ANCHOR OFFSHORE
SERVICES LTD.

3107, Kohinoor Square, N. C. Kelkar Marg, R. G. Gadkari Chowk, Shivaji Park, Dadar (W), Mumbai - 400 028. • Tel. : 91-22-6945 1818
Fax : 91-22-2437 9207 • E-mail : info@anchoroffshore.com • CIN : U93000MH1994PLC076014 • ISO 9001 : 2015

NOTICE OF 30TH ANNUAL GENERAL MEETING

NOTICE IS HEREBY GIVEN THAT THE ANNUAL GENERAL MEETING OF THE MEMBERS OF ANCHOR OFFSHORE SERVICES LIMITED WILL BE HELD ON MONDAY, 30TH SEPTEMBER, 2024 AT 11.00 A.M AT REGISTERED OFFICE KOHINOOR SQUARE B-3107, N C KELKAR ROAD, R.G. GADKARI CHOWK, SHIVAJI PARK, DADAR, MUMBAI, 400028, MAHARASHTRA, INDIA.

TO TRANSACT THE FOLLOWING BUSINESS:

1. To receive, consider and adopt the audited Balance Sheet as on 31st March 2024 and the Profit and Loss Account for the year ended on that date, together with the Auditor's Report and Director's Report thereon.
2. To appoint a Director in place of Mr. Siddesh Narothamdas Chanillo, Managing Director who retires by rotation, and being eligible, offers himself for reappointment.
3. To note on the re- appointment of M/s. RSVA & Co., Chartered Accountants.

For ANCHOR OFFSHORE SERVICES LIMITED



Mr. Narothamdas Damodar Chanillo
Whole Time Director
(DIN: 01844155)

NOTE:-

- A member entitled to attend and vote at the meeting is entitled to appoint a proxy to attend and vote instead of himself/herself and such a proxy need not be member of the company.
- The proxy form in order to be effective must be deposited with the company, not less than 48 hours before the commencement of the meeting.
- All documents referred to in the notice are open for inspection at the registered office of the company during office hours on all working days between 11:00 a.m. and up-to 01:00 p.m. and inclusive of the date of the annual general meeting.

Form No. MGT-11 Proxy form

[Pursuant to section 105(6) of the Companies Act, 2013 and rule 19(3) of the Companies (Management and Administration) Rules, 2014*]*

CIN: U93000MH1994PLC076014

Name of the company: ANCHOR OFFSHORE SERVICES LIMITED

Registered office: :- Kohinoor Square B-3107 N C Kelkar Road R.G. Gadkari Chowk Shivaji Park, Dadar, Mumbai, 400028, Maharashtra, India

Name of the member (s):

Registered address:

E-mail Id:

Folio No/ Client Id: DP ID:

I/We, being the member (s) of ..... shares of the above-named company, hereby appoint

1. Name: .....

Address:

E-mail Id:

Signature: ....., or failing him

2. . Name: .....

Address:

E-mail Id:

Signature: ....., or failing him

3. . Name: .....

Address:

E-mail Id:

Signature: ....., or failing him

as my/our proxy to attend and vote (on a poll) for me/us and on my/our behalf at the 30th Annual general meeting of the Company, to be held on the 30th day of September, 2024 at 11: 00 A.M. at the Registered Office of the Company situated at Kohinoor Square B-3107 N C Kelkar Road R.G. Gadkari Chowk Shivaji Park, Dadar, Mumbai, 400028, Maharashtra, India and at any adjournment thereof in respect of such resolutions as are indicated below:

Resolution No.:

1. Adoption of Balance sheet, statement of Profit and Loss, Auditors Report and Directors Report for the year ended 31st March, 2024.

2. To re-appoint Auditors and to fix their remuneration

Signed this..... day of..... 20....

Signature of shareholder

Signature of Proxy holder(s)

ATTENDANCE SLIP

30th Annual General Meeting,
Monday, 30th September, 2024

Regd. Folio No._____/DP ID_____
Client ID/Ben. A/C____No. of shares held

I certify that I am a registered shareholder/proxy for the registered Shareholder of the Company and hereby record my presence at the Annual General Meeting of the Company on Monday, 30th September, 2024 at 11.00 A.M. at Kohinoor Square B-3107 N C Kelkar Road R.G. Gadkari Chowk Shivaji Park, Dadar, Mumbai, 400028, Maharashtra, India.

_____

Member's/Proxy's name in Block Letters

_____

Member's/Proxy's Signature

Note: Please fill this attendance slip and hand it over at the entrance of the hall.

ROUTE MAP TO THE VENUE OF THE MEETING IS AS FOLLOWS:



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DIRECTORS' REPORT

Dear Members,

Your Directors hereby present the Annual Report and the Company's audited financial statement for the financial year ended March 31, 2024.

FINANCIAL RESULTS

The Company's financial performance, for the year ended March 31, 2024 is summarized below:

Particulars	2023-24 (Rs.)	2022-23 (Rs.)
Total Income	109,59,46,320	120,73,17,186
Less: Total Expenses	1,00,61,69,282	7,46,680,652
Profit before exceptional Items & taxes	**8,97,77,038**	**46,06,36,534**
Exceptional Items	-	-
Profit before Tax	**8,97,77,038**	**46,06,36,534**
Less: Tax Expense		
Current Tax	2,69,10,000	1,98,00,000
Deferred Tax Asset/(Liability)	9,03,348	(2,81,837)
Profit/Loss after Tax	**6,19,63,690**	**44,11,18,371**
Earnings per Share: 1) Basic	43.35	308.62
2) Diluted	43.35	308.62

The Financial performance of the company for the financial year ended 31st March 2024 with comparison to the previous financial year based on consolidated financial data as summarized below:

Workshop : D-331/332, T.T.C. Industrial Area, M.I.D.C., Turbhe, Navi Mumbai - 400 613.
Tel. :91-22-27680637 • Telefax : 91-22-27610391 • Website : www.anchoroffshore.com

Particulars	2023-24 (Rs.)	2022-23 (Rs.)
Total Income	118,49,16,072	122,21,17,450
Less: Total Expenses	108,51,98,258	76,09,61,099
Profit before exceptional Items & taxes	**9,97,17,814**	**46,11,56,351**
Exceptional Items	-	-
Profit before Tax	**9,97,17,814**	**46,11,56,351**
Less: Tax Expense		
Current Tax	2,96,90,000	1,99,31,000
Deferred Tax Asset/(Liability)	9,02,496	(2,82,085)
Profit/Loss after Tax	**6,91,25,318**	**44,15,07,436**
Earnings per Share: 1) Basic	48.36	308.89
2) Diluted	48.36	308.89

Details of Company Affairs

1. **Based on Standalone Financials Data**

During the year under review, your company has recorded a Total Income of Rs. 109,59,46,320/- for the Year ended 31st March, 2024 in comparison to Rs. 120,73,17,186/- in the previous financial year. The Company has earned profit of Rs- **6,19,63,690**/- for the year ended 31st March, 2024 in comparison to profit of Rs. **44,11,18,371**/- in the previous financial year.

The Company is undertaking active efforts towards accelerating the growth speed and is optimistic about better performance in the future.

2. **Based on consolidated Financials Data**

During the year under review, your company has recorded a Total Income of Rs. **118,49,16,072**/- for the Year ended 31st March, 2024 in comparison to Rs. **122,21,17,450**/- in the previous financial year. The Company has earned profit of Rs- **6,91,25,318**/- for the year ended 31st March, 2024 in comparison to profit of Rs. **44,15,07,436**/- in the previous financial year.

The Company is undertaking active efforts towards accelerating the growth speed and is optimistic about better performance in the future.

Material Changes and Commitments:

There has been no material changes and commitments affecting the financial position of the Company which occurred between the end of the financial year to which these financial statements relate and the date of this Report.

Dividend:

In view of the future expansion, the Board do not recommend any dividend for the financial year 2023-2024.

Meetings & Attendance:

During the financial year 2023-24, total 19 Board meetings were held. Board meetings dated 3rd April, 2023, 14th April 2023, 26th April, 2023, 5th June 2023, 16th June 2023 ,28th June 2023 ,23rd August 2023 ,26th September 2023 ,27th September 2023, 31st October 2023 , 8th November 2023, 29th November 2023, 7th December 2023, 20th December 2023, 27th December 2023 ,5th January 2024 ,15th January 2024 , 5th February 2024 ,29th February 2024 held at its Registered Office. The Annual General Meeting was held on dated 30th September 2023 and Extra-Ordinary General Meeting was held on dated 28th July 2023 and 29th February, 2024 was held at the registered office of the Company. The attendance of the members of the Board at the meetings held during the year and last Annual General Meeting (AGM) is as follows:

Name Of The Director	Nature Of Directorship	Meetings held during the Year	No. of Board meetings Attended	Attendance at EGM	Attendance at last AGM
Siddesh Narothamdas Chanillo	Director	19	19	Yes	Yes
Narothamdas Damodar Chanillo	Director	19	19	Yes	Yes
Sujata Narothamdas Chanillo	Director	19	19	Yes	Yes
Nidhi Narothamdas Chanillo	Director	19	19	Yes	Yes
Rajkumar Jawaharlal Bamb	Director	15	15	Yes (28th July 2023)	Yes

Share Capital:

I. **Authorised Share Capital**

During the year under review, Company's Authorised Share Capital stood at Rs. 5,00,00,000/- (Rupees Five Crore Only) divided into 50,00,000 (Fifty Lakh) shares of Rs. 10/- (Rupees Ten Only) each.

II. **Issued, Subscribed and Paid-up Capital**

The Company's Issued, Subscribed & Paid Up Share Capital is Rs. 1,42,93,480/- (Rupees One Crore Forty Two Lakh Ninety Three Thousand Four Hundred Eighty Only) divided into 14,29,348 (Fourteen Lakh Twenty Nine Thousand Three Hundred Forty Eight Only) Equity shares having face value of Rs. 10/- (Rupees Ten Only) each.

HOLDING/SUBSIDIARY/ASSOCIATE COMPANIES :

Details of holding/subsidiary/associate Companies are as given below:

SR.NO	NAME OF COMPANY	NATURE
1.	Anchor Defence Integrator Private Limited	Subsidiary Company
2.	Equans Axima India Private Limited	Associate Company

The Company do not have any holding Company.

Fixed Deposits:

The Company has not invited/accepted any deposits from the public for the financial year 2023-24.

Statutory Auditor:

The Board recommended the re-appointment of RSVA & CO, Chartered Accountants, (Firm Registration No.: 0110504W) as the Statutory Auditors of the Company for the period of five financial year i.e from 2024-2025 to 2028-2029 period on such remuneration and conditions as may be determined by the Board of Directors of the Company, subject to the approval of Members in the Annual General Meeting.

Directors:

During the financial year 2023-2024, the following changes were made in the composition of the Board of Directors of the company:

1. Ms. Nidhi Narothamdas Chanillo was appointed as an Additional director of the company on 29th December 2022 and was regularized with the consent of the shareholders at the AGM held on 30th September 2023.

2. Mr. Rajkumar Jawaharlal Bamb, the Whole-Time Director of the company, resigned from his office on 27th December 2023.

Note :

As the turnover of the company crossed the threshold limit of Rs. 100 crore as of 31st March 2024, the Board of Directors, with the approval of the shareholders, appointed the following directors:

1. *Ms. Alisha Riyaz Ahmed Lambay was appointed as an Independent Director with effect from 28th June 2024.*

2. *Mr. Nareshkumar Sharma was appointed as an Independent Director with effect from 28th June 2024.*

Particulars of Contracts or Arrangements with Related Parties:

All related party transactions that were entered into during the financial year were on an arm's length basis and were in the ordinary course of business. There have been no materially significant related party transactions between the Company and the Directors, the management, the subsidiaries, or the relatives except for those disclosed in the financial statements. Accordingly, there are no particulars of contracts or arrangements with related parties referred to in Section 188(1) which need to be reported in Form AOC-2.

Particulars of Loans given, Investments made, Guarantees given or security provided by the Company:

The Company has not issued any loans or provided any Guarantees or made Investments covered under the provisions of Section 186 of the Companies Act, 2013 for the financial year 2023-24.

Change in the nature of business:

There is no change in the nature of the business of the company.

Corporate Social Responsibility:

The provision of Corporate Social Responsibility as given under section 135 of Companies Act, 2013 is applicable to the Company. The Company has developed and implemented CSR policy on corporate social responsibility initiatives taken during the year; and the report on the CSR Activity for the year ended 31st March, 2024 is enclosed hereto as "**Annexure A**".

Declaration by Independent Directors:

The Company was not required to appoint Independent Directors under Section 149(4) and Rule 4 of the Companies (Appointment and Qualification of Directors) Rules, 2014 for the financial year 2023-2024.

Company's policy on directors' appointment and remuneration including criteria for determining qualifications, positive attributes, independence of a director and other matters provided under sub-section (3) of section 178;

The provisions of Section 178(1) relating to constitution of Nomination and Remuneration Committee are not applicable to the Company during the financial year 2023-2024 and hence the Company has not devised policy relating to appointment of Directors, payment of Managerial remuneration, Directors qualifications, independence of Directors and other related matters as provided under Section 178(3) of the Companies Act, 2013.

Particulars of Employee:

None of the employee has received remuneration exceeding the limit as stated in rule 5(2) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.

Directors' Responsibility Statement:

The Board of Directors of the Company confirms that:

1) In the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures;

2) The directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company as at March 31, 2024 and of the profit of the Company for that period;

3) The directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for

safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;

4) The directors had prepared the annual accounts on a going concern basis;

5) The directors had laid down internal financial controls to be followed by the Company and that such internal financial controls are adequate and operating effectively;

6) The directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

Explanations or comments by the board on every qualification, reservation or adverse remark or disclaimer made

The Auditors' Report is unqualified. The Company has not established its internal components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting.

Committee :

1.CSR committee :

The provisions of Section 135 of the Companies Act, 2013, regarding the requirement to constitute an CSR Committee, are applicable to the company. The details of the composition of the CSR Committee as on 31st March 2024 are mentioned below:

Name of Members	*Designation*
Siddesh Narothamdas Chanillo	*Managing Director*
Narothamdas Damodar Chanillo	*Whole-time director*

It may be noted in accordance with Section 135 of the Companies Act, 2013, if a company has an independent director, the independent director must be included in the CSR Committee. The details of the composition of the revised CSR Committee are provided below:

Name of Members	*Designation*
Siddesh Narothamdas Chanillo	*Managing Director*
Narothamdas Damodar Chanillo	*Whole-time director*
Nareshkumar Sharma	*Independent Director*

Note :

As the turnover of the company crossed the threshold limit of Rs. 100 crore as of 31st March 2024, the Board of Directors has constituted various committees that were mandatorily required under the provisions of the Companies Act, 2013. The details are mentioned below:

1.Audit Committee:

In accordance with Section 177 of the Companies Act, 2013, which mandates the formation of an Audit Committee, the company has established the Audit Committee. The details of its composition are provided below :

Name of Members	***Designation***
Narothamdas Damodar Chanillo	*Whole-time director*
Alisha Riyaz Ahmed Lambay	*Independent Director*
Nareshkumar Sharma	*Independent Director*

2.Nomination And Remuneration Committee:

As per Section 178 of the Companies Act, 2013, which governs the constitution of a Nomination and Remuneration Committee, the company has accordingly formed the Nomination and Remuneration Committee. The details of its composition are provided below:

Name of Members	***Designation***
Nidhi Narothamdas Chanillo	*Director*
Alisha Riyaz Ahmed Lambay	*Independent Director*
Nareshkumar Sharma	*Independent Director*

Cost Record And Cost Auditors:

The provision of Cost audit as per section 148 is not applicable on the Company.

Secretarial Audit:

The provision of Section 204 of Companies Act, 2013 as to Secretarial Audit is not applicable to the company.

ificant and Material Orders Passed by the Regulators or Courts

There are no significant material orders passed by the Regulators / Courts which would impact the going concern status of the Company and its future operations. Further, no penalties have been levied by RBI/any other Regulators during the year under review.

Disclosure under Sexual Harassment of women at workplace (Prevention, Prohibition & Redressal) Act 2013

Pursuant to the requirements of Section 22 of Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 read with Rules thereunder, the Company did not receive any complaint of sexual harassment during the year under review.

Statement Indicating Concerning Development And Implementation Of Risk Management Policy Of The Company:

The Company has developed and implemented a risk managentent policy which identifies major risks which may threaten the existence of the Company. The same has also been adopted by your Board and is also subject to its review from time to time. Risk mitigation process and measures have been also formulated and clearly spelled out in the said policy.

Transfer of Amounts to Investor Education and Protection Fund

The Company did not have any funds lying unpaid or unclaimed for a period of seven years. Therefore, there were no funds which were required to be transferred to Investor Education and Protection Fund (IEPF).

Disclosure Of Internal Financial Controls

The Internal Financial Controls with reference to financial statements as designed and implemented by the Company are adequate. During the year under review, no material or serious observation has been received from the Statutory Auditors of the Company for inefficiency or inadoquacy of such controls. The Company has no Internal Audit System.

Energy, Technology Absorption and Foreign Exchange

The particulars as required under the provisions of Section 134(3) (m) of the Companies Act, 2013 read with Rule 8 of the Companies (Accounts) Rules, 2014 in respect of conservation of energy, technology absorption, foreign exchange earnings and outgo etc. are furnished below:

(A) CONSERVATION OF ENERGY :

Steps taken or impact on conservation of energy	The Company has not spent any substantial amount on Conservation of Energy to be disclosed here.
Steps taken by the company for utilizing alternate sources of energy	
Capital investment on energy conservation equipment's	

(B) Technology absorption:

Efforts made towards technology absorption	Considering the nature of activities of the Company, there is no requirement with regard to technology absorption.
Benefits derived like product improvement, cost reduction, product development or import substitution	
In case of imported technology (imported during the last three years reckoned from the beginning of the financial year.	
Details of technology imported	Not applicable
Year of import	Not applicable
Whether the technology has been fully absorbed	Not applicable
If Not fully absorbed areas where absorption has not taken place and the reason thereof	Not applicable
Expenditure incurred on Research and development	Nil

(C) Foreign Exchange Earning and Outgo:

	F.Y 2023-2024	F.Y 2022-2023
	In Rupees	In Rupees
Actual foreign Exchange Earnings	9,41,64,556 /-	15,52,25,321/-
Actual foreign Exchange outgo	26,35,48,208/-	14,95,34,603/-

Acknowledgement

The Directors take this opportunity to place on record their appreciation and sincere gratitude to the Auditors, members, Bankers, Creditors & stakeholders for their valuable support and look forward to their continued co-operation in the years to come.

The Directors acknowledge the support and co-operation received from the employees and all those who have helped in the day to day management.

FOR ANCHOR OFFSHORE SERVICES LIMITED

NAROTHAMDAS DAMODAR CHANILLO
CHAIRPERSON AND DIRECTOR
(DIN: 01844155)
DATE:- 20/09/2024

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1. **LIST OF DIRECTORS AS ON 31ST MARCH 2024**

SR. NO.	NAME OF DIRECTOR	DESIGNATION	DIN
1	Siddesh Narothamdas Chanillo	Director	05181966
2	Narothamdas Damodar Chanillo	Whole-time director	01844155
3	Sujata Narothamdas Chanillo	Whole-time director	06973025
4	Nidhi Narothamdas Chanillo	Director	09842278

FOR ANCHOR OFFSHORE SERVICES LIMITED

NAROTHAMDAS DAMODAR CHANILLO
CHAIRPERSON AND MANAGING DIRECTOR
(DIN: 01844155)
DATE:- 20/09/2024

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I. LIST OF SHAREHOLDERS AS ON 31.03.2024:-

SR NO.	NAME	TYPE	AMOUNT PER SHARE	NO. OF SHARES HELD
1.	Narothamdas Damodar Chanillo	EQUITY	10	10,34,033
2.	Siddesh Narothamdas Chanillo	EQUITY	10	3,66,866
3.	Sujata Narothamdas Chanillo	EQUITY	10	22,083
4.	Nidhi Narothamdas Chanillo	EQUITY	10	4,166
5.	Joshna Padubidari	EQUITY	10	100
6.	Vinay Padubidari.	EQUITY	10	100
7.	Narothamdas D. Chanillo - Huf	EQUITY	10	1,700
8.	Rajkumar Bamb	EQUITY	10	100
9.	Prafulla Bamb	EQUITY	10	100
10.	Charulata B.M.	EQUITY	10	100
TOTAL				14,29,348

II. LIST OF DEBENTUREHOLDERS AS ON 31.03.2024 :- NIL

FOR ANCHOR OFFSHORE SERVICES LIMITED

NAROTHAMDAS DAMODAR CHANILLO
CHAIRPERSON AND DIRECTOR
(DIN: 01844155)
DATE:- 20/09/2024

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Form AOC-1

(Pursuant to first proviso to sub-section (3) of section 129 read with rule 5 of Companies (Accounts) Rules, 2014)

Statement containing salient features of the financial statement of subsidiaries or associate companies or joint ventures

Part A – Subsidiaries

(Information in respect of each subsidiary to be presented with amounts in Rs.)

SL. NO.	PARTICULARS	ANCHOR DEFENCE INTEGRATOR PRIVATE LIMITED
1.	The date since when subsidiary was acquired	27/07/2013
2.	Reporting period for the subsidiary concerned, if different from the holding company's reporting period.	Not Applicable
3.	Reporting currency and Exchange rate as on the last date of the relevant Financial year in the case of foreign subsidiaries.	Not Applicable
4.	Share capital	1,00,000/-
5.	Reserves and surplus	93,68,880/-
6.	Total assets	1,60,77,950/-
7.	Total Liabilities	66,09,070/-
8.	Investments	Nil
9.	Turnover	8,89,26,410/-
10.	Profit before taxation	99,40,780/-
11.	Provision for taxation	27,79,150/-
12.	Profit after taxation	71,61,630/-
13.	Proposed Dividend	0/-
14.	Extent of shareholding (in percentage)	99.99%

Notes: The following information shall be furnished at the end of the statement:

1. Names of subsidiaries which are yet to commence operations
2. Names of subsidiaries which have been liquidated or sold during the year

ANCHOR OFFSHORE SERVICES LTD.

Part B – Associates and Joint Ventures

Statement pursuant to Section 129 (3) of the Companies Act, 2013 related to Associate Companies and Joint Ventures

Name of Associates or Joint Ventures	EQUANS AXIMA INDIA PRIVATE	Name 2	Name 3
1. Latest audited Balance Sheet Date	31-03-2024		
2. Date on which the Associate or Joint Venture was	11/06/2018		
3. Shares of Associate or Joint Ventures held by the			
(a) No. Of Shares held	2,31,000		
(b) Amount of Investment in Associate/Joint Venture	46,93,920		
(c) Extent of holding %	35%		
4. Description of how there is significant influence	-		
5. Reason why the associate/joint venture is not	-		
6. Networth attributable to shareholding as per latest	6,45,50,230/-		
7. Profit or Loss for the year	3.75.95.650/-		
i. Considered in Consolidation	-		
ii. Not Considered in Consolidation	-		

Notes:

1. Names of associates or joint ventures which are yet to commence operations.
2. Names of associates or joint ventures which have been liquidated or sold during the year.

This Form is to be certified in the same manner in which the Balance Sheet is to be certified.

As per our Report of even date
For RSVA & Co.
Chartered Accountants
FRN : 0110504W

RSVA & CO. * Chartered Accountants * M. No. 032442 Mumbai

Jagadish B. Shetty
Partner
M. No 048042
Place : Mumbai
Date:20/09/2024
UDIN-24048042BKENUD1824

For and on behalf of the Board of Directors

Directors
Narothamdas D Chanillo
DIN No: 01844155
Place : Mumbai
Date : 20/09/2024

Directors
Siddesh N. Chanillo
DIN No: 05181966
Place : Mumbai
Date : 20/09/2024

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"ANNEXURE-A"

THE ANNUAL REPORT ON CSR ACTIVITIES

1. Brief outline on CSR Policy of the Company.

   The Board of Directors has adopted a CSR policy to enable the Company to carry out CSR activities in all the activities that are mentioned in the Schedule VII to the Companies Act, 2013. The CSR initiatives of the Company is mainly focused on Promoting education, Women empowerment, social Development & enhance livelihood and Health care, including preventive health care and sanitation, education, including special education and employment enhancing vocational skills especially among children, women, elderly and disabled persons and livelihood enhancement projects.

2. Composition of CSR Committee:

Sl. No	Name of Director	Designation/ Nature of Directorship	Number of meetings of CSR Committee held during the year	Number of meetings of CSR Committee attended during the year
1.	Siddesh Narothamdas Chanillo	Managing Director	1	1
2.	Narothamdas Damodar Chanillo	Whole-time director	1	1

3. Provide the web-link where Composition of CSR committee, CSR Policy and CSR projects approved by the board are disclosed on the website of the company: **www.anchoroffshore.com.**

4. Provide the details of Impact assessment of CSR projects carried out in pursuance of sub-rule (3) of rule 8 of the Companies (Corporate Social responsibility Policy) Rules, 2014, if applicable (attach the report): **Not Applicable.**

5. Details of the amount available for set off in pursuance of sub-rule (3) of rule 7 of the Companies (Corporate Social responsibility Policy) Rules, 2014 and amount required for set off for the financial year, if any: NIL

Sl. No.	Financial Year	Amount available for set-off from preceding financial years (in Rs)	Amount required to be set-off for the financial year, if any (in Rs)
1	2020-21	-	-
2	2021-22	-	-
3	2022-23	-	-
	TOTAL	-	-

6. Average net profit of the company as per section 135(5): Rs 6,12,82,794.67.

7. (a) Two percent of average net profit of the company as per section135(5): Rs. 12,25,655.89

   (b) Surplus arising out of the CSR projects or Programmes or activities of the previous financial years: NIL

   (c) Amount required to be set off for the financial year, If any: NIL

   (d) Total CSR obligation for the financial year (7a+7b-7c): Rs. 12,25,655.89

8. (a) CSR amount spent or unspent for the financial year:

Total amount spent for the Financial Year. (in Rs.)	Amount Unspent (In Rs.)				
	Total Amount transferred to Unspent CSR Account as per section 135(6).		Amount transferred to any fund specified under Schedule VII as per second proviso to section- 135(5).		
	Amount.	Date of transfer.	Name of the Fund	Amount.	Date of transfer
Rs. 13,00,000/-	NIL	-	-	NIL	-

(b)Details of CSR amount spent against **ongoing projects** for the financial year: **Not applicable**

(1)	(2)	(3)	(4)	(5)		(6)	(7)	(8)	(9)	(10)	(11)	
Sl. No.	Name of the Project.	Item from the list of activities in Schedule VII to the Act.	Local area (Yes/ No).	Location of the project.		Project duration.	Amount allocated for the project (in Rs.).	Amount spent in the current financial Year (in Rs.).	Amount transferred to Unspent CSR Account for the project as per Section 135(6) (in Rs.).	Mode of Implementation- Direct (Yes/ No).	Mode of Implementation -Through Implementing Agency	
				State.	District.						Name	CSR Registration number

1												
2												
3												
	Total											

(c) Details of CSR amount spent against **other than ongoing projects** for the financial year:

(1)	(2)	(3)	(4)	(5)		(6)	(7)	(8)	
Sl. No.	Name of the Project	Item from the list of activities in schedule VII to the Act.	Local area (Yes/ No).	Location of the project.		Amount spent for the project (Amount in Rs.)	Mode of implementation- Direct (Yes/No).	Mode of implementation– Through implementing agency.	
				State.	District.			Name.	CSR Registration number.
1.	Health care	(i)	Yes	Maharashtra	Mumbai	13,00,000	No	SWARLIPI CHARITABLE TRUST	CSR00055590

(d) Amount spent in Administrative Overheads: NIL

(e) Amount spent on Impact Assessment, if applicable: NIL

(f) Total amount spent for the Financial Year (8b+8c+8d+8e): Rs. 13,00,000/-

(g) Excess amount for set off, if any: Rs.74,344 (excess amount spent in FY 2023-24)

Sl. No.	Particular	Amount (in Rs.)
(i)	Two percent of average net profit of the company as per section 135 (5)	Rs. 12,25,655.89
(ii)	Total amount spent for the Financial Year	Rs. 13,00,000/-
(iii)	Excess amount spent for the financial year[(ii)-(i)]	Rs. 74,344
(iv)	Surplus arising out of the CSR projects or programmes or activities of the previous financial years, if any.	NIL
(v)	Amount available for set off in succeeding financial years[(iii)-(iv)]	Rs. 74,344

9.(a) Details of Unspent CSR amount for the preceding three financial years: **NIL**

Sl. No.	Preceding Financial Year.	Amount transferred to Unspent CSR Account under section135(6) (in Rs.)	Amount spent in the Reporting Financial Year (in Rs.).	Amount transferred to any fund specified under Schedule VII as per section 135(6), if any.			Amount remaining to be spent in succeeding financial years. (in Rs.)
				Name of the Fund	Amount (in Rs).	Date of transfer.	
1							
2							

3.							

(b) Details of CSR amount spent in the financial year for **ongoing projects** of the preceding financial year(s): **Not Applicable**

(1) Sl. No.	(2) Project ID.	(3) Name of the Project.	(4) Financial Year in Which the project was commenced.	(5) Project duration	(6) Total amount allocatedfor the project(in Rs.).	(7) Amount spent on the project in the reporting Financial Year (in Rs).	(8) Cumulative amount spent at the end of reporting Financial Year.(in Rs.)	(9) Status of the project - Completed /Ongoing.
1.								
2.								
3.								
	TOTAL							

10. In case of creation or acquisition of capital asset, furnish the details relating to the assets created or acquired through CSR spent in the financial year: **Not Applicable**

(asset-wise details).

(a) Date of creation or acquisition of the capital asset(s).
(b) Amount of CSR spent for creation or acquisition of capital asset.
(c) Details of the entity or public authority or beneficiary under whose name such capital asset is registered, their address etc.
(d) Provide details of the capital asset (s) created or acquired (including complete address and location of the capital asset).

11. Specify the reason(s), if the company has failed to spend two percent of the average net profit as per section135(5).: **Not Applicable**

Narothamdas Damodar Chanillo **(Director)** **DIN: 01844155** **Place: Mumbai** **Date: 20/09/2024**	**Siddesh Narothamdas Chanillo** **(Managing Director)** **DIN: 05181966** **Place: Mumbai** **Date: 20/09/2024**

RSVA & Co.
CHARTERED ACCOUNTANTS

ANNUAL AUDITED REPORTS OF

ANCHOR OFFSHORE SERVICES LTD

FOR THE YEAR ENDED

31ST MARCH 2024

(ASSESSMENT YEAR : 2024-2025)



401, 402, Shree Herambh CHS., Mhatama Phule Road, Mulund (E), Mumbai – 4000081
M. No :- 91 88281 51006, Email : rsvaco@gmail.com

RSVA & CO.
CHARTERED ACCOUNTANTS
Formerly known as Sudhir Shetty Associates

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INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF
M/s ANCHOR OFFSHORE SERVICES LIMITED

CIN: U93000MH1994PLC076014

I. Report on the Audit of the Standalone Financial Statements

1. Opinion

A. We have audited the accompanying Standalone Financial Statements of **M/s Anchor Offshore Services Limited** ("the Company"), which comprise the Balance Sheet as at March 31, 2024, the Statement of Profit and Loss (including Other Comprehensive Income), the Statement of Changes in Equity and cash flow statement for the year ended on that date, and a summary of the significant accounting policies and other explanatory information (hereinafter referred to as "the Standalone Financial Statements").

B. In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Standalone Financial Statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2024, **the Profit** and total comprehensive income, changes in equity and cash flow statement for the year ended on that date

2. Basis for Opinion

We conducted our audit of the Standalone Financial Statements in accordance with the Standards on Auditing specified under section 143(10) of the Act (SAs). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the independence requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules made there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained are sufficient and appropriate to provide a basis for our audit opinion on the Standalone

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Financial Statements.

3. **Key Audit Matters**

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the Standalone Financial Statements of the current period. These matters were addressed in the context of our audit of the Standalone Financial Statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

The Company is Private Limited Company and Reporting of the Key Audit matters is not applicable as per SA 701, since the company is an unlisted company.

4. **Information Other than the Standalone Financial Statements and Auditor's Report Thereon**

A. The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexure to Board's Report, Business Responsibility Report, Corporate Governance and Shareholder's Information, but does not include the Standalone Financial Statements and our auditor's report thereon.

Our opinion on the standalone financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

B. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone Financial Statements, or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.

5. **Management's Responsibility for the Standalone Financial Statements**

A. The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these Standalone Financial Statements that give a true and fair view of the financial position, financial performance, total comprehensive income, changes in equity and cash flows of the company of the Company in accordance with the Ind AS and other accounting principles generally accepted in India. This responsibility also includes

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maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

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

6. Auditor's Responsibilities for the Audit of the Standalone Financial Statements

A. Our objectives are to obtain reasonable assurance about whether the Standalone Financial Statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Standalone Financial Statements.

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

i) Identify and assess the risks of material misstatement of the standalone financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion,

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forgery, intentional omissions, misrepresentations, or the override of internal control.

ii) Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.

iii) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

iv) Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Standalone Financial Statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

v) Evaluate the overall presentation, structure, and content of the Standalone Financial Statements, including the disclosures, and whether the Standalone Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation.

C. Materiality is the magnitude of misstatements in the Standalone Financial Statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Standalone Financial Statements may be influenced. We consider quantitative materiality and qualitative factors in

i) planning the scope of our audit work and in evaluating the results of our work; and

ii) to evaluate the effect of any identified misstatements in the Standalone Financial Statements.

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D. We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

E. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

F. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the Standalone Financial Statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

II. Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, Herewith, we enclose in the '**Annexure A**' a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

2. As required by Section 143(3) of the Act, based on our audit we report that:

A We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

B In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.

C The Balance Sheet, the Statement of Profit and Loss including the Cash Flow Statement dealt with by this Report are in agreement with the relevant books of account.

D In our opinion, the aforesaid standalone financial statements comply with the

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accounting standard specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules,2014

E. On the basis of the written representations received from the directors as on March 31, 2024, taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2024, from being appointed as a director in terms of Section 164 (2) of the Act.

F. With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "**Annexure B**". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting.

G. With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended:

In our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the Company to its directors during the year is in accordance with the provisions of section 197 of the Act.

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

i. the Company does not have any pending litigations which would impact its financial position.

ii. the Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.

iii. there were no amounts due which were required to be transferred to the Investor Education and Protection Fund by the Company.

iv. The management has represented that, to the best of its knowledge and belief, as disclosed in the notes to the accounts, no funds have been

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advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

v. The management has represented that, to the best of its knowledge and belief, as disclosed in the notes to the accounts, no funds have been received by the Company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries and

vi. Based on such audit procedures that we considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (a) and (b) contain any material misstatement.

vii. Based on our examination which included test checks and as per information provided by the management, the Company has used accounting software's for maintaining its books of account for the financial year ended March 31, 2024 which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software's. Further, during the course of our audit we did not come across any instance of the audit trail feature being tampered with.

As proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 is applicable from April 1, 2023, reporting under Rule 11(g) of the

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Companies (Audit and Auditors) Rules, 2014 on preservation of audit trail as per the statutory requirements for record retention is not applicable for the financial year ended March 31, 2024.

For and on behalf of

RSVA & Co.

Chartered Accountants

Firm Registration No. 110504W

RSVA & CO. M. No. 048042 MUMBAI Chartered Accountants

JAGADISH B SHETTY

Partner

Membership No. 048042

Place: Mumbai

Date: 20th September, 2024.

UDIN: 24048042BKCNOL3746

Annexure A to the Independent Auditor's Report of even date to the members of M/s Anchor Offshore Services Limited, on the financial statements for the year ended 31st March 2024 Referred to in paragraph 1 under "Report on other legal and regulatory requirements" of our report of even date.

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

(i) (a) (A) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment.

(b) (B) As per the information and explanation, the company does not have intangible assets as on reporting date. Hence this clause is not applicable to the company.

The Company has a program of physical verification of Property, Plant and Equipment and right-of-use assets so to cover all the assets once every three year which, in our opinion, is reasonable having regard to the size of the Company and the nature of its assets. Pursuant to the program, certain Property, Plant and Equipment and right-of-use assets were due for verification during the year and were physically verified by the Management during the year. According to the information and explanations given to us, no material discrepancies were noticed on such verification.

However, during our verification we came to know that the following assets are in the name of the directors.

Name of the Assets	Vehicle No	Gross Carrying Value	Title deeds held in the name of	Whether title deed holder is a promoter, director or relative of promoter/director or employee of promoter/director	Date of Purchase	Remarks

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Motor Vehicle	MH-43-AF-9275	59,424	Narothamdas Chanillo	Promoter, Director	10-11-2010	The Value here represents the 5% scrap value of the asset.
Motor Vehicle	MH-01-BB-5300	46,921	Narothamdas Chanillo	Promoter, Director	08-02-2012	
Motor Vehicle	MH-01-CP-7678	23,492	Siddesh Chanillo	Director	28-10-2013	
Motor Vehicle	MH-02-BE-3052	2,789	Ganesh Ibrampurkar	No	19-03-2014	
Motor Vehicle	MH-04-GJ-7192	71,184	Narothamdas Chanillo	Promoter, Director	25-03-2014	
Motor Vehicle	MH-04-GJ-8442	46,795	Narothamdas Chanillo	Promoter, Director	28-03-2014	
Motor Vehicle	MH-02-DZ-5017	81,508	Laxmi Jain	No	05-09-2015	
Motor Vehicle	JH-09-AB-4422	6,39,629	Narothamdas Chanillo	Promoter, Director	28-12-2015	
Motor Vehicle	MH-01-CD-8609	53,350	Siddesh Chanillo	Director	02-04-2016	
Motor Vehicle	MH-01-DX-5334	33,13,648	Narothamdas Chanillo	Promoter, Director	01-03-2022	The Car is purchased by the company by making payment to these persons who has made the payment to vendors. However, registration in the name of company is pending as on reporting date
Motor Vehicle	MH-01-DX-6058	7,68,643	Narothamdas Chanillo	Promoter, Director	16-03-2022	
Motor Vehicle		16,24,276	Laxmi Jain	No	01-07-2022	

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

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

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thereunder during the year.

(ii) (a) The management has conducted physical verification of inventory at reasonable intervals during the year, in our opinion, the coverage and procedure of such verification by the management is appropriate. As informed to us, there are no discrepancies for each class of inventory were noticed on such verification.

(b) According to the information and explanations given to us, the Company has been sanctioned working capital limits in excess of Rs.5 Crores, in aggregate, at any point of time during the year, from banks or financial institutions on the basis of security of current assets. The statement filed by the company with such banks or financial institutions are in agreement with the books of accounts of the company.

(iii) During the year the Company has not made investments in, provided any guarantee or security or granted any loans or advances in the nature of Loans, secured or unsecured to companies, firms, Limited Liability Partnerships and hence reporting under Clause (iii) (a) to (e) of the Order is not applicable.

(iv) According to the information and explanation given to us, the company has complied with requirements of section 185 in respect of loans, investments, guarantees, or security made by it during the year under audit. Also, the Provisions of sec 186 are not applicable as the company has not made any investments in any of its subsidiaries

(v) The Company has not accepted any deposits or amounts which are deemed to be deposits under the directives of the Reserve Bank of India and the provisions of Sections 73 to 76 or any other relevant provisions of the Companies Act, 2013 and the rules framed thereunder, where applicable. Accordingly, the provisions of clause 3(v) of the Order are not applicable.

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

(vii) (a) The Company is regular in depositing undisputed statutory dues including Goods and Services Tax, provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess, and any other statutory dues, as applicable, with the appropriate authorities. Further, no

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undisputed amounts payable in respect thereof were outstanding at the year-end for a period of more than six months from the date they became payable.

(b) According to the information and explanation given to us, there are dues outstanding on account dispute under various act. The details of the same are provided in **Annexure C.**

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

(ix) a) According to the information and explanation given to us in our opinion and according to the information and explanations given to us, the Company has not defaulted in repayment of loans or borrowings or in payment of interest thereon to any lender.

b) According to the information and explanations given to us and based on our audit procedures, we report that the company has not been declared wilful defaulter by any bank or financial institution or government or any government authority.

c) In our opinion and according to the information explanation provided to us, no money was raised by way of term loans. Accordingly, the provision stated in paragraph 3(ix)(c) of the Order is not applicable to the Company.

d) In our opinion, according to the information explanation provided to us, there are no funds raised on short term basis. Accordingly, the provision stated in paragraph 3(ix)(d) of the Order is not applicable to the Company.

e) According to the information explanation given to us and on an overall examination of the standalone financial statements of the Company, we report that the company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates, or joint ventures.

f) According to the information and explanations given to us and procedures performed by us, we report that the Company has not raised loans during the year on the pledge of securities held in its securities.

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

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(b) According to the information and explanation given to us, the Company has not made any preferential allotment or private placement of shares or convertible debentures (fully, partially, or optionally convertible) during the year.

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

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

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

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

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

(xiv) In our opinion and based on our examination, the Company does not require to comply with provision of section 138 of the Act. Hence, the provisions stated in paragraph 3(xiv) (a) to (b) of the Order are not applicable to the Company. However, the company is having proper internal control and internal check system which is commensurate with the size and nature of its business.

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

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

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regulations made by the Reserve Bank of India, accordingly the provisions of clause 3(xvi) of the Order are not applicable.

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

(xviii) During the year, the Statutory auditor has resigned due to his pre-occupation in other matters on 03.01.2024. However, no issues, objections or concerns have been raised by the outgoing auditors;

(xix) According to the information and explanations provided to us and based on our examination of the of the records of the Company, the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report indicating that company is incapable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however state that this is not an assurance as to the future viability of the company.

We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the company as and when they fall due.

(xx) According to the information and explanations provided to us and based on our examination of the records of the Company, there are no unspent amounts towards Corporate Social Responsibility ("CSR") requiring a transfer to a Fund specified in Schedule VII to the Companies Act, 2013 in compliance with second proviso to sub-section (5) of Section 135 of the Companies Act, 2013. Accordingly, the provisions of clause 3 (xx) are not applicable to the Company.

(xxi) The reporting under clause (xxi) is not applicable in respect of audit of standalone financial statements of the Company. Accordingly, no comment has been included in respect of said clause under this report.

RSVA & CO. M. No. 048042 MUMBAI Chartered Accountants

For and on behalf of

RSVA & Co.

Chartered Accountants

Firm Registration No. 110504W

RSVA & CO. M. No. 048042 MUMBAI Chartered Accountants

JAGADISH B SHETTY

Partner

Membership No. 048042

Place: Mumbai

Date: 20th September, 2024.

UDIN: 24048042BKCNOL3746

Annexure – B to the Independent Auditor's Report

Referred to in paragraph 2(f) under "Report on other legal and regulatory requirements" of our report of even date

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of **Anchor Offshore Services Limited** ("the Company") as of March 31, 2024 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India ('ICAI'). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditor's Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Act,

RSVA & CO. M. No. 048042 MUMBAI Chartered Accountants

to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls Over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that

(1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;

(2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and

(3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

RSVA & CO. M. No. 048042 MUMBAI Chartered Accountants

Inherent Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2024, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For and on behalf of

RSVA & Co.

Chartered Accountants

Firm Registration No. 110504W

RSVA & CO. M. No. 048042 MUMBAI Chartered Accountants

JAGADISH B SHETTY

Partner

Membership No. 048042

Place: Mumbai

Date: 20th September, 2024.

UDIN: 24048042BKCN1C3746

Annexure C: Details of disputed / Continent Liability not provided for

Sr. No.	Name of Statute	Nature of the dues	Forum where dispute is pending	Amount	Period to which the amount relates (F.Y.)	Nature of Liability
1	Income Tax Act, 1961	Income Tax	CIT(A), Mumbai	1,00,58,965/-	FY 2016-17 (AY 2017-18)	**The Matter is under Appeal** - The Assessment is Reopened Invoking the provision of Sec 148 of the I.T. Act, 1961, Issued Notice of Demand of Rs 1,00,58,965/- Company has filed Appeal and paid 1st instalment of Rs 6,70,600/-paid out of 3 instalments for 20% of disputed liability. The Hon'ble ITAT vide order in ITA No. 909/Mum/2022 dated 21/09/2022 set aside the order to the file of the ld. CIT(A) with a direction to adjudicate the issue afresh along with the appeal filed by the appellant against the order u/s.143(3) r.w.s.147 of the Act.
2	Income Tax Act, 1961	Income Tax	CIT(A), Mumbai	13,90,87,480/-	FY 2019-20 (AY 2020-21)	**The Matter is under Appeal** - The intimation u/s 143(1) of the act was received by the company on 20.12.2021 wherein CPC has made addition of Rs. 39,86,75,850/- on account of contingent liability of Rs. 39,31,77,795/-, Disallowance of Penalty of Rs. 21,185/- and disallowance of PF & ESIC contribution of Rs. 38,35,150/-. The said demand is erroneous and company has filed an appeal against same with CIT(A).
3	Income Tax Act, 1961	TDS	TDS Circle 1(1), Mumbai TDS Range 1(1), Mumbai	4,96,440/-	F.Y. 2007 to 2017	Received Notice from Income Tax Department of Intimation of Outstanding Demand, notice yet to be attended.

RSVA & CO. M. No. 048042 MUMBAI Chartered Accountants

4	GST Act, 2017	GST	Deputy Commissioners of State Tax	84,22,326/-	FY 2018-19	**The Matter is under Appeal** – The Scrutiny of Returns proceedings-initiated u/s 61 of GST Law Company has filed Appeal and paid prescribed fee and other charges.

RSVA & CO. M. No. 048042 MUMBAI Chartered Accountants

ANCHOR OFFSHORE SERVICES LIMITED
CIN No. U93000MH1994PLC076014

Balance Sheet as at 31 March 2024

(Amount in '000)

	Particulars	Note No.	As at 31st March, 2024	As at 31st March, 2023
			Amount in Rs	Amount in Rs
A.	**EQUITY AND LIABILITIES**			
1	**Shareholders' funds**			
	(a) Share capital	2	14,293.48	14,293.48
	(b) Reserves and surplus	3	8,94,756.74	8,32,793.05
			9,09,050.22	**8,47,086.53**
2	**Non-current liabilities**			
	(a) Long-term borrowings	4	1,08,119.40	91,427.50
	(b) Deferred tax liabilities (Net)		13,787.01	12,883.66
			1,21,906.40	**1,04,311.16**
3	**Current liabilities**			
	(a) Short-term borrowings	5	1,45,402.28	(17,762.93)
	(b) Trade payables	6	4,07,122.19	2,34,711.67
	(c) Other current liabilities	7	37,196.40	24,352.88
			5,89,720.87	**2,41,301.62**
	TOTAL		**16,20,677.50**	**11,92,699.31**
B.	**ASSETS**			
1	**Non-current assets**			
	(a) Property Plant and Equipment and Intangible assets			
	Property, Plant and Equipment	8	5,05,717.18	4,96,065.94
	(b) Non- Current Investments	9	17,800.21	17,800.21
	(c) Long-term loans and advances	10	1,049.83	670.60
			5,24,567.22	**5,14,536.75**
2	**Current assets**			
	(a) Inventories	11	4,10,932.29	1,99,171.78
	(b) Trade receivables	12	4,83,353.15	3,27,662.56
	(c) Cash and Bank Balance	13	69,546.84	64,974.12
	(d) Short-term loans and advances	14	1,32,278.00	86,353.48
			10,96,110.28	**6,78,161.94**
	TOTAL		**16,20,677.50**	**11,92,698.69**
	See accompanying notes forming integral part of these financial statement	1 to 22		

For RSVA & CO.
Chartered Accountants
FRN No: 110504W

JAGADISH B. SHETTY
Partner
M. No: 048042
UDIN : 24048042BKCR3246
Place: Mumbai
Date: 20.09.2024

RSVA & CO. M. No. 048042 MUMBAI Chartered Accountants

For and on behalf of the Board of Directors

Narothamdas D Chanillo
Director
DIN 01844155
Place: Mumbai
Date: 20.09.2024

Siddesh Chanillo
Director
DIN 05181966
Place: Mumbai
Date: 20.09.2024

ANCHOR OFFSHORE SERVICES LIMITED

CIN No. U93000MH1994PLC076014

STATEMENT OF PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2024

(Amount in '000)

	Particulars	Note No.	For the year ended 31st Mar, 2024	For the year ended 31st Mar, 2023
			Amount in Rs	Amount in Rs
1	Revenue from operations (Net)	15	10,27,334.00	8,01,967.78
2	Other income	16	68,612.32	4,05,349.41
	Total Income (1+2)		**10,95,946.32**	**12,07,317.19**
3	Expenses:			
(a)	Cost of materials consumed	17	6,87,527.09	4,45,099.76
(b)	Employee benefits expense	18	1,35,372.16	1,50,658.99
(c)	Finance costs	19	22,445.52	19,123.82
(d)	Depreciation and amortization expense	8	12,824.04	7,314.65
(e)	Other expenses	20	1,48,000.47	1,24,483.43
	Total expenses		**10,06,169.28**	**7,46,680.65**
4	**Profit before exceptional and extraordinary items and tax (3-4)**		89,777.04	4,60,636.53
5	Exceptional / Extraordinary items		-	-
6	**Profit before tax (5- 6)**		89,777.04	4,60,636.53
7	**Tax expense:**			
	(a) Current tax		26,910.00	19,800.00
	(b) Deferred tax		903.35	(281.84)
8	**Profit for the period**		**61,963.69**	**4,41,118.37**
9	**Earnings per equity share:**			
	(a) Basic		43.35	308.62
	(b) Diluted		43.35	308.62
See accompanying notes forming integral part of these financial statement		1 to 22		

For RSVA & CO.
Chartered Accountants
FRN No: 110504W

RSVA & CO. M. No. 048042 MUMBAI Chartered Accountants

JAGADISH B. SHETTY
Partner
M. No: 048042
UDIN: 24048042BKCN0L3746
Place: Mumbai
Date: 20.09.2024

For and on behalf of the Board of Directors

Narothamdas D Chanillo
Director
DIN 01844155
Place: Mumbai
Date: 20.09.2024

Siddesh Chanillo
Director
DIN 05181966
Place: Mumbai
Date: 20.09.2024

ANCHOR OFFSHORE SERVICES LIMITED

CIN No. U93000MH1994PLC076014

CASH FLOW STATEMENT ANNEXED TO THE BALANCE SHEET FOR THE YEAR ENDED 31ST MARCH, 2024

(Amount in '000)

	Particulars	Current Year 31/03/2024	Previous Year 31/03/2023
(A)	**CASH FLOW FROM OPERATING ACTIVITIES**		
	Net Profit before Tax and Extraordinary Items	**89,777.04**	**4,60,636.53**
	Adjustment :		
	Depreciation	12,824.04	7,314.65
	Interest and other Expenses	22,445.52	19,123.82
		35,269.56	**26,438.47**
	Operating Profit before Working Capital changes	**1,25,046.60**	**4,87,075.01**
	Change in Working Capital :		
	Trade and Other Receivables	(1,55,690.59)	17,021.40
	Inventories	(2,11,760.51)	90,145.55
	Other current Assets	(45,924.51)	(38,143.92)
	Trade & other payables	1,72,410.52	6,678.96
	Other current Liabilites	12,843.52	(1,131.18)
	Short-term borrowings	1,63,165.21	(17,762.93)
		(64,956.36)	**56,807.88**
	Cash generated from operations	**60,090.24**	**5,43,882.89**
	Taxes	(26,910.00)	(19,800.00)
	Cash flow before Extraordinary Items	**33,180.24**	**5,24,082.89**
	Extraordinary item		
	NET CASH FLOW FROM OPERATING ACTIVITIES	**33,180.24**	**5,24,082.89**
(B)	**CASH FLOW FROM INVESTING ACTIVITIES**		
	Inflow:		
	Proceeds From Sale of Property	-	-
		-	-
	Outflow:		
	Acuisition of Fixed Assets	(22,475.28)	(3,79,134.46)
	NET CASH USED IN INVESING ACTIVITIES	**(22,475.28)**	**(3,79,134.46)**
(C)	**CASH FLOW FROM FINANCING ACTIVITIES**		
	Inflow:		
	Increase in Unsecured Loan		
	Proceeds from Long Term Borrowings	(1,840.92)	39,611.64
	Decrease in Long-term loans and advances given	(379.23)	974.67
		(2,220.15)	**40,586.31**
	Outflow:		
	Increase in Long-term loans and advances given		
	Repayment of Long Term Borrowings		
	Interest Paid	(22,445.57)	(19,123.82)
	Decrease in Unsecured Loan	18,532.81	(34,379.59)
	NET CASH FROM FINANCING ACTIVITIES	**(6,132.85)**	**(12,917.09)**
	NET INCREASE IN CASH AND CASH EQUIVALANTS (A+B+C)	4,572.11	1,32,031.33
	Opening Balance Of Cash And Cash Equivalants	64,974.12	(67,057.21)
	Closing Balance Of Cash And Cash Equivalants	69,546.84	64,974.12
	Actual Increase/Decrease in Cash and Bank Balance	4,572.73	1,32,031.33

In terms of our report attached.

For RSVA & CO.
Chartered Accountants
FRN No: 110504W

RSVA & CO. M. No. 048042 MUMBAI Chartered Accountants

JAGADISH B. SHETTY
Partner
M. No: 048042
UDIN: 24048042BKCN0L3746
Place : Mumbai
Date: 20.09.2024

For and on behalf of the Board of Directors

Narothamdas D Chanillo
Director
DIN 01844155
Place: Mumbai
Date: 20.09.2024

Siddesh Chanillo
Director
DIN 05181966
Place: Mumbai
Date: 20.09.2024

ANCHOR OFFSHORE SERVICES LTD.
(CIN No. : U93000MH1994PLC076014)

Note: 1

Significant Accounting Policies

1. **General**

   a. The financial statements have been prepared in accordance with applicable accounting standards and under historical cost convention in accordance with the Generally Accepted Accounting Principal (GAAP) and the provisions of the Companies Act, 1956 and the provisions of Companies Act, 2013.

   b. The Company follows mercantile system of accounting and recognizes income and expenditure on an accrual basis. All expenses and income to the extent ascertainable with reasonable certainty are accounted for on accrual basis.

   c. The preparation of financial statements are in conformity with Generally Accepted Accounting Principles require estimates and assumptions to be made that affect the reported amounts of assets and liabilities and disclosure of contingent liabilities on the date of financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from these estimates and differences between actual results and estimates are recognized in the periods in which the results are known / materialize.

2. **Revenue Recognition:**

   Revenue in respect of sale of goods is recognized when the property in the goods is transferred for a price or all the significant risks and rewards of ownership have been transferred to buyer and seller retains no effective controls over the goods to a degree usually associated with ownership. Revenue from sale of service is recognized on percentage completion method. Revenue is recorded to the extent that is its probable that the economic benefit will flow to the company and the revenue can be reliable measured.

   Fixed Assets:

   The Fixed Assets are stated at cost less depreciation. The cost comprises of purchase prices and any attributable cost of bringing the assets to working conditions for its intended use.

3. **Depreciation**

   Till the year ended 31/03/2014, depreciation was provided at the rates specified under Schedule XIV to the Companies Act, 1956 as per Straight Line Method. With the companies Act 2013 coming into force, Schedule XIV has been replaced by Schedule II to the Companies Act 2013 from the Financial year 2014-15 onwards and for F.Y. 2022-23, where depreciation is the systematic allocation of the depreciable amount of an assets over its useful life. The depreciable amount of an asset is the cost of an assets or other amount substituted for cost, less residual value. Considering the applicability of schedule II, the management has re-estimated useful lives and residual value of all its fixed assets and depreciation on fixed assets has been provided on SLM method on the basis of useful life specified in Schedule II to the Companies Act, 2013. The details of useful life adopted in case of assets are as follows:

Name of The Assets	Useful Life adopted by the Company
Office Equipment	5
Computer	3
Generator	8
Motor Car	8
Furniture & Fixture	10
Welding Machine	12

Factory & Construction	30
Office Premises	60

4. **Investment**

All long term investments are valued at cost and provision for diminution in value thereof is made wherever such diminution is other than temporary. All current investments are valued at lower of cost or net fair/market value.

5. **Inventory**

The cost comprises cost of purchase excluding the Taxes & Levies. "Specific identification of cost" formula has been used for identified items of stores & spares. The said inventory is valued after providing for obsolesces & damages. Inventory of finished goods is valued at cost or market value whichever less is. Closing stock of Raw Materials pertains to raw materials, stores, spares, consumables purchased and stored by the Company in its factories, and not supplied/ consumed in respect of ongoing contracts as on the reporting date. As on 31.03.2024, the total value of closing stock of raw materials, stores, spares and consumables is Rs. 23,34,52,206/- and has been physically verified by the management.

Work-In-Progress refers to the contract value of materials and services supplied in respect of ongoing contracts which has not been invoiced to its customers. As per the works contract orders received by the Company, the invoice is to be raised on completion of milestones in the project. The management prepares a comprehensive study identifying the materials and services supplied on the project, and compare the same to the invoices raised on the basis of completed milestones, and the difference between the same is treated as "Work-In-Progress". The said Work In Progress is shown under Inventory under Current Assets. The WIP is valued at Cost plus Profit as per revenue recognition policy. The value of WIP as on 31.03.2024 is Rs. 17,74,80,088/-.

6. **GST Input Tax Credit:**

GST ITC which is availed and eligible in case of Revenue Expenses are debited to Profit and Loss Account net of GST ITC and Capital Expenditure are recorded under Fixed Assets net of GST ITC. The Net GST ITC availed and eligible, has been accounted under "Duties and Taxes" and set off against the outward liability of GST.

In case of GST ITC which is ineligible, it is shown under Rates & Taxes under Other Expenses. In case of the Fixed Assets, the ineligible ITC is added to the cost of the Fixed Assets.

7. **Employee Benefits:**

Employee benefits include provident fund, employee state insurance scheme, and gratuity fund and compensated absences.

Liabilities in respect of gratuity to employees are paid on actual basis at the time of leaving the Job / Retirement of the Employee. No Provision for the same has been made in Financial Statement.

8. **Transactions in Foreign Currency**

Transactions in foreign currencies are recorded at the exchange rate prevailing on the date of transactions. Exchange differences arising on settlement of the transactions are dealt with in the Statement of Profit & Loss A/c.

9. **Taxes on Income**

Income Tax is accounted for in accordance with AS 22 on Accounting for taxes on Income issued by the ICAI. Tax comprises of both the current and deferred tax. Current tax is measured at the amount expected to be paid to Tax authorities using the prevailing tax rates.

Deferred tax assets and liabilities are recognized for the future tax consequences attributable to timing differences between the taxable income and accounting income that are capable of reversal in one or more subsequent periods and are measured using relevant enacted tax rates.

10. Provisions, contingent liabilities & contingent assets

(i) Provisions involving substantial degree of estimation in measurement are recognized when there is present obligation as a result of past events and it is probable that there will be outflow of resources.

(ii) Provision for warranty costs are made based on technical assessment considering the specific nature of each contract. Such assessments are reviewed periodically and revised considering past experience and actual incurrence. Unutilized provision is reversed on expiry of the warranty period.

(iii) Disclosures for a contingent liability is made, without a provision in books when there is an obligation that may, but probably will not, require outflow of resources.

(iv) Contingent assets are not recognized nor disclosed in the financial statements.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024
NOTES FORMING PART OF THE FINANCIAL STATEMENTS

(Amount in '000)

Particulars	As at 31st March, 2024 Amount in Rs	As at 31st March, 2023 Amount in Rs
NOTE 2: Share Capital		
Authorised		
50,00,000 Equity Shares of ` 10/- each	50,000.00	50,000.00
Issued, Subscribed & Paid up		
14,29,348 Equity Shares of ` 10/- each	14,293.48	14,293.48
Total	14,293.48	14,293.48

Notes:

(i) Rights, preferences and restrictions attached to equity shares :

The company has only one class of shares referred to as equity shares having a par value of Rs. 10/- per share. Each holder of equity shares is entitled to one vote per share. In the event of the liquidation of the company the holders of equity shares will be entitled to receive remaining assets of the company, after distribution of all preferential amounts in the proportion of equity shares held.

(ii) Reconciliation of the number of shares and amount outstanding at the beginning and at the end of the reporting period:

There is no fresh issue or buyback of shares during the year.
There is no change in the number of shares outstanding at the beginning and at the end of the year.

Particulars	Equity Shares (As on 31 Mar 2024) Number	Equity Shares (As on 31 Mar 2023) Number
Shares outstanding at the beginning of the year	1,429.35	1,429.35
Shares Issued during the year	-	-
Shares bought back during the year	-	-
Shares outstanding at the end of the year	1,429.35	1,429.35

(iii) Details of share held by each shareholder holding more than 5% shares:

There is no change in the pattern of shareholding during the year. It is same as the last year.

Sr.No. 3	Name of Shareholder	As at 31st March, 2024		As at 31st March, 2023	
		No of Shares Held	% of Holding	No of Shares Held	% of Holding
Equity shares with voting rights					
1	Narotham Das Chanillo	1,034	72.34	1,034.03	72.34
2	Sujata Chanillo	367	25.67	366.87	25.67
Total		1,401	98.01	1,400.90	98.01

(iv) Details of share held by Promoter at the end of the year:

There is no change in the pattern of shareholding during the year. It is same as the last year.

Sr.No. 4	Name of Shareholder	As at 31st March, 2024		As at 31st March, 2023	
		No of Shares Held	% of Holding	No of Shares Held	% of Holding
Equity shares with voting rights					
1	Narotham Das Chanillo	1,034.03	72.34	1,034.03	72.34
2	Sujata Chanillo	366.87	25.67	366.87	25.67
3	Siddesh Chanillo	22.08	1.55	22.08	1.55
4	Nidhi Chanillo	4.17	0.29	4.17	0.29
Total		1,427.15	99.85	1,427.15	99.85

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

(Amount in '000)

Particulars	As at 31st March, 2024 Amount in Rs	As at 31st March, 2023 Amount in Rs
NOTE 3 : Reserves and surplus		
(a) Securities Premium Account		
Opening balance	23,466.28	23,466.28
Add: Addition during the year	-	-
Closing Balance	23,466.28	23,466.28
(b) Surplus in Statement of Profit And Loss		
Opening balance	8,09,326.77	3,68,208.40
Add: Net Profit For the current year	61,963.69	4,41,118.37
Closing Balance	8,71,290.46	8,09,326.77
Total (a+b)	**8,94,756.74**	**8,32,793.05**

Particulars	As at 31st March, 2024 Amount in Rs	As at 31st March, 2023 Amount in Rs
NOTE 4 : Long Term Borrowings		
(A) Secured		
Term loans: from Banks		
(a) Secured Term Loan from Citi Bank (Secured Against Hypothecation of Property at Residential Flat no. 1001 and 1101 of United Height at Mahim in the name of Directors.)	30,850.73	34,189.88
(b) Secured Term Loan from Yes Bank (Secured Against Hypothecation of Property at Udyog mandir No-2, Unit no 210 and 211, Mogul Lane , Mahim, Mumbai and Unit No. 2 Jagruti Industrial Estate, Mogul Lane, Mahim, Mumbai)	12,522.78	15,863.46
(c) Secured Term Loan from Yes Bank (Secured Against Hypothecation of Property at Plot No. D-348, Trans Thane Creek Industrial Area, MIDC, Turbhe, Navi Mumbai)	10,494.29	12,488.58
(d) Secured Term Loan from Yes Bank (Secured Against Hypothecation of Property at Plot No. D-348, Trans Thane Creek Industrial Area, MIDC, Turbhe, Navi Mumbai)	41.90	49.87
(e) Secured Term Loan from Kotak Bank (Secured Against Hypothecation of Property at Starcity Second floor, Plot no 161 of T.P.S. II Mahim, C.T.S. No. 447 , Mumbai , Maharashatra)	43,252.89	46,979.05
(f) Secured Term Loan Axis Bank Ltd (Secured against Hypothecation of Defender Motor Car)	10,567.34	-
Total Secured Loans (A)	**1,07,729.93**	**1,09,570.85**
(B) Unsecured		
(i) Loans and advances from related parties* (Refer note) Unsecured, considered good	389.46	(18,143.35)
(ii) Other loans and advances Unsecured, considered good	-	-
Total Unsecured Loans (B)	**389.46**	**(18,143.35)**
Total (A+B)	**1,08,119.40**	**91,427.50**
*Note:		
a) From Director		
i) Narothamdas Chanillo	24.03	-
ii) Nidhi Chanillo	357.10	-
b) From Related Party		
i) Anchor Defence Integrator Pvt. Ltd. (Against Reimbursement of Expenses)	8.34	(18,143.35)
Total	**389.46**	**(18,143.35)**

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

(Amount in '000)

Particulars	As at 31st March, 2024 Amount in Rs	As at 31st March, 2023 Amount in Rs
NOTE 5 : Short-term borrowings		
Working Capital Loan		
From Karnataka Bank Limited OD-1334 [Working capital loan is secured by first charge on Book Debts and Stock (present and future of the Company), collaterally secured by properties of the company & personal guarantee and properties of the directors and shareholder i.e. Sujata Chanillo]	1,45,402.28	(17,762.93)
Total	**1,45,402.28**	**(17,762.93)**

Particulars	As at 31st March, 2024 Amount in Rs	As at 31st March, 2023 Amount in Rs
NOTE 6 : Trade Payables (Refer Note 21(a) for Ageing Summary)		
MSME	15,288.48	5,178.83
Others	3,91,833.71	2,29,532.84
Disputed MSME	-	-
Disputed Others	-	-
Total	**4,07,122.19**	**2,34,711.67**

Out of Trade Payables of Rs. 40,71,22,189/- , outstanding amount of Rs. 1,52,88,482/- has been classified as MSME based on confirmations received, and in respect of balance outstanding of Rs. 39,18,33,707/-, in the absence of adequate documentation and lack of confirmation of vendors, the management is unable to classify these vendors as MSME, and therefore they have been classified as " Other Payables"

Particulars	As at 31st March, 2024 Amount in Rs	As at 31st March, 2023 Amount in Rs
NOTE 7 : Other current liabilities		
(a) Current maturities of long-term borrowings		
Secured Loans from Banks		
(i) Secured Term Loan from Citi Bank (Secured Against Hypothecation of Property at Residential Flat no. 1001 and 1101 of united height in the name of Directors.)	3,200.32	2,656.58
(ii) Secured Term Loan from Yes Bank (Secured Against Hypothecation of Property at Udyog mandir No-2, Unit no 210 and 211, Mogul Lane , Mahim, Mumbai and Unit No. 2 Jagruti Industrial Estate, Mogul Lane, Mahim, Mumbai)	3,456.94	3,346.21
(iii) Secured Term Loan from Yes Bank (Secured Against Hypothecation of Property at Plot No. D-348, Trans Thane Creek Industrial Area, MIDC, Turbhe, Navi Mumbai)	2,128.40	2,009.96
(iv) Secured Term Loan from Yes Bank (Secured Against Hypothecation of Property at Plot No. D-348, Trans Thane Creek Industrial Area, MIDC, Turbhe, Navi Mumbai)	8.50	8.03
(v) Secured Term Loan from Kotak Bank (Secured Against Hypothecation of Property at Starcity Second floor, Plot no 161 of T.P.S. II Mahim, C.T.S. No. 447 , Mumbai , Maharashtra)	3,390.17	3,256.95
(vi) Secured Term Loan Axis Bank Ltd (Secured against Hypothecation of Defender Motor Car)	2,271.44	-
(a) Total of Current maturities of long-term debt	**14,455.77**	**11,277.73**
(b) Deposit Received against Rented Properties	4,245.00	175.00
(c) Security Deposit from employees	1,920.69	1,994.28
(d) Others		
(I) Loan and advance to employees		
(i) Salary payable	11,200.07	8,213.59
(ii) Gratuity Payable to Mr. Rajkumar Bamb	1,937.60	-
(e) Statutory Dues Payable		
(i) Professional Tax	28.50	31.48
(ii) ESIC Payable	105.13	16.61
(iii) Provident Fund Payable	1,109.60	408.05
(iv) TDS Payable	2,194.04	2,236.14
		-
Total	**37,196.40**	**24,352.88**

ANCHOR OFFSHORE SERVICES LIMITED
CIN No. U93000MH1994PLC076014
Calculation Of Deprecation (As per Schedule II on SLM Basis)
Note No 8 : Property, plant & equipments as on 31st March, 2024

Particulars	GROSS BLOCK				DEPRECIATION					NET BLOCK	
	As at 01-04-2023	During the Year Addition	Deletion	As at 31-03-2024	As at 01-04-2023	During the Year	Assets Sold	Deduction	As at 31-03-2024	As at 31-03-2024	As at 31.03.2023
Computers and Software	7,878	447		8,325	6,793	583			7,376	949	1,085
Furniture & Fixtures	6,472	4,121		10,593	2,149	797			2,946	7,646	4,323
Office Equipments	2,685	114		2,799	2,403	65			2,468	332	283
Motor Car	46,282	16,500		62,781	36,431	2,543			38,974	23,808	9,851
Air conditioner	5,854	-		5,854	3,241	649			3,890	1,964	2,613
Generator	119	-		119	81	10			91	28	38
Office Premises	4,28,864	864		4,29,728	7,280	6,803			14,083	4,15,645	4,21,584
Welding Machine	294	-		294	280				280	14	14
Factory Building	58,007	430		58,436	13,435	1,770			15,205	43,232	44,572
Leasehold Land at D348, Turhe (Note 1)	10,000	-		10,000	396	(396)			-	10,000	9,604
Leasehold Land at D331, D332, Turbhe	2,100			2,100	-				-	2,100	2,100
Total	**5,68,555**	**22,474.66**	**-**	**5,91,030**	**72,489**	**12,824.04**	**-**	**-**	**85,313**	**5,05,717**	**4,96,066**
Previous Year	1,93,547	3,93,758	18,750	5,68,555	69,300	7,315	-	4,126	72,489	4,96,067	1,24,247

Note 1 : During the financial year 2021-2022, the company has purchased a leasehold land at Plot No D348, MIDC Turbhefor a consideration of Rs. 1,00,00,000/-. However, while accounting the same, it was accounted under Workshop and accordingly, depreciation was calculated on Land Cost Plus Building Value. During current year, the said descrepency was obsereved and accordingly, the same was regrouped and classified as Leasehold Land. Further, the depreciation on said land cost has also been reversed during the year.

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

(Amount in '000)

Particulars	As at 31st March, 2024 Amount in Rs	As at 31st March, 2023 Amount in Rs
NOTE 9 : Non- Current Investments		
(a) Investment in EQ Shares of Equans Axima India Private Limited	4,693.92	4,693.92
(b) Investment in EQ Shares of Anchor Defence Integrator Pvt. Ltd	99.99	99.99
(9,999 Equity shares, Face value Rs. 10)	-	
(c) Shares of Shamrao Vithal Bank.	25.00	25.00
(d) Property at Karwar	1,771.30	1,771.30
(e) Investment in RECL Bond u/s 54EC	11,210.00	11,210.00
Total	17,800.21	17,800.21

Particulars	As at 31st March, 2024 Amount in Rs	As at 31st March, 2023 Amount in Rs
NOTE 10 : Long-term loans and advances		
(a) Balance with government authorities		
(i) Pre Deposit Paid Against GST Appeal	379.23	-
(ii) Pre Deposit paid against Income Tax Appeal	670.60	670.60
Total	1,049.83	670.60

Particulars	As at 31st March, 2024 Amount in Rs	As at 31st March, 2023 Amount in Rs
NOTE 11 : Inventories		
(a) Finished goods (At lower of cost and net realisable value)	2,33,452.21	88,106.19
(b) Work in Progress (Refer Note No. 1 Point no. 6 of notes to A/c)	1,77,480.09	1,11,065.59
Total	4,10,932.29	1,99,171.78

Particulars	As at 31st March, 2024 Amount in Rs	As at 31st March, 2023 Amount in Rs
NOTE 12 : Trade Receivables (* Refer Note 21(b) for Ageing Summary)		
Undisputed Trade Receivables-Considered good	4,51,541.68	2,99,086.70
Undisputed Trade Receivables-Considered doubtful	31,811.47	28,575.86
Disputed Trade Receivables-Considered good	-	-
Disputed Trade Receivables-Considered doubtful	-	-
Total	4,83,353.15	3,27,662.56

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

(Amount in '000)

Particulars	As at 31st March, 2024 Amount in Rs	As at 31st March, 2023 Amount in Rs
NOTE 13 : Cash and Bank Balance		
(A) Cash and cash equivalents		
(a) Cash	2,520.84	2,474.58
(b) Balances with banks		
in current account	9.74	479.86
Yes Bank -OD account	8,858.84	1,227.74
(Secured against pari passu charge on current assets of the Company both present and future with Karnataka bank. And secured against mortgaged of unit no. 210 & 211, A wing, New Udyog Mandir premises, co-operative society ltd, Mogule Lane, Mahim, Mumbai. And Gala no. 2, Jagruti Co-Operative Indl, 367, pt. Satavalekar marg, Moghule Lane, Mahim, Mumbai.)		
(B) Fixed Deposit Account		
(including accrued interest and having original maturity of more than 12 months)		
(a) Fixed deposit against Bank Guarantees issued towards loan facilities	17,892.47	17,700.00
(b) Fixed deposit against Bank Guarantees issued to customers	40,264.95	43,091.94
Total	**69,546.84**	**64,974.12**

Particulars	As at 31st March, 2024 Amount in Rs	As at 31st March, 2023 Amount in Rs
NOTE 14 : Short-term loans and advances		
(a) GST Input Tax Credit & Cash Ledger Balance	51,529.36	(1,132.70)
(b) Advance Income Tax Net of provisions	16,729.88	17,807.87
(c) Deposit for Office / water etc	3,656.72	9,055.22
(d) Earnest/Retention Money Deposit	8,046.88	9,174.26
(e) Advance against goods & services	34,292.12	43,430.91
(f) Prepaid Insurance, tele	3,580.74	3,183.89
(g) Interest Receivable on late Payment - as per Arbitration Awarded	10,380.37	-
(h) Loan and advance to employees	4,061.92	4,834.03
Total	**1,32,278.00**	**86,353.48**

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

(Amount in '000)

Particulars	For the Year Ended 31.03.2024 Amount in Rs	For the Year Ended 31.03.2023 Amount in Rs
NOTE 15: Revenue from operations		
Revenue from Sale of Goods & Services	10,27,334	8,01,968
Total	**10,27,334**	**8,01,968**

Particulars	For the Year Ended 31.03.2024 Amount in Rs	For the Year Ended 31.03.2023 Amount in Rs
NOTE 16: Other income		
Excess Income Tax Provision of previous year	1,557	-
Discount Received	198	1
Foreign Exchange Gain	6,849	9,960
Interest on Fixed Deposit, REC Bonds & Other Interest	4,316	2,512
Interest Received on Late Payment from Customer	11,534	-
Late Delivery Charges Reversed	15,068	879
Late Delivery Charges Recovered from Vendor	11,152	-
Rent from Engie Axima India Pvt. Ltd.	7,390	6,000
Rent From Jagruti Industrial Premises Co-Operative	630	-
Rent From National Storage	491	390
Rent From Workshop	-	230
Rent From Starcity Office	7,988	-
Rent From Udyog Mandir	1,440	-
Profit On Sale Of Property	-	3,85,376
Total	**68,612**	**4,05,349**

Particulars	For the Year Ended 31.03.2024 Amount in Rs	For the Year Ended 31.03.2023 Amount in Rs
NOTE 17: Cost of Materials Consumed (Refer Point No. 5 of Note 1)		
Opening stock of Finished Goods & WIP	1,99,172	2,89,317
Add : Purchases made during the year	8,99,288	3,54,954
Less: Closing stock of Finished Goods & WIP	4,10,932	1,99,172
TOTAL	**6,87,527**	**4,45,100**

Particulars	For the Year Ended 31.03.2024 Amount in Rs	For the Year Ended 31.03.2023 Amount in Rs
NOTE 18: Employee Benefits Expenses		
(a) Salaries, Incentives and Gratuity	1,24,988	1,37,606
(b) Contributions to Employee Benefit Scheme	6,300	6,647
(c) Key Man Policy Premium	421	238
(d) Staff welfare expenses	3,664	6,169
Total	**1,35,372**	**1,50,659**

Particulars	For the Year Ended 31.03.2024 Amount in Rs	For the Year Ended 31.03.2023 Amount in Rs
NOTE 19: Finance costs		
Interest on Term Loan	11,114	6,282
Interest on Overdraft	6,493	7,349
Bank Charges & Commission Paid	4,489	4,941
Other borrowing costs	350	552
Total	**22,446**	**19,124**

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

(Amount in '000)

Particulars	For the Year Ended 31.03.2024 Amount in Rs	For the Year Ended 31.03.2023 Amount in Rs
NOTE 20: Other expenses		
Documentation and Designing Charges	27,057	-
Labour Charges	17,131	19,455
Charges towards Short Supply	11,979	-
Freight, Transportation & Hiring Charges	11,312	7,044
Legal & Professional Fees	10,407	9,701
Rent Paid	9,159	3,853
Insurance Expenses	8,208	8,759
Consumption Of Stores & Spares	7,626	11,503
Sub - Contract Charges	6,041	7,746
Carriage Inward	4,162	-
Custom Duty	3,756	232
Rates & Taxes	3,474	5,459
Brokerage & Commission	3,090	3,663
Travelling & Conveyance Expenses - Local	2,969	4,840
Office Expenses	2,675	1,356
Net Sundrry Balance Written Off	1,922	11,302
Repair And Maintenance Expenses	1,853	3,839
Travelling Expense - Foreign	1,808	1,730
Advertisement And Business Promotion	1,743	557
Packing And Forwarding	1,596	805
Motor Car Expenses	1,458	1,519
Donation paid as CSR Activity	1,300	2,000
Clearing Forwarding, Loading & Unloading Expenses	1,276	3,439
Electricity Charges	1,070	949
Tender Expenses	973	706
Dismantling & Installation Charges Paid	869	594
Telephone And Communication Charges	703	861
Security Expenses	600	632
Printing & Stationery	540	472
Payments To Auditor*	475	475
Testing Charges	368	574
Miscellaneous Expense	158	797
Diwali & Festival Expenses.	115	12
Late Delivery Charges	100	6,681
Carriage Outward	28	193
Amount Paid under Amnesty Scheme	-	1,844
Discount	-	890
Total	**1,48,000**	**1,24,483**

*Note: Refer note 20	For the Year Ended 31.03.2024 Amount in Rs	For the Year Ended 31.03.2023 Amount in Rs
Payments to auditor comprise:		
As auditors - statutory audit		
As auditors - statutory audit Pertaining to Previous Year	200	200
For company law matters Pertaining to Previous Year	100	100
For GST Audit Pertaining to Previous Year	100	100
For Other taxation matters Pertaining to Previous Year	75	75
Total	**475**	**475**

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

NOTE 21 : Ageing Summary

(Amount in '000)

NOTE 21 (a) : Trade Payables

	Particulars	Outstandings for the following period from due date of				Total
		Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	
(i)	MSME	15,284.87	3.62	-	-	15,288.48
(ii)	Others	3,37,127.41	38,666.56	12,077.42	3,962.32	3,91,833.71
(iii)	Disputed MSME	-	-	-	-	-
(iv)	Disputed Others	-	-	-	-	-
	Total	3,52,412.27	38,670.18	12,077.42	3,962.32	4,07,122.19

	Particulars	Outstandings for the following period from due date of				Total
		Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	
(i)	MSME	5,174.87	3.96	-	-	5,178.83
(ii)	Others	1,72,998.02	31,233.16	18,118.00	7,183.65	2,29,532.84
(iii)	Disputed MSME	-	-	-	-	-
(iv)	Disputed Others	-	-	-	-	-
	Total	1,78,172.89	31,237.12	18,118.00	7,183.65	2,34,711.67

NOTE 21 (b) : Trade Receivables

	Particulars	Outstanding for the following period from the due date of payment					Total
		Less than 6 Months	6 Months to 1 Year	1-2 Years	2-3 Years	More than 3 Years	
(i)	Undisputed Trade Receivables-Considered good	3,69,429.40	14,979.62	48,389.44	655.06	18,088.15	4,51,541.68
(ii)	Undisputed Trade Receivables-Considered doubtful	-		1,892.35	1,220.18	28,698.94	31,811.47
(iii)	Disputed Trade Receivables-Considered good	-	-	-	-	-	-
(iv)	Disputed Trade Receivables-Considered doubtful	-	-	-	-	-	-
	Total	3,69,429.40	14,979.62	50,281.79	1,875.24	46,787.09	4,83,353.15

	Particulars	Outstanding for the following period from the due date of payment					Total
		Less than 6 Months	6 Months to 1 Year	1-2 Years	2-3 Years	More than 3 Years	
(i)	Undisputed Trade Receivables-Considered good	1,31,741.19	1,09,641.78	36,450.83	3,072.56	18,180.34	2,99,086.70
(ii)	Undisputed Trade Receivables-Considered doubtful	-	-	-	-	28,575.86	28,575.86
(iii)	Disputed Trade Receivables-Considered good	-	-	-	-	-	-
(iv)	Disputed Trade Receivables-Considered doubtful	-	-	-	-	-	-
	Total	1,31,741.19	1,09,641.78	36,450.83	3,072.56	46,756.20	3,27,662.56

Note: 22

Notes to Accounts forming part of the account

1. Details of licensed, installed capacity & production are not applicable to the company.

2. The Company has decided to provide the Auditors Remuneration based on completion of Audit and Tax Filing for the F.Y.2023-24.

3. Sundry Creditors, Unsecured Loans, Deposits, Loans & Advance received, Fixed Deposits with banks along with Accrued Interest, sundry Debtors including loans advance as 31st March 2024 are subject to confirmations.

4. Related party disclosures: The following transactions have been entered into with the related parties as defined under the AS 18 issued by the ICAI:

Relationships:-

Subsidiaries: Anchor Defence Integrator Pvt. Ltd. formerly known as (Anchor Integral Energy Pvt. Ltd.) (99.99%)

Associate: Equans Axima India Private Limited (Formerly Known as Engie Axima India Private Limited ,Cofely Axima India Private Ltd) (35%)

Key Management Personnel:

Mr. Narothamdas Chanillo

Mr. RajKumar Bamb (Resigned on 27/12/23)

Mr. Siddesh N Chanillo

Mrs. Sujata Chanillo

Miss Nidhi Chanillo

Name of the party	Nature of Expenses	Relation	FY. 2023-24	FY. 2022-23
Narothamdas Chanillo	Payment on a/c of Director Remuneration and Perquisites, bonus	Key Management Personnel	82,48,794	67,53,224
Rajkumar Bamb	Payment on a/c of Director Remuneration and Perquisites, bonus	Key Management Personnel	36,97,647	32,62,625
Siddesh N Chanillo	Payment on a/c of Director Remuneration and Perquisites, bonus	Key Management Personnel	34,98,546	30,41,704
Sujata Chanillo	Payment on a/c of Director Remuneration and Perquisites, bonus	Key Management Personnel	34,69,687	32,31,613
Nidhi Chanillo	Net payment of Salary and Perquisites, bonus	Key Management Personnel	22,45,021	17,02,261
Rajkumar Bamb	Payment on a/c of Gratuity on Retirement	Key Management Personnel	20,00,000	Nil
Anchor Defence Integrator Pvt. Ltd	Reimbursement of Arrangements for TDS Payment of Anchor Defence Integrator Pvt. Ltd made by Company	Subsidiary Co./ common director	17,03,181	5,83,940

Anchor Defence Integrator Pvt. Ltd	Reimbursement of Arrangements for GST Payment of Anchor Defence Integrator Pvt. Ltd made by Company	Subsidiary Co./ common director	21,09,724	23,82,214
Anchor Defence Integrator Pvt. Ltd	Reimbursement of Arrangements for Custom Duty of Anchor Defence Integrator Pvt. Ltd made by Company	Subsidiary Co./ common director	12,72,223	1,03,31,108
Anchor Defence Integrator Pvt. Ltd	Reimbursement of Arrangements for Consultant Fees Payment of Anchor Defence Integrator Pvt. Ltd made by Company	Subsidiary Co./ common director	37,47,335	31,14,311
Anchor Defence Integrator Pvt. Ltd	Reimbursement of Arrangements for Payment to Vendors for Purchase & expenses of Anchor Defence Integrator Pvt. Ltd made by Company	Subsidiary Co./ common director	21,05,115	44,69,794
Anchor Defence Integrator Pvt. Ltd	Reimbursement of Arrangements for Salary Payment of Anchor Defence Integrator Pvt. Ltd made by Company	Subsidiary Co./ common director	17,75,667	16,76,442
Anchor Defence Integrator Pvt. Ltd	Loan Given to Anchor Defence Integrator Pvt. Ltd by the Company	Subsidiary Co./ common director	81,20,000	3,15,00,000
Anchor Defence Integrator Pvt. Ltd	Loan repayment Received from Anchor Defence Integrator Pvt. Ltd	Subsidiary Co./ common director	1,21,20,000	2,75,00,000
Anchor Defence Integrator Pvt. Ltd	Balance Receivable/ (Payable) at year end	Subsidiary Co./ common director	-16,74,350	1,81,43,351
Equans Axima India Private Limited.	Rent Received (Gross Amount Incl. of Taxes but excluding TDS Deducted)	Associate company / common director	87,20,003	70,80,000
Equans Axima India Private Limited	Labour Supply (sales) (Gross Amount Incl. of Taxes)	Associate company / common director	11,41,810	2,99,196
Equans Axima India Private Limited	Sales GST (Gross Amount Incl. of Taxes)	Associate company / common director	78,552	Nil
Equans Axima India Private Limited	Reimbursement of Arrangements for TDS Payment of Engie Axima India Pvt. Ltd. made by Company	Associate company / common director	Nil	1,83,230
Equans Axima India Private Limited	Reimbursement of Arrangements for Expenses Payment of Engie Axima India Pvt. Ltd. made by Company	Associate company / common director	3,62,720	2,91,593
Equans Axima India Private Limited	Service GST Maintenance And Repair Services (sales) (Gross Amount Incl. of Taxes)	Associate company / common director	54,162	18,054
Equans Axima India Private Limited	Balance Receivable/ (Payable) at year end	Associate company / common director	-1,81,832	1,26,972

Details of Loan from Related parties.

Name of the party	Opening balance as on 01.04.2023	Accepted During the Year	Repaid during the Year	Closing Balance as on 31.03.2024
Mr. Narothamdas Chanillo	Nil	21,42,583	21,18,558	24,025
Mr. Siddesh Chanillo	Nil	3,51,72,487	3,51,72,487	Nil
Miss Nidhi Chanillo	Nil	4,00,000	42,897	3,57,103
Mrs. Sujata Chanillo	Nil	2,83,00,000	2,83,00,000	Nil

5. **Contingent liabilities :**

Contingent / Disputed liabilities not provided for:

Sr. No.	Name of Statute	Nature of the dues	Forum where dispute is pending	Amount	Period to which the amount relates (F.Y.)	Nature of Liability
1	Income Tax Act, 1961	Income Tax	CIT(A), Mumbai	1,00,58,965/-	FY 2016-17 (AY 2017-18)	**The Matter is under Appeal -** The Assessment is Reopened Invoking the provision of Sec 148 of the I.T. Act, 1961, Issued Notice of Demand of Rs 1,00,58,965/- Company has filed Appeal and paid 1st instalment of Rs 6,70,600/-paid out of 3 instalments for 20% of disputed liability. The Hon'ble ITAT vide order in ITA No. 909/Mum/2022 dated 21/09/2022 set aside the order to the file of the ld. CIT(A) with a direction to adjudicate the issue afresh along with the appeal filed by the appellant against the order u/s.143(3) r.w.s.147 of the Act.
2	Income Tax Act, 1961	TDS	TDS Circle 1(1), Mumbai TDS Range 1(1), Mumbai	4,96,440/-	F.Y. 2007 to 2017	Received Notice from Income Tax Department of Intimation of Outstanding Demand, Notice yet to be attended.
4	GST Act, 2017	GST	Deputy Commissioners of State Tax	84,22,326/-	FY 2018-19	**The Matter is under Appeal –** The Scrutiny of Returns proceedings initiated u/s 61 of the CGST Act 2017 and subsequently DRC-07 has been filed on 09-03-23. Company has filed Appeal and paid the mandatory pre-deposit of 10% against the said liability
5	Bank Guarantee against FD from Yes Bank As on Balance sheet Date Rs.13,96,42,388/-					**Contingent**
6	Bank Guarantee against FD from Karnataka Bank As on Balance sheet Date Rs. 13,41,43,935/-					**Contingent**

6. **DEFERRED TAX LIABILITY.**

Deferred tax liabilities recognized in Profit and Loss A/c. of Rs. 9,03,348 /- on account of depreciation for FY 2023-24 as per the policy. The Carrying amount of deferred tax liabilities as on 31.03.2024 is Rs. 1,37,87,007 /- on account of depreciation.

7. Fixed deposit Receipts have been lodged with the bank as security against bank guarantee and Cash Credit, hence could not be verified and are subject to confirmation from banks.

8. Other details: The foreign exchange earnings and outgo is on account of Actual receipt and payment of Foreign exchange

Particulars	2023-24 Amt. in Rs.	2022-23 Amt. in Rs.
Value of imports on C.I.F. Basis	40,47,96,414	7,90,39,904
Earning in Foreign Exchange	9,41,64,556	15,52,25,321
Foreign Exchange outgo	26,35,48,208	14,95,34,603

OUTFLOW FOR YEAR ENDED 31.03.23

Actual Purchase During the Financial Year From 1.4.23 to 31.03.24

Currency	Total Currency	Amt In INR
USD	15,85,823	13,32,97,946
EURO	28,32,964	25,98,50,111
GBP	1,08,349	1,16,48,357
INR	-	3,47,375
Total Amt In INR		**40,51,43,789**

Actual Payment During the Financial Year From 1.4.23 to 31.3.24

Currency	Total Currency	Amt In INR
USD	8,21,014	6,81,82,188
EURO	21,62,571	19,39,80,549
GBP	13,200	13,85,472
INR	-	3,47,375
Total Amt In INR		**26,38,95,583**

INFLOW FOR YEAR ENDED 31.3.2023

Actual Sales During the Financial Year From 1.4.23 to 31.03.24

Currency	Total Currency	Amt In INR
USD	1,53,001	1,27,22,298
EURO	10,476	9,36,055
JPY	54,63,794	30,60,031
Total Amt In INR		**1,67,18,384**

Actual Receipt During the Financial Year From 1.4.23 to 31.03.24

Currency	Total Currency	Amt In INR
USD	4,55,904	3,77,54,409
EURO	4,88,724	4,34,43,349
JPY	2,09,35,109	1,29,66,798
Total Amt In INR		**9,41,64,556**

9. **Goods & Service Tax:**

i. **Classification:** The management has correctly classified into goods / services as per Schedule II of the CGST Act.

ii. **Outward Supply:** As informed by the Management all the supplies made during the year has been properly recorded in the books of accounts. All supplies made have been valued as per Section 15 of the CGST Act and Rules made there under. The company is having proper mechanism in place to

comply with the provisions of time of supply as provided in Section 12 and Section 13 of the CGST Act. All the supplies made by the company have been properly classified in to interstate and intra state: B2B and B2C and properly recorded. GST has been paid on sale of assets if any;. All the supplies have been declared in the returns and taxes are duly collected and paid.

iii. **Inward Supply:** As per information and explanation provided by the management all inward supplies have been properly classified into intra-State, inter-State inward supplies or imports and have been properly classified into Capital goods, Inputs and Input Services. The management have paid GST under reverse charge mechanism wherever applicable.

iv. **Input Tax Credit (ITC):** As per As per information and explanation provided by the management , they have satisfied all the conditions of Section 16 in respect of ITC.

v. **Refund:** During the year, No application of refunds are filed anytime during the financial year ended 31/03/2024.

vi. **Job Work:** Not Applicable.

vii. **Filing of GST Returns:** The management have filed all the returns (GSTR 1, GSTR 3B, GSTR 9) as applicable to them within due date and the delayed return is filed along with the applicable late fees and interest if any.

10. Disclosure related to MSME: Steps have been taken to identify the suppliers who qualify under the definition of micro and small enterprises, as defined under the Micro, Small and Medium Enterprises Development Act 2006. Since no intimation has been received from the suppliers from the suppliers regarding their status under the said Act as at 31st March, 2024, the company has classified the same under Other i.e. Non-MSME Supplier. In the opinion of the management, the impact of interest, if any, that may be payable in accordance with the provisions of the Act, is not expected to be material.

11. The Company has during the period under review, created, modified or satisfied charges on the assets of the company as under as per details available on MCA Portal - As on reporting Date, there are certain charges the status of which is Open at MCA but payments are made by the company. The management has been taking required steps with the Bankers for filing the required details to close the charges.

Charges Registered						
Charge Holder Name	**Assets under charge**	**Date of Creation**	**Date of Modification**	**Date of Satisfaction**	**Status**	**Amount**
Axis Bank Limited	movable property or any interest therein	06-10-2023	-	-	OPEN	1,38,00,000
Kotak Mahindra Bank Limited	Immovable property or any interest therein	24-03-2023			OPEN	5,00,00,000
Yes Bank Limited	Immovable property or any interest therein	25-05-2021	13-06-2022	-	OPEN	20,65,00,000

Yes Bank Limited** Note 1	Book debts; Floating charge; Movable property (not being pledge); Current Assets	26-12-2014	31-03-2021	-	OPEN	15,00,00,000
Standard Chartered Bank	Immovable property or any interest therein	11-07-2013	-	-	OPEN	4,60,00,000
Karnataka Bank Ltd.	Immovable property or any interest therein; Book debts	14-03-2008	06-12-2022	-	OPEN	41,30,00,000
Oriental Bank Of Commerce** Note 2	Book debts	25-01-2000	-	-	OPEN	15,00,000
Oriental Bank Of Commerce** Note 2	Book debts	25-01-2000	-	-	OPEN	20,00,000

Note 1 : In case of Yes Bank, the company has increased the existing facility limit from 15.00 crores to 20.65 crores in FY 2021-22. However, the bank has created new charge instead of modifying the old charge, which has resulted into additional charge creation on MCA Portal as compared to the Financial Statement.

Note 2 : In case of Oriental Bank of Commerce, the company has closed and repaid the Loan. However, the same is not updated on MCA Portal.

The Company has initiated the process of taking corrective steps before the Ministry of Corporate Affairs and the respective banks to update the closure of the charges on the portal.

12. The company regularly pays all the EMI's, Dues of Financial Institution. If there is any delay then the same is paid along with the Penal Charges/ Interest if any.

13. Figures have been rounded off to the nearest rupee.

14. Previous year's figures are regrouped and rearranged wherever considered necessary to conform to current year presentation.

For RSVA & CO.
Chartered Accountant
FRN : 0110504W

RSVA & CO. M. No. 048042 MUMBAI Chartered Accountants

Jagadish B. Shetty
Partner
M. No. 048042
Place : Mumbai
Date : 20-09-2024

For and on behalf of the Board of Directors

Director
Narothamdas D Chanillo
DIN 01844155
Place: Mumbai
Date:- 20-09-2024

Director
Siddesh Chanillo
DIN 05181966
Place: Mumbai
Date:- 20-09-2024

ANCHOR OFFSHORE SERVICES LIMITED

Note 22 Ratios

S.R No.	Particulars	Ratio 31.03.2024	Ratio 31.03.2023	% Change In Ratio	Reason of Change for > 25%
1	Current Ratio (In times)	1.86	2.81	-33.86%	Increase in Current asset more than proportionate increase in current liabilities as compared to previous year has resulted to decrease in Current Ratio.
2	Debt Equity Ratio (In times)	0.29	0.10	193.98%	During the year, company has utilised the working capital limit to fund its short term Working Capital requirement, which resulted into increase in debt equity Ratio.
3	Debt Service Coverage Ratio (In times)	10.23	26.68	-61.65%	In FY 2022-23, the company has earned exceptional profit on account of Sale of Immovable property and thus, in earlier year Debt Service Coverage Ratio was higher than current financial year.
4	Return on Equity ratio (In %)	6.82%	52.07%	-86.91%	In FY 2022-23, the company has earned exceptional profit on account of Sale of Immovable property and thus, in earlier year Return on Equity Ratio was higher than current financial year.
5	Inventory Turnover ratio (In Times)	2.50	4.03	-37.91%	The company has received new order in year end for which purchases were made but billing was not executed, which resulted in increase in Inventory and WIP resulting into decrease in Inventory Turnover Ratio.
6	Trade Receivables Turnover ratio (In Times)	2.13	2.45	-13.16%	NA
7	Trade Payable Turnover ratio (In times)	2.21	1.51	46.06%	The company has received new order in year end for which expenses were incurred. Which resulted into higher creditors in year end as compared to previous year leading to Increase in Trade Payable Turnover Ratio.
8	Net Capital Turnover ratio (In times)	2.03	1.84	10.51%	NA
9	Net Profit Ratio (In %)	6.03%	55.00%	-89.03%	In FY 2022-23, the company has earned exceptional profit on account of Sale of Immovable property and thus, in earlier year Net Profit Ratio was higher than current financial year.
10	Return on Capital Employed Ratio (In %)	6.13%	47.96%	-87.22%	In FY 2022-23, the company has earned exceptional profit on account of Sale of Immovable property and thus, in earlier year Return on Capital Employed Ratio was higher than current financial year.
11	Return on Investment Ratio (In %)	4.48%	37.48%	-88.12%	In FY 2022-23, the company has earned exceptional profit on account of Sale of Immovable property and thus, in earlier year Return on Investment Ratio was higher than current financial year.

Reason for Variation in Excess of 25 % is given, where the difference is more than 25%

For RSVA & CO.
Chartered Accountants
FRN No: 110504W

JAGADISH B. SHETTY
Partner
M. No: 048042
UDIN: 24048042BKCNOL3746
Place: Mumbai
Date:- 20.09.2024

For and on behalf of the Board of Directors

Director
Narothamdas D Chanillo
DIN 01844155
Place: Mumbai
Date:- 20.09.2024

Director
Siddesh Chanillo
DIN 05151966
Place: Mumbai
Date:- 20.09.2024

Acknowledgement Number:547698460300924

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. We report that the statutory audit of

Name	Anchor Offshore Services Limited
Address	31, R-3107,, Kohinoor Square Business Park,, NC Kelkar Marg, R.G. Gadkari Chowk , Mumbai , Shivaji Park S.O , Dadar West , 19-Maharashtra , 91-India , Pincode - 400028
PAN	AAACA3529R
Aadhaar Number of the assessee, if available	

was conducted by us RSVA & Co in pursuance of the provisions of the Companies Act, 2013.

and We annex hereto a copy of our audit report dated 20-Sep-2024 along with a copy each of

a. the audited profit and loss account for the period beginning from 01-Apr-2023 to ending on 31-Mar-2024
b. the audited balance sheet as at 31-Mar-2024 ; 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:

Sl. No.	Qualification Type	Observations/Qualifications
1	Valuation of closing stock is not possible	Due to nature & Complexity of the business of the assessee, it was not possible for us to take physical verification of the Stock and to take qualitative details of the stock. However, management has certified the closing stock as on 31.03.2024 at Rs. 23,34,52,206/-.
2	Others	As informed by the assessee, the information reported under clause 44 of form 3CD is based on the information extracted from accounting software / relevant gst report, however this may not be accurate as the accounting software used by assessee is not configured to generate report as required under this clause in absence of any prevailing statutory requirement, in addition, the software/system does not capture information relating to the entities falling under composition scheme or supply with ineligible credit, therefore, it is not possible for us to verify the break-up of total expenditure of entities registered or not registered under the gst and unable to comment on accuracy of information provided therein,total expenditure reported under the clause includes capital expenditure however does not include depreciation, employee Cost and expenditure which is not a supply as per gst.
3	Creditors under Micro, Small and Medium Enterprises Development Act, 2006 are not ascertainable	In the course of our audit, we noted that the company has classified some vendors as MSME based on confirmations received from the vendors. However, in case of balance Trade Payable, in the absence of adequate documentation and lack of confirmation from vendors, the management is unable to classify some vendors as MSME, and therefore they have been classified as "Other Payables" in accounts. Consequently, we are able to quantify the disallowance only with respect to the vendors which are classified as MSME by company and in case of balance vendors, it restricts our ability to verify the completeness and accuracy of the compliance with section 43B(h) and thereby reporting in Clause 22.

Accountant Details

Name	Jagadish B Shetty
Membership Number	048042
FRN(Firm Registration Number)	0110504W
Address	401,402, SHREE HERAMBH CHS , Mahatma Phule Road, Mulund , Mulund East S.O , MUMBAI , 19-Maharashtra , 91-India , Pincode - 400081

Date of signing Tax Audit Report	27-Sep-2024
Place	MUMBAI
Date	30-Sep-2024

This form has been digitally signed by **JAGADISH BHOJA SHETTY** having PAN **AALPS6264P** from IP Address **49.36.101.67** on **30/09/2024 12:34:23 PM** Dsc SLNo and issuer **23406163CN=e-Mudhra Sub CA for Class 3 Individual 2022,C=IN,O=eMudhra Limited,OU=Certifying Authority**

RSVA & CO. M. No. 048042 MUMBAI Chartered Accountants

Acknowledgement Number:547698460300924

FORM 3CD [See rule 6G(2)]

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

PART - A

1. Name of the Assessee	Aechor Offshore Services Limited
2. Address of the Assessee	31, B-3107., Kohinoor Square Business Park., NC Kelkar Marg, R.G. Gadkari Chowk , Mumbai , Shivaji Park S.O , Dadar West , 19-Maharashtra , 91-India , Pincode - 400028
3. Permanent Account Number (PAN)	AAACA3529R
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 AAACA3529R 1ZB
2	Other Indirect Tax/duty Provident Fund	MHBAN0042265000
3	Other Indirect Tax/duty PTEC	99493309731P

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	Clause 44AB(a)- Total sales/turnover/gross receipts of business exceeding specified limits

8(a). Whether the assessee has opted for taxation under section 115BA / 115BAA / 115BAB / 115BAC(1A) / 115BAD / 115BAE ?	Yes
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	Code
1	WHOLESALE AND RETAIL TRADE	Wholesale of electronic parts & equipment	09018

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2	WHOLESALE AND RETAIL TRADE	Wholesale of other machinery, equipment and supplies	09019
3	OTHER SERVICES	Other services n.e.c.	21008

(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	Bank book
2	Cash book
3	Journal
4	Ledger
5	Purchase register
6	Sales register

(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	Bank book	31, B-3107, Kohinoor Square Business Park, NC Kelkar Marg, R.G. Gadkari Chowk, Dadar West.		Mumbai	400028	91-India	19-Maharashtra
2	Cash book	31, B-3107, Kohinoor Square Business Park, NC Kelkar Marg, R.G. Gadkari Chowk, Dadar West.		Mumbai	400028	91-India	19-Maharashtra
3	Journal	31, B-3107, Kohinoor Square Business Park, NC Kelkar Marg, R.G. Gadkari Chowk,		Mumbai	400028	91-India	19-Maharashtra

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		Dadar West.				
4	Ledger	31, B-3107, Kohinoor Square Business Park, NC Kelkar Marg, R.G. Gadkari Chowk, Dadar West.	Mumbai	400028	91-India	19-Maharashtra
5	Purchase register	31, B-3107, Kohinoor Square Business Park, NC Kelkar Marg, R.G. Gadkari Chowk, Dadar West.	Mumbai	400028	91-India	19-Maharashtra
6	Sales register	31, B-3107, Kohinoor Square Business Park, NC Kelkar Marg, R.G. Gadkari Chowk, Dadar West.	Mumbai	400028	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

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		

(a). Method of accounting employed in the previous year Mercantile system

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(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			

(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
1	ICDS I - Accounting Policies	A. The financial statements have been prepared in accordance with applicable accounting standards and under historical cost convention in accordance with the Generally Accepted Accounting Principal (GAAP) and the provisions of the Companies Act, 1956 and the provisions of Companies Act, 2013. b. The Company follows mercantile system of accounting and recognizes income and expenditure on an accrual basis. All expenses and income to the extent ascertainable with reasonable certainty are accounted for on accrual basis. c. The preparation of financial statements are in conformity with Generally Accepted Accounting Principles require estimates and assumptions to be made that affect the reported amounts of assets and liabilities and disclosure of contingent liabilities on the date of financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from these estimates and differences between actual results and estimates are recognized in the periods in which the results are known / materialize.
2	ICDS II - Valuation of Inventories	The cost comprises cost of purchase excluding the Taxes & Levies. "Specific identification of cost" formula has been used for identified items of stores & spares. The said inventory is valued after providing for obsolescnes & damages, inventory of finished goods is valued at cost or market value whichever less is. Closing stock of Raw Materials pertains to raw materials, stores, spares, consumables purchased and stored by the Company in its factories, and not supplied/ consumed in respect of ongoing contracts as on the reporting date. Work-in-Progress refers to the contract value of materials and services supplied in respect of ongoing contracts which has not been invoiced to its customers. As per the works contract orders received by the Company, the invoice is to be raised on completion of milestones in the project. The management prepares a comprehensive study identifying the materials and services supplied on the project, and compare the same to the invoices raised on the basis of completed milestones, and the difference between the same is treated as "Work-In-Progress". The said Work In Progress is shown under Inventory under Current Assets.
3	ICDS IV - Revenue Recognition	Revenue in respect of sale of goods is recognized when the property in the goods is transferred for a price or all the significant risks and rewards of ownership have been transferred to buyer and seller retains no effective controls over the goods to a degree usually associated with ownership. Revenue from sale of service is recognized on percentage completion method. Revenue is recorded to the extent that is its probable that the economic benefit will flow to the company and the revenue can be reliable measured.
4	ICDS V - Tangible Fixed Assets	The Fixed Assets are stated at cost less depreciation. The cost comprises of purchase prices and any attributable cost of bringing the assets to working conditions for its intended use. The depreciable amount of an asset is the cost of an assets or other amount substituted for cost, less residual value. Considering the applicability of schedule II, the management has re-estimated useful lives and residual value of all its fixed assets and depreciation on fixed assets has been provided on SLM method on the basis of useful life specified in Schedule II to the Companies Act, 2013.
5	ICDS X - Provisions, Contingent Liabilities and Contingent Assets	The provision is recognized when the Company has a present obligation as a result of a past event and it is probable that an outflow of resources will be required to settle the obligation in respect of which a reliable estimate can be made. The provisions are determined based on the best estimate required to settle the obligation at the balance sheet date. Contingent assets are not recognized nor disclosed in the financial statements.
6	ICDS IX - Borrowing Costs	Secured and Unsecured loan is taken for business purposes and interest on Borrowing is to be charged to profit and loss account as per applicable rate

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

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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 inc ome;

Sl. No.	Description	Amount
		₹ 0

(e). Capital receipt, if any.

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	State			

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:-

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Sl. No.	Method of Depreciation	Description of the Block of Asset/Class of Assets	Rate of Depreciation (%)	Opening WDV/Actual	Adjustment made to the written down value under section 115BAA/115BAC/115BAC(1A)/115BAD(1)(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 on (intangible asset due to enchasing 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	₹4,77,67,108	₹0	₹0	₹4,77,67,108	₹32,80,400	₹5,10,47,508	₹1,00,00,000	₹0	₹38,03,005	₹ 3,51,81,403
2	WDV	Furniture & Fittings @ 10%	10	₹43,25,000	₹0	₹0	₹43,25,000	₹42,36,917	₹85,61,917	₹0	₹0	₹8,12,809	₹ 62,26,908
3	WDV	Plant and Machinery @ 15%	15	₹1,74,01,429	₹0	₹0	₹1,74,01,429	₹1,94,29,060	₹3,68,30,489	₹0	₹0	₹39,19,687	₹ 3,04,51,261
4	WDV	Plant and Machinery @ 40%	40	₹9,10,260	₹0	₹0	₹9,10,260	₹4,45,752	₹13,56,012	₹0	₹0	₹4,82,136	₹ 7,73,884

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):

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
1	Provident Fund	₹ 4,11,752	15-May-2023	₹ 4,11,752	15-May-2023
2	Provident Fund	₹ 4,21,210	15-Jun-2023	₹ 4,21,210	16-Jun-2023
3	Provident Fund	₹ 3,49,725	15-Jul-2023	₹ 3,49,725	15-Jul-2023
4	Provident Fund	₹ 2,70,436	15-Aug-2023	₹ 2,70,436	14-Aug-2023
5	Provident Fund	₹ 2,73,824	15-Sep-2023	₹ 2,73,824	15-Sep-2023
6	Provident Fund	₹ 2,94,459	15-Oct-2023	₹ 2,94,459	13-Oct-2023
7	Provident Fund	₹ 3,35,976	15-Nov-2023	₹ 3,35,976	10-Nov-2023
8	Provident Fund	₹ 3,67,108	15-Dec-2023	₹ 3,67,108	14-Dec-2023
9	Provident Fund	₹ 3,77,860	15-Jan-2024	₹ 3,77,860	15-Jan-2024
10	Provident Fund	₹ 4,70,681	15-Feb-2024	₹ 4,70,681	15-Feb-2024
11	Provident Fund	₹ 5,03,058	15-Mar-2024	₹ 5,03,058	15-Mar-2024
12	Provident Fund	₹ 5,32,609	15-Apr-2024	₹ 5,32,609	16-Apr-2024
13	Any fund setup under the provisions of ESI Act, 1948	₹ 17,369	15-May-2023	₹ 17,369	22-May-2023
14	Any fund setup under the provisions of ESI Act, 1948	₹ 18,062	15-Jun-2023	₹ 18,062	16-Jun-2023

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15	Any fund setup under the provisions of ESI Act, 1948	₹ 13,359	15-Jul-2023	₹ 13,359	14-Jul-2023
16	Any fund setup under the provisions of ESI Act, 1948	₹ 9,824	15-Aug-2023	₹ 9,824	14-Aug-2023
17	Any fund setup under the provisions of ESI Act, 1948	₹ 10,146	15-Sep-2023	₹ 10,146	18-Sep-2023
18	Any fund setup under the provisions of ESI Act, 1948	₹ 11,675	15-Oct-2023	₹ 11,675	14-Oct-2023
19	Any fund setup under the provisions of ESI Act, 1948	₹ 15,049	15-Nov-2023	₹ 15,049	13-Nov-2023
20	Any fund setup under the provisions of ESI Act, 1948	₹ 16,687	15-Dec-2023	₹ 16,687	14-Dec-2023

please note: Post filing, the complete records will be available for download as a separate file in the download section.
Generated_Form3cdEmpPfSuperann.csv

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.

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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 deducte d	Amount deposite d out of "Amount of tax deducte d"
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														

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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)	

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

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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.	₹1,13,58,673

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

Sl. No.	Name of Related Person	PAN of Related Person	Aadhaar Number of the related person, if available	Relation	Nature of Transaction	Payment Made
1	Narothamdas Chanillo	AAGPC7018G		Managing director	Remuneration and Perquisites, bonus	₹82,48,794
2	Rajkumar Bamb	AACPB7370G		Director	Remuneration and Perquisites, bonus	₹36,07,647
3	Siddesh N Chanillo	AJAPC2762L		Director	Remuneration and Perquisites, bonus	₹34,98,546
4	Sujata Chanillo	AAGPC3812J		Director	Remuneration and Perquisites, bonus	₹34,69,667
5	Nidhi Chanillo	AYVPC1720E		Director	Remuneration and Perquisites, bonus	₹22,45,071
6	Rajkumar Bamb	AACPB7370G		Director	Gratuity on Retirement	₹20,00,000
7	Anchor Defence Integrator Pvt. Ltd	AAMCA9032B		Subsidiary company	TDS Payment on behalf of the Subsidiary Company	₹17,03,181
8	Anchor Defence Integrator Pvt. Ltd	AAMCA9032B		Subsidiary company	GST Payment on behalf of the Subsidiary Company	₹21,09,724
9	Anchor Defence Integrator Pvt. Ltd	AAMCA9032B		Subsidiary company	Custom Duty Payment on behalf of the Subsidiary Company	₹12,72,223
10	Anchor Defence Integrator Pvt. Ltd	AAMCA9032B		Subsidiary company	Consultant Fees Payment on behalf of the Subsidiary Company	₹37,47,335
11	Anchor Defence Integrator Pvt. Ltd	AAMCA9032B		Subsidiary company	Payment to Vendors for Purchase & expenses on behalf of the Subsidiary Company	₹21,05,115
12	Anchor Defence Integrator Pvt. Ltd	AAMCA9032B		Subsidiary company	Salary Payment on behalf of the Subsidiary Company	₹17,75,667
13	Engie Axima India Pvt. Ltd.	AAKCA5659E		Associate company	Reimbursement of Arrangements for Expenses Payment of Engie Axima India Pvt. Ltd. made by Company	₹3,62,720

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

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₹ 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(1):

Sl. No.	Section	Nature of liability	Amount
1	Sec 43B(b)-provident/superannuation/gratuity/other fund	Employer's contribution to ESI	₹ 85,127
2	Sec 43B(b)-provident/superannuation/gratuity/other fund	Employer's contribution to PF	₹ 5,76,991
3	Sec 43B(a)- tax,duty,cess,fee etc	Taxes and duties: Profession Tax	₹ 23,500

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 — Yes

CENVAT /ITC	Amount	Treatment in Profit & Loss/Accounts
Opening Balance	₹ 0	
Credit Availed	₹ 16,76,63,930	No effect on P&L A/c.
Credit Utilized	₹ 13,22,01,578	No effect on P&L A/c.
Closing /Outstanding Balance	₹ 3,54,62,352	

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)(viia) ? — 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				

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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

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

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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

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.
1	Mr. Narothamdas D. Chanillo	1001, United Height CHSL. 10th Floor Moghul Lane, Pt. Satavalkar Marg, Mahim (W). Mumbai -400 016	AAAPC7018G		₹21,42,583	Yes	₹7,42,884	Yes-Cheque	Account payee cheque
2	Mrs. Sujata N. Chanillo	1001, United Height CHSL. 10th Floor Moghul Lane, Pt. Satavalkar Marg, Mahim (W). Mumbai -400 016	AAGPC3812J		₹2,80,00,000	Yes	₹2,80,00,000	Yes-Cheque	Account payee cheque
3	Mr. Siddhesh N. Chanillo	1001, United Height CHSL. 10th Floor Moghul Lane, Pt. Satavalkar Marg, Mahim (W). Mumbai -400 016	AJAPC2762L		₹3,51,72,487	Yes	₹2,40,00,000	Yes-Cheque	Account payee cheque
4	Ms. Nidhi N. Chanillo	1001, United	AYVPC1720E		₹4,00,000	Yes	₹3,57,103	Yes-Cheque	Account payee

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cheque

Height
CHSL 10th
Floor
Moghul
Lane, Pt.
Satavalkar
Marg,
Mahim (W),
Mumbai
-400 016

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.

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	Aadhaar Number of	Amount of repayment	Maximum amount outstanding in	Whether the repayment was made by cheque	In case the repayment was made by cheque

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			the assessee) of the payee	the payee, if available		the account at any time during the previous year	or bank draft or use of electronic clearing system through a bank account ?	or bank draft, whether the same was repaid by an account payee cheque or an account payee bank draft.
1	Mr. Narotharndas D. Chanillo	1001, United Height CHSL, 10th Floor Moghul Lane, Pt. Satavalkar Marg, Mahim (W), Mumbai -400 016	AAAPC7018G		₹21,18,558	₹7,47,884	Yes-Cheque	Account payee cheque
2	Mrs. Sujata N. Chanillo	1001, United Height CHSL, 10th Floor Moghul Lane, Pt. Satavalkar Marg, Mahim (W), Mumbai -400 016	AAGPC3812J		₹2,80,00,000	₹2,80,00,000	Yes-Cheque	Account payee cheque
3	Mr. Siddhesh N. Chanillo	1001, United Height CHSL, 10th Floor Moghul Lane, Pt. Satavalkar Marg, Mahim (W), Mumbai -400 016	AJAPC2752L		₹3,51,72,487	₹2,40,00,000	Yes-Cheque	Account payee cheque
4	Ms. Nidhi N. Chanillo	1001, United Height CHSL, 10th Floor Moghul Lane, Pt. Satavalkar Marg, Mahim (W), Mumbai -400 016	AYVPC1720E		₹42,897	₹3,57,103	Yes-Cheque	Account payee cheque

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
				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	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	Amount as assessed (give reference to relevant order)			Remarks
						Amount	Order U/s	Date of order	

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	take assessed)	assessment year 2021-22 and 2024-25 only, as applicable)
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 ?	No
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).	No

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.
No records added		

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	MUMA19030E	194C	Payment to Contractor	₹6,97,82,800	₹5,92,72,227	₹5,92,72,227	₹9,50,925	₹0	₹0	₹0
2	MUMA19030E	194J	Fees for Professional or Technical Services	₹3,96,89,440	₹3,97,58,032	₹3,97,58,032	₹39,75,803	₹0	₹0	₹0
3	MUMA19030E	194H	Commission and Brokerage	₹30,90,000	₹30,90,000	₹30,90,000	₹1,54,500	₹0	₹0	₹0
4	MUMA19030E	194-IB	Rent	₹91,59,360	₹89,22,640	₹89,22,640	₹8,92,264	₹0	₹0	₹0
5	MUMA19030E	194-IA	Rent on Plant & Machinery	₹7,29,533	₹7,29,533	₹7,29,533	₹14,591	₹0	₹0	₹0
6	MUMA19030E	194Q	Purchase of Goods	₹51,10,42,928	₹32,61,64,000	₹32,61,64,000	₹3,26,164	₹0	₹0	₹0
7	MUMA19030E	192	Salaries	₹11,59,10,591	₹4,88,87,631	₹4,88,87,631	₹68,06,608	₹0	₹0	₹0

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8	MUMA19030E	195	Payment to NRI	₹2,24,318	₹2,24,318	₹2,24,318	₹22,432	₹0	₹0	₹0

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

Please furnish the details:

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	MUMA19030E	24Q	31-Jul-2023	31-Jul-2023	Yes	
2	MUMA19030E	24Q	31-Oct-2023	20-Oct-2023	Yes	
3	MUMA19030E	24Q	31-Jan-2024	23-Jun-2024	Yes	
4	MUMA19030E	24Q	31-May-2024	16-May-2024	Yes	
5	MUMA19030E	26Q	30-Sep-2023	21-Sep-2023	Yes	
6	MUMA19030E	26Q	31-Oct-2023	20-Oct-2023	Yes	
7	MUMA19030E	26Q	31-Jan-2024	23-Jan-2024	Yes	
8	MUMA19030E	26Q	31-May-2024	29-Apr-2024	Yes	
9	MUMA19030E	27Q	31-May-2024	30-Apr-2024	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

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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
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	1027334003			801967776		
(b)	Gross profit / Turnover	286412402	1027334003	27.88	356868016	801967776	44.50
(c)	Net profit / Turnover	89777035	1027334003	8.74	460636534	801967776	57.44
(d)	Stock-in-Trade / Turnover	233452206	1027334003	22.72	199171780	801967776	24.84
(e)	Material consumed / Finished goods produced			0.00			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

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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 ? — No

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	
1	₹ 1,07,15,05,960	₹ 27,93,057	₹ 0	₹ 1,03,92,54,800	₹ 1,04,20,47,857	₹ 2,94,58,103

Accountant Details

Accountant Details

Name	Jagadish B Shetty
Membership Number	048042
FRN(Firm Registration Number)	0110504W
Address	401,402, SHREE HERAMBH CHS , Mahatma Phule Road, Mulund , Mulund East S.O , MUMBAI , 19-Maharashtra , 91-India , Pincode - 400081
Place	MUMBAI
Date	30-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	01-Apr-2023	01-Apr-2023	₹ 18,290	₹ 0	₹ 0	₹ 0	₹ 18,290
	2	07-Apr-2023	07-Apr-	₹ 54,935	₹ 0	₹ 0	₹ 0	₹ 54,935

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			2023					
	3	11-May-2023	11-May-2023	₹ 3,00,673	₹ 0	₹ 0	₹ 0	₹ 3,00,673
	4	11-May-2023	11-May-2023	₹ 4,89,904	₹ 0	₹ 0	₹ 0	₹ 4,89,904
	5	05-Sep-2023	05-Sep-2023	₹ 47,923	₹ 0	₹ 0	₹ 0	₹ 47,923
	6	21-Sep-2023	21-Sep-2023	₹ 3,81,715	₹ 0	₹ 0	₹ 0	₹ 3,81,715

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(D) (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	01-Apr-2023	01-Apr-2023	₹ 84,788	₹ 0	₹ 0	₹ 0	₹ 84,788
	2	04-Apr-2023	04-Apr-2023	₹ 62,377	₹ 0	₹ 0	₹ 0	₹ 62,377
	3	05-Apr-2023	05-Apr-2023	₹ 90,763	₹ 0	₹ 0	₹ 0	₹ 90,763
	4	05-Apr-2023	05-Apr-2023	₹ 35,266	₹ 0	₹ 0	₹ 0	₹ 35,266
	5	05-Apr-2023	05-Apr-2023	₹ 26,938	₹ 0	₹ 0	₹ 0	₹ 26,938
	6	05-Apr-2023	05-Apr-2023	₹ 6,820	₹ 0	₹ 0	₹ 0	₹ 6,820
	7	05-Apr-2023	05-Apr-2023	₹ 21,551	₹ 0	₹ 0	₹ 0	₹ 21,551
	8	07-Apr-2023	07-Apr-2023	₹ 4,14,072	₹ 0	₹ 0	₹ 0	₹ 4,14,072
	9	14-Apr-2023	14-Apr-2023	₹ 14,670	₹ 0	₹ 0	₹ 0	₹ 14,670
	10	15-Apr-2023	15-Apr-2023	₹ 75,830	₹ 0	₹ 0	₹ 0	₹ 75,830
	11	15-Apr-2023	15-Apr-2023	₹ 4,340	₹ 0	₹ 0	₹ 0	₹ 4,340
	12	15-Apr-2023	15-Apr-2023	₹ 3,95,000	₹ 0	₹ 0	₹ 0	₹ 3,95,000
	13	17-Apr-2023	17-Apr-2023	₹ 1,30,050	₹ 0	₹ 0	₹ 0	₹ 1,30,050
	14	19-Apr-2023	19-Apr-2023	₹ 1,76,821	₹ 0	₹ 0	₹ 0	₹ 1,76,821
	15	24-Apr-2023	24-Apr-	₹ 52,600	₹ 0	₹ 0	₹ 0	₹ 52,600

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			2023					
	16	26-Apr-2023	26-Apr-2023	₹ 6,04,245	₹ 0	₹ 0	₹ 0	₹ 6,04,245
	17	26-Apr-2023	26-Apr-2023	₹ 7,700	₹ 0	₹ 0	₹ 0	₹ 7,700
	18	28-Apr-2023	28-Apr-2023	₹ 4,48,365	₹ 0	₹ 0	₹ 0	₹ 4,48,365
	19	03-May-2023	03-May-2023	₹ 1,52,542	₹ 0	₹ 0	₹ 0	₹ 1,52,542
	20	08-May-2023	08-May-2023	₹ 2,10,488	₹ 0	₹ 0	₹ 0	₹ 2,10,488

Please note: Post filing, the complete records will be available for download as a separate file in the download section.
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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	13-Oct-2023	13-Oct-2023	₹ 1,64,99,640	₹ 0	₹ 0	₹ 0	₹ 1,64,99,640

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	01-May-2023	01-May-2023	₹ 1,17,125	₹ 0	₹ 0	₹ 0	₹ 1,17,125
	2	01-May-2023	01-May-2023	₹ 56,112	₹ 0	₹ 0	₹ 0	₹ 56,112
	3	03-May-2023	03-May-2023	₹ 72,880	₹ 0	₹ 0	₹ 0	₹ 72,880
	4	10-May-2023	10-May-2023	₹ 33,420	₹ 0	₹ 0	₹ 0	₹ 33,420
	5	10-May-2023	10-May-2023	₹ 42,373	₹ 0	₹ 0	₹ 0	₹ 42,373
	6	23-May-2023	23-May-2023	₹ 59,000	₹ 0	₹ 0	₹ 0	₹ 59,000
	7	21-Nov-2023	21-Nov-2023	₹ 24,750	₹ 0	₹ 0	₹ 0	₹ 24,750
	8	08-Dec-2023	08-Dec-2023	₹ 41,102	₹ 0	₹ 0	₹ 0	₹ 41,102

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

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Building @ 10%	1	01-Apr-2023	₹ 1,00,00,000	☐
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**
				No records added
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**
				No records added
Plant and Machinery @ 15%				
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**
				No records added
Plant and Machinery @ 40%				

This form has been digitally signed by JAGADISH BHOJA SHETTY having PAN AALPS6254P from IP Address 49.36.101.47 on 30/09/2024 12:34:23 PM Dsc Sl.No and issuer 23406163CN=e-Mudhra Sub CA for Class 3 Individual 2022,C=IN,O=eMudhra Limited,OU=Certifying Authority

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