

VIVAAMART ENTERPRISES INDIA PRIVATE LIMITED

TAX AUDIT REPORT

Financial Year 2023-2024

Assessment Year 2024-2025

Prepared by:- GOVIND MURARILAL CHOMAL



Address & Contact Details :-

2ND FLOOR, ACE COACHING CLASS
OPP. DATT MANDIR
LANDEWADI BHOSARI
PUNE
Maharashtra
411039



Acknowledgement Receipt of Income Tax Forms (Other Than Income Tax Return)



e-Filing *Anywhere Anytime*
Income Tax Department, Government of India

e-Filing Acknowledgement Number / Quarterly Statement Receipt Number
533762430290924

Date of e-Filing
29-Sep-2024

Name	: VIVAAMART ENTERPRISES INDIA PRIVATE LIMITED
PAN/TAN	: AAGCV6109C
Address	: OFFICE NO 411-412 , VISION 9, SR NO 125/4, KUNAL ICON ROAD, PIMPLE SAUDAGAR, Pune, Pimplr Saudagar, PUNE, Sangavi S.O, Maharashtra, 411027
Form No.	: Form 3CA-3CD
Form Description	: Audit report under section 44AB of the Income-tax Act, 1961, in a case where the accounts of the business or profession of a person have been audited under any other law
Assessment Year	: 2024-25
Financial Year	: -
Month	: -
Quarter	: -
Filing Type	: Original
Capacity	: Chartered Accountant
Verified By	: 137644

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



FORM 3CA [See rule 6G(1)(a)]

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

1. I report that the statutory audit of

Name	VIVAAMART ENTERPRISES INDIA PRIVATE LIMITED
Address	OFFICE NO 411-412 . VISION 9, SR NO 125/4, KUNAL ICON ROAD , PIMPLE SAUDAGAR, Pune . 62119 , Pimplr Saudagar , PUNE , 19-Maharashtra , 91-India , Pincode - 411027
PAN	AAGCV6109C
Aadhaar Number of the assessee, if available	

was conducted by me **GOVIND MURARILAL CHOMAL** in pursuance of the provisions of the **Companies Act, 2013**.

and I annex hereto a copy of our audit report dated **31-Mar-2024** along with a copy each of

- the audited **profit and loss account** for the period beginning from **01-Apr-2023** to ending on **31-Mar-2024**
- the audited balance sheet as at **31-Mar-2024** ; and
- documents declared by the said Act to be part of, or annexed to, the **profit and loss account** and balance sheet.

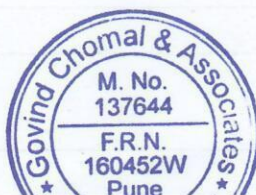
2. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.

3. In my opinion and to the best of my information and according to examination of books of account including other relevant documents and explanations given to me, the particulars given in the said Form No. 3CD are true and correct subject to the following observations/qualifications, if any.

Sl. No.	Qualification Type	Observations/Qualifications
1	Amount of expense related to exempt income u/s 14A of Income-tax Act, 1961 could not be ascertained	Amount of expense related to exempt income u/s 14A of Income-tax Act, 1961 could not be ascertained
2	Creditors under Micro, Small and Medium Enterprises Development Act, 2006 are not ascertainable	Creditors under Micro, Small and Medium Enterprises Development Act, 2006 are not ascertainable
3	Proper stock records are not maintained by the assessee	Proper stock records are not maintained by the assessee.
4	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.
5	Others	Sundry debtors creditors loans and advances were subject to confirmation
6	Records necessary to verify personal nature of expenses not maintained by the assessee	Proper record regarding personal exp not maintained hence unable to report on this.
7	Others	Few expenses relating to business and business transactions being verified and relied on self made vouchers where supportings for the same could not produced there fore

Accountant Details

Name	GOVIND MURARILAL CHOMAL
Membership Number	137644
FRN(Firm Registration Number)	0160452W
Address	2ND FLOOR, ACE COACHING CLASS , OPP. DATT MANDIR, LANDEWADI BHOSARI , 19-Maharashtra , 91-India , Pincode - 411039



Govind Chomal
GOVIND MURARILAL CHOMAL

Acknowledgement Number:533762430290924

Date of signing Tax Audit Report	24-Sep-2024
Place	PUNE
Date	15-Sep-2024

This form has been digitally signed by GOVIND MURARILAL CHOMAL having PAN AHRPC6845R from IP Address 103.135.8.227 on 29/09/2024 09:00:35 AM Dsc SI.No and issuer ,C=IN,O=Care4Sign Safetec Limited,OU=Certifying Authority



FORM 3CD [See rule 5G(2)]

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

PART - A

1. Name of the Assessee	VIVAAMART ENTERPRISES INDIA PRIVATE LIMITED
2. Address of the Assessee	OFFICE NO 411-412 , VISION 9, SR NO 125/4, KUNAL ICON ROAD , PIMPLE SAUDAGAR, Pune , Pimplr Saudagar , 62119 , PUNE , 19-Maharashtra , 91-India , Pincode - 411027
3. Permanent Account Number (PAN)	AAGCV6109C
Aadhaar Number of the assessee, if available	
4. Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and services tax, customs duty, etc. if yes, please furnish the registration number or GST number or any other identification number allotted for the same ?	Yes

Sl. No.	Type	Registration /Identification Number
1	Goods and Services Tax 19-Maharashtra	27 AAGCV6109C 1ZH
2	Goods and Services Tax 15-Karnataka	29 AAGCV6109C 1ZD

5. Status	Company
6. Previous year	01-Apr-2023 to 31-Mar-2024
7. Assessment year	2024-25

8. Indicate the relevant clause of section 44AB under which the audit has been conducted

Sl. No.	Relevant clause of section 44AB under which the audit has been conducted
1	Third Proviso to sec 44AB : Audited under any other law

8(a). Whether the assessee has opted for taxation under section 115BA / 115BAA / 115BAB / 115BAC(1A) / 115BAD / 115BAE ?

Section under which option exercised

115BAA

PART - B

9.(a). If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios. In case of AOP, whether shares of members are indeterminate or unknown?

Sl. No.	Name	Profit Sharing Ratio (%)
		No records added

(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 ?

Sl. No.	Date of change	Name of Partner/Member	Type of change	Old profit sharing ratio (%)	New profit Sharing Ratio (%)	Remarks
						No records added

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).

Sl. No.	Sector	Sub Sector
1	WHOLESALE AND RETAIL TRADE	Wholesale of other products n.e.c

Divya Rani
CP No. 137644
Company Secretary

Govind Chomal & Associates
M. No. 137644
F.R.N. 160452W
Pune

Code 09027

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(b). If there is any change in the nature of business or profession, the particulars of such change ?

No

Sl. No.	Business	Sector	Sub Sector	Code
No records added				

11.(a). Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed ?

Yes

Sl. No.	Books prescribed
1	Cash book
2	Ledger
3	Journal

(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.)

Sl. No.	Books maintained	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1	Stock register	OFFICE NO 411-412 , VISION 9, SR NO 125/4, KUNAL ICON ROAD , PIMPLE SAUDAGAR		Pune	411027	91-India	19-Maharashtra
2	Bank book	OFFICE NO 411-412 , VISION 9, SR NO 125/4, KUNAL ICON ROAD , PIMPLE SAUDAGAR		Pune	411027	91-India	19-Maharashtra
3	Cash book	OFFICE NO 411-412 , VISION 9, SR NO 125/4, KUNAL ICON ROAD , PIMPLE SAUDAGAR		Pune	411027	91-India	19-Maharashtra
4	Journal	OFFICE NO 411-412 , VISION 9, SR NO 125/4, KUNAL ICON ROAD , PIMPLE SAUDAGAR		Pune	411027	91-India	19-Maharashtra
5	Ledger	OFFICE NO 411-412 , VISION 9, SR NO		Pune	411027	91-India	19-Maharashtra



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		125/4, KUNAL ICON ROAD , PIMPLE SAUDAGAR				
6	Purchase register	OFFICE NO 411-412 , VISION 9, SR NO 125/4, KUNAL ICON ROAD , PIMPLE SAUDAGAR	Pune	411027	91-India	19-Maharashtra
7	Sales register	OFFICE NO 411-412 , VISION 9, SR NO 125/4, KUNAL ICON ROAD , PIMPLE SAUDAGAR	Pune	411027	91-India	19-Maharashtra

(c). List of books of account and nature of relevant documents examined.

Sl. No.	Books examined
1	Bank book
2	Cash book
3	Journal
4	Ledger
5	Purchase register
6	Sales register
7	Stock register

12. Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section.) ?

No

Sl. No.	Section	Amount
	No records added	

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 ?

Sl. No.	Particulars	Increase in profit	Decrease in profit
	No records added		



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(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) ?

No

(e). If answer to (d) above is in the affirmative, give details of such adjustments:

Sl. No.	ICDS	Increase in profit	Decrease in profit	Net effect
		No records added		

(f). Disclosure as per ICDS:

Sl. No.	ICDS	Disclosure
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14.(a). Method of valuation of closing stock employed in the previous year

Lower of Cost or Market Rate

(b). In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish:

No

Sl. No.	Particulars	Increase in profit	Decrease in profit
		No records added	

15. Give the following particulars of the capital asset converted into stock-in-trade

Sl. No.	Description of capital asset (a)	Date of acquisition (b)	Cost of acquisition (c)	Amount at which the asset is converted into stock-in trade (d)
			No records added	

16. Amounts not credited to the profit and loss account, being, -

(a). The items falling within the scope of section 28;

Sl. No.	Description	Amount
		No records added

(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 & Services Tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned;

Sl. No.	Description	Amount
		No records added

(c). Escalation claims accepted during the previous year;

Sl. No.	Description	Amount
		No records added

(d). any other item of income;

Sl. No.	Description	Amount
		₹ 0

(e). Capital receipt, if any.



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Sl. No.	Description	Amount
No records added		

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:

Sl. No.	Details of property	Address of Property					Consideration received or accrued	Value adopted or assessed or assessable	Whether provisions of second proviso to sub-section (1) of section 43CA or fourth proviso to clause (x) of sub-section (2) of section 56 applicable ?
		Address Line 1	Address Line 2	City Or Town Or District	Zip Code /Pin Code	Country			
No records added									

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:-

Sl. No.	Method of Depreciation	Description of the Block of Assets/Class of Assets	Rate of Depreciation (%)	Opening WDV/Actual	Adjustment made to the written down value under section 115BAA(3)/115BAC(3)/115BAD(3) (To be filled in only for assessment year 2020-21, 2021-22 and 2024-25 only, as applicable)	Adjustment made to the written down value of Intangible asset due to excluding value of goodwill of a business or profession	Adjusted written down value(A)	Purchase Value	Total Value of Purchases (B)	Deductions (C)	Other Adjustments	Depreciation Allowable (D)	Written Down Value at the end of the year(A+B-C-D)
1	WDV	Building @ 10%	10	₹0	₹0	₹0	₹0	₹3,51,00,000	₹3,51,00,000	₹0	₹0	₹35,10,986	₹ 3,15,95,274
2	WDV	Furnitures & Fixings @ 10%	10	₹7,95,630	₹0	₹0	₹7,95,630	₹13,01,368	₹13,01,368	₹0	₹0	₹1,44,631	₹ 10,52,367
3	WDV	Plant and Machinery @ 40%	40	₹8,26,521	₹0	₹0	₹8,26,521	₹4,22,131	₹4,22,131	₹0	₹0	₹4,69,312	₹ 7,81,340
4	WDV	Plant and Machinery @ 15%	15	₹0	₹0	₹0	₹0	₹59,61,399	₹59,61,399	₹0	₹0	₹6,11,218	₹ 51,50,181

19. Amount admissible under section-

Sl. No.	Section	Amount debited to profit and loss account	Amounts admissible as per the provisions of the Income-tax Act, 1961 and also fulfils the conditions, if any specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc., issued in this behalf.
No records added			

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)]

Sl. No.	Description	Amount
No records added		

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

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Sl. No.	Nature of fund	Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities
No records added					

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.

Capital expenditure

Sl. No.	Particulars	Amount
No records added		

Personal expenditure

Sl. No.	Particulars	Amount
No records added		

Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party

Sl. No.	Particulars	Amount
No records added		

Expenditure incurred at clubs being entrance fees and subscriptions

Sl. No.	Particulars	Amount
No records added		

Expenditure incurred at clubs being cost for club services and facilities used.

Sl. No.	Particulars	Amount
No records added		

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)

Sl. No.	Particulars	Amount
No records added		

Expenditure by way of any other penalty or fine not covered above

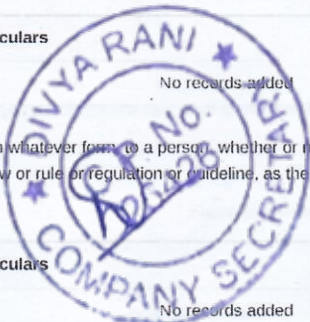
Sl. No.	Particulars	Amount
No records added		

Expenditure incurred to compound an offence under any law for the time being in force, in India or outside India.

Sl. No.	Particulars	Amount
No records added		

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

Sl. No.	Particulars	Amount
No records added		



(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:

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
No records added												

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

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of tax deducted
No records added													

ii. as payment referred to in sub-clause (ia)

A. Details of payment on which tax is not deducted:

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
No records added												

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.

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of tax deducted	Amount deposited out of "Amount of tax deducted"
No records added														

iii. as payment referred to in sub-clause (ib)

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

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
No records added												

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.

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of levy deducted	Amount deposited out of "Amount of Levy deducted"
No records added														

iv. Fringe benefit tax under sub-clause (ic)

₹ 0

v. Wealth tax under sub-clause (iia)

₹ 0

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

₹ 0

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



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Sl. No.	Date of payment	Amount of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
No records added											

viii. Payment to PF /other fund etc. under sub-clause (iv) ₹ 0

ix. Tax paid by employer for perquisites under sub-clause (v) ₹ 0

(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;

Sl. No.	Particulars	Section	Amount debited to P/L A/C	Amount admissible	Amount inadmissible	Remarks
No records added						

(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

Sl. No.	Date of Payment	Nature of Payment	Amount	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available
No records added						

B. On the basis of the examination of books of account and other relevant documents/evidence, whether payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A) ? Yes

Sl. No.	Date of Payment	Nature of Payment	Amount	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available
No records added						

(e). Provision for payment of gratuity not allowable under section 40A(7); ₹ 0

(f). Any sum paid by the assessee as an employer not allowable under section 40A(9); ₹ 0

(g). Particulars of any liability of a contingent nature;

Sl. No.	Nature of Liability	Amount
No records added		

(h). Amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income;

Sl. No.	Particulars	Amount
No records added		

(i). Amount inadmissible under the proviso to section 36(1)(iii). ₹ 0

22. (a) Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006. ₹ 0

(b) Any other amount not allowable under clause (h) of section 43B of the Income-tax Act, 1961. ₹ 0

23. Particulars of any payments made to persons specified under section 40(2)(b).

Sl.	Name of Related	PAN of Related	Aadhaar Number of the related	Relation	Payment
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No.	Person	Person	person, if available	Transaction	Made
1	VHEEJAY SANTRAM GUND	AHVPK4369G	CEO AND SHAREHOLDER	Salary and Bonus	₹15,00,000
2	VHEEJAY SANTRAM GUND	AHVPK4369G	CEO AND SHAREHOLDER	Office Rent	₹23,52,500
3	GORAKNATH KRUSHNAT KADE	CJUPK1213N	BROTHER IN LAW	Salary and Bonus	₹5,03,750
4	OMKAR DATTATRAY KONDHARE	EEYPK0854Q	DIRECTOR	Salary and Bonus	₹5,90,000
5	SHOBHA VHEEJAY GUND	ANKPG0003A	WIFE OF CEO	Salary and Bonus	₹17,58,100
6	SHOBHA VHEEJAY GUND	ANKPG0003A	WIFE OF CEO	Sales Commission	₹97,460
7	SHOBHA VHEEJAY GUND	ANKPG0003A	WIFE OF CEO	Office Rent	₹6,17,500

24. Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33AC or 33ABA.

Sl. No.	Section	Description	Amount
		No records added	

25. Any Amount of profit chargeable to tax under section 41 and computation thereof.

Sl. No.	Name of person	Amount of income	Section	Description of Transaction	Computation if any
				No records added	

26.i. In respect of any sum referred to in clause (a), (b), (c), (d), (e), (f) or (g) of section 43B, the liability for which:

A. pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was

a. paid during the previous year;

Sl. No.	Section	Nature of liability	Amount
			₹ 0

b. not paid during the previous year;

Sl. No.	Section	Nature of liability	Amount
			₹ 0

B. was incurred in the previous year and was

a. paid on or before the due date for furnishing the return of income of the previous year under section 139(I).

Sl. No.	Section	Nature of liability	Amount
1	Sec 43B(a)- tax,duty,cess,fee etc	GST, Other Taxes and TDS	₹ 3,18,251



b. not paid on or before the aforesaid date.

Sl. No.	Section	Nature of liability	Amount
			₹ 0

State whether sales tax, goods & services Tax, customs duty, excise duty or any other indirect tax, levy, cess, impost etc. is passed through the profit and loss account ?

No

27.a. Amount of Central Value Added Tax Credits/ Input Tax Credit(ITC) availed of or utilised during the previous year and its treatment in profit and loss account and treatment of outstanding Central Value Added Tax Credits/Input Tax Credit(ITC) in accounts.

No

CENVAT /ITC	Amount	Treatment in Profit & Loss/Accounts
Opening Balance	₹ 0	
Credit Availed	₹ 0	
Credit Utilized	₹ 0	
Closing /Outstanding Balance	₹ 0	

b. Particulars of income or expenditure of prior period credited or debited to the profit and loss account.

Sl. No.	Type	Particulars	Amount	Prior period to which it relates (Year in yyyy-yy format)
				No records added

28. Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2) (viiia) ?

Not Applicable

Please furnish the details of the same

Sl. No.	Name of the person from which shares received	PAN of the person, if available	Aadhaar Number of the payee, if available	Name of the company whose shares are received	CIN of the company	No. of Shares Received	Amount of consideration paid	Fair Market value of the shares
								No records added

29. Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2) (viib) ?

Not Applicable

Please furnish the details of the same

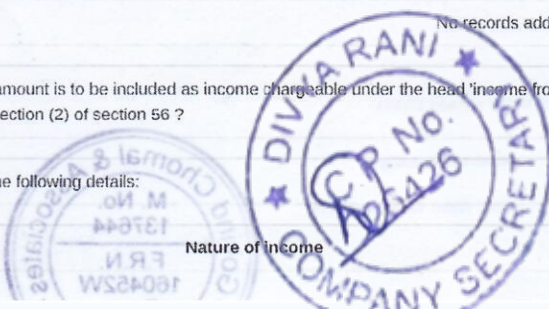
Sl. No.	Name of the person from whom consideration received for issue of shares	PAN of the person, if available	Aadhaar Number of the payee, if available	No. of shares issued	Amount of consideration received	Fair Market value of the shares
						No records added

A.a. Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (ix) of sub-section (2) of section 56 ?

No

b. Please furnish the following details:

Sl. No.	Nature of income	Amount
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No records added

B.a. Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (x) of sub-section (2) of section 56 ?

No

b. Please furnish the following details:

Sl. No.	Nature of income	Amount
No records added		

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

Sl. No.	Name of the person from whom amount borrowed or repaid on hundi	PAN of the person, if available	Aadhaar Number of the person, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount borrowed	Date of borrowing	Amount due including interest	Amount repaid	Date of Repayment
---------	---	---------------------------------	--	----------------	----------------	--------------------------	---------------------	---------	-------	-----------------	-------------------	-------------------------------	---------------	-------------------

No records added

A.a. Whether Primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the previous year ?

No

b. Please furnish the following details:

Sl. No.	Under which clause of sub-section (1) of section 92CE primary adjustment is made ?	Amount (in Rs.) of primary adjustment	Whether the excess money available with the associated enterprise is required to be repatriated to India as per the provisions of sub-section (2) of section 92CE ?	If yes, whether the excess money has been repatriated within the prescribed time ?	If no, the amount (in Rs.) of imputed interest income on such excess money which has not been repatriated within the prescribed time	Expected date of repatriation of money
---------	--	---------------------------------------	---	--	--	--

No records added

B.a. 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 ?

No

b. Please furnish the following details

Sl. No.	Amount of expenditure by way of interest or of similar nature incurred(i)	Earnings before interest,tax, depreciation and amortization (EBITDA) during the previous year(ii)	Amount of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above.(iii)	Details of interest expenditure brought forward as per sub-section (4) of section 94B.(iv)		Details of interest expenditure carried forward as per sub-section (4) of section 94B.(v)	
				Assessment Year	Amount	Assessment Year	Amount

No records added

C.a. Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year ?

No

b. Please furnish the following details

Sl. No.	Nature of the impermissible avoidance arrangement	Amount of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement
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No records added



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 :-

Sl. No.	Name of the lender or depositor	Address of the lender or depositor	Permanent Account Number (if available with the assessee) of the lender or depositor	Aadhaar Number of the lender or depositor, if available	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 ?	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.
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b.Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:-

Sl. No.	Name of the person from whom specified sum is received	Address of the person from whom specified sum is received	Permanent Account Number (if available with the assessee) of the person from whom specified sum is received	Aadhaar Number of the person from whom specified sum is received, if available	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 ?	In case the specified sum was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.
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No records added

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

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

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Nature of transaction	Amount of receipt	Date of receipt
---------	-------------------	----------------------	--	---	-----------------------	-------------------	-----------------

No records added

b.(b). Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, received by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year:-

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Amount of receipt
---------	-------------------	----------------------	--	---	-------------------

No records added

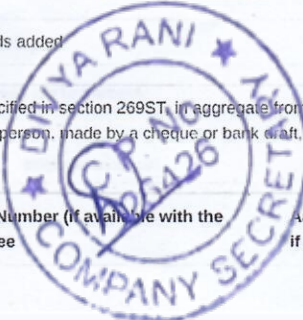
b.(c). Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year

Sl. No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Nature of transaction	Amount of payment	Date of payment
---------	-------------------	----------------------	--	---	-----------------------	-------------------	-----------------

No records added

b.(d). Particulars of each payment made 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 to a person, made by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year

Sl. No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Amount of payment
---------	-------------------	----------------------	--	---	-------------------



No records added

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

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

Sl. No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Amount of 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 ?	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.
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No records added

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:-

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	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
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No records added

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:-

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Amount of repayment of loan or deposit or any specified advance received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year
---------	-------------------	----------------------	--	---	--

No records added

Note: Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or deposit or specified advance taken or accepted from Government, Government company, banking company or a corporation established by a Central, State or Provincial Act

32.a. Details of brought forward loss or depreciation allowance, in the following manner, to the extent available

Sl. No.	Assessment Year	Nature of loss/allowance	Amount as returned (if the assessed depreciation is less and no appeal pending then take assessed)	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(To be filled in only for assessment year 2021-22 and 2024-25 only, as applicable)	Amount as assessed (give reference to relevant order)			Remarks
						Amount	Order U/s	Date of order	

No records added

b. Whether a change in share holding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79?

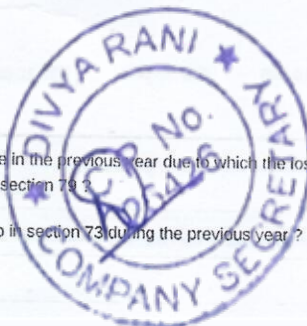
Not Applicable

c. Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year?

No

If yes, please furnish the details of the same.

₹ 0



d. Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year ? No

If yes, please furnish the details of the same. ₹ 0

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. Not Applicable

If yes, please furnish the details of the same. ₹ 0

33. Section-wise details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA). Yes

Sl. No.	Section under which deduction is claimed	Amounts admissible as per the provision of the Income-tax Act, 1961 and fulfils the conditions, if any, specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc, issued in this behalf.
1	80G	₹ 12,500

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

Sl. No.	(1)Tax deduction and collection Account Number (TAN)	(2)Section	(3)Nature of payment	(4)Total amount of payment or receipt of the nature specified in column (3)	(5)Total amount on which tax was required to be deducted or collected out of (4)	(6)Total amount on which tax was deducted or collected at specified rate out of (5)	(7)Amount of tax deducted or collected out of (6)	(8)Total amount on which tax was deducted or collected at less than specified rate out of (7)	(9)Amount of tax deducted or collected on (8)	(10)Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8) (10)
1	PNEV15564D	194C	Payments to contractors	₹89,72,700	₹89,72,700	₹89,72,700	₹1,49,932	₹0	₹0	₹0
2	PNEV15564D	194H	Commission or brokerage	₹4,13,11,613	₹4,13,11,613	₹4,13,11,613	₹21,32,914	₹0	₹0	₹0
3	PNEV15564D	194-IA	Rent	₹38,36,000	₹38,36,000	₹38,36,000	₹3,83,600	₹0	₹0	₹0
4	PNEV15564D	192	Salary	₹88,63,002	₹88,63,002	₹88,63,002	₹2,91,200	₹0	₹0	₹0
5	PNEV15564D	194J	Fees for professional or technical services	₹17,42,040	₹17,42,040	₹17,42,040	₹1,74,204	₹0	₹0	₹0
6	PNEV15564D	194J	Fees for professional or technical services	₹48,375	₹48,374	₹48,375	₹968	₹0	₹0	₹0
7	PNEV15564D	194Q	Payment of certain sum for purchase of goods	₹6,73,60,000	₹6,73,60,000	₹6,73,60,000	₹6,736	₹0	₹0	₹0
8	PNEV15564D	194R	Benefits or perquisites of business or profession	₹87,10,000	₹87,10,000	₹87,10,000	₹8,71,000	₹0	₹0	₹0

(b). Whether the assessee is required to furnish the statement of tax deducted or tax collected ? Yes

Please furnish the details:



Acknowledgement Number:533762430290924

Sl. No.	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 details/transactions which are required to be reported	Please furnish list of details/transactions which are not reported.
1	PNEV15564D	26Q	31-Jul-2023	30-Jul-2023	Yes	
2	PNEV15564D	26Q	30-Nov-2023	27-Oct-2023	Yes	
3	PNEV15564D	26Q	31-Jan-2024	28-Jan-2024	Yes	
4	PNEV15564D	26Q	31-May-2023	13-May-2023	Yes	

(c). Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7) ?

No

Please furnish:

Sl. No.	Tax deduction and collection Account Number (TAN)(1)	Amount of interest under section 201(1A)/206C(7) is payable(2)	Amount paid out of column (2) along with date of payment.(3)
			Amount Date of payment
No records added			

35.(a). In the case of a trading concern, give quantitative details of principal items of goods traded;

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
No records added							

(b). In the case of manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products.

A. Raw materials:

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Consumption during the pervious year	Sales during the pervious year	Closing stock	Yield of finished products	Percentage of yield	Shortage/excess, if any
No records added										

B. Finished products :

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Quantity manufactured during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
No records added								



C. By-products

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Quantity manufactured during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
No records added								

36.(a). Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (e) of clause (22) of section 2 ?

No

Please furnish the following details:-

Sl. No.	Amount received	Date of receipt
<div style="display: flex; justify-content: space-between; align-items: center;">   </div>		

No records added

37. Whether any cost audit was carried out ?

Not Applicable

Give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor

38. Whether any audit was conducted under the Central Excise Act, 1944 ?

Not Applicable

Give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.

39. Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services as may be reported/identified by the auditor. ?

Not Applicable

Give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.

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

Sl. No.	Particulars	Previous Year		%	Preceding previous Year		%
(a)	Total turnover of the assessee	126124593			99600000		
(b)	Gross profit / Turnover	47337707	126124593	37.53	40058558	99600000	40.22
(c)	Net profit / Turnover	11266357	126124593	8.93	6784675	99600000	6.81
(d)	Stock-in-Trade / Turnover	7316394	126124593	5.80	5377592	99600000	5.40
(e)	Material consumed / Finished goods produced	0	0	0.00	0	0	0.00

41. Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth-tax Act, 1957 alongwith details of relevant proceedings.

Sl. No.	Financial year to which demand/refund relates to	Name of other Tax law	Type (Demand raised/Refund received)	Date of demand raised/refund received	Amount	Remarks
No records added						

42.a. Whether the assessee is required to furnish statement in Form No.61 or Form No. 61A or Form No. 61B ?

No

b. Please furnish

Sl. No.	Income-tax Department Reporting Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the Form contains information about all details/ furnished transactions which are required to be reported ?	If not, please furnish list of the details/transactions which are not reported.
No records added						

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 ?



Acknowledgement Number:533762430290924

b. Please furnish the following details:

Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity?

Name of parent entity

Name of alternate reporting entity (if applicable)

Date of furnishing of report

c. Please enter expected date of furnishing the report

44. Break-up of total expenditure of entities registered or not registered under the GST.

Sl. No.	Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST				Expenditure relating to entities not registered under GST
		Relating to goods or services exempt from GST	Relating to entities falling under composition scheme	Relating to other registered entities	Total payment to registered entities	

Accountant Details

Accountant Details

Name	GOVIND MURARILAL CHOMAL
Membership Number	137644
FRN(Firm Registration Number)	0160452W
Address	2ND FLOOR, ACE COACHING CLASS , OPP. DATT MANDIR, LANDEWADI BHOSARI , 19-Maharashtra , 91-India , Pincode - 411039
Place	PUNE
Date	15-Sep-2024

Additions Details (From Point No.18)

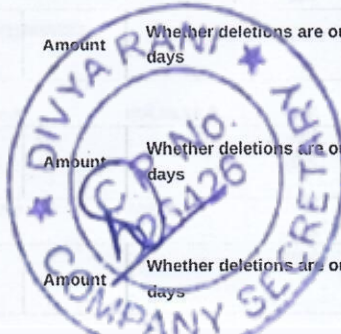
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value(1)	Adjustments on Account of			Total Value of Purchases(B) (1+2+3+4)
					CENVAT(2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Building @ 10%	1	25-Sep-2023	25-Sep-2023	₹ 3,51,05,860	₹ 0	₹ 0	₹ 0	₹ 3,51,05,860
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value(1)	Adjustments on Account of			Total Value of Purchases(B) (1+2+3+4)
					CENVAT(2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Furnitures & Fittings @ 10%	1	30-Jan-2024	30-Jan-2024	₹ 12,65,800	₹ 0	₹ 0	₹ 0	₹ 12,65,800
	2	20-Mar-2024	20-Mar-2024	₹ 35,568	₹ 0	₹ 0	₹ 0	₹ 35,568

Acknowledgement Number:533762430290924

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value(1)	Adjustments on Account of			Total Value of Purchases(B) (1+2+3+4)
					CENVAT(2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Plant and Machinery @ 40%	1	02-May-2023	02-May-2023	₹ 1,02,500	₹ 0	₹ 0	₹ 0	₹ 1,02,500
	2	23-Jun-2023	23-Jun-2023	₹ 52,166	₹ 0	₹ 0	₹ 0	₹ 52,166
	3	09-Mar-2024	09-Mar-2024	₹ 67,881	₹ 0	₹ 0	₹ 0	₹ 67,881
	4	17-Oct-2023	17-Oct-2023	₹ 8,898	₹ 0	₹ 0	₹ 0	₹ 8,898
	5	20-May-2023	20-May-2023	₹ 52,129	₹ 0	₹ 0	₹ 0	₹ 52,129
	6	15-Jun-2023	15-Jun-2023	₹ 34,320	₹ 0	₹ 0	₹ 0	₹ 34,320
	7	28-Nov-2023	28-Nov-2023	₹ 12,712	₹ 0	₹ 0	₹ 0	₹ 12,712
	8	18-Mar-2024	18-Mar-2024	₹ 65,254	₹ 0	₹ 0	₹ 0	₹ 65,254
	9	11-Jul-2023	11-Jul-2023	₹ 26,271	₹ 0	₹ 0	₹ 0	₹ 26,271
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value(1)	Adjustments on Account of			Total Value of Purchases(B) (1+2+3+4)
					CENVAT(2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Plant and Machinery @ 15%	1	25-Aug-2023	25-Aug-2023	₹ 48,54,831	₹ 0	₹ 0	₹ 0	₹ 48,54,831
	2	26-Mar-2024	26-Mar-2024	₹ 10,75,000	₹ 0	₹ 0	₹ 0	₹ 10,75,000
	3	15-Mar-2024	15-Mar-2024	₹ 31,568	₹ 0	₹ 0	₹ 0	₹ 31,568

Deductions Details (From Point No.18)

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Building @ 10%				
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Furnitures & Fittings @ 10%				
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days



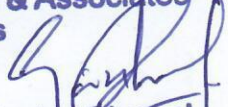
Acknowledgement Number:533762430290924

Plant and Machinery @ 40%				
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Plant and Machinery @ 15%				

This form has been digitally signed by GOVIND MURARILAL CHOMAL having PAN AHRPC6845R from IP Address 103.135.8.227 on 29/09/2024 09:00:35 AM Dsc Sl.No and issuer ,C=IN,O=Care4Sign Safetec Limited,OU=Certifying Authority



For Govind Chomal & Associates
Chartered Accountants


Govind Chomal
Proprietor
M. No. : 137644

Acknowledgement Number:539631991290924

Date of filing : 29-Sep-2024

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

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

Assessment
Year
2024-25

PAN	AAGCV6109C		
Name	VIVAAMART ENTERPRISES INDIA PRIVATE LIMITED		
Address	OFFICE NO 411-412, VISION 9 , KUNAL ICON ROAD, PIMPLE SAUDAGAR , Pune , 19-Maharashtra, 91-INDIA, 411027		
Status	7-Private company	Form Number	ITR-6
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	539631991290924

Taxable Income and Tax Details	Current Year business loss, if any	1	0
	Total Income	2	74,34,060
	Book Profit under MAT, where applicable	3	0
	Adjusted Total Income under AMT, where applicable	4	0
	Net tax payable	5	18,71,005
	Interest and Fee Payable	6	0
	Total tax, interest and Fee payable	7	18,71,005
	Taxes Paid	8	23,57,049
	(+) Tax Payable /(-) Refundable (7-8)	9	(-) 4,86,040
Accreted Income and Tax Detail	Accreted Income as per section 115TD	10	0
	Additional Tax payable u/s 115TD	11	0
	Interest payable u/s 115TE	12	0
	Additional Tax and interest payable	13	0
	Tax and interest paid	14	0
	(+) Tax Payable /(-) Refundable (13-14)	15	0

This return has been digitally signed by VHEEJAY SANTRAM GUND in the capacity of
Director having PAN AHVPG4369G from IP address 45.116.45.100 on 29-
Sep-2024 17:03:15 at PUNE (Place) DSC SI.No & Issuer 4360396 & 23715595CN=e-Mudhra
Sub CA for Class 3 Individual 2022,OU=Certifying Authority,O=eMudhra Limited,C=IN

System Generated

Barcode/QR Code



AAGCV6109C06539631991290924abb659121608daf72186a37888c1fc79ae573c8b

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU



VIVAAMART ENTERPRISES INDIA PRIVATE LIMITED

OFFICE NO 411-412, VISION 9

KUNAL ICON ROAD
PIMPLE SAUDAGAR
Pune - 411027
Maharashtra

Prev. Yr : 01/04/2023 To 31/03/2024
A.Y. : 2024-2025

A domestic Company - Public Not
Substantially Interested

Resi. Status : Resident
PAN/GIR : AAGCV6109C
Ward : 8(4)
Date of Incorporation : 24/09/2018
Method of Acc.: Mercantile
Due Date : 31/10/2024
Mobile No : 9764606345
10IEA Ack. No. :
Dt. Of Filing 10IEA:
Form 3CD Ack No: 533762430290924

COMPUTATION OF TOTAL INCOME

Particulars	Rs.	Rs.	Rs.
1. INCOME FROM PROFIT/GAINS OF BUSINESS/PROFESSION			
Income from Business/Profession			
1. VIVAAMART ENTERPRISES INDIA PRIVATE LIMITED	11266357		
Net Profit (Loss)			
Add :Disallowable and /Items Considered Seperately			
Depreciation (considered seperately)	1103451	1103451	
Less :Allowable and /Items Considered Seperately	4935747	-4935747	7434061
Depreciation			
			7434061
			7434061
Gross Total Income			7434060
TOTAL INCOME			
=====			1635494
TAX ON TOTAL INCOME			
			1635494
Tax Payable			163549
Surcharge @ 10%			
			1799043
			71962
Education Cess @ 4%			
			1871005
TAX PAYABLE + SURCHARGE + Education Cess			
Less : Advance Tax Paid			
- 03/05/2023.Paid Into:(0002271);		250000	
- 14/06/2023.Paid Into:(0002271);		350000	
- 13/12/2023.Paid Into:(0002271);		300000	



NAME : VIVAAMART ENTERPRISES INDIA PRIVATE LIMITED (AAGCV6109C)
A.Y. : 2024-2025

- 15/03/2024.Paid Into: (0510016);	S/N 9581	250000	-1150000
Less : Tax Deducted at Source		29896	-29896
- u/s 194A, 3 Certificate(s)			
Less : Tax Collected at Source		37270	
- u/s 206CL, 1 Certificate(s)		1118643	
- u/s 206CO, 2 Certificate(s)		21240	-1177153
- u/s 206CQ, 1 Certificate(s)			
			-486044
			486040
Refund			

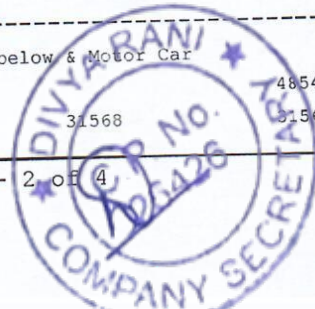
WORKING OF DEPRECIATION U/S 32 FOR
VIVAAMART ENTERPRISES INDIA PRIVATE LIMITED

Particular	Depn %	Openin g WDV	Add:U se>= 180 Days	Add:Us e< 180 Days	Deduct Balance n	Dep./ Addl. Dep.	Closing WDV	P/L u/s50	
<hr/>									
Plant and Machinery: Computers Including Softwa...	40	828521	267386	154745	0	1250652	469312	781340	0
Furniture: Any Furniture & Fitting (Including E...	10	795630	0	1301368	0	2096998	144631	1952367	0
Building: Office,Factory,Godowns, Hotels & Boar...	10	0	35105860	0	0	35105860	3510586	31595274	0
Plant and Machinery : Any plant and Machinery E...	15	0	4854831	1106568	0	5961399	811218	5150181	0
<hr/>									
Total		1624151	40228077	2562681	0	44414909	4935747	39479162	0

Details of Additions: VIVAAMART ENTERPRISES
INDIA PRIVATE LIMITED

Particulars	Date	>=180 days	<180 days	Total
Building: Office,Factory,Godowns, Hotels & Boarding Houses				
Building	25/09/2023	35105860		35105860
Total		35105860	0	35105860
Furniture: Any Furniture & Fitting (Including Electrical Fitting)				
Furniture	30/01/2024		1265800	1265800
Furniture	20/03/2024		35568	35568
Total		0	1301368	1301368

Plant and Machinery : Any plant and Machinery Except below & Motor Car			
Vehicle	25/08/2023	4854831	4854831
Washing Machine	15/03/2024		31568



NAME : VIVAAMART ENTERPRISES INDIA PRIVATE LIMITED (AAGCV6109C)
A.Y. : 2024-2025

AC	26/03/2024	1075000	1075000
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Total	4854831	1106568	5961399
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Plant and Machinery: Computers Including Software, Aeroplanes, Energy Saving Devices, Pollution Control Equ...

Computer	02/05/2023	102500	102500
Mobile	20/05/2023	52129	52129
Mobile	15/06/2023	34320	34320
Computer	23/06/2023	52166	52166
Office Equipment	11/07/2023	26271	26271
Smart LED TV	17/10/2023	8898	8898
Office Equipments	28/11/2023	12712	12712
Computer	09/03/2024	67881	67881
Office Equipoment	18/03/2024	65254	65254

Total	267386	154745	422131
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INCOME FROM OTHER SOURCES

Particulars	Units/Dep	Invest	Earnings	Net
Deposits with other concerns			0	0
Import from JSON			0	0
Total - Deposits with other concerns			0	0

Tax Exempt Income

SrNo.	Particulars	U/s	Amount
1)	Imported From Itr Json	194	0
Total			0

Income Claimed Exempt u/s Pass Through Income

SrNo.	Particulars	U/s	Amount
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TAX DEDUCTED AT SOURCE

Self

Details	TAN	Section	Head of Income	TDS Deducted/ TDS Balance	TDS Claimed	TDS Claimed by Spouse/ot hers	TDS C/F
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NAME : VIVAAMART ENTERPRISES INDIA PRIVATE LIMITED (AAGCV6109C)
A.Y. : 2024-2025

RBL BANK LIMITED	KLPT01797F	194A	OS	67339	6734	6734	0	0
HDFC BANK LIMITED	MUMH03189E	194A	OS	183409	18341	18341	0	0
AXIS BANK LIMITED	MUMU05151G	194A	OS	48204	4821	4821	0	0
Total				298952	29896	29896	0	0

TAX COLLECTED AT SOURCE

Details	TAN	Section	Date	Expenses	TCS Amount
YM MOTORS PRIVATE LIMITED	MUMY02154F	206CL	31/03/2024	3727000	37270
ARUNNDHATI WORLD PRIVATE LIMITED	PNEA47259C	206CQ	31/03/2024	106200	21240
ARUNNDHATI WORLD PRIVATE LIMITED	PNEA47259C	206CO	31/03/2024	1628403	325683
ARUNDHATI KIRAN RAHANE	PNEA43486C	206CO	31/03/2024	8637600	792960
Total				14099203	1177153

List of Documents/Statements attached with this Return

- 1) TDS Certificates 7 nos.
- 2) Advance Tax Challans 4 nos.

DIRECTOR INFORMATION

Name	Address	PAN	Status	Designation
1. OMKAR DATTATRAY KONDHARE	SR NO 39/22 MATOSHREE COLONY GUJAR NAGAR THERGA	EEYPK0854Q		Director
2. VHEEJAY SANTRAM GUND	C 403 SR NO 8/2/1 SHREE GANESH GRACELAND NR SHIVAR	AHVPG4369G		Director

SHARE HOLDER INFORMATION

Name	Address	PAN	Share Percentage
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VivaaMart Enterprises India Pvt. Ltd.

Balance Sheet as at 31 March 2024

(All amounts in Rupee, unless otherwise stated)

		Rs. In '00	
		Conso	
	Notes	31 Mar 2024	31 March 2023
EQUITY AND LIABILITIES			
Shareholders' funds			
Share capital	3	10,000.00	10,000.00
Reserves and surplus	4	1,75,940.56	91,918.32
		<u>1,85,940.56</u>	<u>1,01,918.32</u>
Non-current liabilities			
Other long-term liabilities	5	2,90,107.33	-
Deferred Tax Liabilities (Net)	5A	11,645.17	1,682.43
Long-term provisions		-	-
		<u>3,01,752.50</u>	<u>1,682.43</u>
Current liabilities			
Short-term borrowings	7	-	-
Trade payables	8	15,471.69	19,054.48
Total outstanding dues of micro enterprises and small enterprises		4,866.83	-
Total outstanding dues of creditors other than micro enterprises and small enterprises		10,604.86	-
Other current liabilities	9	79,655.28	75,194.17
Short-term provisions	6	2,037.16	899.93
		<u>97,164.13</u>	<u>95,148.58</u>
		<u>5,84,857.19</u>	<u>1,98,749.33</u>
Total			
ASSETS			
Non-current assets			
Property, Plant and Equipment			
Tangible assets	10a	4,38,388.76	21,020.01
Intangible assets	10b	922.58	1,417.93
Deferred tax assets (net)	5A	-	-
Long-term loans and advances	12	-	-
Other non-current assets	12	-	-
		<u>4,39,311.33</u>	<u>22,437.94</u>
Current assets			
Inventories	13	73,163.94	53,775.92
Trade receivables	14	-	-
Inter branch (KA)	15	5,848.18	33,999.61
Cash and bank balances	16	23,883.43	23,046.42
Short-term loans and advances	17	42,650.31	65,489.44
Other current assets		<u>1,45,545.86</u>	<u>1,76,311.39</u>
	#	<u>5,84,857.19</u>	<u>1,98,749.33</u>
Total	#		
Significant accounting policies	2		
Notes to the financial statements	3-42	0.00	0.00

The notes referred to above form an integral part of the Balance Sheet

As per our report of even date

For Govind Chomal & Associates

Chartered Accountants

Firm's Registration No. 160452W

CA Govind Chomal
Proprietor

Membership No : 137644

Place : Pune

Date :



For and on behalf of the Board of Directors of

VivaaMart Enterprises India Pvt. Ltd.

CIN: U52190MH2018PTC0044

For Vivaamart Enterprises India Pvt. Ltd.

Vheejay Gund
Director

DIN: 06835175

Place : Pune

Date :

Omkar Kondhare

Additional Director

DIN: 08452438

Place : Pune

Date :



VivaaMart Enterprises India Pvt. Ltd.

Notes forming part of the Financial Statements for the period ended 31 Mar 2024 (All amounts in Rupee, unless otherwise stated)

3 Share capital

The Company has only one class of share capital having a par value of ₹ 10 per share, referred to herein as equity shares.

Rs. In '00

	31 Mar 2024	31 March 2023
Authorised capital : 10,000 equity shares of Rs. 10 each	10,000.00	10,000.00
Issued, Subscribed and paid-up 10,000 equity shares of Rs 10 each, fully paid-up	10,000.00	10,000.00
Total	10,000.00	10,000.00

(a) Reconciliation of the number of equity shares outstanding at the beginning and at the end of the reporting year:

Rs. In '00

	31 March 2024		31 March 2023	
	Number of shares	Amount	Number of shares	Amount
Number of shares outstanding at the beginning and at the end of the year	1,00,000	10,000	1,00,000.00	10,000.00

As per records of the company, including its register of shareholders/members and other declarations received from shareholders regarding beneficial interest, the above shareholding represents both legal and beneficial ownerships of shares.



VivaaMart Enterprises India Pvt. Ltd.

Notes forming part of the Financial Statements for the period ended 31 Mar 2024 (All amounts in Rupee, unless otherwise stated)

	31 Mar 2024	Rs. In '00 31 March 2023
4 Reserves and surplus		
Surplus in the Statement of Profit and Loss	91,918.32	
At the commencement of the year	84,022.24	91,918.32
Add: Profit after tax for the year		
Appropriation to reserve	1,75,940.56	91,918.32
Total reserves and surplus at the end of the year		

	Rs. In '00
5 Other long-term liabilities	2,90,107.33
Bank of India -loan	-
Deferred rent liability	-
Security deposits received from the customer	2,90,107.33

	Rs. In '00
5A Deferred Tax Liability (Net)	
Deferred Tax Liabilities	11,645.17
Depreciation	11,645.17
Gross deferred tax liability (A)	1,682.43

	Rs. In '00
Net deferred tax Liability (B-A)	1,682.43

	Rs. In '00
6 Provisions	

	Non-Current		Current	
	31 Mar 2024	31 March 2023	31 Mar 2024	31 March 2023
Provision for employee benefits				
Provision for Gratuity (Refer Note 34) (funded)	-	-		-
Provision for Compensated absences (unfunded)	-	-	2,037.16	899.93
Provision for Audit Fees, Salaries & wages, Electricity bill	-	-		-
Provision for Long service award (unfunded)	-	-	2,037.16	899.93
Other Provisions				
Provision for litigation/dispute	-	-		
Provision for Income tax	-	-	2,037.16	899.93

	31 Mar 2024	31 March 2023
1. Disclosure as per AS 29		
Provision for litigation/dispute	-	-
Closing Balance		



VivaaMart Enterprises India Pvt. Ltd.

Notes forming part of the Financial Statements for the period ended 31 Mar 2024 (All amounts in Rupee, unless otherwise stated)

8 Trade payables

Rs. In '00

- Dues to micro, small and medium enterprises (refer note 39)	4,866.83	
- Dues to others	10,604.86	19,054.48
Branch J and K	<u>15,471.69</u>	<u>19,054.48</u>

9 Other current liabilities

Rs. In '00

Advances received from customers	29,311.50	58,510.51
Advance received from franchise	32,761.27	
Security deposits received from the customer		
Advance received from pick up point	14,400.00	
Professional tax		28.00
Tax collected at source		7,613.30
GST payable	3,182.51	3,455.37
Expenses payable*	-	5,586.99
	<u>79,655.28</u>	<u>75,194.17</u>



VivaaMart Enterprises India Pvt. Ltd.

Notes forming part of the Financial Statements for the period ended 31 Mar 2024
(All amounts in Rupee, unless otherwise stated)

Rs. In '00

13 Inventories

(Valued at lower of Cost / NRV)

Stores and Consumables

Raw materials [includes goods in transit Rs. NIL (31 March 2019: Rs. NIL)]

73,163.94

53,775.92

Finished goods [includes sale in transit Rs. NIL (31 March 2019: NIL)]

Work-in-progress

Traded goods [including stock-in-transit Rs. NIL (31 March 2019: Rs. NIL)]

73,163.94

53,775.92



VivaaMart Enterprises India Pvt. Ltd.

Notes forming part of the Financial Statements for the period ended 31 Mar 2024 (All amounts in Rupee, unless otherwise stated)

		Rs. In '00
15 Cash and bank balances		
Cash and cash equivalents	83.11	48.10
Cash on hand	5,765.07	33,951.51
Bank balances		
In current accounts		
	<u>5,848.18</u>	<u>33,999.61</u>

16 Short-term loans and advances (Unsecured, considered good, unless otherwise stated)		Rs. In '00
<i>To parties other than related parties</i>		11,510.00
Security deposits		
Salary advance to Directors [Refer Note 25 (B)]		2,042.08
Salary and other advance to employees	363.32	4,311.10
Advance to suppliers	12,536.35	
Advance to customer		
Advance to employees		1,730.82
Prepayments		
Value added tax receivable		
GST receivables		1,837.26
Branch advance		
Service tax receivable	6,216.71	
Deposit against Income tax appeals	4,767.05	1,615.16
Advance income-tax (net of provision for taxation)		
	<u>23,883.43</u>	<u>23,046.42</u>

17 Other current assets		Rs. In '00
Export incentive receivable		
Receivables from sub-contractor		
Unbilled revenue for Engineering design services		
Rental Deposits	38,053.10	65,489.44
Fixed deposit		
Branch- MH	4,597.21	
Prepaid expenses	<u>42,650.31</u>	<u>65,489.44</u>



VivaaMart Enterprises India Pvt. Ltd.

Statement of Profit and Loss for the period ended 31 March 2024

(All amounts in Rupee, unless otherwise stated)

		31 Mar 2024	Rs. In '00 31 March 2023
	Notes		
Income:			
Revenue from operations	18	12,61,245.93	9,96,000.00
Other income	19	2,625.67	1,166.39
Total Revenue		12,63,871.60	9,97,166.39
Expenses:			
Cost of materials consumed	20	7,55,501.34	6,28,519.83
Changes in inventories of finished goods, work-in-progress and stock-in-trade	22	(19,388.01)	(31,939.02)
Employee benefits expense	23	90,738.89	86,917.51
Finance cost	24	18,785.39	4,706.05
Depreciation and amortization expense	26	11,034.51	3,579.23
Other expenses	27	2,75,147.90	2,37,536.02
Total expenses		11,51,208.03	9,29,319.63
Profit before tax		1,12,663.57	67,846.76
Tax expense:		8.9%	6.8%
Current tax		18,679	16,636.30
For current year profits		-	-
Adjustments for earlier years		-	-
MAT credit entitlement in respect of earlier year		-	-
MAT credit utilisation		9,963	453.91
Deferred tax (credit) / charge			
Profit for the year		84,022.24	50,756.55
Earnings per equity share [Nominal value per share Rs.10 (previous year Rs.10)]:		84.02	50.76
Basic and Diluted earnings per share			
Significant accounting policies	2		
Notes to the financial statements	3-42		

The accompanying notes are an integral part of the financial statements

As per our report of even date

For Govind Chomal & Associates

Chartered Accountants

Firm's Registration No: 160452W

CA Govind Chomal

Proprietor

Membership No : 137644

Place : Pune

Date :



For and on behalf of the Board of Directors of

VivaaMart Enterprises India Pvt. Ltd.

CIN : U52190PN2018PTC179044

For Vivaamart Enterprises India Pvt. Ltd

Vheejay Gund
Director

Vheejay Gund

Director

DIN: 06835175

Place : Pune

Date :



For Vivaamart Enterprises India Pvt. Ltd

Omkar Kondhare
Additional Director

Omkar Kondhare

Additional Director

DIN: 08452438

Place : Pune

Date :

Director



VivaaMart Enterprises India Pvt. Ltd.

Notes forming part of the Financial Statements for the period ended 31 Mar 2024

(All amounts in Rupee, unless otherwise stated)

	31 Mar 2024	Rs. In "00 31 March 2023
18 Revenue from operations		
Sale of products		
Finished goods	12,61,245.93	9,96,000.00
Traded goods		-
Revenue from operations	<u>12,61,245.93</u>	<u>9,96,000.00</u>
19 Other income		Rs. In "00
Other non-operating income	2,625.67	1,166.39
	<u>2,625.67</u>	<u>1,166.39</u>



VivaaMart Enterprises India Pvt. Ltd.

Notes forming part of the Financial Statements for the period ended 31 Mar 2024

(All amounts in Rupee, unless otherwise stated)

	31 Mar 2024	Rs. In '00 31 March 2023 Rs. In '00
20 Cost of materials consumed		
Inventory of materials at the beginning of the year	53,775.92	
Add : Purchases	7,74,889.35	6,28,519.83
Less : Inventory of materials at the end of the year	73,163.94	
	<u>7,55,501.34</u>	<u>6,28,519.83</u>
21 Purchase of stock-in-trade		
22 Changes in inventories of Finished Goods , Work-in -progress and Traded Goods		Rs. In '00
<u>Inventories at the end of the year</u>		
Traded goods		
Work in progress		
Finished goods	53,775.92	53,775.92
(A)	-	
Inventories at the beginning of the year	73,163.94	21,836.90
(B)		
Total (B-A)	<u>19,388.01</u>	<u>(31,939.02)</u>
Changes in inventories of Finished Goods , Work-in -progress and Traded Goods	<u>(19,388.01)</u>	<u>(31,939.02)</u>
23 Employee benefits expense		Rs. In '00
Salaries, wages and bonus (includes prior period expense of Rs NIL)	67,730.02	86,682.98
Director remuneration	20,900.00	
Food and refreshment expenses	-	
Tea and snack charges		
Contribution to provident and other funds (refer note 34)		
Gratuity (refer note 34)	1,241.07	234.53
Staff welfare expenses	867.80	
Uniform expenses		
	<u>90,738.89</u>	<u>86,917.51</u>



VivaaMart Enterprises India Pvt. Ltd.

Notes forming part of the Financial Statements for the period ended 31 Mar 2024

(All amounts in Rupee, unless otherwise stated)

	31 Mar 2024	31 March 2023
		Rs. In "00
		Rs. In "00
24 Finance cost		
Interest expense on -		
Working capital loan		
Buyers credit		
BG expenses		
Bank charges	781.94	4,706.05
Insurance premium	40.65	
Interest, penalty and late fees expenses	183.73	
Interest on property loan	10,032.40	
Interest on vehicle loan	1,057.32	
Loan processing commission fees	1,315.00	
Loan processing fees	3,085.85	
Tax expenses	2,288.49	
Guarantee commission paid to ABC . (includes prior expense of Rs. Nil (31 March 2019 : Rs.NIL))		

18,785.39	4,706.05
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26 Depreciation and amortisation		Rs. In "00
Depreciation of tangible property, plant and equipments	11,034.51	3,579.23
Amortisation of intangible fixed assets		

11,034.51	3,579.23
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VivaaMart Enterprises India Pvt. Ltd.

Notes forming part of the Financial Statements for the period ended 31 Mar 2024

(All amounts in Rupee, unless otherwise stated)

	31 Mar 2024	Rs. In '00 31 March 2023
27 Other expenses		Rs. In '00
Consumption of stores and spares		-
Freight	27,501.49	36,223.37
Rent (includes prior period expense Rs. NIL (31 March 2019 : Rs. Nil))	3,872.04	
Loading and unloading expenses	5,911.42	
Packing expenses	4,771.52	
Administrative expenses	88,118.49	
Advertisement and sales promotion	3,762.90	93,741.37
Business promotion and other expenses	1,24,731.76	2,240.00
School media promotion expenses	1,256.00	
Event management expenses	13,046.07	
Communication expenses	1,226.21	717.98
Printing and stationery		580.39
Legal and professional fees		35,286.99
Payment to auditor (Refer Note 29)	950.00	850.00
Miscellaneous expenses		67,895.92
	<u>2,75,147.90</u>	<u>2,37,536.02</u>



Forming part of the Financial Statements for the period ended 31 Mar 2024

Amounts in Rupee, unless otherwise stated)

Property, Plant and Equipment

Rs. In '00

	BATTERY	COMPUTER	FURNITURE & FITTINGS	LED TV	Biomax	HVAC system	Washing machine	MOBILE & TELEPHONE CONDITIONER	AIR WALL RACK	Land and buildings	Vehicle	OFFICE EQUIPMENT	Total
Gross Block													
Balance as at 1 April 2023	827.66	6,485.77	9,754.87	85.00				6,453.76	1,452.78	474.43	48,548.31	1,494.39	27,028.66
Additions		2,225.47	13,013.68	88.98	262.72	10,750.00	315.68	864.49				779.66	4,27,907.59
Deletions													
Balance as at 31 March 2024	827.66	8,711.24	22,768.55	173.98	262.72	10,750.00	315.68	7,318.25	1,452.78	474.43	48,548.31	2,274.05	4,54,936.25
Accumulated Depreciation and impairment													
Balance as at 1 April 2023	18.10%	63.16%	25.89%	20.58%	18.10%	63.16%	18.10%	20.58%	9.50%	25.89%	25.89%	45.07%	
Depreciation for the year	104.36	3,010.72	2,059.09	12.70				465.08	138.14	67.67		150.60	6,008.34
Accumulated depreciation on disposals	53.83	2,273.05	1,134.62	7.98	12.08	11.19	0.93	455.70	92.26	45.19	3,474.86	99.25	10,539.16
Impairment Loss													
Balance as at 31 March 2024	158.19	5,283.77	3,193.71	20.68	12.08	11.19	0.93	920.78	112.86	2,878.20	3,474.86	249.84	16,547.50
Net Block													
Balance as at 31 March 2024	669.47	3,427.47	19,574.84	153.31	250.64	10,738.81	314.75	6,397.47	1,222.38	361.57	45,073.45	2,024.21	4,38,388.76
Capital work-in-progress													
Balance as at 1 April 2023	-	-	-	-	-	-	-	-	-	-	-	-	-
Additions	-	-	-	-	-	-	-	-	-	-	-	-	-
Assets capitalised during the year	-	-	-	-	-	-	-	-	-	-	-	-	-
Balance as at 31 March 2024	-	-	-	-	-	-	-	-	-	-	-	-	-



MaMart Enterprises India Pvt. Ltd.

es forming part of the Financial Statements for the period ended 31 Mar 2024
amounts in Rupee, unless otherwise stated)

Intangible assets

	Software	Total
Gross Block		
Balance as at 1 April 2022	3,120.00	-
Additions	-	-
Deletions	-	-
Balance as at 31 March 2023	3,120.00	-
Additions	-	-
Deletions	-	-
Balance as at 31 March 2024	3,120.00	-
Depreciation		
Balance as at 1 April 2022	1,208.07	-
Amortisation for the year	494.00	-
Accumulated depreciation on disposals	-	-
Balance as at 31 March 2023	1,702.07	-
Amortisation for the year	495.35	-
Accumulated depreciation on disposals	-	-
Balance as at 31 March 2024	2,197.42	-
Net Block		
As at 31 March 2022	1,911.93	-
As at 31 March 2023	1,417.93	-
As at 31 March 2024	922.58	-



VivaaMart Enterprises India Pvt. Ltd.

Depreciation Calculation as per WDV method for FY23-24

As per Income Tax Act 23-24

Particulars	Rate	GROSS BLOCK				DEPRECIATION				NET BLOCK	
		As at 01-Apr-23	Less than 180 days	More than 180 days	As at 31-Mar-24	Upto 31-Mar-23	Deductions	For the Year	Upto 31-Mar-24	As at 31-Mar-23	As at 31-Mar-24
BATTERY	40%	82,766.20	67,881.36	154,666.00	82,766.20	53,053.24		11,885.18	64,938.42	25,712.96	17,827.78
COMPUTER	40%	650,571.47	1,301,367.80		873,118.83	346,911.91		196,906.50	543,818.40	303,659.56	329,300.43
FURNITURE & FITTINGS	10%	975,486.84	8,898.31		2,276,854.64	218,286.17		140,788.46	399,074.63	757,200.67	1,917,780.01
LED TV	40%	8,500.00			17,398.31	6,052.00		2,758.86	8,810.86	2,448.00	8,587.45
MOBILE & TELEPHONE	40%	645,376.00		86,449.15	731,825.15	327,607.59		161,687.02	489,294.62	317,768.41	242,530.53
OFFICE EQUIPMENT	40%	149,439.15	77,966.09	26,271.18	253,676.42	94,578.64		48,045.90	142,624.53	54,860.51	111,051.89
SOFTWARE	40%	312,000.00			312,000.00	264,566.40		18,973.44	283,539.84	47,433.60	28,460.16
AIR CONDITIONER	15%	145,278.00			145,278.00	92,977.92		20,920.03	113,897.95	52,300.08	31,380.05
AIR CONDITIONER	15%		1,075,000.00		1,075,000.00			80,625.00	80,625.00		994,375.00
WASHING MACHINE	15%		31,568.00		31,568.00			2,367.60	2,367.60		29,200.40
VEHICLE	10%			4,854,831	4,854,831.00			728,224.65	728,224.65		4,126,606.35
OFFICE BUILDING	10%			35,105,860.00	35,105,860.00			3,510,586.00	3,510,586.00		31,595,274.00
WALL RACK	10%	47,443.00			47,443.00	9,014.17		3,842.88	12,857.05	38,428.83	34,585.95
PRINTER	40%	25,423.00			25,423.00	5,084.60		8,135.36	13,219.96	20,338.40	12,203.04
Total		3,042,283.66	2,562,681.56	40,228,077.33	45,833,042.55	1,418,132.64		4,935,746.88	6,353,879.52	1,624,151.02	39,479,163.03

