

**DEMOVERA & ASSOCIATES***Chartered Accountants - Synthetic Demonstration Firm*

3rd Floor, Demo Chambers, 21 Demo Marg, Demo Nagar 000001

FRN-DEMO-0001 | E-mail: office@demovera-demo.invalid

**COMPILATION OF EVIDENCE****In support of the explanation offered as to the nature and source of the credit of Rs. 32,00,000/- appearing in the books of account***Prepared for filing in response to the notice under section 148A(1) dated 6 January 2026*

|                                          |                                                                          |
|------------------------------------------|--------------------------------------------------------------------------|
| <b>Assessee</b>                          | : Suryanetra Components Private Limited - Synthetic Demonstration Entity |
| <b>Permanent Account Number</b>          | : PAN-DEMO-0001                                                          |
| <b>Assessment year</b>                   | : 2024-25                                                                |
| <b>Previous year ended</b>               | : 31st March, 2024                                                       |
| <b>Lender</b>                            | : Tamrasetu Tradecraft Private Limited - Synthetic Demonstration Entity  |
| <b>Lender's Permanent Account Number</b> | : PAN-DEMO-0002                                                          |
| <b>Proceeding reference</b>              | : DEMO/REASSMT/2026/001                                                  |
| <b>Date of compilation</b>               | : 10 January 2026                                                        |
| <b>Total number of pages</b>             | : 6 (six)                                                                |

**INDEX**

| Sl. | Description of the document                                                                                                                                    | Annexure | Page  | Amount        | Status       |
|-----|----------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|-------|---------------|--------------|
| 1   | Confirmation of account issued by the lender, together with an extract of the lender's ledger account of the assessee for the financial year 2023-24           | A        | 2 - 3 | INR 32,00,000 | Enclosed     |
| 2   | Extract of the assessee's bank statement with Demo Commercial Bank Limited for the period 01/04/2023 to 30/09/2023, showing the entries relating to the lender | B        | 4     | 20,00,000     | Enclosed     |
| 3   | Extract of the loan agreement dated 05/06/2023 between the assessee and the lender                                                                             | C        | 5     | -             | Enclosed     |
| 4   | Audited financial statements of the lender for the financial year 2023-24                                                                                      | D        | 6     | -             | Not supplied |
| 5   | Acknowledgement of the lender's return of income for the assessment year 2024-25                                                                               | E        | 6     | -             | Not supplied |

**NOTE ON THE COVERAGE OF THIS COMPILATION**

1. The confirmation of account at Annexure A confirms an aggregate advance of Rs. 32,00,000/- made by the lender to the assessee during the previous year ended 31st March, 2024.
2. Of that aggregate, receipts totalling INR 20,00,000 are traceable to the bank statement extract at Annexure B. The extract at Annexure B covers the period 01/04/2023 to 30/09/2023 only. The statement for the period 01/10/2023 to 31/03/2024, in which the balance of Rs. 12,00,000/- is stated to have been received, has been applied for from the bank and is not enclosed in this compilation.
3. The audited financial statements of the lender for the financial year 2023-24 have not been supplied. The acknowledgement of the lender's return of income for the assessment year 2024-25 has not been supplied. Both documents have been called for from the lender and will be placed on record if and when they are received.
4. This compilation records only what has been supplied. It does not express, and must not be read as expressing, any view on whether the material supplied is sufficient in law, nor does the absence of any document from this compilation establish that the corresponding amount is unexplained.

**ANNEXURE A****Confirmation of account issued by the lender***Page 2 of 6***TAMRASETU TRADECRAFT PRIVATE LIMITED***Synthetic Demonstration Entity*

Office 3B, Demo Trade Centre, Sector 12, Demo Nagar 000001

PAN-DEMO-0002 | CIN-DEMO-0002

10 January 2026

**TO WHOMSOEVER IT MAY CONCERN****CONFIRMATION OF ACCOUNT**

We, Tamrasetu Tradecraft Private Limited - Synthetic Demonstration Entity (PAN-DEMO-0002), hereby confirm that during the previous year ended 31st March, 2024, relevant to the assessment year 2024-25, we advanced to Suryanetra Components Private Limited - Synthetic Demonstration Entity (PAN-DEMO-0001) by way of an unsecured loan an aggregate sum of Rs. 32,00,000/-, in four tranches, in each case through banking channels by way of real time gross settlement from our account maintained with our bankers.

We further confirm that the said loan carries interest at the rate of 9 per cent per annum payable on maturity, that no part of the principal has been repaid as at the close of the said previous year, and that the sum of Rs. 32,00,000/- stands to the debit of the said party in our books of account as on 31st March, 2024.

**Particulars of the amounts advanced**

| Sl. | Date       | Mode | Reference     | Amount (Rs.) |
|-----|------------|------|---------------|--------------|
| 1   | 12/06/2023 | RTGS | DEMO-UTR-0001 | 12,00,000    |
| 2   | 27/09/2023 | RTGS | DEMO-UTR-0002 | 8,00,000     |
| 3   | 14/11/2023 | RTGS | DEMO-UTR-0003 | 7,00,000     |
| 4   | 22/01/2024 | RTGS | DEMO-UTR-0004 | 5,00,000     |
|     |            |      | Total         | 32,00,000    |

(Sd/-)

**For TAMRASETU TRADECRAFT PRIVATE  
LIMITED**

V. Tamrasetu

Director

DIN-DEMO-DIR-0002

ANNEXURE A (continued)

Extract of the ledger account of the assessee in the books of the lender

Page 3 of 6

In the books of Tamrasetu Tradecraft Private Limited - Synthetic Demonstration Entity  
Ledger account: Suryanetra Components Private Limited - Synthetic Demonstration Entity - Unsecured loan account  
For the financial year 2023-24 (previous year ended 31st March, 2024)

| Date       | Particulars                                | Voucher No.  | Debit (Rs.) | Credit (Rs.) |
|------------|--------------------------------------------|--------------|-------------|--------------|
| 12/06/2023 | Loan advanced - RTGS ref.<br>DEMO-UTR-0001 | DEMO-JV-0001 | 12,00,000   | -            |
| 27/09/2023 | Loan advanced - RTGS ref.<br>DEMO-UTR-0002 | DEMO-JV-0002 | 8,00,000    | -            |
| 14/11/2023 | Loan advanced - RTGS ref.<br>DEMO-UTR-0003 | DEMO-JV-0003 | 7,00,000    | -            |
| 22/01/2024 | Loan advanced - RTGS ref.<br>DEMO-UTR-0004 | DEMO-JV-0004 | 5,00,000    | -            |
| 31/03/2024 | Closing balance carried down (debit)       | -            | -           | 32,00,000    |
|            | Total                                      |              | 32,00,000   | 32,00,000    |

Note: The closing debit balance of Rs. 32,00,000/- represents the principal amount of the unsecured loan outstanding as at 31st March, 2024. Interest is payable on maturity and no interest has been credited to the said account during the financial year 2023-24.

ANNEXURE B

Extract of the bank statement of the assessee showing the entries relating to the lender

Page 4 of 6

|                                |                                                                          |
|--------------------------------|--------------------------------------------------------------------------|
| Account holder                 | : Suryanetra Components Private Limited - Synthetic Demonstration Entity |
| Bank                           | : Demo Commercial Bank Limited                                           |
| Branch                         | : Demo Nagar Main Branch                                                 |
| Account number                 | : ACC-DEMO-00001                                                         |
| IFSC                           | : DEMO0000001                                                            |
| Period covered by this extract | : 01/04/2023 to 30/09/2023                                               |
| Nature of the extract          | : Filtered - entries relating to the lender only                         |

| Date       | Particulars                                                               | UTR / Reference | Credit (Rs.) |
|------------|---------------------------------------------------------------------------|-----------------|--------------|
| 12/06/2023 | RTGS credit received from TAMRASETU<br>TRADECRAFT PRIVATE LIMITED         | DEMO-UTR-0001   | 12,00,000    |
| 27/09/2023 | RTGS credit received from TAMRASETU<br>TRADECRAFT PRIVATE LIMITED         | DEMO-UTR-0002   | 8,00,000     |
|            | Total credits relating to the lender within the period of<br>this extract |                 | 20,00,000    |

This extract is confined to the period 01/04/2023 to 30/09/2023 and to entries relating to the lender. The tranches of Rs. 7,00,000/- dated 14/11/2023 and Rs. 5,00,000/- dated 22/01/2024 recorded in the lender's ledger at Annexure A fall outside the period covered by this extract. The bank statement for the period 01/10/2023 to 31/03/2024 has been applied for and is not enclosed.

**ANNEXURE C****Extract of the loan agreement dated 05/06/2023***Page 5 of 6***AGREEMENT OF UNSECURED LOAN***Made at Demo Nagar on the 5th day of June, 2023***BETWEEN**

Tamrasetu Tradecraft Private Limited - Synthetic Demonstration Entity, a company incorporated under the Companies Act, 2013 and having its registered office at Office 3B, Demo Trade Centre, Sector 12, Demo Nagar 000001 (hereinafter referred to as 'the Lender') of the ONE PART;

**AND**

Suryanetra Components Private Limited - Synthetic Demonstration Entity, a company incorporated under the Companies Act, 2013 and having its registered office at Unit 14, Demo Industrial Estate, Sector 7, Demo Nagar 000001 (hereinafter referred to as 'the Borrower') of the OTHER PART.

**Extract of the operative clauses**

1. The Lender agrees to advance to the Borrower, and the Borrower agrees to borrow, an unsecured loan of an aggregate principal amount not exceeding Rs. 32,00,000/-, to be drawn in such tranches and on such dates as the parties may agree.
2. Every tranche shall be advanced through banking channels only, and no part of the loan shall be advanced or repaid otherwise than through an account payee instrument or an electronic transfer.
3. The principal amount outstanding from time to time shall carry interest at the rate of 9 (nine) per cent per annum, which interest shall accrue from the date of each advance and shall become payable on maturity together with the principal.
4. The loan shall mature and become repayable on the expiry of 36 (thirty-six) months from the date of the first advance, or on such earlier date as the Lender may demand in writing after giving not less than 30 (thirty) days' notice.
5. The loan is unsecured. No charge, mortgage, pledge or other encumbrance is created over any asset of the Borrower by or under this agreement.

|                                          |                                           |
|------------------------------------------|-------------------------------------------|
| For TAMRASETU TRADECRAFT PRIVATE LIMITED | For SURYANETRA COMPONENTS PRIVATE LIMITED |
| (Sd/-)                                   | (Sd/-)                                    |
| V. Tamrasetu                             | A. Suryanetra                             |
| Director                                 | Director                                  |

*Note: This is an extract of the operative clauses only. The schedules and the execution page of the agreement are not reproduced in this compilation.*

**ANNEXURES D AND E**  
**Documents called for but not supplied**  
*Page 6 of 6*

| Annexure | Document called for                                                                                                                                                          | From whom called for                                                  | Status       |
|----------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------|--------------|
| D        | Audited financial statements of the lender for the financial year 2023-24, comprising the balance sheet, the statement of profit and loss and the notes forming part thereof | Tamrasetu Tradecraft Private Limited - Synthetic Demonstration Entity | Not supplied |
| E        | Acknowledgement of the return of income of the lender for the assessment year 2024-25                                                                                        | Tamrasetu Tradecraft Private Limited - Synthetic Demonstration Entity | Not supplied |

The two documents listed above were called for from the lender by letter dated 02/01/2026. They had not been received as at the date of this compilation and are accordingly not enclosed. No document has been substituted for them and nothing in this compilation should be read as reproducing their contents.

The assessee will place the said documents on record if and when they are received. Until then, the creditworthiness of the lender is not evidenced by any material forming part of this compilation.

Certified that the documents comprised in this compilation are true copies of the originals produced before us by the assessee, and that the statements made in the note on coverage at page 1 of this compilation are correct.

(Sd/-)  
**For DEMOVERA & ASSOCIATES**  
R. Demovera  
Partner  
Membership No. MEM-DEMO-0001