GARG GOYAL & ASSOCIATES CHARTERED ACCOUNTANTS



410, 4TH FLOOR, SACHDEVA TOWER, SECTOR-8, ROHINI, NEW DELHI-110085 PH.: 9211430166, 9213190130 Email: cagarggoyal@gmail.com

INDEPENDENT AUDITORS' REPORT

To The Members of

M/s Shivchem Agro Private Limited

REPORT ON THE AUDIT OF THE STANDALONE FINANCIAL STATEMENTS

Opinion

We have audited the accompanying standalone financial statements of Shivchem Agro Private Limited ("the Company"), which comprise the Balance Sheet as at 31 March, 2022, and the Statement of Profit and Loss for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31 March, 2022 and the loss 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 Act. Our responsibilities under those Standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management for Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Act with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position and financial performance of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards

Jachio Agasewal LTD.

Head Office: 487A, Sector-61, Chandigarh-160062

Branch Office: 303, 3rd Floor, RG Complex, Sector-8, Rohini, Delhi-110085

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 implementation and maintenance of accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

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

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

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit
 procedures that are appropriate in the circumstances, but not for the purpose of
 expressing an opinion on whether the company has in place an adequate internal
 financial controls system over financial reporting and the operating effectiveness of such
 controls.

For SHIVCHEM AGRO PVT, LTD.

Quebin Agasa al

Director

For SHIVCHEM AGRO PVT. LTD.

Director

- 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 auditors' 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 auditors' 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.

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

- 1. The Companies (Auditor's Report) Order, 2016 ("the order") issued by the Central Government of India in terms of Section 143(11) of the Act is not applicable to the Company.
- 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 and the Statement of Profit and Loss dealt with by this report are in agreement with the books of account.

For SHIVCHEM AGRO PVT. LTD.

For SHIVCHEM AGRO PVT. LTD.

Rhar April.
Director

- (d) In our opinion, the aforesaid standalone 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 31 March, 2019 taken on record by the Board of Directors, none of the directors is disqualified as on 31 March, 2019 from being appointed as a director in terms of Section 164(2) of the Act.
- (f) The Company being a Private Limited company fulfilling the criteria specified in notification number G.S.R. 583 (E) dated 13th June, 2017 has been exempted from the applicability of clause (i) of Section 143(3) of the Act.
- (g) The Company being a Private Limited company, the provisions of Section 197(16) of the Act regarding managerial remuneration are not applicable.
- (h) With respect to the other matters to be included in the Auditors' 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 does not have any pending litigations which would impact its financial position;
 - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses;
 - iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

For GARG GOYAL & ASSOCIATES.

CHARTERED ACCOUNTANTS

(Firm Registration No. 022627N)

CA NAVEEN KUMAR GARG

PARTNER

M. No.511463

UDIN: 22511463BBI4897

Place: New Delhi Date: 07/09/2022

Josephin Agasewal

For SHIVCHEM AGRO PVT. LTD.

Raziaf.

SHIVCHEM AGRO PRIVATE LIMITED CIN:U24290DL2021PTC386444 BALANCE SHEET AS AT MARCH 31, 2022

Particulars	Note No.	
		As at March 31, 202
I Equity and Liabilities		
1 Shareholders' funds		
(a) Share capital	2	5,000.00
(b) Reserves and surplus	3	3,053.3
	3	8,053.35
2 <u>Current liabilities</u>		
(a) Trade Payable		•
Total outstanding dues of Micro, Small a Medium enterprises		
Total outstanding dues of creditors other	than	
Micro, Small and Medium enterprises		17:070 0
(b) Short-term borrowings	4	17,878.39
(b) Other current liabilities	. 5	37,445.99 5 185 20
	, 3	5,185.30
•	TOTAL	68,563.02
Assets		
1 27		
Non-current assets		
(a) Fixed assets	6	6,346.32
2 Current assets		6,346.32
(a) Trade Receivables	_	
(b) Cash and cash equivalents	7	31,932.50
(c) Other current assets	8	615.05
(d) Closing Stock	9	2,541.17
(d) Closing Stock	11	27,127.98
		62,216.70
T	OTAL	68,563.02
Significant Accounting Policies	1	
Notes on Financial Statements		
For Garg Goyal & Associates	for Shivchem Agro	Private I imited
Chartered Accountants		. Trate Limited
(Firm/Registration/No. 022627N)		
CA Naveen Kumar Garg	(Rohit Agarwal)	(Sachin Agarwal)
	Director	Director
M. No. 511463	DIN: 06693300	DIN: 09316310
UDIN: 22511463BCEBBI4897	RO PVT. LTD.	JEM ACDO DVT ITD
Place: New Delhi Date: 07-09-2022	aud For SHIVE	IEWI AGRO PVI. LID.

SHIVCHEM AGRO PRIVATE LIMITED CIN:U24290DL2021PTC386444 STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED MARCH 31, 2022

Particulars	Note No.	
		For the year ended 31.03.2022
INCOME		
Revenue from operations	10	38,731.78
Other Income	12	18.85
Total Income		38,750.63
<u>EXPENSES</u>		
(a) Purchase of Stock-in-trade		45,915.55 48,21 7,776.28
(b) Direct Expenses	13	7,776.28
(c) Changes in Inventory of Finish Goods, work-in-progress	11	7,770.20
and stock-in-trade	ar the year	. (27,127.98)
(b) Employee Benefit Expenses	14	2,100.00
(b) Finance costs	15	
(c) Depreciation	6	0.18
(d) Other expenses		414.41
Total Expenses	16	5,546.05
•		34,624.49
Profit / (Loss) before prior period items [(I) - (II)]		4,126.15
Prior period items		
Profit / (Loss) before exceptional items	rosina Ali mod	4,126.15
		hig Step foods about 15 that in
Exceptional items		
Profit / (Loss) before extraordinary items	iostie are stato	4,126.15
		1,120.13
extraordinary items		
rofit / (Loss) before taxation		4,126.15
errors are decounted in cost of accommon, which recludes the		parable to beinging the exects
ax expense		
(a) Current tax expense for current year		1,051.46
b) Deferred tax		21.34
	in Scholule it ë	1,072.80
		*,0 / 2.00
rofit / (Loss) for the year		3,053.35
	•	3,000.00
PS (Basic)		20.52
sales as facilities permitted and materials and the habiter of con-		30.53
gnificant Accounting Policies	i i i i i i i i i i i i i i i i i i i	
otes on Financial Statements	03 to 17	
r Garg Goyal & Associates	or Shivchem Ag	gro Private Limited
artered Accountants		its against a spendard
rm Registration No. 022627N)		
rm Registration No. 022627N)	ohit Agarwal	(Sophin A
rm Registration No. 022627N) Naveen Kurnar Garg (Registration No. 022627N)	ohit Agarwal)	(Sachin Agarwal)
rm Registration No. 022627N) Naveen Kunar Garg tner (R.	ohit Agarwal) Director IN: 06693300	(Sachin Agarwal) Director DIN: 09316310

for SHIVCHEM AGRO PVT. LTD.

Ced Accou

Place: New Delhi

Date: 07-09-2022

For SHIVCHEM AGRO PVT. LTD.

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SHIVCHEM AGRO PRIVATE LIMITED CIN: U24290DL2021PTC386444 NOTES FORMING PART OF FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2022

Note 2: Share Capital

Particulars		31.03	s at .2022	Amount (in Rs. '90) As at 31.03.2022	
		No. of shares	Amount (Rs.)	No. of shares	Amount (Rs.)
Authorized Capital					
Equity shares of Rs. 10 each	•	50,000	5,00,000.00	500.00	5,000.0
		50,000	5,00,000.00	500.00	5,000.0
Issued, Subscribed and fully Paid up Capital Equity shares of Rs. 10 each Less: Calls in arrears		50,000	5,00,000.00	500.00	5,000.00
		50,000	5,00,000.00	500.00	5,000.0

2.2 Reconciliation of number of shares outstanding at the beginning of the year and at the end of the year :

Particulars	As at 31.	03.2022	As at 3	As at 31.03.2022	
	No. of shares	Amount (Rs.)	No. of shares	Amount (Rs.)	
Shares at the beginning of the year Add: Issued during the year Less: Bought back during the year	, 50,000 - -	5,00,000.00	500.00	5,000.00	
Shares outstanding at the end of the year	50,000	5,00,000	500.00	5,000.00	

- 2.3 The company has only one class of equity shares having par value of Rs. 10 per share. Each holder of equity shares is entitled to one vote per share.
- 2.4 Details of shareholders holding more than 5% shares:

Name of shareholder			.03.2022	As at	As at 31.03,2022	
	·	No. of shares	% of shares	7 T	% of shares	
Rohit Agarwal Sachin Agarwal	Total	25,000 25,000 50,000	50.00% 50.00%	250.00 250.00 500.00	50.00% 50.00% 100.00%	

For SHIVCHEM AGRO PVI. LTD.

Luchin Agueway

Director

For SHIVCHEM AGRO PVT, LTD.

Roma Ap.

SHIVCHEM AGRO PRIVATE LIMITED CIN:U24290DL2021PTC386444 NOTES FORMING PART OF FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2022

Note 3: Reserves and surplus

articulars	As at 31.03.2022	Amount (in Rs. 't
	Amount (Rs.)	As at 31.03.2022
Surplus in Profit & Loss Account	- Speak (RS.)	Amount (Rs.)
Opening balance		
Add: Transferred from Profit & Loss Account	_ #	# 11 min
Closing Balance	3,05,335	2.052
	3,05,335	3,053.3 3,053.3
Note 4 : Short-Term Borrowings		3,033.5
Particulars	As at 31.03.2022	
	As at 31.03.2022 Amount (Rs.)	As at 31.03.2022
	Amount (Rs.)	Amount (Rs.)
Unsecured Borrowing		
- Rohit Loan Account	4,84,000	4,840.0
- Rohit Trading Co - Sachin Loan Account	14,52,489	14,524.8
- Maanvi Agarwal	17,93,110	17,931.1
Mail VI Agai Wai	15,000	150.00
	37,44,599	37,445.99
Note 5 : Other current liabilities		
Particulars	As at 31.03.2022	As at 31.03.2022
	Amount (Rs.)	Amount (Rs.)
Other current liabilities		
- Advance from customer	3,50,000	
- TDS Payable	46,250	3,500.00
- Audit fees payable	15,000	462.50 150.00
- Povision for Income Tax	1,05,146	1,051.46
- Deffersed Tax Liability	2,134	21.34
Mary N	5,18,530	5,185.30
	7 - 2 - 3 - 3 - 3 - 3 - 3 - 3 - 3 - 3 - 3	

For SHIVCHEM AGRO PVT. LTD.

Sochin Ag ascura

For SHIVCHEM AGRO PVT. LTD.

RMAPIP.

Note-6 Tangible Assets

		GROSS BLOCK	OCK .			DEPRICIATION	ATION		NET E	NET BLOCK
Tangible Assets	. Balance as at 01.04.2021	Additions	Sales/Adjustments	. Balance as at 31.03.2022	Balance as at 01.04.2021	Depreciation for the year	Sales/Disposal	Balance as at 31.03.2022	Balance as at 31.03.2022	Balance as at 31.03.2021
	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.		Rs.	Rs.
Furniture and Fixtures	•	423.73	•	423.73		0.30	,	0.30	423.43	•
raint & Mancinery		6,337.00	•	6,337.00		414.11	•	414.11	5,922.89	•
	•	6,760.73		6.760.73	1	414.41	•	414.41	6,346.32	•
				-	(2)	,				

For SHIVCHEM AGRO PVT. LTD.

Q. Q. A. A. A. P. P. Director

SHIVCHEM AGRO PRIVATE LIMITED

CIN:U24290DL2021PTC386444

IOTES FORMING PART OF FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 202

Note	7.	Tra	ah	receivables
71010	1 .	W 1 CE	u	i cccivanies

	Amount (in Rs. '00)
Particulars	As at 31.03.2022
	Amount (Rs.)
Outstanding for a period exceeding six months from the date they were due for payment	
Unsecured, considered good	
Outstanding for a period less than six months from the date they were due for	
Unsecured, considered good	31,932.50
Tot	al 31,932.50
Note 8: Cash and cash equivalents	
	As at
Particulars	31.03.2022
	Amount (Rs.)
Balances with bank	
HDFC Bank Cash in hand	211:45
Tot	403.60 al 615.05
Note 9: Other Current Assets	
Particulars	As at 31.03.2022
	Amount (Rs.)
Other current assets	
GST C/F Advance to Vendor	2,431.17
Advance to vendor	110.00
	al2,541.17

For SHIVCHEM AGRO PVT. LTD.

For SHIVCHEM AGRO PVT. LTD.

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SHIVCHEM AGRO PRIVATE LIMITED CIN:U24290DL2021PTC386444 OTES FORMING PART OF FINANCIAL STATEM

NOTES FORMING PART OF FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2022

Note 10: Revenue from operations	Amount (in Rs. '00)
	For the year
Particulars	ended
	31.03.2022
	Amount (Rs.)
Sales	38,731.78
	38,731.78
Note 11: Changes in Inventories of Finis	hed goods and work-in-progress
	For the year
Particulars	endec
	31.03,2022
	Amount (Rs.)
Inventories at the end of the year	
-Finished goods	27,127.98
-Work in progess	2,712,130
Angel of the second sec	27,127.98
Inventories at the beginning of the year	
	*
-Finished goods	
-Work in progess	
Net (increase)/decrease	-27,127.9
Note 12: Other Income	
	For the year
Particulars	ende
a di libului s	31.03.202
	Amount (Rs.)
Discount	18.85
	18.85
Note 13: Direct Expenses	
	For the year
Particulars	ende
	31.03.202
	Amount (Rs.
Carriage Inward	2,219.43
Electricity Charges	989.8
Labour Charges	2,261.20
Loading and Unloading Charges	631.23
Transport Services	1,674.5
	7,776.28
	10/

Joshin Aganual

For SHIVCHEM AGRO PVT. LTD.

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SHIVCHEM AGRO PRIVATE LIMITED CIN:U24290DL2021PTC386444 NOTES FORMING PART OF FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2022

Note 14: Employee Benefit Expense

	For the year
Particulars	ended
	31.03.2022
	Amount (Rs.)
Salary	2,100.00
	2,100.00
Note 15: Finance Costs	
	For the year
Particulars	ended
	31.03.2022 Amount (Rs.)
	Amount (Rs.)
Bank charges	0.18
	0.18
Note 16: Other Expenses	
	For the year
Particulars	ended
	31.03.2022
	Amount (Rs.)
Accounting Charges	150.00
Audit Fees	150.00
Repair & Maintainance	154.47
Power and Fuel	161.20
Misc Expenses Rent	124.09
Travelling Charges	4,625.00
Travening Charges	181.29
	5,546.05
	10,792.10
	11,501

Pachin Agarwal

Director

For SHIVCHEM AGRO PVT. LTD.

RAMAF.

SHIVCHEM AGRO PRIVATE LIMITED

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2022

18. Corporate Information

SHIVCHEM AGRO PRIVATE LIMITED is a Private Limited Company incorporated in India under the provisions of the Companies Act, 1956.

19. Shares holding details

Details of shares held by each shareholder holding more than 5% of shares.

As at 31st March 2022

Name of shareholders	Class of shares	No. of Share Holding (in hundred)	Percentage of Holding
. Rohit Agarwal	Equity Shares	25.00	50%
Sachin Agarwal	Equity Shares	25.00	50%

20. Basis of Preparation

The financial statements of the company have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP). The company has prepared these financial statements to comply in all material respects with the accounting standards notified under the Companies (Accounting Standards) Rules, 2014, (as amended) and the relevant provisions of the Companies Act, 2013. The financial statements have been prepared on an accrual basis and under the historical cost convention. The accounting policies adopted in the preparation of financial statements are consistent with those of previous year.

21. Related Party Disclosure

Related parties with whom transactions have taken place during the year:

- A) Key Management Personnel:
- (i) Rohit Agarwal Director
- (ii) Sachin Agarwal- Director
- (i) The following table provides the total amount of transactions that have been entered into with related parties for the relevant financial

Name of Related Party	Nature of Transactions	Transactions Value for the year 31.03.2022 (Amount in Rs. '00)
ROHIT AGARWAL	Loan	4840.00
SACHIN AGARWAL	Loan	17931.10

For SHIVCHEM AGRO PVI. LTD. Lachin Barwal

FOR SHIVCHEM AGRO PVT, LTD.

SHIVCHEM AGRO PRIVATE LIMITED

22. DETAILS OF DUES TO MICRO AND SMALL ENTERPRISES AS DEFINED UNDER THE MICRO, SMALL AND MEDIUM ENTERPRISES DEVELOPMENT ACT, 2006

Based on and to the extent of information received from the Suppliers regarding their status under the Micro, Small and Medium Enterprise Development Act, 2006 as identified by Management and relied upon by the Auditors, the relevant particulars as at 31st March 2022 are furnished below:

Particulars	31,MARCH 2022 (Rs.)
Dues outstanding as at the end of the year for more than 45 days	NIL

23. EARNING PER SHARE

Particulars	31,MARCH 2022 (in hundred)
Profit attributable to equity shareholders (Rs)	3053.35
Number of Equity Shares of Rs. 10/- each	100.00
Earnings Per Share – (Rs.)	30.53

24. PAYMENT TO AUDITORS

Particulars	31,MARCH 2022 (in hundred)
Auditor Remuneration	150.00
Other Matters	Nil

OR SHIVCHEM AGRO PRIVATE LIMITED

Directo

Rohit Agarwal (DIRECTOR) DIN: 06693300 Sachin Aganual

Sachin Aganual

For SHIVCHEM AGRO PVT. LTI

Sachin Agarwal (DIRECTOR) DIN: 09316310 Name of Assessee SHIVCHEM AGRO PRIVATE LIMITED

Address PLOT NO.1 1ST FLOOR, SIRASPUR, KHASRA NO. 633

VILLAGE, DHARAMKANTA, OPP. MAHADEV, DELHI, DELHI, 110042

E-Mail SHIVCHEMAGRO@GMAIL.COM

Status Company(Domestic) Assessment Year
Ward ITO WARD 22(1) Year Ended

PAN ABGCS8350P Incorporation Date 12/09/2021

Residential Status Resident

Nature of Business MANUFACTURING-Other manufacturing n.e.c.(04097)

A.O. Code DEL-W-37-1

GSTIN No. 06ABGCS8350P1ZO

Filing Status Original

Return Filed On 05/11/2022 Acknowledgement No.: 780665101051122

Bank Name HDFC BANK, 5, COMMUNITY CENTER, GARG PLAZA, SECTOR 8, ROHINI

New Delhi 110085, A/C NO:50200062951722 ,Type: Current ,IFSC:

HDFC0000886

Tele: Mob:9830716087

Computation of Total Income [As per Normal Provisions]

Caution

1. AIS report not imported

2. TIS summary not imported

Income from Business or Profession (Chapter IV D)

404409

2022-2023

31.3.2022

Profit as per Profit and Loss a/c 412615

Add:

Depreciation Debited in P&L A/c 41441

Total 454056

Less:

Depreciation as per Chart u/s 32 49647

404409

Gross Total Income 404409

Total Income 404409

Calculation for Mat 412615

Profit as per part II and III of Schedule VI 305335

Add:

Income Tax u/s 40(a)(ii) 105146
Deferred Tax Assets 2134

Total 412615

Tax calculated @ 15.0% on Book Profit is Rs. 61892

Tax Due @ 25% (Turnover for Fin. Year 2019-20 101103

is less than 400 Crore)

Health & Education Cess (HEC) @ 4.00% 4044 105147

For SHIVCHEM AGRO PVTyLTD.

For SHIVCHEM AGRO PVT. LTD.

NAME OF ASSESSEE: SHIVCHEM AGRO PRIVATE LIMITED A.Y. 2022-2023 PAN: ABGCS8350P Code :SHIVROHIT

Interest u/s 234 A/B/C	13242
	118389
Round off u/s 288B	118390
Deposit u/s 140A	118390
Tax Payable	0

Interest Charged	(Rs.)
u/s 234B (8 Month)	8408
u/s 234C	4834
(0+1419+2364+1051)	,

Assessee come in existence 12/09/2021 hence no interest calculated for installment before this date Interest calculated upto November, 2022, Due Date for filing of Return October 31, 2022 Due date extended to 07/11/2022 Circular No. 20/2022 in F.No:225/49/2021/ITA-II Dt 26-Oct-2022

Comparision of Income if Company Opts for Section 1158	BAA (Tax @22%)	45
1.Total income as per Normal provisions		404409
2. Adjustments according to section 115BAA/115BAB		
(i) Deduction under Ch VIA & Section 10AA as per Normal Provisions		
	0	
Gross Total Income as per Normal provisions	Management of the Control of the Con	404409
(ii) Disallowed Deductions under secton 115BAA / 115BAB		
No Deduction exists		
(iii) Disallowed Brought Forward Loss related to Above Deductions		
NA	0	0
3. Gross Total Income (1+2)		404409
Deduction under Chapter VIA under heading C other than 80JJAA		0
Total Income after Adjustments under section 115BAA/115BAB		404409

Prepaid taxes (Advance tax and Self assessment tax)26 AS Import Date:05 Nov 2022

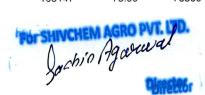
Sr.No.	BSR Code	Date	Challan No	Bank Name & Branch	Amount
1	0510308	05/11/2022	44605	HDFC Bank	118390
	Total				118390

Details of Depreciation

Particulars	Rate	Opening	More Than 180 Days	Less Than 180 Days	Total	Sales	Sales Less Than 180 davs	Balance	Depreciation (Short Gain)	WDV Closing
PLANT AND MACHINARY	15%	0	0	633700	633700	(0 0	633700	47528	586172
Furniture	10%	0	0	42373	42373	- (0	42373	2119	40254
Total		0	0	676073	676073	(0	676073	49647	626426

Interest Calculation u/s 234C

S. No.	Installment Period	Total Tax Due	To Be Deposited (In %)	To Be Deposited (In Amount)	Deposit Amount	Remaining Tax Due(Round off in 100 Rs.)	Int Rate (In %)	Interest
1.	First (Up to June)	105147	15.00	15772	0	15700	3	471
2.	Second (Up to Sep)	105147	45.00	47316	0	47300	3	1419
3.	Third (Up to Dec)	105147	75.00	78860	0	78800	3	2364





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NAME OF ASSESSEE : SHIVCHEM AGRO PRIVATE LIMITED A.Y. 2022-2023 PAN : ABGCS8350P Code :SHIVROHIT

4. Fourth (Up to March) 105147 100.00 105147 0 105100 1 1051 1051 Total 5305

Interest Calculation u/s 234B

Interest u/s 234C: 4834

S. No.	Month	Principal	Int. 234B	Int. 234A/F	Deposit	Int Adjusted	Int Remain	Principal Adj
1	April-2022	105147	1051	0	0	0	5885	0
2	May-2022	105147	1051	0	0	0	6936	0
3	June-2022	105147	1051	0	0	0	7987	0
4	July-2022	105147	1051	0	0	0	9038	0
5	August-2022	105147	1051	0	0	0	10089	0
6	September-2022	105147	1051	0	0	0	11140	0
7	October-2022	105147	1051	0	0	0	12191	0
8	November-2022	105147	1051	0	118390	13242	0	105148
	Total		8408	0				

Bank Account Detail

S. No.	Bank	Address	Account No	MICR NO	IFSC Code	Туре
1	HDFC BANK	5, COMMUNITY CENTER,GARG PLAZA,SECTOR 8, ROHINI New Delhi 110085	50200062951722		HDFC0000886	Current(Primary)

GST Turnover Detail

S.N	IO. GSTIN	Turnover
1	06ABGCS8350P1ZO	3873178
	TOTAL	3873178

Details of Turnover as per GSTR-3B (Imported From Form 26AS)

S.NO.	GSTIN	ARN	Date	Period	Taxable Turnover	Total Turnover
1	06ABGCS8350P1ZO	AA061021475879X	20-Nov-2021	October,2021	0	0
2	06ABGCS8350P1ZO	AA060122468424G	19-Feb-2022	January,2022	0	0
3	06ABGCS8350P1ZO	AA0612217185688	20-Jan-2022	December,2021	1323950	1323950
4	06ABGCS8350P1ZO	AA061121412503Z	19-Dec-2021	November,2021	0	0
5	06ABGCS8350P1ZO	AA0602224780977	19-Mar-2022	February,2022	930000	930000
6	06ABGCS8350P1ZO	AA060322617171S	20-Apr-2022	March,2022	1619228.15	1619228.15
	Total				3873178.15	3873178.15

(AGGARWAL ROHIT)

For SHIVCHEM AGRO PRIVATE LIMITED

Date-05.11.2022

CompuTax: SHIVROHIT [SHIVCHEM AGRO PRIVATE LIMITED]



