAYAT DERHSAIYA	BP	54800	2024	0	1096	1096	0
380	PTNG09494C	GRAM PANCHAYAT KHALISPUR	BP	438200	2024	0	8764	8764	0
381	PTNG09499A	GRAM PANCHAYAT AMAIN	BP	492900	2024	0	9858	9858	0
382	PTNG09502D	GRAM PANCHAYAT NARANPUR	BP	613300	2024	0	6133	6133	0
383	PTNG09504F	GRAM PANCHAYAT JHUNATHI	BP	276000	2024	0	5520	5520	0
384	PTNG09510E	GRAM PANCHAYAT UBER	BP	492900	2024	0	9858	9858	0
385	PTNG09513A	GRAM PANCHAYAT LAKHAWAR	BP	227800	2024	0	4556	4556	0
386	PTNG09513A	GRAM PANCHAYAT LAKHAWAR	BP	265100	2024	0	5302	5302	0
387	PTNG09513A	GRAM PANCHAYAT LAKHAWAR	BP	54766	2024	0	1096	1096	0
388	PTNG09514B	GRAM PANCHAYAT SULEMANPUR	BP	438200	2024	0	8764	8764	0
389	PTNG09515C	GRAM PANCHAYAT BHARTHU	BP	123200	2024	0	2464	2464	0
390	PTNG09522C	GRAM PANCHAYAT PARAWAN	BP	492900	2024	0	9858	9858	0
391	PTNG09525F	GRAM PANCHAYAT KALPA	BP	492900	2024	0	9858	9858	0
392	PTNG09597A	GRAM PANCHAYAT SHAHPUR	BP	123200	2024	0	2464	2464	0
393	PTNG09911G	GRAM PANCHAYAT KORIYAWA	BP	985600	2024	0	9856	9856	0
394	PTNG09912A	GRAM PANCHAYAT PARSA	BP	123200	2024	0	2464	2464	0
395	PTNG09912A	GRAM PANCHAYAT PARSA	BP	123200	2024	0	2464	2464	0
396	PTNG09912A	GRAM PANCHAYAT PARSA	BP	123200	2024	0	2464	2464	0
397	PTNG09913B	GRAM PANCHAYAT SAKRAICHA PHULWARISHARIF	BP	985800	2024	0	9858	9858	0
398	PTNG09930E	GRAM PANCHAYAT BHUSAULA DANAPUR	BP	492800	2024	0	9856	9856	0
399	PTNG09936D	GRAM PANCHAYAT SUITHA	BP	246400	2024	0	4928	4928	0
400	PTNG10170G	GRAM PANCHAYAT SADISHOPUR	BP	985800	2024	0	9858	9858	0
401	PTNG10946F	GRAM PANCHAYAT NAZARDIH,ROH	BP	54800	2024	0	548	548	0
402	PTNG11415F	GRAM PANCHAYAT RAJ HARKAMANSHAHI	BP	459896	2024	0	9198	9198	0
403	PTNG11416G	GRAM PANCHAYAT RAJ GORIGAMA	BP	459896	2024	0	9198	9198	0
404	PTNG11417A	GRAM PANCHAYAT RAJ CHAND PARNA	BP	492900	2024	0	9858	9858	0
405	PTNG11449E	GRAM PANCHAYAT RAJ MAHDEIYA	BP	492900	2024	0	9858	9858	0
406	PTNG11450F	GRAM PANCHAYAT RAJ DHARAMPUR	BP	459896	2024	0	9198	9198	0
407	PTNG11451G	GRAM PANCHAYAT RAJ MADARIPUR KARAN	BP	402296	2024	0	8046	8046	0
408	PTNG11852B	GRAM PANCHAYAT RAJ ITAHANRASULNAGAR	BP	432900	2024	0	8658	8658	0
409	PTNG11853C	GRAM PANCHAYAT RAJ HARSINGHPUR LAUTAN	BP	369700	2024	0	7394	7394	0
410	PTNG11854D	GRAM PANCHAYAT RAJ BISHUNPUR SRIRAM	BP	432900	2024	0	8658	8658	0
411	PTNG11953E	GRAM PANCHAYAT RAJ BAKHRI	BP	492896	2024	0	9858	9858	0
412	PTNG11954F	GRAM PANCHAYAT RAJ BALAUR NIDHI	BP	452900	2024	0	9058	9058	0
413	PTNG12029D	GRAM PANCHAYAT RAJ BISHUNPUR BAKHRI	BP	442900	2024	0	8858	8858	0
414	PTNG12073F	GRAM PANCHAYAT RAJ MAITHI	BP	492896	2024	0	9858	9858	0
415	PTNG12074G	GRAM PANCHAYAT RAJ KANTA PIRAUCHHA UTTARI	BP	492896	2024	0	9858	9858	0
416	PTNG12133C	GRAM PANCHAYAT RAJ JARANG WEST	BP	452900	2024	0	9058	9058	0
417	PTNG12256G	GRAM PANCHAYAT RAJ BELAHI LACHCHHI	BP	493000	2024	0	9860	9860	0

418	PTNG12257A	GRAM PANCHAYAT RAJ GHOSAUT	BP	459896	2024	0	9198	9198	0
419	PTNG12258B	GRAM PANCHAYAT RAJ TURKI PASCHIMI	BP	422396	2024	0	8448	8448	0
420	PTNG12259C	GRAM PANCHAYAT RAJ PANAPUR	BP	452896	2024	0	9058	9058	0
421	PTNG12260D	GRAM PANCHAYAT RAJ MUKSUDPUR	BP	438965	2024	0	8779	8779	0
422	PTNG12262F	GRAM PANCHAYAT SHORAMPUR	BP	61600	2024	0	1232	1232	0
423	PTNG12263G	GRAM PANCHAYAT GONPURA	BP	369600	2024	0	7392	7392	0
424	PTNG12265B	GRAM PANCHAYAT KURTHOUL	BP	123200	2024	0	2464	2464	0
425	PTNG12265B	GRAM PANCHAYAT KURTHOUL	BP	123200	2024	0	2464	2464	0
426	PTNG12265B	GRAM PANCHAYAT KURTHOUL	BP	123200	2024	0	2464	2464	0
427	PTNG12265B	GRAM PANCHAYAT KURTHOUL	BP	123200	2024	0	2464	2464	0
428	PTNG12348A	GRAM PANCHAYAT RAJ BADA BHARTI	BP	420896	2024	0	8418	8418	0
429	PTNG12350C	GRAM PANCHAYAT RAJ RAGHAI	BP	459961	2024	0	9199	9199	0
430	PTNG12412B	GRAM PANCHAYAT DAULATPUR DEWARIYA	BP	492896	2024	0	9858	9858	0
431	PTNG12452G	GRAM PANCHAYAT RAJ JAMIN MATHIYA	BP	412900	2024	0	8258	8258	0
432	PTNG12474A	GRAM PANCHAYAT RAJ TURKI PURBI	BP	492900	2024	0	9858	9858	0
433	PTNG12475B	GRAM PANCHAYAT RAJ TENGRARI	BP	459896	2024	0	9198	9198	0
434	PTNG12476C	GRAM PANCHAYAT RAJ NANDANA	BP	428057	2024	0	8561	8561	0
435	PTNG12676G	GRAM PANCHAYAT RAJ LAXMAN NAGAR	BP	492896	2024	0	9858	9858	0
436	PTNG12718G	GRAM PANCHAYAT RAJ DAHILA PATSHARMA	BP	492896	2024	0	9858	9858	0
437	PTNG12757D	GRAM PANCHAYAT RAJ JARANG PURBI	BP	468200	2024	0	9365	9365	0
438	PTNG12758E	GRAM PANCHAYAT RAJ RAMNAGAR	BP	492896	2024	0	9858	9858	0
439	PTNG12760G	GRAM PANCHAYAT RAJ MOHAMMADPUR SURA	BP	425100	2024	0	8502	8502	0
440	PTNG12762B	GRAM PANCHAYAT RAJ SUSTA	BP	492896	2024	0	9858	9858	0
441	PTNG12763C	GRAM PANCHAYAT RAJ BOARIDIH	BP	492896	2024	0	9858	9858	0
442	PTNG12766F	GRAM PANCHAYAT RAJ CHATURSI	BP	492900	2024	0	9858	9858	0
443	PTNG13044D	GRAM PANCHAYAT RAJ MADHOPUR CHATURI	BP	492896	2024	0	9858	9858	0
444	PTNG13225C	GRAM PANCHAYAT RAJ GHURGHURA HANUMANNAGAR	BP	492496	2024	0	9840	9840	0
445	PTNG13236G	GRAM PANCHAYAT RAJ DOSTIYA	BP	492496	2024	0	9840	9840	0
446	PTNG13237A	GRAM PANCHAYAT RAJ JAINAGAR	BP	492896	2024	0	9858	9858	0
447	PTNG13419A	GRAM PANCHAYAT MARARA,ROH(NAWADA)	BP	82200	2024	0	1644	1644	0
448	PTNG13523G	GRAM PANCHAYAT RAJ NARHA	BP	492896	2024	0	9858	9858	0
449	PTNG13524A	GRAM PANCHAYAT RAJ PANDAUL URF PANTHPAKAR	BP	438150	2024	0	8763	8763	0
450	PTNG13526C	GRAM PANCHAYAT RAJ BAKHARI	BP	492900	2024	0	9858	9858	0
451	PTNG13527D	GRAM PANCHAYAT RAJ BAIRAHA BARAHI JIWA	BP	492900	2024	0	9858	9858	0
452	PTNG13528E	GRAM PANCHAYAT RAJ TURKAULIYA	BP	492896	2024	0	9858	9858	0
453	PTNG13529F	GRAM PANCHAYAT RAJ MAHUAWA	BP	492896	2024	0	9858	9858	0
454	PTNG13530G	GRAM PANCHAYAT RAJ SINGRAHIYA	BP	492896	2024	0	9858	9858	0
455	PTNG13531A	GRAM PANCHAYAT RAJ SAHIYARA	BP	123224	2024	0	2465	2465	0
456	PTNG13531A	GRAM PANCHAYAT RAJ SAHIYARA	BP	369672	2024	0	7394	7394	0
457	PTNG13536F	GRAM PANCHAYAT RAJ HARNAHIYA	BP	246500	2024	0	4930	4930	0
458	PTNG13537G	GRAM PANCHAYAT RAJ RUPAULI RUPHARA	BP	246448	2024	0	4928	4928	0
459	PTNG13538A	GRAM PANCHAYAT RAJ MATIYARKALA	BP	493000	2024	0	9860	9860	0
460	PTNG14082F	GRAM PANCHAYAT RAJ INDARWA	BP	492896	2024	0	9858	9858	0
461	PTNG14537F	GRAM PANCHAYAT RAJ DHAMOULI RAMNATH WEST	BP	409289	2024	0	8186	8186	0
462	PTNG14539A	GRAM PANCHAYAT RAJ DHAMOULI RAMNATH PURBI	BP	382950	2024	0	7659	7659	0
463	PTNG14541C	GRAM PANCHAYAT RAJ HARCHANDA	BP	373200	2024	0	7464	7464	0

464	PTNG14544F	GRAM PANCHAYAT RAJ MUSTAFAPUR	BP	390000	*2024*	*0*	7800	7800	0
465	PTNG14545G	GRAM PANCHAYAT RAJ BAHUAARA	BP	383200	*2024*	*0*	7664	7664	0
466	PTNG14546A	GRAM PANCHAYAT RAJ LASKARIPUR	BP	390000	*2024*	*0*	7800	7800	0
467	PTNG14548C	GRAM PANCHAYAT RAJ JHITKAHI MADHUBAN	BP	462900	*2024*	*0*	9258	9258	0
468	PTNG14549D	GRAM PANCHAYAT RAJ BIRPUR	BP	436500	*2024*	*0*	8730	8730	0
469	PTNG14551F	GRAM PANCHAYAT RAJ BAKATPUR	BP	492900	*2024*	*0*	9858	9858	0
470	PTNG14572F	GRAM PANCHAYAT RAJ BIDHYAJHAP	BP	405050	*2024*	*0*	8101	8101	0
471	PTNG14573G	GRAM PANCHAYAT RAJ MAHMAMDPUR BADAL	BP	492900	*2024*	*0*	9858	9858	0
472	PTNG14574A	GRAM PANCHAYAT RAJ MAJHAULIYA	BP	459896	*2024*	*0*	9198	9198	0
473	PTNG14574A	GRAM PANCHAYAT RAJ MAJHAULIYA	BP	705410	*2024*	*0*	7054	7054	0
474	PTNG14750B	GRAM PANCHAYAT RAJ RANAULI	BP	467833	*2024*	*0*	9858	9858	0
475	PTNG14768F	GRAM PANCHAYAT RAJ DIGGHI	BP	492896	*2024*	*0*	4929	4929	0
476	PTNG14779C	GRAM PANCHAYAT RAJ PIPRA PARSAIN	BP	492396	*2024*	*0*	9840	9840	0
477	SRTN00973A	NOTIFIED AREA OFFICER	BP	1405062	*2024*	*0*	28102	28102	0
			Grand Total :	**432684803**			**8676561**	**8676561**	

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	MUMI04813E	ICICI BANK LIMITED	194A	OS	19438
2	MUMI04813E	ICICI BANK LIMITED	194A	OS	35257
				Grand Total :	**54695**

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	AHMM15295A	MAYUR PRAGAJIBHAI PATEL	204451	204	204
2	AHMM15295A	MAYUR PRAGAJIBHAI PATEL	203803	204	204
3	MUMG23212A	GOLDI SOLAR PRIVATE LIMITED	561000	561	561
4	SRTV08077G	VSOLE SOLAR ENERGY PRIVATE LIMITED	229040	229	229
		Grand Total :	**1198294**	**1198**	**1198**

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%	135800759	29876167
				135800760	**29876167**

Calculation of Interest (234C):

Payable			*Advance Tax*	*Shortfall*	*Interest Months*		*Months*	*Rate*	*Interest*
From Date	*To Date*	*Amount*			*From Date*	*To Date*			
01-04-2024	15-06-2024	3825086	0	3825000	16-06-2024	15-09-2024	3	1.00%	114750
01-04-2024	15-09-2024	11475259	0	11475200	16-09-2024	15-12-2024	3	1.00%	344256
01-04-2024	15-12-2024	19125432	0	19125400	16-12-2024	15-03-2025	3	1.00%	573762
01-04-2024	15-03-2025	25500576	0	25500500	16-03-2025	31-03-2025	1	1.00%	255005
									1287773

Calculation of Interest (234B):

Month	*Shortfall*	*Interest*	*Total Interest*	*S.A.Tax Paid*	*Adjust Interest*	*Balance Principal*	*C/F*	
							Shortfall	*Interest*
234C	0	0	1287773	0	0	0	0	1287773
Apr	25500500	255005	1542778	0	0	0	25500500	1542778
May	25500500	255005	1797783	0	0	0	25500500	1797783
Jun	25500500	255005	2052788	0	0	0	25500500	2052788

Jul	25500500	255005	2307793	0	0	0	25500500	2307793
Aug	25500500	255005	2562798	0	0	0	25500500	2562798
Sep	25500500	255005	2817803	0	0	0	25500500	2817803
Oct	25500500	255005	3072808	9524460	3072808	6451652	19048848	0
Nov	19048848	190488	190488	0	0	0	19048848	190488
Dec	19048848	190488	380976	19429900	380976	19048848	0	0
		2166011						

PHOTONICS WATERTECH PRIVATE LIMITED

Details of Taxpayer Information Summary (TIS)

Sr No	Information Category	Derived Value	As per Computation	Value (2)	Difference (1 - 2)
1	Business expenses	1198294		0	**1198294**
2	Business receipts	430970846	Business	135800759	**295170087**
3	Interest from deposit	1769999	Interest on Bank F.D.	0	**1769999**

Download Date : **27-10-2025**

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Income Tax Department, Government of India

ITNS No. : 280

PAN	:	AAFCP9602F
Name	:	PHOTONICS WATERTECH PRIVATE LIMITED
Assessment Year	:	2025-26
Financial Year	:	2024-25
Major Head	:	Corporation Tax (0020)
Minor Head	:	Self-Assessment Tax (300)
Amount (In Rs.)	:	₹ 47,62,230
Amount (In words)	:	Rupees Forty Seven Lakh Sixty Two Thousand Two Hundred Thirty Only
CIN	:	25103100048183SBIN
Mode of Payment	:	Net Banking
Bank Name	:	State Bank Of India
Bank Reference Number	:	CK00LSAEU1
Date of Deposit	:	31-Oct-2025
BSR code	:	0002271
Challan No	:	22671
Tender Date	:	31/10/2025

Tax Breakup Details (Amount In ₹)

A	Tax	₹ 37,15,118
B	Surcharge	₹ 3,71,512
C	Cess	₹ 1,63,465
D	Interest	₹ 5,12,135
E	Penalty	₹ 0
F	Others	₹ 0
	Total (A+B+C+D+E+F)	₹ 47,62,230
	Total (In Words)	Rupees Forty Seven Lakh Sixty Two Thousand Two Hundred Thirty Only

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ITNS No. : 280

PAN	:	AAFCP9602F
Name	:	PHOTONICS WATERTECH PRIVATE LIMITED
Assessment Year	:	2025-26
Financial Year	:	2024-25
Major Head	:	Corporation Tax (0020)
Minor Head	:	Self-Assessment Tax (300)
Amount (in Rs.)	:	₹ 47,62,230
Amount (in words)	:	Rupees Forty Seven Lakh Sixty Two Thousand Two Hundred Thirty Only
CIN	:	25103100046625SBIN
Mode of Payment	:	Net Banking
Bank Name	:	State Bank Of India
Bank Reference Number	:	CK00LSADQ8
Date of Deposit	:	31-Oct-2025
BSR code	:	0002271
Challan No	:	22639
Tender Date	:	31/10/2025

Tax Breakup Details (Amount In ₹)

A	Tax	₹ 37,15,118
B	Surcharge	₹ 3,71,512
C	Cess	₹ 1,63,465
D	Interest	₹ 5,12,135
E	Penalty	₹ 0
F	Others	₹ 0
	Total (A+B+C+D+E+F)	₹ 47,62,230
	Total (In Words)	Rupees Forty Seven Lakh Sixty Two Thousand Two Hundred Thirty Only

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ITNS No. : 280

PAN	: AAFCP9602F
Name	: PHOTONICS WATERTECH PRIVATE LIMITED
Assessment Year	: 2025-26
Financial Year	: 2024-25
Major Head	: Corporation Tax (0020)
Minor Head	: Self-Assessment Tax (300)
Amount (In Rs.)	: ₹ 13,19,372
Amount (in words)	: Rupees Thirteen Lakh Nineteen Thousand Three Hundred Seventy Two Only
CIN	: 25121000403015SBIN
Mode of Payment	: Net Banking
Bank Name	: State Bank Of India
Bank Reference Number	: CK00MNFZC7
Date of Deposit	: 10-Dec-2025
BSR code	: 0002271
Challan No	: 97250
Tender Date	: 10/12/2025

Tax Breakup Details (Amount In ₹)

A	Tax	₹ 10,09,037
B	Surcharge	₹ 1,00,903
C	Cess	₹ 44,393
D	Interest	₹ 1,65,039
E	Penalty	₹ 0
F	Others	₹ 0
	Total (A+B+C+D+E+F)	₹ 13,19,372
	Total (In Words)	Rupees Thirteen Lakh Nineteen Thousand Three Hundred Seventy Two Only

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ITNS No. : 280

PAN	:	AAFCP9602F
Name	:	PHOTONICS WATERTECH PRIVATE LIMITED
Assessment Year	:	2025-26
Financial Year	:	2024-25
Major Head	:	Corporation Tax (0020)
Minor Head	:	Self-Assessment Tax (300)
Amount (In Rs.)	:	₹ 7,19,180
Amount (In words)	:	Rupees Seven Lakh Nineteen Thousand One Hundred Eighty Only
CIN	:	25121000394771HDFC
Payment Gateway	:	HDFC Bank
Mode of Payment	:	Credit Card
Bank Name/Card Type	:	MASTER
Bank Reference Number	:	P2534400026390
Date of Deposit	:	10-Dec-2025
BSR code	:	0510002
Challan No	:	78543
Tender Date	:	10/12/2025

Tax Breakup Details (Amount In ₹)

A	Tax	₹ 5,50,000
B	Surcharge	₹ 55,000
C	Cess	₹ 24,200
D	Interest	₹ 89,980
E	Penalty	₹ 0
F	Others	₹ 0
	Total (A+B+C+D+E+F)	₹ 7,19,180
	Total (In Words)	Rupees Seven Lakh Nineteen Thousand One Hundred Eighty Only

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ITNS No. : 280

PAN	:	AAFCP9602F
Name	:	PHOTONICS WATERTECH PRIVATE LIMITED
Assessment Year	:	2025-26
Financial Year	:	2024-25
Major Head	:	Corporation Tax (0020)
Minor Head	:	Self-Assessment Tax (300)
Amount (in Rs.)	:	₹ 11,76,840
Amount (in words)	:	Rupees Eleven Lakh Seventy Six Thousand Eight Hundred Forty Only
CIN	:	25121000380459ICIC
Payment Gateway	:	ICICI Bank
Mode of Payment	:	Credit Card
Bank Name/Card Type	:	MASTER
Bank Reference Number	:	2055295787
Date of Deposit	:	10-Dec-2025
BSR code	:	6390000
Challan No	:	29666
Tender Date	:	10/12/2025

Tax Breakup Details (Amount In ₹)

A	Tax	₹ 9,00,000
B	Surcharge	₹ 90,000
C	Cess	₹ 39,600
D	Interest	₹ 1,47,240
E	Penalty	₹ 0
F	Others	₹ 0
	Total (A+B+C+D+E+F)	₹ 11,76,840
	Total (In Words)	Rupees Eleven Lakh Seventy Six Thousand Eight Hundred Forty Only

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PAN	:	AAFCP9602F
Name	:	PHOTONICS WATERTECH PRIVATE LIMITED
Assessment Year	:	2025-26
Financial Year	:	2024-25
Major Head	:	Corporation Tax (0020)
Minor Head	:	Self-Assessment Tax (300)
Amount (in Rs.)	:	₹ 64,99,558
Amount (in words)	:	Rupees Sixty Four Lakh Ninety Nine Thousand Five Hundred Fifty Eight Only
CIN	:	25121000370794SBIN
Mode of Payment	:	Net Banking
Bank Name	:	State Bank Of India
Bank Reference Number	:	CK00MNFLN8
Date of Deposit	:	10-Dec-2025
BSR code	:	0002271
Challan No	:	91451
Tender Date	:	10/12/2025

Tax Breakup Details (Amount In ₹)

A	Tax	₹ 49,71,200
B	Surcharge	₹ 4,97,120
C	Cess	₹ 2,18,738
D	Interest	₹ 8,12,500
E	Penalty	₹ 0
F	Others	₹ 0
	Total (A+B+C+D+E+F)	₹ 64,99,558
	Total (In Words)	Rupees Sixty Four Lakh Ninety Nine Thousand Five Hundred Fifty Eight Only

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ITNS No. : 280

PAN	:	AAFCP9602F
Name	:	PHOTONICS WATERTECH PRIVATE LIMITED
Assessment Year	:	2025-26
Financial Year	:	2024-25
Major Head	:	Corporation Tax (0020)
Minor Head	:	Self-Assessment Tax (300)
Amount (in Rs.)	:	₹ 97,14,950
Amount (in words)	:	Rupees Ninety Seven Lakh Fourteen Thousand Nine Hundred Fifty Only
CIN	:	25121000245753SBIN
Mode of Payment	:	Net Banking
Bank Name	:	State Bank Of India
Bank Reference Number	:	CK00MNBVZ3
Date of Deposit	:	10-Dec-2025
BSR code	:	0002271
Challan No	:	80794
Tender Date	:	10/12/2025

Tax Breakup Details (Amount In ₹)

A	Tax	₹ 74,30,237
B	Surcharge	₹ 7,43,024
C	Cess	₹ 3,26,930
D	Interest	₹ 12,14,759
E	Penalty	₹ 0
F	Others	₹ 0
	Total (A+B+C+D+E+F)	₹ 97,14,950
	Total (In Words)	Rupees Ninety Seven Lakh Fourteen Thousand Nine Hundred Fifty Only

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