SARVODAYA PUMPS PRIVATE LIMITED
PLOT NO. 3, MARUTI INDUSTRIAL ESTATE, S.P. NO. 2, VIJAY MILL COMPOUND,NARODA ROAD, AHMEDABAD - 380025 Gujarat
E-Mail : sarvodaypumpspvtltd@hotmail.com
CIN : U29120GJ1999PTC036936

NOTICE

Notice is hereby given that the Annual General Meeting of the members of **SARVODAYA PUMPS PRIVATE LIMITED** will be held on 20th September, 2025, at 11:00 AM at the company's registered office to transact the following business:

ORDINARY BUSINESS:

1. To receive, consider and adopt the Audited Balance Sheet as on **31st March, 2025** and the Profit & Loss Account for the period ended on that date together with the reports of the Directors and Auditors thereon.

2. To consider any other matter with the permission of the Chair.

Date: 25.07.2025
Place: Ahmedabad

For & on behalf of the Board of Directors

BHARATKUMAR BABALDAS AMIN
DIN : 00963550
(Director)

NOTES:

1. **A MEMBER ENTITLED TO ATTEND AND VOTE AT THE MEETING IS ENTITLED TO APPOINT ONE OR MORE PROXIES TO ATTEND AND VOTE INSTEAD OF HIMSELF AND THE PROXY NEED NOT BE A MEMBER**. The proxy form duly completed and stamped must reach the registered office of the company not less than 48 hours before the time fixed for commencement of the meeting.
2. Members and Proxies attending the Meeting should bring the attendance slip duly filled in for attending the Meeting.
3. Corporate Members are requested to send a duly certified true copy of the Board Resolution authorizing their representatives to attend and vote at the Annual General Meeting.
4. Members are informed that in case of joint holders attending the Meeting, only such Joint holder who is higher in the order of the names will be entitled to vote.

Date: 25.07.2025
Place: Ahmedabad

For & on behalf of the Board of Directors

BHARATKUMAR BABALDAS AMIN
DIN : 00963550
(Director)

SARVODAYA PUMPS PRIVATE LIMITED
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Director's Report

To,
The Members of
SARVODAYA PUMPS PRIVATE LIMITED

Your Directors have pleasure in presenting the Director's Report of your Company together with the Audited Statement of Accounts and the Auditors' Report of your company for the financial year ended, 31st March, 2025.

FINANCIAL HIGHLIGHTS

Particulars		Current year	Previous Year
Revenue from Operations		79429459.00	76172728.00
Other Income		520206.00	186811.00
Total Income		**79949665.00**	**76359539.00**
Depreciation		350071.00	334990.00
Tax			
Current Tax		190382.00	91838.00
Deferred Tax		4420.00	-745.00
Profit/(Loss) after Tax		**548825.00**	**260955.00**
Earnings per share (Rs.) :	Basic	6.46	3.07
	Diluted	0.00	0.00

WEBLINK OF THE EXTRACT OF THE ANNUAL RETURN

The Company doesn't having any website.

DIRECTORS

There has been no change in the constitution of Board during the year under review i.e. the structure of the Board remains the same.

MEETINGS OF THE BOARD OF DIRECTORS

The following Meetings of the Board of Directors were held during the Financial Year 2024-25:

SN	Date of Meeting	Board Strength	No. of Directors Present
1	01/06/2024	6	6
2	09/09/2024	6	6
3	23/12/2024	6	6
4	10/02/2025	6	6
5	30/03/2025	6	6

PRESENCE/ATTENDANCE OF DIRECTORS IN THE MEETINGS

SN	Name of Director	Board Meeting			Committee Meeting			AGM
		No of Meeting held	No of Meeting attended	%	No of Meeting held	No of Meeting attended	%	
1	BHARATKUMAR BABALDAS AMIN	5	5	100.00	0	0	0	YES
2	CHANDRESHKUMAR SHANKERLAL PATEL	5	5	100.00	0	0	0	YES
3	JAYSHREEBEN BHARATKUMAR AMIN	5	5	100.00	0	0	0	YES
4	MANESH KUMAR SHANKARLAL PATEL	5	5	100.00	0	0	0	YES
5	PRAPTI MANESHKUMAR PATEL	5	5	100.00	0	0	0	YES
6	SHANKERLAL KANJIDAS PATEL	5	5	100.00	0	0	0	YES

DIRECTORS' RESPONSIBILITY STATEMENT

Pursuant to Section 134(5) of the Companies Act, 2013 the Board of Directors of the Company confirms that-

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

(b) The directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit and loss of the company for that period;

(c) The directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;

(d) The directors had prepared the annual accounts on a going concern basis; and

(e) The directors, in the case of a listed company, had laid down internal financial controls to be followed by the company and that such internal financial controls are adequate and were operating effectively.

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

DETAILS IN RESPECT OF FRAUDS REPORTED BY AUDITORS UNDER SECTION 143 (12)

There are no offence of fraud or observations (including any qualification, reservation, adverse remark or disclaimer) under section 143(12) of the Auditors in their Audit Report that may call for any explanation from the Directors. Further, the notes to accounts referred to in the Auditor's Report are self-explanatory.

BOARD'S COMMENT ON THE AUDITORS' REPORT

There are no observations (including any qualification, reservation, adverse remark or disclaimer) of the Auditors in their Audit Report that may call for any explanation from the Directors. Further, the notes to accounts referred to in the Auditor's Report are self-explanatory.

MATERIAL CHANGES AND COMMITMENTS, IF ANY, CRITERIA SPECIFY

There was no material changes from the date of closure of the financial year and no commitment made by the directors affecting financial position of the company. So no criteria need to be specified for the year.

DETAILS OF SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS, COURTS AND TRIBUNALS

No significant and material order has been passed by the regulators, courts, tribunals impacting the going concern status and Company's operations in future.

CAUTIONARY STATEMENT

The statements contained in the Board's Report contain certain statements relating to the future and therefore are forward looking within the meaning of applicable laws and regulations.

Various factors such as economic conditions, changes in government regulations, tax regime, other statues, market forces and other associated and incidental factors may however lead to variation in actual results.

ACKNOWLEDGEMENT

Your Directors wish to express their grateful appreciation to the continued co-operation received from the Banks, Government Authorities, Customers, Vendors and Shareholders during the year under review. Your Directors also wish to place on record their deep sense of appreciation for the committed service of the Executives, staff and Workers of the Company.

Date **25/07/2025**

Place **AHMEDABAD**

For & on behalf of the Board of Directors

BHARATKUMAR BABALDAS AMIN
DIN : 00963550
(Director)
12-A, GOLDEN LOTUS,OPP SURYADEEP BUNGLOW, SCIENCE CITY ROAD, SOLA, AHMEDABAD - 380060 Gujarat India

MANESH KUMAR SHANKARLAL PATEL
DIN : 01715183
(Director)
42, DAHYALAL PARK,OPP : IBP PETROL PUMP, SAIJPUR BOGHA, NARODA, AHMEDABAD - 382346 Gujarat India

Contact Us :

SARVODAYA PUMPS PRIVATE LIMITED
PLOT NO. 3, MARUTI INDUSTRIAL ESTATE, S.P. NO. 2, VIJAY MILL COMPOUND,NARODA ROAD
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INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF
SARVODAYA PUMPS PRIVATE LIMITED.

I. Report on the Audit of the Standalone Financial Statements.

1. Opinion

A. We have audited the accompanying Standalone Financial Statements of **SARVODAYA PUMPS PRIVATE LIMITED.** ("the Company"), which comprise the Balance Sheet as at March 31, 2025, the Statement of Profit and Loss (including Other Comprehensive Income), the Statement of Changes in Equity and the Statement of Cash Flows for the year ended on that date, and a summary of the significant accounting policies and other explanatory information (hereinafter referred to as "the Standalone Financial Statements").

B. In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Standalone Financial Statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2025, the profit and total comprehensive income, changes in equity and its cash flows for the year ended on that date.

2. Basis for Opinion

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

3. Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the Standalone Financial Statements of the current period. These matters were addressed in the context of our audit of the Standalone Financial Statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined the matters described below to be the key audit matters to be communicated in our report.

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

A. The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexures to Board's Report, Business Responsibility Report, Corporate Governance and Shareholder's Information, but does not include the Standalone Financial Statements and our auditor's report thereon. Our opinion on the standalone financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

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

5. Management's Responsibility for the Standalone Financial Statements

A. The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these Standalone Financial Statements that give a true and fair view of the financial position, financial performance, total comprehensive income, changes in equity and cash flows of the Company in accordance with the Ind AS and other accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

II. Report on Other Legal and Regulatory Requirements

1. The report on CARO,2020 is not given as the provisions of the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013 is not applicable to the Company since it is **Small companies within the provisions of companies act, 2013.**

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

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

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

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

D. In our opinion, the aforesaid standalone financial statements comply with the Ind AS specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules,2014.

E. On the basis of the written representations received from the directors as on March 31, 2021 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2021 from being appointed as a director in terms of Section 164 (2) of the Act.

F. Since the Company's turnover as per last audited Financial Statements is less than Rs.50 Crores and its borrowings from banks and financial institutions at any time during the year is less than Rs.25 Crores, the Company is exempted from getting an audit opinion with respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls vide notification dated June 13, 2017;

G. With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended:
In our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the Company to its directors during the year is in accordance with the provisions of section 197 of the Act.

H. Based on our examination, the company, has used accounting software for maintaining its books of account which does not have a feature of recording audit trail (edit log) facility. Consequently, the company has not operated an audit trail for all transactions recorded in the software throughout the year,

As proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 is applicable from April 1, 2023, reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014 on preservation of audit trail as per the statutory requirements for record retention is not applicable for the financial year ended March 31, 2025.

PLACE: AHMEDABAD

DATE: 25/07/2025

GOVIND R. PATEL & CO.
CHARTERED ACCOUNTANT
FRN : 114051W

CA GOVIND R PATEL

(PARTNER)
MEMBERSHIP NO. 044989
UDIN : 25044989BMGZHT8465

SARVODAY PUMPS PRIVATE LIMITED
(CIN : U29120GJ1999PTC036936)
Balance Sheet as on 31 March, 2025

All amounts in INR rounded in thousand '000, unless otherwise stated

Particulars	Note No.	As at 31-03-2025	As at 31-03-2024
(I) EQUITY AND LIABILITIES			
(1) Shareholders' Funds			
(a) Share Capital	3	850.00	850.00
(b) Reserves and Surplus	4	15,956.54	15,407.72
		16,806.54	**16,257.72**
(2) Share application money pending allotments		-	-
		-	-
(3) Non-Current Liabilities		-	-
(a) Deferred Tax Liabilities(Net)	5	507.35	502.93
(b) Long Term Borrowings	6	37,517.80	38,302.51
		38,025.14	**38,805.44**
(4) Current Liabilities		-	-
(a) Short Term Borrowings	7	(105.06)	(436.80)
(b) Trade Payables	8	-	177.62
(c) Other current liabilities	9	598.35	601.11
(d) Short Term Provisions	10	184.00	91.84
		677.29	**433.77**
	TOTAL	**55,508.97**	**55,496.93**
(II) ASSETS			
(1) Non - Current Assets			
(a) Property,Plant & Equipment and Intangible Asset's	11		
(i) Tangible Assets		9,349.65	9,233.44
(ii) Capital Work in progress		-	-
(iii) Intangible Assets		-	-
		9,349.65	**9,233.44**
		-	-
(b) Non Current Investments	12	874.64	860.71
(c) Deferred Tax Assets (Net)	5	-	-
		10,224.29	**10,094.14**
		-	-
(2) Current Assets		-	-
(a) Inventories	13	13,230.50	17,732.50
(b) Trade Receivables	14	14,384.85	9,521.37
(c) Cash and Cash Equivalents	15	15,693.57	16,489.72
(d) Short Term Loans and Advances	16	1,585.18	1,659.20
(e) Other Current Assets	17	390.58	-
		45,284.69	**45,402.79**
	TOTAL	**55,508.97**	**55,496.93**
		-	-
Significant Accounting Policies	**1 & 2**		
Notes forming part of Financial Statement	**3 to 25**		

For:GOVIND R PATEL & CO.

Chartered Accountants
Firm Reg. No.:0114051W

For : SARVODAY PUMPS PRIVATE LIMITED
(on behalf of Board of Directors)

CA Govind R Patel
(Partner)
Membership No.:44989
UDIN:25044989BMGZHT8465

BHARAT AMIN
(Director)
DIN:963550

MANESH S PATEL
(Director)
DIN:1715183

Date: 25-07-2025
Place: AHMEDABAD

SARVODAY PUMPS PRIVATE LIMITED
(CIN : U29120GJ1999PTC036936)
Statement of Profit and Loss For the Year Ended 31 March, 2025

All amounts in INR rounded in thousand '000, unless otherwise stated

Particulars	Note No	Year Ended 31-03-2025	Year Ended 31-03-2024
REVENUE			
- Revenue from Operations	**18**	79,429.46	76,172.73
- Other Income	**19**	520.21	186.81
		-	-
TOTAL REVENUE		**79,949.67**	**76,359.54**
EXPENSES			
- Cost of Materials consumed	**20**	70,200.46	67,080.74
- Change In Inventories	**21**	-	-
- Employees Benefits Expenses	**22**	3,230.24	3,187.09
- Direct Expenses	**23**	1,046.96	914.93
- Finance Costs	**24**	3,232.72	3,408.50
- Depreciation and Amortization Expenses	**11**	350.07	334.99
- Other Expenses	**25**	1,145.58	1,081.24
		-	-
TOTAL EXPENSES		**79,206.04**	**76,007.49**
Profit before tax		**743.63**	**352.05**
Tax Expenses :			
- Current Income tax		184.00	91.84
- MAT Credit Entitlement		-	-
- Income tax written off of earlier years		6.38	-
- Deferred Tax		4.42	(0.75)
Profit for the year		**548.82**	**260.96**
Earning per equity share : Basic / Diluted		**-**	**-**
Significant Accounting Policies	**1 & 2**		
Notes forming part of Financial Statement	3 to 25		

For:GOVIND R PATEL & CO.
Chartered Accountants
Firm Reg. No.:0114051W

CA Govind R Patel
(Partner)
Membership No.:44989
UDIN:25044989BMGZHT8465

Date:25-07-2025
Place:AHMEDABAD

For : SARVODAY PUMPS PRIVATE LIMITED
(on behalf of Board of Directors)

BHARAT AMIN
(Director)
DIN:963550

MANESH S PATEL
(Director)
DIN:1715183

SARVODAY PUMPS PRIVATE LIMITED

(CIN : U29120GJ1999PTC036936)

All amounts in INR rounded in thousand '000, unless otherwise stated

Cash Flow Statement for the year ended 31 March, 2025

Particulars	Current year Amount (Rs.)	Previous Year Amount (Rs.)
A. CASH FLOW FROPM OPERATING ACTIVITIES		
Net Profit Before Tax	743.63	352.05
I. Income tax written off of earlier years	(6.38)	-
II. Issue Bonus Share (From Reserve & Surplus)	-	-
III. Adjustments for:	-	-
- Depreciation	350.07	334.99
- Interest Paid	3,228.18	3,359.88
	-	-
Operating Profit Before Working Capital Changes	**4,315.50**	**4,046.92**
	-	-
Movement in Working Capital	-	-
Decrease/(Increase) in Stock & WIP	4,502.00	(1,597.05)
Decrease/(Increase) in Trade Receivables	(4,863.48)	9,304.57
Decrease/(Increase) in Loans & Advances	74.02	5,976.41
Decrease/(Increase) in Current Asset's	(390.58)	41.27
(Decrease)/Increase in Trade Payable	(177.62)	(4,447.73)
(Decrease)/Increase in Current Liabilites	89.40	(664.71)
Cash Genereated From Operations	**3,549.23**	**12,659.68**
Taxes Paid	184.00	91.84
Misc. Expenditure Written Off	-	-
Net Cash From Operating Activities - (A)	**3,365.23**	**12,567.85**
	-	-
B. CASH FLOW FROM INVESTING ACTIVITES	-	-
Sale/(Purchase) of Fixed Assets	(466.29)	(81.13)
Investments	(13.93)	(170.93)
Net Cash Used in Investing Activiters (B)	**(480.22)**	**(252.06)**
C. CASH FLOW FROM FINANCING ACTIVITES	-	-
Proceeds from Loan Funds	(452.97)	7,179.93
Proceeds from New Share Issue	-	-
Interest	(3,228.18)	(3,359.88)
Net Cash From Financing Activities (C)	**(3,681.15)**	**3,820.05**
	-	-
Net Increae in Cash & Cash Equivalents(A+B+C)	**(796.14)**	**16,135.83**
Cash & Cash Equivalents at beging of the year	16,489.72	353.89
Cash & Cash Equivalents at end of the year	**15,693.57**	**16,489.72**
	-	-

As Per Our Report of even date attached

For : GOVIND R PATEL & CO.

Chartered Accountants
Firm Reg. No.:0114051W

CA Govind R Patel
(Partner)
Membership No.:44989
UDIN:25044989BMGZHT8465
Date:25-07-2025
Place:AHMEDABAD

For : SARVODAY PUMPS PRIVATE LIMITED

(on behalf of Board of Directors)

BHARAT AMIN	**MANESH S PATEL**
(Director)	**(Director)**
DIN:963550	**DIN:1715183**

SARVODAY PUMPS PRIVATE LIMITED
Notes to Account forming part of Balance Sheet as on March, 2025

Particulars	As at 31-03-2025	As at 31-03-2024
3 : Share Capital :		
Authorized Share Capital		
10,000 Equity shares of Rs. 10/- each with voting rights	1,000,000	1,000,000
	1,000,000	1,000,000
Issued, Subscribed & Fully Paid Up Share Capital		
10,000 Equity shares of Rs. 10/- each with voting rights	850,000	850,000
	850,000	850,000
3.1 : Reconciliation of the shares outstanding at the beginning and at the end of the reporting period		

Particulars	31-03-2025		31-03-2024	
	Number	Total (Rs.)	Number	Total (Rs.)
At the beginning of the period	85,000	850,000	85,000	850,000
Add : New Issued during the period	-	-	-	-
Outstanding at the end of the period	85,000	850,000	85,000	850,000

3.2 : Terms/ right attached to equity shares

The company has only one class of equity share having a par value of Rs. 10/- per share. Each holder of equity share is entitled to one vote per share.

In the event of liquidation of the company, the holder of equity shares will be entitled to receive remaining assets of the company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

3.3 : Details of Shareholders hoding more than 5 % share in the company

Name of Shareholders	31-03-2025		31-03-2024	
	Number	% holding	Number	% holding
Bharatkumar B. Amin	22,500	26.47%	22,500	26.47%
Shankarbhai K. Patel	12,500	14.71%	12,500	14.71%
Maneshkumar S. Patel	22,000	25.88%	22,000	25.88%
Chandreshkumar S. Patel	12,500	14.71%	12,500	14.71%
Jayshreeben B. Amin	6,000	7.06%	6,000	7.06%
Praptiben M. Patel	5,000	5.88%	5,000	5.88%
	80,500	94.71%	80,500	94.71%

3.4 : Share held by Promoter of the company

Name of Promoter	31-03-2025		31-03-2024	
	Number	% holding	Number	% holding
Bharatkumar B. Amin	22,500	26.47%	22,500	26.47%
Shankarbhai K. Patel	12,500	14.71%	12,500	14.71%
Maneshkumar S. Patel	22,000	25.88%	22,000	25.88%
Chandreshkumar S. Patel	12,500	14.71%	12,500	14.71%
Jayshreeben B. Amin	6,000	7.06%	6,000	7.06%
Praptiben M. Patel	5,000	5.88%	5,000	5.88%
	80,500	94.71%	80,500	94.71%

SARVODAY PUMPS PRIVATE LIMITED
Notes to Account forming part of Balance Sheet as on March, 2025

Particulars	As at 31-03-2025	As at 31-03-2024
4 : Reserves and Surplus		
Surplus in the statement of profit and loss		
Balance as per last financial statement	14,907,718	14,646,763
Add : Profit for the year	548,825	260,955
Less : Dividend Paid during the year	-	-
	15,456,543	14,907,718
Securities Premium	500,000	500,000
	15,956,543	**15,407,718**
5 : Deferred tax Liability/(Asset)		
Deferred Tax Liability :		
Balance as per last financial statement	502,925	503,670
Add: Arising on account of timing difference in :		-
- Depreciation	4,420	(745)
- Preliminary Expenses	-	-
	507,345	502,925
Deferred Tax Asset :		
Balance as per last financial statement		-
Add: Arising on account of timing difference in :		-
- Depreciation		-
- Preliminary Expenses	-	-
	-	-
Net Deferred Liability /(Asset)	**507,345**	**502,925**
6 : Long Term borrowings :		
From Bank (Secured)		
(i) From Bank	-	-
(ii) Deposits	-	-
(iii) From Directors & Director Relatives	-	
Bharatbhai B. Amin	6,956,617	6,767,825
Chandresh S. Patel	6,670,234	6,170,429
Maneshkumar S. Patel	9,577,314	10,573,528
Jayshreeben B. Amin	4,505,169	4,255,096
Praptiben M. Patel	3,379,060	3,125,865
Shankarlal K. Patel	6,429,404	7,409,769
(iv) Long term maturities of finance lease obligation	-	-
	37,517,798	**38,302,512**
Notes for " Long Term Borrowings"		
1. *The Company has used the borrowings from banks and financial institutions for the specific purpose for which it was taken as at the reporting date.*		
2. *The Company is not declared wilful defaulter by any bank/ Financial institution or other lenders*		

3. Registration of charges/ satisfaction with Registrar of companies

Particulars of charges	Statutory Period of registration	Actual date of registration	Reason, if charge is registration beyond statutory period
Nil	Nil	Nil	Nil

7 : Short Term borrowings :		
From Bank (Secured)		
(i) Loan Payable on Demand	-	-
(ii) Working Capital Loans From Canara Bank		
(Overdraft / Cash Credit)	(105,057)	(436,797)
(The Cash Credit Facility Avail from Canara Bank against the stock, Debtor and personal gurantee of director's.)		
	(105,057)	**(436,797)**
8 : Trade Payables :		
(a) total outstanding dues of micro enterprises and small enterprises (MSME)		
- Less Than 6 Months	-	-
- 6 Months to 1 Years	-	-
- 1 to 2 Years	-	-
- 2 to 3 Years	-	-
- More than 3 Years	-	-
(b) total outstanding dues of creditors (Other)		
- Less Than 6 Months	-	177,622
- 6 Months to 1 Years	-	
- 1 to 2 Years	-	-
- 2 to 3 Years	-	-
- More than 3 Years	-	-
	-	**177,622**
9 : Other Current Liabilities		
(a) Duties & Taxes		
PF Dues Payable	25,058	18,884
ESIC Dues Payable	5,525	3,724
TDS / TCS Payable	343,397	354,858
(b) Other payables	-	-
Employee Dues Payable	124,865	123,166
Director Remuneration Payable	99,500	99,500
Other payables	-	976
	598,345	**601,108**
10 : Short Term Provisions		
Provision for Income Tax	184,000	91,838
	-	
	184,000	**91,838**

SARVODAY PUMPS PRIVATE LIMITED
Notes to Account forming part of Balance Sheet as on March, 2025

11 : Property,Plant & Equipment and Intangible Assets (Amount in Rs.)

Name of Assets	Gross Block				Depreciation			Net Block	Net Block
	As on March, 2024	Addition	Disposal / Adjustments	As on March, 2025	Upto March, 2024	For the year	Upto March, 2025	As on March, 2025	As on March, 2024
TANGIBLE ASSETS :									
Air Conditioner	119,800	-	-	119,800	109,681	4,128	113,809	5,991	10,119
Bike	73,800	-	-	73,800	32,347	4,672	37,019	36,781	41,453
Factory Building	3,167,326	-	-	3,167,326	894,082	100,404	994,486	2,172,840	2,273,244
Computer	340,421	43,788	-	384,209	340,421	987	341,408	42,801	-
Machinery	1,352,434	400,000	-	1,752,434	1,160,034	217,616	1,377,650	374,784	192,400
Plant & Machinery	2,108,875	-	-	2,108,875	554,265	14,456	568,721	1,540,154	1,554,610
Testing Equipment	111,370	-	-	111,370	96,730	705	97,435	13,935	14,640
Motor Car	1,396,640	-	-	1,396,640	1,396,640	-	1,396,640	-	-
Fan	12,650	-	-	12,650	11,962	55	12,017	633	688
Land	5,142,190	-	-	5,142,190	-	-	-	5,142,190	5,142,190
Dead Stock	81,815	-	-	81,815	77,724	-	77,724	4,091	4,091
Software	-	22,500	-	22,500	-	7,048	7,048	15,452	-
				-			-	-	-
TOTAL	**13,907,321**	**466,288**	**-**	**14,373,609**	**4,673,886**	**350,071**	**5,023,957**	**9,349,652**	**9,233,435**
INTANGIBLE ASSETS :									
	-	-	-	-	-	-	-	-	-
TOTAL	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
TOTAL FIXED ASSET :	**13,907,321**	**466,288**	**-**	**14,373,609**	**4,673,886**	**350,071**	**5,023,957**	**9,349,652**	**9,233,435**
Previous Financial Year (Amt.)	**13,826,190**	**81,131**	**-**	**13,907,321**	**4,338,896**	**334,990**	**4,673,886**	**9,233,435**	**9,487,294**

Notes For : Property, Plant and Equipment and Intangible Assets

1. *The title deeds, comprising all the immovable properties of land and buildings which are freehold, are held in the name of the Company as at the balance sheet date.*
2. *In respect of immovable properties of land and building that have been taken on lease and disclosed as fixed assets in the financial statements, the lease agreements are in the name of the Company (if Applicable)*
3. *The Company has not revalued its Property, Plant and Equipment (including Right-of-Use Asset) since the Company has adopted cost model as its accounting policy to an entire class of Property, Plant and Equipment in accordance with Ind AS 16.*
4. *The Company has not revalued its Intangible Asset since the Company has adopted cost model as its accounting policy to an entire class of Intangible Asset in accordance with Ind AS 38.*

SARVODAY PUMPS PRIVATE LIMITED
Notes to Account forming part of Balance Sheet as on March, 2025

Particulars	As at 31-03-2025	As at 31-03-2024
12 : Non Current Investment		
a) Securities Deposit		
Director of Agriculture Krushi Bhavan	831,137	817,206
Electricity Deposit	43,500	43,500
	874,637	**860,706**
13 : Inventories		
(At cost or net realisable value whichever is lower)		
Raw Material	13,230,500	17,732,500
Work in Progress (WIP)	-	-
Finished Goods	-	-
	13,230,500	**17,732,500**
14 : Trade receivable :		
(Unsecured, considered good)		
(a) total outstanding dues of micro enterprises and small enterprises (MSME)		
- Less Than 6 Months	-	-
- 6 Months to 1 Years	-	-
- 1 to 2 Years	-	-
- 2 to 3 Years	-	-
- More than 3 Years	-	-
(b) total outstanding dues of sundry debtors (Other)		
- Less Than 6 Months	8,711,359	9,521,372
- 6 Months to 1 Years	194,095	
- 1 to 2 Years	5,479,397	-
- 2 to 3 Years	-	-
- More than 3 Years	-	-
Notes :		
Trade receivables are neither due from directors or other officers of the Company either severally or jointly with any other person, nor any trade or other receivables are due from firms or private companies respectively in which any director is a partner, a director or a member.		
	14,384,851	**9,521,372**
15 : Cash and Bank Balances :		
In current account		
Bank of Baroda	229,926	75,522
Canara Bank	2,395,104	15,758,781
In Cash in Hand		
Cash on hand	630,107	655,413
In Bank Deposit (Auto FDR)		
Canara FDR	12,438,436	
	15,693,573	**16,489,716**

16 : Loans & Advances		
Advance tax	550,000	600,000
TDS/TCS Receivable	62,418	27,988
GST Receivable	971,514	1,031,089
Advance given to party		
Govind R. Patel & Co.	1,250	120
	-	
Notes :		
The Company has not granted any loan or advance in the nature of loan to promoters, directors, KMPs and other related parties that are repayable on demand or without specifying any terms or period of repayment		
	1,585,182	**1,659,197**
17 : Other Current Assets		
	-	
- Interest Receivable	390,580	
	390,580	**-**

SARVODAY PUMPS PRIVATE LIMITED
Notes to Account forming part of Profit & Loss as at March, 2025

Particulars	Year ended 31-03-2025	Year ended 31-03-2024
18 : Revenue from Operations :		
Sale of Goods	79,231,931	76,075,163
Sale of Scrap	197,528	97,565
Revenue from operations	**79,429,459**	**76,172,728**
19 : Other Income		
Interest income on Loans	-	181,180
Interest income on FDR	502,651	-
Interest income on Tax refunds	15,890	-
Provisions written back	-	5,631
Rate Difference	1,665	-
	520,206	**186,811**
20 : Cost of Material Consumed		
(a) Raw Material Consumed		
Opening Stock	17,732,500	16,135,450
Add : Purchase (Including Purchase Expenses)	65,698,457	68,677,790
	83,430,957	84,813,240
Less : Closing Stock	13,230,500	17,732,500
	70,200,457	**67,080,740**
21 : Change in Inventories of Finish Goods, WIP and Stock in Trade		
Inventory at the end of the year		
- Finished Goods	-	-
- Work in Progress	-	-
- Stock In Trade	-	-
	-	-
Inventory at the beginning of the year		
- Finished Goods	-	-
- Work in Progress	-	-
- Stock In Trade	-	-
	-	-
	-	**-**

22 : Employees Benefits Expenses		
Salaries and wages	1,523,489	1,041,595
Bonus	171,049	229,158
Contribution to provident and other funds (PF)	154,295	113,721
Contribution to provident and other funds (ESIC)	49,678	33,192
Staff welfare expenses	23,730	469,425
Accountant Salary	48,000	40,000
Director Remuneration	1,260,000	1,260,000
	3,230,241	**3,187,091**
23 : Direct Expenses		
Electric Power Exps	419,460	428,100
Gas Exps	54,500	79,200
Job Work Exps	573,003	407,631
	1,046,963	**914,931**
24 : Financial Expenses		
Interest on Professional Tax	-	474
Interest Expenses (Sharafi)	3,228,181	3,359,882
Bank Charges	4,542	47,981
Interest on TDS	-	165
	3,232,723	**3,408,502**
25 : Other Expenses		
Audit Fees	35,000	35,000
B.I.S. Marking Fee	13,400	46,020
Bad debt Exps.	510,928	398,849
Computer & Printer Repairing Exps	26,621	11,941
Esate Maintenance Exps.	10,800	10,800
GST Audit Fees	12,500	12,500
GST Consulting Fees	29,000	32,000
Insurance Expense	13,430	37,000
Interest on Gst	2,869	-
ISO License Fees	-	12,500
Kasar & Vatav	4	10,240
Muncipal Tax	112,060	109,937
Office Expense	15,450	23,360
Outward Freight Expenses	142,550	126,890
Packing Exps	11,365	
Petrol & Diesel Exps	77,150	72,100
Professional Fees	7,500	
Professional Tax	2,500	5,000
ROC Fees	7,200	11,700
Round Off	36	10
Stationery and Printing Exps.	1,250	22,680
Telephone Exps.	10,500	4,860
Testing & License Exps	24,000	-
Transportation Exps	23,070	21,150
Travelling Exps	56,400	76,700
	1,145,583	**1,081,237**

SARVODAY PUMPS PRIVATE LIMITED

Notes to Account forming part of Balance Sheet as on March, 2025

(8.1) List of Sundry Creditors / Trade Payable

Particulars	Amount (Rs.)
	-
Total	-

(14.1) List of Sundry Debtors / Trade Receivable

Particulars	Amount (Rs.)
Ashoka Electric Co.	194,095
Brijesh Engineering Works	211,309
Chaudhary Salas	115,838
Gupta Motor Store	5,479,397
Gurukrupa Sales & Services	384,530
Hina Trading Co.	2,805,856
Prime Polymers	58,012
Rajeshwar Electrical	1,943,520
Rohit Trading Co.	35,135
Rubin Steel Enterprise	451
Sarvoday Sales	991,183
Shree Brahmani Auto & Sub Spare	83,190
Shree Laxmi Electric Store	2,082,335
Total	**14,384,851**

SARVODAY PUMPS PRIVATE LIMITED

Financial Ratio for the period ended 31 March, 2025

Sr.	Particulars	Numerator	Denominator	31-03-25	31-03-24
1	Current Ratio (in times)	Current Assets	Current Liabilities	66.86	104.67
2	Debt-Equity Ratio (in times)	Debt/borrowings	Shareholders Funds	2.23	2.36
3	Debt Service Coverage Ratio (in times)	Earnings for Debt Service (Profit after tax+Depreciation+ Interest on Term Loan)	Debt Service (Interest on Term Loan + Principal repayments)	-	-
4	Return on Equity (in %)	Net Profit After Tax	Shareholders Funds	0.03	0.02
5	Inventory turnover ratio (in times)	Sales	Average Stock= 1/2*(Opening Stock+Closing Stock)	5.13	4.50
6	Trade Receivables turnover ratio (in times)	Sales	Average Account Receivable	6.65	5.37
7	Trade payables turnover ratio (in times)	Net Credit Purchases	Average Creditors Payable	739.76	28.60
8	Net capital turnover ratio	Revenue from Operation	Average Working Capital (Current Assets- Current Liabilities)	1.78	1.69
9	Net profit ratio	Net Profit After Tax	Revenue from Operation	0.69	0.34
10	Return on Capital employed	Earnings Before Interest and Tax (Profit Before Tax + Interest on Long Term Borrowings)	Capital Employed (Shareholders Fund + LongTerm Borrowings + Deferred tax Liability)	0.07	0.07

Note- 1& 2

SIGNIFICANT ACCOUNTING POLICIES & NOTES TO ACCOUNTS

(1.) CORPORATE INFORMATION :

- **Business Activity:** The Company is engaged " Manufacturing and Wholesale trading of pumps etc."

- **Registered office :** The registered office of the company is at "Plot No. 3, Maruti Industrial Estate, S.P. No. 2, Vijay Mill Compound, Naroda Road, Ahmedabad, Gujarat - 380025"

(2.) SIGNIFICANT ACCOUNTING POLICIES :

1. **Accounting Conventions**

   The financial statement has been prepared under the historical cost convention in accordance with the generally accepted accounting principles in India.

2. **Revenue Recognition**

   Company maintains its accounts generally on mercantile basis. Income and Expenditure are recognized and accounted as and when they become receivable or payable. However, certain transactions like dividend, NSC interest, warranty/guarantee claims, employees retirement benefits, misc. exps., etc. are accounted on cash basis.

   Sales and Purchases are exclusive of GST.

3. **Use of Estimates**

   The presentation of financial statements requires estimates and assumptions to be made that affect the reported amount of assets and liabilities on the date of the financial statements and the reported amount of revenue and expenses during the reported period. Difference between the actual result and estimates are recognized in the period in which the results are known or materialized.

4. **Property, Plant and Equipment:**

   Property, Plant and Equipment are valued on the bases of Cost Model, i.e., they are shown at cost net of duties and taxes which are subsequently recoverable from taxing authorities, discounts or rebates and as reduced by the amount of accumulated depreciation. The cost of property, plant and equipment comprises of purchase price, borrowing cost and any other costs incurred for bringing the asset to its working condition for intended use, adjustments on account of changes in foreign exchange rate.

Depreciation on property, plant and equipment is provided using straight line method over their useful life and in the manner prescribed in Schedule II to the Companies Act, 2013.

5. **Depreciation**

Depreciation on Fixed Assets has been provided on SLM method at the rates worked out in the manner prescribed in schedule II of the Companies Act, 2013. Depreciation on additions during the year is provided on pro-rata basis.

6. **Inventories**

i) **Raw Material**: At cost of acquisition ascertained on FIFO Basis.
ii) **Finished goods and Work in Progress:** At Cost or net realizable market value whichever is lower. Cost for this purpose includes direct materials, direct Labour, & appropriate overheads.

7. **Taxes on Income**

Provision for income tax is made on the basis of estimated taxable income for the year. Deferred tax resulting from timing differences between the book and tax profits is accounted for under the liability method, at the current rate of tax, to the extent that the timing differences are expected to crystallize.

8. **Borrowing Costs**

Borrowing costs directly attributable to the acquisition or construction of qualifying Fixed assets are capitalized as part of the cost of fixed assets, up to the date the asset is put to use. Other borrowing costs are charged to Profit & Loss Account in the year in which they are incurred.

9. **Retirement Benefits**

The Company makes the contribution to provident fund at the prescribed rates and account for the same on basic of actual liability. Gratuity and leave encashment are accounted on cash basis and no liabilities are created in the account on accrual basis.

10. **Impairment of Assets**

Pursuant to AS-28 Impairment of assets issued by ICAI, the company assessed it fixed assets for impairment as at the end of the year and concluded that there have been no significant impaired assets that need to be recognized in books of account.

11. **Contingent Liabilities**

    Contingent Liabilities are not provided for, but outstanding liabilities, if any, is disclosed in notes on accounts.

12. **Preliminary Expenses & Pre-operative expenses**: NIL

13. **Foreign Currency Transactions**

    i) Transactions denominated in foreign currency are normally recorded at the exchange rate prevailing at the time of the transaction.

    ii) Assets and liabilities related to foreign currency transactions remaining unsettled at the end of the year are translated at the year-end rates. The difference in the transaction of current assets and current liabilities is recognised in the profit & loss A/c.

(3.) NOTES ON ACCOUNTS :

1. Balances of Depositors, Sundry Debtors, Creditors and Loans and Advances are subject to confirmation and reconciliation.

2. In the opinion of the Board of Directors, the Current Assets, loans and advances are approximately of the value stated, if realised in the ordinary course of business.

3. The Details regarding Trade receivables from Micro, Small & Medium Enterprises, and others of the company as well as the aging bifurcation of trade receivables of the companies have not been maintained by the company as due date differs transaction wise. Further, the accounting software of the company is not configured to extract such type of reports on which such bifurcation are available. So trade receivable bifurcation regarding MSME and others as well as aging are not available in the financial statement of companies.

4. The Details regarding Trade payable to Micro, Small & Medium Enterprises, and others of the company as well as the aging bifurcation of trade payable of the companies have not been maintained by the company the company as due date differs transaction wise. Further, the accounting software of the company is not configured to extract such type of reports on which such bifurcation are available. So trade payable bifurcation regarding MSME and others as well as aging are not available in the financial statement of companies.

5. Previous year figures have been regrouped and rearranged, wherever necessary.

6. The basis and method of valuation of inventories, is as certified by the management.

7. All known liabilities have been provided for in the books of accounts for the year under report. However, company is of the opinion that PF and other employees benefits act are applicable to them and, if any liabilities arises same will be

accounted on cash basis. No litigation is pending against the company and no litigation is initiated by the company against any party.

6. Contingent Liabilities not provided for:

Particulars	2024-25	2023-24
Bills discounted with Banks	NIL	NIL
Claims not acknowledged as debt	NIL	NIL
Guarantees given by the Company	NIL	NIL
Uncalled liability on Investments	NIL	NIL

7. Amount paid to auditors is as follows :

Particulars	2024-25	2023-24
Audit Fees	20,000	17,500
Tax Audit	15,000	10,000
Other services	55,000	63,700

8. Earning per share has been computed as under :

Particulars	2024-25	2023-24
Net Profit after Tax available for the Equity Shareholders	5,48,825	2,60,955
Weighted average number of Equity Shares	85,000	85,000
Nominal/Face Value of Equity Shares (Rs.)	10 Each	10 Each
Basic and Diluted Earnings Per Share	6.46	3.07

9. Managerial Remuneration paid is as under

Particulars	2024-25	2023-24
Director Remuneration	12,60,000	12,60,000
Bonus	NIL	NIL
Contribution to provident fund & superannuation Funds	NIL	NIL
Other Perquisites in cash/in kind	NIL	NIL

10. Additional information pursuant to the provisions of Schedule III of the Companies Act, 2013 :

Particulars	2024-25	2023-24
a) C.I.F. Value of Imports	NIL	NIL
b) Expenditure in Foreign Currency	NIL	NIL
c) Earning in Foreign Currency	NIL	NIL
d) Dividend remitted in Foreign Currency	NIL	NIL

11. Relative Party Disclosure :

(The transactions between the company and related parties for year ended 31st March 2025 are given below)

Name	Relation	Nature of Transaction	Amount
Bharatbhai B Amin	Director	Remuneration	7,20,000
Bharatbhai B Amin	Director	Interest	5,99,797
Chandreshbhai S Patel	Director	Interest	5,55,339
Jayshreeben B Amin	Director	Interest	3,77,392
Johnson Cab Electricals Pvt Ltd	Sister Concern	Sales	11,441
Johnson Cab Electricals Pvt Ltd	Sister Concern	Purchase	15,59,205
Maneshkumar S Patel	Director	Remuneration	5,40,000
Maneshkumar S Patel	Director	Interest	8,36,953
Praptiben Maneshkumar Patel	Director's Relative	Interest	2,81,328
Shankerlal Kanjidas Patel	Director	Interest	5,77,372

As per our report of even date annexed

For, GovindR.Patel&Co.
Chartered Accountants
Firm Reg. No. : 114051W

SD/-
CA Govind R. Patel
(Partner)
Membership No.044989

Place : Ahmedabad
Date : 10/09/2025
UDIN: 25044989BMGZHT8465

For, Sarvodaya Pumps Private Limited
(on behalf of Board of directors)

SD/-
Bharat Amin
(Director)
DIN : 00963550

SD/-
Manesh S Patel
(Director)
DIN : 01715183

SARVODAYA PUMPS PRIVATE LIMITED

Schedules forming part of the accounts for the year ended on 31st March,2025.

1. **Significant Accounting Policies – ICDS -I**

a . ***System Accounting :***
The financial statement has been prepared on going concern basis under the historical cost convention, in accordance with the consistently followed generally accepted accounting principles in India.

b. ***Revenue Recognition :***
The firm maintains its accounts generally on accrual basis. Income is recognized as and when they become receivable. Revenue is recognized to the extent that it is probable that the economic benefits will flow to the assessee and the revenue can be reliably measured.

c. ***Purchase and Other Expenses :***
Purchases are accounted at cost of acquisition when risk and reward is transferred in favour of party. Expenses are accounted on time basis as and when they are incurred.

d. ***Fixed Assets:***
Fixed assets are stated at the cost of acquisition less depreciation provided thereon. Cost of assets includes all the cost including financial charges incurred till the date asset put to use.
Depreciation on the assets is provided under WDV Method at the rates provided under the income tax act.

e. ***Investments :*** Investments are valued at cost of acquisition.

2. **Valuation of Inventories- ICDS-II**

(a) Raw Material is valued at cost under FIFO method.
(b) Finished Goods and Goods in Process are valued at lower of cost or Net Realizable Value.
(c) Inventories have been measured at Cost or Net Realizable Value whichever is lower.
(d) Trading Goods is valued at cost or net realizable value.
** Cost includes cost of conversion and other cost incurred to bring it to their present condition and location.*
** Net Realizable value is estimated selling price less estimated cost of completion and sale.*

3. **Construction Contract - ICDS-IV : Not Applicable**

4. **Revenue Recognition - ICDS-IV**

-Assessee maintains its accounts generally on accrual basis. Income is recognized as and when they become receivable. Revenue is recognized to the extent that it is probable that the economic benefits will flow to the assessee and the revenue can be reliably measured.

-In sale of goods revenue is recognized when seller transfer property in the goods to Buyer for a price and all significant risks and rewards of ownership are transferred to the Buyer

-Interest and Refund of any taxes paid are recognized as and when received.

Disclosure:

- In transactions involving sale of goods, total amount not recognized as revenue during the Previous Year due to absence of reasonable certainty of its ultimate collection – **Rs Nil**
- Amount of revenue from service transactions – **Rs. Nil**
- Method used to determine the stage of completion of service transactions- **Not Applicable**.
- Service Transaction in Progress.- **Nil**

5. **Tangible Fixed Assets - ICDS-V**

Disclosure in respect of tangible fixed assets is as per annexure to clause 18 of Form 3CD.

6. **Change in foreign exchange rate - ICDS-VI**

Forex Transactions are accounted at the rate prevailing on the transaction date and any pending transaction on the last day of the year is converted at the rate prevailing on last day and any gain or loss is recognized to profit and loss account of the year.

7. **Government Grants - ICDS-VII**

Government grant is generally recognized on receipt basis except there is reasonable assurance that related conditions will be complied and ultimate collection will be made. Revenue grant is recognized as income of the year and Grants towards depreciable assets is adjusted in the cost / WDV of the related asset / block of assets.

During the year grant recognized as income is Rs.NIL and grant adjusted against cost/WDV of assets Rs.NIL

8. **Securities - ICDS-VIII** : Securities held as stock in trade is valued at cost or net realizable value.

9. **Borrowing Cost - ICDS-IX :**

Borrowing costs directly attributable to the acquisition or construction of qualifying fixed assets are capitalized as part of the cost of fixed assets, up to

the date the asset is put to use. Other borrowing costs are charged to Profit and Loss Account in the year in which they are incurred.
During the year borrowing cost capitalized to assets is Rs.NIL

10. **Provisions, Contingent Liabilities and contingent assets - ICDS X**

(1)	**In respect of provisions**	
(a)	A brief description of the nature of obligation;	Not Applicable
(b)	The carrying amount at the beginning and end of the previous year;	Nil
(c)	Additional provisions made during the previous year, including increases to existing provisions;	Nil
(d)	Amount used, that is incurred and charged against the provision, during the previous year;	Nil
(e)	Unused amount reversed during the previous year; and	Nil
(f)	The amount of any expected reimbursement, stating the amount of any asset that has been recognized for that expected reimbursement.	Nil
(2)	**In respect of Contingent Assets & related income**	
(a)	A brief description of the nature of the asset and related income;	Not Applicable
(b)	The carrying amount of asset at the beginning and end of the previous year;	Nil
(c)	Additional amount of asset and related income recognized during the year, including increases to assets and related income already recognized; and	Nil
(d)	Amount of asset and related income reversed during the previous year.	Nil

Notes on Accounts:

1. Related Party transactions are disclosed separately in report 3CD

2. The Details regarding Trade receivables from Micro, Small & Medium Enterprises, and others of the company as well as the aging bifurcation of trade receivables of the companies have not been maintained by the company as due date differs transaction wise. Further, the accounting software of the company is not configured to extract such type of reports on which such bifurcation are available. So trade receivable bifurcation regarding MSME and others as well as aging are not available in the financial statement of companies.

3. The Details regarding Trade payable to Micro, Small & Medium Enterprises, and others of the company as well as the aging bifurcation of trade payable of the companies have not been maintained by the company the company as due date differs transaction wise. Further, the accounting software of the company is not configured to extract such type of reports on which such bifurcation are available. So trade payable bifurcation regarding MSME and others as well as aging are not available in the financial statement of companies.

4. Confirmation letters\contra accounts of debit and credit balances of various parties are not received by the company. Balance due to or due by various parties are subject to confirmation and adjustment if any.

5. In the opinion of the Assesses the current assets, loans and advances are approximately of the value stated if realized in the ordinary course of business. The provision for all known liabilities are adequate

6. Wherever external evidences like bills/cash memo etc. are not available, we have relied on vouchers prepared and authentication made by company regarding business expediency of the transaction.

7. No details as required in clause 44 is separately maintained by the assessee and in absence of this, we are unable to comment. Assessee informed that the required information under clause 44 has not been maintained in absence of any disclosure requirements under the GST law. Further, the software of the assessee is not configured to generate reports on information asked for under this clause. In view of above, we are unable to verify and report the desired information under this clause.

For GOVIND R PATEL & CO. **for SARVODAYA PUMPS PRIVATE LIMITED**

Chartered Accountants
FRN : 0114051W

CA GOVIND R PATEL **(DIRECTOR)**
PARTNER
M. No. : 044989

SARVODAYA PUMPS PRIVATE LIMITED
CIN : U29120GJ1999PTC036936

Accounts for the Schedules forming part of the year ended on 31st March, 2025

Note- 1& 2

SIGNIFICANT ACCOUNTING POLICIES & NOTES TO ACCOUNTS

(1.) CORPORATE INFORMATION :

- **Business Activity:** The Company is engaged " Manufacturing and Wholesale trading of pumps etc."
- **Registered office :** The registered office of the company is at "Plot No. 3, Maruti Industrial Estate, S.P. No. 2, Vijay Mill Compound, Naroda Road, Ahmedabad, Gujarat - 380025"

(2.) SIGNIFICANT ACCOUNTING POLICIES :

1. **Accounting Conventions**

   The financial statement has been prepared under the historical cost convention in accordance with the generally accepted accounting principles in India.

2. **Revenue Recognition**

   Company maintains its accounts generally on mercantile basis. Income and Expenditure are recognized and accounted as and when they become receivable or payable. However, certain transactions like dividend, NSC interest, warranty/guarantee claims, employees retirement benefits, misc. exps., etc. are accounted on cash basis.

   Sales and Purchases are exclusive of GST.

3. **Use of Estimates**

   The presentation of financial statements requires estimates and assumptions to be made that affect the reported amount of assets and liabilities on the date of the financial statements and the reported amount of revenue and expenses during the reported period. Difference between the actual result and estimates are recognized in the period in which the results are known or materialized.

4. **Property, Plant and Equipment:**

   Property, Plant and Equipment are valued on the bases of Cost Model, i.e., they are shown at cost net of duties and taxes which are subsequently recoverable from taxing authorities, discounts or rebates and as reduced by the amount of accumulated depreciation. The cost of property, plant and equipment comprises of purchase price, borrowing cost and any other costs incurred for bringing the asset to its working condition for intended use, adjustments on account of changes in foreign exchange rate.

Depreciation on property, plant and equipment is provided using straight line method over their useful life and in the manner prescribed in Schedule II to the Companies Act, 2013.

5. **Depreciation**

Depreciation on Fixed Assets has been provided on SLM method at the rates worked out in the manner prescribed in schedule II of the Companies Act, 2013. Depreciation on additions during the year is provided on pro-rata basis.

6. **Inventories**

i) **Raw Material**: At cost of acquisition ascertained on FIFO Basis.
ii) **Finished goods and Work in Progress:** At Cost or net realizable market value whichever is lower. Cost for this purpose includes direct materials, direct Labour, & appropriate overheads.

7. **Taxes on Income**

Provision for income tax is made on the basis of estimated taxable income for the year. Deferred tax resulting from timing differences between the book and tax profits is accounted for under the liability method, at the current rate of tax, to the extent that the timing differences are expected to crystallize.

8. **Borrowing Costs**

Borrowing costs directly attributable to the acquisition or construction of qualifying Fixed assets are capitalized as part of the cost of fixed assets, up to the date the asset is put to use. Other borrowing costs are charged to Profit & Loss Account in the year in which they are incurred.

9. **Retirement Benefits**

The Company makes the contribution to provident fund at the prescribed rates and account for the same on basic of actual liability. Gratuity and leave encashment are accounted on cash basis and no liabilities are created in the account on accrual basis.

10. **Impairment of Assets**

Pursuant to AS-28 Impairment of assets issued by ICAI, the company assessed it fixed assets for impairment as at the end of the year and concluded that there have been no significant impaired assets that need to be recognized in books of account.

11. **Contingent Liabilities**

    Contingent Liabilities are not provided for, but outstanding liabilities, if any, is disclosed in notes on accounts.

12. **Preliminary Expenses & Pre-operative expenses**: NIL

13. **Foreign Currency Transactions**

    i) Transactions denominated in foreign currency are normally recorded at the exchange rate prevailing at the time of the transaction.

    ii) Assets and liabilities related to foreign currency transactions remaining unsettled at the end of the year are translated at the year-end rates. The difference in the transaction of current assets and current liabilities is recognised in the profit & loss A/c.

(3.) NOTES ON ACCOUNTS :

1. Balances of Depositors, Sundry Debtors, Creditors and Loans and Advances are subject to confirmation and reconciliation.

2. In the opinion of the Board of Directors, the Current Assets, loans and advances are approximately of the value stated, if realised in the ordinary course of business.

3. The Details regarding Trade receivables from Micro, Small & Medium Enterprises, and others of the company as well as the aging bifurcation of trade receivables of the companies have not been maintained by the company as due date differs transaction wise. Further, the accounting software of the company is not configured to extract such type of reports on which such bifurcation are available. So trade receivable bifurcation regarding MSME and others as well as aging are not available in the financial statement of companies.

4. The Details regarding Trade payable to Micro, Small & Medium Enterprises, and others of the company as well as the aging bifurcation of trade payable of the companies have not been maintained by the company the company as due date differs transaction wise. Further, the accounting software of the company is not configured to extract such type of reports on which such bifurcation are available. So trade payable bifurcation regarding MSME and others as well as aging are not available in the financial statement of companies.

5. Previous year figures have been regrouped and rearranged, wherever necessary.

6. The basis and method of valuation of inventories, is as certified by the management.

7. All known liabilities have been provided for in the books of accounts for the year under report. However, company is of the opinion that PF and other employees benefits act are applicable to them and, if any liabilities arises same will be

accounted on cash basis. No litigation is pending against the company and no litigation is initiated by the company against any party.

6. Contingent Liabilities not provided for:

Particulars	2024-25	2023-24
Bills discounted with Banks	NIL	NIL
Claims not acknowledged as debt	NIL	NIL
Guarantees given by the Company	NIL	NIL
Uncalled liability on Investments	NIL	NIL

7. Amount paid to auditors is as follows :

Particulars	2024-25	2023-24
Audit Fees	20,000	17,500
Tax Audit	15,000	10,000
Other services	55,000	63,700

8. Earning per share has been computed as under :

Particulars	2024-25	2023-24
Net Profit after Tax available for the Equity Shareholders	5,48,825	2,60,955
Weighted average number of Equity Shares	85,000	85,000
Nominal/Face Value of Equity Shares (Rs.)	10 Each	10 Each
Basic and Diluted Earnings Per Share	6.46	3.07

9. Managerial Remuneration paid is as under

Particulars	2024-25	2023-24
Director Remuneration	12,60,000	12,60,000
Bonus	NIL	NIL
Contribution to provident fund & superannuation Funds	NIL	NIL
Other Perquisites in cash/in kind	NIL	NIL

10. Additional information pursuant to the provisions of Schedule III of the Companies Act, 2013 :

Particulars	2024-25	2023-24
a) C.I.F. Value of Imports	NIL	NIL
b) Expenditure in Foreign Currency	NIL	NIL
c) Earning in Foreign Currency	NIL	NIL
d) Dividend remitted in Foreign Currency	NIL	NIL

11. Relative Party Disclosure :

(The transactions between the company and related parties for year ended 31st March 2025 are given below)

Name	Relation	Nature of Transaction	Amount
Bharatbhai B Amin	Director	Remuneration	7,20,000
Bharatbhai B Amin	Director	Interest	5,99,797
Chandreshbhai S Patel	Director	Interest	5,55,339
Jayshreeben B Amin	Director	Interest	3,77,392
Johnson Cab Electricals Pvt Ltd	Sister Concern	Sales	11,441
Johnson Cab Electricals Pvt Ltd	Sister Concern	Purchase	15,59,205
Maneshkumar S Patel	Director	Remuneration	5,40,000
Maneshkumar S Patel	Director	Interest	8,36,953
Praptiben Maneshkumar Patel	Director's Relative	Interest	2,81,328
Shankerlal Kanjidas Patel	Director	Interest	5,77,372

As per our report of even date annexed

For, GovindR.Patel&Co.
Chartered Accountants
Firm Reg. No. : 114051W

For, Sarvodaya Pumps
Private Limited
(on behalf of Board of directors)

CA Govind R. Patel
(Partner)
Membership No.044989

Place : Ahmedabad
Date : 25/07/2025
UDIN: 25044989BMGZHT8465

Bharat Amin
(Director)
DIN : 00963550

Manesh S Patel
(Director)
DIN : 01715183