



Tax Audit Report as per Income Tax Act, 1961

Financial Year 2024-25
Assessment Year 2025-26

VISPAN SOLUTIONS PRIVATE LIMITED

Vijay Plot - 16/28, Opp. Dipak Ind.,
Gondal Road, Rajkot, Gujarat - 360002



Vaghasia & Lakhani LLP

Chartered Accountants

405-408, Space Odyssey, Near KKV Circle,
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Rajkot | Morbi | Junagadh

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

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

1. We report that the statutory audit of M / s. **VISPAN SOLUTIONS PRIVATE LIMITED** ,VIJAY PLOT - 16/28,OPP. DIPAK IND.,GONDAL ROAD,RAJKOT PAN AAF CV5946E was conducted by us VAGHASIA & LAKHANI LLP in pursuance of the provisions of the Companies Act, 2013 Act, and we annex hereto a copy of our audit report dated 05/09/2025 along with a copy each of -
 - (a) the audited Profit and Loss Account for the period beginning from 1-APR-2024 to ending on 31-MAR-2025
 - (b) the audited Balance Sheet as at 31-MAR-2025; and
 - (c) documents declared by the said Act to be part of, or annexed to, the Profit and Loss Account and Balance Sheet.
2. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.
3. In our opinion and to the best of our information and according to examination of books of account including other relevant documents and explanations given to us, the particulars given in the said Form No. 3CD are true and correct subject to the following observations/qualifications, if any:

SN	Qualification Type	Observations/Qualifications
1	Others	As informed by the assessee, the information required under clause 44 of Form 3CD has not been maintained in the absence of any disclosure requirement thereof under the goods and service tax statute. Therefore, it is not possible to determine break-up of total expenditure of entities registered or not registered under the GST. In view of above, we are unable to verify and report the desired information in this clause.
2	Others	At present, there is no mechanism available for verification of suppliers who are registered under MSMED Act so we have relied solely upon the declaration received from suppliers to assessee that they are registered as micro or small enterprise who are either manufacturer or service provider and accordingly such suppliers had been paid within timeframe provided in MSMED Act when assessee had received positive confirmation to that effect. We have disallowed all payments where payment had not been made within timeframe of MSMED Act for all of above supplier. For supplier other than above we have assumed that Section 43B(h) of Income Tax Act is not applicable to them.

For VAGHASIA & LAKHANI LLP
Chartered Accountants
(Firm Regn No.: 134575W/W100138)



Monika

(MONIKA ROHAN VAGHASIA)
PARTNER
Membership No: 149637

Place :RAJKOT
Date : 01/11/2025
UDIN : 25149637BMNTTV5482

FORM NO. 3CD
[See rule 6G(2)]

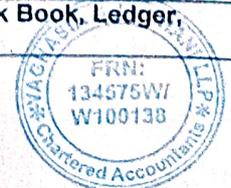
**Statement of particulars required to be furnished under
section 44AB of the Income-tax Act, 1961**

Part A

Name of the assessee		VISPAN SOLUTIONS PRIVATE LIMITED		
Address		.,VIJAY PLOT - 16/28,OPP. DIPAK IND.,GONDAL ROAD,RAJKOT		
Permanent Account Number (PAN)		AAFCV5946E		
Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and service tax, customs duty, etc. if yes, please furnish the registration number or, GST number or any other identification number allotted for the same		Yes		
Name of Act	State	Other	Registration No.	Description (optional)
Goods and service tax	GUJARAT		24AAFCV5946E1Z9	
Status		Company		
Previous year		from 1-APR-2024 to 31-MAR-2025		
Assessment year		2025-26		
Indicate the relevant clause of section 44AB under which the audit has been conducted		Relevant clause of section 44AB under which the audit has been conducted		
		Third Proviso to sec 44AB : Audited under any other law		
		Clause 44AB(a)- Total sales/turnover/gross receipts in business exceeding specified limits		
Whether the assessee has opted for taxation under section 115BA/115BAA/115BAB/115BAC/115BAD/115BAE ?		Yes (section : 115BAA)		

Part B

a)	If firm or association of persons, indicate names of partners/members and their profit sharing ratios.	Name	Profit sharing ratio (%)
		NA	
b)	If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such change	No	
a)	Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession)	Sub Sector	Code
	Sector		
	COMPUTER AND RELATED SERVICES	Other software consultancy	14002
b)	If there is any change in the nature of business or profession, the particulars of such change.	No	
a)	Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed.	Purchases Register, Cash Book, Bank Book, Ledger, Sales Register	
b)	List of books of account maintained and the address at which the books of accounts are kept. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.)	., VIJAY PLOT - 16/28, OPP. DIPAK IND., RAJKOT, GONDAL ROAD, GUJARAT, 360002, INDIA	Purchases Register, Cash Book, Bank Book, Ledger, Sales Register (Computerized)
c)	List of books of account and nature of relevant documents examined.	Purchases Register, Cash Book, Bank Book, Ledger, Sales Register	



12	Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, 44BBC, Chapter XII-G, First Schedule or any other relevant section.)			No	Remarks if any:	
	Section	Amount				
13	a)	Method of accounting employed in the previous year			Mercantile system	
	b)	Whether there had been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year.			No	
	c)	If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.				
		Particulars	Increase in profit (Rs.)	Decrease in profit (Rs.)	Remarks if any.	
	d)	Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2)			No	
	e)	If answer to (d) above is in the affirmative, give details of such adjustments				
		Particulars	Increase in profit (Rs.)	Decrease in profit (Rs.)	Net Effect (Rs.)	Remarks if any
	f)	Disclosure as per ICDS			As Per Annexure "A"	
14	a)	Method of valuation of closing stock employed in the previous year.				
	b)	In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish:			No	
		Particulars	Increase in profit (Rs.)	Decrease in profit (Rs.)	Remarks if any.	
15	Give the following particulars of the capital asset converted into stock-in-trade:-				NA	
	Description of Capital Assets	Date of Acquisition	Cost of Acquisition	Amount at which capital assets converted into stock	Remarks if any:	
16	Amounts not credited to the profit and loss account, being, -					
	a)	the items falling within the scope of section 28;			Nil	
		Description	Amount	Remarks if any:		
	b)	the proforma credits, drawbacks, refunds of duty of customs or excise or service tax or refunds of sales tax or value added tax or Goods & Service Tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned;			Nil	
		Description	Amount	Remarks if any:		
	c)	escalation claims accepted during the previous year;			Nil	
		Description	Amount	Remarks if any:		
	d)	any other item of income;			Nil	
		Description	Amount	Remarks if any:		
	e)	capital receipt, if any.			Nil	
		Description	Amount	Remarks if any:		
17	Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:			No		



Details of property	Consideration received or accrued	Value adopted or assessed or assessable	Remarks if any:	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Apply 2nd proviso of 43CA(1) or 4th proviso to 56(2)(x)?
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Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the following form :-

As Per Annexure "B"	
a)	Description of asset/block of assets.
b)	Rate of depreciation.
c)	Actual cost or written down value, as the case may be.
ca)	Adjustment made to the written down value under section 115BAC/115BAD (for assessment year 2021-2022 only)
cb)	Adjustment made to written down value of Intangible asset due to excluding value of goodwill of a business or profession
cc)	Adjusted written down value
d)	Additions/deductions during the year with dates; in the case of any addition of an asset, date put to use; including adjustment on account of :-
i)	Central Value Added Tax credit claimed and allowed under the Central Excise Rules, 1944, in respect of assets acquired on or after 1st March, 1994.
ii)	change in rate of exchange of currency, and
iii)	Subsidy or grant or reimbursement, by whatever name called.
e)	Depreciation allowable.
f)	Written down value at the end of the year.

Amounts admissible under sections

Section	Others	Amount debited to P&L	Amount admissible as per the provisions of the Income-tax Act, 1961	Remarks if any:
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a)	Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [Section 36(1)(ii)]	Nil				
	Description	Amount	Remarks if any:			
b)	Details of contributions received from employees for various funds as referred to in section 36(1)(va):	Nil				
	Name of fund	Month	Amount	Actual Date	Due Date	The actual amount paid

a) Please furnish the details of amounts debited to the profit and loss account, being in the nature of capital, personal, advertisement expenditure etc

i)	expenditure of capital nature;	Nil	
	Particulars	Amount in Rs.	Remarks if any:
ii)	expenditure of personal nature;		
	Particulars	Amount in Rs.	
	Donation		71800
iii)	expenditure on advertisement in any souvenir, brochure, tract, pamphlet or the like, published by a political party;	Nil	
	Particulars	Amount in Rs.	Remarks if any:
iv)	Expenditure incurred at clubs being entrance fees and subscriptions	Nil	
	Particulars	Amount in Rs.	Remarks if any:



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

b) Amounts inadmissible under section 40(a):-

i	as payment to non-resident referred to in sub-clause (i)														
A	Details of payment on which tax is not deducted:													Nil	
	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	
B	Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed under section 200(1)													Nil	
	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Amount of tax deducted
ii	as payment to resident referred to in sub-clause (ia)														
A	Details of payment on which tax is not deducted:													Nil	
	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	
B	Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.													Nil	



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

A Details of payment on which levy is not deducted:

Nil

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

Nil

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

v Wealth tax under sub-clause (iia)

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

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

Nil

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

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

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

NA

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

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

Yes

Date of payment	Nature of payment	Amount	Name of the payee	PAN of the payee	Aadhaar no	Remarks if any:
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B On the basis of the examination of books of account and other relevant documents/evidence, whether the payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A);

Yes

Date of payment	Nature of payment	Amount	Name of the payee	PAN of the payee	Aadhaar no	Remarks if any:
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	e)	provision for payment of gratuity not allowable under section 40A(7);	Nil			
	f)	any sum paid by the assessee as an employer not allowable under section 40A(9);	Nil			
	g)	particulars of any liability of a contingent nature;	Nil			
		Nature of Liability	Amount	Remarks if any;		
	h)	amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income;	Nil			
		Particulars	Amount	Remarks if any;		
	i)	amount inadmissible under the proviso to section 36(1)(iii).	Nil			
22	i)	Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006	NIL, as informed by the Assessee			
	ii)	Total amount required to be paid to a micro or small enterprise, as referred to in section 15 of the MSMED Act, during the previous year	114159			
	iii)	Of amount referred to in (ii) above, amount				
	a)	paid up to time given under section 15 of the MSMED Act	0			
	b)	not paid up to time given under section 15 of the MSMED Act and inadmissible for the previous year	114159			
23	Particulars of payments made to persons specified under section 40A(2)(b).					
	Name of Related Party	Relation	Date	Payment made(Amount)	Nature of transaction	PAN of Related Party
	PANKIL CHANDUBHAI PADHARIYA	Director		950000	Remuneration	BRKPP7290P
	VISHAL AMRUTLAL MALANI	Director		950000	Remuneration	BCZPM4041H
24	Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33ABA or 33AC.					
	Section	Description	Amount	Remarks if any;		
25	Any amount of profit chargeable to tax under section 41 and computation thereof.					
	Name of Party	Amount of Income credited to Profit and Loss account	Amount of Income not credited to Profit and Loss account	Total Amount of Income	Section	Description of transaction
						Computation if any
26	i)	In respect of any sum referred to in section 43B, the liability for which:-				
	A	pre-existed on the first day of the previous year but was not allowable in the assessment of any preceding previous year and was				
	a)	paid during the previous year;				Nil
		Nature of Liability	Amount	Remarks if any;		
	b)	not paid during the previous year;				Nil
		Nature of Liability	Amount	Remarks if any;		
	B	was incurred in the previous year and for clauses other than clause (h) of section 43B was				
	a)	paid on or before the due date for furnishing the return of income of the previous year under section 139(1);				As Per Annexure "C"
	b)	not paid on or before the aforesaid date.				
		Nature of Liability	Amount	Remarks if any;		
		Professional Tax	51450			
	ii)	State whether sales tax, goods & service Tax, customs duty, excise duty or any other indirect tax, levy, cess, impost etc. is passed through the profits and loss account.				No



a)	Amount of Central Value Added Tax credits availed of or utilised during the previous year and its treatment in the profit and loss account and treatment of outstanding Central Value Added Tax credits in the accounts.	No			
b)	Particulars of income or expenditure of prior period credited or debited to the profit and loss account.	NA			
	Type	Particulars	Amount	Prior period to which it relates (Year in yyyy-yy format)	Remarks if any:

omitted from AY 2025-26 and onwards

A	Whether any amount is to be included as Income Chargeable under the head income from other sources as referred to in clause (ix) of sub section 2 of section 56	NA
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	Nature of Income	Amount	Remarks if any:

B	Whether any amount is to be included as income chargeable under the head Income from other sources as referred to in clause (x) of sub section 2 of section 56	NA
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	Nature of Income	Amount	Remarks if any:

Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque. [Section 69D]

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

A	Whether primary adjustments to transfer price, as referred to in sub section (1) of section 92CE, has been made during the previous year?	NA
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Clause under which of Sub section(1) of 92CE primary adjustments is made	Amount in Rs of primary adjustment	Whether the excess money available with associated enterprise is required to be repatriated to India as per the provision of sub section (2) of Section 92CE	Whether the Excess money has been repatriated within the prescribed time	Amount(Rs) of imputed interest income on such excess money which has not been repatriated within the prescribed time	Expected Date	Remarks if any:

B	Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub section (1) of section 94B	NA
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Amount(in Rs) of interest or similar nature incurred	Earnings before interest, tax, depreciation and amortization(EBITDA) during the previous year (In Rs)	Amount (In Rs) of expenditure by way of interest of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above	Ass Year of interest expenditure brought forward as per sub section (4) of section 94B	Amount of interest expenditure brought forward as per sub section (4) of section 94B	Ass Year of interest expenditure carried forward as per sub section (4) of section 94-B	Amount of interest expenditure carried forward as per sub section (4) of section 94-B	Remarks if any:



30	C	Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96 during the previous year (This Clause is kept in abeyance till 31st March, 2022)	No
		Nature of the impermissible avoidance arrangement	Amount (in Rs) of tax benefit in the previous year arising, in aggregate, to all parties to the arrangement
		Remarks if any.	

31	a)	Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year	Nil								
		Name of the lender or depositor	Address of the lender or depositor	PAN of the lender or depositor	Aadhaar no	Amount of loan or deposit taken or accepted	Whether the loan/dep osit was squared up during the Previous Year	Maximum amount outstanding in the account at any time during the Previous Year	whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account	Code of the nature of such amount (as mentioned in field (iv) above)	Please specify
		VISHAL AMRUTLAL MALANI	Rajkot	BCZPM4041H		2508000	Yes	1091958	Yes	Electronic clearing system	

b)	Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :-	Nil							
		Name of the person from whom specified sum is received	Address of the person from whom specified sum is received	Name of the person from whom specified sum is received	PAN of the person from whom specified sum is received	Aadhaar no	Amount of specified sum taken or accepted	Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account	Code of nature of amount mentioned (iv) at

b	a)	Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, during the previous year, where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account	Nil							
		Name of the payer	Address of the payer	PAN of the payer	Aadhaar no	Nature of transaction	Amount of receipt			

b	b)	Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of single transaction or in respect of transaction relating to one event or occasion from a person, received by cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year	Nil							
		Name of the payer	Address of the payer	PAN of the payer	Aadhaar no					

b	c)	Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transaction relating to one event or occasion to a person, otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year	Nil							
		Name of the Payee	Address of the Payee	PAN of the Payee	Aadhaar no	Nature of transaction	Amount of payment			



b	d) Particulars of each payment in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of single transaction or in respect relating to one event or occasion to a person, made by a cheque or bank draft, not being the an account payee cheque or an account payee bank draft, during the previous year	Nil				
	Name of the Payee	Address of the Payee	PAN of the Payee	Aadhaar no	Amount of payment	

c)	Particulars of each repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T made during the previous year:								
	Name of the payee	Address of the payee	PAN of the payee	Aadhaar no	Amount of the repayment	Maximum amount outstanding in the account at any time during the Previous Year	Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account	Code of the nature of such amount (as mentioned in field (iv) above)	In case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee cheque or an account payee bank draft
	VISHAL AMRUTLAL MALANI	Rajkot	BCZPM4041H		2599958	1091958	Yes	Electronic clearing system	

d)	Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year					Nil			
	Name of the payer	Address of the payer			PAN of the payer	Aadhaar no	Amount of repayment of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year		

e)	Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year					Nil			
	Name of the payer	Address of the payer			PAN of the payer	Aadhaar no	Amount of repayment of loan or deposit or any specified advance received by a cheque or a bank draft which is not an account payee cheque or account payee bank draft during the previous year		

a)	Details of brought forward loss or depreciation allowance, in the following manner, to the extent available :					Nil				
	Serial No	Assessment Year	Nature of loss / Depreciation allowance	Amount as returned	All losses/allowances not allowed under section 115BAA/115BAC/115BAD/115BAE	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAC/115BAD/115BAE	Amount as assessed (give reference to relevant order)			Remarks
							Amount	Order U/S	date	



b)	Whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79.	NA
c)	Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year, if yes, please furnish the details of the same.	No
d)	Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year, if yes, please furnish details of the same.	No
e)	In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73, if yes, please furnish the details of speculation loss if any incurred during the previous year.	No
33	Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA).	Nil
	Section	Amount
		Remarks if any:

34	a)	Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish:	As Per Annexure "D"					
	b)	Whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes please furnish the details	Yes					
		Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all transactions which are required to be reported		
		RKTV02841G	24Q	31-Oct-2024	30-Oct-2024	Yes		
		RKTV02841G	24Q	31-Jan-2025	25-Jan-2025	Yes		
		RKTV02841G	24Q	31-May-2025	31-May-2025	Yes		
		RKTV02841G	26Q	31-Oct-2024	30-Oct-2024	Yes		
		RKTV02841G	26Q	31-Jan-2025	25-Jan-2025	Yes		
		RKTV02841G	26Q	31-May-2025	26-May-2025	Yes		
		RKTV02841G	24Q	31-Jul-2024	31-Jul-2024	Yes		
		RKTV02841G	26Q	31-Jul-2024	31-Jul-2024	Yes		
	c)	whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish:	Yes					
		Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount paid out of column (2)	date of payment			
		RKTV02841G	269	269	03-Jun-2024			
		RKTV02841G	48	48	02-Jul-2024			
		RKTV02841G	38	38	05-Aug-2024			
		RKTV02841G	173	173	23-Oct-2024			
		RKTV02841G	65	65	30-Oct-2024			
		RKTV02841G	129	129	19-Nov-2024			
		RKTV02841G	387	387	05-Oct-2024			
		RKTV02841G	67	67	19-Nov-2024			
		RKTV02841G	28	28	21-Nov-2024			
		RKTV02841G	314	314	22-Nov-2024			
		RKTV02841G	22	22	05-Dec-2024			
		RKTV02841G	41	41	18-Jan-2025			
		RKTV02841G	35	35	24-Feb-2025			
		RKTV02841G	36	36	19-Mar-2025			
		RKTV02841G	37	37	17-Apr-2025			
35	a)	In the case of a trading concern, give quantitative details of principal items of goods traded :						
		Item Name	Unit	opening stock	purchases during the previous year	sales during the previous year	closing stock	shortage / excess
		Nil						
	b)	In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products, by-products :						

A Raw Materials :										
Item Name	Unit	opening stock	purchases during the previous year	consumption during the previous year	sales during the previous year	closing stock	* yield of finished products	*percentage of yield;	*shortage / excess, if any.	
Nil										
B Finished products :										
Item Name	Unit	opening stock	purchases during the previous year	quantity manufactured during the previous year	sales during the previous year	closing stock	shortage / excess, if any.			
Nil										
C By products :										
Item Name	Unit	opening stock	purchases during the previous year	quantity manufactured during the previous year	sales during the previous year	closing stock	shortage / excess, if any.			
Nil										

A Whether the assessee has received any amount in the nature of dividends as referred to in sub-Clause (e) of clause(22) of section 2					NA					
Amount Received(in Rs)		Date of receipt			Remarks if any:					

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

Whether any cost audit was carried out, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor.					NA					
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Whether any audit was conducted under the Central Excise Act, 1944, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.					NA					
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Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor					No					
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Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:									
Particulars	Previous Year			%	Preceding previous Year			%	
Total turnover of the assessee			16618412				18552618		
Gross profit/turnover	0		16618412	0	0		18552618	0	
Net profit/turnover	489962		16618412	2.95	624691		18552618	3.37	
Stock-in-trade/turnover	0		0	0	0		0	0	
Material consumed/finished goods produced	0		0	0	0		0	0	

Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth tax Act, 1957 along with details of relevant proceedings.						Nil			
Financial year to which demand/refund relates to	Name of other Tax law	State	Other	Type (Demand raised/Refund issued)	Date of demand raised/refund issued	Amount	Remarks		



42	a	Whether the assessee is required to furnish statement in Form No.61 or Form 61A or Form No 61B			NA			
		Income tax Department Reporting Entity Identification Number	Type of Form	Due date of furnishing	Date of furnishing, if furnished	Whether the form contains information about all details/transactions which are required to be reported	if not, please furnish the list of details/transactions on which are not reported	Remarks if any.
43	a	Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub section 2 of section 286			NA			
		Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity	Name of parent entity	Name of the Alternative reporting entity(if Applicable)	Date of Furnishing the Report	Expected Date	Remarks if any.	
44		Break-up of total expenditure of entities registered or not registered under the GST (This Clause is kept in abeyance till 31st March,2022)			No			

For VAGHASIA & LAKHANI LLP
Chartered Accountants
(Firm Regn No.: 134575W/W100138)



Monika

(MONIKA ROHAN VAGHASIA)
PARTNER
Membership No: 149637

Place :RAJKOT
Date : 01/11/2025
UDIN : 25149637BMNTTV5482

Particulars of Depreciation allowable as per the Income-Tax Act, 1961 in respect of each asset or block of assets in the following form.

Description of asset/block of assets.	Rate of Dep.%	Actual cost or written down values	Adjustment made to the written down value under section 115BAC/1 15BAD (for assesment year 2021-2022 only)	Adjustment made to written down value of Intangible asset due to excluding value of goodwill of a business or profession	Adjusted written down value	Additions/deductions during the year with dates in the case of any addition of an asset, date put to use; including adjustment	Central Value Added Tax credit claimed and allowed under the Central Excise Rules, 1944, in respect of assets acquired on or after 1st March, 1994	Change in rate of exchange of currency	Subsidy or grant or reimbursement, by whatever name called	Other Adjustments	Depreciation allowable	Written down value at the end of the year	B/F Add. Dep added in depreciation allowable
Motor Car	15%	3,40,133	0	0	3,40,133	0	0	0	0	0	51,020	2,89,113	0
Furniture and fitting	10%	9,63,303	0	0	9,63,303	43,148	0	0	0	0	99,453	9,06,998	0
Computer	40%	4,00,938	0	0	4,00,938	2,92,334	0	0	0	0	2,45,902	4,47,370	0
Total		17,04,374	0	0	17,04,374	3,35,482	0	0	0	0	3,96,375	16,43,481	

Addition/Deduction in Fixed Assets During the Financial Year

Block 10% Furniture and fitting

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	Mobile	5,761	0	5,761	28/08/2024	28/08/2024
2	Mobile	13,560	0	13,560	15/09/2024	15/09/2024
3	Television	0	23,827	23,827	02/01/2025	02/01/2025
	Total	19,321	23,827	43,148		

Block 40% Computer

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	Computer	32,000	0	32,000	07/06/2024	07/06/2024
2	Computer	58,300	0	58,300	06/08/2024	06/08/2024
3	Computer	0	87,034	87,034	28/10/2024	28/10/2024
4	Computer	0	70,000	70,000	06/03/2025	06/03/2025
5	CPU	45,000	0	45,000	22/04/2024	22/04/2024
	Total	1,35,300	1,57,034	2,92,334		



VISPAN SOLUTIONS PRIVATE LIMITED

Annexure "A"

13 (f) Disclosure as per ICDS

ICDS	Disclosure
ICDS I - Accounting Policies	The financial statements of the private limited company has been prepared by mercantile system of accounting. There are no changes in the accounting policies which has material effect.
ICDS II - Valuation of Inventories	NA
ICDS III - Construction Contracts	As the assessee is not a contractor, this ICDS is not applicable.
ICDS IV - Revenue Recognition	Revenue from operations includes Consultancy Income. Revenue is recognized only when it can be reliably measured and it is reasonable to expect ultimate collection.
ICDS V - Tangible Fixed Assets	As per Clause No. 18 of Form No. 3CD.
ICDS VII - Governments Grants	NA
ICDS IX - Borrowing Costs	NA
ICDS X - Provisions,Contingent Liabilities and Contingent Assets Total	Refer to Significant Accounting Policies as annexed in notes forming part of the Financial Statement.
ICDS VI- Changes in Foreign Exchange Rates	Refer to Significant Accounting Policies as annexed in notes forming part of the Financial Statement.
ICDS VIII- Securities	NA

Annexure "C"

26.(i)(B)(a) In respect of any sum referred in clauses (a) ,(b), (c), (d), (e) or (f) of Section 43 B, the liability for which was incurred in the previous year and was paid on or before the due date for furnishing the return of income of the previous year under section 139(1).

Nature of Liability	Amount	Remark if any	Section
Central Goods and Service Tax	45672	Paid on 23.04.2025	Sec 43B(a) -tax , duty,cess,fee etc
State Goods and Service Tax	45672	Paid on 23.04.2025	Sec 43B(a) -tax , duty,cess,fee etc
TDS payable u/s 194J	17500	Paid on 08.04.2025, 29.04.2025	Sec 43B(a) -tax , duty,cess,fee etc
TDS payable u/s 194I	4520	Paid on 08.04.2025	Sec 43B(a) -tax , duty,cess,fee etc
TDS payable u/s 194C	2499	Paid on 17.04.2025	Sec 43B(a) -tax , duty,cess,fee etc
TDS payable u/s 192B	34400	Paid on 08.04.2025	Sec 43B(a) -tax , duty,cess,fee etc
Integrated Goods & Service Tax	877	Paid on 23.04.2025	Sec 43B(a) -tax , duty,cess,fee etc

Annexure "D"

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

Tax deduction and collection Account Number (TAN)	Section	Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8)	Remarks if any:
1	2	3	4	5	6	7	8	9	10	11
RKTV02841G	194C	Payments to contractors	1939582	1198047	1198047	23962	0	0	0	
RKTV02841G	194-I	Rent	525200	525200	525200	52520	0	0	0	
RKTV02841G	192	Salary	11945682	3168441	3168441	330436	0	0	0	
RKTV02841G	194J	Fees for professional or technical services	495374	493018	493018	49302	0	0	0	

