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GOVERNMENT OF INDIA
MINISTRY OF CORPORATE AFFAIRS

ROC Vijayawada

Registrar of Companies, 29-7-33, First Floor, Vishnuvardhanarao Street,Suryaraopet, Vijayawada, Andhra Pradesh, India, 520002

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Order ID: PO/ADJ/12-2025/VW/01067 **Dated: 04/12/2025**

ORDER FOR ADJUDICATION OF PENALTY UNDER SECTION 454 OF THE COMPANIES ACT, 2013 ('THE ACT') FOR VIOLATION OF SECTION 450 OF THE COMPANIES ACT, 2013.

A. Appointment of Adjudicating Officer:

Ministry of Corporate Affairs vide its Gazette notification number S.O. 5459(E) dated 26/10/2018 appointed undersigned as Adjudicating Officer in exercise of the powers conferred by section 454 of the Companies Act, 2013 [herein after known as Act] read with Companies (Adjudication of Penalties) Rules, 2014 for adjudging penalties under the provisions of this Act.

B. Company details:

In the matter relating to SAPPHIRE BLOSSOM ROCKS PRIVATE LIMITED [herein after known as Company] bearing CIN U14102AP2005PTC047503, is a company registered with this office under the Provisions of the Companies Act, 2013/1956 having its registered office situated at INDUSTRIAL PARK (EXAPANSION) RENIGUNTA ROAD NA TIRUPATI CHITTOOR ANDHRA PRADESH INDIA 517506

Individual details:

In the matter relating to SUDARSANAM NAIDU PEMMASANI [herein after known as individual] having PAN AEMPP9706L and having its address at D.NO.1-3,MADIBAKA, PAPANAIDUPET, YERPEDU CHITOOR ANDHRA PRADESH INDIA 517526

C. Provisions of the Act:

If a company or any officer of a company or any other person contravenes any of the provisions of this Act or the rules made thereunder, or any condition, limitation or restriction subject to which any approval, sanction, consent, confirmation, recognition, direction or exemption in relation to any matter has been accorded, given or granted, and for which no penalty or punishment is provided elsewhere in this Act, the company and every officer of the company who is in default or such other person shall be 1[liable to a penalty of ten thousand rupees, and in case of continuing contravention, with a further penalty of one thousand rupees for each day after the first during which the contravention continues, subject to a maximum of two lakh rupees in case of a company and fifty thousand rupees in case of an officer who is in default or any other person]

D. Facts about the case:

1. Default committed by the officers in default/noticee - As per sec 143(3) (f) & (h) of Companies Act 2013, the auditor's report shall state the observations or comments of the auditors on financial transactions or matters which have any adverse effect on the functioning of the company and further any qualification, reservation or adverse remark relating to the maintenance of accounts and other matters connected therewith.
However during Inquiry, the IO has observed that In the Statutory Auditor's report for the Financial year ended 31-03-2021,Statutory Auditor has not qualified his report to the extent that the company has not charged any depreciation on the machinery & the Building of the company. Hence the Statutory auditor M/s PMR Associates shall be liable for penal action u/s 450 of CA,Act 2013 for non compliances under sec 143(3) of the Companies Act,2013.

2. As per Section 143(3) (f) & (h) of Companies Act,2013 the auditors report shall states the observation or comments of the Auditors on financial transactions or matters which have any adverse effect on the functioning of the company and further any qualifications reservation or adverse remarks relating to the maintenance of the accounts and other matters connected therewith howevewr during inquiry the IO has observed that in the Statutory auditors report for the financial year ended 31.03.2021 Statutory Auditor has not qualified is report to the extent that the company has not charged any depreciation on the machinery and building of the company. Hence the Statutory Auditors Mr. PMR Associates shalol ee liable for penal action under section 450 of CA 2013 for non compliances under section 143(3) of the Companies Act,2013. The e-hearing notice issued on 30.09.2025 and attended the Authorized Representatative of Mr. Nagaraju Kumar B,CS on 14.10.2025.

E.Order:

1. Statutory Auditor's report for the Financial year ended 31-03-2021,Statutory Auditor has not qualified his report to the extent that the company has not charged any depreciation on the machinery & the Building of the company. Hence the Statutory auditor M/s PMR Associates shall be liable for penal action u/s 450 of CA,Act 2013 for non compliances under sec 143(3) of the Companies Act,2013.. Hence penalty imposed.

2. The details of penalty imposed on the company, officers in default and others are shown in the table below:

(A)	Name of person on whom penalty imposed (B)	Rectification of Default required (C)	Penalty Amount (D)	Additional Penalty (E) (*Per day of continuing default i.e. date of rectification of default less order issue date)	Maximum limit for Penalty (F)
1	SUDARSANAM NAIDU PEMMASANI having PAN as AEMPP9706L		10000	0	50000

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3. The notified officers in default/noticee shall rectify the default mentioned above and pay the penalty, so applicable within 90 days of receipt of the order.

4. The notified officers in default/noticee shall pay the penalty amount via ‘e-Adjudication’ facility which can be accessed through the respective login IDs on the website of Ministry of Corporate Affairs and upload the copy of paid challan / SRN of e-filing (if applicable) on the ‘e-Adjudication’ portal itself. It is also directed that the penalty so imposed upon the officers in default shall be paid from their personal sources/income.

5. Appeal against this order may be filed in writing with the Regional Director, RD Hyderabad within a period of sixty days from the date of receipt of this order, in Form ADJ setting for the grounds of appeal and shall be accompanied by a certified copy of this order [Section 454 (5) & 454 (6) of the Act, read with Companies (Adjudication of Penalties) Rules, 2014].

6. For penal consequences of non-payment of penalty within the prescribed time limit, please refer Section 454(8) of the Companies Act, 2013.

Certification signature by DS REGISTRAR OF COMPANIES VIJAYAWADA 1 <ROC.VIJAYAWADA@MCA.GOV.IN>, Validity Unknown

Digitally signed by DS REGISTRAR OF COMPANIES VIJAYAWADA 1
Date: 2025.12.04 15:41:04 IST

M.Varaprasad Rao,
Registrar of Companies
ROC Vijayawada

To,
1. SUDARSANAM NAIDU PEMMASANI, D.NO.1-3,MADIBAKA, PAPANAIDUPET, YERPEDU CHITOOR ANDHRA PRADESH INDIA 517526, sudarsanamnaidu@yahoo.com