### TAX AUDIT REPORT

OF

## M/S. MODERN SPECIAL WIRES & PIPES PRIVTE LIMITD RAIPUR (C.G)

For the Accounting Year 2021-2022

> R. KUMAR AGRAWAL & CO. CHARTERED ACCOUNTANTS C-37, 2<sup>ND</sup> FLOOR, SECTOR-1, "VINAYAK", SAMTA COLONY RAIPUR (CHATTISHGARH) 492001. Ph. Nos. 0771-3594702, 9827116306

### M/s. R. KUMAR AGRAWAL & CO. Chartered Accountants



C-37, SECTOR 1,"VINAYAK",SAMTA
COLONY,RAIPUR CHATTISHGARH 492001
Ph. 9827116306,771-2535571
e-mail: rkca.raipur@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

 We report that the statutory audit of M / s. M/S MODERN SPECIAL WIRES AND PIPES PRIVATE LIMITED 0,0,C/O SHRI RAMDAS AGRAWAL,BANIYA PARA,PURANI BASTI,RAIPUR PAN AADCM8975G

was conducted by us R.KUMAR AGRAWAL AND CO. in pursuance of the provisions of the Companies Act, 2013 Act, and we annex hereto a copy of our audit report dated along with a copy each of -

- (a) the audited Profit and Loss Account for the period beginning from 1-APR-2021 to ending on 31-MAR-2022
- (b) the audited Balance Sheet as at 31-MAR-2022; and
- (c) documents declared by the said Act to be part of, or annexed to, the Profit and Loss Account and Balance Sheet.
- 2. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.
- 3. In our opinion and to the best of our information and according to examination of books of account including other relevant documents and explanations given to us, the particulars given in the said Form No. 3CD are true and correct subject to the following observations/qualifications, if any:

SN	Qualification Type	Observations/Qualifications
1	Creditors under Micro, Small and Medium Enterprises Development Act, 2006 are not ascertainable	The information regarding applicability of MSMED Act, 2006 to the various suppliers/parties is not available with the assessee, hence information as required vide Clause 22 of Chapter V of MSMED Act, 2006 is not been given.
2	Others	Turnover Reported in Books of Accounts are subject to Turnover reportable in Annual GST Return
3	Others	As informed by the assessee, the information required under clause 44 of Form 3CD has not been maintained in absence of any disclosure requirement thereof under the goods and service tax statute. Further the standard accounting software used by Assessee is not configured to generate reports as required under this clause in absence of any prevailing statutory requirement. Therefore, it is not possible to determine the break-up of total expenditure of entities registered or not registered under the GST. In view of the above we are unable to verify and report the desired information in this clause.
4	Others	As informed by the assessee, the information required under clause 35(a),(b) of Form 3CD has not been mentioned in absence of non-availability of information. In view of the above, we are unable to verify and report the desired information and comment on the quantitative summary of the closing stock.

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For M/s. R. KUMAR AGRAWAL & CO. Chartered Accountants (Firm Regn No.: 0003511C)

(RAJ KUMAR AGRAWAL)
PARTNER
Membership No: 072599

Place : RAIPUR

Date: 2 2 SEP 2022

	b)	the books maintained account ge accounts addresses	of according to a contract of local contract of	ounts are kep	t. (In case system, romputer some location with the	e books of mention th system. If on, please	f accour ne book the book furnish	nt are ks of ks of the	BA CH 492	NIAPARA, PURAN STI, RAIPUR, ATTISHGARH, 2001, INDIA	Journal	ook, Bank Book, , Ledger uterized)
	c)		oks of	account and	nature	of relevan	t docun	nents	Cas	sh Book, Bank Bo	ok, Journa	al, Ledger
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		Section	A	mount	SHICKEN !				R	emarks if any:		
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	c)			bove is in the effect thereof				such				
		Change, an	Partic			ease in pro			17.50.00	crease in ofit(Rs.)	Rema	arks if any:
	d)	or loss f	or co	ustment is recomplying with disclosure s	n the p	rovisions	of inc	come	No			
	e)			bove is in the	affirmativ	ve, give de	etails of	such				
		adjustment P	articula	ars	Increase (Rs		Decre	ase i		Net Effect(Rs.)	Rei	marks if any:
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	f)	Disclosure	111111111111111111111111111111111111111	ICDS						Disclosure		
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		ICDS II - Val	luation	of Inventories						e inventory on the b st include duties & t		
		ICDS III - Co	nstruc	tion Contracts		Not Appli	cable					
		ICDS IV - Re	evenue	Recognition	NEW ST					the ownership of go heir accrual.	ods transfe	rred. All other
		ICDS V - Ta	ngible	Fixed Assets					90.00	cost less depreciation	on.	
		ICDS VII - G	overnn	nents Grants		Not applic	cable			THE PROPERTY		
		ICDS IX - Bo	orrowin	g Costs	P P P	The asses			ncur	red any interest on c	apital asse	ts. Interest paid is a
		ICDS X - Pro		s,Contingent I sets Total	Liabilities	Provision	has bee	n ma	nting	nly on reasonable ce ent Assets are neith	ertainty. Con er recognis	ntingent liabilities sed nor disclosed in
14	a)	Method of year.	valuati	on of closing	stock em	Annual Company of the Company			Val	uation of Raw Mate		
	b)	In case of	on 145	ion from the iA, and the ef					No			
			Partic	ulars	Incre	ase in prof	fit (Rs.)			crease in ofit(Rs.)	Rema	rks if any:
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15		ck-in-trade:-		articulars of the	ie capita	asset co	iverted	iiito	M		100	
		Description Capital Asse	of	Date of Acquisition	1 /	Cost of Acquisition		nount	at w	hich capital assets into stock	converted	Remarks if any:



### 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				MODERN SPECIAL W	IRES AND PIPES				
02	Address			0,0,0	OO SHRI RAMDAS AG A,PURANI BASTI,RAII					
03	Permanent Account Nu	mber (PAN)			CM8975G					
04	service tax, sales tax, g	is liable to pay indirect tay goods and service tax,cu registration number or,GS ber allotted for the same	stoms duty.etc. if	10000						
	Name of Act	State	Other		Registration No.	Description (optional)				
	Goods and service tax	CHATTISHGARH			22AADCM8975G1Z9					
05	Status	Dec No. 1 (track)	1 44 1	Com	pany					
06	Previous year	COLUMN SAMESULE		from	1-APR-2021 to 31-MA	R-2022				
07	Assessment year			2022	-23	NAME OF TRANSPORT				
08	Indicate the relevant claus been conducted	se of section 44AB under w	which the audit has	Relev						
				Other Registration No. Description (option						
			*	law	Proviso to sec 44AB : At	udited under any other				
08a	Whether the assessee 115BA/115BAA/115BAB	has opted for taxation 8/115BAC/115BAD?	n under section	No						

### Part B

09	a)	If firm or associal partners/members an	tion of persons, in d their profit sharing ra	dicate names of itios.		Name	Profit sharing ratio (%)
				or members or in their No f the preceding year,			
	b)	If there is any chang profit sharing ratio si the particulars of such	nce the last date of the	nembers or in their ne preceding year,	No		
		Name of Partner/Member	Date of change	Type of change	Old profit sharing ratio	New profit Sharing Ratio	Remarks
0	a)	Nature of business or profession is carried every business or pro-	on during the previou	an one business or us year, nature of			
		Sector	Sub Sector	Code		Remar	rks if any:
		MANUFACTURING	Other manufacturin	ng 04097	Manufactu	ring of Electr	rical wire
		WHOLESALE AND RETAIL TRADE	Wholesale of waste scrap and materials for re-cycling		MS Scrap (	Steel)	
	b)	If there is any change the particulars of such	in the nature of busin change.	ess or profession,	No		
		Business	Sector	Sub Sector	Code	1	Remarks if any:
1	a)	Whether books of accifyes, list of books so	ount are prescribed un	der section 44AA,	No		



An	nount	s not cred	ited to the	profit and	loss acco	ount, being	3, -						
a)	the i	tems fallir	ng within th	ne scope o	of section	28;		Nil					
			Descrip	tion		Am	nount			Remarks	s if any	:	
b)	or G	se or serv Goods &	ice tax or Service T Imitted as	refunds of ax,where due by the	sales tax	or value a dits, draw es concer	added tax vbacks or ned;			Remarks	s if any		
(c)	esca	lation clai			the previo		-	Nil			10		
	-		Descrip	uon		Am	iount			Remarks	if any		
d)	any	other item	of income	9;				Nil			_		-
			Descrip	tion		Am	ount			Remarks	if any:		
(e)	capit	al receipt,		tion		Δm	ount	Nil		Damarka	If any		
	_		Descrip	0011		AIII	ount			Remarks	ii any.		
pre	vious	year for	a consider a sable by	deration le any author	ess than ority of a	value ad State Gov	opted or	No					
Wh pre ass refe	etails of	Conside ration	Value adopted or assesse d or assessa ble				Address Line 2	Pincode	City or Town or District	Localit y or Area	100000000000000000000000000000000000000		Apply 2nd proviso of 43CA( 1) or 4th proviso to 55/2000
								2					56(2)(x
Par	ticular	re of denr	eciation a	llowable	as nor the	Income	tay Act 1	061 in res	nect of a	ach Ae	Dor An	DAVIES "	'A"
	et or t	block of as	ssets, as t	he case m	ay be, in t				spect of e	acii As	r ci Ali	illexure	^
a)	-			ck of asse	ts.								
b)			0.000										
c)	100000		With the contribution for the contribution of	and the second	The state of the s	Company of the same							
ca)				written do	own value	under sec	ction 115B	AC/115B/	AD (for as	sessmen	t		
cb)	Adju	stment m	ade to wri		value of Ir	ntangible	asset due	to excludi	ng value o	of goodw	ill		
CC)													
d)	put t	o use; inc Central Va	luding adj	d Tax cred	n account lit claimed	of :- and allow	ved under					<u>g</u> =	
							1, 1994.		13.5				
	iii) S	Subsidy or	grant or r	eimburser	ment, by v	vhatever r	name calle	ed.					
e)	Depr	reciation a	allowable.						q Nas				
f)	Writt	ten down	value at th	e end of the	he year.								
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a) [				P&L		the Inco	me-tax Ad 1961	ot,					
5	Any s	sum paid es render	to an emed, where	P&L ployee as	s bonus on was other	the Inco	me-tax Ad 1961 ssion for	ot,		Remar			
	e)  Who pre ass reference ass a)  b) c) ca) cb) d)	b) the excision of Conference	a) the items falling by the proformal excise or serve or Goods & refunds are accorded.  c) escalation claims are accorded.  d) any other items are accorded.  e) capital receipt, and previous year for assessed or accorded.  Particulars of depressed or accorded.  Particulars of depressed or accorded.  Particulars of depressed or accorded.  Adjustment myear 2021-202 of a Adjustment myear 2021-202 of a Adjustment more abusiness considered.  Additions/ded	a) the items falling within the Descrip  b) the proforma credits, drawcise or service tax or or Goods & Service Trefunds are admitted as Descrip  c) escalation claims accept Descrip  d) any other item of income Descrip  e) capital receipt, if any.  Descript  Where any land or building previous year for a conside assessed or assessable by referred to in section 43CA of a conside of ration property receive dornassessed or assessable by referred to in section 43CA of a conside assessed or assessable by referred to in section 43CA of a conside of ration and asset or block of assets, as the property of a conside assessable by referred to in section 43CA of a consideration and asset or block of assets, as the property of a consideration of asset/block of assets, as the property of a business or profession and the property of a business or profession of a business	a) the items falling within the scope of Description  b) the proforma credits, drawbacks, excise or service tax or refunds or or Goods & Service Tax, where refunds are admitted as due by the Description  c) escalation claims accepted during Description  d) any other item of income; Description  e) capital receipt, if any.  Description  Where any land or building or bot previous year for a consideration leassessed or assessable by any authreferred to in section 43CA or 50C, ple Details Conside of ration adopted or receive or accrued adopted property receive or assessable by any authreferred to in section 43CA or 50C, ple Perticulars of depreciation allowable asset or block of assets, as the case many Description of asset/block of asset or block of assets, as the case many Description of asset/block of asset or block of assets, as the case many Description of asset/block of asset or block of asset or block of assets, as the case many Description of asset/block of asset or block of asset or	a) the items falling within the scope of section  Description  b) the proforma credits, drawbacks, refunds of excise or service tax or refunds of sales tax or Goods & Service Tax, where such cre refunds are admitted as due by the authoriti Description  c) escalation claims accepted during the previous Description  d) any other item of income;  Description  Where any land or building or both is transprevious year for a consideration less than assessed or assessable by any authority of a referred to in section 43CA or 50C, please furnis of ration adopted or adopted or assessable by any authority of a referred to in section 43CA or 50C, please furnis of ration adopted sif any:  Particulars of depreciation allowable as per the asset or block of assets.  b) Rate of depreciation.  c) Actual cost or written down value, as the cate and push of a business or profession co. Adjustment made to the written down value of ling a business or profession co. Adjustment made to written down value of ling a business or profession co. Adjustment made to written down value of ling a business or profession co. Adjustment made to written down value of ling a business or profession co. Adjustment made to written down value of ling a business or profession co. Adjustment made to written down value of ling a business or profession co. Adjustment made to written down value of ling a business or profession co. Adjustment made to written down value of ling a business or profession co. Adjustment on account in locations during the year with on account in caspect of assets acquired on or after ii) change in rate of exchange of currency, iii) Subsidy or grant or reimbursement, by we be perceiation allowable.  f) Written down value at the end of the year. Amounts admissible under sections	a) the items falling within the scope of section 28;  Description Arr  Description Arr  b) the proforma credits, drawbacks, refunds of duty of ceccise or service tax or refunds of sales tax or value or Goods & Service Tax, where such credits, draw refunds are admitted as due by the authorities concer Description Arr  c) escalation claims accepted during the previous year, Description Arr  d) any other item of income;  Description Arr  e) capital receipt, if any.  Description Arr  Where any land or building or both is transferred diprevious year for a consideration less than value ad assessed or assessable by any authority of a State Goreferred to in section 43CA or 50C, please furnish:  Details Conside Value Remark Country Address of ration adopted in adopted in a section adopted in a section adopted in a section adopted in a section	a) the items falling within the scope of section 28;  Description Amount  b) the proforma credits, drawbacks, refunds of duty of customs or excise or service tax or refunds of sales tax or value added tax or Goods & Service Tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned;  Description Amount  c) escalation claims accepted during the previous year;  Description Amount  d) any other item of income;  Description Amount  Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:  Details Conside of ration adopted or receive or adopted or exceive or assessa ble accrued or assessa ble with a session of assessa ble accrued or accrued or assessa ble accrued or acc	a) the items falling within the scope of section 28;  Description  Nil  Description  Nil  Description  Amount  Nil  Description  Nil  Description  Nil  Description  Amount  Nil  Description  Amount  Nil  Description  C) escalation claims accepted during the previous year;  Description  Description  Amount  Nil  Nil  Nil  Description  Amount  Nil  Description  Amount  Nil  Description  Amount  Nil  Nil  Nil  Description  Amount  Nil  Description  Amount  Nil  Nil  Nil  Nil  Nil  Nil  Description  Amount  Nil  Nil  Nil  Nil  Nil  Nil  Nil  Description  Amount  Nil  Nil  Nil  Nil  Nil  Nil  Nil  Ni	a) the items falling within the scope of section 28; NiII  Description  Amount    Description	a) the items falling within the scope of section 28;  Description  Amount  Remarks  b) the proforma credits, drawbacks, refunds of duty of customs or excise or service tax or refunds of sales tax or value added tax or refunds are admitted as due by the authorities concerned;  Description  C) escalation claims accepted during the previous year,  Description  Amount  Remarks  d) any other item of income;  Description  Amount  Remarks  d) any other item of income;  Description  Amount  Remarks  NII  Description  Amount  Remarks  No  Temarks  No  Temarks  No  Temarks  No  Temarks  No  Temarks  No  Description  Amount  Remarks  No  Temarks  No	a) the items falling within the scope of section 28;  Description Amount Remarks if any b) the proforma credits, drawbacks, refunds of duty of customs or excise or service tax or refunds of sales tax or value added tax or Goods & Service Tax. where such credits, drawbacks or refunds are admitted as due by the authorities concerned; Description Amount Remarks if any c) escalation claims accepted during the previous year, Description Amount Remarks if any d) any other item of income; Description Amount Remarks if any: Description Amount	the items falling within the scope of section 28;  Description  Amount  Remarks if any:    Description



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Particulars Amount in Rs.  6 Expenditure by way of penalty or fine for violation of any NiII law for the time being force  Particulars Amount in Rs.  7 Expenditure by way of any other penalty or fine not NiII covered above  Particulars Amount in Rs.  8 Expenditure incurred for any purpose which is an offence NII or which is prohibited by law  Particulars Amount in Rs.  8 Expenditure incurred for any purpose which is an offence NII or which is prohibited by law  Particulars Amount in Rs.  8 Expenditure incurred for any purpose which is an offence NII or which is prohibited by law  Particulars Amount in Rs.  8 Expenditure incurred for any purpose which is an offence NII or which is prohibited by law  Particulars Amount in Rs.  8 Expenditure incurred for any purpose which is an offence NII or which is prohibited by law  Particulars Amount in Rs.  8 Expenditure incurred for any purpose which is an offence NII or which is prohibited by law  Particulars Amount in Rs.  8 Expenditure incurred for any purpose which is an offence NII or which is prohibited by law  Particulars Amount in Rs.  9 Expenditure incurred for any purpose which is an offence NII or which is prohibited by law  Particulars Amount in Rs.  1 Expenditure by way of penalty or fine for violation of fine not NiII or which is prohibited by law  Particulars Amount in Rs.  1 Expenditure by way of penalty or fine for violation of fine not NiII or which is prohibited by law  Particulars Amount in Rs.  2 Expenditure by way of pe	Funds as referred to in section 36(1)(va):   Name of Fund	Please furnish the details of amounts debited to the profit and loss account, being in the advertisement expenditure etc   Particulars   Amount in Rs.   Re	Please furnish the details of amounts debited to the profit and loss account, being in the nature advertisement expenditure etc  Please furnish the details of amounts debited to the profit and loss account, being in the nature advertisement expenditure etc  Particulars	Please furnish the details of amounts debited to the profit and loss account, being in the nature of calcularisment expenditure etc.   Nil	Please furnish the details of amounts debited to the profit and loss account, being in the nature of capital, provided in the details of amounts debited to the profit and loss account, being in the nature of capital, provided in the details of amounts debited to the profit and loss account, being in the nature of capital, provided in the details of amounts debited to the profit and loss account, being in the nature of capital, provided in the nature of nature. 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	Date of payment	f Am	ou Na of e m pa	tur N	lame f the ayee	PAN of the payee	Aadha ar no	Cou	e L	ddr ess ine 1	Addre ss Line 2	Pinco de	City or Tow nor Distri		Offic		Ren arks if any
В	Details has not sub- sec	been p	paid on	or bet	ore th	has be	en dedi date sp	ucted lecified	but I	Nil							
	Date of payme nt			Nam e of the	-	aar		Add ress Line 1	ress	s co	d or	ity or	Post Offic e	State	Amo unt of tax dedu cted	Amo unt out of (VI) depo sited, if any	Rem arks if any:
as	s paymen	t refer	red to i	sub-	clause	(ib)											
-	Details o						educted	1:	IN	lil							
	Date of payment	Am	o Nat re o pay mer	f e o	m PA	AN Aa of aa oe no ye	dh Cou	ın Ad	dr /	Addr ess Line 2	Pinc ode	City or Tow n or Distri ct	Local ity or Area	Post Offic e	State	Rema	
	specified Date of payme nt	Amo unt of pay ment	Natu re of pay	Nam e of the paye				Add ress Line 1				Local ity or Area	Post Offic e	State		Amo unt out of (VI) depo sited, if any	Rem arks if any:
	nge bene					c)			T								
	ealth tax i							***									
Sa	yalty, lice lary paya under	ble out	side In	dia/to						1							
	yment	Amou nt of paym ent	Name of the payee	of th	ie a	adha (	ry	Addre ss Line 1	S	dre is ie 2	Pinco de	City o Town or District	y o Area	r Off	fic	r	ema ks if any;
Pay	yment to	PF/oth	er fund	etc. u	nder s	ub-clau	use (iv)		1								
Та	x paid by	emplo	ver for	perqui	sites	under s	ub-clau	ise (v)	-								
ry,	ts debite bonus, co 40(b)/40	d to p	rofit a	nd los	s acc	ount b	eina in	terest	NA	1							
artic	culars		ction		Amou	ınt	Des	scriptio	n	8	Amou	0.77		ount		Remark	S



c)

	1	A	other expend 6DD w	relevar iture co ere mad	nt docum vered unde de by acco	ents/e er sect unt pa	ion 40A(3) avee chequ		the	Yes			
			Date of	0.00	ature of pay	ment	Amount	Name of payee		PAN of the payee	Aadhaar no	R	emarks if any:
	E		other re referred made to account of amou or profe	to in s y acco payee int deen ssion un	documents/osection 40A unt payee bank draft I ned to be the der section	eviden (3A) r chequ If not, ne prof 40A(3	ce, whether read with rule drawn of please furnifits and gain	of account a r the payme ule 6DD we on a bank ish the deta as of busine	ent ere or	res			
		-	Date o	7.0	ture of payr	nent	Amount	Name of payee		PAN of the payee	Aadhaar no	Re	emarks if any:
e)	pr	rov	ision fo	r payme	ent of gratu	ity not	allowable	under section	on N	lil			
f)			(7); sum pa	id by th	e 255656	20 21	a employer	not allowab	In Al	121			
Ĺ	ur	nde	er section	n 40A(9	3);			not allowab	ie N	IH			
g)	pa	arti			bility of a co			WILLIAM.	N	***			NET TO
	_	_	ivature	of Liab	inty	Am	ount			Ren	narks if any		
h)	res	sp	ect of the not for	e exper	n inadmissi nditure incur f the total in	rred in come;	relation to i	ection 14A income which	in N	il			
			Pai	ticulars		Am	ount			Ren	narks if any:		
(i	an	noi	unt inne	missible	1 11								
Am	our	nt	of inter	est inac	dmissible ui	nder s	section 23 of ent Act, 200	of the Micro		ompany has	no require	e inform	ation, whether
Am Sm Par 40A	our all ticu	nt an ula )(b	of intered Mediums of page 1.	est inac im Enter	dmissible un rprises Deve made to pe	nder s elopme	section 23 of ent Act, 200	of the Micro	o, Co	ompany has	other partie	es cover	under this Ac
Am Sm Par 40A Re	our all ticu (2) Na	nt an ula )(b	of inter	est inac im Enter yments Re	dmissible un rprises Deve made to per elation	nder s elopme ersons	section 23 cent Act, 200 specified u	of the Micro 16. under sectio Payment made(Amou	o, Co su or n	ompany has applier and of not, hence	other partie we are una	es cover	r under this Ac eport.
Sm Sm 10A Re Ram	ticu (2) Na late	nt an ula )(b ame ted as	of intered Mediums of pa	est inac im Enter yments Re	dmissible un rprises Deve made to pe elation	nder s elopme ersons	section 23 cent Act, 200 specified u	of the Micro 16.  under sectio  Payment made(Amou	o, Co st or n t unt)	Nature o transaction	other partie we are una	able to r	r under this Ac eport.
Am Sm Par 40A Ren Agrad	our all ticu (2) Na late nda awa	nt an ula li	of intered Mediums of pa ns of pa ). e of Party	est inac im Enter yments Re Director	dmissible un rprises Devolution made to per elation	nder s elopme ersons	section 23 cent Act, 200 specified u	of the Micro 16.  under sectio  Payment made(Amou	o, Co st or n t unt)	ompany has applier and of not, hence	other partie we are una	able to r	r under this Ac eport.
Re Ram Agrad Agrad Prac Agrad Prac Agrad Prac Agrad	our all ticu (2) Na late awa dee awa hull	nt an ula line line line line line line line line	of intered Mediums of party). e of Party  Kumar  mshi stries	est inac im Enter yments Re Director Director Sister C	dmissible un rprises Devolution made to per elation	nder s elopmo ersons	section 23 cent Act, 200 specified u	of the Micro 16.  Inder sectio  Payment made(Amou 300 4836	t unt)	Nature o transaction Salary  Purchase of Goods	other partie we are una	able to r	r under this Ac eport.
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Par Par HOA Re Ram Agra Rag Pipe Amo	our all ticu (2) Na elate dee awa hull our	nt an ula la l	of intered Mediums of party). e of Party  Kumar  mshi stries deeme 33AB on	est inace im Enter yments Re Director Director Sister C d to be	dmissible un rprises Devolution made to per elation reconcern profits and	nder s elopmo ersons	section 23 cent Act, 200 specified u	of the Micro 16.  Inder sectio  Payment made(Amou 300 4836	t unt)	Nature o transaction Salary  Purchase of Goods	other partie we are una	es cover able to r	r under this Ac eport.
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			Nature of L	iability	Amount	R	emark	s if any:		Section	
		b) not r	aid on or befo	ore the afore	said date		Nil				
	1	, 110r b	Nature of L		Amount	D	1707107	s if any:		0	
			reature of L	lability	Amount	K	emark	s ir arry.		Section	
ii a)	exc	ise duty sed throu	er sales tax,g or any other ugh the profits	and loss ac	x,levy,cess,im count.	post etc.i	s				
a)	utilis and Add	loss acc ed Tax c	Central Value og the previou count and trea redits in the a	s year and i atment of ou ccounts.	ts treatment i	n the prof ntral Valu	it e				
	SNO			articulars		Goods		Input (Rs	.)	Treatment	-
	1	begin	ce representi	ear					0		
	2	Input	available dur	ing the year				20649069	.53		
	3	Less a	mount of cre	edit utilised	during the			20561493	.38		
	4		ce representi he end of the		ling amount			87576.	.15		
b)	Part	iculars of	f income or ex e profit and los	penditure of	prior period	credited o	NA				
		Туре		Particular	s	Amount		it relate	riod to which es(Year in ry format)	Remarks	if any:
	Name perso which	of the on from shares	PAN of the person	Aadhaar no	Name of to company we shares a	hose co	N of the		considera	t Market value of	Rem s if a
_	rece	eived			received	d				the shares	1
valu plea N	nsider ue of ase fu lame who	ation for the sha urnish the of the pe m consid	the previous issue of sha res as referre details of the rson from leration e of shares	res which e	xceeds the faction 56(2)(viii	air market b), if yes,	of res	Amount of considerat ion received	Fair Market value of the shares	Remarks	if any:
	unde	r the hea	amount is to l	om other soi	urces as refe	hargeable rred to in	NA				
	claus	e (ix) of	sub section 2 sture of Income	of section 58	3	Amount			Remarks	if any:	
- 1	unde	the hea	amount is to ad Income fro ub section 2 o	m other sou	urces as refe	nargeable rred to in	NA				
		Na	ture of Income	е	1	Amount			Remarks	if any:	
Dete	ails o	f any an	nount borrow	ed on hund							



	p fi v aı b	e of the	Amo unt corro wed	Rema rks if any:	PAN of the perso n		Country	Addr ess Line 1	Addr ess Line 2	Pinc ode	0.00	Loc ality or Area	Post Offic e	Stat e	Date of Borr owin g	unt due	Amo unt repa id	Repayment
	d	epai d on undi																
30	A	Whe	ther p	orimary	adjust	ments to	o trans	sfer pr	ice, as	refe	rred to	NA						
		Sub s 92C	ection E prin	which of	of	ount in F primary justmen	t	exces availa assi enter requir repatr ndia a provisi sectio	ther the smooth able with the contract of the	ey th I s be to to he sub	Whe th Exc mor has b repatr withir prescr	e ess ney been iated in the ribed	im interes on suc mone has r repa	int(Rs) iputed st inco ch except which not bee atriated hin the	me ess ch en	Expecti Date		Remarks if any:
30	В	previo	ous y	ear by v	vay of	has inc interest erred to	or of s	imilar	natūre	exce	eeding	NA						
	ir	Rs) of nterest similar nature	or or d	Earning before interestax, depring a mortizate EBITE during previous year (In	re est, reciat nd ation( DA) the bus Rs)	Amour Rs) expend by wa interes simil nature per(i) a whic excee 30% EBITD per (ii) a	of diture y of st of ar e as bove ch eds of A as	bro forware section	Year of terest enditure ought vard as or sub on (4) of ion 948	e e for	Amoun interes xpendi brougl orward per su ection (	st ture ht as b 4) of 94B		ried vard ried ard as sub n (4) of	exp for for p	mount interest cenditude arried carried ward a cer subtion (4) tion 94	ire as	Remarks if any:
30	С	avoida	ance ous y	arrange ear (Th	ment,	has en as refer ause is	red to	in sec	tion 96	durir	ng the	NA						
				he impe	rmissi gemen	ble avoid	dance		benefit yea agg pa	in the er aris regat rties	Rs) of e previousing, in e, to al to the ement	ous			Re	marks	if any	r.
31	a)		pecifi	ed in se		r deposi 269SS t												
		Name of lende depos	ror	Address the lend or deposi	der	adhaar no	Amou loar dep take acce	osit n or	Whet the loan/de it was squar up du the Previe Yea	epos as red ring ous	amo outstar the acc any	count a time ig the	or take by cl dri elect r syst	ether the deposit n or ac neque of aft or us tronic co em throunk acco	was cepted or bank se of learing ough a	wa cheq th ac paye	s take ue or t ne sam ccepte se che	ne loan or deposit n or accepted by bank draft, whether ne was taken or d by an account que or an account e bank draft.



	Mi	and the same		1	37500	0 No	44/500	00 RTGS				
	Pr	grawal radeep	Raipur		317990	6 No	807990	6 RTGS	3			
	Pr	grawal adeep grawal	Raipur		50000	0 No	240000	00 RTGS	3			
	H	JF ajrani	Raipur		495000	a No	-					
	Ag	grawal			185000	No.		0 RTGS	•			
0)	lim	articulars nit specifi evious ye	ed in section	ecified su on 269SS	m in an amo taken or ac	ount exceeding excepted during	ng the Nil					
	Ni pe	ame of the erson from whom ecified sur s received	Address Name o person whom spe	f the from pecified ceived sp	PAN of the lame of the erson from whom ecified sum is received	Aadhaar no	Amount of specified sum taken or accepted	specific taken of by check draft electro system	ether the ed sum wa or accepted que or ban or use of nic clearing through a account	s taken of d or ba k same of by an according	the specification accepted ink draft, was taken account pay count payers	d by chequenther the or accepted oe chequenther oe chequenther on accepted on
b	-	Davisot					ing the limit					
		relating otherwis account	to one ever se than by	nt or or a chequi	casion from	a person, d raft or use o	single transacturing the pre- of electronic	vious ye clearing	ear, where	through a  Nature of transactio	eipt is bank	
										n		
		relating	payee chec	ue or an	account paye	ee bank draf	ft. during the	previous	vear			
)	c)	Particula aggregatevent or	payee checker of the payer are of each te to a persoccasion	payment to a per	account payer Address of the made in an aday or in res	amount excepect of a single than by	PAN of the peeding the lin	nit speci	fied in se	relating t	ST, in Ni	receipt
	c)	Particula aggregate event or clearing	payee checker of the payer are of each te to a persoccasion	payment to a perugh a ba	account payed address of the made in an	amount excepect of a single than by luring the pre	PAN of the peeding the lin	nit speci ion or in bank d	fied in se	ction 269	ST, in Ni	
	d)	Particula aggregate event or clearing Name  Particula aggregate or occasor an account Name	payee checker of the payer  ars of each te to a person occasion system through the payer of the	payment son in a did to a per payment payment payment payment payment payment payment in a did son, make bank dra	account payed didress of the made in an aday or in resistant account did Address of the trin an among yor in respective.	amount excepted of a single than by turing the pre- me Payee  ount exceeding of single tue or bank of a previous year.	PAN of the peeding the linningle transact PAN of the limit transaction odraft, not being	payer  nit specification or in bank d  Payee specification in response the air	fied in see respect raft or us  Aadhaar no ed in sec rect relatin account	ction 269 relating to the of electron and the control of transaction and transaction	ST, in Ni o one stronic  Amount of payment  ST, in Ni event heque	Date of payment
	d) Parr	Particula aggregate event or clearing Name  Particula aggregate or occase or an accumulate occase or an accumulate occase or an accumulate occase or an accumulate occiticulars occiticular	payee checker of the payer occasion system through the Payer of the Pa	payment son in a discon, made bank dra payment a mount	account payed didress of the made in an aday or in response to in a count didress of the made at the count didress of the didress of the light of loan or exceeding the didress of the light of loan or exceeding the didress of the light of loan or exceeding the didress of the light of loan or exceeding the didress of the light of loan or exceeding the didress of the light of loan or exceeding the didress of the light of loan or exceeding the didress of the light of loan or exceeding the didress of the light of loan or exceeding the didress of the light of loan or exceeding the didress of the light of loan or exceeding the didress of the light of loan or exceeding the didress of the light of loan or exceeding the didress of the light of loan or exceeding the didress of the light of loan or exceeding the light of loan or exceedin	amount excepted of a sit se than by turing the prehe Payee ount exceeding ect of single tue or bank of a previous years and the limit specific payers.	PAN of the peeding the linngle transact a cheque or evious year PAN of the ing the limit transaction or draft, not being PAN of the	payer  nit specification or in bank d  Payee specification in response the air	fied in see respect raft or us  Aadhaar no ed in sec rect relatin account	ction 269 relating to see of electronsaction n tion 2698 ng to one	ST, in Ni o one stronic  Amount of payment  ST, in Ni event heque	Date of payment
)	d) Parr	Particula aggregate event or clearing Name  Particula aggregate or occase or an accumulate occase or an accumulate occase or an accumulate occase or an accumulate occiticulars occiticular	ars of each te to a personal country payer of the Payer o	payment to a perugh a back or in a do son, made bank dra amount uring the selections.	made in an aday or in respense by a chequity and a chequity of loan or exceeding to previous years.	amount exceeding the Payee  deposit or he limit special amount exceeding the previous years amount exceeding the previous years amount exceeding the account exceeding the account exceeding the excee	PAN of the property of the pro	payer  nit specification or in bank d  Payee specification in response the air	fied in see in respect raft or us Aadhaar no ed in sectorelation account account the payment the eque or use of saring a bank	ction 269 relating to see of electron 2698 ng to one to payee chadhaar no	ST, in Ni to one ctronic  Amount of payment  ST, in Ni event heque	Date of payment  Amount of payment  ent was bank draft is repaid beque or all
	d) Par spe in s	Particula aggregate event or clearing Name  Particula aggregator occasor an account Name  Particular aggregator occasor an account Name  ticulars ocified addection 26 lame of the payee	rs of each te to a person of the Payer	payment to a perugh a back or in a do son, made bank dra amount uring the selections.	made in an addy or in responsible by a chequift, during the ddress of the land of loan or exceeding the previous years.	amount exceptor of a single upon the limit spector of single upon bank of a previous years.  Maximum amount the account the account the Payer outstanding the account the Previous years.	PAN of the property of the pro	specifier in respig the arrayee	fied in see in respect raft or us Aadhaar no ed in sectorelation account account the payment the eque or use of saring a bank	ction 269 relating to see of electron 2698 ng to one to payee chadhaar no	ST, in Ni to one ctronic  Amount of payment  ST, in Ni event heque	Date of payment  Amount of payment  ent was bank drafts a repaid beque or a
	Parispe in s N	Particula aggregate event or clearing Name  Particula aggregate or occase or an accommodate of the payee of t	payee checker of the payer  ars of each the to a person occasion system through the total person of the Payer	payment ston in a ston a period in a discon, made bank dra amount uring the ston in a discon, made bank dra amount uring the ston in a discon, made bank dra amount uring the ston in a discon in a discon, made bank dra amount uring the ston in a discon in a discontinuori in	made in an addy or in response to in an amount day or in response to in a day or in response to in a day or in response to in an amount day or in response to in a count day or in response to in a co	amount excepted of a single than by a character of single than by	PAN of the proceeding the limit transaction of the PAN	specific rin responde the repade by classific rin responde to draft or tronic clean through accounted RTGS	fied in secondary and in secondary and in secondary account to the secondary and in seconda	ction 269 relating to see of electron 2698 relating to see of electron 2698 relation 2698 relating to see of electron 2698 relating to	ST, in Ni to one ctronic  Amount of payment  ST, in Ni event heque  the repayment the amount of payment the amount of payment the limit	Date of payment  Amount of payment  ent was bank draft s repaid t eque or a nk draft.



	е	advance 269T re	in an an ceived b payee ch	nount e	nt of loan exceeding neque or or account	the lin	mit specifi draft whi	ed in sec	ction t an	1				
		Name of payer	the Add	ress of payer	PAN o	33.00	Aadhaar	rec	eivec	by a cher	ment of load que or a bar ount payee b	k draft which	h is not an a	fied advance ccount payed vious year
32	a)				d loss or		ciation allo	wance, in	the	Nil				
		Serial N		sment	tent availab Nature o		mount as 1	All		Amount a	s   Amou	nt as assess	ha	Remarks
			Ye	ear	loss / Depreciati allowance	on n	eturned	losses/alld ances no allowed under section 115BAA/1 BAC/115B	ow sot	adjusted b withdrawa of addition depreciation on accoun of opting for taxation under section 15BAC/11 BAD	y (give	reference to evant order)		· ·
											Amoun	t Order l		
	b)	Whether	a change	in sha	reholding	of the	company	has take	en pla	ace in the	previous	year due to	which the	No
		losses in	curred pri	or to th	ne previou	s year	cannot be	e allowed	to b	e carried	forward in	terms of s	ection 79.	NO
		year, If ye	es, please	furnis	h the deta	ails of t	the same.				ction 73 du			No
	a)	business	the asses	sse ha e previ	ous year,	d any i	loss referr	ed to in s	ection	on 73A in	respect of	any specif	ied	No
	e)	In case of business	f a compa as referre	any, ple ed in ex	ease state	that v	vhether th	e compar	ny is	deemed	to be carry e details of	ing on a sp speculation	n loss if	No
33	Se	ction-wise	details	of de	ductions,	if an	y, admis	sible und	der	Nil				
	Ch	Section Section		er III (S		A, Sec moun		.).			Rem	arks if any		
-										*				
34	a)	Whether per the proplease fur	ovisions							Yes				
		Tax deduction and collection Account Number (TAN)	Section	payı	ment ame pay or r o na spe in c	otal bunt of yment eccipt f the ature ecified olumn (3)	on which tax was required to be deducted or collected out of (4)	tax wa deducte or collecte at specifie	nt ch is ed ed	Amount of tax deducted or collected out of (6)	amount on which tax was deducted or collected at less than specified rate out of (7)	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)	any:
}		1	2		3	4	5	6		7	8	9	10	11
		JBPM072 07E	194Q	Purc of Go	hase	50170 5	81689568	825	07	82507				Purchases
		JBPM072 07E	206C	Profit and gains from busin of tra in alcoholiquo fores produscrapetc	the ness ading nolic r, t uce,	31258	21607848	2160784	49	21606				Sales



			Tax deduction and collection Account Number (TAN)		Due date furnishi	107:00	Date of furnishing, furnished		deducted Info ransactio	d or colle rmation ons whic	tement of ected contra about all h are requ	ains	details/transa	ctions which	
	1	J	BPM07207E	26Q	31-Oct-2021	1 12	-Nov-2021	Y	'es	o be rep	orted	+			
		J	BPM07207E	26Q	31-Jan-2022	2 29	-Jan-2022	Y	'es						
		J	BPM07207E	26Q	31-May-202	2 26	-May-2022	Y	es			-			
		J	BPM07207E	27EQ	15-Jul-2021	05	-Oct-2021	Y	es			+			
	C	12	hether the asse 01(1A) or section	1 206C(7).	If yes, pleas	se furnish	n:	tion	Yes						
			Tax deduction and Account Number		section 20	of interest 01(1A)/206 payable	under SC(7) is	Amo	unt paid	out of co	olumn (2)		days  4428  f raw materials, finis  f *percentag e of yield; excess any.  closing shortag excess any.  closing stock excess any.		
			3PM07207E	La L			2400				2400	30-0	ct-2021		
	1		3PM07207E				610				610	03-A	ug-2021	-	
		JE	3PM07207E			DITTE !	65				65	08-S	ep-2021		
35	a	) In	the case of a tra	ading cond	ern, give qu	antitative	details of	princ	cipal ite	ms of g	oods trac	ded :			
			Item Name	Uni	t ope	ning	ourchases the previou	durir	ng sal	es durir evious	g the		closing stock shor		
		M	S Scrap (Steel)	kilogra	ms	0	2	5716	88	25	67260	-	4428	any	
	b)	In	the case of a r	nanufactu	ring concer	n, aive a	uantitative	deta	ails of t			ns of		le finished	
		pr A	Raw Materials	roducts :		7 3 1				ne pini	orpar iter	115 01	raw materia	is, imistied	
			Item Name	Unit	opening stock	purchase s during the previous year	ion during	du	sales ring the evious year	closii	k fin			"shortage / excess, if any.	
		١.	As per our Ma	in Report			year	_							
	1	В	Finished produ			,									
	ľ	1	Item Nam		Unit	opening	purch	ases	- au	antity	sales du	ring	closing	shortono /	
						stock	during	g the lous	manu	factured ng the ous year	the prev	ious	A War of the Control	shortage / excess, if any.	
			As per our Mai	n Report		TS-LIL									
		C	By products:										112		
			Item Nam	е	Unit	opening stock	purch during previ	the ous	manut	antity factured ng the us year	sales du the previ year	ious	1 3 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	shortage / excess, if any.	
			NA												
36		of c	ether the assess lividends as refe tion 2	see has re rred to in	eceived any sub-Clause	amount i	n the natual	of N	IA						
			nount Received(in	Rs)	Date o	f receipt					Remark	s if an	ıv:		
	1												-		
	mat	ter/	tem/value/quant	ity as may	be reported	/identifie	d by the co	ost a	uditor.						
	Who	ethe	er any audit was ification or disagn	s conduct reement o	ed under the	ne Centra r/item/val	al Excise ue/quantit	Act,	1944, may be	reporte	ed/identif	ied by	the auditor.		
39	sen	vice:	er any audit was s, if yes, give the reported/identific	details, i	f any, of disc	qualificati	of the Fina ion or disa	gree	Act, 199 ment or	n any m	ation to v natter/iter	/aluat n/valu	ion of taxable ue/quantity a	e No	
40	Det	ails	regarding turnov eceding previous	ver, gross	profit, etc.,		revious ye								
			Particulars rnover of the		Previ	ous Year	113471200		%	Pi	receding p	finished products e of yield; excess, any.  Is during previous year closing stock excess, any.  Is during previous year closing stock excess, any.  Is during previous stock excess, any.  In disagreement on any NA entified by the auditor. to valuation of taxable rot valuation of taxable rot value/quantity as ing previous Year %  In 15845758.49  In 15845758.49	200		
	-	esse ss p	erofit/turnover		438810	0	113471200	-	3.87	30	61688.15		115845758 40	3.33	
			fit/turnover		59520	0.	113471200		0.52		73213.91				
			-trade/turnover		1452360		113471200		12.80		12105074				
	Mat	eria	consumed/finish	ied					2.00		.2100074			10.43	



41	Act, 1961 a proceedings	revious yea nd Wealth t s.	r under a	ny tax laws o	ed or refund other than Incor ith details of re	me-tay	Nil		
	Financial year to which demand/re fund relates to	Name of other Tax law	State	Other	Type (Demand raised/Ref und issued)	Date demar raised/r nd issu	nd efu	nount	Remarks
42	a Whether Form No	.61 or Form	61A or F	equired to form No 61B	urnish stateme	ent in N	IA		
	Income tax Departmen Reporting Entity Identificatio Number	t	Form	Due date of furnishing	Date of furnishing, if furnished	f form informable details tions are r	ther the contains mation out all s/transac s which equired reported	if not, please furnish the list of details/transac tion which are not reported	
3	2 of secti	able to furn on 286	ish the re	port as referr	r alternate reported to in sub se	orting N	A		
	Whether rep has been furnished by assessee or parent entity an alternat reporting entity	the its or e	e of paren	Alt	Name of the ernative report tity(if Applicable		Date of urnishing ne Repor		Remarks if any:
11	Break-up of registered und March,2022)	total expeder the GST	enditure (This Cla	of entities ause is kept i	registered or n abeyance till	not No	)		
- 1	Total Amoun of expenditure incurred during the year		to the Ricor en		Relating to the other registered entities	ne Total to R			
									Details required under this clause is not maintained by the assessee hence we are unable to verify and give report.

For M/s. R. KUMAR AGRAWAL & CO. **Chartered Accountants** (Firm Regn No.: 0003511C)

Place : RAIPUR

Date: UDIN:2 2 SEP 2022

(RAJ KUMAR AGRAWAL) PARTNER

Membership No: 072599

# M/S MODERN SPECIAL WIRES AND PIPES PRIVATE LIMITED Annexure "A"

Particulars of Depreciation allowable as per the Income-Tax Act, 1961 in respect of each asset or block of assets in the following form.

Total	Wire Machine	2 HP MOTOR	INIOIOI CAI	Motor Condition	Air Confine	Remgirator	Taraju Bat	Machinery	Electric Installation	File Cabinate	Building	Mobile Phone	Description of asset/block of assets.
	15%	15%	0%C1	15%	40%	15%	15%	15%	15%	10%	10%	15%	Rate of Dep.%
13,59,858	3,13,559	12,685	6,35,153	27,094	4	1,179	18	43,557	234	1,303	3,24,902	170	Actual cost or written down values
0	0	0	0	0	0	0	0	0	0	0	0	0	Adjustment made to the written down value under section 115BAC/11 5BAD (for assessment year 2021-2022 only)
0	0	0	0	0	0	0	0	0	0	0	0	0	Adjustment made to written down value of Intangible asset due to excluding value of goodwill of a business or profession
13,59,858	3,13,559	12,685	6,35,153	27,094	4	1,179	18	43,557	234	1,303	3,24,902	170	Adjusted written down value
20,17,500	0	26,000	19,91,500	0	0	0	0	0	0	0	0	0	Additions/ded uctions during the year with dates in the case of any addition of an asset, date put to use; including adjustment
0	0	0	0	0	0	0	0	0	0	0	0	0	Added Tax credit claimed and allowed under the Central Excise Rules, 1944, in respect of assets acquired on or after 1st March, 1994
0	0	0	0	0	0	0	0	0	0	0	0	0	Change in rate of exchange of currency
0	0	0	0	0	0	0	0	0	0	0	0	0	Subsidy or grant or reimburseme nt, by whatever name called
0	0	0	0	0	0	0	0		0	0	0	0	Other Adjustments
4.88.346	47,034	3,853	3,93,998	4,064	2	177	3	6,5	35	130	32,490	) 26	Depreciati on allowable
	2,66,525	34,832	22,32,655	23,030	N	1,002	15	37,			2,92,412	144	Written down value at the end of the year
7.1	-	OTO	-					-		-	-		





## Addition/Deduction in Fixed Assets During the Financial Year

### Block 15% Motor Car

	1 KIA Carn	S.No.	
	1 KIA Carnival CAR 19,91,500 0 19,91,500 30/09/2021	Particulars	
19,91,500	19,91,500	180 Days	
0	0	Days	
19,91,500	19,91,500	Total	
	30/09/2021	Accounting	
	30/09/2021	Use	

## Block 15% 5 HP Motor

	_	S.No.
Total	A C DRIVE 10 HP	Particulars
	)	More Than 180 Days
26,000	26,000	Less than 180 Days
26,000	26,000	Total
	01/02/2022	Date of Accounting
	01/02/2022	Date of Put to the Use



### MODERN SPECIAL WIRES & PIPES PVT. LTD. CIN: U31300CT2003PTC016263 BALANCE SHEET AS AT 31ST MARCH, 2022

Amt in INR ₹

Particulars	Sch	As at	As at
	No	31 March, 2022	31 March, 2021
EQUITY AND LIABILITIES			
1 Shareholders' Funds			
a) Share Capital	2	13,956,500.00	13,956,500.0
b) Reserves & Surplus	3	52,346,600.00	51,887,000.0
c) Share Application Fund		-	7
2 Non-current Liabilities	ND LIABILITIES solders' Funds are Capital are Capital are Surplus are Application Fund are Application Fund are Tabilities are Tabilities are Tax Liabilities brit Term Borrowings are Payables are Payables are Current Liabilities are Current Liabilities brit Term Provisions are Liabilities brit Term Provisions are Liabilities brit Term Provisions are Liabilities brit Term Borrowings brit Tax Assets brit Plant & Equipments and Intengible Assets are Property Plant & Equipments and Intengible Assets are Tax Assets brit Property Plant & Equipments and Intengible Assets are Tax Assets		
a) Long Term Borrowings	4	19,094,600,00	12 820 000 0
b) Other Non-current Liabilites	1	-	12,020,000.0
c) Deferred Tax Liabilities (Net)	5		-
3 Current Liabilities			
a) Short Term Borrowings	6		2 334 400 0
b) Trade Payables			2,004,400.0
(i) Trade Payables - MSME			
(ii) Trade Payables - Others		2.767.100.00	10.065.200.0
c) Other Current Liabilities		2)/ 0/ /100:00	10,000,200.0
d) Short Term Provisions	8	843,400,00	1 924 700 0
TOTAL			
ASSETS			24/201/000101
4 Non-current Assets		1 Kin - 10 II- R4	
a) Property Plant & Equipments and Intengible Assets		I Was - Frank	
(i) Property Plant & Equipments	9	3,733,600,00	1.212.500.00
(ii) Intangible Assets			
(iii) Capital Work in Progress			
b) Deferred Tax Assets (Net)	10	163,300.00	29.500.00
5 Current Assets			25,000.00
a) Current Investment	11	12.469.400.00	12.086.400.00
b) Inventories	12	14,523,600.00	12,105,000.00
c) Trade Receivables	13	35,845,500.00	39,952,800.00
d) Cash & Bank Balances	14	1,372,700.00	517,100.00
e) Short-Term Loans & Advances	15	20,615,100.00	25,551,700.00
f) Other Current Assets	16	285,000.00	1,532,800.00
OTAL		89,008,200.00	92,987,800.00

See accompanying Notes to the Financial Statements: 1 to 35

As per our attached Audit Report of even date

For R. Kumar Agrawal & Co.

Chartered Accountants,

ICAI Firm Registration No. 200351

CA. R.K. Agrawal Partner

ICAI Membership No. 072599

Place: Raipur; Dated:

For and on behalf of the Board of

Modern Special Wires & Pipes Pvt. Ltd.

Pradeep Kumar Agrawal

Director

DIN: 00625024

DIN: 00625053

Director

Ramdas Agrawal

Place: Raipur; Dated:

### MODERN SPECIAL WIRES & PIPES PVT. LTD. CIN: U31300CT2003PTC016263

### STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31st MARCH, 2022

Amt in INR ₹

	Particulars	Sch No	Year ended 31 March, 2022	Year ended 31 March, 2021
1	Income			
a)	Revenue From Operations	17	113,471,200.00	115,845,800.00
b)	Other Income	18	308,900.00	1,079,800.00
TO	TAL INCOME (A)		113,780,100.00	116,925,600.00
2	EXPENDITURES			
a)	Cost of Material Consumed	19	100,755,100.00	113,257,300.00
b)	Change in Inventory	20	8,328,000.00	(1,273,200.00)
c)	Employee Benefits Expenses	21	1,455,000.00	1,751,700.00
d)	Finance Costs	22	66,700.00	11,100.00
e)	Depreciation on Tangible Assets	9	1,143,300.00	367,700.00
f)	Other Expenses	23	1,436,700.00	1,237,900.00
гот	'AL EXPENDITURE (B)		113,184,800.00	115,352,500.00
	fit before exceptional and extraordinary items and tax or Period Item		595,300.00	1,573,100.00
	îit before tax		595,300.00	1,573,100.00
	Expenses:		0/0 500 00	444 000 00
	ome Tax for Earlier Period		269,500.00	441,000.00
	erred Tax		(133,800.00)	(45,000.00)
Pro	fit for the year		459,600.00	1,177,100.00
Earn	ning per share of face value of Rs.10/- each	32		
Basi	c (Rs.)		3.29	8.44
Dilu	ted (Rs.)		3.29	8.44

See accompanying Notes to the Financial Statements: 1 to 35

As per our attached Audit Report of even date

For R. Kumar Agrawal & Co.

Chartered Accountants,

ICAI Firm Registration 100

CA. R.K.Agrawa

Partner

ICAI Membership No. 072599

Place: Raipur; Dated:

0 5 SEP 2022

For and on behalf of the Board of Modern Special Wires & Pipes Pvt. Ltd.

Pradeep Kumar Agrawal

Director

DIN: 00625024

Ramdas Agrawal

Director

DIN: 00625053

### MODERN SPECIAL WIRES & PIPES PVT. LTD. CIN: U31300CT2003PTC016263 NOTES FORMING INTEGRAL PART OF FINANCIAL STATEMENTS FY 2021-22

### 1 Statement of Significant Accounting Policies

### 1.1 Method of Accounting

The financial statements of the Company have been prepared under the historical cost convention on an accrual basis of accounting in accordance with the Generally Accepted Accounting Principles in India to comply with the Accounting Standards notified under Section 133 of Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014 and relevant provisions of the Companies Act, 2013 ("the 2013 Act").

### 1.2 Use of Estimates:

The preparation of financial statements requires management to make judgments, estimates and assumptions, that affect the application of accounting policies and the reported amounts of assets, liabilities, income, expenses and disclosures of contingent liabilities at the date of these financial statements. Actual results may differ from these estimates. Estimates and underlying assumptions are reviewed at each balance sheet date. Revisions to accounting estimates are recognised in the period in which the estimate is revised and future periods affected.

### 1.3 Fixed Assets:

Fixed Assets are stated at cost of acquisitions less accumulated depreciation and impairment loss, if any.

### 1.4 Depreciation

The company follows the Written Down Value method of Depreciation (WDV). The rates of depreciation charged on all fixed assets are those specified in Schedule II to the Companies Act, 2013.

### 1.5 Investments

Long Term Investments are stated at cost. Provision for diminution in the value of investments is made only if such decline is other than temporary in the opinion of management.

Current Investments are stated at lower of cost or market value.

### 1.6 Borrowing Costs

Borrowing cost is charged to Profit & Loss account except cost of borrowing for acquisition of qualifying assets which is capitalized, till the date of commencement of commercial use of the asset.

### 1.7 Foreign Currency Transaction

Expenses and Income in foreign currency transaction are recorded at the rate of exchange in force at the date of payment / receipt. Foreign currency assets and liabilities are revalued in the accounts on the basis of exchange rates prevailing at the close of the year and exchange difference arising there from is charged to the Profit and Loss Account.



### 1.8 Inventories

Inventories are valued at lower of cost.

Incomplete Projects include cost of incomplete properties for which the Company has not entered into sale agreements and in other cases where the revenue recognition is postponed. 'Incomplete Projects' also include initial projects cost that relate to a (prospective) project, incurred for the purpose of securing the project. These cost are recognised as expenditure for the period in which they are incurred unless they are seperately identifiable and it is probable that the respective project will be obtained.

### 1.9 Revenue recognition

Significant items of Income and Expenditure are recognised on accrual basis, except those with significant uncertainities.

Interest - Revenue is recognised on a time proportion basis taking into the accounts the amount outstanding and rate applicable and where no significant uncertainty as to measurability or collectability exists.

Dividend income on investments is accounted for when the right to receive the payment is established by Balance Sheet date.

### 1.10 Expenditure:

Expenses are accounted for on accrual basis and provision is made for all known losses and liabilities.

### 1.11 Provisions and contingencies:

### a) Provision:

A provision is recognised if, as a result of a past event, the Company has a present obligation that can be estimated reliably, and it is probable that an outflow of economic benefits will be required to settle the obligation. Provisions are recognised at the best estimate of the expenditure required to settle the present obligation at the balance sheet date. The provisions are measured on an undiscounted basis.

### b) Contingencies:

Provision in respect of loss contingencies relating to claims, litigation, assessment, fines, penalties, etc. are recognised when it is probable that a liability has been incurred, and the amount can be estimated reliably.

### 1.12 Taxation:

Current income tax expense comprises taxes on income from operations in India and in foreign jurisdictions. Income tax payable in India is determined in accordance with the provisions of the Income Tax Act, 1961. As the Company is Opted to pay tax u/s 115BAB, MAT (minimum Alternate Tax) Provision is not applicable. Deferred tax for the period is recognised on timing differences, being the difference between taxable income and accounting income that originate in one period and are capable of reversal in one or more subsequent period. Deferred tax assets and liabilities are measured using the tax rates and tax laws that have been enacted or substantively enacted by the Balance Sheet date. Deferred tax assets are recognised and carried forward only if there is reasonable/virtual certainty of its realisation.



### 1.13 Employee Benefits

Short-term employee benefits are recognosed as an expense at the undiscounted amount in the Profit and Loss account of the period in which related service is rendered.

Post employment and other long term employee benefits are recognised as an expense in the Profit and Loss account for the period in which the employee has rendered services. The expenses is recognised at the present value of the amount payable determined usinf actuarial valuation techniques. Actuarial gains and loss in respect of post employment and other long term benefits are charged to the Profit and Loss account.

### 1.14 Earning Per Share (EPS):

Basic EPS are calculated by dividing the net profit or loss for the year attributable to equity shareholders. For the purpose of calculating diluted EPS, the net profit or loss for the year attributable to equity shareholders by the weighted average number of equity shares outstanding during the year are adjusted for the effects of all dilutive potential equity shares.

### 1.15 Changes in accounting policies:

The accounting policies followed by the Company in the current year involve no changes vis-à-vis those followed in the previous year.



### MODERN SPECIAL WIRES & PIPES PVT. LTD. CIN: U31300CT2003PTC016263 NOTES FORMING INTEGRAL PART OF FINANCIAL STATEMENTS FY 2021-22

Sch			Amt in INR
No.	Particular	As at 31 March, 2022	Aa at 31 March, 2021
2	Share Capital		
a.	Details of authorised, issued and subscribed share capital Authorised Capital 1,50,000 (PY 1,50,000) Equity Shares of Rs. 100 each		
	1,50,000 (1 1 1,50,000) Equity Shares of Rs. 100 each	15,000,000.00	15,000,000.00
		15,000,000.00	15,000,000.00
	Issued, Subscribed and Fully Paid Up Capital 1,39,565 (PY 1,39,565) Equity Shares of Rs. 100 each	13,956,500.00	13,956,500.00
	Total	13,956,500.00	13,956,500.00

### b. Term/right attached to equity shares

The company has only one class of quity shares having a par value of Rs. 100 per share. Each holder of equity shares is entitled to one vote per share. The company declares and pays dividend in Indian Rupees. The dividend proposed by the Board is subject to the approval of the shareholders in the ensuing Annual General Meeting.

During the year ended 31 March, 2022, the amount per share of dividend recognised as distributions to equity shareholders was Rs.NIL (31st March, 2021: Rs.NIL).

In the event of liquidation of the Company, the holder of equity shares will be entitled to receive remaining assets of the Company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

The company does not have any holding company or ultimate holding company. Promoter Share Holding in the company including person acting in concert with the promoters as on 31st March, 2021 is 1,39,565 Equity Shares (31st March, 2021 is 1,39,565 Equity Shares) i.e. 100% of the equity shares capital of the

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

Sr.	Particulars	As at 31 Ma	rch, 2022	As at 31 Ma	arch, 2021	
No.	- Mattenday	No. of Shares	% holding	No. of Shares	% holding	
1	Laxmi Devi Mishra	7,444.00	5.33%	7,444.00	5.33%	
2	Pradeep Agrawal	13,540.00	9.70%	13,540.00	9.70%	
3	Sandeep Agrawal	14,700.00	10.53%	14,700.00	10.53%	
4	Manoj Sharma	7,844.00	5.62%	7,844.00	5.62%	
5	RDPS Real Estate Pvt. Ltd	10,100.00	7.24%	10,100.00	7.24%	
6	Others	85,937.00	61.57%	85,937.00	61.57%	
	Total	139,565.00	100.00%	139,565.00	100.00%	

### d. Reconciliation of the equity shares outstanding at the beginning and at the end of the reporting period

Particulars	As at 31 Ma	arch, 2022	00.00 139,565.00 1	arch, 2021
Taruculais	No. of Shares	Amount (Rs.)	No. of Shares	Amount (Rs.)
Equity Shares				
At the beginning of the period	139,565.00	13,956,500.00	139,565.00	13,956,500.00
Add: Issued during the period				
Outstanding at the end of the period	139,565.00	13,956,500.00	139,565.00	13,956,500.00



3	Reserves & Surplus		But the second	
	a) Security Premium			
	Opening Balance		11,895,000.00	11 805 000
	Add: Premium on Issue of Share during the year		11,095,000.00	11,895,000.
	Closing Balance		11 905 000 00	11 005 000
	Crossing behavior		11,895,000.00	11,895,000.0
	b) Surplus / (Deficit) in Statement of Profit and Los	ss Account		
	Opening Balance		39,992,000.00	38,814,900.0
	Add: Profit / (Loss) for the Period		459,600.00	1,177,100.0
	12 展記 大台南南		40,451,600.00	39,992,000.0
	Total		70.014.400.00	23/9/2018/2018
-	10141		52,346,600.00	51,887,000.0
4	Long Term Borrowing:			
	Secured:	ALC: THE RES		
	Car Loan(HDFC Bank)		1,869,700.00	-
		Sub-Total (Rs.)	1,869,700.00	-
	Unsecured:			TOPING
	Mithila Agrawal		4,275,000.00	3,900,000.0
	Pradeep Agrawal Huf		2,400,000.00	1,900,000.0
	Pragya Agrawal Raipur		670,000.00	670,000.0
	Rajrani Agrawal		2,000,000.00	150,000.0
	Ramdas Agrawal Huf		250,000.00	250,000.0
	Sandeep Agrawal Huf	-	50,000.00	50,000.0
	Pradeep Agrawal	A LANGUAGE	7,579,900.00	5,900,000.0
		Sub-Total (Rs.)	17,224,900.00	12,820,000.0
		Grand Total (Rs.)	19,094,600.00	12,820,000.0
5	Deferred Tax Liability			
	Opening Balance			15,600.0
	Add/(Less): During the Year	THE AND THE		(15,600.0
	Total		-	(13,000.0
6	Short Term Borrowing:			
	Vyavsayik Sahkari Bank Ltd 983 Total	-		2,334,400.00
_	Total		-	2,334,400.00
7	Trade Payables			
	Due to Micro, Small and Medium Enterprises*			
	Others		2,767,100.00	10,065,200.00
			2,707,100.00	10,000,200.00
	Total		2,767,100.00	10,065,200.00
	* The company is in the process of compilation det Micro, Small and Medium Enterprises Act.	ails of sundry credi	itors which are re	egistered unde
	Short-Term Provisions			The Marie
	The state of the s		60,000,00	00.000.00
	a) Provision for Audit Fees		60,000.00	30,000.00
	b) Provision for Other Expenses c) Provision for Income Tax	WILL STATE OF	676,200.00	1,814,100.00
	CL CHIVISION OF INCOME LAY		107,200.00	80,600.00



FY 2021-22

9 Fixed Assets

31-03-22 MODERN SPECIAL WIRES & PIPES PVT. LTD. Notes forming part of the financial statement CIN: U31300CT2003PTC016263

OT. NO.			(A)	(B)	(3)	(D)	(上)		(6)			
Tatticular			Building & Plot	Plant & Machinery	Furniture & Fixture	Electrical Instalation	Lools & Equipment	Computer	Vehicle	Kia Carnival	Total	Previous Year
	Balance as on 01.04.2021	(Rs.)	1,578,028.00	481,437.00	14,879.00	39,436.00	1,890.00	18,700.00	879,105.00	,	3,013,475.00	2,659,568.00
Gross block	Additions/sold during the year	(Rs.)	1,646,950.00	26,000.00		-		1	1,991,500.92	1,991,500.92	3,664,450.92	353,907.00
	Balance as on 31.03.2022	(Rs.)	3,224,978.00	507,437.00	14,879.00	39,436.00	1,890.00	18,700.00	2,870,605.92	1,991,500.92	6,677,925.92	3,013,475.00
	Balance as on 01.04.2021	(Rs.)	1,154,145.64	118,350.19	14,135.14	19,179.64	1,847.07	15,617.20	477,699.46	,	1,800,974.34	1,433,238.85
Dep	Transfer to Res & Surplus		0.00	,	1.			,			0.00	0.00
Depreciation	Depreciaiton during the year	(Rs.)	196,799.18	40,202.29		9,707.46		-	896,616.47	622,033.32	1,143,325.40	367.735.48
t die	Balance as on 31.03.2022	(Rs.)	1.350.944.82	158,552.48	14,135.14	28,887.10	1,847.07	15,617.20	1,374,315.93	622,033,32	2,944,299.74	1.800.974.34
Net	Balance as on 31.03.2021	(Rs.)	423 882 36	363,086,81	743.87	20,256.36	42.93	3,082.80	401,405.54	000	1.212.500.65	1 226 229 15
Net Block	Balance as on 31.03.2022	(Rs.)	1 974 033 19	348,884.52	743.86	10,548.90	42.93	3,082.80	1.496.289 99	1 360 467 60	3 733 636 18	1 212 500 66





10	Deferred Tax Assets Opening Balance	29,500.00	20 500 0
	Add/(Less): During the Year Total	133,800.00	29,500.00
	Total	163,300.00	29,500.00
11	Current Investment  A) Trade Investments (At cost) in unquoted Equity Shares:		
	a) 20,000 shares of Rs.10 each in S. R. INGOT Pvt Ltd	1,000,000.00	1,000,000.00
	b) 1,46,153 shares of Rs 10 each in RDPS Real Estate Pvt. Ltd.	9,499,900.00	9,499,900.0
		10,499,900.00	10,499,900.0
	B) Investment in Partnership Firm:		
	Raghuvanshi Pipes Industries, Raipur	1,969,500.00	1,586,500.0
	Total	12,469,400.00	12,086,400.0
12	Inventories (At lower of cost and net realisable value) (As valued, verified & certified by the management)		
	Raw Material	14,523,600.00	3,777,000.0
	Traded Goods (Finished Goods)	- 1	5,978,100.0
	Land at Mathpurena		2,349,900.0
	Total	14,523,600.00	12,105,000.00
13	Trade Receivables Trade receivables outstanding for a period less than six months Unsecured, considered good Others Unsecured, considered good	<b>35,845,500.00</b>	39,952,800.00
	Total	35,845,500.00	39,952,800.00
14	Cash And Bank Balances a) Cash in Hand b) Balance with Bank in Current Account  Total	443,700.00 929,000.00 1,372,700.00	484,400.00 32,700.00 517,100.00
20.54			
15	Short-Term Loans And Advances  a) Deposit (Unsecured, considered good)  b) Prepaid Expenses  c) Other Loans and Advances	20,615,100.00	25,551,700.00
	Total	20,615,100.00	25,551,700.00
16	Other Current Assets a) Balance with Revenue Authorities	285,000.00	1,532,800.00





### MODERN SPECIAL WIRES & PIPES PVT. LTD.

### CIN: U31300CT2003PTC016263

### NOTES FORMING INTEGRAL PART OF FINANCIAL STATEMENTS

### FY 2021-22

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			Amt in INR
Sch No.	Particular	Year ended March 31, 2022	Year ended March 31, 2021
17	Revenue from Operation		
	Sales of Manufactured Goods	12,579,400.00	14,209,900.00
	Sales (Traded Goods)	99,711,800.00	101,635,900.00
	Sale of Land at Mathpurena	1,180,000.00	
	Total	113,471,200.00	115,845,800.00
18	Other Income		
	Discount Received	21,400.00	
	Interest Received from partnership Firm	126,800.00	248,200.00
	Share of profit from firm	30,800.00	_
	Share of profit from firm(Last Year)	40,400.00	
	Interest from RDK Finance	89,500.00	831,600.00
	Total	308,900.00	1,079,800.00
19	Cost of Material Consumed		
	Purchase of Materials	12,776,600.00	12,681,500.00
	Less: Closing Stock	(14,523,600.00)	(3,777,000.00
	Add: Opening Stock	3,777,000.00	4,937,100.00
	Purchases of Traded Goods	98,725,100.00	99,415,700.00
	Total	100,755,100.00	113,257,300.00
20	Change in Inventory of FG		
	Inventory at the end of the Year (FG)		8,328,000.00
	Less: Inventory at the Begging of the Year (FG)	8,328,000.00	7,054,800.00
	Total	8,328,000.00	(1,273,200.00
04			
21	Employee Benefits Expenses	220,000,00	201 700 00
	Wages to Labour	220,000.00	301,700.00
	Director Remunaration	600,000.00	800,000.00
	Administrative Salary	635,000.00	650,000.00
Н	Total	1,455,000.00	1,751,700.00



22	Finance Cost		
	Bank Charges	6,200.00	11,100.0
	Interest on Car Loan(HDFC Bank)	60,500.00	
	Total	66,700.00	11,100.0
23	Other Expenses		
*	Audit Fees	30,000.00	30,000.00
	Insurance Expenses		6,500.00
	Power & Fuel Exp.	951,300.00	838,700.00
	Expenses for Partnership Firm	_	-
	Frieght Charges	145,800.00	130,400.00
	Legal Expenses	1	_
	Printing & Stationery Exp	19,000.00	16,400.00
	Office Expanes	26,800.00	23,600.00
	Intrest On Income Tax	15,400.00	13,100.00
	Interest on TCS/TDS	2,400.00	900.00
	TDS Late Filling Fees	18,600.00	
	Traveling Exp	80,600.00	99,900.00
	Round Off	200.00	100.00
	Repairing & Mentainance	146,600.00	78,300.00
	Total	1,436,700.00	1,237,900.00
	*Audit Fees		
	(Exclusive of GST)		
	- For statutory audit	30,000.00	30,000.00
	Total	30,000.00	30,000.00



