

Independent Auditor's Report

To,
the Members,
M/s JJ PV Solar Limited
(Previously known as M/s JJ PV Solar Private Limited),
Survey No. 236, Plot No. 2, N.H. 8-B,
Village Veraval (Shapar), Tal. Kotda Sangani,
Rajkot-360024.

Report on the Audit of Financial Statements

Opinion:

1. We have audited the financial statements of **M/s. JJ PV Solar Limited, Rajkot (Formally known as M/s. JJ PV Solar Private Limited)** (Current CIN: U31200GJ2010PLC060541) (Previous CIN: U31200GJ2010PTC060541), (the "**Company**"), which comprise the Balance sheet as at 31 March, 2024 and the Statement of Profit and Loss and Cash Flows Statement for the period ended on that date and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.
2. In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31 March, 2024 and its Profit and its cash flows for the period ended on that date.

Basis for Opinion:

1. We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters:

1. Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period.
2. Reporting of Key Audit matters as per SA 701, "Key Audit Matters" are not applicable to the Company as it is an unlisted company.

Information other than the financial statements and auditor's report thereon:

1. The Company's Board of Directors is responsible for the other information. The other information obtained at the date of this auditor's report is information included in the board of directors' report, but does not include the financial statements and our auditor's report thereon.

2. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. 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 financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.
3. If, based on the work we have performed on the other information obtained prior to the date of this auditor's report, 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.

Responsibility of Management for financial statements:

1. The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 (the "Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance, and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate 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 financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.
2. In preparing the financial statements, the 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.
3. Those Board of Directors are also responsible for overseeing the company's financial reporting process.

Auditor's Responsibilities for the audit of the financial statements

1. Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an 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 financial statements.
2. As a part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:
 - Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.



- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. 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 system in place and the operating effectiveness of such controls.
 - Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
 - Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
 - Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
3. We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

1. We draw attention to Note No. (V) of the significant accounting policies attached herewith which states that the management of the Company had estimated the useful life of its assets longer than that prescribed under Schedule-II to the Companies Act, 2013.
2. We were not physically present at the time of inventory taking and therefore, we relied on the management's representation as to the position of the Company's inventory.
3. In our opinion, these do not impact the financial positions after having regard to the size of the Company and industry in which the Company is operating and therefore, we are not modifying our report these matters.

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 Act, we give in the Annexure B, a statement on the matters specified in the paragraph 3 and 4 of the Order, to the extent applicable.



J. C. Ranpura & Co.

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

- (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;
- (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;
- (c) The accounts of the branch offices of the company have been audited by us;
- (d) The balance sheet, the statement of profit and loss and the cash flow statement dealt with by this Report are in agreement with the books of account;
- (e) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014;
- (f) There are no financial transactions or matters which have any adverse effect on the functioning of the company;
- (g) On the basis of the written representations received from the directors as on 31 March, 2024 taken on record by the Board of Directors, none of the directors is disqualified as on 31 March, 2024 from being appointed as a director in terms of Section 164 (2) of the Act;
- (h) There are no qualifications, reservations, or adverse remarks relating to the maintenance of accounts and other matters connected therewith;
- (i) 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 A.";
- (j) 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, in our opinion and to the best of our information and according to the explanations given to us:
 - (a) The Company has disclosed the impact of pending litigations, on its financial position in its financial statements;
 - (b) The Company has made provision, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long-term contracts including derivative contracts;
 - (c) The Company is not liable to transfer any funds to the Investor Education and Protection Fund;
 - (d) The management has represented that, to the best of it's knowledge and belief, as disclosed in the Note No. 41 of the financial statements attached herewith, no funds have been 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 entity/ies ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediaries shall, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of



J. C. Ranpura & Co.

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the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on the behalf of the Ultimate Beneficiaries;

- (e) The management has represented that, to the best of it's knowledge and belief, as disclosed in the Note No. 42 of the financial statements attached herewith, no funds have been received by the Company from any person/s or entity/ies including foreign entity/ies ("Funding Party/ies"), with the understanding, whether recorded in writing or otherwise, that the Company shall, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party/ies ("Ultimate Beneficiaries") or provide any guarantee, security or the like on the behalf of the Ultimate Beneficiaries;
- (f) Based on the audits procedures performed that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that representations under sub-clauses (i) and (ii) of clause (e) of Rule 11 contain any material mis-statement;
- (g) During the financial period under audit, no dividend has been declared, or paid by the Company;
- (h) The feature of recording audit trail (edit log) facility was enabled at the database level to log any direct data changes for the accounting software used for maintain the books of accounts for the period April 1, 2023. Further, for the periods where audit trail (edit log) facility was enabled and operated throughout the year for accounting software, we did not come across any instance of audit trail feature being tempered with.

For J C Ranpura & Co.,
Chartered Accountants
Firm Registration No: 108647W


Ketan Y Sheth
Partner
Membership No 118411
UDIN: 24118411BJZWVE6872



Place: Rajkot
Date: 8 August, 2024



Annexure A

Report on the Internal Financial Controls

1. We have audited the internal financial controls over financial reporting of **M/S. JJ PV Solar Limited, Rajkot, (Formally Known as M/S. JJ PV Solar Private Limited)** (Current CIN: U31200GJ2010PLC060541) (Previous CIN: U31200GJ2010PTC060541), (the "**Company**"), as of **31 March, 2024** in conjunction with our audit of the standalone financial statements of the Company for the period ended on that date.

Management's Responsibility for Internal Financial Controls:

1. 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. 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.

Auditors' Responsibility:

1. 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 Companies Act, 2013, 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.
2. 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.
3. 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:

1. 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.

Inherent Limitations of Internal Financial Controls Over Financial Reporting:

1. 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:

1. 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 31 March, 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 J C Ranpura & Co.,
Chartered Accountants
Firm Registration No: 108647W


Ketan Y Sheth
Partner
Membership No. 118411
UDIN: 24118411BJZWVE6872



Place: Rajkot
Date: 8 August, 2024



M/S. JJ PV SOLAR LIMITED, RAJKOT
(Formally Known as M/S. JJ PV SOLAR PRIVATE LIMITED)

ANNEXURE-B

TO THE INDEPENDENT AUDITORS' REPORT

In terms of the information and explanations sought by us and given by the Company, the books of account made available to us in the normal course of audit, and to the best of our knowledge and belief, we report that, in our opinion:

- (i) (a) (A) The Company has maintained proper records showing full particulars, including quantitative details and situation of property, plant, and equipment.
- (B) The Company is maintaining proper records showing full particulars of intangible assets.
- (b) All Property, Plant and Equipment were physically verified by the management in the previous year in accordance with a planned program of verifying them once in three years which is reasonable having regard to the size of the Company and the nature of its assets.
- (c) The title deeds of all the immovable properties (other than properties where the Company is the lessee and the lease agreements are duly executed in favor of the lessee) disclosed in the financial statements are held in the name of the Company.
- (d) The Company has not revalued its Property, Plant, and Equipment (including Right of Use assets) or intangible asset or both during the year, and hence, this clause is not applicable to the Company.
- (e) No proceedings have been initiated or pending against the Company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.
- (ii) (a) The Management has conducted physical verification of inventory at reasonable intervals during the year and in our opinion the coverage and the procedure of such verification are appropriate. Discrepancies of 10% or more in the aggregate for each class of inventories were noticed on each physical verification and have been properly dealt within the books of account.
- (b) The Company has been, during the financial year 2023-24, sanctioned working capital limit in excess of five crore rupees, in aggregate, from bank on the basis of security of current assets. As mentioned in Note No. 33 of the Financial Statement attached herewith, the quarterly returns or statements filed by the Company with bank are not in agreement with the books of account of the Company the reason for such non-agreement is given in the table in the said note 34.



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M/S. JJ PV SOLAR LIMITED, RAJKOT
(Formally Known as M/S. JJ PV SOLAR PRIVATE LIMITED)

- (iii) The Company has not made investment 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 or any other parties.
- (a) During the year the Company has not provided loans, advances in the nature of loans, stood guarantee or provided security to companies, firms, Limited Liability Partnerships or any other parties. Accordingly, the requirement to report on clause 3(iii)(a) of the Order is not applicable to the Company.
- (b) During the year the Company has not made investments, provided guarantees, provided security and granted loans and advances in the nature of loans to companies, firms, Limited Liability Partnerships or any other parties. Accordingly, the requirement to report on clause 3(iii)(b) of the Order is not applicable to the Company.
- (c) The Company has not granted loans and advances in the nature of loans to companies, firms, Limited Liability Partnerships or any other parties. Accordingly, the requirement to report on clause 3(iii)(c) of the Order is not applicable to the Company.
- (d) The Company has not granted loans or advances in the nature of loans to companies, firms, Limited Liability Partnerships or any other parties. Accordingly, the requirement to report on clause 3(iii)(d) of the Order is not applicable to the Company.
- (e) There were no loans or advance in the nature of loan granted to companies, firms, Limited Liability Partnerships or any other parties. Accordingly, the requirement to report on clause 3(iii)(e) of the Order is not applicable to the Company.
- (f) The Company has not granted any loans or advances in the nature of loans, either repayable on demand or without specifying any terms or period of repayment to companies, firms, Limited Liability Partnerships or any other parties. Accordingly, the requirement to report on clause 3(iii)(f) of the Order is not applicable to the Company.
- (iv) Loans, investments, guarantees and security in respect of which provisions of sections 185 and 186 of the Companies Act, 2013 are applicable have been complied with by the Company.
- (v) The Company has neither accepted any deposits from the public nor accepted any amounts which are deemed to be deposits within the meaning of sections 73 to 76 of the Companies Act and the rules made thereunder, to the extent applicable. Accordingly, the requirement to report on clause 3(v) of the Order is not applicable to the Company.
- (vi) We have broadly reviewed the books of account maintained by the Company pursuant to the rules made by the Central Government for the maintenance of cost records under section 148(1) of the Companies Act, 2013 and are of the opinion that the



M/S. JJ PV SOLAR LIMITED, RAJKOT
(Formally Known as M/S. JJ PV SOLAR PRIVATE LIMITED)

Company have made and maintained the said books of accounts and records. We have not, however, made a detailed examination of the same.

- (vii) (a) The Company is generally regular in depositing undisputed statutory dues including Goods and Services Tax, provident fund, employees' state insurance, income-tax, duty of customs, duty of excise, cess, and any other statutory dues to the appropriate authorities, though there had been some delays in certain cases. Further according to information explanation given to us, no undisputed amounts payable in respect of provident fund, employees' state insurance, income tax, duty of customs, goods and services tax, cess, and other material statutory dues were in arrears as at 31 March 2024 for a period of more than six months from the date they became payable.
- (b) According to the information and explanations given to us, there are no material dues of income tax, duty of customs, duty of excise, goods and services tax, and cess which have not been deposited with the appropriate authorities on account of any dispute. However, according to information and explanations given to us, the following dues of Central Excise as at 31 March, 2024 have not been deposited by the Company on account of disputes:

Name of the Statute	Nature of dues	Amount (Rs.in lakhs)	Period to which the amount relates	Forum where the dispute is pending
Income Tax Act, 1961	Demand by National Faceless Assessment Centre, Delhi	43.87	Financial year 2016-17	CIT (Appeals)

- (viii) The Company has not surrendered or disclosed any transaction, previously unrecorded in the books of account, in the tax assessments under the Income Tax Act, 1961 as income during the year. Accordingly, the requirement to report on clause 3(viii) of the Order is not applicable to the Company.
- (ix) (a) We are of the opinion that company has not defaulted in repayment of dues to financial intuitions or banks or any other lenders during the year under review. The Company has not taken any loan or borrowing from Government and has not issued any debenture during the year.
- (b) In our opinion, the Company is not declared willful defaulter by any bank or financial institution or other lender.
- (c) The term loans taken during the year have been applied for the purposes for which those were obtained.
- (d) We report that funds raised on short-term basis have not been utilized for long-term purposes.



M/S. JJ PV SOLAR LIMITED, RAJKOT
(Formally Known as M/S. JJ PV SOLAR PRIVATE LIMITED)

- (e) The company has not borrowed funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures, as per sub-clause (e) are not applicable.
- (f) The company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies, as per sub-clause (f) are not applicable.
- (x) (a) The Company has not raised money by way of initial public offer or further public offer (including debt instruments), and therefore, this clause is not applicable.
- (b) The company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year under review and therefore, the requirement of sections 42 and 62 of the Companies Act, 2013 is not required to be complied with.
- (xi) (a) On the basis of our examination of the books of account and other relevant records and information made available to us, prima facie, we have not noticed any fraud (i.e. intentional material misstatements resulting from fraudulent financial reporting and misappropriations of assets) on or by the company, during the year. Further, the management has represented to us that no fraud by the company or any fraud on the company by its officers or employees has been noticed or reported during the year. However, we are unable to determine / verify as to whether any such reporting has been made during the year or not.
- (b) The auditor of the company has not filed any report under sub-section (12) of section 143 of the Companies Act, 2013 in Form ADT-4 as prescribed under rule 13 of the Companies (Audit and Auditors) Rules, 2014.
- (c) We have not received any whistle-blower complaints during the year under audit.
- (xii) (a) The Company is not a nidhi Company as per the provisions of the Companies Act, 2013. Therefore, the requirement to report on clause 3(xii)(a) of the Order is not applicable to the Company.
- (b) The Company is not a nidhi company as per the provisions of the Companies Act, 2013. Therefore, the requirement to report on clause 3(xii)(b) of the Order is not applicable to the Company.
- (c) The Company is not a nidhi company as per the provisions of the Companies Act, 2013. Therefore, the requirement to report on clause 3(xii)(c) of the Order is not applicable to the Company.
- (xiii) Transactions with the related parties are in compliance with sections 177 and 188 of Companies Act, 2013 where applicable and the details have been disclosed in the notes to the financial statements, as required by the applicable accounting standards.

15/08/14



M/S. JJ PV SOLAR LIMITED, RAJKOT
(Formally Known as M/S. JJ PV SOLAR PRIVATE LIMITED)

- (xiv) (a) The Company has an internal audit system commensurate with the size and nature of its business.
- (b) The Company is not required to appoint internal auditor as per clause (c) of sub-rule 1 of rule 13 of the Companies (Accounts) Rules, 2014 r.w.s section 138 of the Companies Act, 2013, and therefore, this clause is not applicable for the year under audit.
- (xv) The Company has not entered into any non-cash transactions with its directors or persons connected with its directors and hence requirement to report on clause 3(xv) of the Order is not applicable to the Company.
- (xvi) (a) The provisions of section 45-IA of the Reserve Bank of India Act, 1934 (2 of 1934) are not applicable to the Company. Accordingly, the requirement to report on clause (xvi)(a) of the Order is not applicable to the Company.
- (b) The Company is not engaged in any Non-Banking Financial or Housing Finance activities. Accordingly, the requirement to report on clause (xvi)(b) of the Order is not applicable to the Company.
- (c) The Company is not a Core Investment Company as defined in the regulations made by Reserve Bank of India. Accordingly, the requirement to report on clause 3(xvi) of the Order is not applicable to the Company.
- (d) There is no Core Investment Company as a part of the Group, hence, the requirement to report on clause 3(xvi)(d) of the Order is not applicable to the Company.
- (xvii) The Company has not incurred cash losses in the financial year under audit and in the immediately preceding financial year.
- (xviii) There has been resignation of the statutory auditor of the Company during the year and we have taken into consideration the issue objections or concerns raised by the outgoing auditors.
- (xix) On the basis of the financial ratios disclosed in note 40 to the financial statements, 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 that Company is not capable 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.



15/8

M/S. JJ PV SOLAR LIMITED, RAJKOT
(Formally Known as M/S. JJ PV SOLAR PRIVATE LIMITED)

- (xx) (a) In respect of other than ongoing projects, there are no unspent amounts that are required to be transferred to a fund specified in Schedule VII of the Companies Act (the Act), in compliance with second proviso to sub section 5 of section 135 of the Act. This matter has been disclosed in note 43 to the financial statements.
- (b) There were no ongoing projects as defined under clause (i) of sub-rule 1 of Rule 2 of the Companies (Corporate Social Responsibility Policy) Rules, 2014 taken or undertaken by the Company during the financial year under audit, and therefore, the requirement to report on clause 3(xx)(b) of the Order is not applicable to the Company.
- (xxi) This is the standalone financial statement of the company. Thus, this clause is not applicable to the Company for the financial year under audit.

For **J C Ranpura & Co.**,
Chartered Accountants
FRN:108647W



Ketan Y Sheth
Partner
Membership No. 118411
UDIN: 24118411BJZWWE6872

Place: Rajkot
Date: 8 August, 2024

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JJ PV Solar Limited, Rajkot
(CIN: U31200GJ2010PLC060541)
Balance Sheet as at 31 March 2024

(Rs in lacs)

Particulars	Note	31 March 2024	31 March 2023
I. EQUITY AND LIABILITIES			
(1) Shareholders' Funds			
(a) Share Capital	3	50.00	50.00
(b) Reserves and Surplus	4	1,568.77	966.26
(c) Money Received against Share Warrants		-	-
Total		1,618.77	1,016.26
(2) Share application money pending allotment			
		-	-
(3) Non-current liabilities			
(a) Long-term Borrowings	5	583.82	795.12
(b) Deferred Tax Liabilities (Net)	6	111.30	84.27
(c) Other Long term Liabilities		-	-
(d) Long-term Provisions	7	14.55	6.05
Total		709.67	885.44
(4) Current liabilities			
(a) Short-term Borrowings	8	706.82	761.66
(b) Trade Payables	9	-	-
- Due to Micro and Small Enterprises		462.04	-
- Due to Others		108.73	925.68
(c) Other Current Liabilities	10	424.05	3,768.13
(d) Short-term Provisions	11	221.35	120.64
Total		1,922.99	5,576.11
Total Equity and Liabilities		4,251.43	7,477.81
II. ASSETS			
(1) Non-current assets			
(a) Property, Plant and Equipment and Intangible Assets			
(i) Property, Plant and Equipment	12	856.86	959.79
(ii) Intangible Assets	12	3.12	1.63
(iii) Capital Work-in-progress		-	-
(iv) Intangible Assets under Development		-	-
(b) Non-current Investments		-	-
(c) Deferred Tax Assets (net)		-	-
(d) Long-term Loans and Advances		-	-
(e) Other Non-current Assets	13	91.77	124.50
Total		951.74	1,085.92
(2) Current assets			
(a) Current investments		-	-
(b) Inventories	14	1,432.19	2,211.91
(c) Trade Receivables	15	1,190.06	1,963.84
(d) Cash and cash equivalents	16	377.63	282.19
(e) Short-term Loans and Advances	17	252.74	1,913.17
(f) Other Current Assets	18	47.07	20.78
Total		3,299.69	6,391.90
Total Assets		4,251.43	7,477.82

See accompanying notes to the financial statements

As per our report of even date

For J C Ranpura & Co.,

Chartered Accountants

Firm's Registration No. 108647W

Ketan V. Sheth
Partner

Membership No. 118411

UDIN: 24118411BJZWVE6872



Place: Rajkot

Date: 8 August 2024



For and on behalf of the Board of
JJ PV Solar Limited, Rajkot

Damji N. Akbari

Damjibhai N. Akbari
Managing Director
DIN : 01734812

Vipul Sorani

Vipul Sorani
Company Secretary
M. No. A59041
Place: Rajkot
Date: 8 August 2024

Rajesh P. Joshi

Rajeshbhai P. Joshi
Whole Time Director
DIN : 03130297

Nilesh Vasani

Nilesh Vasani
Chief Financial Officer

JJ PV Solar Limited, Rajkot

(CIN: U31200GJ2010PLC060541)

Statement of Profit and loss for the year ended 31 March 2024

(Rs in lacs)

Particulars	Note	31 March 2024	31 March 2023
Revenue from Operations	19	13,360.50	13,102.28
Other Income	20	175.69	25.99
Total Income		13,536.19	13,128.27
Expenses			
Cost of Material Consumed	21	10,216.51	10,857.90
Purchases of Stock in Trade		-	-
Change in Inventories of work in progress and finished goods	22	731.81	121.15
Employee Benefit Expenses	23	397.12	268.04
Finance Costs	24	112.40	125.93
Depreciation and Amortization Expenses	25	112.75	125.26
Other Expenses	26	1,115.70	1,086.41
Total expenses		12,686.30	12,584.69
Profit/(Loss) before Exceptional and Extraordinary Item and Tax		849.89	543.58
Exceptional Item		-	-
Profit/(Loss) before Extraordinary Item and Tax		849.89	543.58
Prior Period Item		-	-
Extraordinary Item		-	-
Profit/(Loss) before Tax		849.89	543.58
Tax Expenses	27		
- Current Tax		215.35	108.18
- Deferred Tax		27.03	29.43
- MAT Credit Entitlement		-	-
- Prior Period Taxes		5.01	-
- Excess/Short Provision Written back/off		-	-
Profit/(Loss) for the Period from Continuing Operations		602.50	405.97
Profit/(loss) from Discontinuing Operation (before tax)		-	-
Tax Expenses of Discontinuing Operation		-	-
Profit/(loss) from Discontinuing Operation (after tax)		-	-
Profit/(Loss) for the period		602.50	405.97
Earnings Per Share (Face Value per Share Rs.10 each)			
-Basic (In Rs)	28	120.50	81.19
-Diluted (In Rs)	28	120.50	81.19

See accompanying notes to the financial statements

As per our report of even date

For J C Ranpura & Co.,

Chartered Accountants

Firm's Registration No. 108647W

Ketan Y. Sheth

Partner

Membership No. 118411

UDIN: 24118411BJZWVE6872

Place: Rajkot

Date: 8 August 2024



For and on behalf of the Board of
JJ PV Solar Limited, Rajkot

Damji N. Patel

Damjibhai N. Akbari
Managing Director
DIN : 01734812

Vipul Sorani

Vipul Sorani
Company Secretary
M. No. A59041
Place: Rajkot
Date: 8 August 2024

Rajesh P. Joshi

Rajeshbhai P. Joshi
Whole Time Director
DIN : 03130297

Nilesh Vasan

Nilesh Vasan
Chief Financial Officer

Cash Flow Statement for the year ended 31 March 2024

(Rs in lacs)

Particulars	Note	31 March 2024	31 March 2023
CASH FLOW FROM OPERATING ACTIVITIES			
Net Profit before tax		849.90	543.59
Profit/(loss) from Discontinuing Operation (after tax)		-	-
Depreciation and Amortisation Expense		112.75	125.26
Provision for tax		-	-
Effect of Exchange Rate Change		-	-
Loss/(Gain) on Sale / Discard of Assets (Net)		4.37	-
Bad debt, provision for doubtful debts		-	-
Net Loss/(Gain) on Sale of Investments		-	-
Non Cash Expenses		19.47	-
Dividend Income		-	-
Interest Income		-11.43	-9.69
Finance Costs		112.40	143.86
Operating Profit before working capital changes		1,087.47	803.02
Adjustment for:			
Inventories		779.73	692.44
Trade Receivables		773.78	-1,717.01
Loans and Advances		-25.15	-25.43
Other Current Assets		1,697.68	-
Other Non current Assets		-	-
Trade Payables		-354.91	-
Other Current Liabilities		-3,344.08	203.80
Long term Liabilities		-	-
Short-term Provisions		-9.52	-
Long-term Provisions		-7.90	-
Cash (Used in)/Generated from Operations		597.09	-43.18
Tax paid(Net)		118.87	-
Net Cash (Used in)/Generated from Operating Activities		478.22	-43.18
CASH FLOW FROM INVESTING ACTIVITIES			
Purchase of Property, Plant and Equipment		-24.51	-9.28
Sale of Property, Plant and Equipment		8.83	-
Purchase of Investments Property		-	-
Sale of Investment Property		-	-
Purchase of Equity Instruments		-	-
Proceeds from Sale of Equity Instruments		-	-
Purchase of Mutual Funds		-	-
Proceeds from Sale / Redemption of Mutual Funds		-	-
Purchase of Preference Shares		-	-
Proceeds from Sale/Redemption of Preference Shares		-	-
Purchase of Government or trust securities		-	-
Proceeds from Sale/Redemption of Government or trust securities		-	-
Purchase of debentures or bonds		-	-
Proceeds from Sale/Redemption of debentures or bonds		-	-
Purchase of Other Investments		-	-
Sale / Redemption of Other Investments		-	-
Loans and Advances given		-	-
Proceeds from Loans and Advances		-	-
Investment in Term Deposits		-87.66	-
Maturity of Term Deposits		-	-
Movement in other non current assets		-	-
Interest received		11.43	9.69
Dividend received		-	-
Net Cash (Used in)/Generated from Investing Activities		-91.91	0.41



CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from Issue of Share Capital	-	-
Buyback of Shares	-	-
Proceeds from Long Term Borrowings	-211.30	106.01
Repayment of Long Term Borrowings	-	-158.09
Proceeds from Short Term Borrowings	-54.84	214.49
Repayment of Short Term Borrowings	-	-
Minority Interest Movement	-	-
Dividends Paid (including Dividend Distribution Tax)	-	-
Interest Paid	-112.40	-147.92
Net Cash (Used in)/Generated from Financing Activities	-378.54	14.49
Net Increase/(Decrease) in Cash and Cash Equivalents	7.77	-28.28
Opening Balance of Cash and Cash Equivalents	29.74	58.02
Exchange difference of Foreign Currency Cash and Cash equivalents	-	-
Closing Balance of Cash and Cash Equivalents	37.51	29.74

Components of cash and cash equivalents	31 March 2024	31 March 2023
Cash on hand	35.61	27.45
Cheques, drafts on hand	-	-
Balances with banks in current accounts	1.90	2.29
Bank Deposit having maturity of less than 3 months	-	-
Others	-	-
Cash and cash equivalents as per Cash Flow Statement	37.51	29.74

Note:

The above Cash Flow Statement has been prepared under the 'Indirect Method' as set out in the Accounting Standard 3 (AS-3), "Cash Flow Statements".

See accompanying notes to the financial statements

As per our report of even date

For J C Ranpura & Co.,

Chartered Accountants

Firm's Registration No: 108647W

Ketan Y. Sheth

Partner

Membership No. 118411

UDIN: 24118411BJZWVE6872

Place: Rajkot

Date: 8 August 2024



For and on behalf of the Board of

JJ PV Solar Limited, Rajkot

Damjibhai N. Akbari

Damjibhai N. Akbari

Managing Director

DIN : 01734812

Vipul Sorani

Vipul Sorani

Company Secretary

M. No. A59041

Place: Rajkot

Date: 8 August 2024

Rajeshbhai P. Joshi

Rajeshbhai P. Joshi

Whole Time Director

DIN : 03130297

Nilesh Vasani

Nilesh Vasani

Chief Financial Officer

M/s. JJ PV SOLAR LIMITED, RAJKOT.

(Formally known as M/s. JJ PV SOLAR PRIVATE LIMITED)

Significant Accounting Policies and notes to accounts for the financial year ended on 31 March, 2024.

1. CORPORATE INFORMATION

- (i) **M/s. JJ PV Solar Limited (Formally known as JJ PV Solar Private Limited)** (Current Company Identification Number is **U31200GJ2010PLC060541**) (Previous Company Identification Number was **U31200GJ2010PTC060541**) was a Private Company till 01 February, 2023, the Company was converted into Public Limited Company vide special resolution passed by shareholders at the Extra Ordinary General Meeting held on April 24, 2023 and the name of the company was changed to JJ PV Solar Limited pursuant to issuance of Fresh Certificate of Incorporation dated 01 February, 2023 by Registrar of Companies, Ahmedabad and it is engaged in the business of manufacturing of Solar Rooftop system, Solar ground mounted project and Solar water pump system.

2. SIGNIFICANT ACCOUNTING POLICIES:

(a) BASIS OF PREPARATION OF FINANCIAL STATEMENTS

- (i) The Financial Statements of the company have been prepared in accordance with generally accepted accounting principles in India (Indian GAAP). The Company has prepared these Financial Statements to comply in all material respects, with the accounting standards notified under the Companies (Accounting Standards) Rules, 2006, (as amended) and the relevant provisions of the Companies Act, 2013. The Financial Statements have been prepared on the accrual basis and under the historical cost convention. The financial statements are presented in Indian rupees rounded off to the nearest rupees in Lakhs.
- (ii) The accounting policies adopted in the preparation of financial statements are consistent with those of previous year except for the change in accounting policy, if any explained below.

(b) CHANGES IN ACCOUNTING POLICY

- (i) During the period ended 31 March, 2024, there is no change in accounting policy having significant impact on presentation and disclosure made in the Financial statements. The company has also reclassified the previous year figures in accordance with the requirements applicable in the current year.

(c) Uses of Estimates

- (i) The preparation of financial statements in conformity with Indian GAAP requires judgments, estimates and assumptions to be made that affect the reported amount of assets and liabilities, disclosure of contingent liabilities on the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Difference between the actual results and estimates are recognized in the period in which the results are known / materialized.



M/s. JJ PV SOLAR LIMITED, RAJKOT.

(Formally known as M/s. JJ PV SOLAR PRIVATE LIMITED)

Significant Accounting Policies and notes to accounts for the financial year ended on 31 March, 2024.

(I) **PROPERTY, PLANT AND EQUIPMENT**

TANGIBLE ASSETS

- (1) Tangible Assets are stated at cost net of recoverable taxes, trade discounts and rebates and include amounts added on revaluation, less accumulated depreciation and impairment loss, if any. The cost of Tangible Assets comprises its purchase price, borrowing cost and any cost directly attributable to bringing the asset to its working condition for its intended use, net charges on foreign exchange contracts and adjustments arising from exchange rate variations attributable to the assets. Any subsidy/ reimbursement/ contribution received for installation and acquisition of any Property, Plant and Equipment is shown as deduction in the year of receipt.
- (2) Subsequent expenditures related to an item of Tangible Asset are added to its book value only if they increase the future benefits from the existing asset beyond its previously assessed standard of performance.
- (3) Projects under which assets are not ready for their intended use are disclosed under Capital Work-in-Progress and is stated at cost.

INTANGIBLE ASSETS

- (4) Intangible Assets are stated at cost of acquisition net of accumulated amortization/depletion and impairment loss, if any. Internally generated intangible assets are not capitalized and expensed off in the statement of Profit and loss in the year in which the expenditure is incurred.

(II) **DEPRECIATION, AMORTIZATION AND DEPLETION**

- (1) Depreciation on tangible assets has been provided as per the WDV method over the useful lives of the assets considering the nature estimated usage, operating conditions, past history of replacement and anticipated technological changes as estimated by the management. Pursuant to the notification on schedule II of the companies Act, 2013, by the ministry of corporate Affairs effective from 01/04/2014 the management has reassessed based on the internal assessment and/or external evaluation carried out by independent valuers/reference to earlier law and change the useful lives of the class of assets at Sr. No. 1 to 6 below to compute depreciation, to confirm to the requirement of the Companies Act, 2013. For the following class of assets, the management believe that the useful lives as given below best represent the period over which management expected to use these assets. Hence the useful lives of the class of assets at Sr. No. 1 to 6 below are different from the useful lives as prescribed under part C of Schedule II of the Companies Act. 2013.

Sr No.	Class of Asset	Useful life as per Companies Act, 2013	Useful life as per the Management's estimates
1	Building	30 Years	30 Years
2	Plant and Equipment:		
	Solar Power Plant	15 Years	25 Years
	Other	15 Years	15 Years
3	Furniture & Fixtures	10 Years	10 Years
4	Office Equipment	5 Years	5 Years
5	Computers & Printers	3 Years	3 Years
6	Vehicle:		
	Four Wheelers	8 Years	8 Years
	Two Wheelers	10 Years	8 Years



M/s. JJ PV SOLAR LIMITED, RAJKOT.

(Formally known as M/s. JJ PV SOLAR PRIVATE LIMITED)

Significant Accounting Policies and notes to accounts for the financial year ended on 31 March, 2024.

- (2) In respect of additions or extensions forming an integral part of existing assets and insurance spares, including incremental cost arising on account of translation of foreign currency liabilities for acquisition of Property, Plant and Equipment, depreciation is provided as aforesaid over the residual life of the respective assets.

(III) IMPAIRMENT

- (1) An asset is treated as impaired when the carrying cost of asset exceeds its recoverable value. An impairment loss is charged to the Profit and Loss Statement in the year in which an asset is identified as impaired. The impairment loss recognized in prior accounting period is reversed if there has been a change in the estimate of recoverable amount.
- (2) After impairment, depreciation is provided on the revised carrying amount of the assets over its remaining useful life.

(IV) FOREIGN CURRENCY TRANSACTIONS:

- (1) Transactions denominated in foreign currencies are recorded at the exchange rate prevailing on the date of the transaction or that approximate of the actual rate at the date of transaction.

(V) INVESTMENTS

- (1) Investments, which are readily realizable and intended to be held for not more than one year from the date on which such investments are made, are classified as current investments. All other investments are classified as Non-current investments.
- (2) Current investments are carried at lower of cost and quoted/fair value, computed category-wise. Non-Current investments are stated at cost. Provision for diminution in the value of Non-Current investments is made only if such a decline is other than temporary.

(VI) INVENTORIES

- (1) Items of inventories are measured at lower of cost and net realizable value after providing for obsolescence, if any, except in case of by-products which are valued at net realizable value. Cost of inventories comprises of cost of purchase, cost of conversion and other costs including manufacturing overheads incurred in bringing them to their respective present location and condition. In case of Gunny bags, quantitative details of bags manufactured denotes the bags received along with the raw materials.
- (2) Cost of raw materials, work in progress and finished goods are determined on weighted average basis.

(VII) TRADE RECEIVABLES:

- (1) Trade receivables are recognized at transaction price.

(VIII) TRADE AND OTHER PAYABLES:

- (1) These amounts represent liabilities for goods and services provided to the Company prior to the end of the financial year which are unpaid. These amounts are unsecured and usually paid within the operating cycle of the Company. Trade and other payables are presented as current liabilities



M/s. JJ PV SOLAR LIMITED, RAJKOT.

(Formally known as M/s. JJ PV SOLAR PRIVATE LIMITED)

Significant Accounting Policies and notes to accounts for the financial year ended on 31 March, 2024.

unless payment is not due within twelve months after the reporting period. They are recognized initially at their fair value.

(IX) REVENUE RECOGNITION

- (1) Revenue is recognized only when risks and rewards incidental to ownership are transferred to the customer, it can be reliably measured and it is reasonable to expect ultimate collection. Revenue from operations includes sale of goods, services, net of Goods and Services Tax, service tax, excise duty and sales during trial run period, adjusted for discounts.
- (2) Claims for damages etc. against the contractors/service providers are recognized on due basis, as and when the certainty to receive the claim is ascertained.
- (3) Interest income is recognized on a time proportion basis taking into account the amount outstanding and the interest rate applicable.

(X) GOODS AND SERVICES TAX (GST)

- (1) GST is accounted for at the time of goods or services supplied to customers.

(XI) EMPLOYEE BENEFITS

- (1) The undiscounted amount of short-term employee benefits expected to be paid in exchange for the services rendered by employees are recognized as an expense during the period when the employees render the services. These benefits include performance incentive and compensated absences.
- (2) A defined contribution plan is a post-employment benefit plan under which the Company pays specified contributions to a separate entity. The Company makes specified monthly contributions towards Provident Fund, State Government Schemes. The Company's contribution is recognized as an expense in the Profit and Loss Statement during the period in which the employee renders the related service.

(XII) BORROWING COSTS

- (1) Borrowing costs that are attributable to the acquisition or construction of qualifying assets are capitalized as part of the cost of such assets. A qualifying asset is one that necessarily takes substantial period of time to get ready for its intended use. All other borrowing costs are charged to the Profit and Loss Statement in the period in which they are incurred.

(XIII) INCOME TAXES

- (1) Tax expense comprises of current tax and deferred tax. Current tax is measured at the amount expected to be paid to the tax authorities in accordance with the Income-tax Act, 1961 using the applicable tax rates. Deferred income tax reflects the current period timing differences between taxable income and accounting income for the period and reversal of timing differences of earlier years/period.
- (2) Deferred tax assets are recognized only to the extent that there is a reasonable certainty that sufficient future income will be available except that deferred tax assets, in case there are unabsorbed depreciation or



M/s. JJ PV SOLAR LIMITED, RAJKOT.

(Formally known as M/s. JJ PV SOLAR PRIVATE LIMITED)

Significant Accounting Policies and notes to accounts for the financial year ended on 31 March, 2024.

losses, are recognized if there is virtual certainty that sufficient future taxable income will be available to realize the same.

- (3) Deferred tax assets and liabilities are measured using the tax rates and tax law that have been enacted or substantively enacted by the Balance Sheet date.
- (4) Minimum Alternate Tax (MAT) of the current period is charged to the Statement of Profit and Loss as current tax. The company recognizes MAT credit available as an asset only to the extent there is convincing evidence that the company will pay normal income tax during the specified period, i.e., the period for which MAT Credit is allowed to be carried forward. In the year in which the Company recognizes MAT Credit as an asset in accordance with the Guidance Note on Accounting for Credit Available in respect of Minimum Alternate Tax under the Income Tax Act, 1961, the said asset is created by way of credit to the statement of Profit and Loss and shown as "MAT Credit Entitlement." The Company reviews the "MAT Credit Entitlement" asset at each reporting date and writes down the asset to the extent the company does not have convincing evidence that it will pay normal tax during the sufficient period.

(XIV) PROVISIONS, CONTINGENT LIABILITIES AND CONTINGENT ASSETS

(A) PROVISIONS:

- (1) Provision is recognized in the accounts when there is a present obligation as a result of past event(s) and it is probable that an outflow of resources will be required to settle the obligation and a reliable estimate can be made. Provisions are not discounted to their present value and are determined based on the best estimate required to settle the obligation at the reporting date. These estimates are reviewed at each reporting date and adjusted to reflect the current best estimates.

(B) CONTINGENT LIABILITIES:

- (2) A Contingent liability is a possible obligation that arises from the past events whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events beyond the control of the company or a present obligation that is not recognized because it is not probable that an outflow of resources will be required to settle the obligation. A contingent liability also arises in extremely rare cases where there is liability that cannot be recognized because it cannot be measured reliably. The company does not recognize a contingent liability but discloses its existence in the financial statements.

(XV) CASH FLOW STATEMENT:

- (1) The cash flow statement is prepared using the "indirect method" set out in Accounting Standard 3 "Cash Flow Statements" and presents the cash flows by operating, investing and financing activities of the Company. Cash and cash equivalents presented in the cash flow statement consist of cash on hand and unencumbered, highly liquid bank balances.



M/s. JJ PV SOLAR LIMITED, RAJKOT.

(Formally known as M/s. JJ PV SOLAR PRIVATE LIMITED)

Significant Accounting Policies and notes to accounts for the financial year ended on 31 March, 2024.

3. NOTES TO FINANCIAL STATEMENTS:

(XVI) CURRENT ASSETS, LOANS & ADVANCES AND LIABILITIES:

- (1) In the opinion of the Board, the value on realization of Current Assets, Loans and Advances, if realized in the ordinary Course of Business, shall not be less than the amount, which is stated in the current year Balance Sheet.
- (2) The Provision for all known liabilities is reasonable and not in excess of the amount considered reasonably necessary

(XVII) TRADE PAYABLE COVERED UNDER MSME ACT, 2006:

- (1) The Company has circulated a request letter to its supplier for confirming their status under the Micro, Small and Medium Enterprises Development Act, 2006. However, the company has not either paid any interest to them or provided interest that has been or is payable to them. Further, the Company has not given disclosures of principal amounts paid and payable, if any, as at the year-end together with interest paid/ payable as required under the said Act.
- (2) The Company has developed a system through which its sundry debtors, creditors, loans and advances accounts are contra confirmed at regular intervals and if there be any variance then reconciled.

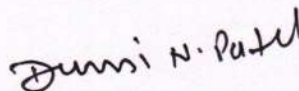
For J C Ranpura & Co.
Chartered Accountants
Firm Registration No.108647W


Ketan Y Sheth
Partner
Membership No. 118411
UDIN: 24118411BJZWWE6872

Place: Rajkot
Date: 8 August, 2024



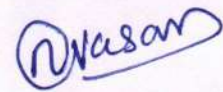
For and on behalf of the Board of Directors of
M/S. JJ PV Solar Limited


Damjibhai N. Akbari
Managing Director
(DIN: 01734812)


Vipul Sorani
Company Secretary
M. No. A59041

Place: Rajkot.
Date: 8 August, 2024


Rajeshbhai P. Joshi
Whole Time Director
(DIN: 03130297)


Nilesh Vasani
Chief Financial Officer

JJ PV Solar Limited, Rajkot
(CIN: U31200GJ2010PLC060541)
Notes forming part of the Financial Statements

3 Share Capital

(Rs in lacs)

Particulars	31 March 2024	31 March 2023
Authorised Share Capital		
Equity Shares, of Rs. 10 each, 500000 (Previous Year -500000) Equity Shares	50.00	50.00
Issued, Subscribed and Fully Paid up Share Capital		
Equity Shares, of Rs. 10 each, 500000 (Previous Year -500000) Equity Shares paid up	50.00	50.00
Total	50.00	50.00

(i) Reconciliation of number of shares

Particulars	31 March 2024		31 March 2023	
	No. of shares	(Rs in lacs)	No. of shares	(Rs in lacs)
Equity Shares				
Opening Balance	5,00,000	50.00	5,00,000	50.00
Issued during the year	-	-	-	-
Deletion	-	-	-	-
Closing balance	5,00,000	50.00	5,00,000	50.00

(ii) Rights, preferences and restrictions attached to shares

The company has only one class of shares referred to as equity shares having a par value of ₹ 10/-. Each holder of equity shares is entitled to one vote per share and is entitled to dividend, declared if any. The paid up equity shares of the Company rank pari-pasu in all respects, including dividend. In the event of liquidation of the Company, the holders of equity shares will be entitled to receive any of the remaining assets of the Company in proportion to the number of equity shares held by the shareholders (after due adjustment in case of shares that are not fully paid up).

(iii) Shares held by Holding company, its Subsidiaries and Associates

Particulars	31 March 2024		31 March 2023	
	No of Shares	(Rs in lacs)	No of Shares	(Rs in lacs)
Holding Company	-	-	-	-
Subsidiary Company	-	-	-	-
Associate Company	-	-	-	-

(iv) Details of Shares held by shareholders holding more than 5% of the aggregate shares in the company

Equity Shares	31 March 2024		31 March 2023		
	Name of Shareholder	No. of shares	In %	No. of shares	In %
	Damjibhai Nathubhai Akbari	1,25,000	25.00%	1,25,000	25.00%
	Rajeshbhai P. Joshi	72,000	14.40%	72,000	14.40%
	Rajendrabhai Ramniklal Raval	1,10,000	22.00%	1,10,000	22.00%

(v) Shares held by Promoters at the end of the year 31 March 2024

Name of Promoter	Class of Shares	No. of Shares	% of total shares	% Change during the year
Damjibhai Nathubhai Akbari	Equity	1,25,000	25.00%	0.00%
Prashant Damjibhai Akbari	Equity	20,000	4.00%	0.00%
Ansuyaben Damjibhai Akbari	Equity	20,000	4.00%	0.00%
Hiteshbhai Nathubhai Akbari	Equity	20,000	4.00%	0.00%
Darshakbhai D. Akbari	Equity	20,000	4.00%	0.00%
Ramniklal B. Raval - HUF	Equity	25,000	5.00%	0.00%
Pushkarbhai Ramniklal Raval - HUF	Equity	25,000	5.00%	0.00%
Rajendrabhai Ramniklal Raval - HUF	Equity	25,000	5.00%	0.00%
Rajeshbhai P. Joshi	Equity	72,000	14.40%	0.00%
Minaxiben Rajeshbhai Joshi	Equity	18,000	3.60%	0.00%
Rajendrabhai Ramniklal Raval	Equity	1,10,000	22.00%	0.00%
Vidhi Darshakbhai Akbari	Equity	20,000	4.00%	0.00%



Shares held by Promoters at the end of the year 31 March 2023

Name of Promoter	Class of Shares	No. of Shares	% of total shares	% Change during the year
Damjibhai Nathubhai Akbari	Equity	1,25,000	25.00%	0.00%
Prashant Damjibhai Akbari	Equity	20,000	4.00%	0.00%
Ansuyaben Damjibhai Akbari	Equity	20,000	4.00%	0.00%
Hiteshbhai Nathubhai Akbari	Equity	20,000	4.00%	0.00%
Darshakbhai D. Akbari	Equity	20,000	4.00%	0.00%
Ramniklal B. Raval - HUF	Equity	25,000	5.00%	0.00%
Pushkarbhai Ramniklal Raval - HUF	Equity	25,000	5.00%	0.00%
Rajendrabhai Ramniklal Raval - HUF	Equity	25,000	5.00%	0.00%
Rajeshbhai P. Joshi	Equity	72,000	14.40%	0.00%
Minaxiben Rajeshbhai Joshi	Equity	18,000	3.60%	0.00%
Rajendrabhai Ramniklal Raval	Equity	1,10,000	22.00%	0.00%
Vidhi Darshakbhai Akbari	Equity	20,000	4.00%	0.00%

(vi) Equity shares movement during 5 years preceding 31 March 2024

Particulars	Year 1	Year 2	Year 3	Year 4	Year 5
Equity shares issued as bonus	-	-	-	-	-
Equity shares extinguished on buy-back	-	-	-	-	-

4 Reserves and Surplus

(Rs in lacs)

Particulars	31 March 2024	31 March 2023
Securities Premium		
Opening Balance	196.00	196.00
Closing Balance	196.00	196.00
Statement of Profit and loss		
Balance at the beginning of the year	770.26	364.29
Add: Profit/(loss) during the year	602.51	405.97
Balance at the end of the year	1,372.77	770.26
Total	1,568.77	966.26

5 Long term borrowings

(Rs in lacs)

Particulars	31 March 2024	31 March 2023
Secured Term loans from banks	310.13	443.17
Unsecured Term loans from other parties	31.69	31.00
Unsecured Deposits	157.68	105.30
Unsecured Loans and advances from related parties	33.32	159.65
Unsecured Other loans and advances		
-Unsecured Other loans	51.00	56.00
Total	583.82	795.12

Loans guaranteed by directors or others

(Rs in lacs)

Particulars	31 March 2024	31 March 2023
Secured Term Loans From Banks	310.13	443.17
Unsecured Term Loans From Other Financial Institutions	31.69	31.01
Total	341.82	474.17

6 Deferred tax liabilities Net

(Rs in lacs)

Particulars	31 March 2024	31 March 2023
Deferred Tax Liabilities (Net)	111.30	84.27
Total	111.30	84.27



Significant components of Deferred Tax

(Rs in lacs)

Particulars	31 March 2024	31 March 2023
Deferred Tax Liability		
Difference between book depreciation and tax depreciation	115.87	85.79
Gross Deferred Tax Liability (A)	115.87	85.79
Deferred Tax Asset		
Expenses provided but allowable in Income tax on Payment basis		1.52
Provision for Gratuity	4.56	-
Gross Deferred Tax Asset (B)	4.56	1.52
Net Deferred Tax Liability (A)-(B)	111.30	84.27

7 Long term provisions

(Rs in lacs)

Particulars	31 March 2024	31 March 2023
Provision for employee benefits -Gratuity Payable	14.55	6.05
Total	14.55	6.05

8 Short term borrowings

(Rs in lacs)

Particulars	31 March 2024	31 March 2023
Current maturities of long-term debt	133.14	239.77
Secured Loans repayable on demand from banks	573.68	521.89
Total	706.82	761.66

There is no default as on the date of balance sheet in repayment of principal and interest.

9 Trade payables

(Rs in lacs)

Particulars	31 March 2024	31 March 2023
Due to Micro and Small Enterprises	462.04	-
Due to others		
-Loans and advances	6.45	-
-Provision for Expenses	0.06	0.86
-Others	102.22	924.82
Total	570.77	925.68

9.1 Trade Payable ageing schedule as at 31 March 2024

(Rs in lacs)

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
MSME	462.04	-	-	-	462.04
Others	62.82	9.36	8.19	28.36	108.73
Disputed dues- MSME	-	-	-	-	-
Disputed dues- Others	-	-	-	-	-
Sub total					570.77
MSME - Undue					-
Others - Undue					-
MSME - Unbilled dues					-
Others - Unbilled dues					-
Total					570.77

9.2 Trade Payable ageing schedule as at 31 March 2023

(Rs in lacs)

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
MSME	-	-	-	-	-
Others	786.19	24.03	41.17	74.28	925.68
Disputed dues- MSME	-	-	-	-	-
Disputed dues- Others	-	-	-	-	-
Sub total					925.68
MSME - Undue					-
Others - Undue					-
MSME - Unbilled dues					-
Others - Unbilled dues					-
Total					925.68



9.3 Micro and Small Enterprise

(Rs in lacs)

Particulars	31 March 2024		31 March 2023	
	Principal	Interest	Principal	Interest
Amount Due to Supplier	462.04	-	-	-
Principal amount paid beyond appointed date	-	-	-	-
Interest due and payable for the year	-	-	-	-
Interest accrued and remaining unpaid	-	-	-	-
Interest paid other than under Section 16 of MSMED Act to suppliers registered under the MSMED Act, beyond the appointed day during the year.	-	-	-	-
Interest paid under Section 16 of MSMED Act to suppliers registered under the MSMED Act beyond the appointed day during the year.	-	-	-	-
Further interest remaining due and payable for earlier years.	-	-	-	-

10 Other current liabilities

(Rs in lacs)

Particulars	31 March 2024	31 March 2023
Interest accrued but not due on borrowings	3.12	3.71
Statutory dues	8.97	124.26
Advances from customers	410.73	3,639.62
Other payables		
-Other Current Liabilities	0.78	0.54
-Unsecured Loan Interest Payable	0.45	-
Total	424.05	3,768.13

11 Short term provisions

(Rs in lacs)

Particulars	31 March 2024	31 March 2023
Provision for employee benefits		
-Gratuity Payable	3.75	-
Provision for income tax	215.35	108.18
Provision for others		
-Provisions for Audit fees	2.25	-
Others		
-Provision for Expenses	-	12.46
Total	221.35	120.64



JJ PV Solar Limited, Rajkot
(CIN: U31200GJ2010PLC060541)

Notes forming part of the Financial Statements

(RS in lacs)

Name of Assets	Gross Block			Depreciation and Amortization			Net Block	
	As on 01-Apr-23	Addition	Deduction	As on 31-Mar-24	As on 01-Apr-23	for the year	Deduction	As on 31-Mar-24
(i) Property, Plant and Equipment								
Factory Land	49.49	-	-	49.49	-	-	-	49.49
Building	169.89	-	-	169.89	99.07	6.65	-	64.18
Plant & Machinery	604.48	0.26	-	604.74	524.95	23.22	-	56.58
Electrification	42.49	-	-	42.49	37.03	0.53	-	4.93
Furniture	30.78	-	-	30.78	27.61	0.49	-	2.67
Office Equipments	14.37	3.97	-	18.34	8.67	4.47	-	5.19
Computer System	30.62	1.59	-	32.21	26.77	2.00	-	3.44
Vehicles	127.04	-	-	127.04	84.00	13.43	-	29.60
Land Toda Unit	52.91	-	-	52.91	-	-	-	52.91
Building Toda Unit	16.27	-	-	16.27	2.14	0.68	-	13.46
Plant & Machinery - Toda Unit	810.28	16.33	13.21	813.40	178.59	60.40	-	574.41
Total	1,948.62	22.14	13.21	1,957.55	988.83	111.87	-	856.86

(ii) Intangible Assets								
Computer Software	3.53	2.37	-	5.90	1.90	0.88	-	3.12
Total	3.53	2.37	-	5.90	1.90	0.88	-	3.12

Name of Assets	Gross Block			Depreciation and Amortization			Net Block	
	As on 01-Apr-22	Addition	Deduction	As on 31-Mar-23	As on 01-Apr-22	for the year	Deduction	As on 31-Mar-23
(i) Property, Plant and Equipment								
Factory Land	49.49	-	-	49.49	-	-	-	49.49
Building	138.27	31.63	-	169.89	91.75	7.32	-	70.82
Plant & Machinery	604.48	-	-	604.48	501.55	23.40	-	79.53
Electrification	40.32	2.17	-	42.49	35.78	1.25	-	5.46
Furniture	29.84	0.94	-	30.78	26.98	0.63	-	3.17
Office Equipments	9.64	4.74	-	14.37	5.84	2.84	-	5.70
Computer System	29.87	0.75	-	30.62	22.69	4.09	-	3.85
Vehicles	126.35	0.68	-	127.04	65.95	18.05	-	43.03
Land Toda Unit	52.91	-	-	52.91	-	-	-	52.91
Building Toda Unit	16.27	-	-	16.27	1.42	0.72	-	14.14
Plant & Machinery - Toda Unit	810.28	-	-	810.28	112.33	66.26	-	631.69
Total	1,907.71	40.90	-	1,948.62	864.28	124.55	-	959.79



(ii) Intangible Assets	Amount in CWIP for a period of		Amount in CWIP for a period of		Amount in CWIP for a period of		Total	
	Less than 1 year	1 -2 Years	2-3 Years	More than 3 Years	Less than 1 year	1 -2 Years		2-3 Years
Computer Software	-	3.53	-	-	1.19	0.71	1.90	1.63
Total	-	3.53	-	-	1.19	0.71	1.90	1.63

Capital Work-in-Progress Ageing Schedule

Capital Work-in-Progress	Amount in CWIP for a period of				Amount in CWIP for a period of				Total
	Less than 1 year	1 -2 Years	2-3 Years	More than 3 Years	Less than 1 year	1 -2 Years	2-3 Years	More than 3 Years	
Projects in progress	-	-	-	-	-	-	-	-	-
Projects temporarily suspended	-	-	-	-	-	-	-	-	-

Intangible assets under development ageing Schedule

Intangible assets under development	Amount in CWIP for a period of			Amount in CWIP for a period of			Total
	Less than 1 year	1 -2 Years	More than 3 Years	Less than 1 year	1 -2 Years	More than 3 Years	
Projects in progress	-	-	-	-	-	-	-
Projects temporarily suspended	-	-	-	-	-	-	-

Disclosure for Project Overdue or exceeded its budgeted cost

Intangible assets under development	To be Completed as at 31 March 2024			To be Completed as at 31 March 2023				
	Project Status	Less than 1 year	1 -2 Years	More than 3 Years	Project Status	Less than 1 year	1 -2 Years	More than 3 Years

Title deeds of Immovable Property not held in name of the Company

Relevant line item in the Balance Sheet	Description of item of Property	Gross Carrying Value 31 March 2024		Gross Carrying Value 31 March 2023	Title deeds held in the name of	Title Holder	Property held since which date	Reason for not held in the Company name
		31 March 2024	31 March 2024					
Property, Plant and Equipment		0	-	-				
Investment Property		0	-	-				
PPE retired from active use and held for disposal		0	-	-				
Others		0	-	-				

The Company has not Classified any Property as Investment Property
The Company has not revalued its Property, Plant and Equipments.



JJ PV Solar Limited, Rajkot
(CIN: U31200GJ2010PLC060541)
Notes forming part of the Financial Statements

13 Other non current assets

(Rs in lacs)

Particulars	31 March 2024	31 March 2023
Security Deposits	91.27	124.00
Others		
-Investment in NSC - 5 Years	0.50	0.50
Total	91.77	124.50

14 Inventories

(Rs in lacs)

Particulars	31 March 2024	31 March 2023
Raw materials	49.58	97.49
Finished goods	1,382.61	2,114.43
Total	1,432.19	2,211.91

15 Trade receivables

(Rs in lacs)

Particulars	31 March 2024	31 March 2023
Unsecured considered good	1,190.06	1,963.84
Total	1,190.06	1,963.84

15.1 Trade Receivables ageing schedule as at 31 March 2024

(Rs in lacs)

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months- 1 year	1-2 years	2-3 years	More than 3 years	
Undisputed Trade receivables-considered good	833.64	71.04	81.00	29.23	175.15	1,190.06
Undisputed Trade Receivables-considered doubtful	-	-	-	-	-	-
Disputed Trade Receivables considered good	-	-	-	-	-	-
Disputed Trade Receivables considered doubtful	-	-	-	-	-	-
Sub total						1,190.06
Undue - considered good						-
Undue - considered doubtful						-
Provision for doubtful debts						-
Total						1,190.06

15.2 Trade Receivables ageing schedule as at 31 March 2023

(Rs in lacs)

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months- 1 year	1-2 years	2-3 years	More than 3 years	
Undisputed Trade receivables-considered good	1,667.86	45.61	55.39	8.53	186.45	1,963.84
Undisputed Trade Receivables-considered doubtful	-	-	-	-	-	-
Disputed Trade Receivables considered good	-	-	-	-	-	-
Disputed Trade Receivables considered doubtful	-	-	-	-	-	-
Sub total						1,963.84
Undue - considered good						-
Undue - considered doubtful						-
Provision for doubtful debts						-
Total						1,963.84



16 Cash and cash equivalents

(Rs in lacs)

Particulars	31 March 2024	31 March 2023
Cash on hand	35.62	27.45
Balances with banks in current accounts	1.90	2.29
Cash and cash equivalents - total	37.52	29.74
Other Bank Balances		
Deposits with original maturity for more than 12 months	340.11	252.45
Total	377.63	282.19

17 Short term loans and advances

(Rs in lacs)

Particulars	31 March 2024	31 March 2023
Advances to suppliers	188.93	1,689.94
Balances with Government Authorities	61.96	221.52
Others		
- Travelling Advance to Employees	1.85	1.71
Total	252.74	1,913.17

18 Other current assets

(Rs in lacs)

Particulars	31 March 2024	31 March 2023
Other income receivable	20.10	20.34
Prepaid Expenses	26.97	0.44
Total	47.07	20.78

19 Revenue from operations

(Rs in lacs)

Particulars	31 March 2024	31 March 2023
Sale of products		
- Domestic Sales	9,708.47	9,117.95
- Power Sale Income (Solar Plant)	116.23	120.21
Sale of services		
- Comprehensive Maintenance Contract	444.42	544.99
- Installation & Commissioning	3,038.19	3,272.55
- O & M Service Income	52.06	45.12
Other operating revenues		
- Scrap Sold Income	0.23	0.10
- Transportation on sale	0.90	1.36
Total	13,360.50	13,102.28

19.1 Revenue from major Products

(Rs in lacs)

Particulars	31 March 2024	31 March 2023
Comprehensive Maintenance Contract	444.42	544.99
Installation and Commissioning	3,090.25	3,317.67
Other Sales	9,825.84	9,239.63
Total	13,360.50	13,102.28

20 Other Income

(Rs in lacs)

Particulars	31 March 2024	31 March 2023
Interest Income	11.42	9.69
Other non-operating income (net of expenses)	154.73	-
Others		
- Interest on IT Refund	-	3.06
- Interest on PGVCL Deposit	-	0.07
- Other Miscellaneous Income	0.61	13.17
Currency Fluctuation Income/ Loss	8.93	-
Total	175.69	25.99



21 Cost of Material Consumed

(Rs in lacs)

Particulars	31 March 2024	31 March 2023
Raw Material Consumed		
Opening stock	97.49	668.77
Purchases	10,168.60	10,286.61
Less: Closing stock	49.58	97.49
Total	10,216.51	10,857.90
Total	10,216.51	10,857.90

22 Change in Inventories of work in progress and finished goods

(Rs in lacs)

Particulars	31 March 2024	31 March 2023
Opening Inventories		
Finished Goods	2,114.43	2,235.58
Less: Closing Inventories		
Finished Goods	1,382.61	2,114.43
Total	731.81	121.15

23 Employee benefit expenses

(Rs in lacs)

Particulars	31 March 2024	31 March 2023
Salaries and wages	324.31	232.99
Contribution to provident and other funds	28.58	10.42
Bonus	7.52	6.94
Other employee benefit expenses	36.71	17.69
Total	397.12	268.04

24 Finance costs

(Rs in lacs)

Particulars	31 March 2024	31 March 2023
Interest expense		
-On auto loans	2.30	4.16
-On term loans	45.58	58.89
-On unsecured loans	14.39	14.27
-On working capital loans	50.13	48.61
Total	112.40	125.93

25 Depreciation and amortization expenses

(Rs in lacs)

Particulars	31 March 2024	31 March 2023
Amortization of intangible assets	0.88	0.71
Depreciation on property, plant and equipment	111.87	124.55
Total	112.75	125.26

26 Other expenses

(Rs in lacs)

Particulars	31 March 2024	31 March 2023
Administrative Expenses		
-Bad Debts	-	1.53
-Bank Charges	8.07	17.71
-Bank Documentation Charges	1.40	-
-Currency Fluctuation Income/ Loss	-	2.40
-Donation	11.38	2.55
-Insurance	4.05	10.99
Total continued	24.90	35.18



(Rs in lacs)

Other expenses	31 March 2024	31 March 2023
Particulars		
Total continued from previous page	24.90	35.18
-ISO Audit Fees	0.25	-
-Legal Charges & Professional Fees	15.18	10.20
-Office Expense	4.54	4.17
-On TDS & TCS	0.23	0.19
-On VAT/GST	0.01	0.03
-Other administrative expenses	110.59	151.17
-Printing and stationary expenses	8.18	4.64
-Rates and taxes (excluding taxes on income)	1.37	4.48
-Rent (Machinery)	-	0.50
-Rent (Office)	0.98	2.21
-Statutory Audit Fees	2.25	-
-Telephone expenses	3.03	2.13
-Travelling expenses	11.37	16.93
Manufacturing Expenses		
-Consumption of stores and spare parts	0.18	0.01
-Factory general expenses	0.10	0.05
-Freight and transportation expenses	38.81	28.83
-Jobwork expenses	1.67	12.94
-Other manufacturing and direct expenses	788.75	725.55
-Power & Fuel	17.50	19.45
-Rates and taxes (excluding taxes on income)	0.12	-
Selling & Distribution Expenses		
-Advertisement and publicity expenses	76.93	67.39
-Tour and travelling expenses	-	0.36
-Warranty Expense	4.39	-
Other Expenses		
-Loss due to fire	4.37	-
Total	1,115.70	1,086.41

27 Tax Expenses

(Rs in lacs)

Particulars	31 March 2024	31 March 2023
Current Tax	215.35	108.18
Deferred Tax	27.03	29.43
Prior Period Taxes	5.01	-
Total	247.39	137.61

Significant components of Deferred Tax charged during the year

(Rs in lacs)

Particulars	31 March 2024	31 March 2023
Difference between book depreciation and tax depreciation	30.08	19.44
Expenses provided but allowable in Income tax on Payment basis	1.52	9.99
Provision for Gratuity	(4.56)	-
Total	27.03	29.43



JJ PV Solar Limited, Rajkot
(CIN: U31200GJ2010PLC060541)
Notes forming part of the Financial Statements

28 Earning per share

Particulars	31 March 2024	31 March 2023
Profit attributable to equity shareholders (Rs in lacs)	602.51	405.97
Weighted average number of Equity Shares	5,00,000	5,00,000
Earnings per share basic (Rs)	120.50	81.19
Earnings per share diluted (Rs)	120.50	81.19
Face value per equity share (Rs)	10	10

29 Auditors' Remuneration

(Rs in lacs)

Particulars	31 March 2024	31 March 2023
Payments to auditor as - Auditor	2.25	-
Total	2.25	-

30 Contingent Liabilities and Commitments

(Rs in lacs)

Particulars	31 March 2024	31 March 2023
Claims against the Company not acknowledged as debt - Income tax demands (Note-1) - Bank Guarantee (Note-2)	43.87 640.72	43.87 489.33
Total	684.59	533.21

(1) As per information and explanation given to us by the management, income tax assessment for AY 2017-18 has been done by the Income Tax Department, National Faceless Assessment Centre, Delhi for which order has been passed dtd. 31.12.2022 and demand has been raised of Rs.43,87,360/- , which has not been provided for in the accounts. The company has preferred an appeal against the said assessment order to CIT (Appeal) and Rs.43,87,360/- has been adjusted from income tax refund receivable of FY 2020-21.

(2) For different tendering security and purpose, bank guarantee is offered various government authority and PSUs.

31 Related Party Disclosure

(i) List of Related Parties

Relationship

Damjibhai N. Akabari	Managing Director
Ansuyaben Damjibhai Akabari	Wife of Managing Director
Rajesh P Joshi	Whole Time Director
Minaxiben Rajesh Joshi	Wife of Whole Time Director
Darshakbhai D. Akbari	Son of Managing Director
Viddhi Darshak Akbari	Daughter in Law of Managing Director
Dhaval R Joshi	Son of Whole Time Director
Komal D. Joshi	Daughter in Law of Whole Time Director
Shlesha Prashant Akbari	Daughter in Law of Managing Director
Hemang Rajesh Joshi	Son of Whole Time Director
Pushkar Ramnikal Raval	Brother of Rajendra Raval - Director
Harsh Pushkarbhai Raval	Nephew of Rajendra Raval -Director
Riddhi Harshbhai Raval	Wife of Nephew of Rajendra Raval-Director
Jash Pushkarbahi Raval	Nephew of Rajendra Raval -Director
Hitesh P Joshi (H P Solar)	Brother of Whole Time Director
Anand Liners (India) Pvt. Ltd	Group Company
JJ Metal Craft Pvt. Ltd.	Group Company
Rajendra R. Raval	Director
Dishaben Rajendra Raval	Wife of Director Rajendra R. Raval

(ii) Related Party Transactions

(Rs in lacs)

Particulars	Relationship	31 March 2024	31 March 2023
Director Remuneration - Damjibhai N. Akabari	Managing Director	15.00	-
- Rajesh P Joshi	Whole Time Director	12.00	12.00
Incentive - Damjibhai N. Akabari	Managing Director	3.25	-
- Darshakbhai D. Akbari	Son of Managing Director	2.75	-



Commission - Ansuyaben Damjibhai Akabari	Wife of Managing Director	11.00	-
Salary - Minaxiben Rajesh Joshi	Wife of Whole Time Director	7.40	-
- Darshakbhai D. Akbari	Son of Managing Director	12.90	12.00
- Viddhi Darshak Akbari	Daughter in Law of Managing Director	11.00	-
- Dhaval R Joshi	Son of Whole Time Director	6.88	5.54
- Komal D. Joshi	Daughter in Law of Whole Time Director	6.02	-
- Shlesha Prashant Akbari	Daughter in Law of Managing Director	11.00	-
- Hemang Rajesh Joshi	Son of Whole Time Director	6.82	-
- Pushkar Ramnikal Raval	Brother of Rajendra Raval - Director	3.32	-
- Harsh Pushkarbhai Raval	Nephew of Rajendra Raval -Director	8.82	-
- Riddhi Harshbhai Raval	Wife of Nephew of Rajendra Raval-Director	8.82	-
- Jash Pushkarbahi Raval	Nephew of Rajendra Raval -Director	8.82	-
Installation Expense - Hitesh P Joshi (H P Solar)	Brother of Whole Time Director	4.25	-
Dealer Commission - Hitesh P Joshi (H P Solar)	Brother of Whole Time Director	0.41	-
Sales - Anand Liners (India) Pvt. Ltd	Group Company	7.88	110.09
- JJ Metal Craft Pvt. Ltd.	Group Company	3.47	-

(iii) Related Party Balances

(Rs in lacs)

Particulars	Relationship	31 March 2024	31 March 2023
Solar Installation and Commission - Hitesh P Joshi (H P Solar)	Brother of Whole Time Director	0.76	-
Commission - Ansuyaben Damjibhai Akabari	Wife of Managing Director	0.95	-
Director Remuneration - Damjibhai N. Akabari	Managing Director	0.21	-
- Rajesh P Joshi	Whole Time Director	0.92	0.21
Incentive - Darshakbhai D. Akbari	Son of Managing Director	0.24	-
Salary - Darshakbhai D. Akbari	Son of Managing Director	0.86	0.15
- Shlesha Prashant Akbari	Daughter in Law of Managing Director	1.00	-
- Viddhi Darshak Akbari	Daughter in Law of Managing Director	1.00	-
Customer (Sundry Debtors) - Anand Liners (India) Pvt. Ltd	Group Company	26.00	73.49
Unsecured Loan - Anand Liners (India) Pvt. Ltd	Group Company	6.00	6.00
- Anand Liners (India) Pvt. Ltd	Group Company	45.00	50.00
Continued to next page			

Related Party Balances

(Rs in lacs)

Particulars	Relationship	31 March 2024	31 March 2023
Continued from previous page			
- Damjibhai N. Akabari	Managing Director	12.16	67.16
- Dishaben Rajendra Raval	Wife of Director Rajendra R. Raval	7.00	7.00
- Rajendra R. Raval	Director	14.15	18.49
- Darshakbhai D. Akbari	Son of Managing Director	-	33.00

32 Loans and Advances given to Related Parties

Nil

33 Security of Current Assets Against Borrowings

Reconciliation between Current Assets as per Quarterly statement filed with Bank and Current Asset as per Books of A (Rs in lacs)

Particulars	Jun, 2023	Sept, 2023	Dec, 2023	Mar, 2024
Current Assets (Inventory and Trade receivables) as per Quarterly Return filed with Bank	2,671.36	2,670.27	2,689.91	1,850.90
Add: Inventories and trade receivables which are older than bank's guidelines. (Note-1)	273.19	122.74	580.23	768.35
Current Assets as per Books of Account	2,944.54	2,793.01	3,270.14	2,619.25

Note - 1: As per the management, bank considers only 90 days older inventories and dues of trade receivable which are more than 180 days.



34 Details of Benami Property held

No proceedings are initiated or pending against the Company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 and the rule made thereunder.

35 Wilful Defaulter

Date of declaration as wilful defaulter

The board of directors of the Company is of the opinion that the Company has, till the date of signing of this financial statement, not been declared as wilful defaulter by its banks or financial institution.

36 Relationship with Struck off Companies

On the basis of confirmation with the parties, the board of directors of the Company is of the opinion that the Company did not have any transactions with companies struck off under section 248 of the Companies Act, 2013.

37 Registration of Charge

No charges or its satisfaction is yet to be registered with Registrar of Companies.

38 Compliance with number of layers of companies

On the basis of information received by us during the course of Audit, the company has complied with the number of layers prescribed under clause (87) of section 2 of the Act read with the Companies (Restriction on numbers of layers) Rules, 2017.

39 Ratio Analysis

Particulars	Numerator/Denominator	31 March 2024	31 March 2023	Change in %
(a) Current Ratio	$\frac{\text{Current Assets}}{\text{Current Liabilities}}$	1.72	1.15	49.69%
(b) Debt-Equity Ratio	$\frac{\text{Total Debts}}{\text{Shareholder's Equity}}$	0.80	1.53	-47.95%
(c) Debt Service Coverage Ratio	$\frac{\text{Earning available for Debt Service}}{\text{Debt Service}}$	3.86	2.72	42.06%
(d) Return on Equity Ratio	$\frac{\text{Profit after Tax}}{\text{Average Shareholder's Equity}}$	45.73%	49.92%	-8.39%
(e) Inventory turnover ratio	$\frac{\text{Total Turnover}}{\text{Average Inventories}}$	7.33	5.12	43.17%
(f) Trade receivables turnover ratio	$\frac{\text{Total Turnover}}{\text{Average Trade Receivable}}$	8.47	8.74	-3.10%
(g) Trade payables turnover ratio	$\frac{\text{Total Purchases}}{\text{Average Trade Payable}}$	13.59	12.53	8.46%
(h) Net capital turnover ratio	$\frac{\text{Total Turnover}}{\text{Closing Working Capital}}$	9.70	16.06	-39.58%
(i) Net profit ratio	$\frac{\text{Net Profit}}{\text{Total Turnover}}$	4.51%	3.10%	45.54%
(j) Return on Capital employed	$\frac{\text{Earning before interest and taxes}}{\text{Capital Employed}}$	31.86%	25.20%	26.44%
(k) Return on investment	$\frac{\text{Return on Investment}}{\text{Total Investment}}$	0.00%	0.00%	

Reasons for Variances

(a): Major advances from customers were converted to trade receivables throughout the year as a result of sales made to them; as a result, the ratio increased.

(b): Shareholder equity increased in 2023-24 as a result of an almost 50% increase in profit volume therefore ratio is decreased.

(c): Earning available for debt service is increased in 2023-24 as a result of an almost 50% increase in profit volume therefore ratio is increased.

(e): Due to decrease in average inventory ratio is increased.

(h): Current assets is increased in 2023-24 compared to 2022-23 as a result closing working capital is increased and ratio is decreased.

(i): There is almost 50% increased net profit in 2023-24 as a ratio is increased.

(j): There is almost 50% increased net profit in 2023-24 as a ratio is increased.



40 Disclosure where company has given loan or invested to other person or entity to lend or invest in another person or entity

The Company has not advanced or loaned or invested funds (either borrowed funds or share premium or any other sources or kind of funds) or has not provide any guarantee, security or the like to or on behalf of the Ultimate beneficiaries.

41 Disclosure where company has received fund from other person or entity to lend or invest in other person or entity

The Company has not received any funds or not entered into any understanding that company invest or land the said amount for the benefits of Funding Party directly or indirectly or The company has not provide any guarantee on behalf of Ultimate Beneficiaries.

42 Undisclosed Income

Nil.

43 CSR Expenditure

(Rs in lacs)

Particulars	31 March 2024	31 March 2023
Amount required to be spent by the company during the year	5.14	-
Amount of expenditure incurred	11.00	-

44 Details of Crypto Currency

The Company has not traded or invested in Crypto Currency or Virtual Currency during the fiancial year ended on 31 March, 2024.

45 Other Statutory Disclosures as per the Companies Act, 2013

In our opinion, no other statutory disclosures are required to be made.

46 Subsequent Events

There is no subsequent event occurred after balancesheet date that it may affect going concern of the company.

47 Regrouping

The company has regrouped / rearranged previous year figures in veiw of easy comparision with current year figures.

As per our report of even date
For J C Ranpura & Co.,
Chartered Accountants
Firm's Registration No. 108647W

Ketan Y. Sheth
Partner
Membership No. 118411
UDIN: 24118411BJZWVE6872
Place: Rajkot
Date: 8 August 2024



For and on behalf of the Board of
JJ PV Solar Limited, Rajkot

Damjibhai N. Akbari

Damjibhai N. Akbari
Managing Director
DIN : 01734812

Vipul Sorani

Vipul Sorani
Company Secretary
M. No. A59041

Place: Rajkot
Date: 8 August 2024

Rajeshbhai P.

Rajeshbhai P.
Whole Time Director
DIN : 03130297

Nilesh Vasan

Nilesh Vasan
Chief Financial Officer

JJ PV Solar Limited, Rajkot
(CIN: U31200GJ2010PLC060541)

Annexures for the Notes forming part of the Financial Statements

1 Share Capital		(In Rs)	
Particulars	31 March 2024	31 March 2023	
Issued Equity Share Capital			
- Ansuyaben D. Akbari (Share)	2,00,000	2,00,000	
- Damjibhai N. Patel (Share)	12,50,000	12,50,000	
- Darshak D Akbari (Share)	2,00,000	2,00,000	
- Hiteshbhai N Patel (Share)	2,00,000	2,00,000	
- Minaxiben R. Joshi (Share)	1,80,000	1,80,000	
- Prashant D. Patel (Share)	2,00,000	2,00,000	
- Pushkarbhai Raval - Huf (Share)	2,50,000	2,50,000	
- Rajendarabhai Raval (Share)	11,00,000	11,00,000	
- Rajendrabhai Raval Huf (Share)	2,50,000	2,50,000	
- Rajesh P. Joshi (Share)	7,20,000	7,20,000	
- Raminikbhai Raval - Huf (Share)	2,50,000	2,50,000	
- Viddhiben D. Akbari (Share)	2,00,000	2,00,000	
Total	50,00,000	50,00,000	

2 Long term borrowings		(In Rs)	
Particulars	31 March 2024	31 March 2023	
Secured Term loans from banks			
- Boi Car Loan A/C No.000310005186	-	4,76,972	
- Hdfe Bank - Car Loan A/C.118929317	-	1,74,811	
- Hdfe Bank Loan - Toda-85780707	3,08,21,154	3,77,10,375	
- Hdfe Bank MI Loan A/C. No.86249220	-	27,99,896	
- Hdfe Loan A/C. No.86246119	-	24,85,093	
- Kotak Mahindra Prime Limited - Cf-16099597	-	2,17,909	
- The Fedral Bank - 18016900000320	1,92,090	3,47,761	
- The Fedral Bank Ltd A/C No.18016900000171	-	1,04,088	
Unsecured Term loans from other parties			
- OXYZO FINANCIAL SERVICES PRIVATE LIMITED	31,68,698	31,00,592	
Unsecured Deposits			
- Aditya Solar Co. {Deposit}	-	43,200	
- AMRUTLAL ISHWERLAL PATEL	-	25,850	
- Avi Appliances Pvt Ltd	3,44,887	3,44,887	
- Balaji Associates (Deposit)	-	54,200	
- Balaji Solar System-Deposit	41,25,000	41,25,000	
- D.D. Raval & Co. (Deposit)	-	51,000	
- Devang Yashvantbhai Joshi	-	7,660	
- Dhavalbhai Dhirajlal Gohel	-	6,000	
- Fachara Dhirenkumar Gordhanbhai	-	6,000	
- G G ASSOCIATES	1,30,000	1,30,000	
- GLOBAL SEEDS (DEALER DEPOSIT)	21,06,876	-	
- Gorsiya Ketan Batukbhai	-	8,000	
- Gurvinder Arora	80,000	80,000	
- Hari Om Solar (Deposit)	-	2,00,000	
- Jadav Devisinh Ramsinh	-	10,000	
- Jay Laxmi Modular (Deposit)	-	51,000	
- JOSHI SHARMILABEN JIGNESHBHAI	-	5,910	
Total continued	4,09,68,705	5,25,66,204	

ASB

Long term borrowings

(In Rs)

Particulars	31 March 2024	31 March 2023
Total continued from previous page	4,09,68,705	5,25,66,204
- Kalyani Bharatbhai Chhotala	-	7,660
- Kamal Agency (Deposit)	-	50,000
- Kanchanben Laxmichand	-	12,490
- Katara Mahendrabhai Kanjibhai	-	8,000
- LILAVANTIBEN A PATODIYA	-	4,650
- LRAGROTECH PRIVATE LIMITED (DEPOSIT)	41,70,905	-
- M K Solar (Deposit)	-	1,50,000
- Mahi Solar Co. (Deposit)	-	1,13,350
- MANANI MAHESHBHAI MAGANBHAI	-	3,000
- Mercury Trading Corpn.	-	1,05,000
- Mrug Denishbhai Dalsukhbhai - 10096568	-	8,000
- Plas- Mach Power System(I) Pvt. Ltd.	-	2,77,790
- R D Water System Private Limited	3,08,632	3,08,632
- R N Sales Corporation	-	1,45,886
- R R Solanki	-	4,650
- Raj Agro (Deposit)	-	50,000
- Rajendrabhai Bhurjibhai Bhut	-	7,660
- Ramraj Electric Stores	6,87,815	6,87,815
- Rasikbhai V. Viradiya	-	4,650
- RD WATER SYSTEM Pvt Ltd.	5,04,000	-
- Rebin Kansagra (Deposit)	10,000	-
- RESERVE BANK OF INDIA	-	82,596
- Roshan Khan Babi	-	3,30,000
- S S Power Systems	-	71,550
- Sharada Wind Power Pvt Ltd	-	25,00,000
- SHYAM SOLAR TRADING	-	14,200
- Sigma Laser Tech Pvt. Ltd.	-	50,000
- Silicon Energy (Deposit)	-	50,000
- SONIKA HIREN SHAH	-	4,650
- Starlit Infra Energy (Deposit)	-	2,17,080
- Sumit Bharatbhai Butani	-	5,000
- Trupti Power Projects Pvt. Ltd.	-	30,000
- Uratom EPower Private Limited (Dealer Deposit)	33,00,000	-
- Urvisha Power Systems	-	76,608
Unsecured Loans and advances from related parties		
- DAMJIBHAI NATHUBHAI PATEL	12,16,353	1,01,16,354
- Darshak Damjibhai Akbari UL	-	33,00,000
- Dishaben R.Raval	7,00,000	7,00,000
- Rajendra R.Raval	14,15,214	18,48,531
Unsecured Other loans and advances		
Unsecured Other loans		
- Anand Liners (India) Pvt. Ltd	45,00,000	50,00,000
- Anand Liners (India) Pvt. Ltd (U.L)	6,00,000	6,00,000
Total	5,83,81,624	7,95,12,006

3 Deferred tax liabilities Net

(In Rs)

Particulars	31 March 2024	31 March 2023
Deferred Tax Liabilities (Net)		
- Deferred Tax Account	1,11,30,436	84,27,064
Total	1,11,30,436	84,27,064

4 Long term provisions

(In Rs)

Particulars	31 March 2024	31 March 2023
Provision for employee benefits		
Gratuity Payable	14,55,206	6,04,897
Total	14,55,206	6,04,897

5 Short term borrowings

(In Rs)

Particulars	31 March 2024	31 March 2023
Current maturities of long-term debt		
- CM Boi Car Loan A/C No.000310005186	6,48,114	9,06,000
- CM Hdfc Bank - Car Loan A/C.118929317	1,74,811	10,02,475
- CM Hdfc Bank Loan - Toda-85780707	68,79,509	65,27,465
- CM Hdfc Bank MI Loan A/C. No.86249220	27,99,424	39,89,190
- CM Hdfc Loan A/C. No.86246119	24,84,708	35,46,359
- CM Kotak Mahindra Prime Limited - Cf-16099597	-	1,45,633
- CM OXYZO FINANCIAL SERVICES PRIVATE LIMITED	-	75,00,000
- CM The Fedral Bank - 18016900000320	2,03,976	2,03,976
- CM The Fedral Bank Ltd A/C No.18016900000171	1,23,987	1,55,652
Secured Loans repayable on demand from banks		
- Bajaj Finance Limited -416Bfr52507011	29,55,000	26,24,729
- Hdfc Cash Credit A/c. No.50200028698512	5,44,12,680	4,95,64,307
Total	7,06,82,209	7,61,65,786

6 Trade payables

(In Rs)

Particulars	31 March 2024	31 March 2023
Due to others		
Loans and advances		
- Gopi Technologies	1,60,475	-
- KRV SOLAR	3,16,901	-
- SUNBOND ENERGY PRIVATE LIMITED	93,856	-
- Uralom Solar India Pvt. Ltd.	74,244	-
Provision for Expenses		
- Canteen Charges Payable	5,600	4,400
- Electricity Expense Payable	-	80,128
- Telephon Exp Payable A/c	-	1,077
- 4TH VED AGROTECH	-	2,521
- Aadhaar Solar Power	-	47,500
- Aadhar Solar Power	-	35,268
Total continued	6,51,076	1,70,894

Trade payables

(In Rs)

Particulars	31 March 2024	31 March 2023
Total continued from previous page	6,51,076	1,70,894
- AARUSH ENTERPRISE	-	18,354
- AARUSHA SMART ENERGY LLP	-	25,76,265
- Aashish Sidhpura	-	1,798
- Aashutosh Industries	-	1,574
- Abhay Electronics {Jadav Pravinbhai Babubhai}	-	91,033
- Abr Energy	-	5,25,000
- Aditya Security Service	-	51,060
- Aekrang childrens development institute	-	10,000
- AHASOLAR TECHNOLOGIES LIMITED	7,727	6,705
- Ahmar Ansari	-	13,068
- Air Networking Solution	9,086	-
- Akshaygiri Chimangiri Gosai Salarya/C	20,066	-
- ALL PACK	-	29,690
- AMBICA ELECTRIC	-	2,466
- Amit Naliyapara (Salary A/C)	45,148	-
- Amit P Joshi	-	5,69,866
- ANAND ENTERPRISE	-	1,18,000
- Anjanaben H Dhaduk	-	7,499
- ANKIT ASHOKBHAI BHUT	18,270	25,799
- Ankit J Vijaysingh- Salary	17,314	-
- Ansuyaben D Akbari (Incentive A/c)	95,000	-
- Apar Industries Ltd.	-	3,991
- Arise Engineers	3,894	-
- ARJUN SOLAR INSTALLAR	53,634	4,10,087
- ARJUNSINH ZALA Salary A/c	18,198	-
- ARKCA Corporate Solutions Pvt Ltd	3,540	-
- Arpitsinh B Parmar - Salary A/C	(1,73,082)	-
- Arvindbhai Raghavjibhai Chovatiya (New Geeta)	19,379	66,542

- Ascent Engineers	-	43,88,340
- Ashvin D Makwana Salary A/c	22,406	-
- ASLAM SANDHI	-	19,800
- ATRI ENGINEERS	-	21,322
- AVTAR POLYPLAST PVT. LTD.	-	1,72,980
- AXOMEE RENEWABLES PVT LTD	2,39,625	2,39,625
- BAJRANG ELECTRIC STORES (SAVALIYA ANKIT KANTILAL)	1,485	6,269
- BAKULESH HARILAL RUPANI (PROP. B RUPANI AND ASSOCIATES)	-	1,62,000
- BALAJI SOLAR SYSTEM	16,140	16,100
- Balkrushna Stamping	-	19,230
- Belief Inc	4,220	-
- BHAGIRATH SAHU	98,600	98,600
- Bhagyoday Engineering	2,962	34,633
- BHARAT SANCHAR NIGAM LIMITED	10,640	3,696
- Bharatbhai R Joshi	-	35,172
- Bharatbhai Suryakantbhai Joshi-Salary	43,698	-
- Bharti Airtel Limited	-	6,552
- Bharti Enterprise	-	1,87,274
Total continued	12,29,026	1,01,11,284

Trade payables

(In Rs)

Particulars	31 March 2024	31 March 2023
Total continued from previous page	12,29,026	1,01,11,284
- Bharti Enterprise - Gundasar	3,07,685	3,07,685
- Bhavan Bavabhai Mundhava	4,850	15,400
- Bhavesh D Bhalala	-	12,242
- Bhavikkumar Kamani (Salary A/C)	26,935	-
- Bhavnaben K Danidhariya	-	5,248
- Bhumi Polymers Pvt. Ltd.	-	1,59,596
- Bhupendra Karshanbhai Vaniya Salary A/c	24,398	-
- Bond A/c	2,04,318	-
- Bond A/C.	4,69,177	-
- Borosil Renewables Limited	-	17,32,873
- Buland Febrication	-	10,700
- Busch Vacuum India Pvt.Ltd.	-	62,494
- CAMCO POWER PRODUCTS PRIVATE LIMITED	1,02,000	1,02,000
- Camco Power Products Pvt Ltd	1,00,223	1,00,223
- Chandrikaben R. Sorthiya	69,902	66,775
- CHAUHAN JAYDEEP CHAMANBHAI	4,655	-
- CHHAYA DAVE	9,000	-
- Classic Battery	-	5,200
- Cleanchain Technologies Private Limited	70,800	70,800
- CNET TECHNOLOGIES	-	10,620
- Contact Publicity	-	7,500
- Creative Instrument Services	15,950	15,950
- Creton Industries	-	13,46,086
- CRI PUMPS PVT LTD	19,326	19,326
- Darshak D. Akbari (Salary A/C)	85,993	-
- Darshak Damjibhai Akbari (Incentive A/c)	23,750	-
- DARSHAK JAYSUKHBHAI BAMBHROLIYA SALARY A/C	24,330	-
- Dethaliya Tushar Jayantibhai	1,980	1,980
- Dev Enterprise	-	11,841
- DEVI TECHNOLOGIES	-	5,000
- DHANKECHA AMITKUMAR JAYANTIBHAI	-	9,561
- DHARA ENTERPRISE	2,519	-
- DHARESHWAR POWER TOOLS	-	1,740
- Dharmeshbhai Parmar	-	3,448
- Dharmi Steel	5,72,249	5,72,249
- Dhaval Joshi CC No. 0822	1,54,975	-
- DHAVAL PRAFUL SAGATHIYA	49,041	36,427
- DHAVAL VORA	-	1,559
- DINESH V PARMAR	-	8,400
- Dineshbhai M Khuman	-	46,987
- DIPAKBHAI B BHATTI	-	2,970
- Dipakbhai G Trivedi	-	37,471
- DIPEN MANISHKUMAR MUNJPARA	-	3,300
- DIVYARAJ SINH I ZALA	-	7,200
- DIVYESH GATURBHAI SABHANI	-	57,921
- Diya Pipe	-	66,434

(Signature)

Total continued	35,73,082	1,50,36,490
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Trade payables

(In Rs)

Particulars	31 March 2024	31 March 2023
Total continued from previous page	35,73,082	1,50,36,490
- Edge Automation Pvt. Ltd.	-	27,996
- Eesha Electricals	10,384	1,05,316
- El Sol Energy Systems -Pgvcl	-	10,27,326
- EL-Sol Energy Systems	-	62,48,583
- En-Wa Tech Solution	-	1,18,464
- Epp Composites Pvt Ltd	-	20,653
- Esteem Technology	-	3,050
- Full Stop It Solution	34,260	-
- GADHPAT ENERGY PVT LTD.	-	37,251
- Ganesh Enterprise - Rajkot	-	27,796
- Ganesh Industries - Vavdi	-	31,871
- Ganga Borewell	83,742	4,56,000
- Ganga Enterprise	1,652	-
- Gautam Chauhan(Salary)	19,894	-
- GAYATRI FURNITURE AND FEBRICATION	-	940
- Geie Solar Products India Private Ltd.	-	1,34,205
- GENX PV INDIA PVT. LTD.	-	4,91,232
- GHADIYA HARDIKBHAI RAMESHBHAI	60,059	58,000
- Global Airtech Systems	-	236
- GLOBAL SEEDS-	24,86,576	-
- Gojiya Ramde Khimabhai	-	13,721
- Gopi Aluminium	-	9,19,770
- GOPI SOLAR & PLUMBING	-	6,265
- GREENERA ENERTECH PVT. LTD.	-	18,000
- GRIDSHIELD TECHNOLOGY PRIVATE LIMITED	-	65,888
- GTPL BROADBAND PRIVATE LIMITED	-	13,478
- Gujarat Energy Transamission Corporation Ltd.	33,439	-
- H P SOLAR	76,029	2,23,709
- Hardik Sadariya (Salary A/C)	54,702	-
- Harhit Energy	-	30,642
- HARPAL GOHEL Salary A/c	16,775	-
- HARSH PUSHKARBHAI RAVALSalary A/c	(39,751)	-
- HARSHIL VYAS Salary A/c	7,000	-
- Harsukhbhai D Maheta	-	42,726
- HASMUKHBHAI JOSHI	-	5,940
- HEMANTBHAI PRAGDASBHAI LASHKARI	1,84,829	89,113
- Hemat Devshibhai Tala	1,00,013	2,75,513
- Hermes Technologies Pvt. Ltd.	6,121	-
- Hi Tech Trans Technocrates Pvt Ltd.	25,960	-
- Hitesh Chaudhary	93,000	93,000
- IDIS INDIA	-	1,30,408
- Indium Technologies LLP	-	3,435
- Industrial World	6,904	21,040
- INFINITY ENTERPRISE	-	72,000
- INFINITY SOLAR	18,123	33,998
- INFRAX INTERNATIONAL	-	38,477
Total continued	68,52,793	2,59,22,532

Trade payables

(In Rs)

Particulars	31 March 2024	31 March 2023
Total continued from previous page	68,52,793	2,59,22,532
- INTEGRATE ELECTRONICS	-	6,301
- Invtech Solar Project Pvt. Ltd.	-	6,372
- Irrigate Solution	1,98,900	-
- ISUN ENTERPRISE	-	1,062
- ISUN SOLAR PVT. LTD.	-	12,80,524
- JAINFLEX CABLES PVT. LTD.	-	19,936
- Janeta Solar Solutions	-	50,001
- JASH PUSHKARBHAI RAVAL SALARY A/C	(39,751)	-
- Jay Somnath Agro & Electric	48,633	-
- JAY SOMNATH AGRO AND ELECTRIC	80,258	-

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- Jayeshbhai Parbatbhai Vanpariya	-	2,970
- Jeel Polyplast Pvt. Ltd.	-	31,011
- JETHAVA ASHVIN BHIKHABHAI	1,98,000	1,23,797
- JIGNESHBHAI ODHAVJIBHAI KHUNT	35,718	41,536
- JK Composites	-	57,656
- Jolly Infotech	-	8,702
- JP POLYPLAST	79,610	-
- K.Patel Electricals	-	25,540
- Kacha Vasant Ashokbhai	-	3,762
- Kamleshbhai B Kindarkhediya Salary A/c	21,018	-
- KARM SOLAR SOLUTION	20,120	-
- KASHMIRABEN H. PATEL	-	81,603
- KHALIFA YASIN ANWARBHAI	-	94,008
- Khodiyar Enterprise-Ankleshwar	-	42,550
- Khyati Screen Art	-	18,880
- Kiran Electric Co. (Rajkot) Pvt. Ltd.	5,310	3,314
- Kirtbhai Babariya	-	1,850
- Kishan Ramani	-	4,545
- KNACK ENERGY PVT. LTD.	-	1,98,240
- Kohinoor Paints	2,478	16,373
- KRIPALSINH RAGHUVEERSINH JADEJA SALARY A/C	9,905	-
- KRISHNA CABLE INDUSTRIES	-	2,64,075
- KRISHNA COMPUTER AND GRAPHIC	66,438	43,347
- KRUNAL PANCAL (pan solar)	21,399	-
- Krupa Jewellers	4,270	-
- KUKADIYA CHETANBHAI	-	15,400
- Lalbahadursingh Shivnathsingh Yadav (Salary A/C)	2,06,853	-
- Laxmi Corporation	-	87,735
- LIFE PATHSHALA	1,45,530	-
- Lobel Solar Power System	38,016	-
- LOHIYA SOLAR INSTALLATION	-	2,14,234
- LRAGROTECH PRIVATE LIMITED	1,22,93,255	1,62,28,198
- M.S.TECHNOLOGIES	11,918	11,918
- Mahadev Engineering	-	43,223
- MAHADEV ENTERPRISE	-	1,35,479
- Mahakali Engineering	1,09,989	540
Total continued	2,04,10,660	4,50,87,214

Trade payables

Particulars	(In Rs)	
	31 March 2024	31 March 2023
Total continued from previous page	2,04,10,660	4,50,87,214
- MAHAKALI POWER	-	63,903
- MAHAVIR INDUSTRIES	-	69,873
- MAHESH HARSUKH MAHETA	-	8,250
- MAHI ENTERPRISE	-	10,681
- Mahi International	-	40,000
- MANISHABEN NILESHBHAI LUNAGARIYA(DHARTI AGRO)	27,900	13,949
- Mann Enterprise	-	18,931
- Manojbhai Joshi (Gold Leggings)	-	12,450
- Maruti Electric(R K Sorathiya)	-	7,788
- Maruti Screen Printers	59,472	39,841
- MARUTI TRADING	-	69,445
- MAYURIBEN NILESHBHAI MOLIYA-Niles Studio	-	3,448
- Mcplus Energy Solution	-	14,488
- Metal Craft Industries	-	51,892
- Microwise Solutions	-	43,408
- Milan Dineshbhai Solanki	-	57,983
- MINAXI RAJESHBHAI JOSHI Salary A/c	(5,024)	-
- Mineshkumar J Shah	-	9,000
- MIT ENGINEERS	-	2,70,639
- Mitraya Electrical	-	70,200
- MOGLI LABS (INDIA) PRIVATE LIMITED	-	35,290
- Mohit Vasani(Salary A/C)	38,545	-
- NADIM ABDULRAHIM BELIM	-	19,018
- Naimish Akabari (Salary A/C)	30,118	-
- Nareshkumar Lilaram Ganjiyani (Akash Electricals)	42,184	42,184
- NAVDEEP POLY PLAST	3,93,349	-
- NAVKAR DIGITAL	11,480	-
- Neety Euro Asia Solar Energy	58,208	1,43,78,025

15/03

- Neety Euro Asia Solar Energy (EMD)	6,62,957	-
- New Aditya Solar Energy	5,90,000	74,01,112
- New Patel Xerox & Stationary	3,835	-
- Niccolite Corporation	-	65,178
- NILESH N VASAN	-	8,000
- Noble Electrade Pvt. Ltd.	18,809	-
- Noble Electric Co. Pvt. Ltd	1,517	1,517
- Non MSME Creditors	(4,62,04,037)	-
- Nyalkaran Energy LLP	3,33,044	3,33,044
- OM SAI ART	16,462	-
- OM SHANTI SOLAR GROUP	3,10,500	-
- Omega Machining Solution	8,960	-
- ONYX CORPORATION	-	1,004
- OXYZO FINANCIAL SERVICES PVT LTD	-	1,06,804
- P.Prabhudas Engineering Pvt. Ltd.	4,303	-
- PAHAL SOLAR	-	22,80,157
- PANKAJBHAI BABUBHAI DOBARIYA	-	3,500
- Paresh K Kathiriya(Khedut Agro)	20,542	14,586
Total continued	(2,31,66,216)	7,06,52,802

Trade payables

(In Rs)

Particulars	31 March 2024	31 March 2023
Total continued from previous page	(2,31,66,216)	7,06,52,802
- PARESHBHAI VALLABHBHAI VADOLIYA	85,822	18,919
- Parmar Vinay	12,177	12,177
- PARSANA DHRUMIL SANJAY	18,000	-
- PARSANA HITESHBHAI HARIBHAI	59,400	-
- Parthgiri Gaushwami - Salary A/C.	30,734	-
- Patel Technomation Pvt. Ltd.	-	51,964
- PAVITRA VIPULBHAI PARSANA	18,000	-
- Pgs Fasteners & Metal Corp	-	35,148
- Pgs Fasteners & Metal Corp.	-	81,539
- PGVCL METER HI-TECH LABORATORY	-	2,70,031
- Piyush Bambhroliya	-	23,760
- Polycoat Electra Services (India) Pvt. Ltd.	2,74,834	75,760
- Power Battery & Auto Electric	-	5,500
- POWER TECH TRADING (CHIRAG HARIA)	-	1,559
- Power Wave Solutions	-	4,28,582
- Pragati Enterprise	5,16,250	1,71,750
- Pragati Infra Projects	11,894	11,895
- PRAGATI PIPE INDUSTRIES	-	55,991
- Prakash Chaudhary	98,800	98,800
- Prakash Gold Industries	-	30,240
- Pramukh Hardware	73,209	1,13,836
- PRARTHANA ANAND KOTHARI	-	6,400
- Prashant Bipinbhai Shah	67,558	67,558
- Prashant Damjibhai Akbari (Remuneration)	20,000	-
- Prayag Parmar (Salary A/C)	35,398	-
- Priyank Vallabhabhai Virani-Salary A/C	10,904	-
- PV RENEWABLES	-	3,54,330
- R V Agrotech	26,985	-
- R. K. ENTERPRISES	1,93,402	1,93,402
- RADHE KRISHNA ENTERPRISE	-	89,740
- RAHUL KANDOLIYA Salary A.c	16,653	-
- Rahul Khuman	5,093	-
- RAJESH P.JOSHI { REMUNERATION }	21,400	-
- RAJESH CHAUDHARY	98,500	98,500
- Rajeshbhai J Ramani	-	14,940
- RAJKUMAR KHANNA	8,23,680	8,23,680
- RCL Feeder Pte Ltd	3,11,910	-
- RD WATER SYSTEM PRIVATE LIMITED	-	9,95,464
- Redren Energy Pvt. Ltd.	16,603	2,91,603
- REHMAN TRADERS	-	1,002
- Reliable Electrix	-	43,724
- Reliance Jio Infocome Limited	-	2,613
- Renewsys India Private Limited	-	20,91,853
- RIDDHI HARSHBHAI RAVALSalary A/c	(39,751)	-

1052

- RIDDHI SIDDHI CONSTRUCTION CUNSLTANCY	-	8,282
- Rohit Vala - Salary A/C	56,198	-
Total continued	(2,03,02,563)	7,72,23,344

Trade payables (In Rs)

Particulars	31 March 2024	31 March 2023
Total continued from previous page	(2,03,02,563)	7,72,23,344
- RONAK ENTERPRISE	432	5,145
- Ronak Natubhai Jamod (Shiv Shakti)	-	15,315
- S A ENTERPRISE	-	58,618
- S. A. ENTERPRISE	-	3,964
- S.G. Technologies	-	50,913
- Saara Earthing India Pvt Ltd	12,390	12,390
- SABHAD RAM R	2,465	4,323
- Sagar R Sangani	-	1,58,449
- Salary Payable	12,08,224	19,89,416
- SAMPARK INDIA LOGISTICS PVT LTD	-	2,600
- Sanj Publications	-	3,780
- SANJAY RAJSHI BHAMBHANA SALARY A/C	25,476	-
- SANJAY SRIVAS	99,000	99,000
- Sanvi Composites	37,166	-
- Sarvaiya Dharmendra RamnikBhai	6,451	-
- Sarveshwar Tools	-	2,42,373
- SHIMATO ENTERPRISES PRIVATE LIMITED	-	46,368
- Shimato Enterprises Pvt Ltd	-	11,58,658
- Shiv Computer Service	1,400	900
- Shiv Marketing	-	12,253
- SHIYAL SANJAYKUMAR	19,930	-
- SHLESHA PRASHANTBHAI AKABARI	1,00,001	-
- Shredhara Rural Devp Projects	-	23,65,580
- Shree Civil Engineering Private Limited	-	15,080
- SHREE GANESH SALES AND SERVICE	-	51,448
- SHREE MARUTI CORPORATION	2,29,902	13,59,369
- Shree Patel Stationers	-	7,254
- SHREE RAM ELECTRIC CORPORATION	25,707	25,707
- Shreeji Abrasive Technologies	11,800	-
- Shreenathjee Plastic	70,800	-
- SHREENATHJI CORPORATION	22,427	-
- Shreenathji Mineral Water	8,745	15,410
- SHRI NATH ELECTROTECH	-	35,164
- Signature Energy	1,67,545	-
- SITARAM CEMENT PRODUCTS	-	9,050
- Smart Solar Power	-	2,82,844
- Soham Engineering	25,087	14,35,487
- Sonal Nilesh Makwana	-	25,687
- SRI BALAJI MARKETING	1,42,538	-
- STINGRAY EARTHING	-	3,98,474
- Sunchaser Structures Private Limited	14,479	4,20,030
- SURYARAJ SECURITY SERVICES	51,480	-
- Synchro Electricals	38,468	2,87,287
- TALPADA JITESH LAXMANBHAI	-	6,781
- THAKKAR KIRANBEN A	40,880	42,290
- Trans Tec	-	22,950
Total continued	(1,79,39,770)	8,78,93,701

Trade payables (In Rs)

Particulars	31 March 2024	31 March 2023
Total continued from previous page	(1,79,39,770)	8,78,93,701
- TRUST INFRA SALES & SERVICES	34,033	-
- UBHADA PUBLICITY	3,57,178	3,72,518
- UDUBHA JADEJA	-	1,559
- Ujjaival Solar Power	-	3,147

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- Ultra Card Print World Pvt. Ltd.	-	2,100
- Ultracab (India) Limited	63,904	41,217
- Uma Electric Parts	-	45,389
- Uma Powertronics Pvt. Ltd.	-	1,770
- Unilink Engineering Corporation Pvt. Ltd.	-	20,820
- Unique Solar Service	-	1,06,425
- Unitech Laboratories Services	2,655	-
- Uratom EPower Private Limited	2,63,53,148	-
- Urmilaben Rajeshbhai Davera	20,926	20,532
- V Star Solar Energy	-	66,590
- VASUDEV	97,500	97,500
- VEGADA UPASANA JAYDIPBHAI	4,900	8,100
- VERSIL PUMPS LLP	-	12,46,992
- VIDDI DARSHAKBHAI AKABARI	1,00,001	-
- Vidya Wires Pvt. Ltd.	-	10,13,142
- VIKAS IRRIGATION	5,85,281	1,34,404
- VilashKumar Amardas Hariyani	22,550	26,500
- Vimal Radadiya {Salary A/C}	30,728	-
- VINOD KHANNA - HUF	4,23,440	4,23,440
- Vipul Bharadava (Salary A/C)	35,756	-
- Vipulbhai Ghoghabhai Zapada	1,05,000	-
- Virani Divyesh Ramnikbhai {Jay Somnath}	1,17,665	1,05,931
- Vishwa Sales Corporation	-	46,020
- VITTORIA METALS INDIA PRIVATE LIMITED	-	7,18,449
- Vodafone Idea Limited	-	58,794
- Yashi Electricals	4,16,222	1,12,926
- YUVAAN ENERGY PRIVATE LIMITED	20,147	-
- Zankhna Hiteshbhai Dodiya Salary A/C	21,482	-
Due to Micro and Small Enterprises		
- MSME Creditors	4,62,04,037	-
Total	5,70,76,783	9,25,67,966

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7 Other current liabilities

(In Rs)

Particulars	31 March 2024	31 March 2023
Interest accrued but not due on borrowings		
- Interest on Vehicle Loan Payable	-	13,704
- Term Loan Interest Payable	3,12,274	3,57,305
Statutory dues		
- ESIC	3,048	2,081
- GST Payable	-	1,13,06,316
Total continued	3,15,322	1,16,79,406

Other current liabilities

(In Rs)

Particulars	31 March 2024	31 March 2023
Total continued from previous page	3,15,322	1,16,79,406
- Provident Fund A/C	1,14,446	1,51,064
- Staff Professional Tax	13,200	12,800
- Tcs Payable	528	1,70,313
- Tds On Professional Fees 94 J	26,000	8,051
- Tds On Contractor 94 C - 1%	33,136	58,501
- Tds On Contractor 94 C - 2%	1,39,821	2,20,910
- Tds On Interest 194A	13,370	30,563
- Tds On Professional Fees 94 J	5,000	9,639
- Tds On Purchase 194Q	1,05,664	1,34,110
- Tds On Salary	3,62,087	2,35,275
- Tds On Sales Comm. 194 H	80,372	74,599
- Tds On Tech.Ser 94J 2%	-	11,763
Advances from customers		
- AARADHNA OWN ASSO C/O PRAMUKHS	36,667	36,667
- AARTIBA MAHAVIRSINH JADEJA	5,000	-
- ABDULLI SERASHIYA	1,63,000	-
- ABDULBHAI AMANJIBHAI KHOR	9,175	-
- ABHAYCHAND PANACHAND FICHADIYA	-	35,977
- AHAMADBHAI AMANJIBHAI KHOR	8,174	-
- AHYA HARESHKUMAR MAGANLAL - 31402014589	15,000	15,628
- AHYA HARESHKUMAR MAGANLAL - 31402014597	15,000	15,628
- AJAYBHAI VASHRAMBHAI NADIYADI	1,56,000	-
- AJUDIYA KAMLESH RAMJIBHAI	-	20,800
- AKASHBHAI KISHORBHAI GAJERA	20,990	5,000
- AKHIL FLAT WING-C	-	22,134
- Akshar Polymers	8,15,340	-
- ALIBHAI MAHMADBHAI MADKIYA	25,999	-
- ALPESH PARSHOTAM ZAPADIYA	-	6,000
- ALPESH RAMESHBHAI BHARADAVA	-	82,500
- Alpeshbhai Donga	-	5,000
- AMARSANG SHIVAJI PADHIYAR	-	12,300
- AMBALIA KUNDANBEN MAHENDRABHAI	5,000	-
- AMEEBEN H. TRIVEDI	5,774	-
- AMI REALITIES C/O JANISH N AJM	5,000	-
- AMIBHAI ALLAVDI VADAVIYA	-	15,857
- AMIN HABIBBHAI LALANI	15,250	-
- AMIT JAYSUKHBHAI JAGAD	-	7,050
- AMIT JINESHBHAI SHAH	31,440	-
- AMITABEN MADHAVJIBHAI DETROJA	18,500	18,500
- AMRELIYA NITABEN RAMJIBHAI	-	10,551
- AMRUTBHAI N VAGHELA	-	2,950
- AMRUTLAL KARSHANDAS	-	5,614
- AMRUTLAL TAPUBHAI ANDANI	-	23,825
- ANAND NARENDRABHAI PUJARA	-	6,000
- ANDHARIA SANJAYBHAI MADHUSUDAN	-	7,623
- ANDODARIYA RAJESHBHAI KARSHANB	5,001	-
Total continued	25,65,256	1,31,52,598

Other current liabilities

(In Rs)

Particulars	31 March 2024	31 March 2023
Total continued from previous page	25,65,256	1,31,52,598

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- ANILKUMAR CHAMPAKLAL BARCHHA	-	1,03,054
- ANITABA PRADUMANSINH ZALA	-	2,05,090
- ANITABEN AVDHESHBHAI TRIPATHI	-	28,800
- ANKITA EXTRUSIONS	5,00,000	-
- ANKUR RAJESHBHAI VASOYA	-	2,12,050
- ANSUYABA HARUBHA ZALA	-	18,887
- ANSUYABEN HARUBHA ZALA	-	28,425
- ARJANBHAI HIRABHAI	-	16,260
- ARJUNBHAI A RAVAL	-	14,851
- ARNAV COMPLEX 2 COMMAN	48,669	-
- ARROW INDUSTRIES	15,340	-
- ARTIBEN KISHANKUMAR PADIYA	-	18,351
- ARUNABEN LABHSHANKAR BHATT	-	17,698
- ARUNABEN MUKESHBHAI RAJANI	-	15,600
- ARVIND VALLABHBHAI SARDHARA	-	15,720
- ARVINDBHAI GORDHANBHAI GURJAR	-	14,895
- Arvindbhai Jadavbhai Parsana	-	3,16,73,300
- ASHA JIGNESHBHAI DODIYA	-	15,610
- ASHA PRAKASH BHATT	19,495	19,495
- ASHABEN V MEHTA	-	1,16,750
- ASHABEN VELJIBHAI RATHOD	-	17,349
- ASHOKBHAI JAGANNATHBHAI PANDYA	-	12,910
- ASHOKBHAI KARSHANBHAI GHONIA	-	5,000
- ASHOKBHAI NARANBHAI CHAUHAN	-	1,24,650
- ASHOKBHAI PARBHUBHAI PATEL	16,322	16,322
- ASHOKKUMAR MANHARLA BHOJANI	63,028	-
- ASHOKSINH BHAGVATSINH JADEJA	1,59,562	-
- ASHOKSINH M PARMAR	-	14,600
- ASHVIN DAYABHAI GORASIYA	-	17,300
- ASHVINBHAI VALLABHBHAI SANGANI	14,250	14,250
- ASHVINBHAI. B. DHARSANDIYA	-	11,300
- ASHWINBHAI SAMATBHAI LAMKA	2,050	2,050
- ASVANI KAUSHALYA TEKCHAND	18,363	-
- ATULBHAI MADHAVJIBHAI PATEL	19,058	-
- Avadh Infrastructure Private Limited	1,70,000	-
- AVNI SUNILBHAI TEJANI	-	1,82,333
- BABU CHAKU PAMBHAR	-	11,250
- BABUBHAI RAJABHAI DAVERA	-	12,400
- BACHUBHAI BHIKHABHAI KAVAD	-	15,634
- BADI ABDULBHAI AMIBHAI	7,855	-
- BADI ALIBHAI GAJI	85,000	-
- BADI ALIBHAI NURMAMAD	9,498	-
- BADI ASARAFBHAI ABDULRAHIMBHAI	7,174	-
- BADI KARIMBEN MAHMADBHAI	-	6,345
- BADI MAHAMAD HUSEN AHAMAD	1,61,000	-
- BADI RASUL MAMAD DOSA	7,855	-
Total continued	38,89,775	4,61,51,127

Other current liabilities

(In Rs)

Particulars	31 March 2024	31 March 2023
Total continued from previous page	38,89,775	4,61,51,127
- BADI USMAN MAMAD	7,855	-
- BADI USMANGANI MIMANJIBHAI	6,674	-
- BAJRANG ELECTRIC STORES	672	-
- BALADHA RONAK PRAVINKUMAR	8,425	8,776
- BALAJI DEBABRATA GUPTA	-	22,351
- BALAJI INDUSTRIES	-	5,00,000
- BALDHA HITESH VALLABHABHAI	-	10,030
- BALDHA ILABEN MUKESHBHAI	-	11,580
- BALDHA KAJALBEN RAJESHKUMAR	18,260	18,578
- BAPA SITARAM DAIRY FARM	-	15,340
- BARAD GOVINDBHAI DHANABHAI	2,948	-
- BASIDA JAYSUKHBHAI HIRABHAI	-	22,280
- BATUKBHAI CHAKUBHAI RAMANI	27,753	27,753
- BAVALAL MOHANBHAI RAIYANI	-	15,374
- BELABEN KAMALKUMAR NAIK	-	24,090

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- BELIM NASIRBHAI GAFARBHAI	21,363	21,713
- BHADOARIYA SHILABEN DILIPSINH	-	23,850
- BHAGADIA LATABEN SHIVSHANKAR	-	9,149
- BHAGORA SUREKHABEN MANGALSINH	-	88,875
- BHAGWAN DAGA CHAUDHARY	-	21,314
- BHAGWANDAS RATUMAL	13,350	-
- BHAILAL D.PARMAR	19,001	19,001
- BHALANI MANUBHAI DALSUKABHAI	-	8,960
- BHALARA ASHOKBHAI KESAVJIBHAI	-	13,650
- BHALARA BABUBHAI NATHABHAI	-	20,000
- BHANDERI BHARTIBEN JAMANBHAI	-	17,380
- BHANDERI KAILASHBHAI PACHABHAI	-	15,500
- BHANDERI KIRANBEN KESHAVJI	-	24,400
- BHANDERY JENTILAL GANDUBHAI	21,850	1,51,488
- BHANJIBHAI LAKHABHAI KHUNT	-	22,050
- BHANJIBHAI MOHANBHAI CHANGANI	-	22,381
- BHANUBEN CHANDUBHAI KAMANI	14,350	15,175
- BHANUBHAI RAMJI MAKVANA	12,540	-
- BHARAT HIRALAL TRIVEDI	17,010	-
- BHARAT MOHANBHAI	-	5,000
- BHARAT MULUBHAI KUCHHADIA	-	26,446
- BHARAT SHFRBAHDUR	-	22,399
- BHARATBHAI KARSHANBHAI MAKVANA	2,050	2,050
- BHARATBHAI SHAMJIBHAI TANK	(77,650)	98,522
- BHARATGIRI TULSHIGIRI	-	39,609
- BHARATKUMAR DAYARAM JOSHI	18,550	18,550
- BHARGAVI SUDHIRBHAI JOSHI	-	26,587
- BHARTIBEN MUKESHBHAI RATHOD	-	62,050
- BHARTIBEN.P.BHATT	10,000	-
- BHATT CHETANA JAY	30,441	-
- BHATT RAJESHBHAI RAMESHBHAI	-	15,878
Total continued	40,65,217	4,76,39,256

Other current liabilities

(In Rs)

Particulars	31 March 2024	31 March 2023
Total continued from previous page	40,65,217	4,76,39,256
- BHATTI RASID MAHEBUBBHAI	-	15,345
- BHAVANABEN MANSUKHBHAI BERANI	-	15,238
- BHAVESHBHAI DHIRAJLAL JAVANI	13,012	-
- BHAVESHBHAI LAXMANBHAI RANK	14,643	-
- BHAVESHBHAI S PARMAR	1,35,000	-
- BHAVESHKUMAR DHIRAJLAL DEVMURARI	-	88,472
- BHAVNABEN DINESHBHAI AJAGIYA	27,500	1,26,800
- BHAVNABEN JAYESHKUMAR LOTIYA	20,500	-
- Bhavnaben Natvarlal Vyas	-	5,000
- BHAVNABEN RAMESHBHAI VARA	12,648	-
- Bhavnagar City-I Division	1,260	-
- Bhavnagar City-II Division	1,176	-
- BHAYANI MINAJBHAI NURALIBHAI	1,55,870	-
- BHESANIYA MANJULABEN PRAVINBHAI	-	33,026
- BHIKHA BAVANJI	-	10,000
- BHIMANI GIRDHARBHAI RAMJIBHAI	10,000	-
- BHIORANIYA ILMUDEENBHAI RASULBHAI	22,059	-
- BHOJABHAI MANSUR KODIVALA	-	88,605
- BHOR ABDUL RAHIM	4,994	-
- BHOR ALAVADI HASAN	22,059	-
- BHOR RAHIM HASAN SAVADI	22,059	-
- BHORANIYA ALIBHAI HASAN SAUDI	22,059	-
- BHUPATBHAI P CHAUHAN	25,943	25,943
- BHUPENDRABHAI M LALANI	-	19,213
- BHUSHAN D. RAVANI	-	17,552
- BHUT PANNA BACHUBHAI	-	10,000
- BHUVA HARMIN PRAVINBHAI	-	38,213
- BHUVA MUKESHBHAI KESHUBHAI	-	99,300
- BHUVA PURVIBEN VIRENBHAI	14,400	14,400
- Bikash N. Chattopaddy	13,600	1,41,230
- BINABEN J ACHARYA	-	16,454
- BINDIYABEN JITESHBHAI VAJIR	27,560	-

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- BINDU DEVI RAVI PATEL	17,400	17,400
- BINDUBEN VINODBHAI CHOVTIYA	-	16,870
- BIPINBHAI B HIRANI	-	15,574
- Bipinbhai Jadavbhai Parsana	-	3,16,73,300
- BIPINBHAI VAGHJIBHAI DUDHATRA	7,000	-
- BLOCH GULMAMADBHAI ISMAILBHAI	1,58,400	-
- BUDDHADEV KAMLESH ASHOKBHAI	11,513	11,863
- BUSA VASANTBEN VALLABHBHAI	19,100	19,100
- BUTTA AYUB HASAM	3,44,660	-
- CHAGANI RAVINDRA PRABHUDASBHAI	-	22,551
- CHAMANLAL ANADJIBHAI CHAUHAN	17,000	17,351
- CHAMANLAL CHHAGANLAL	12,300	12,300
- CHAMPABEN BHAGVANJIBHAI THUMAR	17,500	17,849
- CHAMPABEN GIRDHARBHAI PIPALVA	-	1,02,050
Total continued	52,36,432	8,03,30,255

Other current liabilities		(In Rs)	
Particulars	31 March 2024	31 March 2023	
Total continued from previous page	52,36,432	8,03,30,255	
- CHAMPAKASINH DILUBHA JADEJA	37,316	37,316	
- CHAMUNDA ENGG WORKS	-	18,833	
- CHANDANI DILIPBHAI BHATT	11,800	12,151	
- CHANDRA VINUBHAI PRAGJIBHAI	-	1,06,772	
- Chandrakala Dalsukhray Bagdai	21,528	21,878	
- CHANDRESHBHAI VITHHALBHAI	17,300	17,650	
- CHANDRIKABEN D PATEL	-	19,500	
- CHANDRIKABEN SURESHBHAI SAVALI	-	10,700	
- CHANDUBHAI BHURABHAI GAJERA	-	25,273	
- CHANDUBHAI GOBARBHAI BHALALA	13,200	13,200	
- CHANDUBHAI HARSHURBHAI GADHAVI	19,560	19,910	
- CHANDUBHAI RANABHAI	-	18,780	
- CHANDUBHAI TEJABHAI SIDAPARA	1,59,672	-	
- CHANDUBHAI VALLBHBHAI TARAVIYA	17,200	17,200	
- CHANDULAL HEMANTLAL AGRAWAT	-	11,101	
- CHAUDHARI AMI VALI	16,371	-	
- CHAUHAN KUMERSINGH GYASINGH	20,000	20,352	
- CHAUHAN PRADIPBHAI BHIKHUBHAI	18,110	-	
- CHAVDA ASHOKBHAI SAVJIBHAI	28,480	28,480	
- CHAVDA DINESHBHAI VASHRAM	14,362	14,713	
- CHAVDA PARESH RATILAL	29,390	29,390	
- CHELANI JAGDISH MURLIBHAI	21,000	2,050	
- CHETANKUMAR RAMESHCHANDRA VYAS.	-	99,300	
- CHHAGAN KANJIBHAI	-	33,952	
- CHHAGAN KESHAV	-	91,825	
- CHHAGANBHAI DHARMASHIBHAI	19,985	-	
- CHHAGANBHAI HIRABHAI PARMAR	16,363	-	
- CHHAGANBHAI KHODABHAI RAMANI	75,262	75,263	
- CHHAGANBHAI RAVJIBHAI BHUT	-	21,052	
- CHHAGANDAS RANCHHODDAS	5,000	-	
- CHHATRA HETALBHAI PRAVINCHANDRA	-	2,050	
- CHHATRASINH AJUBHA JADEJA	-	1,04,050	
- CHHATRPALSINH HARISHCHANRASINH JADEJA	-	14,477	
- CHIMANLAL VALJI PATOLIYA	-	14,200	
- CHIRAG VIRJIBHAI PATEL	-	24,351	
- CHIRAGKUMAR HARESHBHAI RATHOD	-	85,482	
- CHOCO NUTRI	-	1,87,77,000	
- CHOTALIYA FARIDABEN ASPAKBHAI	-	5,400	
- CHOTALIYA TRUPTIBEN CHETANBHAI	41,026	-	
- CHOVIYA JAYESHBHAI NARSHIBHA	1,62,000	-	
- CHOVIYA PRAVINBHAI NATHABHAI	-	12,750	
- CHUDASAMA BHAVANABA JITENDRASINH	5,260	-	
- D. H. CHUDASAMA	1,65,000	-	
- DABHI VIJUBEN AMARSHIBHAI BHALABHAI	16,500	16,500	
- DAL GULAMHUSEN SULEMANBHAI	-	25,258	
- DALPATBHAI PARSOTTAMBHAI	11,925	-	
Total continued	62,00,042	10,01,78,414	

ASB

Other current liabilities

(In Rs)

Particulars	31 March 2024	31 March 2023
Total continued from previous page	62,00,042	10,01,78,414
- DAV MAHENDRABHAI NIRMALBHAI	-	15,281
- DAVE HEMENDRA INDRAVADAN	45,620	-
- DAVE JAGDISH LALITCHADRA	28,392	-
- DAYABEN CHHAGANBHAI SOJITRA	-	22,313
- DEDAKIYA HIRENBHAI JAMANBHAI	-	14,400
- DEEPAK CHANDRAKANTBHAI JOSHI	-	18,000
- DEEPAK GANGARAM PATEL	-	1,23,000
- DEKA ALIBHAI AHAMAD	1,36,500	-
- DEKA HAJI IBHRAHIM	7,174	-
- DEKAVADIYA ISMAIL JALALBHAI	13,855	-
- DEKAVADIYA MEHBUB HAJIBHAI	1,36,500	-
- DESAI BHULABHAI VASTABHAI	-	43,351
- DESAI VATSAL VASUDEVBHAI	15,051	-
- DEVRAJBHAI T. VADI	-	19,000
- DHANLAXMIBEN SAVJIBHAI	29,281	-
- DHARABEN MEHULBHAI HARSODA	21,614	21,614
- DHARMENDRA N SIDDHPURA	19,401	19,751
- DHARMENDRABHAI MAYABHAI TOLIYA	-	37,487
- DHARMENDRAKUMAR BHAGABHAI PATE	-	24,000
- DHARMESHKUMAR S.RANPARIA	29,537	5,000
- DHARMESHKUMAR SHARADKUMAR PADIYA	21,900	21,900
- DHARMIK KUSUMBEN VASANTRAO	-	35,980
- DHARMISHTHABA BALDEVSINH GOHIL	-	16,201
- DHAVAL ARVINDBHAI RANPARIYA	-	22,050
- DHAVAL HITESHKUMAR POPAT	10,000	-
- DHAVAL JIGNESHBHAI SHAH	31,440	-
- DHAVALBHAI CHANDUBHAI VIRDIYA	12,324	1,24,551
- DHAVALBHAI JAYANTIBHAI SAKHIYA	26,052	26,052
- DHAVALBHAI SHAMJIBHAI PIPALIYA	-	14,820
- DHILA MADEVA MARAMAN	8,684	-
- DHIRAJBA JAYUBHA JADEJA	-	16,400
- DHIRAJLAL LAKHMANBHAI TILALA	5,000	-
- DHIRAJLAL PREMJBHAI THANKI	-	20,000
- DHIRUBHAI SHAMBHUBHAI	2,974	-
- DHOLARIYA MUKUND GORADHAN	8,174	-
- DHRUVRAJSINH VANRAJSINH JADEJA	-	30,250
- Die Cast Industries	80,898	80,898
- DILIP RAMANIKLAL BHATT	-	25,826
- DILIPBHAI MALDEBHAI ODEDRA	-	16,750
- DILIPBHAI RAGHAVBHAI VEKARIYA	18,140	-
- DILIPBHAI VASHARAMBHAI	-	22,424
- Dilipkumar Dhirajlal Thakkar	41,000	-
- DINESH BABUBHAI DUDHATRA	11,800	12,150
- DINESH GORDHAN DHADUK	26,871	26,871
- DINESH GOVINDBHAI KAKADIYA	15,251	15,601
- Dinesh Kareliya	15,682	-
Total continued	70,19,157	10,10,70,335

Other current liabilities

(In Rs)

Particulars	31 March 2024	31 March 2023
Total continued from previous page	70,19,157	10,10,70,335
- DINESH SOMAJIBHAI RATHOD	16,753	1,41,090
- DINESHBHAI CHANABHAI CHAUHAN	2,050	2,050
- DINESHCHANDRA GIRADHARLAL MANS	46,476	46,477
- DINESHKUMAR R PARIK	18,363	-
- DIPAK ARJANBHAI VASOYA	25,000	25,000
- DIPAK KANJIBHAI SOLANKI	-	18,000
- DIPAKBHAI HANSRAJBHAI CHAVDA	-	12,600
- DIPAKBHAI JAGDISHBHAI NAGRECHA	-	18,109
- DIPAKBHAI VIRCHANDBHAI PATEL	-	17,220
- DIPAKKUMAR S.MISHRA	-	15,060

- DIPAKKUMAR SHANTILAL KANKOSHIYA	-	15,200
- DIPAKKUMAR VINAYACHAND MANIAYR	-	24,651
- DIPANJAH MUKHARJI	10,000	-
- DIPTIBEN JATINBHAI KAKKAD	-	19,650
- DIPTIBEN S NAKUM	-	18,897
- DIVYAKSHU RATILAL SHAH	11,504	11,504
- DIVYANGNA KALUBHAI HIRPARA	-	10,000
- DIVYESH PARSHOTAMBHAI SOLANKI	95,189	95,189
- DIVYESHKUMAR KANTIBHAI MANVAR	-	10,159
- DOBARIYA VAJIBEN PARSHOTAMBHAI	-	16,313
- DOBARIYA VIVEK BHUPATBHAI	32,753	-
- DODIYA AMUBHAI GOVINDBHAI	-	16,524
- DOLATSINH HARISINH PARMAR	15,674	16,024
- DOMADIYA KRISHNABEN KETANBHAI	21,481	-
- DOMADIYA MUKESH SHAMJIBHAI	14,331	-
- DOMADIYA SHAMJIBHAI HARJIBHAI	16,082	-
- DONGA JITESHKUMAR CHHAGANBHAI	25,891	25,891
- DR. PANKAJBHAI UKABHAI BADMALI	5,000	5,000
- DUDHATRA PARESHBHAI JIVANBHAI	11,800	12,150
- DUDHIBEN JIVKUBHAI KHUMAN	-	1,24,688
- DURGASH R CHAUDHARI	-	42,225
- DUSHYANTBHAI HARJIVAN PADIA	22,000	1,10,472
- DWIVEDI ASHISH GIRISHBHAI	-	26,760
- Equinox Solar Private Limited	3,30,000	3,30,000
- FALDU BHUPENDRA MOHANBHAI	-	24,280
- FALDU KANTILAL RANCHHOD RANA	12,194	-
- FARIDBHAI RAFIKBHAI SEKHA	-	1,16,768
- FARIDHUSEN ABDULSA BHATTI	-	88,875
- FATESHING NARAN PATEL	18,349	18,699
- Fengel Crop Sciences	-	21,052
- FINAVIYA NIRAVBHAI KIRITBHAI	11,528	97,050
- Finline Agro Products	1,09,820	-
- Fruittaza	3,00,000	3,00,000
- G B MEHTA	-	19,780
- GAJENDRASINH ANGHUBHA ZALA	36,593	-
- GAJENDRASINH MULUBHA JADEJA	-	15,500
Total continued	82,27,988	10,29,99,242

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Other current liabilities

(In Rs)

Particulars	31 March 2024	31 March 2023
Total continued from previous page	82,27,988	10,29,99,242
- GAJERA NITABEN DHARMESHBAI	22,651	22,651
- GAJJAR RITESHBAI CHANDUBHAI	(44,251)	44,252
- GAJRABEN CHAMPUBHAI	-	17,100
- GANDHI SURESHBAI NATHALAL	31,818	-
- GANESH J SUDANI	-	16,430
- GANGDASHBAI BHANABHAI RAIYANI	-	15,451
- GARSONDIA HANSABEN VASHARAMBHAI	-	30,827
- GAURANG HARISHBAI RACHANI	-	16,596
- GAURIBEN SAVJIBHAI PATEL	42,300	42,301
- GAUSHVAMI MANSUKHGIRI BAVANGIRI	15,908	-
- GEDIYA MAHESH CHHAGAN	-	27,365
- GEETABEN BHANUBHAI KACHHADIYA	19,751	20,101
- GEETABEN HARISHCHANDRA GOSAI	12,000	-
- GEETABEN MAHESHBHAI JAJAL	12,401	1,11,700
- GEETABEN VIMAL SOLANKI	57,141	57,141
- GHANSHYAMSINH VANUBHA JADEJA	-	29,735
- GHELABHAI MAGANBHAI LIMBASIYA	-	34,350
- GIRDHARBHAI HARIBHAI PRAJAPATI	22,363	-
- Giriraj Poly Pack	-	28,901
- GIRIRAJ SINH BANUBHA JADEJA	19,099	19,449
- GITABEN MANISHBAI BHALIYA	-	17,101
- GITABEN MUKESHBHAI LILA	29,750	29,750
- GITABEN SURESHBAI VASANT	-	24,720
- GODVANI RAMESHBHAI J	-	26,858
- GOGAN KALA	5,000	5,000
- GOGANBHAI JIVRAJ RAMOLIYA	9,781	-
- GOHEL AMIT KISHORBHAI	-	22,750
- GOHIL DHARMENDRASINH R.	-	20,691
- GOHIL GOVINDBHAI LAKHMANBHAI JEMABHAI	12,000	-
- GOHIL KRUSHNDEVSIH AJITSINH	25,271	-
- GOHIL NAVALSIH GUMANSINH	-	7,050
- GOHIL USHABA JAYUBHA	-	6,650
- GONDALIYA MUMTAJBEN ILYASBHAI	22,261	22,611
- GONDALIYA PARESHBHAI CHHAGANBHAI	22,460	22,460
- GONDALIYA SAMIR GOPALDAS	5,000	-
- GOPA RATNA	14,674	15,024
- GOPI FOOD PRODUCTS	160	-
- GORDHANBHAI DEVSHIBHAI	-	4,924
- GORDHANBHAI JIVABHAI	34,800	34,800
- GORDHANBHAI MADHABHAI AKABARI	-	1,06,000
- GOSAI NITABEN LALEETPARI	18,751	19,101
- GOSWAMI BHAVNABEN JOGESHJATI	-	17,516
- GOSWAMI GITABEN BIPINGIRI	-	16,820
- GOSWAMI INDIRABEN UMEDGIRI	-	21,143
- GOSWAMI JAGRUTIBEN BHARATPARI	-	24,127
- GOVID KABABHAI MONPARA	-	11,150
Total continued	86,39,077	10,40,09,838

Other current liabilities

(In Rs)

Particulars	31 March 2024	31 March 2023
Total continued from previous page	86,39,077	10,40,09,838
- GOVIND DEVSHI	12,174	12,524
- GOVINDBHAI G AAKBARI	5,000	-
- GREEN ERA ENERTECH PRIVATE LIMITED	5,000	5,000
- GUJARAT WATER SUPPLY & SEWERAGE BOARD - GODHARA	-	6,406
- GULABBHAI KASAMBHAI MAKVANA	11,650	11,650
- GUNAMANJARI DIPAK PATEL	17,000	1,23,000
- GUNDIGARA MITALBEN HIRENBHAI	-	20,464
- GURABANI SUNIL KISHORBHAI	17,661	-
- GURBANI ARJANBHAI PRABHUDASBHAI	17,661	-
- GURBANI KISHOR PRABHUDAS	17,661	-

- GURBANI KISHOR PRABHUDAS - 31406042730	50,000	-
- GURBANI LAXMICHAND PRABHUDAS	17,661	-
- GURBANI PRAHLADBHAI PRABHUDASBHAI	17,661	-
- GWE INFRA PROJECTS PRIVATE LIMITED	7,28,500	-
- HAJABHAI RANABHAI RAM	22,900	22,900
- HAJRABEN ILIYASBHAI SHEKHA - 34203013666	15,690	15,690
- HAMIDA YUSUF BHARUCHI	12,857	13,207
- HAMIRKA RUKSHABEN SOYEBBHAI	15,828	16,178
- HANSABEN MAGANBHAI	15,751	-
- HANSABEN P. GADHIA	-	20,613
- HANSABEN RAMESHBHAI MULIYANA	21,463	-
- HANSABEN RATILAL CHITRIYA	28,363	-
- HAPALIYA NITALBEN SHAILESHBHAI	-	11,600
- HARDASBHAI RANABHAI RAM	13,080	13,080
- HARDIKABEN HIMANSHUBHAI AJUDIY	-	15,550
- HARESHBHAI BABUBHAI MANDANI	-	12,260
- HARESHBHAI MAMAIYABHAI KALOTARA	-	91,825
- HARESHGIRI SHIVGIRI GOSWAMI	13,060	13,060
- HARESHKUMAR KANTILAL & CO	-	25,00,000
- HARGOVINDBHAI HEMATBHAI	6,000	-
- HARIBABU HIRALAL	22,700	22,700
- HARIBHAI CHHAGANLAL GOHIL	26,980	1,89,749
- HARISH GIRJASHANKAR SUKLA	-	30,925
- HARISHBHAI BHIKHABHAI MOVALIYA	-	36,151
- HARIVALLABH SANABHAI PRAJAPATI	2,050	-
- HARIYANI JIVRAM SHAMALDAS	-	85,522
- HARNESHA ASHOKBHAI NATHABHAI	11,000	-
- HARSADKUMAR CHANDULAL SINGALA	-	19,781
- Harsh Maheshbhai Parsana	-	3,16,73,300
- HARSHABEN DHANESHKUMAR DHAGDHARIYA	-	86,486
- HARSHABEN GIRISHBHAI SABHAYA	-	19,800
- Harshaben Govindbhai	5,000	-
- HARSHABEN VINODBHAI RAIYANI	-	22,200
- HARSHADBHAI LAVJIBHAI VADERA	32,753	1,57,090
- HARSHADBHAI MOTILAL DARU	-	37,051
- HARSHADRAY JATASHANKAR JOSHI	-	17,607
Total continued	98,22,181	13,93,33,207

Other current liabilities

(In Rs)

Particulars	31 March 2024	31 March 2023
Total continued from previous page	98,22,181	13,93,33,207
- HARSHENDRASINH DALPATSINH YADAV	-	15,731
- HARSHIDA DEEPAKBHAI UKRANI	1,90,925	-
- HARSODA MAGANLAL HARJIBHAI	-	22,524
- HARSUKH MADHABHAI DHANDHUKIA	5,000	-
- HASMUKH GHELABHAI PATEL	-	1,50,090
- HASMUKH ODHAVJIBHAI DOBARIYA	24,391	24,741
- HASMUKH RAMJIBHAI PANSARA	-	79,671
- HASMUKHBHAI GOPALBHAI AKBARI	-	22,520
- HASMUKHBHAI N. TANK	21,028	21,378
- HASMUKHBHAI NANALAL LALANI	15,328	-
- HASUMATIBEN HARSHADBHAI DAVE	12,950	12,950
- HATHISINH U. JADEJA	24,751	-
- HEEKHUBHAI RAVJIBHAI VEKRIYA	-	5,000
- HEMALVASANTBHAI BHALODIYA	41,000	41,001
- HEMANSHI OMPRAKASHBHAI SHUKLA	14,961	15,311
- HEMLATABEN P JADAV	5,000	-
- HERANJA YUSUF GULAMHUSHENBHAI	3,300	-
- HI-MAKE AGRO PRODUCTS	7,50,000	-
- HINABEN KAMALBHAI PAMBHAR	35,059	-
- HINABEN KISHORBHAI KHAMBHAYATA	16,174	-
- HINGU NAYANABEN BHARATBHAI	-	17,701
- HIRABHAI GHUSABHAI THUNGA	19,715	20,065
- HIRANAND BHAGAVANDAS MANGALANI	24,926	-
- HIRENBHAI J. SHUKLA	-	5,000
- HIRPARA RITABEN VIJAYKUMAR	-	10,351
- HIRUBEN HAJIBHAI NAREJA	-	28
- HITENDRA RATILAL SONI	16,200	16,200

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- HITESH JAGJIVAN PATADIYA	5,000	-
- HITESH JITENDRABHAI GURJARVADIYA	23,000	1,47,688
- HITESH NAVALSHANKAR BHATT	18,600	1,04,122
- HITESH RANCHOD RAIYANI	12,636	12,986
- HITESHBHAI BABU KODINARIYA	-	10,000
- HITESHBHAI MANSUKHLAL	-	23,441
- Honest Yarn Private Limited	-	61,73,787
- HUSENBHAI AHMADBHAI VAKALIYA	-	1,14,500
- IDRISHBHAI IKBALBHAI ADMANI	18,525	18,525
- ILMUDIN MAMADBHAI CHAUDHARY	-	13,175
- INDIRABEN M VALIA	-	23,188
- IRFANABEN AKBARBHAI MINAPARA	16,959	-
- ISMAILBHAI GULAMRASULBHAI SHER	7,174	-
- J K SAGAR VATIKA OWNERS ASSOCIATION	33,200	33,200
- JADAV GANDU PARAKHIYA	-	10,550
- JADAV PRADIPSINH ARJUNSINH	-	9,140
- JADEJA BHARTIBA SUKHDEVSINH PRADHYUMSINH	-	1,12,050
- JADEJA DHARMENDRASINH CHANDRASINH BHURUBHA	-	8,964
- JADEJA DHARMRAJSINH MAHAVIRSINH	-	21,780
Total continued	1,11,77,983	14,66,50,565

Other current liabilities

(In Rs)

Particulars	31 March 2024	31 March 2023
Total continued from previous page	1,11,77,983	14,66,50,565
- JADEJA GAJENDRASINH D	10,000	-
- JADEJA GAMBHIRSINH GULABSINH	27,528	1,13,050
- JADEJA GIRVANSINH VIKRAMSINH	-	10,950
- JADEJA HARPALSINH DHARMENDRASINH	-	24,251
- JADEJA ILABA PRAVINSINH	15,000	15,000
- JADEJA KAILASHBA LALUBHA	11,551	-
- JADEJA KANUBHAI JALAMSANG	25,583	-
- JADEJA MAHIPALSINH BALBHADRASINH	-	20,000
- JADEJA NITENDRASINH JAYENDRASINH	13,599	13,949
- JADEJA PINABA RAGHUVIRSINH	20,363	20,713
- JADEJA PRATIPALSINH RAJENDRASI	25,900	25,900
- JADEJA REKHABA DILIPSINH	19,528	19,878
- JADEJA TARABA HARABHAMSINH	-	18,424
- JADEJA YUVARAJSINH MAHENDRASIN	1,62,412	-
- JAFAR ISMAILBHAI BALAPARIA	17,751	18,101
- JAGA CHHAGAN	12,400	12,400
- JAGAD MANISHBHAI BHARATABHAI	16,251	7,050
- JAGANI CHANDRESHBHAI JAGABHAI	-	5,000
- JAGANI SANGITABEN NITINBHAI	-	20,150
- JAGDISH B. RATHOD	-	6,350
- JAGDISH CHANDULAL PARMAR	17,751	18,101
- Jagdish Jadavjibhai Parsana	-	3,16,73,300
- JAGDISH KHIMJIBHAI BUTANI	16,899	1,19,955
- Jagdish Manibhai Nadiyadi	5,000	-
- Jagdish Parsotam Parsana	-	11,800
- JAGDISHBHAI BALUBHAI BUTANI	-	88,875
- JAGDISHBHAI RAJABHAI VAGHELA	13,528	-
- JAGDISHCHANDRA B. BHATT	14,750	-
- JAGUBHAI GOVINDBHAI	-	10,350
- JAI BABA PRINT	17,78,057	-
- JAJOO ROCHAK ARUNKUMAR	19,394	1,22,450
- JAKIRHUSEN MAHMAD PARASARA	13,750	-
- JAMAN RAVJIBHAI	20,751	21,101
- JAMANBHAI HARJIBHAI PATEL	-	14,250
- JAMANBHAI NARANBHAI KAKADIYA	-	6,000
- JAMANBHAI POPATBHAI TARAPARA	27,821	-
- JAMANBHAI T. PATEL	17,750	-
- JAMANBHAI TARSHIBHAI DUDHAGARA	29,271	-
- JASHUBEN ARJANBHAI SOLANKI	21,371	-
- JASHUBHA NAGBHA ZALA	-	7,050
- JASHVANRYA JAYANTILAL SHAH	-	10,000
- JASHVANTI JASHVANT SOJITRA	-	20,376
- JASMAT VELJIBHAI	5,000	-

158

- JAYABEN B VORA	-	40,000
- JAYABEN GIRDHARBHAI GAJERA	14,174	14,524
- JAYABEN KANTILAL THUMAR	11,801	12,151
Total continued	1,35,82,917	17,91,92,014

Other current liabilities

(In Rs)

Particulars	31 March 2024	31 March 2023
Total continued from previous page	1,35,82,917	17,91,92,014
- JAYABEN PRABHULAL BHATT	18,660	19,010
- JAYABEN RANCHHOD DAVDA	-	91,825
- JAYANTILAL BHIKHABHAI PIPALIYA	5,000	-
- JAYASRIBEN DAYALAL TADHANI	-	19,351
- JAYDEVSINH ABHESINH JADEJA	12,674	13,024
- JAYENDRA PARSOTTAM SURATI	16,913	17,263
- JAYENDRABHAI PRAHLADBHAI	-	44,045
- JAYENDRASINH AMARSINH JADEJA	13,638	-
- JAYESHBHAI B. PATEL	16,528	16,878
- JAYESHBHAI GIRDHARBHAI KACHA	58,851	58,852
- JAYESHBHAI MATHURBHAI NARIGARA	-	31,352
- JAYESHBHAI RAMANBHAI PATEL	10,000	-
- JAYESHKUMAR DHANSUKHBHAI VALAND	15,301	15,301
- JAYESHKUMAR MANHARLAL BHIMJIYANI	-	27,242
- JAYESHKUMAR VITHALDAS SUCHAK	13,200	13,550
- JAYKUMAR PRAFULBHAI GAMI	-	15,951
- JAYSHAVAL BHUPENDRA KUMAR M.	1,28,000	-
- JAYSHREEBEN HARISHKUMAR SONERI	13,651	14,001
- JAYSHREEBEN RAMESHBHAI RAKHASHIYA	11,528	-
- JAYSUKH VITHALDAS SUCHAK - 34207002545	14,735	14,735
- JAYSUKHBHAI POPATBHAI SORTHIYA	-	5,050
- JAYSUKHBHAI VITHALDAS SUCHAK - 34206061297	16,310	16,310
- JAYUBHA MANGALSINH JADEJA	5,000	-
- JENTIBHAI KANJIBHAI BHUVA	-	1,16,768
- JERAMBHAI GANGDASBHAI DHOLARIYA	5,000	-
- JESADIYA RAJESHBHAI BHANUBHAI	-	33,523
- JETHALAL RAMBHAI	-	18,343
- JETHVA SAPANABA BHAGIRATHSINH	-	85,522
- JIGNA CHANDRAKANT TRIVEDI	-	8,000
- JIGNESH GIRISHBHAI DESAI	15,753	-
- JIGNESHBHAI GORDHANBHAI DOBARIYA	13,201	13,551
- JIGNESHBHAI VRAJLAL GAUTAMI	18,000	18,351
- JITEN INDUKUMAR CHHAGANI	-	6,930
- JOGANI JYOTSNABEN MAVJIBHAI	5,000	-
- JOSHI AARTIBEN GAUTAMBHAI	16,547	-
- JOSHI BIPINKUMAR PARMANANDBHAI	19,701	20,051
- JOSHI GAUTAM GHANSHYAMBHAI	10,528	-
- JOSHI NILESH MAHENDRABHAI	-	17,399
- JOSHI PARESHBHAI DHIRAJLAL	10,528	-
- JOSHNABEN DINKARRAY THAKAR	-	91,800
- JUJARSINGH DHANSINGH RATHOD	16,610	-
- JYOTIBEN NANDLAL JASVANI	-	99,304
- JYOTSANABEN PRAKASHBHAI DHOLAR	1,57,000	-
- KADIVAR AYSHABEN USMANGANI	5,260	-
- KADIVAR AYSHABEN USMANGANI	5,260	-
- KADIVAR HALUBEN MAHAMADHUSEN	11,528	11,878
Total continued	1,42,62,822	18,01,67,174

Other current liabilities

(In Rs)

Particulars	31 March 2024	31 March 2023
Total continued from previous page	1,42,62,822	18,01,67,174
- KADIVAR MAHAMAD ALIBHAI	23,514	-
- KADRI AJAZHUSSAIN M.IQBAL	-	16,931
- KAGDA CHETNABEN BHAVINBHAI	-	26,781
- KAILASHBHAI MOHANBHAI KUNJADIYA	-	5,000

15/8/23

- KAJALBEN AMITBHAI SHIYANI	-	53,200
- KAKADIYA ASHOKBHAI CHIMNABHAI	5,000	-
- KAKADIYA PARESHKUMAR CHIMANLAL	16,968	-
- KAKADIYA PRAKASHBHAI CHAKUBHAI	-	16,751
- KAKADIYA VIJAYABEN ASHOKBHAI	-	12,050
- KAKADIYA JAGDISHBHAI THAKARSHIBHAI	11,632	11,982
- KALPESH J. UPADHYAY	-	5,867
- KALPESHBHAI NANDUBHAI KHAMAR	-	6,000
- KALPESHBHAI PARSOTAMBHAI GONDA	-	16,850
- KALUBHAI MANSINGBHAI DABHI	-	21,000
- Kamal Polymers	-	1,58,699
- KAMLESH KISHORBHAI MEHTA	-	28,950
- KAMLESHBHAI B.SOMMANEK	32,224	-
- KAMLESHBHAI KANJIBHAI THORIYA	5,000	-
- Kamleshbhai R. Popat	10,000	-
- KAMLESHBHAI RANABHAI THUMAR	-	18,820
- KAMUBEN BHUPATBHAI BHEDA	14,400	14,400
- KANABHAI PITHABHAI BAKU	15,400	15,400
- KANAN SANJAY MEHTA	-	29,000
- KANAYALAL H AJAGIA	-	5,000
- KANTABEN HARSUKHBHAI AMIPARA	18,225	18,575
- KANTABEN LAXMANBHAI CHOVTIYA	22,700	1,08,222
- KANTABEN RAMNIKBHAI RAMANI	-	96,322
- KANTIBHAI DALABHAI SONARA	27,170	27,170
- KANTIBHAI DHODHABHAI MOVLIYA	-	24,520
- KANTIBHAI MOHANBHAI SHANGHANI	13,500	13,500
- KANTILAL SAMJIBHAI RATHOD	1,86,650	-
- KANTUBEN DHIRUBHAI JAMOD	-	14,900
- KAPADIYA JAYABEN MOHANBHAI	6,855	-
- KAPILBHAI MANOJBHAI JOSHI	-	19,280
- KAPURIYA VARSHABEN MUKESHBHAI	-	19,684
- karan industries	5,00,000	-
- KARAVADIA ASHOKBHAI PRABHUDAS	5,000	5,000
- KARIA DIPAKBHAI RAMNIKLAL	-	23,141
- KARMSHIBHAI JIVANBHAI RATADIA	-	5,441
- KARSHANBHAI MOHANBHAI SANGANI	13,350	13,350
- KASTURI AVIARY OWNERS ASSC -C	-	14,098
- KASTURI AVIARY OWNERS ASSC-88603026432	-	14,107
- KASTURI AVIARY OWNERS ASSOCIA	-	38,066
- KASUNDR KISHORKUMAR SHIVLAL	-	5,000
- KATARMAL MUKESH MOHANBHAI	-	23,400
- KATASHIYA MAGAN LAXMAN	-	16,194
Total continued	1,51,90,410	18,11,29,825

1588

Other current liabilities

(In Rs)

Particulars	31 March 2024	31 March 2023
Total continued from previous page	1,51,90,410	18,11,29,825
- KATHIRIYA BHARATBHAI DAMJIBHAI	34,092	34,092
- KATHIRIYA SURESH DAMJIBHAI	-	34,092
- KATHROTIYA BHAVIKABEN DIPENBHAI	19,351	-
- KAUSHAL JAGDISHCHANDRA DASANI	24,620	24,620
- KELVIBEN MAHENDRABHAI VADHER	20,184	-
- Ketan Monofilament Products	-	1,58,699
- KETANKUMAR CHIMANLAL GADHIA	-	24,620
- KETANKUMAR VALLABHBHAI SAVALIYA	-	19,350
- KEYUR PRAFULBHAI KANSAGRA	30,000	30,350
- KHALIFA IKBAL AHAMAD	14,855	-
- KHAMAR BHADRESH HASMUKHLAL	-	7,483
- KHAMBHAYATA BHAVISHABEN ANILBHAI	35,500	35,850
- KHANDEKAR ABDUL HASEM LUTFAR RAHAMAN	-	21,850
- KHANT NIRAV SURESHBHAI	1,78,984	1,78,984
- KHARCHALIYA KAUSHIKBHAI MANASUKHBHAI	-	32,713
- KHIMANAND GOVINDBHAI JARERA	-	20,100
- KHIMJI VELJI DHANDHUKIYA	24,251	-
- KHIMJIBHAI HANSRAJBHAI KAMANI	-	17,549
- KHOR ABDUL AHEMAD	10,371	-
- KHOR MAHMAD ALIBHAI	6,855	-
- KHORAJIYA HAMIDBHAI ALIBHAI	-	11,207
- KHORAJIYA VALIMAMAD MAMAD	5,995	-
- KHUNT KANCHANBEN ROHITBHAI	10,796	-
- KHURSID HAIDAR A. PIRZADA	-	19,521
- KIRANBHAI VAJUBHAI KOYANI	-	15,973
- KIRANKUMAR C CHOKSI	-	36,750
- KIRITBHAI C. DELVADIYA	-	20,878
- KIRITBHAI RAMJIBHAI BHUT	-	16,720
- KIRITSINH JALAMSINH RATHOD	2,050	-
- KIRITSINH MANHARSINH JADEJA	-	17,500
- KIRTI KALIDAS MEVADA	38,339	-
- KISHAN K. BATHIA	74,476	74,476
- KISHANBHAI RAMESHBHAI VISAPARA	-	1,24,688
- KISHOR CHAKU MUNGARA	-	6,000
- KISHORBHAI BHAGVANJIBHAI DHOKAI	-	20,399
- KISHORBHAI HARJIABHI AJUDIA	18,140	-
- KISHORBHAI MAGANBHAI CHANGAN	19,386	19,386
- KISHORBHAI MEGHJIBHAI BHANDERI	19,303	19,653
- KISHORBHAI PARSOTAMBHAI PARMAR	19,700	19,700
- KISHORBHAI RASHIKLAL GOYANI	-	6,409
- KISMATGIRI RAMESHGIRI GOSWAMI	17,363	-
- KORGAOKAR SUBODH MANGESHRAO	-	4,820
- KORINGA RAJESH MANUBHAI	10,000	-
- KOTADIYA CHANDRIKABEN SHAILESHBHAI	-	21,424
- KOTADIYA DIPAK HARIBHAI	17,000	1,16,300
- KOTAK CHHAYABEN ANILKUMAR	-	15,100
Total continued	1,58,42,021	18,23,57,081

Other current liabilities

(In Rs)

Particulars	31 March 2024	31 March 2023
Total continued from previous page	1,58,42,021	18,23,57,081
- KOTECHA KUNJAN ARVINDBHAI	1,61,000	-
- KOTHARI HARESHBHAI SHAMBHUBHAI	17,750	17,750
- KOTHARI MADHUKARBHAI K	32,658	-
- KOTWANI GOPALBHAI BHERUMAL	17,863	18,213
- KPADIYA DIKSHEETA KISHANBHAI	1,90,050	-
- KRIPLANI RADHABEN KHIMACHANDBHAI	22,028	-
- KRISHNABEN JAGDISHBHAI BHANDERI	-	92,700
- KULAR NIKHIL RAMNIKBHAI	16,501	-
- KULDEEP SHAILESH MUNJPARA	-	12,344
- KULDEEPSINH DILIPSINH RAHEVAR	42,959	-

- kuldevi Enterprise	663	214
- KULSAMBEN USUFBHAI DAL	-	29,018
- KUNDAL DINESH BHAISHANKARBHAI	22,460	-
- KUSUM AVINASH SUKALA	-	17,050
- KUTBUDIN NARUDIN LAXMIDHAR	-	1,62,750
- KYADA URMILABEN ASHOKBHAI	16,363	-
- LABHUBEN BABUBHAI VADODARIYA	-	29,527
- LABHUBEN BHUPATBHAI SHIYAL	-	17,501
- LAJWANTI DAYAL BALCHANDANI	-	21,003
- LAKHAMAN JIV RAJ SATODIYA	5,751	-
- LAKHAMAN KALA GATHETHALIYA	2,950	-
- LAKHANI BHAVIN KANTILAL	-	7,050
- LALIT VRUJLAL GONDALIYAQ	-	19,350
- LALITABEN SHIRISHBHAI PATEL	12,104	12,104
- LATABEN NARENDRABHAI PAMBHAR	5,000	-
- LATABEN SURESHBHAI ASHIYANI	24,080	24,080
- LATESH DAMJIBHAI MAKADIA	14,401	14,401
- LATHIGARA JAGDISH MANILAL	-	20,850
- LAVJI MOHAN SAPOVADIYA	19,200	-
- LAVJIBHAI SAMBHUBHAI KOYANI	-	9,470
- LAXMAN LADHABHAI PATEL	-	11,300
- LAXMAN MAVAJI RATHOD	-	17,208
- LAXMAN POLA	-	88,875
- LAXMIDHAR MAHAMADHUSEN KURABANHUSEN	16,043	-
- Lexus SoftMac	-	7,862
- LILAVANTI MAVJIBHAI	-	23,925
- LILAVANTIBEN BABULAL GINOYA	-	14,982
- LILAVANTIBEN J BHALARA	-	5,000
- LIMBABHAI THAKRASHI	-	2,749
- LIMBANI PARSOTAMBHAI NATHABHAI	1,57,672	-
- LIMBASIYA JASAMATBHAI ODHAVAJI	-	23,400
- LOGANI LALITBHAI LALCHAND	-	18,499
- LOKHANDWALA MUSUFA JAINNUDDIN	3,300	-
- LONGANI HIRAMANIBEN DEVENDRABHAI	28,981	-
- LUCKY MYCRO FINE APPLIANCES PRIV	5,35,660	-
- LUMBABHAI NANJIBHAI	7,000	-
Total continued	1,72,14,458	18,30,96,256

Other current liabilities

(In Rs)

Particulars	31 March 2024	31 March 2023
Total continued from previous page	1,72,14,458	18,30,96,256
- LUMBHANI BHAVISHABEN DAHMENDRABHAI	38,133	-
- LUMBHANI MALABEN NILESHBHAI	5,000	-
- LUNAGARIYA JYOTSNABEN ARVINDBHAI	-	21,304
- Madhavjibhai Laljibhai Sojitra	-	14,887
- MADHUBEN ALPESHBHAI RATHOD	2,050	2,050
- MADHUBEN KISHORBHAI RANPARIYA	-	64,835
- MAGANBHAI H MUNGARA	14,528	14,878
- MAGANBHAI JETHABHAI	5,000	-
- MAGANBHAI VALLABHBHAI KAVTHIYA	6,372	-
- Mahadev Solar	-	11,50,000
- MAHAVIRBHAI MERAMBHAI DHANDHAL	-	85,522
- MAHEBUB IBRAHIM KHOJJADA	-	15,612
- MAHENDRABHAI JAGAMALBHAI BARAD	13,549	36,298
- MAHENDRAKUMAR GORDHANBHAI	-	19,813
- MAHENDRASHIH NAVALSHIH	16,800	17,150
- MAHESHBHAI MERAMBHAI DHADHAL	-	85,522
- MAHESHBHAI RANCHHOD HAPLIYA	16,528	84,050
- MAHESHBHAI VASANTRAY PADIA	13,400	-
- MAHESHKUMAR JESINGBHAI GOHIL	9,000	-
- MAKVANA JIGNESHBHAI DILIPBHAI	3,300	-
- MAKWANA BHARATBHAI SHAMJIBHAI	15,350	15,350
- MAKWANA BHUPENDRA NATUBHAI	17,000	5,000
- MAKWANA PRAFULABEN HARKISHAN	24,401	24,751
- MAKWANA VIJAYBHAI LAXMANBHAI	5,000	-
- MALANI PRAVINBHAI JAMANBHAI	16,793	16,793
- Malebanu H Abuvani	-	5,000

1558

- MALI HITESHBHAI JETHABHAI	16,501	16,851
- MAMAD JALAL VALIBHAI	4,995	-
- MAMADBHAI ALI KADIVAR	10,175	-
- MAMUGAR RATANGAR GAUSWAMI	17,505	17,505
- MANASIYA FATEMAMAD MAMADBHAI	-	1,12,050
- MANASUKH RAVJI SAKHIA	-	1,03,050
- MANDAVIYA DHAVALBHAI RASIKBHAI	21,701	1,21,000
- MANHARBHAI TRIBHOVANBHAI KOTAK	-	5,000
- MANHARGIRI ISHVARGIRI GOSWAMI	-	15,720
- MANHARLAL TAPUBHAI PARSANA	-	29,349
- MANILAL MAVJHI KUMBHAR	5,000	-
- MANISH KESHUBHAI VAGHASIYA	-	92,700
- MANISH PRABHUDAS RUPARELIA	-	25,983
- MANISHA DIPESH MEHTA	16,300	16,300
- MANISHABEN JAYANTILAL HIRPARA	21,185	21,185
- MANISHABEN NATHABHAI RAM	-	13,080
- MANISHBHAI LIMBABHAI VORA	18,363	-
- MANJUBEN CHIMANLAL SHIYANI	-	32,003
- MANJULABEN CHANDULAL	11,271	-
- MANJULABENN NATULAL JAGANI	16,841	-
Total continued	1,75,96,499	18,53,96,847

Other current liabilities

(In Rs)

Particulars	31 March 2024	31 March 2023
Total continued from previous page	1,75,96,499	18,53,96,847
- MANOJ G FASHRA	32,753	32,753
- MANOJBHAI MANILAL THANKI	10,198	-
- MANOJBHAI RAMJIBHAI TIMBADIYA	-	34,493
- MANSANGBHAI JIVABHAI	79,500	-
- MANSARA VITHALBHAI BACHUBHAI	-	1,01,800
- MANSUKHLAL J. CHOVIYA	-	19,380
- MANSUKH DEVRAJBHAI PAMBHAR	-	23,094
- MANSUKH DHANABHAI LAIYA	17,600	10,000
- MANSUKH KARAMSHIBHAI	4,344	-
- MANSUKHBHAI CHANABHAI BUSA	-	16,400
- MANSUKHLAL BABUBHAI BUSA	-	19,996
- MANSUKHLAL M. BHANDERI	-	18,396
- Marshall Technocast Private Limited	180	-
- MARU RASIKLAL NANALAL	19,528	19,878
- MARUTI APAR. CO-OP.	-	1,21,493
- MATH NOORMAMAD JALAL	10,371	-
- MATH RAHIM AHAMAD	1,61,000	-
- MATHAKIYA HUSEN MAMAD VAI	1,61,000	-
- MATHAKIYA KHAIRUNNISHA MAHAMMADHANIF	7,863	-
- MATHKIYA ISMAIL HASANBHAI	5,995	-
- MATIYA BHUPATBHAI JITESHBHAI	18,023	-
- MAULIK JITENDRABHAI GOTECHA	18,000	18,350
- MAYUR LABHUBHAI KHI MANIYA	-	20,421
- MEENABEN SANJAYBHAI KAPDIYA	-	10,478
- MEETABEN ASHWINBHAI MUNGRA	11,794	-
- Meghalaya New and Renewable Energy Development Agency (MNRE)	26,24,827	-
- MEGHJIBHAI N BAGADA	-	1,26,000
- MEGHRAJSINH YASHPALSINH JADEJA	35,280	-
- MEHTA HANSABEN PRAVINBHAI	-	16,950
- MEHTA TUSHARBHAI PRABHUDAS	-	21,351
- MEHUL JAMAN VASOYA	21,902	22,252
- MEHUL M. SUKHADIA	-	5,350
- MEHUL MAHESHKUMAR RANINGA	14,258	-
- MEHULBHAI PARSHOTTAMBHAI VYAS	6,608	-
- MENDPARA TUSHARBHAI BECHARBHAI	-	37,142
- MENPARA RAMNIKBHAI NAGJIBHAI	-	38,717
- MEPABHAI MASHRUBHAI BAMBHAVA	11,273	-
- MER HASAMBHAI TAIYABBHAI	-	17,847
- METRIX FLATS OWNERS ASSOCIATION	47,017	47,018
- MHENDRAKUMAR DHI RAJLAL KARIYA	-	5,000
- MHETA HINABEN RAJENDRA	17,528	17,878
- MILAN PARSOTAMBHAI VADI	51,528	51,528

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- MINABEN ALPESHBHAI CHIKHALIYA	-	20,862
- MINABEN BHARATBHAI DALAL	-	32,467
- MIRABEN BIPINBHAI RAVAL	24,805	24,805
- MITABEN JIGNESHKUMAR DASADIYA	-	350
Total continued	2,10,09,674	18,63,49,296

Other current liabilities

(In Rs)

Particulars	31 March 2024	31 March 2023
Total continued from previous page	2,10,09,674	18,63,49,296
- MITABEN RAMESHBHAI TRIVEDI	-	5,000
- MO. SARAFUDIN M MUNIR	11,401	11,751
- MOGAL IMAMBHAI DILAVARBHAI	18,680	45,364
- MOHAN TAPU	-	5,600
- MOHAN BHIKHA SOLANKI	11,528	-
- MOHANBHAI MAVJIBHAI KHATRA	18,499	18,849
- MOLIYA KANGIBHAI BHIMJIBHAI	-	38,125
- MOLIYA KUNDANBEN ATULBHAI	-	38,551
- MORI PRATAPBHAI BHANABHAI KARS	-	19,372
- MUKESH DHARAMSHIBHAI BUDDHADEV	-	24,050
- MUKESH GIRDHARLAL	10,000	-
- MUKESHBHAI LALJIBHAI PATOLIYA	1,56,922	-
- MUKESHBHAI VASRAMBHAI	-	18,751
- MUKESHBHAI VITHALBHAI SAVALIYA	13,995	-
- Mukeshkumar Hamirbhai Jentiya	-	28,237
- MUKTABEN MANUSUKHBHAI PATODIYA	-	19,100
- MUKUNDRAI VITTHALBHAI KAKDIYA	5,000	-
- MULJI NARSHI PARSANA	-	40,330
- MUNGARA BHAVANABEN KESHAVJIBHAI	-	16,051
- MUNGARA TAPUBHAI JERAMBHAI	-	22,981
- MUNGRA DILIP TAPUBHAI	-	45,200
- MUNGRA KANTIBHAI KALYANJI	21,700	21,700
- MUNGRA LALITABEN RANCHOBHAI	-	10,000
- MUNGRA VASANTBHAI KESAVJI	-	31,858
- MUNJAL CHANDULAL PARSHOTAMBHAI	12,600	12,950
- MUNJPARA DIPEN MANISHBHAI	14,995	15,344
- NAGJIBHAI GANGABHAI RAMANI	-	20,981
- NAGJIBHAI K CHAVDA	18,300	18,300
- NAIMESHBHAI KANJIBHAI RAIYANI	-	92,700
- NAITIKKUMAR DEVSHIBHAI NANDANIYA	15,221	15,221
- NAJAMUDIN AKBARALI	10,000	-
- NAKUM DIPAK SHANTILAL	13,989	-
- NANDABEN RAMESHBHAI	21,150	21,150
- NANDANVAN VILLA OWNERS ASSOCIATION	-	24,177
- NANDLAL R RANK	-	25,923
- NANDUBEN VITHALBHAI GAJERA	25,829	8,000
- NANJI RAMJI	18,951	19,301
- NARADBHAI RAMJIBHAI SANGHANI	-	25,713
- NARANBHAI BHADABHAI KUNJADIYA	14,580	14,580
- NARANBHAI D. BORIYA	-	29,820
- NARANIYA HIRENBHAI KISHORBHAI	1,86,000	-
- NARENDRABHAI AMBABHAI SAVALIYA	13,995	-
- NARENDRABHAI DHANJIBHAI DESAI	-	16,500
- NARENDRAGIRI JERAMBHAI GUSAI	11,743	-
- NARENDRAKUMAR SHASHIKANT BHATT	14,528	14,878
- NARENDRASINH BAHADURSINH ZALA	27,857	28,207
Total continued	2,16,97,137	18,72,13,911

Other current liabilities

(In Rs)

Particulars	31 March 2024	31 March 2023
Total continued from previous page	2,16,97,137	18,72,13,911
- NARENDRSINH LADHUBHA GOHIL	-	15,424
- NARESHKUMAR B HIRANI	-	15,924

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- NARIYA DHIRAJLAL LAXMANBHAI	10,000	-
- NARSHIBHAI KANJIBHAI SANGANI	-	16,100
- Narshibhai Muljibhai Parsana	-	3,16,73,300
- NASIT HANSABEN RAJESHBHAI	61,489	-
- NATHA BAVA BHANDERI	10,000	-
- NATHALAL TEJABHAI KHUNT	-	14,000
- NATHALAL TEJABHAI KHUNT-34207073914	-	99,300
- NATRAJ APT.FLAT OWNERS ASSOCIA	24,570	-
- NAVINBHAI HIRJIBHAI ISOTIYA	-	1,03,055
- NAVINBHAI PRABHUDAS MARDIYA	-	26,504
- NAZIR GULAM BHATTI	11,995	11,995
- NEETABA VIRBHADRASINH JADEJA	96,000	-
- NEETABEN DINESHBHAI THUMAR	-	1,24,688
- NEHA ANILBHAI KALANI	12,501	12,851
- NEHAL ENTERPRISE	15,000	-
- NEW GEETA ELECTRIC STORE	6,715	6,715
- NILABEN C. KHARSANI	11,528	11,878
- NILESH HASMUKHBHAI SHAH	28,601	28,601
- NILESHBHAI GOVINDBHAI RAMOLIYA	16,641	16,991
- NILESHBHAI NATHABHAI VASAN	-	1,296
- NILESHBHAI RAMJIBHAI VAGHELA	1,21,000	-
- NILESHBHAI T. KORAT	-	20,670
- NILESHBHAI TRIKAMBHAI BHANDERI	7,750	-
- NIMESH RAJESHBHAI AJUDIYA	-	21,900
- NIMESHBHAI CHANDUBHAI GAJJAR	-	33,182
- NIMUBEN VIJAYBHAI GHADIYA	27,401	27,751
- NINABEN JIGARBHAI DAVE	-	15,313
- NIRAJKUMAR MANSUKHLAL PATEL	25,681	26,031
- NIRAL DINKARRAY SHUKLA	20,528	1,06,050
- NIRANJAN ADITYA ASHVINBHAI	24,028	24,378
- NIRANJANABEN NANDLAL KAVA	5,000	-
- NIRMABEN BHUPATBHAI PATEL	16,528	16,878
- NIRMAL ROHITBHAI PATEL	23,050	23,050
- NIRMALABEN SHAILESHBHAI ADA	-	19,340
- NIRMALABEN TAPUBHAI CHAUHAN	5,000	-
- NIRMALBHAI NANJIBHAI SANGHANI	16,800	16,800
- NIRMALBHAI NATVARLAL SHINGALA	52,327	52,327
- NITABA SHAKTISINH JADEJA	12,251	-
- NITESHBHAI GOVINDBHAI SARDHARA	-	97,050
- NITESHBHAI KESHABHAI SARDHARA	5,000	-
- NITESHBHAI N KESHARIA	16,000	16,351
- NITESHBHAI PARSHOTTAMBHAI BHATTI	-	18,526
- NITIN HARILAL SANGHVI	17,250	-
- NITINBHAI CHANABHAI MUNGRA	-	14,151
Total continued	2,23,97,771	21,99,42,281

Other current liabilities		(In Rs)	
Particulars	31 March 2024	31 March 2023	
Total continued from previous page	2,23,97,771	21,99,42,281	
- NITINBHAI DURLABHJIBHAI DUDANI	-	13,800	
- NITINBHAI NATHABHAI DESAI	-	1,03,055	
- NITINBHAI VRAJLAL THAKAR	-	72,050	
- NITINKUMAR MADHUBHAI PARMAR	-	98,000	
- NITYANAND UPENDRABHAI JENA	10,000	-	
- NURMAMAD ALIBHAI KADI	1,61,000	-	
- NURMAMAD HABIB ALIBHAI BADI	85,000	-	
- OFFICE OF THE EXECUTIVE ENGINEER PANCHAYAT R & B DIVISION	8,070	-	
- ORION PARK TOWER-B OWNERS ASSOCIATION	32,750	32,750	
- OSWAL WIRE PRODUCTS	7,80,000	-	
- OZA DIPAK LABHSHANKAR	13,676	14,026	
- PADAMSINGH GYASINGH CHAUHAN	20,000	20,352	
- PADHARIYA NARANBHAI PARBATBHAI	13,174	-	
- PADIYA KASHYAPBHAI DILIPBHAI	23,700	23,700	
- PAGDAR SHOBNABEN RAJESHBHAI	(1,27,237)	50	
- PAIJA VINODBHAI SHIVLAL	5,000	-	
- PALA NAYNABEN JANAKBHAI	-	99,300	
- PALA NITABEN HASMUKHBHAI	15,000	15,000	
- PALLAVIBEN DILIPBHAI PANSURIYA	12,299	1,15,355	

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- PALLAVIBEN HITENBHAI JOSHI	16,528	1,02,050
- PANCHASARA RAXIKA NILESHBHAI	33,001	33,001
- PANCHTATV APARTMENT 2 FLAT OWN	-	21,601
- PANCHTATVA 3 FLAT OWNERS ASSOCIATION	37,570	-
- PANDYA KAMLESHKUMAR MAHESHKUMA	13,360	-
- PANDYA KANAKRAI DEVSHANKAR	27,058	-
- PANDYA PRAVINKUMAR SHIVSHANKAR	-	5,000
- PANKAJKUMAR HARESHBHAI KOTECHA	14,663	-
- PANKHANIYA BINABEN SHASHIKANT	-	1,16,770
- PANSARA JALPABEN NARESH	-	15,052
- PANSHURIYA HARSHABEN PRAVINBHAI	12,299	1,15,355
- PARA MAHMAD HAIYAT	11,371	-
- PARA RASULBHAI HAJIBHAI	5,995	-
- PARAJAPATI ASHVINBHAI KANTIBHAI	18,674	19,024
- PARASARA GULAMHSATAGI NURMAAMDBHAI	13,371	-
- PARASARA ISMILE HUSEN MAMAD	-	10,995
- PARASARA SAJI MIRAJI	1,61,000	-
- PARASARA YASINBHAI GANIBHAI	-	14,855
- PARBATBHAI DEVRAJBHAI VAGADIA	-	1,03,050
- PARBATBHAI RAJABHAI BALDHA	14,200	14,200
- PARESH JAMNADAS KAKKAD	35,064	35,065
- PARESH PARSOTTAMBHAI PATEL	-	19,780
- PARESHBHAI MANSUKHBHAI MAKWANA	20,528	1,09,000
- PARESHKUMAR BHANJIBHAI SABHAYA	-	24,387
- PARIKH DHAVAL K	16,000	-
- PARKHIYA PARSHOTAMBHAI MEGHJIBHAI	-	1,03,060
- PARMAR AMARSING BAKULBHAI	11,101	-
Total continued	2,39,11,986	22,14,11,964

Other current liabilities		(In Rs)	
Particulars	31 March 2024	31 March 2023	
Total continued from previous page	2,39,11,986	22,14,11,964	
- PARMAR ANILBHAI JENTILAL	14,212	-	
- PARMAR ASHOKBHAI MULJIBHAI	-	11,351	
- PARMAR BHAVNABEN RAJESHBHAI	18,558	-	
- PARMAR CHANDUBHA PRATAPSIKH	-	20,464	
- PARMAR INDRASINH PRATAPSIKH	-	30,424	
- PARMAR PARSOTAMBHAI JETHABHAI	1,51,000	-	
- PARMAR PAVANBA MERUBHA	-	20,338	
- PARMAR RAJESH MAGANLAL	14,751	15,101	
- PARMAR VAIBHAV HIRALAL	-	16,299	
- PARMAR VELJI BHANU	-	10,550	
- PARSANA AAKASH NATHABHAI	-	27,187	
- PARSANA JADAVBHAI LIMBABHAI	13,271	-	
- PARSANA JAYABEN NAGJIBHAI	51,649	51,650	
- PARSESH PHALGUNA MADGURI	7,363	-	
- PARUL AMIT KAMANI	22,751	5,000	
- PARVADIYA HARSHAD LALJIBHAI	-	21,280	
- PARVINBEN MUSABHAI CHAMDIYA	19,083	19,433	
- PATEL AMBALAL MOHANBHAI	16,995	17,344	
- PATEL BHARTIBEN KANJIBHAI	16,364	-	
- PATEL CHHAGAN GANGDAS	-	10,000	
- PATEL DEVIKUMAR SHANTILAL	28,704	-	
- PATEL DEVSHI PURSHOTAM	-	10,000	
- PATEL JAYSHREE AMULKHABHAI	18,054	-	
- PATEL MANHARBHAI BHIKHABHAI	21,485	1,24,540	
- PATEL MANISHABEN VIJAYBHAI	-	91,050	
- PATEL MANISHKUMAR GANPATBHAI	16,951	5,000	
- PATEL MAYURKUMAR KANTIBHAI	15,000	15,351	
- PATEL NARENDRABHAI AMRUTBHAI	-	25,350	
- PATEL RAMJI DHARAMSHI	13,588	-	
- PATEL SANJAYKUMAR KANUBHAI	19,941	-	
- PATEL VISHNUBHAI S	24,363	2,050	
- PATODIYA DHIRAJBHAI DHARAMSHIBHAI	28,620	28,620	
- PATODIYA GIRDHARBHAI JASAMATBHAI	22,651	22,651	
- PATOLIYA TUSHAR CHHAGANBHAI	16,425	16,775	
- PAWANKUMAR RAMCHANDRA SWAMI	16,423	16,773	

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- PEDHADIYA TARSHIBHAI CHANABHAI	-	28,550
- PERFECT METAL ALLOYS	11,800	-
- PIPALIYA RAGHAVJI B	-	19,507
- PIPARVA MANISHABEN SANDIPBHAI	3,300	-
- PIPLIYA HARESHBHAI NATHABHAI	3,300	-
- PITHAVA SANJAY KANJIBHAI	13,851	13,851
- PITHWA HANSABEN HARILAL	15,528	15,528
- PIYUSH PARSOTTAMBHAI PATEL	-	23,280
- PIYUSHBHAI KANJIBHAI BALDHA	18,000	18,000
- PIYUSHKUMAR JAYANTILAL KOTHIYA	-	26,951
- PIYUSHKUMAR P LAKHATARIYA	19,528	-
Total continued	2,45,85,495	22,21,92,212

Other current liabilities

(In Rs)

Particulars	31 March 2024	31 March 2023
Total continued from previous page	2,45,85,495	22,21,92,212
- PIYUSHKUMAR R MER	14,000	1,02,472
- PLATINUM INDIA INNOVATION	2,448	-
- POLABHAI DEVABHAI DASA	5,000	-
- POOJABEN DINESHKUMAR AVASTHI	18,251	18,601
- POOJABEN HIRENBHAI KAVAIYA	-	18,220
- POPAT HARSHIDABEN HARISHBHAI	15,978	-
- POPAT KASHYAPBHAI MAHENDRABHAI	-	16,977
- POPAT NILESH HASMUKHBHAI	-	18,501
- POPATBHAI NARANBHAI	-	3,400
- PRABHABEN HIMATLAL VYAS	17,650	18,000
- Prabhat Trading Co.	-	56,569
- PRABHATBHAI LAKHAMANBHAI DANGAR	-	1,03,050
- PRABHATBHAI RAMJIBHAI MORI	12,363	-
- PRABHJOTKAUR JASPREETSINGH CHADDHA	17,528	-
- PRADIP KANTILAL SONCHHATRA	16,546	16,546
- PRAFUL RANCHOBHAI MUNGRA	14,701	15,051
- PRAGJI RAVJI	15,060	15,410
- PRAGNESH NATVARLAL KAVAIYA	11,550	11,550
- PRAHLADBHAI HARIBHAI PAREKH	-	16,001
- PRAJAPATI DHIRUBHAI B.	18,531	18,531
- PRAJAPITA BRAHMA KUMARIS ISHWARIYA	6,490	-
- PRAKASH DINKARRAI HATHI	15,051	80,864
- PRAKASH RATILAL POPAT	22,928	-
- PRAMOD CHHAGANBHAI MALANI	20,686	20,686
- PRAMODBHAI JADAVBHAI RAMANI	22,400	22,400
- PRAMUKH DUDH UTPADAK MANDALI - 34785004185	9,736	-
- PRASHANTBHAI JENTIBHAI CHAVDA	-	92,700
- PRAVIN AMBABHAI NATHANI	23,000	1,22,300
- PRAVINABEN VIJAYBHAI PORIYA	1,68,300	-
- PRAVINBHAI B HIRANI	-	15,924
- PRAVINBHAI PREMJBHAI RAIYANI	-	1,08,700
- PRAVINCHANDRA D.SOLANKI	-	14,820
- PREMJBHAI B SAVALIYA	-	2,65,340
- PRIYANSHU PATEL	5,000	-
- PUSHPABEN PITAMBARBHAI JOGI	14,310	14,310
- PUSHPABEN RAJESHBHAI PARMAR	20,231	-
- PUSPABEN ARVINDBHAI SAMPAT	7,401	-
- R D ARDESHANA	3,300	-
- R. K. EXOTICA CLUB HOUSE MAINT	1,25,617	1,25,617
- RABADIYA SANJAY JIVARAJBHAI	-	7,000
- RACHNA BHUSHAN PANDE	13,501	13,851
- RADADIYA MANJULABEN DAMJIBHAI	12,174	12,524
- RADADIYA PIYUSHBHAI UKABHAI	20,120	20,120
- RADADIYA SHARDABEN RANCHOBHAI	20,458	20,808
- RADHE ENTERPRIZE CO NILESH R	53,925	53,926
- RAGHUBHAI DEVRAJBHAI	-	19,700
Total continued	2,53,49,729	22,36,72,681

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Other current liabilities

(In Rs)

Particulars	31 March 2024	31 March 2023
Total continued from previous page	2,53,49,729	22,36,72,681
- RAGHUVIRSINH P GOHIL	-	1,12,924
- RAGHVAJI KHIMJI DHARVIYA	18,528	18,878
- RAHEMATNAGAR MASJID	-	11,800
- RAHIMBHAI GAJIBHAI SHER	6,175	-
- Rainbow Technocast	3,97,973	29,13,860
- RAIYANI JITENDRABHAI KHODABHAI	20,000	20,000
- RAJAJI HAMIDABANU ABDULKARBHA	-	30,254
- RAJEEVKUMAR S PANDIT	24,568	24,568
- Rajendra Govindbhai Bhanderi (Bedla)	-	74,46,802
- RAJENDRA N PUROHIT	-	72,050
- RAJENDRAGIRI BHAGVANGIRI GOUVS	1,29,000	-
- RAJENDRAKUMAR CHAMPALAL SINGHAL	-	16,847
- RAJENDRAKUMAR PRABHUDAS SIMEJIYA	2,050	-
- RAJENDRASINH BHARATSINH GOHIL	-	1,06,000
- RAJESH MURUBHAI KUCHHADIYA	-	25,297
- RAJESH SONDA RAVAL	12,960	12,960
- RAJESHBHAI BABUBHAI TILALA	-	23,337
- RAJESHBHAI BHIKHUBHAI KACHHADI	-	17,220
- RAJESHBHAI BHOJABHAI KOTHIVAL	-	88,605
- RAJESHBHAI NARANDAS RAMCHANDANI	10,000	-
- RAJESHBHAI RAMESHBHAI SOLANKI	-	11,610
- RAJESHBHAI RAMJIBHAI PANSARA	-	94,441
- RAJESHBHAI VELJIBHAI PARMAR	-	29,386
- RAJESHGIRI JENTIGIRI MEGHNATHI	5,000	-
- RAJHANS IMPEX PRIVATE LTD	60,01,000	-
- Rajmoti Technocast	(5,27,953)	14,00,000
- RAJNIBHAI DAMJIBHAI KAMANI	-	16,324
- RAJU MANSUKHLAL VAJIR	-	23,441
- RAM ANKURBHAI GOVINDBHAI	-	20,239
- RAMABEN CHIMANLAL GAJIPARA	11,751	1,11,050
- RAMABEN DEVRAJBHAI KATHIRIYA	18,000	18,351
- RAMABEN HANSARAJBHAI VADHER	-	39,250
- RAMABEN RAMESHBHAI HANSORA	16,701	17,051
- RAMANBHAI GUMANBHAI PATEL	17,927	17,927
- RAMANI JITENDRABHAI BABUBHAI	-	40,775
- RAMANI VIVEK PRAVINBHAI	-	22,348
- RAMANIKLAL CHHAGAM BHAI	-	99,300
- RAMAVAT JAYSHRIBEN RAMESHBHAI	-	39,650
- RAMBHAI BHURABHAI ODEDRA	55,124	-
- RAMBHAI DHANABHAI BARAD - 81233003232	1,39,408	-
- RAMCHANDRA BABULAL KADIYA	23,447	-
- RAMCHANDRA SESMA	-	21,323
- RAMDEVSINH GHANSHYAMSINH CHUDA	15,900	15,900
- RAMESH BABUBHAI KOYANI	-	10,507
- RAMESH HIRJI SOJITRA	-	80,050
- RAMESH MAGANLAL	11,774	1,09,550
Total continued	3,17,59,062	23,68,52,556

Other current liabilities

(In Rs)

Particulars	31 March 2024	31 March 2023
Total continued from previous page	3,17,59,062	23,68,52,556
- RAMESH PREMJI MAVADIYA	-	15,800
- RAMESH RAMJIBHAI UNDHAD	5,000	5,000
- RAMESH VALJIBHAI SARESA	22,751	23,101
- RAMESH VASANTLAL GOHEL	3,300	-
- RAMESHBHAI BABULAL KUBAVAT	-	15,000
- RAMESHBHAI G. PARMAR	15,701	5,000
- RAMESHBHAI GIRDHARBHAI PATEL	14,995	5,000
- RAMESHBHAI K. GAMDHA	-	17,424
- RAMESHBHAI KHODABHAI THUMAR	-	20,350
- RAMESHBHAI LAXMANBHAI DESAI	33,000	33,350
- RAMESHBHAI M BHALODI	21,116	-

- RAMESHBHAI MAKANJIBHAI SARVAIYA	21,751	-
- RAMESHBHAI MOHENBHAI	-	17,342
- RAMESHBHAI NANJIBHAI	12,800	12,800
- RAMESHBHAI NARSHIBHAI DETROJA	-	19,250
- RAMESHBHAI RATABHAI MAKWANA	3,300	-
- RAMESHBHAI TAPUBHAI VARIYA	-	10,551
- RAMESHCHANDRA GANGARAM BOSMIA	10,000	-
- RAMILA DIPAKBHAI PARMAR	2,334	-
- RAMJI MAYA HARIJAN	16,499	16,849
- RAMKU GOVINDBHAI BHEDA	16,205	16,555
- RAMNIKBHAI DEVSHIBHAI YADAV	11,400	11,750
- RAMNIKBHAI RAMJIBHAI PANSARA	-	94,091
- RAMNIKBHAI S KOTADIYA	-	16,151
- RAMNIKBHAI SAMJIBHAI KANPARIYA	-	1,28,845
- RAMNIKAL RAGHAVJIBHAI SOLANKI	-	18,350
- RANCHHOD KARMAN DANGARIYA	-	9,344
- RANCHHODBHAIE NATHABHAI	-	1,03,055
- RANCHHODBHAI JESABHAI PATEL	-	79,590
- RANJANBEN BABUBHAI PATEL	21,753	-
- RANJANBEN MOHANBHAI KAMANI	4,122	-
- RANJANBEN P BHALARA	-	31,885
- RANJANBEN PRAVINBHAI VAGHASIYA	-	29,850
- RANJITBHAI BHIKHABHAI PARMAR	5,000	-
- RANJITSINH MADHUBHA PARMAR	14,528	14,878
- RASHILABEN JAMANBHAI GAJERA	19,399	19,749
- RASHILABEN MANSUKHBHAI KUNJADIYA	-	1,03,055
- RASHMI SANDIP VASAVADA	30,700	30,700
- RASIKBHAI MOHANBHAI TALA	-	10,800
- RASIKBHAI NATHABHAI	12,960	12,960
- RASIKBHAI POPATBHAI BARASIA	-	21,220
- RASIKLAL MANILAL PATEL	18,920	18,920
- RASILABEN BHIKHABHAI THUMAR	13,801	14,151
- RASILABEN VRAJLAL RAIYANI	14,250	14,250
- RASULBHAI HAJIBHAI KADIVAR	3,995	-
- RATADIYA DHAVAL KHENGARBHAI	2,050	-
Total continued	3,21,30,692	23,78,69,522

Other current liabilities

(In Rs)

Particulars	31 March 2024	31 March 2023
Total continued from previous page	3,21,30,692	23,78,69,522
- RATANDAS MADANDAS DAS	-	21,600
- RATHOD AJITSINH JALAMSINH	2,050	-
- RATHOD DINESHBHAI KALUBHAI	58,480	-
- RATHOD HASMUKHBHAI PRABHUDASBHAI	-	20,400
- RATHOD KHIMARAM DEVARAM	15,702	5,000
- RATHOD KISHORBHAI HIRJIBHAI	12,400	12,400
- RATHOD MANSUKHBHAI HANSRAJBHAI	-	14,650
- RATHOD RAVIKIRAN BHARATKUMAR	1,58,000	-
- RATHOD RAYSANG FALAJIBHAI	-	2,840
- RATILAL T JANI	13,680	13,680
- RAVAL MANSUKH HARIVALLABH	14,100	14,450
- RAVIBHAI RAGHURAMBHAI HARIYANI	-	350
- RAVINDRABHAI DINESHBHAI SARVAIYA	15,899	1,21,905
- RAYDHANBHAI UKARADABHAI	-	1,03,050
- RAYMAL RAVJI LAIYA	14,497	14,847
- REKHABEN BHIKHUBHAI MAKWANA	-	25,425
- REKHABEN VAJUBHAI RAIYANI	15,360	15,710
- REKHABEN VIJAYBHAI SAVALIYA	-	23,776
- RENVAL MADANBHAI HAPURAM	22,059	-
- RITABEN PRAKASHBHAI PANSURIYA	12,299	1,15,355
- RITESH ASHOKBHAI MEHTA	-	30,730
- ROGHELIA DHIRAJLAL MAGANLAL	10,528	-
- ROHIT BAVANJIBHAI THUMMAR	-	21,491
- Rohitbhai Ghusabhai Sudani	5,000	-
- ROHITBHAI HARESHBHAI TILARA	30,014	-
- ROHITBHAI PARSHOTBHAI VORA	15,060	15,060
- ROJASARA PRAKASHBHAI SAGRAMBHAI	-	88,875

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- ROLA JENTIBHAI VALLABHBHAI	21,826	21,826
- ROY INTERNATIONAL	-	5,000
- RUSHIRAJ DHIRAJLAL BHALALA	-	1,24,688
- SABHAYA PARULBEN DINESHBHAI	-	20,400
- SABHAYA RAMBHABEN DHANJIBHAI	-	21,052
- SACHINBHAI DILIPBHAI GOHEL	10,000	-
- SADHANABEN N. PATIL	-	5,000
- SAGAR JAYANTIBHAI SAKHIYA	-	20,750
- SAGAR PARSOTAM NONDHANVADARA	-	16,302
- SAGAR SUBHASHCHANDRA MAKADIYA	-	17,251
- SAGAR SURESHBHAI AHYA	26,528	26,878
- SAGATHIYA BHAVANABEN PARSOTTAM	10,000	-
- SAGPARIYA RAMILABEN DILIPBHAI	22,500	22,500
- SAHDEVSINH PRABHATSINH JADEJA - 34204018041	14,400	14,400
- Saifuddin Mahammad Husen Kanchwala	12,866	-
- SAIKH JAVEDMIYA FARIDMIYA	-	16,250
- SAIKH MO HANIF BASIR AHMED	10,000	-
- SAILESH GOVINDBHAI KAKADIA - 31203037430	15,251	15,601
- SAILESHKUMAR JAYNTIBHAI PATOLIYA	5,900	-
Total continued	3,26,95,091	23,88,99,014

Other current liabilities

(In Rs)

Particulars	31 March 2024	31 March 2023
Total continued from previous page	3,26,95,091	23,88,99,014
- SAIYAD KASIMABBAS ALIHUSEN	10,881	-
- SAKHIYA PRAVINBHAI ARJANBHAI	-	12,600
- SAKHIYA SHAILESHBHAI BABUBHAI	-	19,850
- SALMMALEGI	17,000	-
- SAMANI DHANSUKHLAL NANDLAL	-	10,051
- SAMIRBHAI S. MAHETA	5,000	-
- SAMJUBEN T.VEKARIYA	-	14,924
- SAMPAT JAMANADAS NARANDAS	22,601	-
- SANDHI JEBUNBEN UMARBHAI	1,61,000	-
- SANDIP ARVINDBHAI RANPARIYA	-	22,050
- SANGHANI DHIRAJLAL VELJIBHAI	22,800	-
- SANGHANI NARENDRA VASHRAM	-	10,000
- SANGHANI VIJESH VASHRAMBHAI	-	10,000
- SANGHAVI KANCHANBEN RAJNIKANT	18,928	19,278
- SANGITABEN RAKESHBHAI KUNJADIY	15,650	15,650
- Sanjay Jadavbhai Parsana	-	3,16,73,300
- SANJAY PARSOTAMBHAI RAIYANI	14,460	14,460
- SANJAY POLABHAI	-	9,345
- SANJAYBHAI BABULAL HIRANI	-	15,924
- SANJAYBHAI PARSOTAMBHAI SANGHANI	14,000	14,000
- SANJAYBHAI SHAMBHUBHAI KOTHARI	14,787	15,137
- SANJAYBHAI VALLABHBHAI BHALODI	-	49,177
- SANJAYKUMAR A. THAKAR	13,300	-
- Sanjaykumar Haribhai Parsana	-	3,16,73,300
- SANJAYKUMAR RATILAL SHAH	-	24,500
- SAPARIYA DINESHBHAI SHANTILAL	-	9,056
- SARDARSINH JALAMSINH RATHOD	2,050	-
- SARERIYA DHARMISHTHA SANJAYBHAI	3,300	-
- SARJAN COMPLEX OWNERS ASSOCIAT	-	25,099
- SARLABEN VIJAYBHAI MAKVANA	32,363	32,713
- SAROJ RAMESH VAJA	-	12,204
- SAROJBEN DAYALAL PARAKHIYA	-	18,430
- SAROJBEN MAHESHBHAI SIYANI	-	18,613
- SAROJBEN MANSUKHBHAI PRAJAPATI	22,500	22,500
- SAROJBEN NATWARBHAI DHOKIYA	12,333	12,683
- SATISH CHANDRA BHANUSHANKER	22,058	-
- SATISH DAMJIBHAI RAIYANI	-	15,801
- SATYAPAL JAMATMAL JUMANI	10,000	-
- SAVAN HALIMABEN JAHIDBHAI	33,049	33,399
- SAVUBHA JALAMSANG	2,050	-
- SELARKA BHARGAVKUMAR PRAVINBHAI	17,560	17,910
- SER IKABALHUSEN HAYAT MAHAMAD	1,36,500	-
- SEVINGYA ASIFBHAI RAJAKBHAI	12,363	-

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- SHABANABEN JAVEDBHAI LODHIYA	-	19,826
- SHAH BHARATBHAI NATHALAL	-	31,293
- SHAH DEVESH RAJENDRA	-	17,450
Total continued	3,33,31,624	30,28,09,537

Other current liabilities		(In Rs)	
Particulars	31 March 2024	31 March 2023	
Total continued from previous page	3,33,31,624	30,28,09,537	
- SHAH NITIN RAMNIKLAL	-	14,348	
- SHAH SNEHAL JAYANTILAL	7,316	-	
- SHAHBUDIN ABDUL MATHAKIYA	5,995	-	
- SHAILESH GOVINDBHAI KAKADIYA - 31202065066	13,641	13,641	
- SHAILESHBHAI MOHANBHAI GORASIYA	-	15,780	
- SHAILESHBHAI VAGHAJIBHAI GEDIYA	-	15,850	
- SHAKULBHAI MAHESHCHAND SHARMA	-	17,079	
- SHAKUNTALABEN MUKESHBHAI SHARMA	25,281	25,631	
- SHAMBHUBHAI VASTABHAI KATHIRIA	-	88,875	
- SHAMJI JETHALAL VIROJA	15,400	15,400	
- SHANKARBHAI GANESHBHAI MAKWANA	-	17,337	
- SHANTABEN AMRUTBHAI KAMANI	15,850	15,850	
- SHANTILAL JASMATBHAI PATEL	48,942	48,942	
- SHARDABEN GUNVANTRAI BAMTA	10,201	-	
- SHATISH VELJIBHAI BUSHA	30,780	30,780	
- SHEKH JAFARAHMAD MUJBURAHEMAN	20,528	-	
- SHEKHA ALTAFBHAI YAKUBBHAI	18,751	19,101	
- SHEKHA GULAMMAHMAD YAKUB	21,100	21,100	
- SHEKHA IMRANBHAI YAKUBBHAI	18,751	19,101	
- SHEKHADA KISHORBHAI DAMJIBHA	24,875	-	
- SHER ABDUL VALIBHAI	13,371	-	
- SHER ABDULRAHIM VALIBHAI	16,371	-	
- SHER FATMABEN USHMANBHAI	13,363	-	
- SHER HANIF RAHIM	6,175	-	
- SHER IRSHAD HAJI HASAN	10,371	-	
- SHER ISMAIL HAJI HAYATBHAI	6,855	-	
- SHER ISMAILBHAI VALIBHAI	16,371	-	
- SHER MAHAMAD AHAMAD SAVADI	-	8,175	
- SHER MAHAMAD ALAVADI	-	7,645	
- SHER MAHMAD HAIYAT	4,995	-	
- SHER MAMADHUSEN AMIBHAI	8,281	-	
- SHER MUSTAKBHAI MAMADBHAI	9,855	-	
- SHER NOORMAMAD HAJI JIVA	7,855	-	
- SHER USHMAN JIVABHAI	7,855	-	
- SHER USMAN MAMAD MISTRI	10,855	-	
- SHER VAGHAJI JIVABHAI	17,985	-	
- SHER VALIMAMAD AHAMAD	6,175	-	
- SHERASIYA DURVESHALI ISMAILBHAI	11,371	-	
- SHERASIYA FAIJUL IBRAHIMBHAI	5,751	-	
- SHERASIYA HUSENBHAI AHMADBHAI	7,175	-	
- SHERASIYA SHAHBUDEEN USMANBHAI	-	15,020	
- SHERASIYA TASLIMRAJAKBHAI HUSENBHAI	5,995	-	
- SHERASIYA USMAN AHMAD AMI	5,995	-	
- SHERSIYA ALTAB ABDULBHAI	53,098	53,099	
- SHERSIYA ILMUDINBHAI HUSEN	-	17,345	
- SHERSIYA ISHMAIL MAMAD AHMAD	15,371	-	
Total continued	3,38,70,524	30,32,89,636	

Other current liabilities		(In Rs)	
Particulars	31 March 2024	31 March 2023	
Total continued from previous page	3,38,70,524	30,32,89,636	
- SHERSIYA MAHAMADHANIF HUSENBHAI	-	7,345	
- SHERSIYA MAHMDHUSEN AHMAD	12,855	-	
- SHETH ROSHANIBEN GAUTAMBHAI	23,200	-	

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- SHETH SANJAYBHAI CHANDRAKANTBHAI	-	17,299
- SHIDHRAJSINH ANIRUDHSINH	-	7,050
- SHILESHKUMAR JAYNTILAL	-	6,040
- SHILPABA VIJAYSINH JADEJA	-	24,301
- SHILPABEN VIPULBHAI AKBARI	21,651	21,651
- SHINGALA VINODBHAI GOPABHAI	-	5,000
- SHIVLAL RAMJIBHAI MARU	-	20,270
- SHIVLALBHAI VALLABHBHAI PAMBHAR	20,000	20,000
- SHIVRAJBHAI ODHABHAI VALA	-	33,754
- SHIVRAJSINH GHANSHYAMSINH RANA	14,400	14,400
- Shree Raj Castech Private Limited	380	-
- SHREE AARYASHREE -2/H OWNERS ASSOCIATION	34,395	-
- Shree Krushna Industries	11,00,000	-
- SHREE PARSHWA RESIDENCY FLAT OWNER S ASSOCIATION	35,200	15,000
- SHREEJI PALACE OWNERS ASSOCIATION	-	19,974
- Shreeya Peanuts Private Limited	-	870
- SHRI AALAP CENTURY OWNERS ASSOCIATION	35,200	35,201
- Shri Kanta Stri Vikas Grah	5,44,681	84,660
- SHRI RAJ RESIDENCY CO.OP.SOC	29,940	2,96,590
- SHRI SUKHSAGAR APPARTMENT CONDDMINIUM	2,097	75,102
- SHUSHILABEN SURESHBHAI SHUKAL	-	18,920
- SHYARA JANAKI SAILESHKUMAR	22,058	-
- SINGHEL HALUBHA KANJI	25,176	-
- SITAPARA UMIYABEN PARESHBHAI	-	15,530
- SIYANI SURESHBHAI DEVSHIBHAI	4,004	-
- Smitaben Vijaybhai Dhami	-	3,16,73,300
- SMT.MANJULABEN HASMUKHBHAI	12,785	1,18,790
- SOBHANABEN SURESHBHAI MAHETA	-	1,10,300
- Soham Engineering -Dr	73,706	69,222
- SOJITRA DINESHBHAI BHAVANBHAI	-	23,881
- SOJITRA JAYESH KARSANBHAI	-	17,850
- SOJITRA PRAVINKUMAR LALJIBHAI	-	28,592
- SOLANKI CHANDRIKABEN MUKESHBHAI	-	39,847
- SOLANKI SURESHBHAI BHAVANBHAI	2,08,000	-
- SONAL RAMESH CHUDASAMA	10,000	-
- SONALBEN HIRENBHAI BALDHA	31,409	-
- SONALBEN KARSHANBHAI LADOLA	20,751	-
- SONECHA RUTVIJ JAYANTILAL	26,200	26,200
- SORATHIYA HARESH VALABHAI	-	18,951
- SORATHIYA HARSHADBHAI MAGANBHAI	27,125	27,125
- SORATHIYA JATIN MAGANBHAI	25,925	25,925
- SORATHIYA RUPABEN PRAMODBHAI	-	67,050
- STARHARMONY OWNERS ASSOCIATION	5,000	5,000
Total continued	3,62,36,662	33,62,80,626

Other current liabilities		(In Rs)	
Particulars	31 March 2024	31 March 2023	
Total continued from previous page	3,62,36,662	33,62,80,626	
- STEELERA INDUSTRIES	15,177	-	
- SUBESINBH B SHARMA	-	27,275	
- SUBHASBHAI MOHAN VAGHELA	-	22,901	
- SUBHASHCHANDRA R.TRIVEDI	18,363	5,000	
- SUDHABEN JAGDISHBHAI SHAH	34,538	-	
- SUGATHAN LAKSHMNAN	-	18,451	
- SUKHDEVSINH M. JADEJA	-	15,760	
- SUMITBHAI ASHVINBHAI SABALPARA	-	18,801	
- SUNIL JADAVBHAI JUNGHI	-	3,550	
- SUNILBHAI MANSHUKHBHAI HADVANI	-	10,260	
- SURELIYA KASHYAP RAMESHBHAI	23,551	23,901	
- SURESH G FASHRA	32,753	32,753	
- SURESH JAGDISHCHANDRA JOSHI	10,000	-	
- SURESHBHAI POPATBHAI RANGANI	-	23,949	
- SURESHBHAI RATILAL BHATTI	15,000	15,000	
- SURESHBHAI VALLABHBHAI NARIYA	13,800	13,800	
- SWAMINARAYAN MANDIR	-	18,160	
- SWAROOP BANERJEE	18,221	-	
- TADA VIPULBHAI NILESHBHAI	1,62,000	-	

158

- TAHELIYANI DEVIBEN KISHANBHAI	15,928	-
- TALSHIBHAI GHUSABHAI	13,175	-
- TANNA NILESHBHAI PRAVINBHAI	-	1,19,000
- TARABA JORUBHA CHUDASAMA	-	7,404
- TARABA NARENDRASINH JADEJA - 34207148566	28,500	28,500
- TARPADA SURESHBHAI RAJABHAI	18,300	18,300
- TEJANI NIRAV PRAVINCHANDRA	2,535	-
- TERAIIYA URMILABEN SATISHBHAI	13,960	13,960
- THAKARSHI NARAN	-	10,500
- THAKARSHI NARANBHAI SANGHANI	-	5,000
- THAKRAR AMULKUMAR TARUNKUMAR	-	23,313
- thakur rameshchand bachitter singh	-	1,21,430
- THANKI DHARMENDRA BHARATBHAI	-	21,151
- THANKI PRAFULKUMAR VITHALJI	10,198	-
- THE ANTILA FLAT OWNERS ASSOCIA	-	53,360
- THUMMAR CHINTANKUMAR MAGANBHAI	-	32,600
- THUMMAR RINKALBEN RAJESHBHAI	-	22,351
- TILALA MANISHABEN VINODBHAI	27,751	28,101
- TILALA MANJULABEN VALLABHBHAI	-	14,725
- TOPLAND EXPORTS	25,00,000	-
- TRAVADI MUSTAFABHAI MOHSINALI	-	88,875
- TRIVEDI BRIJESHBHAI RAMESHCHANDRA	-	80,522
- TRIVEDI CHANDRESH HASMUKHRAI	-	20,544
- TRIVEDI SHILPA RUDRESH	22,363	-
- TRIVEDI TARUNKUMAR LAXMISHANKAR	-	34,800
- TRUPTIBA JANAKSINH JADEJA	15,951	1,15,250
- TUSHAR LABHASHANKAR SHUKLA	-	19,847
Total continued	3,92,48,726	33,74,09,720

Other current liabilities

(In Rs)

Particulars	31 March 2024	31 March 2023
Total continued from previous page	3,92,48,726	33,74,09,720
- TWINKLEKUMAR KANTILAL PARMAR	16,396	16,746
- UGHAREJA KANTILAL BACHUBHAI	-	3,091
- UMED CHAKUBHAI GAJIPARA	9,780	-
- UMESHKUMAR R CHORASIYA	-	18,701
- UNIQUE SOLAR SERVICE	1,77,870	-
- UPADHYAY SANDIP VINODRAY	19,363	1,52,000
- UPADHYAY VIBHAKARBHAI LALITBHAI	-	9,751
- UPENDRAKUMAR AMRUTBHAI PARMAR	19,705	20,055
- UPENDRAKUMAR KHUSHALBHAI PATEL	17,603	17,953
- USHA VIKRAMBHAI TILALA	-	18,424
- V. UTTHAMAN	-	15,500
- VADA ABDUL RASUL	6,995	-
- VADA ISHMAIL HAJI	4,995	-
- VADA MAHEBOOB HAIYAT	8,855	-
- VADAVIYA RAFIKBHAI MAMADBHAI	-	17,915
- VADI JETENDRA MAGANBHAI	20,400	20,400
- VADI KANTILAL MAGANBHAI	-	20,400
- VADODARIYA CHHAGANBHAI NAGJIBHAI	10,180	-
- Vadodariya Hari mohan	16,201	16,551
- VADOLIYA SURESH ASHWINBHAI	16,401	16,751
- VAGADIYA MADHUKANTA MANJIBHAI	-	18,751
- VAGHELA GIRDHARBHAI MOHANBHAI	-	24,126
- VAGHELA VITTHALBHAI KHODABHAI	-	21,720
- VAGHELA YOGENDRASINH NARENDRASINH	-	32,171
- VAHIDA ALIMAMAD KHALIFHA	2,050	2,050
- VAISHNAV ASHVINBHAI MADHABHAI	17,498	17,848
- VAIYA PARVINBEN MAHMADBHAI	18,601	1,20,850
- VAJIR CHIRAG PRAVINCHANDRA	-	24,620
- VAKALIYA ABDUL AAHMADBHAI	-	15,378
- VAKALIYA ABDUL ALIBHAI	7,855	-
- VAKALIYA FATEMAMAD ALAVADI	5,995	-
- VAKALIYA RAHIM ALAVADI	5,675	-
- VALIMAMAD JALAL MANSIYA	-	9,207
- VALLABH MOHAN THUMAR	-	20,327
- VALLABHBHAI V KAMANI	15,790	15,790

- VALLABHBHAI DEVRAJBHAI	1,56,622	-
- VALLABHBHAI JATUBHAI RUPAPARA	-	23,080
- VALLABHBHAI MOHANBHAI PANSURIYA	13,657	14,007
- VALLABHDAS BALAKDAS MESVANIYA	-	6,484
- VANDANABEN JINESHBHAI KHAMBHAYATA	-	16,220
- VANITABEN KISHORBHAI VORA	-	34,354
- VANOL PARSHOTAMBHAI HIRABHAI	-	5,425
- VANPARIYA ILABEN HETALBHAI	5,000	-
- VANSAJALIYA RAMESHBHAI KURJIBHAI	30,528	-
- Varnesiya Kamlesbhai Amarsibha	-	19,094
- VARSANI SANJAYBHAI CHHAGANBHAI	-	44,820
Total continued	3,98,72,741	33,82,60,280

Other current liabilities		(In Rs)	
Particulars	31 March 2024	31 March 2023	
Total continued from previous page	3,98,72,741	33,82,60,280	
- VARSHABEN NILESHBHAI ODIYA	-	23,408	
- VARSHABEN VITHALBHAI AMIPARA	10,000	-	
- VASANT DESHABHAI BOSIYA	26,751	-	
- VASANTBEN DINESHBHAI CHOVIYA	5,000	-	
- VASANTBEN JIGNESHBHAI KHUNT	-	9,451	
- VASANTBEN MANISHBHAI SORATHIYA	-	1,24,688	
- VASANTBHAI TEJABHAI PIPARIA	25,301	25,651	
- VASANTIBEN SANJAYBHAI PRAJAPATI	17,751	5,000	
- VASAVA BUPENDRABHAI MANGUBHAI	1,855	-	
- VASOYA CHANDRAKANT PARSOTAMBHAI	32,620	32,620	
- VASOYA MUKESHBHAI DHIRAJBHAI	-	16,820	
- VATALIYA YOGESHBHAI VALJIBHAI	-	19,000	
- VATIYA RAVI RASIKBHAI	-	16,480	
- VAZIR DILIPBHAI MANSUKHBHAI	-	19,502	
- VEKARIYA CHHAGANBHAI MOHANBHAI	-	16,000	
- VEKARIYA DINESHBHAI VAGHAJIBHAI	-	6,001	
- VEKARIYA GHANSHYAM PARSHOTAMBHAI	18,660	18,660	
- VELJI D LUNAGARIYA	1,59,972	-	
- VELJIBHAI VIRABHAI SOLANKI	-	28,151	
- VIGHANI KHERUNBEN JAHIDBHAI	14,928	15,278	
- VIJAY R GHADHIYA	26,390	26,391	
- VIJAY SURYAKANT BUCH	-	11,050	
- VIJAYABEN PRAVINBHAI	-	15,089	
- VIJAYBHAI BABUBHAI RAMOLIA	-	88,875	
- VIJAYKUMAR HIRALAL SHAH	-	23,350	
- VIJAYKUMAR PARSHOTAMBHAI KHUNT	12,300	12,300	
- VIJAYSINH VIKRAMSINH PARMAR	-	15,849	
- VIJYABEN MANSUKHABHAI KOYANI	-	10,549	
- VIJYABEN SOMESHGIRI GOSAI	17,271	-	
- VIKRAMSINH MADHUBHA PARMAR	22,751	23,101	
- VIKRAMSINH MULUBHA JADEJA	-	11,207	
- VIMALBHAI JASHVNATRAI SHAH	31,600	31,600	
- VINABEN N. FULTARIYA	-	29,576	
- VINAY ANANTRAY HALVADIYA	-	10,101	
- VINAYKUMAR DWARIKA PRASAD GUPTA	2,050	-	
- VINOD BACHUBHAI	12,363	2,050	
- VINODBHAI LAKHABHAI MAKWANA	-	88,472	
- VINODBHAI LALAJIBHAI AMBALIYA	13,174	13,524	
- VINODRAI SUNDARJIBHAI HINDOCHA	-	15,001	
- VINODRAY CHUNILAL PATADIA	26,350	1,50,687	
- VINODRAY KALYANJIBHAI	13,500	-	
- VINSH RATILAL TANK	74,829	74,829	
- VINUBHAI KHIMJIBHAI SOLANKI	78,000	-	
- VIPUL BHADABHAI DUDHAGARA	-	10,050	
- Vipul Haribhai Parsana	-	3,66,73,300	
- VIPULBHAI CHANDULAL CHANIYARA	35,750	35,751	
Total continued	4,05,51,907	37,60,09,692	

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Other current liabilities		(In Rs)	
Particulars	31 March 2024	31 March 2023	
Total continued from previous page	4,05,51,907	37,60,09,692	
- VIPULBHAI JIVANLAL PATEL	20,000	20,000	
- VIPULBHAI MANSUKHBHAI VAJIR	-	18,002	
- VIPULBHAI MAVJIBHAI CHAVADA	-	5,000	
- VIPULBHAI PARSOTAMBHAI BUTANI	-	1,03,055	
- VIRADIYA ARVINDBHAI LALJIBHAI	20,001	1,19,300	
- VIRADIYA KIRANBEN BHARATBHAI	-	17,220	
- VIRANI HEMIBEN GOPALBHAI	-	21,151	
- VIRANI JAMANBHAI RAMJIBHAI KAD	1,49,000	-	
- VIREN RANCHHODBHAI BUSA	-	15,002	
- VIRPUR JUTH SEVA S MANDLI	-	4,300	
- VISA MAYURIBEN MAHESHBHAI	-	16,224	
- VISION NON-WOVENS PRIVATE LIMITED	14,75,000	-	
- VISNU LALCHAND AMAL	-	23,252	
- VITHAL GOBARBHAI VAGHELA	17,401	17,751	
- VORA CHETNABEN MANOJBHAI	-	20,880	
- VORA MANJULABEN CHHAGANBHAI	-	28,661	
- VRAJLAL GOPALDAS	-	24,250	
- VRAJLAL MOHANLAL PATEL	-	24,250	
- VYAS RAJENDRABHAI J.	-	16,787	
- YAGNIK ABHAYBHAI ISHWARLAL	41,887	41,887	
- YAMUNASHRAY FLATS OWNERS ASSOCIATION - 88607028227	-	32,264	
- YASHVANT MAGANBHAI GAMI	-	17,220	
- YOGESH PRAFULCHANDRA TEJANI	2,535	-	
- YOGESHBHAI BHIKHABHAI AJUDIYA	-	15,000	
- YOGESHBHAI KESHAVJI VIRANI	-	1,00,116	
- YUNUSH HAJIBHAI SERARIYA	-	5,000	
- YUNUSH JALAL PARA	3,995	-	
- YUVRAJSIHN SHIVBHADRASIHN GOHIL	-	6,270	
- ZALA JAYDEVSINH BHARATSINH	-	16,220	
- ZALA PRABHABEN ODHAVJI	-	20,001	
Other payables			
Other Current Liabilities			
- Akshaygiri Gosai Traveling Advance	8,060	-	
- Amit Naliyapara Traveling Advance	7,014	22,671	
- Ankitsingh Vijaysingh Traveling Advance	5,505	(5,000)	
- ARJUNSINH ZALA Travelling Exp. A/c	3,322	-	
- Ashvin Devjibhai Makvana Travelling Advance	13,210	-	
- BHARATBHAI DEVRAJBHAI ZALAVADIA - TRAVELLING EXP.	223	-	
- bhupendra vaniya travelling advance	-	7,800	
- Darshak Damjibhai Akabari (Traveling Advance)	-	16,698	
- Darshak J Bambhroliya Traveling Advance	4,685	-	
- Gautam Chauhan Traveling Advance	-	(1,709)	
- HARPAL GOHEL Travelling Exp. A/c	2,250	-	
- Kamani Bhavikkumar Subhashchandra - Traveling Advance	-	(4,600)	
- Kamlesh babubhai kindarkhediya traveling advance	-	(72)	
- Naimish Akbari Traveling Advance	590	-	
Total continued	4,23,26,585	37,67,94,543	

Other current liabilities		(In Rs)	
Particulars	31 March 2024	31 March 2023	
Total continued from previous page	4,23,26,585	37,67,94,543	
- Parthgiri Gauswami Traveling Advance	19,160	-	
- Prayag Parmar Travelling Advance	-	(5,000)	
- Priyank Virani Traveling Advance	2,160	9,200	
- Rohit Vala Traveling Advance	-	14,164	
- SANJAY BHAMBHANA Traveling Advance	10,190	-	
- Vipul Bharadva Traveling Advance	1,990	-	
Unsecured Loan Interest Payable	45,000	-	
Total	4,24,05,085	37,68,12,907	

8 Short term provisions

(In Rs)

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Particulars	31 March 2024	31 March 2023
Provision for employee benefits		
Gratuity Payable	3,75,424	-
Provision for income tax		
- Provision for Income Tax	2,15,35,000	1,08,18,434
Provision for others		
Provisions for Audit fees	2,25,000	-
Others		
Provision for Expenses		
- Site Maintenance Exp. Provision	-	12,46,265
Total	2,21,35,424	1,20,64,699

9 Property Plant and Equipment & Intangible assets

(In Rs)

Particulars	31 March 2024	31 March 2023
Intangible assets		
- Software	3,11,829	1,63,083
Property Plant and Equipment		
- Air Compressor	66,456	81,436
- Air Conditioners	3,15,303	4,17,755
- Ashok Leyland - Bada	2,32,362	3,40,005
- Attendance Recoeder Machine	648	648
- Barcode Printers & Scanner	9,171	15,353
- Bolero Pick Up	1,17,125	1,71,866
- Building - Toda	13,45,536	14,13,945
- Cc Tv Camera	1,07,568	1,90,487
- Cd Dawn	2,114	2,114
- Cleaning Machine	10,218	12,622
- Computer Appliances	14,282	14,282
- Computer Parts - Gst 18%	10,666	18,902
- Computers	66,977	1,13,990
- Cycle Purchase	195	195
- Digi Cam	265	265
Total continued	26,10,715	29,56,948

Property Plant and Equipment & Intangible assets

(In Rs)

Particulars	31 March 2024	31 March 2023
Total continued from previous page	26,10,715	29,56,948
- Digital Lux Meter	134	165
- Digital Scale	905	1,116
- Drill Machine	2,074	2,799
- E BIKE (JOY)	37,424	68,107
- Easy Bio (Puch Machine)	800	878
- Electric Fittings	64,022	64,056
- Electronic Scale Machine	1,721	2,126
- Epbx Systems	375	375
- Factory Building	64,04,002	70,67,309
- Factory Land	49,49,000	49,49,000
- Four Wheeler - Honda Wr	1,20,333	2,49,036
- Furniture & Fixtures	2,67,197	3,16,526
- Hand Palet Truck	2,068	2,511
- Honda Cd110 - Two Wheeler-1	14,392	28,324
- Honda Dream Yuga	4,697	10,672
- Hp Laptop 15-Dk0047Tx	6,093	6,093
- Industrial Ups	35,500	35,500
- Innova - Four Wheeler Car	11,17,937	16,50,297
- Intex-Mobile	350	350
- Jeep New Compass - Four Wheller	10,68,040	15,63,211
- Land - Toda	52,90,720	52,90,720
- Laptop	91,300	1,23,690
- Laptop Carrycase	39	39
- Laptop Lenovo	85,823	36,591
- Manual Hydeaulic Hand Stacker	4,519	5,632
- Mercedes Benz E-Class (E220Cdi)	2,10,944	2,10,944
- Micromax Q402 4G Bharat-2 Champ	160	160

AS&S

- Mobile Purchase A/C	12,334	54,986
- Mobile Purchase-1	3,68,749	2,90,643
- Motor Cycle Ct -100	4,165	8,588
- Nokia Lumia630	482	482
- Office Phone Instrument	1,195	1,919
- Pipes & Fittings	15,051	18,595
- Plant & Machinery - 2Mw Power Plant At Toda	5,74,41,180	6,31,69,030
- PLANT AND MACHINERY	6,63,125	8,24,539
- Printer Brotha Dcp 254	3,015	3,015
- Printer Brotha Mfc -J 3520	1,225	1,225
- Printer Canon Lbp2900B	2,985	5,609
- Printer Epson L 110	332	332
- Printer Etp 531T	4,239	5,156
- Printer Hp	35,740	51,616
- Printer Pt-E850Tkw	2,050	4,249
- Realme C2	497	914
- Samsung B 360E White Metro	328	328
- Samsung Mobile	1,471	2,706
- Solar Cell Tester	54,007	66,727
Total continued	8,10,03,454	8,91,53,834

Property Plant and Equipment & Intangible assets

(In Rs)

Particulars	31 March 2024	31 March 2023
Total continued from previous page	8,10,03,454	8,91,53,834
- Solar Charger Controller	399	491
- Solar Inverter Solivia	5,443	6,702
- Solar Module Production Line	47,99,263	69,12,838
- Soldering Station	7,533	9,297
- Submersible Pumps	2,770	3,402
- Sukam Solar Inverter	1,048	1,291
- Tablet	482	482
- Tea Machine	891	891
- Television A/C	1,31,601	4,510
- Ups Delta	26,047	26,047
- Vacuum Cleaner	1,793	3,341
- Water Meter	635	786
- Water Tank	13,611	15,000
- Welding Machine	2,414	2,948
Total	8,59,97,384	9,61,41,860

10 Other non current assets

(In Rs)

Particulars	31 March 2024	31 March 2023
Security Deposits		
- Central Depository Services (India) Limited	10,000	-
- Cg Power And Industrial Solutions Limited - Deposit	25,000	25,000
- CREDA - PUMP SECURITY DEPOSIT	29,070	29,070
- Creda -Dd	1,90,000	1,90,000
- Cspo Deposit	5,000	5,000
- Dakshin Gujarat Vij Company Limited-Dd	57,225	57,225
- Deposit With Bihar Commercial Tax Dep.	10,000	10,000
- DEPOSITE - BSNL	999	999
- Exicutive Engineer- Gir Somnath	23,863	23,863
- Geda - Emd Security Deposit	24,475	24,475
- GSRTC - RANIP	2,20,389	2,45,620
- Gujarat Ecology Commission -Dd	50,000	50,000
- Gujarat Energy Development Agency -Dd	20,823	5,20,823
- Gujarat State Electricity Corporation Limited	-	48,00,000
- JILLA VIKAS ADHIKARI - JAMNAGAR	2,33,688	2,33,688
- Kendriya Bhandar	10,000	10,000
- Krushnraj Infrastructure	7,41,000	7,41,000
- Maharashtra Energy Development Agency (Meda)	1,00,000	1,00,000
- Meda - Tender Fee Rrefundable	16,100	16,100
- Navsari Agricultural University-Dd	10,000	10,000
- Paschim Gujarat Vij Company Ltd-Kusum Emd	29,15,280	14,97,580
- Pgvcl (Deposit)	1,65,869	1,65,869

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- PGVCL Tender-SD	8,00,000	-
- Rajkot Municipal Corporation -Dd	1,07,000	1,72,000
- RIICO LTD SECURITY DEPOSIT	24,92,530	24,92,530
Total continued	82,58,311	1,14,20,842

Other non current assets (In Rs)

Particulars	31 March 2024	31 March 2023
Total continued from previous page	82,58,311	1,14,20,842
- Rural Water Supply Division Z.P. Sangli	1,50,000	1,50,000
- Saur Sujla Yojna - EMD DEPOSIT	5,00,000	5,00,000
- Security Deposit - Sales Tax Jammu & Kashmir	15,000	15,000
- Taluka Vikas Adhikari - Khambhaliya	38,775	38,775
- TALUKA VIKAS ADHIKARI BHANVAD	-	38,775
- TALUKA VIKAS ADHIKARI DWARKA	-	38,775
- TALUKA VIKAS ADHIKARI KALYANPUR	-	38,775
- Tamil Nadu Energy Development Agency-Dd	50,000	50,000
- Tender Fee Refundable A/C	-	(5,900)
- The Executive Engineer - Navsari	48,000	48,000
- Uttar Gujarat Vij Company Limited-Dd	37,464	37,464
- Uttar Pradesh New And Renewable Energy Development Agency (Upr	29,500	29,500
Others		
Investment in NSC - 5 Years		
- Nsc-Five Yrs.(Rajesh P. Joshi)	50,000	50,000
Share of The Co-Op. Bank Of Rajkot Ltd.		
- The Co-Op. Bank Of Rajkot Ltd. - Share	25	25
Total	91,77,075	1,24,50,031

11 Inventories (In Rs)

Particulars	31 March 2024	31 March 2023
- Closing Stock Finished Goods - Assam -	22,770	3,24,140
- Closing Stock Finished Goods - Chhattisgarh -	1,59,000	1,59,000
- Closing Stock Finished Goods - HO -	13,71,74,166	21,00,54,292
- Closing Stock Finished Goods - MH-	9,05,229	9,05,229
- Closing Stock Raw Material - HO -	49,57,636	97,48,694
Total	14,32,18,801	22,11,91,355

12 Trade receivables (In Rs)

Particulars	31 March 2024	31 March 2023
Unsecured considered good		
- ABHANI PRAVINABEN SUNILKUMAR	-	6,149
- Ability Industries	1,19,047	1,19,047
- ADVIK HI-TECH INDUSTRIES	1,23,600	-
- AKASH ELECTRICALS	19,058	19,058
- AKSHAY PARESHBHAI HINGU - TRAVELLING EXP.	9,769	-
- Alpeshbhai Bhikhubhai Manatra	2,81,000	2,81,000
- Amreli O&M Division - li	-	58,776
- Anand Liners (India) Pvt. Ltd.	26,00,001	73,49,066
- Andhra Pradesh Grameen Vikas Bank	1,23,239	1,23,239
- ANITA SHAILESHBHAI JETHVA	1,919	-
- Ankleshwar (Rural) Division	-	58,776
Total continued	32,77,633	80,15,111

Trade receivables (In Rs)

Particulars	31 March 2024	31 March 2023
Total continued from previous page	32,77,633	80,15,111
- Apollo Solar Power	5,51,136	5,51,136
- ASHA KISHORBHAI MAKAWANA	80,605	-
- ASHISH KANTILAL PAREKH	22,287	-

ASST

- Assam Power Distribution Company Ltd.	2,90,874	-
- ATUL ICECREAM PRODUCT	-	1,180
- BADI ROSHANBEN MAHAMDNASIM	-	6,424
- BAGADA DINESHBHAI DAYABHAI	50,650	-
- BAGORA DEHYDRATES	5,120	5,120
- Balaji Solar Systems - 2	8,05,802	8,05,802
- Balaji Solar Systems (Tendar)	5,08,232	5,08,232
- Barad Ajitbhai Hanubhai	-	86,001
- BARAD BHIKHUBHAI PARBATBHAI	2,22,844	-
- BAVARA USMAN JALAL	74,700	-
- BEIL INFRASTRUCTURE LIMITED	1,92,989	1,92,989
- Bharuch City Division	-	57,602
- Bhavnagar City-I Division	-	55,413
- Bhavnagar City-II Division	-	2,03,573
- BHUPENDR RAMJIBHAI CHAUHAN	7,330	-
- Bopal Urban & Industrial Division	-	1,17,553
- BUKHARI MAHMADAARIF MAJIDMIYA	56,475	-
- Business Bay Shop Office Owners Maintenance Association	92,567	-
- CHANDULAL ODHAVJBHAI MAJITHIYA	-	1,92,917
- CHAUHAN JAYESH RANCHHODBHAI	7,950	-
- CHAUHAN SANJAY KUMAR	1,45,000	-
- Chintan Rajendrabhai Bhanderi	-	58,30,698
- COMMISSIONER SHREE BHAVNAGAR MUNICIPAL CORPORATION	3,63,022	-
- Dahod O&M Division	2,41,265	3,72,663
- Dakshin Gujarat Vij Company Limited	2,44,678	2,44,678
- DALPATBHAI PARSOTTAMBHAI	-	69,395
- Darshan Institute Of Engineering And Technology	11,00,000	11,00,000
- Deputy Engineer - DGVCL-DHARAMPUR I	1,77,77,004	-
- Deputy Engineer - DGVCL-KAPARADA	21,16,310	-
- Deputy Engineer - DGVCL-SAPUTARA	93,06,650	-
- Deputy Engineer - PGVCL - Deshalpar S/dn	2,97,402	-
- Deputy Engineer - PGVCL - Dhokadava S/dn	84,44,784	-
- Deputy Engineer - PGVCL - DHRANGADHRA S/dn	8,92,206	-
- Deputy Engineer - PGVCL S/D Girgadhada	42,39,005	63,55,592
- Deputy Engineer - PGVCL S/D Mendarda	10,55,598	7,01,066
- Deputy Engineer - PGVCL Visavadar-1	5,27,799	-
- Deputy Engineer - PGVCL Visavadar-2	-	4,58,953
- Deputy Engineer - PGVCL-DHARI O&M S/D	-	4,58,953
- Deputy Engineer - PGVCL-Rapar	-	40,35,738
- Deputy Engineer - UGVCL Ambaji	-	9,490
- DEPUTY ENGINEER (MECH.)	8,25,595	8,25,595
- DEVABHAI MAIYATBHAI RAM	1,39,408	-
- DEVELOPMENT BRANCH DISTRICT PANCHAYAT JAMNAGAR	4,60,000	26,52,678
Total continued	5,44,22,920	3,39,14,552

Trade receivables

(In Rs)

Particulars	31 March 2024	31 March 2023
Total continued from previous page	5,44,22,920	3,39,14,552
- DHARMENDRA JAYANTILAL RAVAL	17,379	-
- DHARMRAJ RAGHAV SONWARNE	-	13,651
- DHAVAL JOSHI TRAVELLING ADVANCE	11,346	-
- Dhawal Rajendrabhai Bhanderi	-	58,30,698
- Dhoraji O&M Division	-	2,31,118
- Dilip Devshi Patel	-	11,800
- DIRECTOR, UP AGRICULTURE - LUCKNOW	1,00,62,018	1,36,86,974
- Directorate Of Lighthouses And Lightships, Jamnagar	62,833	62,833
- District Primary Education Officer	1,64,140	1,64,140
- DIVYESHBHAI DHIRAJLAL RAMANI	-	60,650
- Dnh Power Distribution Corporation Ltd.	1,02,701	1,02,701
- DOSHI NISHIT RAJNIKANT	58,236	-
- DUDHATRA GITABEN BIPINBHAI	43,286	-
- DY DISTRICT DEVELOPMENT OFFICER DEVELOPMENT RAJKOT	39,587	14,33,880
- Efflux Ind. Co.op.Hsg.Soc.Ltd.	1,16,807	3,41,387
- EXECUTIVE ENGINEER PANCHAYAT R & B DIVISION PATAN	12,90,492	-
- Executive Engineer-Ganjam	1,51,000	1,51,000
- Executive Engineer-Koraput	2,68,232	2,68,232
- FALDU KANTILAL RANCHHOD RANA	-	2,950

- Funwave Foods LLP	-	31,87,685
- Gajendrasingh Jadeja	-	2,64,610
- GAMOT SURESHBHAI MAVJIBHAI	2,950	-
- Gandhinagar O & M Division	-	77,249
- GEETABEN HARISHCHANDRA GOSAI	-	11,863
- GHADIYA RASIKBHAI MOHANBHAI	65,646	-
- Godhra O&M Division	-	58,776
- Gojiya Dhanabhai Bhimshibhai	9,00,069	9,00,069
- Gondal O&M Division	-	7,39,308
- GOSAI MAHESHGIRI CHHAGANGIRI	6,476	-
- GRAM PANCHAYAT OFFICE MOTAUJALA -83611103640	-	1,91,184
- Gujarat Ecology Commission	1,72,989	1,72,989
- GUJARAT ENERGY DEVELOPMENT AGENCY	20,37,852	4,84,65,376
- Gujarat Industries	-	53,601
- GUJARAT STATE ROAD TRANSPORT CORPORATION	58,255	15,95,852
- Guvnl 2% Pbg Subsidy Deduction	82,60,931	99,70,295
- HAJRABEN ELIYASBHAI SHEKH	5,000	5,000
- HARIBHAI RUDABHAI PARSANA - 31801613435	8,83,500	-
- HARISH HANUMANPRASAD GUPTA	1,11,907	-
- HARSHABEN SURESHBHAI GOHEL	13,500	-
- HASAMBHAI ABHARAMBHAI	77,650	-
- HIMMATBHAI NATHABHAI BORAD	-	74,286
- HIRABHAI JIVABHAI	43,393	43,393
- HIRENSINH AMARSINH REVAR	-	2,950
- Hi-Tech Energy	1,99,754	-
- HITENDRAKUMAR SHANKERLAL TRIVEDI	-	93,741
- HITESHKUMAR MAHENDRABHAI GOYANI	18,393	18,393
Total continued	7,96,69,242	12,22,03,186

Trade receivables

(In Rs)

Particulars	31 March 2024	31 March 2023
Total continued from previous page	7,96,69,242	12,22,03,186
- IBRAHIM HAJI BHORANIYA	4,650	-
- Ila Nileshbhai Bhandari	-	56,32,992
- Innovative Engineers	1,53,925	1,53,925
- ISHAN RESIDENCY OWNERS ASSOCIATION	87,876	-
- J Kamdar	-	7,43,968
- JADAV RAMESHBHAI DAMJIBHAI	77,650	-
- JADEJA NIRMALABA RAMBHA	12,767	12,767
- JAGDISH HIRABHAI PAMBHAR	5,366	5,365
- Jambuva O&M Division	-	58,777
- Jamjodhpur Division	-	1,140
- Jamnagar City-I Division	-	4,99,513
- Jamnagar City-II Division	-	6,48,952
- Jamnagar Division	-	65,263
- Jasdhan Division	-	5,71,919
- JASUBEN BABUBHAI DEGAMA	4,466	-
- JAYNTILAL RANCHHAOBHAI KHUNT	27,674	27,674
- JAYUBHA MAVUBHA JADEJA	51,224	-
- JENTIBHAI MAVJI MAKWANA	23,622	23,622
- Jetpur Division	-	1,89,510
- JILUBHAI HARJIBHAI SORIYA	5,656	-
- JITENDRA KANTILAL PAREKH	46,899	-
- JITENDRASINH GAMBHIRSINH ZALA	-	12,663
- JJ Metal Craft Pvt. Ltd.	-	47,32,796
- Jolly Spinning Mills Pvt Ltd	1,88,364	-
- JOSHI KHYATIBEN VISHALKUMAR	74,700	-
- KADIVAR NAJARHUSEN MAHMAD	2,950	-
- KAIZEN FERRO CAST	46,59,991	-
- Kapil Goswami	86,000	2,67,960
- KARSHANBHAI MERABHAI - 81233000896	1,39,408	-
- Karyalay Up Neda Vikas Bhavan (Faizabad)	29,520	29,520
- Kedareshwar Techno Industries	1,37,201	1,37,201
- Khedut Feeds And Foods Pvt Ltd	-	16,790
- KHOJA SALIM ANVERALI	52,302	-
- KHORAJIYA IRAFAN NURMAMAD	77,650	-
- KHUNT VIJAYABEN RAMESHBHAI	35,156	35,156

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- KISHORSINH ABHESINH JADEJA	1,849	-
- KOMALBEN GOPALBHAI TANNA	-	2,950
- Kranti Forging	-	68,877
- KUSUM B - DGVCL Deduction	3,38,612	-
- KUSUM B (PGVCL PBG Deduction)	18,29,555	21,38,154
- Kusum B (UGVCL PBG Deduction)	4,25,076	18,48,172
- Lalbahadur Sing Yadav	10,000	5,000
- LAVADIYA RAVIBHAI KANABHAI	1,500	-
- Lency Dairy Farm	2,38,200	2,38,200
- LT General Vijay Dua	-	2,44,440
- M/S CHITRAKHADA GRAM PANCHYAT - 88094002999	1,43,388	-
Total continued	8,86,42,439	14,06,16,452

Trade receivables

(In Rs)

Particulars	31 March 2024	31 March 2023
Total continued from previous page	8,86,42,439	14,06,16,452
- M/S DISTRIC DEVELOPMENT OFFICER - 42827301059	42,986	42,986
- M/S EXDUCITIVE ENGINEER - 31301506109	1,90,519	1,90,519
- M/S EXECUTIVE ENGINEER - 31306036674	1,90,420	1,90,420
- M/S EXECUTIVE ENGINEER R B (PANCHAYAT) DIV.MORBI - 84307	45,069	-
- M/S GRAM PANCHAYAT OFFICE - 82256001059	-	1,26,318
- M/S GRAM PANCHAYAT VIDI JAMBUDIYA - 88048002833	1,43,388	-
- M/S GRAMPANCHYAT KARMADIYA - 89217104264	2,20,818	-
- M/S GRAMPANCHYAT OFFICE BHATTVADAR - 38022006980	1,45,908	-
- M/S JETPARDA GRAM PANCHAYAT - 88082029579	1,43,388	-
- M/S NESVAD GRAM PANCHAYAT - 81043611762	1,43,388	-
- M/S SARPANCH GRAM PANCHAYAT - 34761000279	1,43,388	-
- M/S SARPANCH SHREE GRAMPANCHAYAT - 88077014372	1,43,388	-
- M/S SARPANCH SHRI GRAMPANCHYAT - 88039000998	1,43,388	-
- M/S SARPANCH SRI GRAM PANCHAYAT OFFICE - 38012013134	1,45,908	-
- M/S SARPANCHSRI GRAMPANCHAYAT DHAMEL PARA - 38009013	1,43,388	-
- M/S SHREE PANCHASAR GRAM PANCHAYAT - 81666009644	1,43,388	-
- M/S SHREE SARDHARKA GRAM PANCHAYAT - 88052019257	1,43,388	-
- M/S SHRI DHARMNAGAR GRAM PANCHAYAT - 81601368291	1,45,908	-
- M/S TALUKA DEVELOPMENT OFFICER - 10727306359	1,09,490	-
- M/S TALUKA PANCHAYAT KACHERI - 84151013997	49,300	-
- M/S TALUKA PANCHAYAT OFFICE - 83451014319	82,300	-
- M/S TALUKA VIKAS ADHIKARI-85451126542	34,846	-
- M/S URJA CONSTRUCTION - 87601071588	15,340	-
- M/S URJA CONSTRUCTION - 87601071596	15,340	-
- M/S URJA CONSTRUCTION - 87601071600	15,340	-
- M/S URJA CONSTRUCTION - 87601071618	15,340	-
- M/S URJA CONSTRUCTION - 87601071626	15,340	-
- M/S URJA CONSTRUCTION - 87605060181	15,340	-
- M/s. SARKARI VINAYAN COLLEGE - 40726008540	54,450	54,450
- MAAN AUTOMOTIVE PRIVATE LIMITED	11,800	-
- Madhav Sharafi Sahkari Mandli Ltd	37,200	37,200
- MADHUBALA GOPALDAS PAREKH	22,287	-
- MAHESHKUMAR JESINGBHAI GOHIL	-	18,103
- MAHMAD GAJI BADI	77,650	-
- Mahuva Division	-	64,934
- MANJUBEN BHAGVANGIRI GOSAI	50,524	50,524
- Mansukhbhai P Vaghaiya	-	2,20,772
- Mantar Manishaben Bhikhubhai	17,801	17,801
- Maruti Hydro System	-	566
- Match Electronics & Export	45,46,010	45,46,010
- MATH ALIBHAI AHAMAD	77,650	-
- MATHAKIYA ILMUDDIN ALIBHAI	77,220	-
- MAYANKBHAI A MANKAD	48,650	-
- Mehsana Division	-	94,575
- MINABEN JAIDIPBHAI	28,798	28,798
- MODI DAKSHABEN BHASKARBHAI	52,468	-
Total continued	9,65,30,951	14,63,00,428

ASST

Trade receivables

(In Rs)

Particulars	31 March 2024	31 March 2023
Total continued from previous page	9,65,30,951	14,63,00,428
- MOHEMED HANIF GAFUR SHAIKH	22,341	-
- Morbi O&M Division	-	15,847
- Motera Zone	-	64,934
- Mr. BHARATBHAI DHIRUBHAI THUMAR	15,340	-
- Mr. SHREE ADEPAR GUNDAKHADA SANYUKT GP - 88028013023	1,45,908	-
- Mr. SHREE KASHIPAR CHACHADIYA S GRAM PANCHAY - 8803100	1,45,908	-
- MUKESH GUPTA	1,57,960	2,67,960
- MUKESHBHAI V. BATVIA	78,673	78,673
- MUKUNDBHAI P BHATTI	26,029	-
- MUMTAJBANU AHMEDHUSEN KADRI	4,377	-
- Naroda-Nr	-	1,82,488
- Nathubhai Gokulbhai Kanbi	-	3,10,500
- NATVARLAL PARSOTAM	32,666	-
- Naynaben Pankajbhai Bhanderi	-	56,32,992
- Neety Euro Asia Solar Energy (Dr.)	1,68,398	3,05,196
- Nilesh Govindbhai Bhanderi	-	58,30,698
- OFFICE OF THE EXECUTIVE ENGINEER PANCHAYAT R & B DIVISI	-	87,624
- Pacifica Plast	1,34,500	-
- Pankaj Govindbhai Bhanderi	-	58,30,698
- PARASARA NAJARHUSEN NURMAMAD	15,795	-
- PAREKH HEMAXIBEN CHETANBHAI	24,849	24,849
- Pariyojna Prabhari Neda Lalitpur	34,392	34,392
- PARSANA HARIBHAI RUDABHAI - 31801613346	3,30,256	-
- Parsana Sanjaykumar Haribhai	2,97,216	2,97,216
- PARTHUZA TECHNOLOGIES PRIVATE LIMITED	65,888	65,888
- PATEL DEVANGKUMAR SHANTILAL	-	8,801
- PATEL NITINBHAI HASMUKHBHAI	54,429	-
- PGVCL - 1.206MW (LOI NO. 1508)	6,03,000	-
- PIPLD DIVISION	1,13,135	-
- PLAZA AUTO CAST	-	2,10,877
- Prachay Shodh Peeth Samiti	3,24,000	3,24,000
- PRAFULABHAI JAMANADAS GOYANI	52,161	52,161
- Raimac Technocast	19,480	-
- Rajkot City Div No 1	-	6,49,398
- Rajkot City Div No 2	-	16,43,748
- Rajkot City Div No 3	-	5,50,792
- RAJKOT DIST. CO-OP.MILK PROD. UNION. LTD - 25002	13,71,116	17,44,196
- RAJKOT MUNICIPAL CORPORATION - CENTRAL ZONE	1,12,983	1,12,982
- RAJKOT MUNICIPAL CORPORATION - EAST ZONE	1,55,975	1,55,975
- RAJKOT MUNICIPAL CORPORATION - WEST ZONE	1,55,975	1,55,975
- Rajkot Rural Division	-	5,60,619
- Rajmoti Ferrocast	11,800	15,97,861
- Rajmoti Metals Pvt Ltd	11,800	11,78,841
- RAJYAGURU ILESHBHAI GIRJASHANK	56,080	-
- RAMANI BHIKHULAL NANJIBHAI	-	2,950
- RATDIYA MULUBHAI GHOGHABHAI	-	2,050
Total continued	10,12,73,381	17,42,81,609

Trade receivables

(In Rs)

Particulars	31 March 2024	31 March 2023
Total continued from previous page	10,12,73,381	17,42,81,609
- RATHOD SAPNABEN VINAYBHAI	83,393	83,393
- RATNAM CLASSIC FLAT HOUSING SE- B	6,760	-
- RATNAM CLASSIC FLAT HOUSING SE-A	7,733	-
- REENABEN SANJAYBHAI THUMMAR	-	2,950
- REVAR JAYESH AMARSINHJI	-	446
- RIDAN ENTERPRISE	-	2,53,048
- Ruttonsha Intrenational Rectifier Ltd	12,60,169	12,60,169
- Sabarmati O&M Division	-	1,29,868
- SAGATHIYA MANJUBEN HARIBHAI	35,166	-
- SANDIP DOBARIYA - TRAVELING ADVANCE	1,320	-
- SANGHAR ZAMIR SALIMBHAI	52,967	-

- SANJAYBHAI HARIBHAI PARSANA	46,920	-
- SARMAN MERAMAN GBARAD	1,39,408	-
- SAROJBEN RAJUBHAI RATHOD	29,592	-
- SARVOTTAM POLYPACK	15,340	-
- Satara Renewable Energy Systems Pvt. Ltd	87,814	87,814
- SATYAM PACKAGING	8,89,930	-
- Savadia Ceramic	55,014	55,014
- Savarkundla O&M Division	-	58,776
- SHAH PRIYALBEN PRASHANTKUMAR	-	2,950
- SHANTI PROCON LLP	50,021	50,021
- SHARDABEN RAJNIKANT MALVIYA	6,350	-
- SHERASIYA MAHMAD ALIBHAI	77,650	-
- SHERSIYA MAHAMADRAHISH GANIBHA	-	2,950
- Shikovi Heatgen Tchnologies Pvt Ltd	6,96,000	6,96,000
- Shila Rajendrabhai Bhanderi	-	56,32,992
- SHISHANGIYA TEJAS NAUTAMBHAI	79,520	-
- SHIVNATH SONELAL KUSHWAHA	24,564	-
- SHREE BHAVANI HEAT TREATERS	1,23,600	-
- Shree Vastaraj Automation Llp	41,406	41,406
- Shri Rahulprakash Ips	3,04,000	3,04,000
- SILVER METAL CAST	11,800	-
- SIPAI RASULBHAI VALIBHAI - 34744028497	34,598	-
- SOLANKI BHAVIN SURYAKANT	77,650	-
- Standard Belex India Pvt. Ltd.	1,74,555	6,23,017
- SUBHASHCHANDRA RAMANLAL	64,523	-
- Subsidy@20%	-	5,08,636
- Subsidy@40%	1,96,274	44,15,117
- Success Group	18,88,210	18,88,210
- Surat	-	1,03,387
- Surendranagar Division	-	56,778
- Surya Agrotech (Thailand) Co., Ltd	6,24,384	6,24,384
- Surya International	3,62,696	3,62,696
- SUTHAR NOOPUR JAYSHANKAR	58,035	-
- T. Amuthaveni	3,10,252	3,10,252
- TALUKA DEVELOPMENT OFFICE DHROL	5,73,552	-
Total continued	10,97,64,547	19,18,35,883

Trade receivables

(In Rs)

Particulars	31 March 2024	31 March 2023
Total continued from previous page	10,97,64,547	19,18,35,883
- TALUKA DEVELOPMENT OFFICE(GONDAL)	-	2,86,776
- TALUKA DEVELOPMENT OFFICER - 11544030061	1,09,490	-
- TALUKA DEVELOPMENT OFFICER (VERAVAL)	1,47,268	-
- TALUKA DEVELOPMENT OFFICER DHARI	10,246	-
- TALUKA DEVELOPMENT OFFICER KHAMBHA	2,86,318	-
- TALUKA DEVELOPMENT OFFICER KUKAVAV	4,060	-
- TALUKA PANCHAYAT KACHERI-KALYANPUR - 85701026230	-	50,710
- Taluka Panchayat Office - Jasdhan	1,49,080	1,49,080
- TALUKA PANCHAYAT OFFICE - UPLETA	28,124	-
- Taluka Panchayat Office Jodiya	4,30,164	-
- TALUKA PANCHAYAT OFFICE TALAJA	6,62,279	-
- TALUKA PANCHAYAT-UCHCHHAL	94,581	-
- TALUKA VIKAS ADHIKARI - JODIYA (DD)	28,678	-
- Taluka Vikas Adhikarishree - 39451056521	14,892	1,86,737
- TALUKA VIKAS ADIKARI - DHROL(DD)	28,680	-
- TANK TUSHAR KANJIBHAI	77,650	-
- TAPOVAN EDUCATION & CHARITABLE TRUST	1,48,458	1,48,458
- The Chief Engineer Tech	5,94,260	3,44,152
- THE CHIEF ENGINNER (PROJECT) -DGVCL DEDIYAPADA	12,69,786	1,01,925
- THE DIRECTOR - APEDA	22,27,896	4,54,815
- The Director-AEDA	3,36,101	3,36,101
- THE SUP ENG TRANS GETCO TR CIRCLE	33,439	-
- THESIA MUKTABEN KESHAVJIBHAI	9,736	-
- Tonza Paper LLP	-	60,511
- TOPLAND ENGINES PVT LTD	47,000	47,000
- UMESHBHAI VTHALBHAI BHADUKIYA	72,790	-
- Uttar Gujarat Vij Company Limited	1,29,395	1,29,395

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- V A Industries	-	13,680
- VADA IMARAN GULAMRASUL	2,950	-
- VADOLIYA MONIKABEN DIPESHBHAI	1,488	-
- VAHIDABANU K. GHANCHI	54,996	-
- VAKALIYA NIJAMUDIN AHAMADBHAI	1,01,899	-
- VALLABHA JETHA SANGANI	-	2,950
- Vallabhbai Samjibhai Vagadiya	4,01,000	4,01,000
- VASA KALA SOLANKI	1,39,408	-
- VEER TECHNOCAST	1,93,691	-
- VIMLA DEVI MUKESH KUMAR CHAUDHARI	64,176	-
- VINAY INFRATECH PRIVATE LIMITED	8,99,017	10,80,282
- Vinay Singal	-	1,05,000
- VINODBHAI HARJIBHAI LUNAGARIYA	1,78,200	1,78,200
- Vipulbhai Thakarshibhai Shah	501	-
- VISHVAS TECHNO CAST	2,48,725	-
- VITTORIA DESIGNS PRIVATE LIMITED	11,800	-
- Wankaner Division	-	1,93,345
- Wellmac Industries	-	2,78,215
- YASH PARMAR - TRAVELLING EXP.	2,060	-
- ZALA CHAITLEE VIVEK	1,316	-
Total	11,90,06,145	19,63,84,215

13 Cash and cash equivalents

(In Rs)

Particulars	31 March 2024	31 March 2023
Cash on hand		
- Cash	35,61,461	27,44,549
Balances with banks in current accounts		
- Boi C/A. No.571220110000157	47	47
- Boi Ca - 312320110001066	10,060	10,060
- CA - FEDERAL BANK - 18010200003803	21,286	57,701
- Ca -259904821073 -IndusInd Bank	8,689	8,688
- CA- 935420110000422 -BOI	2,137	3,642
- CA.555020110000512 BOI	23,326	23,326
- Ca-714620110000108-Boi	57,274	57,274
- Hdfc Current A/c. No.50200076088806	26,860	27,750
- HDFC Current A/C - 50200069761920	25,941	26,000
- Sbi -34789329207	14,274	14,923
Bank Deposit having maturity of greater than 12 months		
FD with Banks		
- 50300655294707/1	17,874	17,038
- 50300656707984/1	78,678	75,000
- 50300663227411/1	9,178	8,750
- Exe. Eng. Ph Work Div.-Godhara 18010300004644	19,46,572	18,49,874
- Executive Engineer P.H. Works Division - Ahwa 18010300004701	1,09,731	1,03,637
- Executive Engineers P.H. Works Division-Valsad 18010300004727	2,20,768	2,08,506
- Exicutive Engineer R&B Department (Panchayat Gir So	-	5,79,824
- Fd -310045110015486	3,78,393	3,61,624
- Fd- 310045110015487	3,78,413	3,61,643
- Fd- 310045110015488	2,23,538	2,13,631
- Fd 310045110019420	4,65,124	4,35,952
- Fd 310045110020245 - Balaji Solar Systems	56,889	53,587
- Fd 310045110020327-Creda	3,16,018	3,01,375
- FD- 555045110006212	19,40,872	18,35,364
- Fd-310045110015489	2,23,449	2,13,545
- FD-310045110020568	13,09,806	12,40,139
- FD-310045110020569	1,49,625	1,40,240
- Fd-312345110002238 - Gujarat Ecology Commission	30,611	28,939
- Federal Bank Fd No.18010300005625	8,032	7,583
- Federal Bank -Fd No.6722 - Jilla Panchayat Navasari	3,82,910	3,64,492
- Federal Bank-Fd No.6714- Navsari	58,016	55,227
- Federal Fd No : 18010300006300	24,543	23,191
- Gram Panchayat Office - Motaujala	-	5,000
- Gujarat Ecology Commission 18010300004677	37,098	35,146
- HDFC BANK FD - BHAVNAGAR II (3,14,500/-)	83,399	78,625
- HDFC BANK FD - WANKANER (4,12,500/-)	1,09,386	1,03,125
- HDFC BANK FD NO.50300607365965/1	-	4,27,059
- HDFC BANK FD NO.50300612396915/1	71,86,190	77,05,657
- HDFC BANK FD NO.50300647920258	38,447	36,650
- HDFC BG - 112496708 (SECI NEW DELHI KUSUM)	5,37,595	5,06,750
- HDFC FD - 112496708 (DELHI BG)	66,304	62,500

159

- HDFC FD No.50300604795415/2	11,31,933	10,66,810
- HDFC FD NO.50300633628111/1	2,86,410	2,73,632
- HDFC FD NO.50300655294710/1	4,02,905	3,84,075
Total continued	2,19,60,062	2,21,38,150

Cash and cash equivalents

(In Rs)

Particulars	31 March 2024	31 March 2023
Total continued from previous page	2,19,60,062	2,21,38,150
- HDFC FD NO.50300669884721/1	3,74,243	3,56,275
- HDFC FD NO.50300684321940/1	3,87,085	6,06,500
- HDFC FD NO.50300689893360/1	1,11,033	1,05,500
- HDFC FD NO.50300710195781/1	-	21,50,820
- HDFC FD NO.50300732930542/1 - Executive Engineer - Panchayat R	45,000	45,000
- HDFC FD NO.50300735594840/1 JILLA PANCHAYAT - AMRELI	-	52,250
- HDFC FD NO-50300630015507/1	-	1,50,750
- HDFC FD-50300636808958/1	11,17,347	10,67,500
- HDFC NO.50300671476130 RRD PBG BG 22-23 284500	74,712	71,125
- HDFC NO.50300671476153/1-GONDAL PBG	78,388	74,625
- HDFC NO.50300733721401/1 TALUKA DEV. OFFICER-TANKAR (FD	-	25,000
- Hdfc-50300590573277/2-Himachal Pradesh-Kusum	2,32,812	2,19,416
- Interest Receivabal On Fdr	2,71,756	4,66,243
- Raj Bank Fd-137706-Rbi Bg No.101Gt02191360001	3,61,946	3,47,084
- Raj Bank Fdno.139665 Rbi Bg Margin	3,11,429	2,98,297
- TALUKA VIKASH ADHIKARI SHREE- BHESHAN	-	44,710
- 50300913636423 : GRAM PANCHAYAT ADEPAR	5,000	-
- 50300913639814 : GRAM PANCHAYAT CHITRAKHEDA	5,000	-
- 50300913644011 : GRAM PANCHAYAT DHARMNAGAR	5,000	-
- 50300913647658 : GRAM PANCHAYAT CHANCHDIYA	5,000	-
- CHIEF OFFICER,GANDEVI NAGARPALIKA - 608313000052	3,600	-
- EXE ENG R&B PANCHAYAT DIVI MORBI-FD	54,064	-
- EXE ENGINEER PANCHAYAT -PATAN - 50300892836538	32,583	-
- FD BOOKED - 50300825903490 : GRAM PANCHAYAT-MOTA KHIJADIYA	5,100	-
- FD BOOKED - 50300902042505 : GRAM PANCHAYAT DALDI	5,049	-
- FD BOOKED - 50300902043827 : GRAM PANCHAYT SARDHARKA	5,049	-
- FD BOOKED - 50300902044958 : GRAM PANCHAYAT JETPARDA	5,049	-
- FD BOOKED - 50300902045909 : GRAM PANCHAYAT PANCHASAR	5,049	-
- FD BOOKED - 50300902047483 : GRAM PANCHAYAT KACHHIYAGA	5,049	-
- FD BOOKED - 50300902053042 : GRAM PANCHAYAT GARIDA	5,049	-
- FD BOOKED - 50300902056074 : GRAM PANCHAYAT VIDIJAMBUDI	5,049	-
- FD BOOKED - 50300902058334 : GRAM PANCHAYAT PANCHASIYA	5,049	-
- FD BOOKED - 50300902061111 : GRAM PANCHAYAT RAJSTHALI	5,049	-
- FD BOOKED - 50300902064340 : GRAM PANCHAYAT KOTADANAYA	5,049	-
- FD BOOKED - 50300902067218 : GRAMPANCHAYATKHIJADIYA	5,049	-
- GEDA PBG 25% (8475023)	8,05,313	-
- GRAM PANCHAYAT BELA(RANGAPAR) 50300838531932	5,100	-
- GRAM PANCHAYAT HARIPAR	5,100	-
- GRAM PANCHAYAT JETPAR - 50300838537029	5,100	-
- GRAM PANCHAYAT MOTA BHELA-FD	5,100	-
- HDFC BG- MADHYA PRADESH URJA VIKASH NIGAM(8475023-1124	32,04,000	-
- HDFC FD - PBG MARGIN (RAJKOT CITY-2&3, & GONDAL-2)	6,56,416	-
- HDFC FD - TAMILNADU (BG MARGIN)	5,54,600	-
- HDFC FD 100 MARGIN (UP) BG	21,06,876	-
- HDFC FD AGAINST PGVCL PBG(RRSS-23/24)	5,52,963	-
- HDFC FD AGI PBG JAMNAGAR	60,300	-
Total continued	3,34,57,567	2,82,19,245

Cash and cash equivalents

(In Rs)

Particulars	31 March 2024	31 March 2023
Total continued from previous page	3,34,57,567	2,82,19,245
- HDFC FD AGI PBG JETPUR	92,450	-
- HDFC FD NO.:50300867963424/1	11,15,627	-
- HDFC FD NO.50300630015507/2	1,57,917	-

- HDFC FD No.50300788767410/4 (TDO-TALAJA)	65,229	-
- HDFC FD No.50300925294641 : TPK-KALAWAD	21,508	-
- HDFC FD No.50300935692012 : BHAVNAGAR MUNICIPAL CORPOR	11,80,000	-
- HDFC FD No.50300941813193 : EXE.ENG. R&B PANCHAYAT GIR S	17,924	-
-HDFC FD No.50300942163375 : GRAM PANCHAYAT-RAPAR	5,000	-
- HDFC FD No.50300942172654-GRAM PANCHAYAT OMNAGAR	5,000	-
- HDFC FD No.50300942174940 : GRAM PANCHAYAT-RAMGADH	5,000	-
- HDFC FD No.50300942175831 : GRAM PANCHAYAT-BHADIYAD	5,000	-
- HDFC FD No.50300942685042 : TALUKA VIKAS ADHIKARI-LALPUR	28,680	-
- HDFC FD-(LUCKNOW BG 100% MARGIN)	9,66,905	-
- HDFC FD-50300942162435 : GRAM PANCHAYAT-MOTA KHIJADIYA	5,000	-
- HDFC FD-50300942173937 : GRAM PANCHAYAT JASMATGADH	5,000	-
- MEMBER SECRETARY CUM DIRECTOR MNREDA (FD)	4,16,000	-
- TALUKA VIKAS ADHIKARI -BHANVAD - 50300887595723	15,149	-
- TALUKA VIKAS ADHIKARI JAFRABAD - 50300846458851	24,776	-
- TALUKA VIKAS ADHIKARI LATHI - 50300868329740	5,067	-
- TALUKA VIKAS ADHIKARI SWA.GADHADA (FD)	13,522	-
- TALUKA VIKAS ADHIKARI TALAJ (FD)-50300788762996/4	11,093	-
- TALUKA VIKAS ADHIKARI-BABARA - 50300867493190	27,674	-
- TALUKA VIKAS ADHIKARI-KHAMBHA (FD)	18,406	-
- TALUKA VIKAS ADHIKARI-LATHI - 50300868330790	5,067	-
- TALUKA VIKAS ADHIKARI-LATHI - 50300868332783	5,067	-
- TALUKA VIKAS ADHIKARI-VERAVAL (FD)	51,704	-
- TALUKA VIKASH ADHIKARI KHAMBHA - 50300875378767	24,066	-
- TALUKA VIKASH ADHIKARI KHAMBHA - 50300875379616	10,862	-
Total	3,77,62,260	2,82,19,245

14 Short term loans and advances

(In Rs)

Particulars	31 March 2024	31 March 2023
Advances to suppliers		
- Accura Trade Link Pvt. Ltd.	-	78,853
- Agarwal Rajesh K & Associates	1,080	-
- Ahmar Ansari	573	-
- AKSHARAM CONSULTANTS	-	4,356
- ANSUYABEN ASHOKBHAI BHUT	-	1,045
- ANUBHAV SOLAR POWER LLP	82,000	82,000
- Arihant Enterprise	18,338	8,024
- ARISE ENGINEERS	-	1,28,355
- Avi Appliances Pvt Ltd - CR	2,944	5,304
- BANSAL CARGO MOVERS	-	780
- Bhagyesh Akbari	-	98,104
Total continued	1,04,935	4,06,821

Short term loans and advances

(In Rs)

Particulars	31 March 2024	31 March 2023
Total continued from previous page	1,04,935	4,06,821
- BHAKTI SOLAR ENERGY	3,302	7,141
- Bhanu Entreprises	2,00,000	1,68,140
- Bhavesh D Bhalala	494	-
- BHAVESH P GAJERA - ANKLESHAER	10,000	-
- Bhavnaben K Danidhariya	313	-
- BHAVYA PRINT	9,568	-
- BORISAGAR SONS PRIVATE LIMITED	5,400	-
- BRAHMARSHI SOLAR ENERGY LLP	11,75,000	-
- BRIJESH KIRANKUMAR VARA	(21,923)	2,636
- CONGMAX ELECTRO	475	-
- Credence Solar Panels Pvt Ltd	-	15,46,47,393
- Creton Industries	3,824	-
- Damjibhai N Akbari (Remuneration)	20,600	-
- Deluxe Grid Solar (Dalsukh)	-	703
- Designers Room	4,320	-
- DEVANGI ENTERPRISE	-	12,027
- Dharmi Galvanizers	-	6,070
- DHIRENDRA STEEL ENTERPRISE	6,640	-
- Divyash Gaturbhai Sabhani	-	18

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- DIVYESH GATURBHAI SABHANI	8,961	-
- DS Enterprise	1,95,000	-
- Enpossibilities Pvt. Ltd.	3,360	-
- ENTERTAINMENT NETWORK (INDIA) LTD	-	2,601
- En-Watch Engineers	25,57,402	25,57,402
- Etrica Power LLP	4,69,963	-
- FACEBOOK INDIA ONLINE SERVICES PRIVATE LIMITED	4,960	-
- Fimer India Private Limited	5,845	5,845
- Full Stop It Solution	-	1,196
- G.K.ENTERPRISES PVT.LTD.	-	14,514
- Ganesh Industries - Vavdi	42,377	-
- GANGA ENTERPRICE	-	1,392
- GENERATOR HOUSE	3,17,000	3,17,000
- Goldi Sun Pvt. Ltd.	-	5,790
- GOOGLE INDIA PVT LTD	7,352	-
- Gopi Technologies	-	658
- Gracy Ahuja	2,500	-
- GREEN SHADE CONSULTANTS	1,00,000	1,00,000
- Harsukhbhai D Maheta	143	-
- HPCL DRIVE TRACH	14,713	19,926
- Hutch India Private Limited	2,262	78,962
- ICON SOLAR-EN POWER TECHNOLOGIES PRIVATE LIMITED	-	1,67,979
- Impulse Green Energy Private Limited	-	8,102
- Imtiyaj A. Morvadiya	-	15,00,000
- Indygreen Technologies Pvt Ltd	-	4,130
- Infinity Solar	778	-
- Invtech Solar Project Pvt. Ltd.	100	-
Total continued	52,55,664	16,00,36,446

Short term loans and advances

(In Rs)

Particulars	31 March 2024	31 March 2023
Total continued from previous page	52,55,664	16,00,36,446
- J.B. Enterprise	8,496	-
- JJPV ATS ACCOUNT	100	-
- Jupiter International Ltd	4,498	-
- Jyoti Ltd.	1,89,000	12,27,200
- K K Engineers	8,98,886	8,98,886
- K Solare Energy Pvt Ltd	31,973	31,973
- KANBERRY CABLE LLP	24,955	2,730
- KHALIFA YASIN ANWARBHAI	183	-
- Krishna Steel	-	613
- KRV SOLAR	-	1,124
- Labhubhai Kalabhai Boricha	(39,641)	16,117
- LATITUDE CREATIONS PRIVATE LIMITED	-	15,043
- Lucent Cleanenergy Private Limited	-	354
- Mahakali Power (Chirag B Davra)	-	10,296
- MARUTI TRADING	96,244	-
- Megawin Switchgear Private Limited	1,48,500	-
- MITSUI CHEMICALS INDIA PRIVATE LIMITED	-	9,700
- NAKUM SHAILESH PARSOTAM	-	4,600
- Naman Solar	30,000	-
- National Institute of Solar Energy (NISE)	-	54,521
- New Geeta Electric Store	10,620	-
- Noble Electrade Private Limited	27,376	7,378
- NSIC - TECHNICAL SERVICES CENTRE	11,200	-
- Nyalkaran Energy Llp	20,99,184	19,27,023
- Onix Structure Pvt Ltd	14,35,000	14,35,000
- OXYZO FINANCIAL SERVICES PVT LTD	86,134	-
- P.G.V.C.L.	71,744	-
- PAHAL SOLAR	22,27,494	-
- PARIJAT SOLAR ENERGY LLP	11,50,000	-
- PARIKET PUNJABHAI RAM	268	-
- Patel Shield Art	1,273	-
- Photovoltaic Solar	36,750	-
- Precious Tradelink	360	-
- PREET INDUSTRIES	55	-
- PV RENEWABLES	75,908	1,51,243

- RADHE KRISHNA ENTERPRISE	628	-
- Radiant Solar Consultancy Service	-	10,177
- Rajdhani Express	-	666
- Rajkot Powertrans Pvt Ltd.	-	1,56,450
- Rajnikant Vanechand Vora	-	5,819
- RAYDEAN INDUSTRIES	1,642	-
- RAYZON SOLAR PRIVATE LIMITED	4,70,000	-
- Rayzon Solar Pvt Ltd	-	4,23,792
- RD WATER SYSTEM PRIVATE LIMITED	153	-
- Reliance Jio Infocom Limited	13,227	-
- RENEWSYS INDIA PRIVATE LIMITED - HYD	-	1,421
Total continued	1,43,67,874	16,64,28,572

Short term loans and advances

(In Rs)

Particulars	31 March 2024	31 March 2023
Total continued from previous page	1,43,67,874	16,64,28,572
- Renewsys India Pvt Ltd - Hyderabad	21,73,460	1,73,460
- RIKAI INDUSTRIES	51,630	-
- S A ENTERPRISE	243	-
- Sagar Patel (Ankleshwar Office Rent)	-	10,000
- Sgs India Private Limited	4,75,000	4,75,000
- Shakti Energy Solutions Pvt. Ltd.	-	1,028
- Shashwat Cleantech Pvt. Ltd.	784	-
- Shimato Enterprises Pvt Ltd	1,770	-
- Shiv Computer World	-	254
- Shredhara Rural Devp Projects	35,343	-
- Shree Ashapura Electric & Decoretion	24,834	24,834
- SHREE GANESH SALES AND SERVICE	6,017	-
- SHREE RAM MARKETING	353	-
- Shree Velnath Fabrication	4,00,000	-
- SILVER CONSUMER ELECTRICALS PRIVATE LIMITED	158	2,38,552
- Sks Ispal and Power Limited	2,367	-
- Sol Power Green Pvt Ltd	9,40,204	9,40,204
- Solaris Techno	-	82,500
- SOLEX ENERGY LTD.	1,650	-
- SPARK INC.	-	84,960
- SPG TECHNOLOGIES	22,066	-
- Sumitron Exports Pvt. Ltd.	46,020	1,01,480
- SUNBOND ENERGY PRIVATE LIMITED	-	2,189
- Suntrix Energy LLP	918	15,765
- TATA AIG GENERAL INSURANCE CO LTD	9,356	-
- Ultracab (India) Limited	381	-
- Uma Powertronics Pvt. Ltd.	1,770	-
- UNILINK ENGINEERING CORPORATION PRIVATE LIMITED	30,078	1,04,957
- Uratom Solar India Pvt. Ltd.	-	8,160
- URJA ASSOCIATES	646	-
- VIKING ADVERTISING	-	881
- Vrg Energy India Pvt.Ltd.	3,00,471	3,00,471
- Waaree Energies Limited	-	907
Balances with Government Authorities		
- CASH LEDGER - CGST	21,832	51,851
- CASH LEDGER - SGST	13,972	51,851
- CGST (Input) A/c.	2,61,971	2,76,831
- CGST (Output) A/c.	26,928	-
- Cgst {Rcm}	(23,13,172)	15,85,374
- Cgst Of Input Credit-Unclaim	(55,948)	24,46,294
- Gst Paid Against Reverse Charge	(63,480)	1,74,797
- IGST (Input) A/c.	7,950	7,950
- Igst {Rcm}	(3,00,633)	1,07,689
- Igst Of Input Credit-Unclaimed	4,29,216	23,63,477
- Refund Claimed (Gst Ledger)	(18,62,380)	(18,62,380)
- Reverse Charge Input Ledger - RRSS	5,080	-
Total continued	1,50,64,729	17,41,97,908

Handwritten signature/initials

Short term loans and advances

(In Rs)

Particulars	31 March 2024	31 March 2023
Total continued from previous page	1,50,64,729	17,41,97,908
- SGST (Input) A/c.	2,61,971	2,70,891
- SGST (Output) A/c.	28,849	-
- Sgst (Rcm)	(23,53,978)	14,29,289
- Sgst Of Input Credit-Unclaim	(55,948)	24,14,235
- Tcs 1% Receivable	39,639	19,179
- TCS Receivable 0.10% (2022-2023)	-	2,517
- Tds On Cgst	2,57,297	5,55,603
- Tds On Igst	-	5,66,438
- Tds On Sgst	2,57,297	6,42,009
- Tds On Tech.Ser 94J 2%	(2,320)	-
- Tds Payble	(5,400)	-
- TDS Receivable (2023-24)	74,91,500	-
- Tds Receivable (F.Y.2020-21)	41,05,354	41,05,354
- Tds Receivable (F.Y.2022-23)	-	34,37,463
- TDS Receivable (FY-22/23)	-	35,04,765
Others		
Travelling Advance to Employees		
- AJAY CHUDASMA TRAVELLING ADVANCE	3,000	10,000
- Jayshree Jagdishchandra Suthar	25,565	25,898
- Khalid Solanki - Travelling Advance	-	20,390
- MANSUKH VYAS - TRAVELLING ADVANCE	5,000	2,000
- NAYAN RAVAL - TRAVELLING ADVANCE	-	(1,552)
- PARAMTAP SAVALIYA TRAVELLING EXP.	826	(17,003)
- Rajesh Joshi Travelling Advance	1,50,612	1,31,116
Total	2,52,73,993	19,13,16,500

15 Other current assets

(In Rs)

Particulars	31 March 2024	31 March 2023
Other income receivable		
- Bajaj Finance Limited - Tds Receivable	24,916	42,893
- Central Subsidy (CFA)	19,17,545	19,17,545
- Interest Receivable On Pgvcl Deposit	-	6,345
- Kotak Mahindra Prime Ltd.-TDS Receivable	5,128	5,128
- Sales Subsidy (SFA)	62,324	62,324
Prepaid Expenses		
- Prepaid Bank Guranty Charges	8,73,908	-
- Prepaid Bank Processing Fee	2,71,889	-
- Prepaid Expenses on Project (WIP)	1,40,985	-
- Pre-Paid Insurance	7,53,009	15,386
- Prepaid IPO Charges	6,40,000	-
- Prepaid Subscription Expense	17,933	28,288
Total	47,07,637	20,77,909

16 Revenue from operations

(In Rs)

Particulars	31 March 2024	31 March 2023
Sale of products		
Domestic Sales		
- Sales A/c	-	1,85,525
- Sales A/c.	2,90,762	2,90,762
- Sales GST@12%	89,22,72,302	70,33,60,866
- Sales GST@18%	7,82,83,625	20,79,36,282
- Sales GST@28%	-	21,367
- Sales GST@5%	525	567
Power Sale Income (Solar Plant)		
- Sales Tax-Free	1,16,23,040	1,20,21,361
Sale of services		
Comprehensive Maintenance Contract		
- Comprehensive Maintenance Contract	4,44,41,987	5,44,98,721

Installation & Commissioning	30,37,00,560	32,68,84,685
Installation & Commissioning		
- Installation & Commissioning Income	1,18,276	3,69,971
O & M Service Income	52,05,875	45,11,952
Other operating revenues		
Scrap Sold Income	23,390	10,369
Transportation on sale		
- Transportation On Sale Gst@18%	89,928	1,35,649
Total	1,33,60,50,270	1,31,02,28,077

17 Other Income

(In Rs)

Particulars	31 March 2024	31 March 2023
Interest Income		
- Bank Fd Interest	9,38,382	7,84,562
- Bank FD Interest Income	2,04,131	1,84,005
Other non-operating income (net of expenses)		
- Creditors Write Off A/c	6,84,596	-
- En-Wa Tech Solution.	1,18,464	-
- Kasar & Vatav - Creditors	92,66,551	-
- Kasar & Vatav - Dealer Deposit	45,03,314	-
- Mahadev Solar.	9,00,000	-
Others		
Interest on IT Refund	-	3,05,728
Interest On Pgvcl Deposit	-	7,050
Other Miscellaneous Income		
- Insurance Claim Received	-	7,39,342
- Kasar	-	(140)
- Kasar & Vatav	(54,274)	2,71,715
- Kasar Vatav	-	2,823
- Rate Difference	87,883	3,03,435
- Service Charge Income	27,034	-
Currency Fluctuation Income/ Loss		
- Currency Fluctuation Income/ Loss	8,93,161	-
Total	1,75,69,242	25,98,520

18 Cost of material consumed

(In Rs)

Particulars	31 March 2024	31 March 2023
Custom Duty		
- Custom Duty	3,43,88,831	-
- Purchase A/c.	36,467	4,21,05,391
- Purchase GST@12%	74,01,65,062	71,49,95,033
- Purchase GST@18%	24,19,33,854	27,09,88,398
- Purchase GST@28%	33,300	1,27,837
- Purchase GST@5%	3,02,473	4,44,670
- Stock in Hand	47,91,058	5,71,28,751
Total	1,02,16,51,045	1,08,57,90,080

19 Change in Inventories of work in progress and finished goods

(In Rs)

Particulars	31 March 2024	31 March 2023
- Closing Stock Finished Goods - Assam	(22,770)	(3,24,140)
- Closing Stock Finished Goods - Chhattisgarh	(1,59,000)	(1,59,000)
- Closing Stock Finished Goods - HO	(13,71,74,166)	(21,00,54,292)
- Closing Stock Finished Goods - MH	(9,05,229)	(9,05,229)
- Opening Stock Finished Goods - Assam	3,24,140	9,51,900
- Opening Stock Finished Goods - Chhattisgarh	1,59,000	1,59,000
- Opening Stock Finished Goods - HO	21,00,54,292	22,15,41,490
- Opening Stock Finished Goods - MH	9,05,229	9,05,229
Total	7,31,81,496	1,21,14,958

ASB

20 Employee benefit expenses

(In Rs)

Particulars	31 March 2024	31 March 2023
Bonus		
- Bonus Expense	7,52,162	6,94,178
Other employee benefit expenses		
- Incentives To Workers	31,54,931	10,48,933
- Labour Welfare Fund	6,341	449
- Leave In Encash Expenses	1,51,567	1,64,751
- Medical Expense	3,220	11,223
- Staff Welfare Expenses	2,33,494	4,50,016
- Uniform Expense	1,21,823	93,767
Salaries and wages		
- Director Remuneration	27,00,000	12,00,000
- Overtime Expense	55,827	-
- Salary Executive	1,29,81,967	1,07,01,121
- Salary Expense	-	16,094
- Salary General	1,66,03,879	1,13,81,952
- Stipend Expense	88,884	-
Contribution to provident and other funds		
- ESIC Expense	24,453	25,709
- Gratuity Expense	19,47,073	-
- Provident Fund (Admin) Expense	8,86,301	10,15,345
Total	3,97,11,922	2,68,03,538

21 Finance costs

(In Rs)

Particulars	31 March 2024	31 March 2023
Interest expense		
On auto loans		
- Interest On Car Loan	1,49,332	2,76,181
- Interest On Vehicale Loan	80,795	1,40,376
On term loans		
- Interest On Machinery Loan	45,57,931	58,88,631
On unsecured loans		
- Interest On Unsecured Loans	14,39,429	14,26,770
On working capital loans		
- Bank CC Interest Expense	50,12,579	48,60,933
Total	1,12,40,066	1,25,92,891

22 Depreciation and amortization expenses

(In Rs)

Particulars	31 March 2024	31 March 2023
Amortization of intangible assets		
- Depreciation - intangible	88,054	70,640
Depreciation on property, plant and equipment		
- Depreciation	1,11,86,823	1,24,55,006
Total	1,12,74,877	1,25,25,646

23 Other expenses

(In Rs)

Particulars	31 March 2024	31 March 2023
Administrative Expenses		
Bad Debts	-	1,52,500
Bank Charges		
- Bank Charge	1,04,504	1,03,891
BANK CHARGES	1,504	1,737
Bank Charges		
- Bank charges on Import Purchase	21,715	-
- Bank Guarntee Charges	3,74,542	16,27,292
- Bank Loan Documentation Charges	3,04,668	11,503
- Bank Stock Audit Fees	-	12,000
- INTEREST ON VAT EXPENSE	-	14,939
Bank Documentation Charges		
- Bank Processing Fees	60,000	-
- Documentation Charges	79,700	-

Currency Fluctuation Income/ Loss		
- Currency Fluctuation Income/ Loss	-	2,39,558
Donation		
- Donation Expense	11,38,200	2,55,000
Insurance		
- Insurance Expense	1,10,502	2,67,434
- Insurance Expense (2MW Solar Power Plant)	2,51,403	84,614
- Insurance Customer Expense (PI)	(20,378)	4,47,217
Total continued	24,26,360	32,17,685

Other expenses		(In Rs)	
Particulars	31 March 2024	31 March 2023	
Total continued from previous page	24,26,360	32,17,685	
- Insurance Expense (2MW Solar Power Plant)	26,458	-	
- Insurance Expense (Kusum-B Gujarat 2022-23)	(27,505)	-	
- Insurance Expense (Labour)	-	38,966	
- Insurance Expense (Marine & Transit)	23,136	4,177	
- Insurance Expense (Stock, Machinery & Furniture)	15,386	1,18,110	
- Insurance Expense (Vehicle)	26,385	90,294	
- Property Insurance Expense	-	48,123	
ISO Audit Fees			
- ISO Audit Fee	25,000	-	
Legal Charges & Professional Fees			
- Consultancy Charges	1,43,367	59,036	
- Consulting Fee	1,64,643	3,14,907	
- Legal Expenses	1,40,000	61,950	
- Professional Fees	8,94,546	3,83,904	
- Stamp Duty & Notary Of RRSS	1,40,640	1,96,887	
- Stamp Duty & Notary Fees	35,240	3,750	
Office Expense			
- Office Exp (PI)	3,73,657	3,81,788	
- Office Expense @ 12%	1,300	1,734	
- Office Expense @ 18%	60,533	10,300	
- Office Expense @ 5%	-	23,580	
- Office Expense @ Non Gst	18,950	-	
On TDS & TCS			
- Interest On Tds	23,382	18,760	
On VAT/GST			
- Interest on GST Liability	542	3,274	
Other administrative expenses			
- Boarding And Lodging Expense	2,36,966	13,278	
- Computer Maintanace Charges	2,10,801	3,34,231	
- Computer Software Charges	-	3,186	
- Connectivity Services Expenses	1,28,040	-	
- Courier Charges	1,95,453	1,90,692	
- Dealer Meeting Expense	20,500	-	

TSEW

- Digital Signature Expense	6,000	-
- Domain Renewal Fee	7,000	-
- Electrical Contract Exps (PI)	20,000	-
- ELECTRICAL CONTRACTOR LICENCE RENEWABLE	-	3,009
- Food Expense	5,65,871	1,61,217
- Getco Sldc Registration Charges	42,956	-
- Internet Connectivity expense	3,40,000	-
- Internet Expense	18,344	9,354
- Kasar & Vataav	(5,151)	(2,94,945)
- Liaison Work Charges Fees	-	13,75,000
- Membership Fees (PI)	-	39,499
- Miscellaneous Expense	8,688	12,893
- Petrol & Diesel Exp. (PI)	22,46,768	3,58,193
Total continued	85,54,256	71,82,832

Other expenses

(In Rs)

Particulars	31 March 2024	31 March 2023
Total continued from previous page	85,54,256	71,82,832
- Petrol & Diesel Expense	11,70,448	7,81,110
- Postage & Courier	-	1,687
- Registration Expense	12,14,881	21,85,415
- Repair & Maintenance Expense	2,80,600	6,37,041
- Repair & Maintenance Expense@ 2% TDS	-	20,42,134
- Repair & Maintenance Expense@18%	7,417	16,150
- Round Off A/c.	672	(2,920)
- Security Expense	6,19,249	5,90,312
- Security Expenses	-	9,38,300
- Software Maintenance Charges	79,997	-
- Subscription Expense	1,78,954	1,79,212
- Tea Expense	3,15,163	3,62,574
- Tender Expense	19,537	1,26,347
- Tender Fee Not Refundable	62,223	1,48,278
- Training Expense	3,06,770	25,000
- Vehicle Expense	1,27,094	1,14,093
- Vehicle Expense- Atul Carry	3,33,045	12,48,356
- Vehicle Repairing Exp.	-	1,92,221
- Vehicle Repairing 18%	-	8,000
- Water Expenses	79,915	72,100
- Welfare Pgvcl	22,20,778	32,46,323
Printing and stationary expenses		
- Stationery & Printing Expense@12% Gst	98,015	74,179
- Stationery & Printing Expense@18% Gst	5,55,399	3,09,627
- Stationery & Printing Expense-Tax Free	1,64,193	79,973
Rates and taxes (excluding taxes on income)		
- GST EXP.On FOC Sales	82,757	1,63,281
- Gst Expense	1,776	41,130
- GST Interest Expense	1,018	-
- Gst Late Return Filing Fees	-	2,600
- GST Penalty	174	-
- INCOME TAX APPEAL FEES	10,000	1,000
- Property Tax	-	56,390
- Roc Filing Fees	41,200	21,810
- Subsidy Not Receivable	-	87,479
- Subsidy Not Receivable@	-	8,053
- VAT EXPENSE	-	66,001
Rent (Machinery)		
- Generator Rent Expenses	-	49,500
Rent (Office)		
- Rent Exps	97,500	2,21,000
Statutory Audit Fees	2,25,000	-
Telephone expenses		
- Telephone Expense	3,02,832	2,12,955
Travelling expenses		
- Travelling Expense	11,35,292	15,54,177
Total continued	1,82,86,155	2,30,43,720

TSB

Other expenses

(In Rs)

Particulars	31 March 2024	31 March 2023
Total continued from previous page	1,82,86,155	2,30,43,720
- Travelling Expense Marketing	2,123	1,28,082
- Travelling Expense Systems	-	10,594
Manufacturing Expenses		
Consumption of stores and spare parts		
- Consumable Tools Expense	17,876	1,475
Factory general expenses		
- Factory Expenses	9,700	4,802
Freight and transportation expenses		
- Clearing & Forwarding Expense	17,23,546	-
- Loading Unloading	66,890	1,18,716
- Transportation Expense	20,90,467	27,59,857
- Transportation On Purchase@18%	-	4,821
Jobwork expenses		
- Job Work Exps (PI)	1,41,498	10,94,053
- Jobwork Expense @ 12%	25,039	2,00,314
Other manufacturing and direct expenses		
- Cotton West	1,600	1,500
- Dealer Discount	-	18,560
- Direct Labour	500	-
- Discount on Sales	7,76,168	22,19,087
- Electrical Item & Repairing Expense	40,555	2,541
- Inspection And Certification Fee	-	6,540
- Installation Expense	3,91,96,968	2,97,66,215
- Installation Expense tds @1%	2,04,24,022	91,58,341
- Installation Expense tds @2%	1,10,42,480	2,16,91,404
- Labour Expense	1,42,918	1,84,290
- Module Testing Charges	2,59,000	-
- O&M for Solar Park Expenses- TDS 1%	30,73,217	21,35,197
- Operation & Maintenance Expense	11,65,788	5,53,464
- Packing & Forwarding Purchase Expense	12,619	64,613
- Site Installation Expense	(895)	-
- Site Material & Other Expense	(6,06,260)	2,72,484
- Site Material & Other Expenses	11,85,946	39,88,898
- Site Material And Other Expense@18%	33,399	28,360
- Testing Expense	21,09,980	24,28,824
- Tools Expense	14,302	2,900
- Tools Expenses	2,743	32,146
Power & Fuel		
- Electricity Expense	17,50,155	19,44,539
Rates and taxes (excluding taxes on income)		
- GST Fee	60	-
- Interest On Import Duty	12,360	-
- Interest On Tds	13	-
Selling & Distribution Expenses		
Advertisement and publicity expenses		
- Advertisement Expense	1,72,669	1,30,696
Total continued	10,31,73,601	10,19,97,033

Other expenses

(In Rs)

Particulars	31 March 2024	31 March 2023
Total continued from previous page	10,31,73,601	10,19,97,033
- Advertisement Expense @5%	2,64,606	2,68,544
- Advertisement Expense@18%	7,48,668	6,73,849
- Brand Development Fee	10,12,000	7,93,349
- Business Promotion Expense	3,200	-
- Commission Expense	8,50,995	11,53,560
- Commission to Dealer	31,63,176	34,12,466
- Sales Promotion	12,53,590	48,844
- Sales Promotion@12%	2,23,561	2,57,590
Tour and travelling expenses		
- TRAVELLING EXPENSE	-	35,500
Warranty Expense		
- Warranty Expense	4,39,189	-
Other Expenses		
Loss due to fire		
- Plant & Machinery Loss Due to Fire	4,37,429	-
Total	11,15,70,015	10,86,40,735

24 Tax Expenses

(In Rs)

Particulars	31 March 2024	31 March 2023
Current Tax		
- Income Tax Expense	2,15,35,000	1,08,18,434
Deferred Tax		
- Deferred Tax Expense	27,03,372	29,43,482
Prior Period Taxes		
- Interest On Income Tax	33,003	-
- Previous Year Short IT Provision	4,67,978	-
Total	2,47,39,353	1,37,61,916