

SUNRISE EFFICIENT MARKETING LIMITED
GROUPINGS TO THE BALANCE SHEET AS ON 31-03-2021

(Amount in ₹)	
PARTICULARS	AMOUNT
Welspun Specialty Solution Limited	11,210.00
Welt Automation	32,391.00
Yashraj Agency	42,336.00
Yaskawa India Private Limited.	9,724.00
Yes Dyeing & Printing Pvt Ltd	59,802.00
Zaveri Electronics.	1,711.00
Zcl Chemicals Limited	130,272.00
Zenitex	212,784.00
	109,913,605.58
6 OTHER ADVANCES	
Bharat Bijlee Ltd. (Deposit)	100,000.00
Crompton Greaves Ltd. (Deposit)	30,000.00
Kirloskar India Ltd. (Deposit)	35,000.00
Lubi Industries LLP (Deposit)	50,000.00
Pepsico holding (P) Ltd. (Deposit)	48,000.00
Wipro Enterprise (Deposit)	25,000.00
Niti Enterprise (Advance given to Creditors)	5,238,805.16
	5,526,805.16

For Sunrise Efficient Marketing Limited
For Sunrise Efficient Marketing Limited

[Signature]

Director

[Signature]

Director **Director**

SUNRISE EFFICIENT MARKETING LIMITED

(CIN: U17299GJ2020PLC114489)

Reg. & Corporate Office: SUB PLOT NO2, BLOCK B, AKASH BHUMI COMPLEX,
PANDESARA, SURAT - 394150 (GUJARAT)

AUDIT REPORT FOR THE YEAR ENDED 31ST MARCH 2021 (F.Y. 2020-21)



AUDITORS

M/s SBMG & CO.
Chartered Accountants

::: OFFICE ADDRESS :::

2002, Rathbi Palace, Ring Road, Surat - 395002 (Gui)
Ph: 0261 - 2343638 Email: sbmgandco@gmail.com

SBMG & Co.

Chartered Accountants
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.

We report that the statutory audit of **M/S. SUNRISE EFFICIENT MARKETING LIMITED (PAN: ABCDS9218D)**, having Registered Office at **SUB PLOT NO2, BLOCK B, AKASH BHUMI COMPLEX, PANDESARA, SURAT - 394150 (GUJARAT)** was conducted by **M/s SBMG & Co**, Chartered Accountants, in pursuance of the provisions of the Companies Act, and We annex hereto a copy of our audit report dated **20.07.2021** along with a copy each of-

- The audited Profit & Loss Account for the year beginning from **01 April 2020** to ending on **31st March, 2021**;
- The audited Balance Sheet as at **31st March, 2021**; and
- Documents declared by the said Act to be part of, or annexed to, the Profit & 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:

As Per Annexure - A

For SBMG & CO

Chartered Accountants

FRN: 127756W

Sumit Bihani

SUMIT BIHANI, Partner

M. No. - 121551

UDIN NO:- 21121551AAAAER7649

DATE: 20/07/2021

PLACE: Surat

ANNEXURE 'A' TO FORM NO.3 CA [Sr. No.3] BEING AUDIT REPORT UNDER SECTION 44AB OF THE INCOME TAX ACT, 1961, IN THE CASE OF A PERSON CARRYING ON BUSINESS.

Sr. No.3 :

1. Our reliance, on certificate issued by the Management as regards
 - (i) The Closing Stock as on 31st March 2021 & Valuation of the same is taken, as certified by the management. No physical verification of closing stock was done as on 31st March, 2021.
 - (ii) Cash Balance as at 31st March, 2021 in all cases is as certified by the management.
 - (iii) Balance outstanding on the date of the Balance Sheet to the debit and credit of various parties are subject to confirmation.
 - (iv) Non-ascertainment of sales tax, GST, Professional tax, Provident Fund & ESIC liabilities if any.
 - (v) Non ascertainment of contingent liabilities, if any
2. Consequences if any arising on account of the earlier years' (prior to the tax audit period) accounts being unaudited.
3. The non-availability of certain information required for the purpose of the form No.3 CD
4. Certain particulars not being ascertainable or determinable on a fair basis;
5. Our reliance placed on the certificate submitted by the management in respect of
 - (i) Capital expenditure and personal expenses debited to the profit and loss account.
 - (ii) Payments made to the persons specified in sec.40 A (2)(b) payment in excess of ₹. 10,000/- made otherwise than by a crossed cheque or crossed bank draft other than those specified in annexure to FORM NO.3CD
 - (iii) Particulars of loan or deposit of ₹. 10, 000/- or more taken or accepted
 - (iv) Quantitative details and other particulars.

For SBMG & CO

Chartered Accountants

FRN: 127756W



Sumit Bihani
SUMIT BIHANI, Partner

M. No. - 121551

UDIN:- 21121551AAAAER7649

DATE: 20/07/2021

PLACE: SURAT

FORM NO. 3CD

[See rule 6C(2)]

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

PART A

1	Name of the assessee ^a	M/S SUNRISE EFFICIENT MARKETING LIMITED
2	Address	SUB PLOT NO2, BLOCK B, AKASH BHUMI COMPLEX, PANDESARA, SURAT - 394150 (GUJARAT)
3	Permanent Account Number	ABDCS9218D
4	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, customs duty, etc. If yes, please furnish the registration number or any other identification number allotted for the same	GST NO.: 24ABDCS9218D1ZH
5	Status	COMPANY
6	Previous year ended	31ST MARCH 2021
7	Assessment year	2021-22
8	Indicate the relevant clause of section 44AB under which the audit has been conducted	Clause 44AB(a) - Total sales/Turnover/Gross receipts in business exceeding ₹. 1.00 crore.

PART B

9	(a) If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios. (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	N.A. N.A.
10	(a) Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession). (b) If there is any change in the nature of business or profession, the particulars of such change.	SALES AND SERVICE OF INDUSTRIAL ELECTRICAL AND ELECTRONICS COMPONENTS (04097 and 21008) NO
11	(a) Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed. (b) Books of account maintained and the address at which such books 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.)	NO List of various books of accounts generated through computer system maintained at: SUB PLOT NO2, BLOCK B, AKASH BHUMI COMPLEX, PANDESARA, SURAT - 394150 (GUJARAT) LEDGER, CASH BOOK, BANK BOOK, SALES AND PURCHASE REGISTER, JOURNAL (computerised)
	(c) List of books of account and nature of relevant documents	LEDGER, CASH BOOK, BANK BOOK, SALES AND PURCHASE REGISTER, JOURNAL (computerised)



12	Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant sections (44AD, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section)	NO	MERCANTILE METHOD			
13	(a) Method of accounting employed in the previous year. (b) Whether there has been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year. (c) If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss. (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 (e) If answer to (d) above is in the affirmative, give details of such adjustments: (f) Disclosure as per ICDS:	NO	Serial No.	Particulars	Increase in Profit	Decrease in Profit
		NIL		AS PER EXHIBIT 'I'		
14	(a) Method of valuation of closing stock employed in the previous year (b) Details of deviation, if any, from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss.	LOWER OF COST OR ESTIMATED NET REALISABLE VALUE The assessee has followed exclusive method for GST accounting. This method is in deviation with the provisions of sec 145A of Income Tax Act, 1961, however as guided by ICAI in their guidance note that the effect of the deviation on the Profit & Loss A/c of the assessee is nil.				
15	Give the following particulars of the capital asset converted into stock-in-trade:- (a) Description of capital asset, (b) Date of acquisition (c) Cost of acquisition (d) Amount at which the asset is converted into stock-in-trade	NIL NIL NIL NIL				
16	Amounts not credited to the profit and loss account, being:- (a) the items falling within the scope of section 28; (b) the proforma credits, drawbacks, refunds of duty of customs or excise or service tax, or refunds of sales tax or value added tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned (c) escalation claims accepted during the previous year; (d) any other item of income; (e) capital receipt, if any.	NIL NIL NIL NIL NIL				
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	Details of Property		Consideration received or accrued	Value adopted or assessed or assessable	



(iii) Fringe Benefit tax under sub-clause (ic) (iv) Wealth Tax under sub-clause (iia) (v) Royalty, license fee, service fee etc. under sub-clause under sub-clause (iib) (vi) Salary payable outside india/ to a non resident without TDS etc. Under sub-clause (iii)	NIL NIL NIL NIL				
	Date of Payment	Amount of Payment	Name and Address of the Payee		
	(i)	(ii)	(iii)		
	NIL	NIL	NIL		
(v) Payment to PF/other fund etc. under sub-clause (iv) (vi) Tax paid by employer for perquisites under sub-clause (v)	NIL NIL				
(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 (d) Disallowance/deemed income under section 40A(3) (A) On The basis of examination of books of accounts 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. (B) On The basis of examination of books of accounts and other relevant documents/evidence, whether the expenditure covered under 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 or gains of business or profession under section	NIL				
	Serial No.	Date of Payment	Nature of payment	Amount	Name and PAN of the Payee, if available
	(i)	(ii)	(iii)	(iv)	(v)
	NIL	NIL	NIL	NIL	NIL
(e) provision for payment of gratuity not allowable under section 40A(7); (f) any sum paid by the assessee as an employer not allowable under section 40A(9); (g) particulars of any liability of a contingent (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 (i) amount inadmissible under the proviso to section 36(1)(iii)	NIL NIL NIL NIL NIL				
22 Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.	NIL				



23	Particulars of payments made to persons specified under section 40A(2)(b).	AS PER EXHIBIT "IV"
24	Amounts deemed to be profits and gains under section 35AB or 33ABA or 33AC.	NIL
25	Any amount of profit chargeable to tax under section 41 and computation thereof.	NIL
26	<p>* (i) In respect of any sum referred to in clause (a), (b), (c), (d), (e) or (f) of section 43B, the liability for which :-</p> <p>(A) pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was</p> <p>(a) paid during the previous year;</p> <p>(b) not paid during the previous year.</p> <p>(B) was incurred in the previous year and</p> <p>(a) paid on or before the due date for furnishing the return of income of the previous year under section 139(1);</p> <p>(b) not paid on or before the aforesaid date.</p> <p>* State whether sales tax, customs duty, excise duty or any other indirect tax, levy, cess, impost, etc., is passed through the profit and loss account.</p>	<p>NIL</p> <p>NIL</p> <p>NIL</p> <p>ESIC PAYABLE ₹. 12095.00 PROVIDENT FUND PAYABLE ₹. 10556.00</p> <p>PROFESSIONAL TAX ₹. 28420.00 ESIC EMPLOYER CONTRIBUTION ₹. 9728.00</p> <p>NO</p>
27	<p>(a) Amount of Central Value Added Tax credits availed of or utilized during the previous year and its treatment in the profit and loss account and treatment of outstanding Modified Value Added Tax credits in the accounts.</p> <p>(b) Particulars of income or expenditure of prior period credited or debited to the profit and loss account.</p>	<p>GST Credit Claimed: ₹. 52234665.00 GST Credit Utilized: ₹. 45677019.00</p> <p>NIL</p>
28	Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(viiiA). If yes, please furnish the details for the same.	NIL
29	Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viib). If yes, please furnish the details of the same.	NIL
	(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, If yes, please furnish the following details:	NO
	(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, If yes, please furnish the following details:	NO



30	Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque [Section 69D].	NIL																														
(A)	Whether primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the previous year. If yes, please furnish the following details.	NO																														
(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. If yes, please furnish the details.	NO																														
31	<p>(a) * Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year : -</p> <table> <tr> <td>(i)</td><td>name, address and permanent account number (if available with the assessee) of the lender or depositor;</td><td></td></tr> <tr> <td>(ii)</td><td>amount of loan or deposit taken or</td><td></td></tr> <tr> <td>(iii)</td><td>whether the loan or deposit was squared up during the previous year;</td><td></td></tr> <tr> <td>(iv)</td><td>maximum amount outstanding in the account at any time during the previous year;</td><td></td></tr> <tr> <td>(v)</td><td>whether the loan or deposit was taken or accepted otherwise than by an account payee cheque or an account payee bank draft.</td><td></td></tr> <tr> <td>(vi)</td><td>in case loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft</td><td></td></tr> </table> <p>(b) *Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :-</p> <table> <tr> <td>(i)</td><td>name, address and permanent account number (if available with the assessee) of the lender or depositor;</td><td></td></tr> <tr> <td>(ii)</td><td>Amount of specified sum taken or accepted</td><td></td></tr> <tr> <td>(iii)</td><td>Whether the specified sum was taken or accepted by cheque or bank draft or use of through a bank account</td><td></td></tr> <tr> <td>(iv)</td><td>In case specified sum was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft</td><td></td></tr> </table>	(i)	name, address and permanent account number (if available with the assessee) of the lender or depositor;		(ii)	amount of loan or deposit taken or		(iii)	whether the loan or deposit was squared up during the previous year;		(iv)	maximum amount outstanding in the account at any time during the previous year;		(v)	whether the loan or deposit was taken or accepted otherwise than by an account payee cheque or an account payee bank draft.		(vi)	in case loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft		(i)	name, address and permanent account number (if available with the assessee) of the lender or depositor;		(ii)	Amount of specified sum taken or accepted		(iii)	Whether the specified sum was taken or accepted by cheque or bank draft or use of through a bank account		(iv)	In case specified sum was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft		AS PER EXHIBIT ^{VI}
(i)	name, address and permanent account number (if available with the assessee) of the lender or depositor;																															
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(iii)	whether the loan or deposit was squared up during the previous year;																															
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(iv)	In case specified sum was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft																															



	(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 :	
(b)	Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, received by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year :-	
(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 transactions relating to one event or occasion to a person, otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year	
(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 a single transaction or in respect of transactions relating to one event or occasion to a person, made by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year	
(c)	Particulars of each repayment of loan or deposit or any specified sum in an amount exceeding the limit specified in section 269T made during the previous year :- <div data-bbox="1472 1382 1822 1425">(i) name, address and permanent account number (if available with the assessee) of the payee;</div> <div data-bbox="1570 1382 1604 1425">(ii) amount of the repayment;</div> <div data-bbox="1612 1382 1696 1425">(iii) maximum amount outstanding in the account at any time during the previous year;</div> <div data-bbox="1705 1382 1822 1425">(iv) whether the repayment was made otherwise than by account payee cheque or account payee bank draft or use of through a bank account</div>	AS PER EXHIBIT "V"



	(v) In case the repayment was made by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft															
(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	AS PER EXHIBIT "V"														
	(i) name, address and permanent account number (if available with the assessee) of the payee;															
	(ii) Amount 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: -	AS PER EXHIBIT "V"														
	(i) name, address and permanent account number (if available with the assessee) of the payee;															
	(ii) Amount 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															
	*Particulars (c), (d), and (e) need not be given in the case of a Government company, a banking company or a corporation established by a Central, State or Provincial Act.)															
32	(a) Details of brought forward loss or depreciation allowance, in the following manner, to the extent available:															
	<table border="1"> <thead> <tr> <th>Sr No</th> <th>Assessment Year</th> <th>Nature of Loss/ Depreciation Allowance</th> <th>Amount as returned</th> <th>Amount as assessed</th> <th>Order No and Date</th> <th>Remarks</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>	Sr No	Assessment Year	Nature of Loss/ Depreciation Allowance	Amount as returned	Amount as assessed	Order No and Date	Remarks								
Sr No	Assessment Year	Nature of Loss/ Depreciation Allowance	Amount as returned	Amount as assessed	Order No and Date	Remarks										
	(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	NO														
	(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).	U/S. 80GGC ₹. 250000.00
34	(a) Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB.	AS PER EXHIBIT - 'VI' ATTACHED
	(b) Whether the assessee has furnished the statement of tax deducted and collected within the prescribed time.	AS PER EXHIBIT - 'VI' ATTACHED
	(c) whether the assessee is liable to pay interest under section 201(1A) or section 206C(7).	AS PER EXHIBIT - 'VI' ATTACHED
35	(a) In the case of a trading concern, give quantitative details of principal items of goods traded: (i) opening stock; (ii) purchases during the previous year; (iii) sales during the previous year; (iv) closing stock; (v) shortage/excess, if any.	DUE TO NUMEROUS NATURE AND VARIED USES OF GOOD / ITEMS, IT IS NOT POSSIBLE FOR US TO VERIFY ALL THE ITEMS OF CLOSING STOCK AND ITS VALUATION. HENCE, DETAILS PROVIDED BY THE MANAGEMENT ARE CONSIDERED.
	(b) In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products: A. Raw materials : (i) opening stock; (ii) purchases during the previous year; (iii) consumption during the previous year; (iv) sales during the previous year; (v) closing stock; (vi) * yield of finished products; (vii) * percentage of yield; (viii) * shortage/excess, if any.	
	B. Finished products/By-products : (i) opening stock; (ii) purchases during the previous year; (iii) quantity manufactured during the previous year; (iv) sales during the previous year; (v) closing stock; (vi) shortage/excess, if any.	
		NIL



36	In the case of a domestic company, details of tax on distributed profits under section 115-O in the following form:- (a) total amount of distributed profits; (b) amount of reduction as referred to in section 115-O(1A)(i) (c) amount of reduction as referred to in section 115-O(1A)(ii) (d) total tax paid thereon; (e) dates of payment with amounts. (A) Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (c) of clause (22) of section 2, If yes, please furnish the following details:-	N.A.															
37	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.	NO															
38	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															
39	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 the disqualification or disagreement on any matter/ item/ value/ quantity as may be reported/identified by the auditor.	NA															
40	Details regarding turnover, gross profit, etc., for the previous year (a) Total Turnover (b) Gross profit/Turnover; (c) Net profit/Turnover; (d) Stock-in-trade/Turnover; (f) Material consumed/Finished goods produced. Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income tax Act, 1961 and Wealth tax Act, 1957 alongwith details of relevant proceedings.	<table border="1"> <thead> <tr> <th colspan="2">Previous Year</th> <th>Preceding Previous Year</th> </tr> </thead> <tbody> <tr> <td colspan="2">261,378,156.17</td> <td rowspan="4">N.A. as First year of Audit</td> </tr> <tr> <td>17,134,179.45</td> <td>261,378,156.17</td> </tr> <tr> <td>2,722,209.91</td> <td>261,378,156.17</td> </tr> <tr> <td>45,702,248.00</td> <td>261,378,156.17</td> </tr> <tr> <td colspan="2">NA</td> <td></td> </tr> </tbody> </table>	Previous Year		Preceding Previous Year	261,378,156.17		N.A. as First year of Audit	17,134,179.45	261,378,156.17	2,722,209.91	261,378,156.17	45,702,248.00	261,378,156.17	NA		
Previous Year		Preceding Previous Year															
261,378,156.17		N.A. as First year of Audit															
17,134,179.45	261,378,156.17																
2,722,209.91	261,378,156.17																
45,702,248.00	261,378,156.17																
NA																	
41	Whether the assessee is required to furnish statement in Form No.61 or Form No. 61A or Form No. 61B, If yes, please furnish	NIL															
42	Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286.	NO															
43	Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286.	NO															
44	Break-up of Total Expenditure of entities registered or not registered under the GST. (This Clause is applicable from 1st April, 2021)	N.A.															

Date: 20/07/2021
Place: Surat



FOR SBMG & CO.
Chartered Accountants
FRN 127756W

Sumit Bihani
Sumit Bihani, Partner
M.NO. 121551
UDIN: 21121551AAAAER7649

EXHIBIT - I

(ANNEXURE TO AND FORMING PART OF FORM NO.3CD)
(REF.: ITEM NO.13 (e) & (f) OF FORM NO.3 CD)

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

ICDS		Increase Profit (₹.)	Decrease in Profit (₹.)	Net Effect (₹.)
ICDS I	Accounting Policies	Nil	Nil	Nil
ICDS II	Valuation of Inventories	Nil	Nil	Nil
ICDS III	Construction Contracts	Nil	Nil	Nil
ICDS IV	Revenue Recognition	Nil	Nil	Nil
ICDS V	Tangible Fixed Assets	Nil	Nil	Nil
ICDS VI	Changes in Foreign Exchange Rates	Nil	Nil	Nil
ICDS VII	Governments Grants	Nil	Nil	Nil
ICDS VIII	Securities	Nil	Nil	Nil
ICDS IX	Borrowing Costs	Nil	Nil	Nil
ICDS X	Provisions, Contingent Liabilities and	Nil	Nil	Nil
	Total	Nil	Nil	Nil

(f) Disclosure as per ICDS:

ICDS-I Accounting Policies	a) The financial statements have been prepared in accordance with the normally accepted accounting principles of Going Concern, Consistency and Accrual.
ICDS-II Valuation of Inventories	a) Inventories are valued at cost or Net Realisable value, whichever is lower. b) Cost of inventories shall comprise of all costs of purchase, costs of services, costs of conversion and other costs incurred in bringing the inventories to their present location and condition. c) Total carrying amount of inventories and their classification had been stated in Note-9 of the Balance Sheet
ICDS-III Construction Contracts	a) The company is not engaged into any construction contracts and henceforth this ICDS is not applicable to the entity.
ICDS-IV Revenue Recognition	a) The Firm generally follows mercantile system of accounting and recognizes significant items of income and expenditure on accrual basis. b) During the Previous year, there was no such transaction, wherein total amount was not recognised as revenue due to lack of reasonably certainty of its ultimate collection.
ICDS-V Tangible Fixed Assets	a) All necessary requisite disclosures in regards to tangible fixed assets of the entity for the previous year have been stated in Note-8 of the Balance Sheet dealing with fixed assets.



ICDS-VII Governments Grants	<p>a) During the previous year, the firm had not received any government grants which has to be recognised by way of income of the previous financial year.</p> <p>b) During the previous year, the firm had not received any government grants which has to be recognised by way of deduction from the actual cost of the asset or assets or from the written down value of block of assets during the previous year</p>
ICDS-IX Borrowing Costs	<p>a) Borrowing costs that are directly attributable to the acquisition, construction or production of a qualifying asset shall be capitalised as part of the cost of that asset.</p> <p>b) Capitalisation of borrowing costs shall cease in case of a qualifying asset, when such asset is first put to use or when substantially all the activities necessary to prepare such inventory for its intended sale are complete.</p> <p>c) Other borrowing costs shall be recognised in accordance with the provisions of the Income Tax Act 1961.</p> <p>d) Amount of Borrowing Cost Capitalised during previous year : Nil</p>
ICDS-X Provisions, Contingent Liabilities and contingent assets	<p>a) The firm has not recognised any Provisions, Contingent Liabilities and Contingent Assets during the previous year.</p>





PARTICULARS	RATE	OPENING	ADDITION		DELETION	TOTAL	DEPRECIATION	CLOSING
		BALANCE	> 180 DAYS	< 180 DAYS				
Air Conditioner	15%	-	-	48,218.75	-	48,218.75	3,616.00	44,603.00
Maruti Super Cary Va.	15%	-	-	397,440.74	-	397,440.74	29,808.00	367,633.00
Maruti ECO	15%	-	-	368,099.50	-	368,099.50	27,607.00	340,493.00
Mobile Phone	15%	-	-	50,847.46	-	50,847.46	3,814.00	47,033.00
TOTAL		-	-	864,606.45	-	864,606.45	64,845.00	799,762.00

DEPRECIATION AS PER INCOME TAX ACT SEC.32 (I)

EXHIBIT - II

EXHIBIT - III

PROVIDENT FUND DETAILS

PROVIDENT FUND

MONTH	EMPLOYEE CONTRIBUTION	EMPLOYER CONTRIBUTION	ACTUAL AMOUNT PAID	DUE DATE OF PAYMENT	DATE OF PAYMENT	DELAY
Apr-20	-	-	-			-
May-20	-	-	-			-
Jun-20	-	-	-			-
Jul-20	-	-	-			-
Aug-20	-	-	-			-
Sep-20	-	500.00	500.00	10/15/2020		-
Oct-20	11,892.00	12,887.00	24,779.00	11/15/2020	2/3/2021	80
Nov-20	11,773.00	12,764.00	24,537.00	12/15/2020	2/20/2021	67
Dec-20	11,860.00	12,854.00	24,714.00	1/15/2021	2/12/2021	28
Jan-21	9,784.00	10,692.00	20,476.00	2/15/2021	3/2/2021	15
Feb-21	10,127.00	11,049.00	21,176.00	3/15/2021	4/19/2021	35
Mar-21	4,834.00	5,723.00	10,557.00	4/15/2021	4/19/2021	4
TOTAL	60,270.00	66,469.00	126,739.00			

ESIC

MONTH	EMPLOYEE CONTRIBUTION	EMPLOYER CONTRIBUTION	ACTUAL AMOUNT PAID	DUE DATE OF PAYMENT	DATE OF PAYMENT	DELAY
Apr-20	-	-	-			-
May-20	-	-	-			-
Jun-20	-	-	-			-
Jul-20	-	-	-			-
Aug-20	-	-	-			-
Sep-20	-	-	-			-
Oct-20	2,403.00	6,408.00	8,811.00	11/15/2020	3/11/2021	116
Nov-20	2,395.00	6,387.00	8,782.00	12/15/2020	3/11/2021	86
Dec-20	2,535.00	6,760.00	9,295.00	1/15/2021	3/11/2021	55
Jan-21	2,252.00	9,728.00	-	2/15/2021		-
Feb-21	2,227.00	9,613.00	11,840.00	3/15/2021	5/10/2021	56
Mar-21	2,273.00	9,822.00	12,095.00	4/15/2021	5/10/2021	25
TOTAL	14,085.00	48,718.00	50,823.00			



EXHIBIT - IV
(ANNEXURE TO AND FORMING PART OF FORM NO.3CD)

LIST OF PAYMENTS MADE TO PERSONS SPECIFIED U/S 40 A (2)(b)

	NAME	RELATION	NATURE OF PAYMENT	AMOUNT
1	Niti Enterprise F/7, Akashbhoomi Complex, Opp. B R C Colony, Pandesara, Surat (Prop:- Mitali Lejas Desai) Pan No: AIOPD8422H	Proprietor is Director in Company	Job Work	1,483,208.00
2	Mitali Lejas Desai B-802, Suryam Villa, Nr. Galaxy Circle, Green City Road, Pal, Surat - 395 009 Pan No: AIOPD8422H	Director	Director Remuneration Office Rent	900,000.00 450,000.00
3	Hemantrai Thakorbbhai Desai 61, Pratik Row House, Honey Park Road, Adajan, Surat Pan No: ADXPD9214D	Director	Director Remuneration Office Rent	900,000.00 450,000.00
4	Lejas Hemantrai Desai B-802, Suryam Villa, Nr. Galaxy Circle, Green City Road, Pal, Surat - 395 009 Pan No: AFUPD1712M	Director	Car Rent Director Remuneration Office Rent	270,000.00 900,000.00 600,000.00
5	Sunrise Maarketing & Services F/7, Akashbhoomi Complex, Opp. B R C Colony, Pandesara, Surat (Prop:- Lejas Hemantrai Desai) Pan No: AFUPD1712M	Proprietor is Director in Company	Purchase	37,591,617.37
6	Lejas Desai HUF B-802, Suryam Villa, Nr. Galaxy Circle, Green City Road, Pal, Surat - 395 009 Pan No: AACHL6568G	Karta is Director in Company	Interest Paid	7,336.00
7	Pinkal Sureshbhai Pancholi Pan No:	Shareholder of Company	Commission Salary	350,000.00 287,500.00
8	Gaurav Jayantbbhai Desai C/G-1, Shikhar Complex, Opp. Shree Ram Marble, Althan Road, Bhatar Road, Surat Pan No: AJPPD2869J	Shareholder of Company	Salary	325,000.00
9	Jatinkumar Rameshbhai Lad Pan No:	Shareholder of Company	Salary	389,994.00



10	Hiteshkumar Chauhan	Shareholder of Company	Salary	227,500.00
	Pan No:			
11	Priyanka Pinal Pancholi	Relative of Shareholder	Salary	182,494.00
	Pan No:			
12	Bhranti Hemantra Desai C/G-1, Shikhar Complex, Opp. Shree Ram Marble, Althan Road, Bhatar Road, Surat Pan No: ANLPD8136G	Relative of Director	Salary	129,400.00



EXHIBIT - V
(ANNEXURE TO AND FORMING PART OF FORM NO.3CD)
(REF: ITEM NO.24 (a) & (b) OF FORM NO.3 CD)

**PARTICULARS OF EACH LOAN OR DEPOSIT OF RS.20,000/- OR MORE
ACCEPTED OR REPAYED DURING THE YEAR**

Name & Address of Lender / Depositor	Amount of Loan Taken During The Year.	Whether Loan A/c. was Squared up during the Year.	Max. Amt. Q/S During the year	Whether the loan/deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account	In case loan or deposit or specified sum or advance was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bankdraft	Amount of Loan or Deposit Repaid During The Year
1	2	3	4	5	6	6
Lejas Desai - HUF B-802, Suryam Villa, Nr. Galaxy Circle, Green City Road, Pal, Surat - 395 009 Pan No: AACH16568G	1,750,000.00	NO	1,756,602.00 (31/03/2021)	YES	YES	-
Sunrise Marketing & Services F/7, Akashbhoomi Complex, Opp. B R C Colony, Fatehmagar, Pandesar, Surat - 394 150 Pan No: AFUPD1712M	166,898,219.00	NO	34,458,396.00 (31/03/2021)	YES	YES	132,439,823.00



EXHIBIT - VI

34a 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:

TAN No.	Section	Nature of payment	Total amount of of the nature payment or receipt specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on 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)
SRTS24006D	192	Salary	7,347,060.00	2,700,000.00	2,700,000.00	389,400.00	-	-	-
SRTS24006D	194C	Payment to Contractors	2,033,097.22	1,844,674.00	1,844,674.00	13,875.00	-	-	-
SRTS24006D	194H	Commission or brokerage	350,000.00	350,000.00	350,000.00	13,125.00	-	-	-
SRTS24006D	194I	Rent	1,770,000.00	1,770,000.00	1,770,000.00	132,750.00	-	-	-
SRTS24006D	194J	Fees for professional or technical services	56,799.00	52,200.00	52,200.00	3,915.00	-	-	-
SRTS24006D	206C	Profits and gains from the business of trading in alcoholic liquor, forest produce, scrap, etc	31,195,023.00	31,195,023.00	31,195,023.00	23,396.00	-	-	-

34b whether the assessee has furnished the statement of tax deducted or tax collected within the prescribed time. If not, please furnish the details:

TAN No.	Type of Form	Due date for furnishing	Date of furnishing	Whether the statement of tax deducted or
SRTS24006D	Form 27EQ-Q3	1/15/2021	5/14/2021	YES
SRTS24006D	Form 24Q-Q4	7/15/2021	7/15/2021	YES
SRTS24006D	Form 26Q-Q4	7/15/2021	7/15/2021	YES
SRTS24006D	Form 27EQ-Q4	5/15/2021	5/15/2021	YES





TAN No.	Amount of interest under section 201(1A)/206C(7) is payable	Amount paid out of Column no (2)	Date of Payment
SRTS24006D	22.00	42.00	1/27/2021
SRTS24006D	984.00	70.00	4/7/2021
SRTS24006D	-	235.00	6/30/2021
SRTS24006D	-	86.00	6/30/2021
SRTS24006D	102.00	109.00	3/6/2021

34c Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish:

TO
THE MEMBERS OF
SUNRISE EFFICIENT MARKETING LIMITED

Report on the Standalone Financial Statements

We have audited the accompanying standalone financial statements of **SUNRISE EFFICIENT MARKETING LIMITED** ("the Company"), which comprise the Balance Sheet as at 31st March, 2021, the Statement of Profit and Loss, the Cash Flow Statement for the year then ended, and a summary of the significant accounting policies and other explanatory information.

Management's Responsibility for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these standalone financial statements based on our audit.

We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made there under.



We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers **internal financial control** relevant to the Company's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Company's Directors, as well as evaluating the overall presentation of the financial statements.

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.

Opinion

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 Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March, 2021, and its profit/loss and its cash flows for the year ended on that date.

Emphasis of Matters

We draw attention to the following matters in the Notes to the financial statements:

- a. The Company has not incurred any net cash loss during the current and previous year(s) and, the Company's current liabilities do not exceed its current assets as at the balance sheet date. The financial



statements of the Company have been prepared on a going concern basis.

- b. We draw attention to Note No. 15 to the annual financial statement, which describes the economic consequences/ disruptions the company is facing as a result of Covid -19 pandemic, which is impacting the consumer demand, commodity pricing, inventory valuation and assets recoverability.

Our opinion is not modified in respect of these matters

Report on Other Legal and Regulatory Requirements

As required by the Companies (Auditor's Report) Order, 2016 (the Order) issued by the Central Government in terms of Section 143(11) of the Act, we enclose in the annexure a statement on matters specified in paragraph 3 & 4 of the said order.

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

- a. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- b. In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books
- d. The Balance Sheet, the Statement of Profit and Loss, and the Cash Flow Statement dealt with by this Report are in agreement with the books of accounts.
- e. In our opinion, the aforesaid standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- f. The going concern matter described in sub-paragraph (b) under the Emphasis of Matters paragraph above, in our opinion, may not have an adverse effect on the functioning of the Company.
- g. On the basis of the written representations received from the directors as on 31st March, 2021 taken on record by the Board of Directors, none of the



directors is disqualified as on 31st March, 2021 from being appointed as a director in terms of Section 164 (2) of the Act.

h. With respect to the adequacy of the **internal financial controls** over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate report in "Annexure A".

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

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

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

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

ForSBMG & Co

Chartered Accountants
(FRN:127756W)



SUMIT BIHANI, Partner

M. No. - 121551

UDIN: 21121551AAAAEQ1624

Place -Surat

Date:20/07/2021

**ANNEXURE – Report under the Companies (Auditor's Report) Order,
2016**

Referred to in of our report of even date

In terms of the information and explanations sought by us and given by the company and the books and records examined by us in the normal course of audit and to the best of our knowledge and belief, we state that: –

1 (a) The company has maintained proper records showing full particulars including quantitative details and situation of fixed assets.

(b) As explained to us, all the assets have not been physically verified by the management during the year but there is a regular programme of verification which, in our opinion, is reasonable having regard to the size of the company and the nature of its assets. No material discrepancies were noticed on such verification.

(c). The title deeds of immovable properties are held in the name of the company.

2. As explained to us, the inventory has been physically verified at reasonable intervals during the year by the management. In our opinion, the frequency of verification is reasonable. The discrepancies noticed on verification between the physical stocks and the book records were not material.

3. As explained to us, the company had not granted loans to companies, firms, Limited Liability Partnerships or other parties covered in the register maintained under section 189 of the Act.

4. The company has not given any loans, investments guarantees, and security, or

5. In our opinion and according to the information and explanations given to us, the Company has not accepted any deposits in contravention of Directives issued by Reserve Bank of India and the provisions of section 73 to 76 or any other relevant provisions of the Act and the rules framed there under, where applicable. No order has been passed by the Company Law Board or National Company Law Tribunal or Reserve Bank of India or any court or any other tribunal, or



6. It has been explained to us that the maintenance of cost records has not been prescribed under section 148(1) of the Act, or

7 (a) According to the records of the company the company is generally regular in depositing with appropriate authorities undisputed statutory dues including provident fund, investor education protection fund, employees' state insurance, income tax, sales tax, wealth tax, service tax, custom duty, excise duty, cess and other material statutory dues applicable to it.

(b) According to the information and explanations given to us, there are no dues of sales tax, income tax, custom duty, wealth tax, excise duty and cess which have not been deposited on account of any dispute, or

8. Based on our audit procedures and according to the information and explanations given to us, we are of the opinion, the company has not defaulted in repayment of dues to a financial institution, bank, Government or dues to debenture holders, or

9. The company has not raised moneys by way of initial public offer or further public offer (including debt instrument) and term loans,

10. Based upon the audit procedures performed and according to the information and explanations given to us, no fraud by the company or any fraud on the company by its officers or employees has been noticed or reported during the course of our audit, that causes the financial statements to be materially misstated.

11. The Managerial remuneration has been paid or provided in accordance with the requisite approvals mandated by the provisions of section 197 read with Schedule V to the Companies Act, or

12. The company is not a Nidhi Company hence this clause is not applicable.

13. Based upon the audit procedures performed and according to the information and explanations given to us, All transactions with related parties are in compliance with sections 177 and 188 of Companies Act, 2013 where applicable and the details have been disclosed in the Financial statements etc. as required by the applicable accounting standards.

14. The company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year under review,



15. The company has not entered into any non-cash transactions with directors or persons connected with him, or

16. The company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934.

For SBMG & Co

Chartered Accountants

(FRN:127756W)



Sumit Bihani

SUMIT BIHANI, Partner

M. No. - 121551

UDIN: 21121551AAAAEQ1624

Place -Surat

Date: 20/07/2021

ANNEXURE "A" TO THE INDEPENDENT AUDITOR'S REPORT

(Referred to in paragraph 1(f) under 'Report on Other Legal and Regulatory Requirements' of our report of even date) Report on the Internal Financial Controls Over Financial Reporting under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 (the "Act")

We have audited the internal financial controls over financial reporting of **SUNRISE EFFICIENT MARKETING LIMITED** as of March 31, 2021 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

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

Auditor's Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note issued by the Institute of Chartered Accountants of India and the Standards on auditing prescribed under Section 143(10) of the Act, to the extent applicable to an audit of internal financial controls. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.



Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating

effectiveness. Our audit of internal financial controls over financial reporting included

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

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

Meaning of Internal Financial Controls over Financial Reporting

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

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

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

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

Inherent Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur



and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, to the best of our information and according to the explanations given to us, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2021, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note issued by the Institute of Chartered Accountants of India.

For SBMG & Co

Chartered Accountants

(FRN:127756W)



Sumit Bihani

SUMIT BIHANI, Partner

M. No. - 121551

UDIN: 21121551AAAAEQ1624

Place -Surat

Date: 20/07/2021

SUNRISE EFFICIENT MARKETING LIMITED

BALANCE SHEET AS AT 31ST MARCH, 2021

Particulars	Note No	Figures as at the end of current reporting period (Amount in ₹)	Figures as at the end of previous reporting period (Amount in ₹)
I. EQUITY AND LIABILITIES			
SHAREHOLDER'S FUND			
(a) Share Capital	1	10,000,000.00	-
(b) Reserves and Surplus	2	1,955,990.91	-
Share application money pending allotment		-	-
NON-CURRENT LIABILITIES			
(a) Long-Term Borrowings	3	50,539,731.79	-
(b) Deferred Tax Liabilities (Net)	4	(9,837.00)	-
(c) Other Long Term Liabilities		-	-
(d) Long Term Provisions		-	-
CURRENT LIABILITIES			
(a) Short-Term Borrowings	5	52,208,786.79	-
(b) Trade Payables	6	54,599,681.85	-
(c) Short-Term Provisions	7	1,002,568.97	-
(d) Other Current Liabilities		-	-
TOTAL		170,296,923.31	-
II. ASSETS			
NON CURRENT ASSETS			
(a) Fixed Assets			
Tangible Assets	8	760,676.45	-
Intangible Assets		-	-
Capital Work in Progress		-	-
Intangible Assets under Development		-	-
(b) Non-current Investments		-	-
(c) Long term Loans and Advances		-	-
(d) Other Non-current Assets		-	-
CURRENT ASSETS			
(a) Current Investments	9	-	-
(b) Inventories		45,702,248.00	-
(c) Trade Receivables	10	109,913,605.58	-
(d) Cash and Cash Equivalents	11	129,530.00	-
(e) Short-Term Loans and Advances	12	13,790,863.28	-
(f) Other Current Assets		-	-
TOTAL		170,296,923.31	-

NOTES ON ACCOUNTS & ACCOUNTING POLICIES :

In terms of our audit report of even date

For SBMG & Co.

Chartered Accountants

FRN 127756W

Sumit Bihani, Partner
M No 121551
UDIN: 21121551AAAEQ1624
Place: Surat
Date: 20/07/2021

For Sunrise Efficient Marketing Limited
For Sunrise Efficient Marketing Limited

Director
Director
Director

SUNRISE EFFICIENT MARKETING LIMITED
STATEMENT OF PROFIT & LOSS A/C FOR THE YEAR ENDED 31st MARCH, 2021

Particulars	Note No	Figures as at the end of current reporting period (Amount in ₹)	Figures as at the end of previous reporting period (Amount in ₹)
i. Revenue from Operations	13	261,378,156.17	-
ii. Other Income	14	473,233.05	-
TOTAL REVENUE		261,851,389.22	-
iii. <u>Expense</u>			
Cost of Materials Consumed	15	242,092,780.12	-
- Purchases of Stock in Trade	15	287,795,028.12	-
- Change in Inventories	16	45,702,248.00	-
Employee benefit expense	17	7,462,247.00	-
Financial costs	18	3,143,001.43	-
Depreciation and other amortized expenses	19	103,930.00	-
Other Expenses	20	6,327,220.76	-
TOTAL EXPENSES		259,129,179.31	-
iv. Profit before exceptional & extraordinary items & tax		2,722,209.91	-
v. Exceptional Items		-	-
vi. Profit before extraordinary items and tax		2,722,209.91	-
vii. Extraordinary Items		-	-
viii. Profit before tax		2,722,209.91	-
ix. Tax expense:			
Current tax	21	776,056.00	-
Deferred tax	4	(9,837.00)	-
Profit/(Loss) from continuing operations		1,955,990.91	-
Profit/(Loss) from discontinuing operations		-	-
Tax expense of discounting operations		-	-
Profit/(Loss) from Discontinuing operations		-	-
Profit/(Loss) for the period		1,955,990.91	-
Earning per equity share:			
Basic	22	3.08	-
Diluted		3.08	-

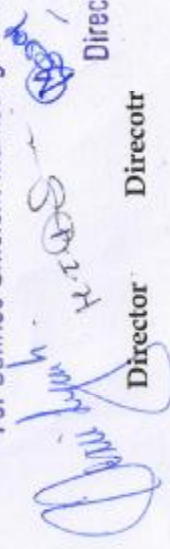
NOTES ON ACCOUNTS & ACCOUNTING POLICIES :

In terms of our audit report of even date

For SBMG & Co.
Chartered Accountants
FRN 127756W

Sumit Bihani, Partner
M No 121551
UDIN: 21121551AAAAEQ1624
Place: Surat
Date: 20/07/2021

For Sunrise Efficient Marketing Limited
For Sunrise Efficient Marketing Limited


Director Director Director

SUNRISE EFFICIENT MARKETING LIMITED
CASH FLOW STATEMENT FOR THE YEAR ENDING 31ST MARCH, 2021

PARTICULARS	AMOUNT	
CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit as per Profit & Loss Account		1,955,990.91
Add: Depreciation & other amortized expenses	103,930.00	
Provision for Tax	776,056.00	
Deferred Tax Liabilities	(9,837.00)	
Net Profit before Working Capital Changes	870,149.00	
	2,826,139.91	
Changes in Working Capital		
Changes in Trades Receivables	(109,913,605.58)	
Changes in Loans & Advances	(13,790,863.28)	
Changes in Stock-in-Trade	(45,702,248.00)	
Changes in Trade Payable	54,599,681.85	
Changes in Other Current Liabilities	226,512.97	
Changes in Provision	-	
Cash Flow from Operations	(114,580,522.04)	
	(111,754,382.13)	
Net Cash used in Operating Activity		(111,754,382.13)
CASH FLOW FROM INVESTING ACTIVITIES		
Fixed Assets purchase during the year		-
Net Cash used in Investing Activities	(864,606.45)	(864,606.45)
CASH FLOW FROM FINANCING ACTIVITIES		
Changes in Unsecured Loans	50,539,731.79	
Changes in Secured Loans	-	
Changes in Share Capital	10,000,000.00	
Changes in Reserves and Surplus	-	
Changes in Short Term Borrowings	52,208,786.79	
Net Cash generated from Financing Activity	112,748,518.58	
NET INCREASE IN CASH AND CASH EQUIVALENTS		112,748,518.58
Add: CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD		129,530.00
CASH AND CASH EQUIVALENTS AT END OF PERIOD		-
		129,530.00

In terms of our audit report of even date



For SBMG & Co.
Chartered Accountants
FRNo: 127756W

Sumit Bihani
Sumit Bihani, Partner

M. No. - 121551

UDIN: 21121551AAAAEQ1624

Place: Surat

Date: 20/07/2021

For Sunrise Efficient Marketing Limited
For Sunrise Efficient Marketing Limited

Director
Director
Director
Director

SUNRISE EFFICIENT MARKETING LIMITED

(CIN: U17299GJ2020PLC114489)

SUB PLOT NO2, BLOCK B, AKASH BHUMI COMPLEX, PANDESARA, SURAT - 394150 (GUJ.)

SIGNIFICANT ACCOUNTING POLICIES

1. BASIS OF ACCOUNTING:

The financial statements of the Company have been prepared in accordance with the generally accepted accounting principles of India (Indian GAAP). The Company has prepared these financial statements to comply in all material respects with the accounting standards notified under the Companies (Accounting Standards) Rules, 2006, (as amended) and the relevant provisions of the Companies Act, 2013 ('the Act'). The financial statements have been prepared on an accrual basis and under the historical cost convention, except for certain Fixed Assets which are carried at revalued amounts. The accounting policies adopted in the preparation of financial statements are consistent with those of previous year. The company has reclassified the previous year figures in accordance with the requirements applicable in the current year. The financial statements are presented in Indian rupees.

2. USE OF ESTIMATES:

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

3. FIXED ASSETS:

Fixed assets are stated at cost which includes price, duties, levies and any directly attributable cost of bringing the assets to its working condition for the intended use as reduced by any part of the cost reimbursed by Government or otherwise by way of any concession, credits, Cenvat reduction in price, discount etc. or otherwise, at the time of purchase or otherwise subsequently less accumulated depreciation.

4. IMPAIRMENT OF ASSETS:

The carrying value of assets at each balance sheet date is reviewed for impairment. If any indication of such impairment exists, the recoverable amount of those assets is estimated and impairment is recognised, if the carrying amount of those assets exceeds their recoverable amount. The recoverable amount is the greater of the net selling price and their value in use. Value in use is arrived at by discounting future cash flows to their present value based on appropriate discount factor. When there is indication as at each balance sheet date, that an impairment loss recognised for asset in prior accounting year no longer exists or may have decreased such reversal of impairment loss is recognised.

5. DEPRECIATION:

Depreciation on the assets have been provided on Written Down Value (WDV) method as per the rates and in the manner prescribed in Schedule II of the Companies Act, 2013.

Depreciation on fixed assets purchased / sold during the year is provided on pro-rata basis with reference to the date of addition/disposal thereof.

For Sunrise Efficient Marketing Limited

Director

SUNRISE EFFICIENT MARKETING LIMITED

(CIN: U17299GJ2020PLC114489)

SUB PLOT NO2, BLOCK B, AKASH BHUMI COMPLEX, PANDESARA, SURAT - 394150 (GUJ.)

6. VALUATION OF INVENTORIES :

- ♦ Stock of raw material is valued at cost on first in first out basis..
- ♦ Finished Goods are valued at lower of cost or net realisable value.

Cost of material and Finished Goods includes the purchase cost (net of any taxes on which credits are received/ receivable) and other incidental cost, to bring such material to its present location and condition

7. INVESTMENTS:

Investments are classified into Current and Long-term Investments. Current Investments are stated at lower of cost and fair value. Long-term Investments are stated at cost. A provision for diminution is made to recognise a decline, other than temporary, in the value of Long-term Investments. However, fixed income long term securities are stated at cost, less amortisation of premium/ discount and provision for diminution to recognise a decline, other than temporary.

8. REVENUE RECOGNITIONS:

Revenue is recognised when it is earned and no significant uncertainty exists as to its realisation or collection. Revenue from sale of goods is recognised on delivery of the products, when all significant contractual obligations have been satisfied, the property in goods is transferred for a price, significant risks and rewards of ownership are transferred to the customers and no effective ownership is retained. Sales are net of taxes and accounted on mercantile basis.

9. BAD AND DOUBTFUL DEBTS:

Provisioning policies for Bad & doubtful Debts/Writing Off, the company examines all debtors accounts continuously and identifies debtors facing difficulties & those who could fail to meet financial commitments to the company, in the previous 12 months. For each of such debtors, the company ceases to accrue future incomes & writes off the entire capital outstanding and accrued expenses

10. PRELIMINARY & PRE OPERATIVE EXPENSES:

Preliminary and pre operative expenditure is amortised over a period of 5 years from the year of commencement of operation.

11. EMPLOYEE BENEFITS:

- Short Term Employee Benefits like leave benefit are paid along with salary & wages on a month to month basis.,
- Bonus to employees are charged to profit & loss account, on the basis of actual payment on year to year basis.

12. TAXES ON INCOME:

Current Tax is determined as the amount of tax payable in the respect of taxable income for the year in accordance with the Income Tax Act.

The tax effect of the timing differences that result between taxable income and accounting income and are capable of reversal in one or more subsequent periods are recorded as a deferred tax asset or deferred tax liability.



For Sunrise Efficient Marketing Limited

[Signature]
Director

SUNRISE EFFICIENT MARKETING LIMITED

(CIN: U17299GJ2020PLC114489)

SUB PLOT NO2, BLOCK B, AKASH BHUMI COMPLEX, PANDESARA, SURAT - 394150 (GUJ.)

Deferred tax assets and liabilities are recognized for future tax consequences attributable to timing differences. They are measured using the substantively enacted tax rates and tax regulations as at the balance sheet date.

Deferred tax assets are recognised and carried forward only to the extent there is reasonable certainty that sufficient taxable income will be available in future, against which the deferred tax assets can be realized; however where there is unabsorbed depreciation and carried forward losses, deferred tax assets is created only if there is virtual certainty of realisation of assets

-Tax credit is recognized in respect of Minimum Alternate Tax (MAT) as per the provisions of Section 115JAA of the Income tax Act, 1961 based on convincing evidence that the Company will pay normal income tax within the statutory time frame and is reviewed at each balance sheet date.

13. BORROWING COSTS:

- a) Borrowing Costs incurred on Working Capital is charged off to profit & loss account.
- b) In accordance with the requirement of Accounting Standard 16 on "Borrowing Cost" issued by the institute of chartered accountants of India, Borrowing Costs that are attributable to qualifying assets are capitalised till the date of substantial completion of the activities necessary to prepare the relevant assets for its intended use.

14. PROVISIONS/ CONTINGENCIES:

A provision is recognised when the Company has a present legal or constructive obligation as a result of past event and it is probable that an outflow of resources will be required to settle the obligation, in respect of which reliable estimate can be made. Provisions are not discounted to its present value and are determined based on best estimate required to settle the obligation at the balance sheet date. No provision has been made for liabilities which are contingent in nature but if material, these are disclosed by way of note.

15. CORONAVIRUS (COVID-19) PANDEMIC:

The outbreak of Coronavirus (COVID-19) pandemic globally and in India is causing significant disturbance and slowdown of economic activity. In many countries, businesses are being forced to cease or limit their operations for long or indefinite periods of time. Measures taken to contain the spread of the virus, including travel bans, quarantines, social distancing and closures of non-essential services have triggered significant disruptions to businesses worldwide, resulting in an economic slowdown. COVID-19 is significantly impacting business operation of the companies, by way of interruption in production, supply chain disruption, unavailability of personnel, closure / lockdown of production facilities etc. On April 25, 2021, the Government of Gujarat ordered a statewide COVID curbs which extended till 03rd June 2021 to prevent community spread of COVID-19 in the state and even further restrictions are still continuing to be imposed either partially or fully in numerous parts of the country in the first quarter of FY - 2021-22, resulting in significant reduction in economic activities. Initial impacts of COVID-19 on the GDP growth in many major economies is likely to be significant in the short term, leading to demand

For Sunrise Efficient Marketing Limited

Annu Jyoti
H. T. D.

SUNRISE EFFICIENT MARKETING LIMITED

(CIN: U17299GJ2020PLC114489)

SUB PLOT NO2, BLOCK B, AKASH BHUMI COMPLEX, PANDESARA, SURAT - 394150 (GUJ.)

destruction. With gradual opening up of economies and increasing manufacturing activities, demand for most textile products has recovered by the second half of 2021.

The Company issued advisories, guidelines, and guidance documents regularly to encourage early adoption of safety measures and enable business continuity. Communications were timely, accurate, consistent and prioritised the physical and mental wellbeing of all employees, contractors and family members. The company has further adopted the following practices : 1. Enabling working from home through helpful manuals on IT connectivity 2. Guidance resources on coping with stressful situations for employee wellbeing 3. Ways of dealing with personal challenges in new work environments 4. Providing easy access to all important contacts such as medical assistance, IT, among others through frequent reminders 5. Encouraging daily monitoring of health and reinforcing safety and hygiene practices. 6. Encouraging and arranging for Vaccination of all the employees of the company and their relatives.

Post Lockdown, Our company is experiencing ample and significant demand of the products and the same has enabled full utilisation of the available resources of the company..

COVID-19 has forced our company to embrace practices such as social distancing, remote working and increase the adoption of new technologies. These factors have created an ideal situation for cyber criminals to attack IT infrastructure and launch a range of hacking strategies like malware, ransomware, phishing emails among others

In assessing the recoverability of Company's assets such as Investments, Loans, intangible assets, Goodwill, Trade receivable etc. the Company has considered internal and external information. The Company has performed sensitivity analysis on the assumptions used basis the internal and external information/indicators of future economic conditions, the Company expects to recover the carrying amount of the assets.

Management has assessed the potential impact of Covid 19 based on the current circumstances and expects no significant impact on the continuity of operations of the business on the long term basis/ on useful life of the assets/ on financial positions etc. though there may be lower revenues and production in the near future.



For Sunrise Efficient Marketing Limited

[Signature] H.T.G.S.

Director

SUNRISE EFFICIENT MARKETING LIMITED

(CIN: U17299GJ2020PLC114489)

SUB PLOT NO2, BLOCK B, AKASH BHUMI COMPLEX, PANDESARA, SURAT - 394150 (GUJARAT)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH, 2021

1 SHARE CAPITAL

	As At 31-Mar-2021	As At 31-Mar-2020
	(Amount in ₹)	
Authorised Share Capital 1,000,000 Equity Shares of ₹ 10 each	10,000,000.00	-
Issued, Subscribed and Paid Up: 1,000,000 Equity Shares of ₹ 10 each Fully paid up	10,000,000.00	-
	10,000,000.00	-

1.1 Shareholder having More than 5% holding in share Capital

Name of Shareholder	As At 31-Mar-2021		As At 31-Mar-2020	
	No. of Shares	% of holding	No. of Shares	% of holding
Lejas Hemantra Desai	500,000	50.00	-	-
Mitali Lejas Desai	499,950	49.99	-	-

1.2 Reconciliation of Number of Shares outstanding is set out:

Particulars	As At 31-Mar-2021	As At 31-Mar-2020
Equity Shares at the beginning of the year	-	-
Shares issued during the year	1,000,000.00	-
Equity Shares at the end of the year	1,000,000.00	-

2 RESERVE & SURPLUS

	As At 31-Mar-2021	As At 31-Mar-2020
(Amount in ₹)		
Profit & Loss Account		
As per last Balance Sheet	-	-
Add: Profit for the year	1,955,990.91	-
	1,955,990.91	-

3 LONG-TERM BORROWINGS

	As At 31-Mar-2021	As At 31-Mar-2020
(Amount in ₹)		
1.) Secured Loans		
From Banks		
-Axis Bank ECCS Loan A/c. - 99421	9,329,774.00	-
-Standard Chartered Bank - 7192	4,994,225.75	-
2.) Unsecured Loans		
From Director's & Relatives		
-Lejas Desai HUF	1,757,336.00	-
-Sunrise Marketing & Services	34,458,396.04	-
	50,539,731.79	-

3.1 Interest paid on Unsecured Loan of Lejas Desai HUF @ 9%.



For Sunrise Efficient Marketing Limited

Dr. Jyoti H. Desai
Director

SUNRISE EFFICIENT MARKETING LIMITED

(CIN: U17299GJ2020PLC114489)

SUB PLOT NO2, BLOCK B, AKASH BHUMI COMPLEX, PANDESARA, SURAT - 394150 (GUJARAT)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH, 2021**4 DEFERRED TAX LIABILITY (Net)**

Particulars	As At 31-Mar-2021	As At 31-Mar-2020
Deferred Tax Liability/(Asset)		
Depreciation as per Income Tax Act	64,845.00	-
Depreciation as per Books	103,930.00	-
	(39,085.00)	-
	(9,837.00)	-
Deferred Tax Liability / (Asset)		
Add: Opening Balance	-	-
Net Deferred Tax Liability	(9,837.00)	-

4.1 Deferred tax resulting from timing difference between book and taxable profit is accounted for using the tax rates and laws that have been enacted or substantively enacted as on the balance sheet date.

4.2 The deferred tax asset is recognised and carried forward only to the extent that there is a reasonable certainty that the assets will be realised in future.

4.3 Deferred tax assets/liabilities are reviewed at each balance sheet date.

5 SHORT-TERM BORROWINGS

Particulars	As At 31-Mar-2021	As At 31-Mar-2020
Secured		
Axis Bank 3217 - Cash Credit	45,000,000.00	-
Axis Bank 3191 - Cash Credit	7,208,786.79	-
	52,208,786.79	-

5.1 Cash Credit facility taken from Axis Bank is secured against equitable mortgage of Commercial Property as per list mentioned below and also Personal Guarantee by Mr. Lejas Hemantrai Desai, Mrs. Mitaliben Lejas Desai, Mr. Hemantrai Thakorbhai Desai, Mrs. Daxaben Hemantrai Desai & Mr. Arif Usman Mistry

Sr. No.	Property Owner	Property Address
1	Mr. Lejas Hemantrai Desai	Mezzanine Floor, F/13, & F/14 Akashbhoomi Complex, Plot No. - 2, Block No. - B, Pandesara, Surat
2	Mrs. Mitaliben Lejas Desai	F/7, U/14 & U/15, Akashbhoomi Complex, Plot No. - 2, Block No. - B, Pandesara, Surat
3	Mr. Hemantrai Thakorbhai Desai	M/16, M/17, M/18 & M19, Akashbhoomi Complex, Plot No. - 2, Block No. - B, Pandesara, Surat
4	Mr. Arif Usman Mistry	22, 23 & 24, Shreenath Complex, Udhna, Surat

6 TRADE PAYABLES

Particulars	As At 31-Mar-2021	As At 31-Mar-2020
Creditors for Goods (As Per Grouping)	51,015,656.85	-
Creditors for Expenses (As-Per Grouping)	3,584,025.00	-
	54,599,681.85	-

For Sunrise Efficient Marketing Limited

Director

SUNRISE EFFICIENT MARKETING LIMITED

(CIN: U17299GJ2020PLC114489)

SUB PLOT NO2, BLOCK B, AKASH BHUMI COMPLEX, PANDESARA, SURAT - 394150 (GUJARAT)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH, 2021

7 SHORT-TERM PROVISIONS

Particulars	As At 31-Mar-2021	As At 31-Mar-2020
Income Tax Provision	776,056.00	-
ESIC Payable	12,095.00	-
PF Payable	10,556.00	-
Professional Tax Payable	28,420.00	-
TCS Payable	12,000.97	-
TDS Payable	163,441.00	-
	1,002,568.97	-

9 INVENTORIES

Particulars	As At 31-Mar-2021	As At 31-Mar-2020
Closing Stock	45,702,248.00	-
	45,702,248.00	-

10 TRADE RECEIVABLES

Unsecured & Considered Good

Particulars	As At 31-Mar-2021	As At 31-Mar-2020
Over Six Months	-	-
Others (As per grouping)	109,913,605.58	-
	109,913,605.58	-

11 CASH & CASH EQUIVALENTS

Particulars	As At 31-Mar-2021	As At 31-Mar-2020
Cash on hand	108,299.00	-
Bank Balance	21,231.00	-
	129,530.00	-

12 SHORT-TERM LOANS & ADVANCES

Particulars	As At 31-Mar-2021	As At 31-Mar-2020
Accrued Interest on F.D.	1,058.00	-
Advance Tax	400,000.00	-
FDR with Standard Chartered Bank	1,000,000.00	-
GST Receivable	6,629,062.32	-
Prepaid Insurance	41,286.00	-
TCS Receivable	18,748.83	-
TDS Receivable	173,902.97	-
Other Advances (As per Grouping)	5,526,805.16	-
	13,790,863.28	-

12.1 In the opinion of the Board Current Assets, Loans and Advances (including Capital Advances) have a value on realisation in the ordinary course of business, at least equal to the amount at which they are stated.

The accounts of certain Sundry Debtors, Sundry Creditors, Advances and Lenders are subject to confirmation / reconciliation and adjustments, if any. The management does not expect any material difference affecting the current years financial statements.



For Sunrise Efficient Marketing Limited

[Signature]
Director

SUNRISE EFFICIENT MARKETING LIMITED

8. FIXED ASSETS

(Amt. in ₹)

Particulars	Rate	GROSS BLOCK			DEPRECIATION			NET BLOCK	
		As at 1-Apr-2020	Additions/ (Deletion)	As at 31-Mar-2021	As On 1-Apr-2020	Additions	Upto 31-Mar-2021	As at 31-Mar-2021	As at 31-Mar-2020
Air Conditioner	45.07%	-	48,218.75	48,218.75	-	298.00	298.00	47,920.75	-
Maruti Super Cary Va	31.23%	-	397,440.74	397,440.74	-	51,689.00	51,689.00	345,751.74	-
Maruti ECO	31.23%	-	368,099.50	368,099.50	-	44,723.00	44,723.00	323,376.50	-
Mobile Phone	45.07%	-	50,847.46	50,847.46	-	7,220.00	7,220.00	43,627.46	-
TOTAL		-	864,606.45	864,606.45	-	103,930.00	103,930.00	760,676.45	-
PREVIOUS YEAR									



For Sunrise Efficient Marketing Limited
For Sunrise Efficient Marketing Limited

[Signature]
Director

[Signature]
Director

[Signature]
Director

SUNRISE EFFICIENT MARKETING LIMITED

(CIN: U17299GJ2020PLC114489)

SUB PLOT NO2, BLOCK B, AKASH BHUMI COMPLEX, PANDESARA, SURAT - 394150 (GUJARAT)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH, 2021

13 REVENUE FROM OPERATIONS

Particulars	As At 31-Mar-2021	As At 31-Mar-2020
Sale of Goods (net of Returns)	260,700,755.97	-
Sale of Service (net of Returns)	677,400.20	-
	261,378,156.17	-

14 Other Income

Particulars	As At 31-Mar-2021	As At 31-Mar-2020
Discount & Kasar	217,631.81	-
Rate Diff./Cash Disc.	254,543.24	-
Interest on F.D.	1,058.00	-
	473,233.05	-

15 Cost of Material Consumed

Particulars	As At 31-Mar-2021	As At 31-Mar-2020
Purchase of Stock in Trade (net of Returns)	287,795,028.12	-
Change in Inventory	45,702,248.00	-
	242,092,780.12	-

16 Change in Inventories

Particulars	As At 3/31/2021	As At 3/31/2020
<u>Inventory (at Close)</u>		
Closing Stock	45,702,248.00	-
<u>Inventory (at Commencement)</u>		
Opening Stock	-	-
TOTAL	45,702,248.00	-

17 EMPLOYEE BENEFIT EXPENSES

Particulars	As At 31-Mar-2021	As At 31-Mar-2020
Director Remuneration	2,700,000.00	-
Salary Exp.	4,647,060.00	-
Contribution to Provident fund	66,469.00	-
Contribution to ESIC Fund	48,718.00	-
	7,462,247.00	-

18 FINANCIAL COST

Particulars	As At 31-Mar-2021	As At 31-Mar-2020
Bank Interest - Cash Credit	2,879,455.44	-
Interest on Unsecured Loan	7,336.00	-
Interest on ECGS Loan	255,604.00	-
Interest on TCS/TDS Late Payment	605.99	-
	3,143,001.43	-

For Sunrise Efficient Marketing Limited

Director

SUNRISE EFFICIENT MARKETING LIMITED

(CIN: U17299GJ2020PLC114489)

SUB PLOT NO2, BLOCK B, AKASH BHUMI COMPLEX, PANDESARA, SURAT - 394150 (GUJARAT)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH, 2021**19 DEPRECIATION & AMORTIZATION EXPS.**

Particulars	(Amount in ₹.)	
	As At 31-Mar-2021	As At 31-Mar-2020
Depreciation	103,930.00	-
	103,930.00	-

19.1 Depreciation has been provided on WDV method as per Schedule XIV of the Companies Act, 1956. The Amount of Depreciation provided during the year is as per note no 8 above.

20 OTHER EXPENSES

Particulars	As At 31-Mar-2021	As At 31-Mar-2020
<u>DIRECT EXPENSES</u>		
Job Work	1,591,859.60	-
Loading & Unloading Chg.	259,337.00	-
<u>ADMINISTRATIVE, SELLING & OTHER EXPENSES</u>		
Annual Maintenance Chg.	36,000.00	-
Bank Charges	5,294.10	-
Business Development Exp.	128,000.00	-
Car Rent	270,000.00	-
Commission Exp.	350,000.00	-
Conveyance Exp.	6,340.00	-
Donation	250,000.00	-
Electricity Exp.	6,510.00	-
Insurance Exp.	30,267.00	-
Late Fees TCS	1,374.00	-
Loan Processing Fees	600,260.00	-
Office Exp.	119,629.27	-
Petrol & CNG Exp.	149,562.00	-
Postage & Courier Exp.	18,485.50	-
Professional Fees	41,500.00	-
Professional Tax	2,453.00	-
Rate Diff/Discount/Kasar	8,070.48	-
Rent Exp. (Office)	1,500,000.00	-
Repairing & Maint. Exp.	181,900.62	-
Security Chg.	12,500.00	-
Staff Welfare Exp.	150,457.00	-
Stationery & Printing Exp.	72,724.55	-
Telephone Exp.	19,025.84	-
Tour & Travelling Exp.	48,655.00	-
Transportation	410,216.80	-
Website Development Exp.	56,799.00	-
TOTAL	6,327,220.76	-

20.1 Auditor's Remuneration

Particulars	As At 31-Mar-2021	As At 31-Mar-2020
For Statutory Audit	-	-
	-	-



For Sunrise Efficient Marketing Limited

Director

SUNRISE EFFICIENT MARKETING LIMITED

(CIN: U17299GJ2020PLC114489)

SUB PLOT NO2, BLOCK B, AKASH BHUMI COMPLEX, PANDESARA, SURAT - 394150 (GUJARAT)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH, 2021**21 PROVISION FOR TAX**

Particulars	As At	As At
	31-Mar-2021	31-Mar-2020
Provision for current year	776,056.00	-
	776,056.00	-

22 EARNING PER SHARE

Particulars	As At	As At
	31-Mar-2021	31-Mar-2020
Profit available for appropriation to equity shareholders	1,955,990.91	-
Weighted Average number of equity shares	634,931	-
Basic & Diluted Earning per equity shares	3.08	-
Face Value per equity share	10	-

22.1 Profits available for appropriation has been taken to be "Net Profit" as reported in the profit & loss account after taxes.

22.2 "Weighted Average Number of Shares" has been calculated taking into consideration, the weights for period for which the equity shares was issued and outstanding throughout the period of financial statement.

23 SEGMENT REPORTING

In view of Accounting Standard 17 "Segment Reporting" issued by the Institute of Chartered Accountants of India the disclosure in respect of segment information for the year ended 31st March 2021 is not applicable to the company as the company does not deal in varied products/services and hence not exposed to different risks and returns.

Further the company operates in only one geographical area and does not have any branches or any other outlets and hence not exposed to different risks and returns of geographical segmentation.

24 RELATED PARTY DISCLOSURES

In view of Accounting Standard 18 "Related Party Disclosure" issued by the Institute of Chartered Accountants of India the disclosure in respect of related party for the year ended 31st March 2021, is as given below:-

Sr No.	Name of the Party	Relationship
1	Lejas Hemantrai Desai	Key Managerial Person
2	Mitali Leajs Desai	
3	Hemantrai Thakorbbhai Desai	
4	Pinkal Sureshbhai Pancholi	Share Holders
5	Gaurav Jayantbbhai Desai	
6	Jatinkumar Rameshbhai Lad	
7	Hiteshkumar Chauhan	
8	Bhranti Hemantrai Desai	Directors & Share Holders Relative
9	Lejas Hemantrai Desai HUF	
10	Priyanka Pancholi	
11	M/s. Niti Enterprise	Enterprises over which significant influence is exercised
12	M/s. Sunrise Marketing & Services	
13	M/s. The Amore Benquets	



For Sunrise Efficient Marketing Limited

[Signature]
Director

SUNRISE EFFICIENT MARKETING LIMITED

(CIN: U17299GJ2020PLC114489)

SUB PLOT NO2, BLOCK B, AKASH BHUMI COMPLEX, PANDESARA, SURAT - 394150 (GUJARAT)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH, 2021

Sr No.	Name of the transaction	Key Managerial Personnel	Share Holders	Directors & Share Holders Relatives	Enterprises over which significant influence is exercised	Total
1	Car Rent	270,000.00	-	-	-	270,000.00
2	Commission	-	350,000.00	-	-	350,000.00
3	Director Remuneration	2,700,000.00	-	-	-	2,700,000.00
4	Job Work Chg.	-	-	-	1,483,208.00	1,483,208.00
5	Interest Paid	-	-	7,336.00	-	7,336.00
6	Loan Taken	-	-	1,750,000.00	34,458,396.00	36,208,396.00
7	Office Rent	1,500,000.00	-	-	-	1,500,000.00
8	Purchase	-	-	-	37,591,617.00	37,591,617.00
9	Salary	-	1,229,994.00	311,894.00	-	1,541,888.00
10	Sale	-	-	-	10,597,753.00	10,597,753.00

(Amount in ₹.)

25 The details of status of suppliers whether SSI or Otherwise are not available to the company, hence due / payable to creditors are not separately given as required under the Companies Act. The information regarding the suppliers, whether they are registered with the authority specified under the Micro, Small & Medium enterprises Development Act, 2006 is not available with the auditee. Hence, we were unable to calculate the amount of interest paid or payable to them U/S 23of the Act.

26 FOREIGN CURRENCY TRANSACTION

During the year, no foreign exchange transactions (inflows and outflows) were entered in by the company.

27 The figures of the previous year have been rearranged/ regrouped/ reclassified wherever necessary.

In terms of our audit report of even date

For M/s SEMG & CO.

Chartered Accountants

FRN 127756W

Sumit Bihani

Sumit Bihani, Partner

M No 121551

UDIN: 21121551AAAAEQ1624

Place: Surat

Date: 20/07/2021



For Sunrise Efficient Marketing Limited
For Sunrise Efficient Marketing Limited

Prakash
Director

Director

Director

Director

SUNRISE EFFICIENT MARKETING LIMITED
GROUPINGS TO THE BALANCE SHEET AS ON 31-03-2021

(Amount In ₹)

PARTICULARS	AMOUNT
1 ISSUED, SUBSCRIBED & PAID UP CAPITAL	
Lejas Hemantrai Desai	5,000,000.00
Mitali Lejas Desai	4,999,500.00
Hemantrai Thskorbhai Desai	100.00
Pinkal Sureshbhai Pancholi	100.00
Gaurav Jayantbhai Desai	100.00
Jatinkumar Rameshbhai Lad	100.00
Hiteshkumar Chauhan	100.00
	10,000,000.00
2 SUNDRY CREDITORS FOR GOODS	
A Royal	3,835.00
A Square Solutions	15,720.00
Ac Drives & Technology Pvt.Ltd.	693,740.00
Akshar Agencies Electrade Pvt Ltd	78,340.00
Akshat Enterprise	14,868.00
Archee Enterprise	2,442.00
Archee Lighting	2,503.00
Aryan Trading Company	66,163.00
Automation Power Control	2,941.00
Bharat Bijlee Ltd (Drives Division)	1,738,977.28
Bharat Bijlee Ltd- Navi Mumbai	13,669,725.97
Bharat Bijlee Ltd. (Ahmedabad)	22,365,249.00
Bhumi Corporation.	149,209.00
Bisu Agritech Private Limited..	15,713.00
C.B. Suratwala & Sons	7,737.00
Chetan Gears.	147,024.00
Crompton Graves Consumer Electricals Limited	(188,029.22)
Darpan Electricals	412,552.00
Diamond Electricals.	91,686.00
Diwali Electricals.	14,349.00
Eternal Mechatron Llp.	1,535,892.00
Gear World	128,670.00
Gulf Oil Lubricants India Limited	(321,632.32)
Harsh Engineers.	89,328.00
Hi-Tech Marketing.	53,313.00
Janvi Enterprise	35,719.00
Jayashree Encoders Pvt Ltd	22,420.00
Kalyani Sales & Services	104,973.00
Karuna Engineer & Consultant	2,128.00
Kerala Electric Company	51,646.63
Kewal Enterprise	67,212.00
Kriti Electrical & Electronics	4,720.00
Lubi Industrieis Lip	(94,550.00)
M.J.Electricals	9,090.00
Madan Transmissions Pvt. Ltd	184,587.00
Mark Elektriks	(50,000.00)
	(Continue...)

For Sunrise Efficient Marketing Limited

(Signature)

Director

SUNRISE EFFICIENT MARKETING LIMITED
GROUPINGS TO THE BALANCE SHEET AS ON 31-03-2021

(Amount In ₹)

PARTICULARS	AMOUNT
Mayur Electricals.	283.00
Mihir Electrical And Mechanical Works	128,799.09
Modern Engineers	57,361.25
National Motor Mfg. Co.	1,656,779.00
Nipa Agencies.	75,663.00
Pari Enterprise	8,400.00
Planical Engineers Private Limited	737,874.00
Pooja Enterprises..	102,377.00
Power Build Pvt Ltd.	123,078.00
Purani Automation.	115,119.87
Quebec Petroleum Resources Ltd.	5,308.00
R Manilal And Sons	17,794.00
Reliance Engineering Works.	3,182,578.00
Rotech	21,830.00
Sai Electronics Equipment Co	33,081.00
Sangani Agencies	47,347.00
Santram Engineers Pvt Ltd	68,031.00
Shah Electric Co.	42,143.00
Shree Laxmi Engineering Company.	87,413.48
Shree Sai Steel Fabricators	7,961.00
Siddhi Electricals	2,856.00
Speedo Tech Engineering	1,598,994.00
Steel-O-Fab Engineers	74,657.00
Sumeet Engineering..	102,773.87
Supreme Enterprise..	55,039.00
Technokraft Marketing LLP.	35,446.00
Tejal Marketing	23,276.21
The General Electric Agency	302,204.00
Tulsi Switchgears.	200,000.00
Utsav Agencies	601,223.00
Winner Enterprise.	7,775.00
Wipro Enterprises Pvt Ltd	(20,910.00)
Yaskawa India Private Limited	70,723.74
Zaveri Electronics	74,695.00
Zony Transmission Systems Pvt Ltd.	239,422.00
	51,015,656.85
2 SUNDRY CREDITORS FOR EXPENSES	
Abhishek Kayaasth	16,672.00
Aditya Enterprise.	706.00
Akanksha Sonavane	14,786.00
Akash Kumar Dwivedi	13,184.00
Altus Corp	22,079.00
Arpitkumar Dahyabhai Prajapati	25,929.00
Arun Pandhare	14,672.00
Asha B Salekar	(35,914.00)
Asopalav Creations Pvt Ltd	6,350.00
Avsrmal Suraj	(2,082.00)
	(Continue...)

For Sunrise Efficient Marketing Limited

[Signature]
Director

SUNRISE EFFICIENT MARKETING LIMITED
GROUPINGS TO THE BALANCE SHEET AS ON 31-03-2021

(Amount in ₹)

PARTICULARS	AMOUNT
Battery Point	3,700.00
Bhranti Hemantrai Desai	19,650.00
Brijesh Kanaiyalal Jaiswal	7,080.00
Creative Graphics.	1,121.00
Desai Akshat Mukeshchandra	8,774.00
Dharmesh N Sharma	30,284.00
Dipak A Sonawane	15,168.00
Gaurav Jayanthbhai Desai	49,800.00
Gtpl Broadband Pvt Ltd	8,499.00
Harsh Germanwala	9,389.00
Hemantrai Desai - Office Rent	416,250.00
Hemantrai Thakorbbhai Desai - Remuneration	431,900.00
Hiralal S. Patil	7,935.00
Hitesh Chauhan	34,800.00
Jatinkumar R. Lad	9,794.00
Jigar Jitendrakumar Kansara	13,427.00
Kalyaniben Bapubhai Aher	17,665.00
Karan Ashwinbhai Gohil	18,650.00
Kartik Ahir	8,056.00
Kiran Motors Ltd	6,133.00
Krunal Bharatsinh Mangrola	24,500.00
Lejas Desai - Office Rent	325,000.00
Lejas Hemantrai Desai - Remuneration	365,950.00
Lejas Hemantrai Desai- Car Rent	249,750.00
Mamrvala Kismat Fatema	24,187.00
Mayur Kashiram Papatwala	18,858.00
Mitali Desai - Office Rent	416,250.00
Mitaliben Lejas Desai - Remuneration	365,950.00
Modh Dhawal Sureshbhai	49,800.00
Narendra K. Chakare	16,176.00
Neel Prajapati	(125,298.00)
Pathak Transport Service	48,116.00
Pinkal S. Pancholi	386,675.00
Piyush Enterprise	6,797.00
Priya Ramani	11,669.00
Priyanka Pinkal Pancholi	54,857.00
Quality Digest	(3,915.00)
Rajput Bhagatshih Dashrathshih	13,687.00
Rashesh Shah	34,800.00
Reliance Jio Infocomm Limited	(4,892.00)
Sangita A.Lokhande	8,089.00
Shivam Hvac.	61,470.00
Sunil Parmar	12,381.00
V Trans (India) Limited	13,544.00
Vivek Raval	15,167.00
3 SUNDRY DEBTORS	3,584,025.00
A J Engineering	13,334.00
A One Fire Safety Services	1,698,740.00
	(Continue...)

For Sunrise Efficient Marketing Limited

SUNRISE EFFICIENT MARKETING LIMITED
GROUPINGS TO THE BALANCE SHEET AS ON 31-03-2021

(Amount In ₹)

PARTICULARS	AMOUNT
A.S. Engineering	10,090.00
Aakash Polyfilms Ltd	36,226.00
Aakash Polyfilms Ltd Unit -2	51,483.00
Aakash Textile Engineers LLP	661,372.00
Aalidhara Textpro Eng Pvt Ltd	4,361,786.00
Aalidhra Textcraft Engineers	176,823.00
Aanshi Weaves Private Limited	68,145.00
Accurate Trans Heat Pvt Ltd	1,441,726.00
Aceto Chem Pvt Ltd.	48,262.00
Aceto Chem Pvt Ltd. Unit-Ii	11,327.00
Adarsh Electricals	11,045.00
Adarsh Industrial Automation	60,000.00
Aditya Industech Pvt Ltd	638,008.00
Aditya Mill Store	5,540.00
Advance Cooling Towers Pvt Ltd	288,168.00
Aglon Industries Pvt Ltd	10,325.00
Akshar Fabrics Pvt.Ltd	33,949.00
Akshat Enterprise.	48,321.00
Allweiler India Pvt Ltd (Formerly- Tushaco Pumps Pvt. Ltd.)	38,940.00
Am/Ns India	60,888.00
Aman Electricals	10,856.00
Ambica Oil Center	27,140.00
Ameen Silk Mills Pvt Ltd	18,054.00
Amit Electricals	36,580.00
Amritlakshmi Machine Works.	150,621.00
Anandi Silk Mills	52,274.00
Anjani Industries	1,143,346.00
Anticorrosive Equipment Pvt Ltd	101,850.00
Anu Santosh Prints Private Limited	110,920.00
Anubha Fabrics (P) Ltd.	66,000.00
Anubha Industries Pvt Ltd.	21,168.00
Apeshwar Engg Works	1,601,465.00
Apex Engineers	38,763.00
Aqua O&M Services Private Limited	9,126.00
Arbuda Eng. & Hardware	102,915.00
Arihant Enterprises	468,670.00
Arihant Milgin Stores	63,750.00
Arman Industries Pvt Ltd	30,798.00
Arsh Engineering Co.	153,090.00
Artex Engineers Pvt Ltd	47,093.00
Aryan Trading Company.	261,774.00
Ashish Technocrat Private Limited	16,072.00
Ashok Electric Company	787,355.00
Auro Pumps Pvt. Ltd.	23,022.00
Autotech Non Woven Pvt Ltd	28,244.00
Avinash Texpro Engineers	40,120.00
Bajrang Electricals	232,405.00
Balaji Polysters Pvt Ltd.	7,694.00
Balaji Traders	55,666.00
	(Continue...)

For Sunrise Efficient Marketing Limited

SUNRISE EFFICIENT MARKETING LIMITED
GROUPINGS TO THE BALANCE SHEET AS ON 31-03-2021

PARTICULARS	AMOUNT
Batti Boi Ltd (Mtd Div)	108,041.00
Batti Boi Ltd (Tae Div)	5,310.00
Bhagat Textile Engineers.	311,496.00
Bhagat Machines Pvt.Ltd.	1,325,863.00
Bhagyarekha Engineers Pvt Ltd	325,489.00
Bhargesh Engineering	39,648.00
Bhavin Textiles	217,116.00
Bhikhamchand Industrial Store	63,241.00
Bhoomi Oil Traders	23,678.00
Bhukhanvala Industries Pvt.Ltd.	32,037.00
Bindal Silk Mills Pvt Ltd	23,600.00
Blue Pacific Elevators Pvt Ltd	36,580.00
Britlex Industries Llp	590.00
C K Industrial Equipments	49,337.00
Carroty Weaving Equipment Pvt.Ltd	19,588.00
Champion Agency	31,860.00
Chandan Steel Ltd.(Imd Div)	1,715,821.00
Chandratech.	112,088.00
Chemiteck Process Equipments Private Limited	104,009.00
Chetan Gears	56,571.00
Chhaya Engineering Works	10,738.00
Chirag Engineering	119,416.00
Colourtex Industries Pvt. Ltd.(Unit-2)	367,907.00
Comet Lubricants	13,216.00
Condor Footwear (India) Limited-Unit 2	92,040.00
Condor Footwear (India) Ltd Unit-1	73,368.00
Creative Graphics	3,068.00
D H Engineers	23,010.00
D&V Enterprise	9,440.00
Dada Associates	16,166.00
Deep Electricals	137,523.00
Deepak Textile	3,304.00
Deserve Industrial Automation	(259,018.00)
Dev Ashish Machines	53,950.00
Devam Corporation	(9,145.00)
Devesh Paper Mill	(165,000.00)
Devi Pumps Equipments	19,535.00
Devraj Engineers	46,020.00
Dharmajivan Oil Mill	(25,000.00)
Dhiraj Sons Super Market	7,140.00
Dhiraj Sons Super Market.	2,380.00
Dhiraj Sons Super Store	14,280.00
Dhiraj Sons The Mega Store	32,654.00
Dhiruv Agencies.	24,270.00
Dhruvang Construction	42,700.00
Divine Engineering Service	6,844.00
Diwali Electricals	140,897.00
Dml Engineers	31,276.00
Donear Industries Ltd	33,028.00
(Continue....)	

For Sunrise Efficient Marketing Limited

(Signature)

SUNRISE EFFICIENT MARKETING LIMITED
GROUPINGS TO THE BALANCE SHEET AS ON 31-03-2021

(Amount In ₹)

PARTICULARS	AMOUNT
Durga Polysters Pvt Ltd	4,375.00
Durga Processors Pvt Ltd	616.00
Earth Silicones	6,200.00
Ekta Prints Pvt.Ltd	23,541.00
Electro Source.	30,149.00
Enviro Control Associates (I) Pvt Ltd	93,763.00
Enviro O&M Services Private Limited	15,239.00
Expanded Polymer Systems	8,496.00
Fabtech Technologies International Ltd	71,509.00
Fibro-Chem Industries	11,092.00
Fives Combustion Systems Pvt Ltd	57,707.00
G.K Hydro Engineering	61,642.00
G.N. Automobiles	117,100.00
Gajjar Compressors Pvt Ltd.	257,240.00
Ganesh Textiles.	75,288.00
Garden Silk Mills Limited	122,898.00
Gargo Corporation	141,506.00
Gayatri Enterprises	28,650.00
Gayatri Industrial Engineers	121,906.00
Gharda Chemicals Limited	52,392.00
Ginza Industries Limited	6,320.00
Giss Pumps Solution	49,560.00
Global Technologies	26,369.00
God Sun Engineering	213,108.00
Gokulanand Petrofibers (Pty Division)	27,506.00
Gokulanand Petrofibres	38,657.00
Gopal Enterprise	133,954.00
Goyal Knitfab Pvt Ltd	20,160.00
Gracy Engineering Company	99,156.00
Greenwire Power Solutions Pvt.Ltd	25,842.00
Gtx Private Limited(Unit-1)	26,762.00
Gtx Private Limited(Unit-2)	55,012.00
Gujarat Polymold Corporation	26,019.00
Gujtex Engineering Company	2,774,587.00
Gurukrupa Electricals	136,408.00
Gvm Woven	2,761.00
H.P. Electricals	5,989.00
Hare Krishna Traders	37,380.00
Harekrishna Millgin Stores	56,659.00
Harlom Millgin Stores	76,735.00
Harish Textile	3,540.00
Harsh Engineers	75,441.00
Harshad Dyeing & Printing Mills Pvt.Ltd.	79,458.00
Harshad Machinery Pvt Ltd	4,375,905.00
Heat Therm Pvt.Ltd	557,532.00
Heat-Cool Fin Industries	66,269.00
Heatex Industries Ltd	1,401,848.00
Hi-Choice Processors Pvt Ltd	12,980.00
Himson Engineering P Ltd	64,275.00

(Continue....)

For Sunrise Efficient Marketing Limited

[Signature] H.T.D.

SUNRISE EFFICIENT MARKETING LIMITED
GROUPINGS TO THE BALANCE SHEET AS ON 31-03-2021

(Amount In ₹)

PARTICULARS	AMOUNT
Himson Engineering Pvt Ltd	27,754.00
Hindustan Chemicals Company	14,396.00
Hi-Tech Apparatus Pvt Ltd	859,855.00
Hitech Hydraulics	103,651.00
HI Equipments	64,428.00
Hle Glascoat Limited (Maroli Works)	234,938.00
Hydro Engineers	105,020.00
Iec Engineering Private Limited	338,381.00
Impulse Powertek	23,482.00
Indo German Engineers	178,180.00
Indofil Industries Limited	112,019.00
Industrial Boilers Ltd	56,962.00
Infinity Corporation	30,411.00
J C Metal Fab	3,703,048.00
J P Extrusiontech Limited	18,314.00
J R Services	32,436.00
Jagdish Textiles	10,054.00
Jagruti Electric Store	17,311.00
Jahnvi Enterprise	146,556.00
Jai Enterprise	253,222.00
Jai Mata Di Dye & Printing Mills Pvt Ltd	13,570.00
Jai Matadi Fashions Pvt Ltd	104,878.00
Jai Safety Consultancy & Projects	2,520,805.00
Jaisal Industries Ltd.	26,344.00
Jakplast Technology	14,160.00
Jalaram Trading	29,741.00
Jay Bharat Dyeing & Printing	57,348.00
Jay Engineers	111,746.00
Jay Jalaram Corporation	37,170.00
Jay Jalaram Millgin Stores	33,300.00
Jayeshbhai	4,760.00
Jayshwal Enterprises	823,330.00
Jb Enterprise	5,600.00
Jignesh Engineering Works	22,774.00
Jindal Polyweaves Pvt. Ltd.	19,824.00
Jiyanshi Electricals	90,736.00
Jwalaji Industries Pvt Ltd	28,993.00
K - Fins Pumps Private Limited	483,160.00
K H Chudasma	56,500.00
K Patel Electrical	17,995.00
K.P.Engineering Works	337,706.00
K.S.Electricals	51,023.00
Kadmavala Industries Pvt Ltd	3,409.00
Kailash Stone	23,541.00
Kalakruti Processors Pvt. Ltd.	44,840.00
Kalyan Enterprise	172,280.00
Kamal Enterprises	8,024.00
Kanchan Textile	40,000.00
Karishma Texofab	4,484.00

(Continue...)

For Sunrise Efficient Marketing Limited

(Signature)

SUNRISE EFFICIENT MARKETING LIMITED
GROUPINGS TO THE BALANCE SHEET AS ON 31-03-2021

PARTICULARS	AMOUNT
Karuna Engineer & Consultant	16,904.00
Kay Bee Electricals	11,654.00
Kewal Enterprise.	81,649.00
Kirtida Silk Mills	20,709.00
Kohinoor Metal Fabricators	(630.00)
Krishna Arts	4,130.00
Krishna Engineering	91,546.00
Krishna Engineers	108,610.00
Krishna Enterprise.	21,240.00
Krishna Fab Tech	140,437.00
Krishna International Overseas	436,760.00
Kshetrapal Engineers	206,023.00
Kweng Alloys Private Limited	65,169.00
Lalji Corporation	16,450.00
Laxmi Electricals	30,798.00
Laxmi Trading Co.	13,094.00
Laxminarayan Industries	130,320.00
Leader Offset	18,006.00
Lotus Enterprise	1,459,876.00
Lucy Engineering Works Pvt Ltd	3,842,524.00
M.M. Techno Engineering	74,553.00
M.Z Plus Auto	80,464.00
Machining Corporation	(25,000.00)
Madhav Enterprise*	16,968.00
Madhav Printers	7,835.00
Madhav Sales	484,761.00
Madhusudan Threads	55,224.00
Madhusudan Threads.	7,280.00
Magcrete Building Solution Pvt. Ltd.	317,337.58
Magson Retail And Distribution Pvt. Ltd.	5,712.00
Mahadev Milgin Store	130,091.00
Mahalaxmi Engineering	77,314.00
Mahavir Eco Projects Pvt.Ltd	85,752.00
Mahavir Synthesis Pvt Ltd	82,803.00
Mahendra Traders	3,776.00
Maheshwari Engineering Industries	88,516.00
Malhar Super Store	5,570.00
Manav Rubber Machinery Pvt. Ltd.	90,261.00
Manish Dyeing & Printing Pvt Ltd	54,870.00
Manish Packaging Pvt Ltd	49,570.00
Manju Dyeing & Printing Mills.	13,741.00
Mansi Prints Pvt.Ltd	56,876.00
Maruti Alang House	12,296.00
Maruti Enterprise*	27,000.00
Marval Engineering Pvt Ltd	1,049,363.00
Max Power Gears	374,048.00
Mechatrox	11,808.00
Mectech Projects Pvt Ltd	60,680.00
Meena Engineering	488,804.00

(Continue...)

For Sunrise Efficient Marketing Limited

Signature 12-10-2021

SUNRISE EFFICIENT MARKETING LIMITED
GROUPINGS TO THE BALANCE SHEET AS ON 31-03-2021

(Amount In ₹)

PARTICULARS	AMOUNT
Meghmani Organics Limited	51,208.00
Mehsana Oil Depo	38,185.00
Micro Synthetics	1,680.00
Mihir Electrical & Mechanical Works	221,252.00
Modern Engineers.	71,272.00
Moreshwar Automation	185,174.00
Mould-Well	87,792.00
Multition Equipment Pvt Ltd	841,755.00
Muskan Motors	50,100.00
N. J. Eco Build Pvt. Ltd. (Unit-2)	42,244.00
National Motor Mfg Company	368,359.00
National Traders	316,373.00
Navin Fluorine International Ltd	137,931.00
Nejadhari Process	200,000.00
Neorama Transmission	300,000.00
New Av Sons Super Store Private Limited (Himaliya)	4,760.00
Nilkanth Enterprise	49,560.00
Nipa Agencies	167,236.00
Nissan Clean India Pvt Ltd	300,841.00
Nita Milgin And Fani House	26,338.00
Nita Tex Parts	46,293.00
Om Engineering Works	383,208.00
Om Sai Metal	92,000.00
Omeel Coils	161,996.00
Orgo Chem (Guj) Pvt Ltd	3,504.00
Oscarwin Weaving Engineering	54,280.00
P & M Engineering Solution	6,018.00
P Mech Engineers	55,138.00
Palchin Chemicals	118,909.00
Parag Syntex Pvt Ltd	127,440.00
Paras Traders.	11,300.00
Parbat Bearing & Rubber	28,350.00
Parihar Fabrication	175,125.00
Parshvanath Engineering	93,810.00
Parthivi Electromech	63,444.00
Pashmina Textile	7,316.00
Patel Pumps And Electrical	19,947.00
Payal Dyeing & Printing Mills Pvt Ltd	13,865.00
Peean Electrical Services	27,494.00
Perfect Industrial Services.	51,628.00
Phoenix Era Construction	58,000.00
Pidilite Industries Limited	21,483.00
Pioneer Syntex (P) Ltd	587,415.00
Pooja Enterprise	70,552.00
Poonam Electrical & Motor Rewind Works	16,178.00
Pr Texpro Engineering	331,763.00
Pragna Pharma Private Limited	144,220.00
Prakash Industrial Services Pvt Ltd	235,112.00
Pramukh Automation	68,440.00

(Continue...)

For Sunrise Efficient Marketing Limited

M. J. Bhatti H.T.B.C.

SUNRISE EFFICIENT MARKETING LIMITED
GROUPINGS TO THE BALANCE SHEET AS ON 31-03-2021

(Amount In ₹)	
PARTICULARS	AMOUNT
Prayagraj Dyeing Printing Mills Pvt.Ltd	276,757.00
Prestige Industrial Traders	255,265.00
Priyanshi Creations Pvt.Ltd	7,080.00
Purani Automation	12,154.00
Quality Engineering Company	181,403.00
R & B Denims Limited	54,922.00
R Manilal & Sons.	749,042.00
R.B. Industrial Equipments	89,987.00
R.B. Industries	5,824.00
Rachna Art & Prints Pvt Ltd	38,304.00
Radhe Hardware	41,008.00
Radhe Lubricants	1,103,552.00
Radhey Radhey Dyeing & Printing Mills	171,749.00
Radhika Syntex Pvt Ltd	191,868.00
Radiant Solutions	1,750,800.00
Raj Lakkshmi Industries	8,600.00
Rajdeep Boilers Pvt Ltd	4,688,353.00
Rajesh Industrial Store	21,494.00
Rajkot Machinery & Textile Parts	28,148.00
Ramdev Traders.	48,000.00
Ranjit Buildcon Ltd	8,720.00
Ratan Priya Dyeing & Ptg Mills (P) Ltd.	57,177.00
Rathod Brothers	5,570.00
Ravi Exports	396,598.00
Robin Dyes & Intermediate (P) Ltd	37,052.00
Rudra Enterprises	151,000.00
Rudraksh Synthetic Pvt Ltd	6,254.00
Rujal Foods Pvt Ltd Freshco	6,664.00
Rushabh Enterprises	1,270,196.00
Rushi Enterprise	32,072.00
Sachin Infra Environment Ltd	270,032.00
Safe Guard And Fire Marshal Services	586,860.00
Saffron Namkeen (Himalya)	21,420.00
Sagar Texprints Pvt Ltd	179,360.00
Sai Enviro	40,434.00
Sai Group Industrial Oil	153,189.00
Sai Tech Engineering Company	147,960.00
Sai Traders	63,071.00
Samarth Engineering	47,106.00
Sangam Fashion (P) Ltd	74,502.00
Sangani Agencies.	24,500.00
Sanimo Polymers Pvt Ltd	3,017.00
Sankalp Dyeing & Ptg Mills Pvt Ltd	9,440.00
Sanskriti Processors Pvt.Ltd.	12,803.00
Santram Engineers P Limited	18,767.00
Sapru Texpro	762,046.00
Satnam Enterprise	116,135.00
Sbc Cooling Private Limited	821,396.00
Shah Electric Co..	18,179.00

(Continue...)

For Sunrise Efficient Marketing Limited

[Signature] H.T.G. *[Signature]*

SUNRISE EFFICIENT MARKETING LIMITED
GROUPINGS TO THE BALANCE SHEET AS ON 31-03-2021

(Amount In ₹)

PARTICULARS	AMOUNT
Shahlon Enterprises Llp	135,431.00
Shahlon Silk Industries Ltd..	352,962.00
Shailja Tex Prints Pvt.Ltd	19,730.00
Shakti Auto Parts	91,380.00
Shantaz Technofoods Llp	(9,440.00)
Shaswat Enterprise	48,284.00
Shaurya Industries Pvt Ltd	117,410.00
Sheth Tex-Pro Engineers	187,620.00
Shilpa Dyeing And Printing Mills Pvt Ltd	11,446.00
Shiv Om Pumps	17,488.00
Shiva Engineering Works	13,924.00
Shivam Corporation	22,125.00
Shivam Hydraulics	30,208.00
Shivam Textile Traders	26,668.00
Shivay Craft Llp	112,218.00
Shivdhara Milgine Store	75,343.00
Shree Ambe Bhairav Fastaners	29,736.00
Shree Ambe Twister	12,579.00
Shree Balaji Processors	23,010.00
Shree Balaji Traders	3,700.00
Shree Bhikshu Electricals	10,620.00
Shree Datt Aquaculture Farms (Bhat)	40,788.00
Shree Durga Syntex Pvt Ltd	838,084.00
Shree Ganesh Synthetics	4,248.00
Shree Hari Lubricants	3,988.00
Shree Jalaram Stone Quarry Works	33,500.00
Shree Jalaram Textiles.	23,836.00
Shree Jalaram Tyre Hazira	411,259.00
Shree Laxmi Engineering Company	306,223.00
Shree Petrochem	60,220.00
Shree Power Controls	176,528.00
Shree Raghukul Texprints P.Ltd	33,866.00
Shree Ram Electricals	10,089.00
Shree Ram Textiles.	91,355.00
Shree Ramanuj Dyeing & Printing Mills	46,058.00
Shree Rang Enterprise	92,630.00
Shree Rang Textile	5,310.00
Shree Ranisati Processors Pvt Ltd	73,160.00
Shree Sai Enterprise	94,589.00
Shree Sai Krupa Engineering Works	37,347.00
Shree Sainath Sales.	459,457.00
Shree Siddhi Vinayak Stone	10,500.00
Shree Vinayak Sales	313,992.00
Shreedhar Engineering	115,404.00
Shreeji Dyeing	78,116.00
Shreeji Prints Pvt Ltd	398,110.00
Shreenath Engineering	296,996.00
Shreenathji Hydroflex	(173,600.00)
Shreenathji Stone Quarry	33,500.00

(Continue...)

For Sunrise Efficient Marketing Limited

SUNRISE EFFICIENT MARKETING LIMITED
GROUPINGS TO THE BALANCE SHEET AS ON 31-03-2021

(Amount In ₹)

PARTICULARS	AMOUNT
Shreya Print Pvt Ltd	15,240.00
Shri Ambe Sales Agency	44,426.00
Shri Madhusudan Dyg & Ptg Mills (P) Ltd.	66,144.00
Shri Madhusudan Rayons Pvt Ltd	10,280.00
Shri Rang Enterprise*	276,553.00
Shriji Pro	724,431.00
Sid Electric Pvt Ltd	37,123.00
Siddharth Engineers	49,700.00
Siddheshwari Prints Pvt Ltd.	6,018.00
Siddhi Vinayak Enterprise	25,606.00
Sigma Engineering Services	95,260.00
Signora Polytex Pvt Ltd	5,824.00
Skilled Industries	378,532.00
Sm Silk Industries	6,096.00
Smart Roll Industries	72,452.00
Smit Enterprise	309,596.00
Sneha Fashion (P) Ltd	117,528.00
Sneha Techno Engineering	68,440.00
Sona Industries Pvt Ltd	51,059.00
Sonali Dyeing & Printing Pvt Ltd	34,588.00
Sparrow Tex Engineering	180,556.00
Spc Lifesciences Private Ltd	(2,203.00)
Spectronic Controls	31,624.00
Spectrum Dyes & Chemicals Pvt Ltd	206,500.00
Standard Electricals	7,493.00
Star Knits	10,080.00
Star Pump	140,505.00
Steel Fab Equipments	430,981.00
Stenford Industries	2,453,984.00
Stenmech Engineering Works Pvt Ltd	5,910,662.00
Sudarshan Textile Pvt Ltd	60,804.00
Sukham Dyeing And Printing Mills	1,770.00
Sumeet Engineering	430,437.00
Sumeet Silk Mills	12,390.00
Sumilone Industries Private Limited	42,680.00
Sun Textile Engineers	259,985.00
Suncity Electricals	10,503.00
Sunita Dyeing Mills Pvt Ltd	42,480.00
Sunita Processors Pvt Ltd	48,380.00
Sunrise Polypack Pvt Ltd	103,250.00
Sunshine Engineering	710,796.00
Suntek Marketing Co.	5,310.00
Super India Buildpro Private Limited	2,476,740.00
Suprabhat Prints Pvt Ltd	73,384.00
Surat District Co Op.Milk Pro Union Ltd	18,880.00
Suresh Millgin Stores	641,860.00
Suryoday Fashion Pvt Ltd	86,796.00
Svan Engineers	76,936.00
Swarnim Technocrats	627,707.00

(Continue...)

For Sunrise Efficient Marketing Limited

Amir Khan 11-10-21

SUNRISE EFFICIENT MARKETING LIMITED
GROUPINGS TO THE BALANCE SHEET AS ON 31-03-2021

(Amount In ₹)

PARTICULARS	AMOUNT
Swastik Polyprints Pvt Ltd	24,366.00
Tatva Chintan Pharma Chem Ltd	45,548.00
Tatva Chintan Pharma Chem Ltd.	67,100.00
Tatvamasi Automation Private Limited	1,094,487.00
Tds Receivable F.Y. 2020-21	5,643.00
Techno Trans Engineers	(4,000.00)
Technofab Engineering Services	224,182.00
Technokraft Marketing Llp	392,020.00
Texfab Engineers (I) Pvt Ltd	886,922.00
The Amore Benquets	68,363.00
The Dharamsi Morarji Chemicals Co. Ltd.	108,860.00
Time Automation System	59,472.00
Tirth Automation	49,678.00
Tirth Electricals	6,496.00
Todi Rayons Pvt. Ltd.	21,182.00
Trishul Electricals	47,228.00
Trishul Fabricators	1,281,349.00
Triveni Boiler Pvt.Ltd	114,963.00
True Blue Technologies	407,725.00
Tulsi Paper Mills Pvt Ltd	(4,720.00)
Tulsi Super	62,720.00
Udhna Gas Company	9,912.00
Ultratech Cement Limited	93,173.00
Universal Electricals	78,889.00
V.N. Automation	118,802.00
Vaibhav Enterprise	149,284.00
Vaibhav Sales Corporation	215,756.00
Vaibhavi Creation	8,715.00
Vaishnavi Hydrolifters	60,534.00
Valiant Organics	120,995.00
Vardhan Enterprises	81,060.00
Varni Milligin Store	26,196.00
Varp Enterprise.	26,208.00
Varun Dyeing & Printing Mills Pvt Ltd	2,950.00
Veer Enterprise.	79,316.00
Venus Mills Pvt Ltd	48,569.00
Vibrant International	48,545.00
Vibrant Processors (P) Ltd	91,332.00
Vijay Trading Co	331,288.00
Vikas Trendz Private Limited	7,616.00
Virangi Creation Private Limited	30,000.00
Vishwakarma Engineering Works	69,030.00
Vnt System & Services	282,302.00
Voltmech Solutions	519,866.00
Vortex Flex Pvt Ltd	93,928.00
Vraj Petro-Chem	(236.00)
Vrinda Tex Pvt.Ltd.	15,222.00
Vrundavan Oil	14,200.00
Weavtech Engineers Ltd.	2,735,320.00

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For Sunrise Efficient Marketing Limited

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