

**FORM NO. 3CA**  
**[See rule 6G(1)(a)]**

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

1. We report that the statutory audit of  
**M / s. M/S S K OFFSET PRIVATE LIMITED**  
15,SPORTS COMPLEX ENCLAVE,DELHI ROAD,MEERUT  
PAN **AAKCS6845A**

was conducted by us M/s Ravindra Aggarwal & Co. in pursuance of the provisions of the Companies Act, 2013 Act, and we annex hereto a copy of our audit report dated 06-Sep-2025 along with a copy each of -

- (a) the audited Profit and Loss Account for the period beginning from 1-APR-2024 to ending on 31-MAR-2025  
(b) the audited Balance Sheet as at 31-MAR-2025; 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	Proper stock records are not maintained by the assessee.	As explained to us, it is not possible to maintain stock record
2	Records produced for verification of payments through account payee cheque were not sufficient	The assessee has not made any payments exceeding the limit in section 40A(3)/269SS/269T in Cash. However, it is not possible for us to verify whether the payments in excess the specified limit in section 40A(3) /269SS/269T have been made otherwise than by account payee cheque or account payee bank draft, as the necessary evidence are not in possession of the assessee.
3	Others	Clause 44: We have been informed by the assessee that the information required under this clause has not been maintained by it in absence of any disclosure requirement thereof under the Goods and Service tax statute. It is not possible to determine break-up of total expenditure of entities registered or not registered under the GST, as necessary information is not maintained by the assessee in its books of accounts. Further the standard accounting software used by Assessee is not configured to generate any report in respect of such historical data in absence of any prevailing statutory requirement regarding the requisite information in this clause. In view of above we are unable to verify and report the desired information in this clause
4	Others	The assessee does not maintain any bill wise payment details made to its creditors; hence it is not possible to work out the timeline of the total amount payable to MSME Creditors as sought in clause 22(ii). Hence, we have reported therein only the amounts which were payable to MSME as on the year end

For **RAVINDRA AGGARWAL & CO.**  
Chartered Accountants  
(Firm Regn No.: 0001405C)

  
(**ROHIT AGGARWAL**)  
Partner

Membership No: 411631

Place :MEERUT  
Date : 27/10/2025  
UDIN : 25411631BMJPN7423



# FORM NO. 3CD

[See rule 6G(2)]

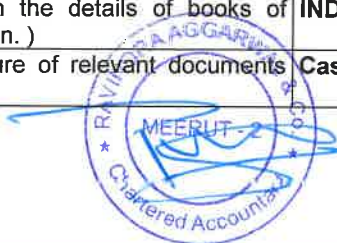
## Statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961

### Part A

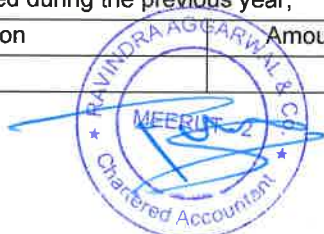
01	Name of the assessee	M/S S K OFFSET PRIVATE LIMITED			
02	Address	15,SPORTS COMPLEX ENCLAVE,DELHI ROAD,MEERUT			
03	Permanent Account Number (PAN)	AAKCS6845A			
04	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and service tax,customs duty,etc. if yes, please furnish the registration number or,GST number or any other identification number allotted for the same	Yes			
	Name of Act	State	Other	Registration No.	Description (optional)
	Goods and service tax	UTTAR PRADESH		09AAKCS6845A1Z7	
05	Status	Company			
06	Previous year	from 1-APR-2024 to 31-MAR-2025			
07	Assessment year	2025-26			
08	Indicate the relevant clause of section 44AB under which the audit has been conducted	Relevant clause of section 44AB under which the audit has been conducted			
		Third Proviso to sec 44AB : Audited under any other law			
		Clause 44AB(a)- Total sales/turnover/gross receipts in business exceeding specified limits			
08a	Whether the assessee has opted for taxation under section 115BA/115BAA/115BAB/115BAC/115BAD/115BAE ?	No			

### Part B

09	a) If firm or association of persons, indicate names of partners/members and their profit sharing ratios.	Name	Profit sharing ratio (%)		
		NA			
09	b) If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such change	No			
	Name of Partner/Member	Date of change	Type of change	Old profit sharing ratio	New profit Sharing Ratio
					Remarks
10	a) Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession)	Sector	Sub Sector	Code	Remarks if any:
		MANUFACTURING	Other manufacturing n.e.c.	04097	Sale of printed material & Job work of printing.
	b) If there is any change in the nature of business or profession, the particulars of such change.	No			
	Business	Sector	Sub Sector	Code	Remarks if any:
11	a) Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed.	No			
	b) List of books of account maintained and the address at which the books of accounts are kept. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location. )	15, SPORTS COMPLEX ENCLAVE,, MEERUT, DELHI ROAD,, UTTAR PRADESH, 250002, INDIA			Cash Book, Journal, Ledger, Bank Book (Computerized)
	c) List of books of account and nature of relevant documents examined.	Cash Book, Journal, Ledger, Bank Book			



12	Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, 44BBC, Chapter XII-G, First Schedule or any other relevant section.)			No
	Section	Amount	Remarks if any:	
13	a) Method of accounting employed in the previous year			Mercantile system
	b) Whether there had been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year.			No
	c) If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.			
	Particulars	Increase in profit (Rs.)	Decrease in profit (Rs.)	Remarks if any:
	d) Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2)			Yes
	e) If answer to (d) above is in the affirmative, give details of such adjustments			
	Particulars	Increase in profit (Rs.)	Decrease in profit (Rs.)	Net Effect (Rs.)
	ICDS II - Valuation of Inventories	6104433		6104433
	f) Disclosure as per ICDS			
	ICDS	Disclosure		
	ICDS I - Accounting Policies	As per accounting policies & notes to financial statements		
	ICDS II - Valuation of Inventories	As per accounting policies & notes to financial statements		
	ICDS III - Construction Contracts	NA		
	ICDS IV - Revenue Recognition	As per accounting policies & notes to financial statements		
	ICDS V - Tangible Fixed Assets	As per Fixed Assets and Depreciation Chart annexed in FORM 3CD		
	ICDS VII - Governments Grants	NA		
	ICDS IX - Borrowing Costs	As per accounting policies & notes to financial statements		
	ICDS X - Provisions, Contingent Liabilities and Contingent Assets Total	Provision, Contingent Liabilities and Assets have been disclosed by way of notes in the notes on accounts, if required.		
14	a) Method of valuation of closing stock employed in the previous year.			Raw Material :- Cost or NRV Whichever is lower
	b) In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish:			Yes
	Particulars	Increase in profit (Rs.)	Decrease in profit (Rs.)	
	As per details provided at Serial No. 13(d) & 13(e)			
15	Give the following particulars of the capital asset converted into stock-in-trade:-			NA
	Description of Capital Assets	Date of Acquisition	Cost of Acquisition	Amount at which capital assets converted into stock
				Remarks if any:
16	Amounts not credited to the profit and loss account, being, -			
	a) the items falling within the scope of section 28;			Nil
	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;			Nil
	Description	Amount	Remarks if any:	
	c) escalation claims accepted during the previous year;			Nil
	Description	Amount	Remarks if any:	
	d) any other item of income;			Nil



Description		Amount	Remarks if any:									
e)	capital receipt, if any.		Nil									
Description		Amount	Remarks if any:									
17	Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:		No									
Details of property	Consideration received or accrued	Value adopted or assessed or assessable	Remarks if any:	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Apply 2nd proviso of 43CA(1) or 4th proviso to 56(2)(x)?
18	Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the following form :-		As Per Annexure "A"									
a)	Description of asset/block of assets.											
b)	Rate of depreciation.											
c)	Actual cost or written down value, as the case may be.											
ca)	Adjustment made to the written down value under section 115BAC/115BAD (for assessment year 2021-2022 only)											
cb)	Adjustment made to written down value of Intangible asset due to excluding value of goodwill of a business or profession											
cc)	Adjusted written down value											
d)	Additions/deductions during the year with dates; in the case of any addition of an asset, date put to use; including adjustment on account of :-											
	i)	Central Value Added Tax credit claimed and allowed under the Central Excise Rules, 1944, in respect of assets acquired on or after 1st March, 1994.										
	ii)	change in rate of exchange of currency, and										
	iii)	Subsidy or grant or reimbursement, by whatever name called.										
e)	Depreciation allowable.											
f)	Written down value at the end of the year.											
19	Amounts admissible under sections											
Section	Others	Amount debited to P&L	Amount admissible as per the provisions of the Income-tax Act, 1961	Remarks if any:								
20	a)	Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [Section 36(1)(ii)]		Nil								
		Description	Amount	Remarks if any:								
	b)	Details of contributions received from employees for various funds as referred to in section 36(1)(va):		As Per Annexure "B"								
21	a)	Please furnish the details of amounts debited to the profit and loss account, being in the nature of capital, personal, advertisement expenditure etc										
	i)	expenditure of capital nature;		Nil								
		Particulars	Amount in Rs.	Remarks if any:								
	ii)	expenditure of personal nature;		Nil								
		Particulars	Amount in Rs.	Remarks if any:								



iii	expenditure on advertisement in any souvenir, brochure, tract, pamphlet or the like, published by a political party;		Nil
	Particulars	Amount in Rs.	Remarks if any:
iv	Expenditure incurred at clubs being entrance fees and subscriptions		Nil
	Particulars	Amount in Rs.	Remarks if any:
v	Expenditure incurred at clubs being cost for club services and facilities used.		Nil
	Particulars	Amount in Rs.	Remarks if any:
vi	Expenditure for any purpose which is an offence or is prohibited by law or expenditure by way of penalty or fine for violation of any law (enacted in India or outside India)		Nil
	Particulars	Amount in Rs.	Remarks if any:
vii	Expenditure by way of any other penalty or fine not covered above		Nil
	Particulars	Amount in Rs.	Remarks if any:
viii	Expenditure incurred to compound an offence under any law for the time being in force, in India or outside India		Nil
	Particulars	Amount in Rs.	Remarks if any:
ix	Expenditure incurred to provide any benefit or perquisite, in whatever form, to a person, whether or not carrying on a business or exercising a profession, and acceptance of such benefit or perquisite by such person is in violation of any law or rule or regulation or guideline, as the case may be, for the time being in force, governing the conduct of such person		Nil
	Particulars	Amount in Rs.	Remarks if any:
x	Expenditure incurred to settle proceedings initiated in relation to contravention under such law as notified by the Central Government in the Official Gazette in this behalf		Nil
	Particulars	Amount in Rs.	Remarks if any:

b)

Amounts inadmissible under section 40(a):-

i	as payment to non-resident referred to in sub-clause (i)															
	A Details of payment on which tax is not deducted: Nil															
	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Remarks if any:	
	B Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed under section 200(1) Nil															
	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Amount of tax deducted	Remarks if any:
ii	as payment to resident referred to in sub-clause (ia)															
	A Details of payment on which tax is not deducted: Nil															



Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Remarks if any:
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B Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139. Nil

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Amount of tax deducted	Amount out of (VI) deposited, if any	Remarks if any:
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iii as payment referred to in sub-clause (ib)

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

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Remarks if any:
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B Details of payment on which levy has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139. Nil

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Amount of tax deducted	Amount out of (VI) deposited, if any	Remarks if any:
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iv Fringe benefit tax under sub-clause (ic)

v Wealth tax under sub-clause (iia)

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

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

Date of payment	Amount of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Remarks if any:
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vii Payment to PF/other fund etc. under sub-clause (iv)

ix Tax paid by employer for prerequisites under sub-clause (v)

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

Particulars	Section	Amount debited to P/L A/C	Description	Amount admissible	Amount inadmissible	Remarks
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d) Disallowance/deemed income under section 40A(3):

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

Date of payment	Nature of payment	Amount	Name of the payee	PAN of the payee	Aadhaar no	Remarks if any:
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	ESIC Payable	17808	Paid on 15.04.2024		Sec 43B(b) -provident /superannuation/gratuity/other fund
	b) not paid during the previous year;				Nil
	Nature of Liability	Amount	Remarks if any:		Section
B	was incurred in the previous year and for clauses other than clause (h) of section 43B was				
	a) paid on or before the due date for furnishing the return of income of the previous year under section 139(1);				
	Nature of Liability	Amount	Remarks if any:		Section
	Employer Contribution to ESIC	11797	Paid on 11.04.2025		Sec 43B(b) -provident /superannuation/gratuity/other fund
	Employer Contribution to EPF	19817	Paid on 11.04.2025		Sec 43B(b) -provident /superannuation/gratuity/other fund
	GST payable (RCM)	19354	Paid on 19.04.2025		Sec 43B(a) -tax , duty,cess,fee etc
	b) not paid on or before the aforesaid date.				
	Nature of Liability	Amount	Remarks if any:		Section
	Bonus	717549			Sec 43B(c) - sum referred to u/s 36(1)(ii)
ii	State whether sales tax,goods & service Tax, customs duty, excise duty or any other indirect tax,levy,cess,impost etc.is passed through the profits and loss account.				No
27	a) Amount of Central Value Added Tax credits availed of or utilised during the previous year and its treatment in the profit and loss account and treatment of outstanding Central Value Added Tax credits in the accounts.				Yes
	SNO	Particulars	Capital Goods (Rs.)	Input (Rs.)	Treatment
	1	Balance representing credits as at the beginning of the year		14715777	
	2	Input available during the year	5251285	55011749	
	3	Less amount of credit utilised during the year	5251285	64514616	The duty availed has been utilized aganist duty payable on finished goods Including refund claimed
	4	Balance representing outstanding amount as at the end of the year	0	5212910	
	b) Particulars of income or expenditure of prior period credited or debited to the profit and loss account.				NA
	Type	Particulars	Amount	Prior period to which it relates (Year in yyyy-yy format)	Remarks if any:
28	omitted from AY 2025-26 and onwards				
29	omitted from AY 2025-26 and onwards				
29	A Whether any amount is to be included as Income Chargeable under the head income from other sources as referred to in clause (ix) of sub section 2 of section 56				NA
	Nature of Income		Amount	Remarks if any:	
29	B Whether any amount is to be included as income chargeable under the head Income from other sources as referred to in clause (x) of sub section 2 of section 56				NA
	Nature of Income		Amount	Remarks if any:	
30	Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque. [Section 69D]				No



Name of the person from whom amount borrowed or repaid on hundi	Amount borrowed	Remarks if any:	PAN of the person	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Date of Borrowing	Amount due including interest	Amount repaid	Date of Repayment

30	A	Whether primary adjustments to transfer price, as referred to in sub section (1) of section 92CE, has been made during the previous year?					NA										
		Clause under which of Sub section(1) of 92CE primary adjustments is made	Amount in Rs of primary adjustment	Whether the excess money available with associated enterprise is required to be repatriated to India as per the provision of sub section (2) of Section 92CE	Whether the Excess money has been repatriated within the prescribed time	Amount(Rs) of imputed interest income on such excess money which has not been repatriated within the prescribed time	Expected Date	Remarks if any:									
30	B	Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub section (1) of section 94B					NA										
		Amount(in Rs) of interest or similar nature incurred	Earnings before interest, tax, depreciation and amortization( EBITDA) during the previous year (In Rs)	Amount (In Rs) of expenditure by way of interest of similar nature as per(i) above which exceeds 30% of EBITDA as per (ii) above	Ass Year of interest expenditure brought forward as per sub section (4) of section 94B	Amount of interest expenditure brought forward as per sub section (4) of section 94B	Ass Year of interest expenditure carried forward as per sub section (4) of section 94-B	Amount of interest expenditure carried forward as per sub section (4) of section 94-B	Remarks if any:								
30	C	Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96 during the previous year (This Clause is kept in abeyance till 31st March,2022)					No										
		Nature of the impermissible avoidance arrangement			Amount (in Rs) of tax benefit in the previous year arising, in aggregate, to all parties to the arrangement			Remarks if any:									
31	a)	Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year					As Per Annexure "C"										
	b)	Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :-					Nil										
		Name of the person from whom specified sum is received	Address of the Name of the person from whom specified sum is received	PAN of the Name of the person from whom specified sum is received	Aadhaar no	Amount of specified sum taken or accepted	Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account	Code of the nature of such amount (as mentioned in field (iv) above)									



b	a)	Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, during the previous year, where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account	Nil				
		Name of the payer	Address of the payer	PAN of the payer	Aadhaar no	Nature of transaction	Amount of receipt
b	b)	Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of single transaction or in respect of transaction relating to one event or occasion from a person, received by cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year	Nil				
		Name of the payer	Address of the payer	PAN of the payer	Aadhaar no	Amount of receipt	
b	c)	Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect relating to one event or occasion to a person, otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year	Nil				
		Name of the Payee	Address of the Payee	PAN of the Payee	Aadhaar no	Nature of transaction	Amount of payment
b	d)	Particulars of each payment in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of single transaction or in respect relating to one event or occasion to a person, made by a cheque or bank draft, not being the an account payee cheque or an account payee bank draft, during the previous year	Nil				
		Name of the Payee	Address of the Payee	PAN of the Payee	Aadhaar no	Amount of payment	
c)		Particulars of each repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T made during the previous year:	As Per Annexure "D"				
d)		Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year	Nil				
		Name of the payer	Address of the payer	PAN of the payer	Aadhaar no	Amount of repayment of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year	
e)		Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year	Nil				
		Name of the payer	Address of the payer	PAN of the payer	Aadhaar no	Amount of repayment of loan or deposit or any specified advance received by a cheque or a bank draft which is not an account payee cheque or account payee bank draft during the previous year	
32	a)	Details of brought forward loss or depreciation allowance, in the following manner, to the extent available :	Nil				



Serial No	Assessment Year	Nature of loss / Depreciation allowance	Amount as returned	All losses/allowances not allowed under section 115BAA/115BAC/115BAD/115BAE	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAC/115BAD/115BAE	Amount as assessed (give reference to relevant order)			Remarks
						Amount	Order U/S	date	
b)	Whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79.				No				
c)	Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year, if yes, please furnish the details of the same.				No				
d)	Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year, if yes, please furnish details of the same.				No				
e)	In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73, if yes, please furnish the details of speculation loss if any incurred during the previous year.				No				
33	Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA).				Nil				
	Section	Amount			Remarks if any:				

Tax deduction and collection Account Number (TAN)	Section	Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8)
MRTS04877 F	194A	Interest other than Interest on securities	19337989	6399245	6399245	639932	0	0	0
MRTS04877 F	194C	Payments to contractors	18145287	6704026	6704026	120133	0	0	0
MRTS04877 F	194-I	Rent	1951130	1282930	1282930	128293	0	0	0
MRTS04877 F	206C	Profits and gains from the business of trading in alcoholic liquor, forest produce, scrap, etc	9499538	9499538	9499538	104436	0	0	0
MRTS04877 F	192	Salary	41353550	12300000	12300000	1751600	0	0	0
MRTS04877 F	194J	Fees for professional or technical services	1029100	985000	985000	98860	0	0	0



MRTS04877 F	206C	Profits and gains from the business of trading in alcoholic liquor, forest produce, scrap, etc	529229447	292384619	292384619	268603	0	0	0
MRTS04877 F	194Q	TDS on Purchase of Goods	325209136	151696847	151696847	154613	0	0	0

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

Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all transactions which are required to be reported	If not, please furnish list of details/transactions which are not reported
MRTS04877F	24Q	31-Jan-2025	23-Jan-2025	Yes	
MRTS04877F	24Q	31-May-2025	27-May-2025	Yes	
MRTS04877F	26Q	31-Jul-2024	29-Jul-2024	Yes	
MRTS04877F	26Q	31-Oct-2024	28-Oct-2024	Yes	
MRTS04877F	26Q	31-Jan-2025	23-Jan-2025	Yes	
MRTS04877F	26Q	31-May-2025	27-May-2025	No	Correction Statement to be filed
MRTS04877F	27EQ	15-Jul-2024	07-Jul-2024	Yes	
MRTS04877F	27EQ	15-Jan-2025	14-Jan-2025	Yes	
MRTS04877F	27EQ	15-May-2025	14-May-2025	No	Correction Statement to be filed

c) whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish: **Yes**

Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount paid out of column (2)	date of payment.
MRTS04877F	7722	7722	27/May/2025
MRTS04877F	7722	7722	27/May/2025
MRTS04877F	10530	10530	27/May/2025
MRTS04877F	7722	7722	27/May/2025
MRTS04877F	7722	7722	27/May/2025
MRTS04877F	10530	10530	27/May/2025
MRTS04877F	1368	1368	07/Dec/2024
MRTS04877F	99	99	07/Dec/2024
MRTS04877F	117	117	07/Dec/2024
MRTS04877F	6	6	07/Dec/2024
MRTS04877F	258	258	07/Dec/2024
MRTS04877F	147	147	07/Dec/2024
MRTS04877F	42	42	07/Dec/2024
MRTS04877F	42	42	07/Dec/2024
MRTS04877F	63	63	07/Dec/2024
MRTS04877F	12	12	07/Dec/2024
MRTS04877F	66	66	07/Dec/2024
MRTS04877F	78	78	07/Dec/2024
MRTS04877F	102	102	07/Dec/2024
MRTS04877F	198	198	07/Dec/2024
MRTS04877F	51	51	07/Dec/2024
MRTS04877F	156	156	08/Mar/2025
MRTS04877F	47	47	08/Mar/2025
MRTS04877F	60	60	08/Mar/2025
MRTS04877F	51	51	08/Mar/2025
MRTS04877F	773	773	08/Mar/2025
MRTS04877F	44	44	08/Mar/2025
MRTS04877F	99	99	30/Apr/2025



MRTS04877F		99		99	30/Apr/2025
MRTS04877F		75		75	27/May/2025
MRTS04877F		87		87	27/May/2025
MRTS04877F		51		51	27/May/2025
MRTS04877F		102		102	27/May/2025
MRTS04877F		9		9	27/May/2025
MRTS04877F		9		9	27/May/2025
MRTS04877F		69		69	27/May/2025
MRTS04877F		42		42	27/May/2025
MRTS04877F		63		63	27/May/2025

35	a)	In the case of a trading concern, give quantitative details of principal items of goods traded :							
		Item Name	Unit	opening stock	purchases during the previous year	sales during the previous year	closing stock	shortage / excess, if any	
		NA							

	b)	In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products :									
	A	Raw Materials :									
		Item Name	Unit	opening stock	purchases during the previous year	consumption during the previous year	sales during the previous year	closing stock	* yield of finished products	*percentage of yield;	*shortage / excess, if any.
		Quantitative details have not been maintained.									
	B	Finished products :									
		Item Name	Unit	opening stock	purchases during the previous year	quantity manufactured during the previous year	sales during the previous year	closing stock	shortage / excess, if any.		
		Quantitative details have not been maintained.									

	C	By products :									
		Item Name	Unit	opening stock	purchases during the previous year	quantity manufactured during the previous year	sales during the previous year	closing stock	shortage / excess, if any.		
		Nil									

36	A	Whether the assessee has received any amount in the nature of dividends as referred to in sub-Clause ( e ) of clause(22) of section 2				NA
		Amount Received(in Rs)	Date of receipt		Remarks if any:	
36	B	Whether the assessee has received any amount for buyback of shares as referred to in sub-clause (f) of clause (22) of section 2?				NA
		Amount Received(in Rs)	Cost of acquisition of shares bought back		Remarks if any:	

37	Whether any cost audit was carried out, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor.					No
38	Whether any audit was conducted under the Central Excise Act, 1944, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.					NA
39	Whether any audit was conducted under section 72A of the Finance Act,1994 in relation to valuation of taxable services, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor					No

40	Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:						
	Particulars	Previous Year			%	Preceding previous Year	%
	Total turnover of the assessee		482033637			215308953	
	Gross profit/turnover	74243704	482033637	15.40	20014808	215308953	9.30
	Net profit/turnover	21544008	482033637	4.47	9671861	215308953	4.49
	Stock-in-trade/turnover	0	482033637	0	0	215308953	0



Material consumed/finished goods produced						
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41	Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth tax Act, 1957 along with details of relevant proceedings.							
	Financial year to which demand/refund relates to	Name of other Tax law	State	Other	Type (Demand raised/Refund issued)	Date of demand raised/refund issued	Amount	Remarks
	2023-24	Goods and Service Tax	UTTAR PRADESH		Refund received	08-Apr-2024	5945385	Refund Received
	2024-25	Goods and Service Tax	UTTAR PRADESH		Refund received	30-Sep-2024	3359900	Refund Received
	2024-25	Goods and Service Tax	UTTAR PRADESH		Refund received	11-Nov-2024	408688	Refund Received
	2024-25	Goods and Service Tax	UTTAR PRADESH		Refund received	16-Nov-2024	309856	Refund Received
	2024-25	Goods and Service Tax	UTTAR PRADESH		Refund received	15-Feb-2025	1119395	Refund Received
	2024-25	Goods and Service Tax	UTTAR PRADESH		Refund received	15-Feb-2025	8165383	Refund Received

42	a	Whether the assessee is required to furnish statement in Form No.61 or Form 61A or Form No 61B				NA		
		Income tax Department Reporting Entity Identification Number	Type of Form	Due date of furnishing	Date of furnishing, if furnished	Whether the form contains information about all details/transactions which are required to be reported	if not, please furnish the list of details/transaction which are not reported	Remarks if any:

43	a	Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub section 2 of section 286				NA		
		Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity	Name of parent entity	Name of the Alternative reporting entity(if Applicable)	Date of Furnishing the Report	Expected Date	Remarks if any:	
44		Break-up of total expenditure of entities registered or not registered under the GST (This Clause is kept in abeyance till 31st March,2022)				No		

For RAVINDRA AGGARWAL & CO.  
Chartered Accountants  
(Firm Regn No.: 0001405C)

Place :MEERUT  
Date : 27/10/2025  
UDIN : 25411631BMJPND7423

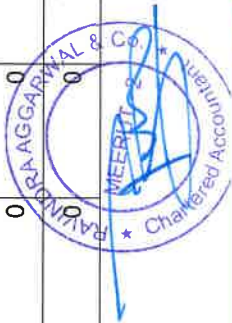


  
(ROHIT AGGARWAL)  
Partner  
Membership No: 411631

**M/S S K OFFSET 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.**

Description of asset/block of assets.	Rate of Dep. %	Actual cost or written down values	Adjustment made to the written down value under section 115BAC/1 15BAD (for assessment year 2021-2022 only)	Adjustment made to written down value of Intangible asset due to excluding value of goodwill of a business or profession	Adjusted written down value	Additions/deductions during the year with dates in the case of any addition of an asset, date put to use; including adjustment	Central Value Added Tax credit claimed and allowed under the Central Excise Rules, 1944, in respect of assets acquired on or after 1st March, 1994	Change in rate of exchange of currency	Subsidy or grant or reimbursement, by whatever name called	Other Adjustments	Depreciated on allowable	Written down value at the end of the year	B/F Add. Dep added in depreciation allowable
Office Equipment	10%	6,13,681	0	0	6,13,681	1,30,010	0	0	0	0	73,295	6,70,396	0
Computer	40%	7,59,734	0	0	7,59,734	10,46,211	0	0	0	0	6,15,440	11,90,505	0
Two Wheelers	15%	31,584	0	0	31,584	0	0	0	0	0	4,738	26,846	0
Cars	15%	71,34,327	0	0	71,34,327	36,49,205	0	0	0	0	15,14,187	92,69,345	0
Non RCC Structure	10%	14,49,726	0	0	14,49,726	0	0	0	0	0	1,44,973	13,04,753	0
Electric Equipments	15%	46,66,870	0	0	46,66,870	-3,13,000	0	0	0	0	6,53,081	37,00,789	0
Furniture and Fitting including	10%	11,44,699	0	0	11,44,699	1,30,496	0	0	0	0	1,22,558	11,52,637	0
Truck	15%	2,01,203	0	0	2,01,203	0	0	0	0	0	30,180	1,71,023	0
A. C.	15%	10,04,101	0	0	10,04,101	4,52,135	0	0	0	0	2,18,435	12,37,801	0
Cellular Phone	10%	5,87,187	0	0	5,87,187	13,499	0	0	0	0	59,394	5,41,292	0
Inverter	10%	6,050	0	0	6,050	0	0	0	0	0	605	5,445	0
Plant and Machinery	15%	1,87,20,530	0	0	1,87,20,530	1,26,85,750	0	0	0	0	72,32,242	2,41,74,038	2,700
Building	10%	0	0	0	0	31,58,184	0	0	0	0	1,57,476	28,42,366	0
Plant and Machinery Old	15%	71,28,125	0	0	71,28,125	1,41,66,940	0	0	0	0	30,33,615	1,82,61,450	0
Generator	15%	24,90,143	0	0	24,90,143	-5,59,291	0	0	0	0	3,45,557	15,85,295	55,929
Electrical Equipment	10%	0	0	0	0	19,39,770	0	0	0	0	96,723	17,45,793	0
Electrical Transformer	15%	0	0	0	0	5,27,425	0	0	0	0	39,449	4,48,311	0



E-Rickshaw	15%	0	0	0	0	0	1,37,787	0	0	0	0	0	10,334	1,27,453	0
Plant & Machinery	15%	0	0	0	0	0	2,18,79,324	0	0	0	0	0	16,48,534	1,85,73,199	24,226
Plant & Machinery Old	15%	0	0	0	0	0	6,63,903	0	0	0	0	0	49,656	5,64,318	0
Generator	15%	0	0	0	0	0	21,77,052	0	0	0	0	0	1,81,829	18,12,394	38,100
Furniture & Fitting including electric Fitting	10%	0	0	0	0	0	6,20,430	0	0	0	0	0	30,937	5,58,387	0
Office Equipment	10%	0	0	0	0	0	4,39,208	0	0	0	0	0	21,900	3,95,287	0
computer	40%	0	0	0	0	0	3,61,008	0	0	0	0	0	72,004	2,16,605	0
electric Vehicle	15%	0	0	0	0	0	1,38,135	0	0	0	0	0	10,332	1,17,415	0
<b>Total</b>		<b>4,59,37,960</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,59,37,960</b>	<b>6,34,44,181</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,63,67,474</b>	<b>9,06,93,143</b>	<b>0</b>

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

**Block 10% Office Equipment**

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	Air Cooler	35,593	0	35,593	04/08/2024	04/08/2024
2	Air Cooler	35,593	0	35,593	05/08/2024	05/08/2024
3	Ceiling Fan	20,847	0	20,847	06/08/2024	06/08/2024
4	Coffee Machine	16,500	0	16,500	02/05/2024	02/05/2024
5	Notice Board	0	630	630	26/02/2025	26/02/2025
6	Office Equipment	0	20,847	20,847	10/10/2024	10/10/2024
	<b>Total</b>	<b>1,08,533</b>	<b>21,477</b>	<b>1,30,010</b>		

**Block 40% Computer**

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	Computer	40,678	0	40,678	12/07/2024	12/07/2024
2	Computer	40,678	0	40,678	13/07/2024	13/07/2024
3	Computer	58,250	0	58,250	06/08/2024	06/08/2024
4	Computer	40,900	0	40,900	11/09/2024	11/09/2024
5	Computer	0	45,400	45,400	12/11/2024	12/11/2024
6	Computer	0	50,847	50,847	25/01/2025	25/01/2025
7	Computer	0	67,800	67,800	03/03/2025	03/03/2025
8	Computer Equipments	63,567	0	63,567	28/08/2024	28/08/2024
9	HP Desktop	58,250	0	58,250	23/09/2024	23/09/2024



10	Indus Print ERP	42,373	0	42,373	0	42,373	04/04/2024	04/04/2024
11	Indus Print ERP Software	0	84,746	84,746	84,746	08/01/2025	08/01/2025	08/01/2025
12	Laptop	0	90,900	90,900	90,900	20/12/2024	20/12/2024	20/12/2024
13	Printer	1,55,000	0	1,55,000	1,55,000	25/06/2024	25/06/2024	25/06/2024
14	UPS & Printer	11,822	0	11,822	11,822	29/08/2024	29/08/2024	29/08/2024
15	ZOHO One	0	1,95,000	1,95,000	1,95,000	12/02/2025	12/02/2025	12/02/2025
	<b>Total</b>	<b>5,11,518</b>	<b>5,34,693</b>	<b>10,46,211</b>				

**Block 15% Cars**

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	Creta N Line	22,71,299	0	22,71,299	19/04/2024	19/04/2024
2	Tata Nexon CNG	0	13,77,906	13,77,906	29/11/2024	29/11/2024
	<b>Total</b>	<b>22,71,299</b>	<b>13,77,906</b>	<b>36,49,205</b>		

**Block 15% Electric Equipments**

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	Servo Transformer	1,85,000	0	1,85,000	05/08/2024	05/08/2024
2	Transformer 12 KVA	25,500	0	25,500	12/08/2024	12/08/2024
3	Transformer 18 KVA	34,500	0	34,500	07/08/2024	07/08/2024
	<b>Total</b>	<b>2,45,000</b>	<b>0</b>	<b>2,45,000</b>		

**Block 15% Electric Equipments**

S.No.	Particulars	Sale Amount	Date of Sale
1	UPS 300KVA (Battery)	3,08,000	25/09/2024
2	Transformer	2,50,000	17/05/2024
	<b>Total</b>	<b>5,58,000</b>	

**Block 10% Furniture and Fitting including**

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	Cabinet (4 drawer)	0	8,200	8,200	15/01/2025	15/01/2025
2	Chair	0	8,700	8,700	04/03/2025	04/03/2025
3	Computer Table	0	10,650	10,650	22/02/2025	22/02/2025
4	Iron Rack	0	4,200	4,200	22/01/2025	22/01/2025
5	Revolving Chair	0	61,875	61,875	23/01/2025	23/01/2025



6	Water Cooler	31,271	0	31,271	06/08/2024	06/08/2024
7	Water purifier	0	5,600	5,600	04/02/2025	04/02/2025
	<b>Total</b>	<b>31,271</b>	<b>99,225</b>	<b>1,30,496</b>		

**Block 15% A. C.**

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	Air Conditioner	55,469	0	55,469	27/04/2024	27/04/2024
2	Air Conditioner	72,266	0	72,266	15/05/2024	15/05/2024
3	Air Conditioner	3,24,400	0	3,24,400	23/09/2024	23/09/2024
	<b>Total</b>	<b>4,52,135</b>	<b>0</b>	<b>4,52,135</b>		

**Block 10% Cellular Phone**

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	Mobile Phone	0	13,499	13,499	07/10/2024	07/10/2024
	<b>Total</b>	<b>0</b>	<b>13,499</b>	<b>13,499</b>		

**Block 15% Plant and Machinery**

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	Book Binding Machine	24,00,000	0	24,00,000	19/07/2024	19/07/2024
2	Book Stitching Machine 16mm	46,000	0	46,000	25/09/2024	25/09/2024
3	Book Stitching Machine 32mm	1,28,000	0	1,28,000	25/09/2024	25/09/2024
4	Gallus Machine	50,50,000	0	50,50,000	26/06/2024	26/06/2024
5	Gathering Machine	6,00,000	0	6,00,000	06/08/2024	06/08/2024
6	Hand Pallet Truck	68,000	0	68,000	10/08/2024	10/08/2024
7	Industrial Zone Heater	30,000	0	30,000	07/08/2024	07/08/2024
8	Laminated Sheet Separator Machine	4,00,000	0	4,00,000	11/07/2024	11/07/2024
9	Magnet Rollers	43,000	0	43,000	09/04/2024	09/04/2024
10	Magnet Rollers	47,250	0	47,250	16/05/2024	16/05/2024
11	Paper cutting Machine	3,00,000	0	3,00,000	14/08/2024	14/08/2024
12	Paper Folding Machine	7,00,000	0	7,00,000	15/05/2024	15/05/2024
13	Polygraph, 18 Station Gathering Machine	5,00,000	0	5,00,000	15/05/2024	15/05/2024
14	Print Roller	50,000	0	50,000	09/04/2024	09/04/2024
15	Print Roller	59,500	0	59,500	16/05/2024	16/05/2024
16	Strapping Machine	54,000	0	54,000	20/08/2024	20/08/2024



17	Strapping Machine	54,000	0	54,000	04/09/2024	04/09/2024
18	Strapping Machine	0	54,000	54,000	07/10/2024	07/10/2024
19	Strapping Machine	0	52,000	52,000	11/02/2025	11/02/2025
20	Thermal & Plain Lamination Machine	20,50,000	0	20,50,000	11/07/2024	11/07/2024
	<b>Total</b>	<b>1,25,79,750</b>	<b>1,06,000</b>	<b>1,26,85,750</b>		

**Block 10% Building**

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	Building (Transfer from Pixel)	31,58,184	0	31,58,184	01/08/2024	01/08/2024
	<b>Total</b>	<b>31,58,184</b>	<b>0</b>	<b>31,58,184</b>		

**Block 15% Plant and Machinery Old**

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	Electrical corner cutting machine	0	1,16,940	1,16,940	23/11/2024	23/11/2024
2	Old & Used Folding Machine	3,00,000	0	3,00,000	05/08/2024	05/08/2024
3	Old & Used Muller Fox	0	6,25,000	6,25,000	05/02/2025	05/02/2025
4	Old Cutting Machine	5,50,000	0	5,50,000	05/08/2024	05/08/2024
5	Old Emc Cutting Machine	0	4,50,000	4,50,000	06/02/2025	06/02/2025
6	Old Folding machine	5,25,000	0	5,25,000	05/08/2024	05/08/2024
7	Old Knife Trimmer	5,25,000	0	5,25,000	05/08/2024	05/08/2024
8	Old Ktll Folding Machine	0	4,00,000	4,00,000	06/02/2025	06/02/2025
9	Old Paper Cutting Machine	6,00,000	0	6,00,000	05/08/2024	05/08/2024
10	Old Perfect Machine	0	1,00,000	1,00,000	15/01/2025	15/01/2025
11	Old Printing Machine Heidelberg Sorsz	10,00,000	0	10,00,000	30/05/2024	30/05/2024
12	Old Printing Machine RYOBI -4 Colour	65,00,000	0	65,00,000	30/05/2024	30/05/2024
13	Old Stitching Machine	1,25,000	0	1,25,000	05/08/2024	05/08/2024
14	Old Stitching Machine	14,00,000	0	14,00,000	05/08/2024	05/08/2024
15	Old TD Folding Machine	0	4,50,000	4,50,000	06/02/2025	06/02/2025
16	Used Labelmen	5,00,000	0	5,00,000	26/07/2024	26/07/2024
	<b>Total</b>	<b>1,20,25,000</b>	<b>21,41,940</b>	<b>1,41,66,940</b>		

**Block 15% Generator**

S.No.	Particulars	Sale Amount	Date of Sale
1	Generator	5,59,291	19/09/2024
	<b>Total</b>	<b>5,59,291</b>	



**Block 10% Electrical Equipment**

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	Electric Equipments (transfer from Pixel)	19,39,770	0	19,39,770	01/08/2024	01/08/2024
	<b>Total</b>	<b>19,39,770</b>	<b>0</b>	<b>19,39,770</b>		

**Block 15% Electrical Transformer**

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	Electrical Transformer (Trf from Pixel)	5,27,425	0	5,27,425	01/08/2024	01/08/2024
	<b>Total</b>	<b>5,27,425</b>	<b>0</b>	<b>5,27,425</b>		

**Block 15% E-Rickshaw**

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	Swastik E-loader	0	1,37,787	1,37,787	27/02/2025	27/02/2025
	<b>Total</b>	<b>0</b>	<b>1,37,787</b>	<b>1,37,787</b>		

**Block 15% Plant & Machinery**

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	Plant & Machinery (Transfer from Pixels)	2,18,79,324	0	2,18,79,324	01/08/2024	01/08/2024
	<b>Total</b>	<b>2,18,79,324</b>	<b>0</b>	<b>2,18,79,324</b>		

**Block 15% Plant & Machinery Old**

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	Plant & Machinery Old	6,63,903	0	6,63,903	01/08/2024	01/08/2024
	<b>Total</b>	<b>6,63,903</b>	<b>0</b>	<b>6,63,903</b>		

**Block 15% Generator**

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	Generator (Transfer from Pixel)	21,77,052	0	21,77,052	01/08/2024	01/08/2024
	<b>Total</b>	<b>21,77,052</b>	<b>0</b>	<b>21,77,052</b>		



**Block 10% Furniture & Fitting including electric Fitting**

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	Furniture & Fitting including electric Fitting (Transfer from Pixel)	6,20,430	0	6,20,430	01/08/2024	01/08/2024
	<b>Total</b>	<b>6,20,430</b>	<b>0</b>	<b>6,20,430</b>		

**Block 10% Office Equipment**

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	Office Equipments (Trf. from Pixels)	4,39,208	0	4,39,208	01/08/2024	01/08/2024
	<b>Total</b>	<b>4,39,208</b>	<b>0</b>	<b>4,39,208</b>		

**Block 40% computer**

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	Computer (Transfer from Pixels)	3,61,008	0	3,61,008	01/08/2024	01/08/2024
	<b>Total</b>	<b>3,61,008</b>	<b>0</b>	<b>3,61,008</b>		

**Block 15% electric Vehicle**

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	E-Rickshaw (Transfer from Pixels)	1,38,135	0	1,38,135	01/08/2024	01/08/2024
	<b>Total</b>	<b>1,38,135</b>	<b>0</b>	<b>1,38,135</b>		

**Total Amount of Additional Depreciation Claimed and Carried Forward for the next year**

1	2	3	4	5	6	7	8	9	10
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Name of the Asset	Date of Purchase	Asset Put to use	Eligible Plant and Machinery Purchased during the year and used for More than 180 days	Eligible Plant and Machinery Purchased during the year and used for less than 180 days	Eligible Plant and Machinery purchased in the previous year and put to use for less than 180 days	Additional Depreciation @ 20% on the Amount in Column no 4	Additional Depreciation @ 10.0% on the Amount in Column no 5	Balance of Additional Depreciation brought forward for the Asset Purchased during the previous year and used for less than 180 Days 10.0% of Column no 6	Total
Hand Pallet Truck	6-Oct-2023	6-Oct-2023		27000.00	27000.00			2700.00	2700.00
Generator	23-Nov-2023	23-Nov-2023		559291.00	559291.00			55929.10	55929.10
Gallus Machine	26-Jun-2024	26-Jun-2024	5050000.00	0.00	0.00	1010000.00	0.00	0.00	1010000.00
Magnet Rollers	9-Apr-2024	9-Apr-2024	43000.00	0.00	0.00	8600.00	0.00	0.00	8600.00
Print Roller	9-Apr-2024	9-Apr-2024	50000.00	0.00	0.00	10000.00	0.00	0.00	10000.00
Paper Folding Machine	15-May-2024	15-May-2024	700000.00	0.00	0.00	140000.00	0.00	0.00	140000.00
Polygraph, 18 Station Gathering Machine	15-May-2024	15-May-2024	500000.00	0.00	0.00	100000.00	0.00	0.00	100000.00
Magnet Rollers	16-May-2024	16-May-2024	47250.00	0.00	0.00	9450.00	0.00	0.00	9450.00
Print Roller	16-May-2024	16-May-2024	59500.00	0.00	0.00	11900.00	0.00	0.00	11900.00
Laminated Sheet Separator Machine	11-Jul-2024	11-Jul-2024	400000.00	0.00	0.00	80000.00	0.00	0.00	80000.00
Thermal & Plain Lamination Machine	11-Jul-2024	11-Jul-2024	2050000.00	0.00	0.00	410000.00	0.00	0.00	410000.00
Book Binding Machine	19-Jul-2024	19-Jul-2024	2400000.00	0.00	0.00	480000.00	0.00	0.00	480000.00
Gathering Machine	6-Aug-2024	6-Aug-2024	600000.00	0.00	0.00	120000.00	0.00	0.00	120000.00
Industrial Zone Heater	7-Aug-2024	7-Aug-2024	30000.00	0.00	0.00	6000.00	0.00	0.00	6000.00
Hand Pallet Truck	10-Aug-2024	10-Aug-2024	68000.00	0.00	0.00	13600.00	0.00	0.00	13600.00
Paper cutting Machine	14-Aug-2024	14-Aug-2024	300000.00	0.00	0.00	60000.00	0.00	0.00	60000.00
Strapping Machine	20-Aug-2024	20-Aug-2024	54000.00	0.00	0.00	10800.00	0.00	0.00	10800.00
Strapping Machine	4-Sep-2024	4-Sep-2024	54000.00	0.00	0.00	10800.00	0.00	0.00	10800.00
Book Stitching Machine 16mm	25-Sep-2024	25-Sep-2024	46000.00	0.00	0.00	9200.00	0.00	0.00	9200.00
Book Stitching Machine 32mm	25-Sep-2024	25-Sep-2024	128000.00	0.00	0.00	25600.00	0.00	0.00	25600.00
Strapping Machine	7-Oct-2024	7-Oct-2024	0.00	54000.00	0.00	0.00	5400.00	0.00	5400.00
Strapping Machine	11-Feb-2025	11-Feb-2025	0.00	52000.00	0.00	0.00	5200.00	0.00	5200.00



## Annexure "B"

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

### EMPLOYEES STATE INSURANCE

Name of fund	Month	Employees Contribution	Date of payment	Due Date of payment	The actual amount paid	Delay days	Disallowable amount
EMPLOYEES STATE INSURANCE	April, 2024	1808	15/05/2024	15/05/2024	1808		
EMPLOYEES STATE INSURANCE	May, 2024	1946	14/06/2024	15/06/2024	1946		
EMPLOYEES STATE INSURANCE	June, 2024	2141	01/08/2024	15/07/2024	2141	17	2141
EMPLOYEES STATE INSURANCE	July, 2024	2987	18/08/2024	15/08/2024	2987	3	2987
EMPLOYEES STATE INSURANCE	August, 2024	3227	19/10/2024	15/09/2024	3227	34	3227
EMPLOYEES STATE INSURANCE	September, 2024	4938	19/10/2024	15/10/2024	4938	4	4938
EMPLOYEES STATE INSURANCE	October, 2024	4413	13/11/2024	15/11/2024	4413		
EMPLOYEES STATE INSURANCE	November, 2024	3138	11/12/2024	15/12/2024	3138		
EMPLOYEES STATE INSURANCE	December, 2024	2834	13/02/2025	15/01/2025	2834	29	2834
EMPLOYEES STATE INSURANCE	January, 2025	2799	13/02/2025	15/02/2025	2799		
EMPLOYEES STATE INSURANCE	February, 2025	3000	12/03/2025	15/03/2025	3000		
EMPLOYEES STATE INSURANCE	March, 2025	2735	11/04/2025	15/04/2025	2735		

### PROVIDENT FUND

Name of fund	Month	Employees Contribution	Date of payment	Due Date of payment	The actual amount paid	Delay days	Disallowable amount
PROVIDENT FUND	April, 2024	7200	15/05/2024	15/05/2024	7200		
PROVIDENT FUND	May, 2024	8424	15/06/2024	15/06/2024	8424		
PROVIDENT FUND	June, 2024	10200	01/08/2024	15/07/2024	10200	17	10200
PROVIDENT FUND	July, 2024	11967	19/10/2024	15/08/2024	11967	65	11967
PROVIDENT FUND	August, 2024	15080	19/10/2024	15/09/2024	15080	34	15080
PROVIDENT FUND	September, 2024	20245	19/10/2024	15/10/2024	20245	4	20245
PROVIDENT FUND	October, 2024	19539	13/11/2024	15/11/2024	19539		
PROVIDENT FUND	November, 2024	18335	11/12/2024	15/12/2024	18335		
PROVIDENT FUND	December, 2024	15377	13/02/2025	15/01/2025	15377	29	15377
PROVIDENT FUND	January, 2025	15334	15/02/2025	15/02/2025	15334		
PROVIDENT FUND	February, 2025	17006	13/03/2025	15/03/2025	17006		
PROVIDENT FUND	March, 2025	18291	11/04/2025	15/04/2025	18291		



## Annexure "C"

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

Name of the lender or depositor	Address of the lender or depositor	Aadhaar no	Amount of loan or deposit taken or accepted	Whether the loan/deposit was squared up during the Previous Year	Maximum amount outstanding in the account at any time during the Previous Year	whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account	Code of the nature of such amount (as mentioned in field (iv) above)	in case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.
Ayush Agarwal	Meerut		690000	No	4592867	Yes	Cheque	Account payee cheque
Pradeep Agarwal	Meerut		5740109	No	13841847	Yes	Cheque	Account payee cheque
Neelam Agarwal	Meerut		3875000	No	10466392	Yes	RTGS	
Nikita Agarwal	Meerut		3290047	No	3290047	Yes	Cheque	Account payee cheque
Pallavi Agarwal	Meerut		4290000	No	4290000	Yes	Cheque	Account payee cheque
Priyanshu Agarwal	Meerut		1850047	No	4050303	Yes	NEFT	
Sumati Electronics Pvt Ltd	Meerut		4800000	No	4107077	Yes	RTGS	
Pradeep Agarwal HUF	Meerut		145000	No	285000	Yes	Cheque	Account payee cheque
Glix Commercial Pvt. Ltd.	Meerut		2500000	No	2500000	Yes	RTGS	

## Annexure "D"

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

Name of the payee	Address of the payee	Aadhaar no	Amount of the repayment	Maximum amount outstanding in the account at any time during the Previous Year	Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account	Code of the nature of such amount (as mentioned in field (iv) above)	In case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee cheque or an account payee bank draft
Pradeep Agarwal	Meerut		700000	13841847	Yes	RTGS	
Priyanshu Agarwal	Meerut		5000000	4050303	Yes	Cheque	Account payee cheque
Anchal Agarwal	Meerut		522360	522360	Yes	Cheque	Account payee cheque
Ashok Kumar Mittal	Meerut		2371815	2371815	Yes	Cheque	Account payee cheque



IIFL Finance - 1562	Mumbai		1610895	3353194	Yes	Cheque	Account payee cheque
IIFL Finance	Mumbai		530488	1783311	Yes	Cheque	Account payee cheque
Monika Agarwal	Meerut		460743	460743	Yes	Cheque	Account payee cheque
Nikita Agarwal	Meerut		1100000	3290047	Yes	Cheque	Account payee cheque
Nishi Gupta	Meerut		557411	557411	Yes	Cheque	Account payee cheque
Pallavi Agarwal	Meerut		2100000	4290000	Yes	Cheque	Account payee cheque
Prabha Rani	Meerut		627013	627013	Yes	Cheque	Account payee cheque
Rahul Agarwal HUF	Hapur		221696	221696	Yes	Cheque	Account payee cheque
Saroj Mittal	Meerut		757060	757060	Yes	Cheque	Account payee cheque
Shree Balaji Binding	Meerut		7366928	11928080	Yes	Cheque	Account payee cheque
Skael Enterprise Limited	Ghaziabad		500000	6424032	Yes	Cheque	Account payee cheque
SMFG India Credit Card Co.	Mumbai		761184	2070968	Yes	Cheque	Account payee cheque
Sumati Electronics Pvt. Ltd.	Meerut		3800000	4107077	Yes	Cheque	Account payee cheque
Sunil Kumar Agarwal	Hapur		263281	263281	Yes	Cheque	Account payee cheque

**Optional annexure**

**14 b. Deviation in Value Of Valuation Prescribed U/S 145A Of Income Tax Act, 1961.**

Particulars	As Per Section 145 A	As Per Regular Method Employed	Difference
GST relatable to the Closing Stock as on 31-03-2025 (GST includable in valuation of Closing Stock in terms of Section 145A)	7959966		7959966.00
Add: Balance of GST Receivable as on 31.03.2024 (Availed during the year but claimed u/s 145A in earlier year)	14715778		14715778.00
Less: GST on Closing Stock as on 31.03.2024 being allowable u/s 145A having been included in value of closing stock for Income Tax Purposes	-11358401		-11358401.00
Less: GST Receivable as on 31.03.2025 (Being allowable u/s 145A having been paid on purchases)	-5212910		-5212910.00

