



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

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

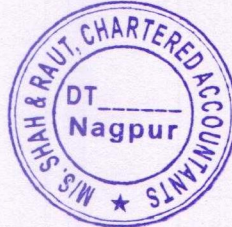
1. I report that the statutory audit of
M / s. Goldline Pharmaceuticals LTD.
Plot No.103/F-1, Leela Appartment, Narendra Nagar, Nagpur
PAN **AACCG2989F**

was conducted by M/s Shah & Raut in pursuance of the provisions of the Companies Act, 2013 Act, and I annex hereto a copy of their
audit report dated 31-Aug-2023 along with a copy each of -

- (a) the audited Profit and Loss Account for the period beginning from 1-APR-2022 to ending on 31-MAR-2023
(b) the audited Balance Sheet as at 31-MAR-2023; and
(c) documents declared by the said Act to be part of, or annexed to, the Profit and Loss Account and Balance Sheet.
2. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.
3. In my opinion and to the best of my information and according to examination of books of account including other relevant documents
and explanations given to me, the particulars given in the said Form No. 3CD are true and correct subject to the following
observations/qualifications, if any:

SN	Qualification Type	Observations/Qualifications
		Nil

Place : NAGPUR
Date : 28/09/2023
UDIN : 23102855BGUABC5153



28 SEP 2023

For M/S SHAH & RAUT
Chartered Accountant
(Firm Regn No.: 121020W)

(PRAVIN SANTOSHRAO RAUT)
PARTNER
Membership No: 102855



Independent Auditor's Report

To the Members of

Goldline Pharmaceuticals Ltd

Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the financial statements of **M/s Goldline Pharmaceuticals Ltd**, which comprise the balance sheet as at 31st March 2023, and the statement of Profit and Loss and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid 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, 2023, its profit/loss and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Information other than the financial statements and auditors' report thereon

The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexures to Board's Report but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.



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Responsibilities of Management and Those Charged with Governance 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 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. 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.

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.



- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

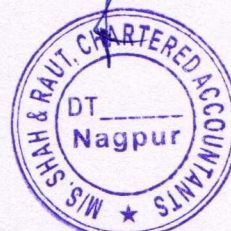
We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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

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

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2016 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the 'Annexure A', a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.
2. 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.
 - c) 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 account.
 - d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.



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- e) On the basis of the written representations received from the directors as on 31st March, 2023 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2023 from being appointed as a director in terms of Section 164 (2) of the Act.
- f) With respect to the adequacy of the internal financial controls with reference to financial statements of the Company and the operating effectiveness of such controls, refer to our separate Report in 'Annexure B'.
- g) 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:
- i. The Group does not have any pending litigations which would impact its financial position.
 - ii. The Group did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

Place:-Nagpur
Date:29/08/2023
UDIN:23102855BGUABB1879



For M/s Shah & Raut
Chartered Accountants
FRN: 121020W


CA PRAVIN RAUT
(Partner)
Membership
No. 102855

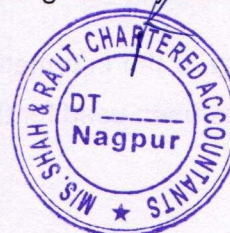


Annexure 'A': GOLDLINE PHARMACEUTICALS LTD

The Annexure referred to in paragraph 1 of Our Report on Other Legal and Regulatory Requirements.

We report that:

- i. (a) (A) The Company has maintained proper records showing full particulars, including quantitative details and situation of property, Plant and equipment ;
(B) Property, Plant and equipment of the Company were physically verified by the management at reasonable interval. According to the information and explanations given to us and as examined by us, no material discrepancies were noticed on such verification.
(c) According to the information and explanations given to us, the records examined by us, title deed of all immovable properties (other than properties where the company were lessee and lease agreement are duly executed in favor of lessee) disclosed in the financial statement are held in the name of the company;
(d) According to the information and explanations given to us, the records examined by us, the company has not revalued its property, Plant and equipment during the year under review.
(e) According to the information and explanations given to us, the records examined by us, no proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.
- ii. (a) According to the information and explanations given to us, the records examined by us, the management has carried out physical verification of inventory at reasonable intervals.
(b) According to the information and explanations given to us, the records examined by us, the company has not sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks or financial institutions on the basis of security of current assets.
- iii. According to the information and explanations given to us, the records examined by us, the company has not during the year made any investments in, or provided any guarantee or security or granted any loans or advances in nature of loan, secured or unsecured, to the Companies, Firms, LLP or any other parties.
- iv. In our opinion and according to information and explanation given to us, the company has not granted any loans or provided any guarantees or given any security or made any



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- v. investments to which the provision of section 185 and 186 of the Companies Act, 2013 are applicable.
- vi. In our opinion and according to the information and explanations given to us, the company has not accepted any deposits and accordingly paragraph 3(v) of the order is not applicable.
- vii. The Central Government of India has not prescribed the maintenance of cost records under sub-section (1) of section 148 of the Act for any of the activities of the company and accordingly paragraph 3 (vi) of the order is not applicable.

viii. In respect of statutory dues:

(a) According to the information and explanations given to us and on the basis of our examination of the records of the Company, amounts deducted/ accrued in the books of account in respect of undisputed statutory dues including provident fund, employees' state insurance, income-tax, sales- tax, service tax, goods and service tax, duty of customs, duty of excise, value added tax, cess and other material statutory dues have been generally regularly deposited during the year by the company with the appropriate authorities. According to the information and explanations given to us, no undisputed amounts payable in respect of provident fund, employees' state insurance, income-tax, sales- tax, service tax, goods and service tax, duty of customs, duty of excise, value added tax, cess and other material statutory dues were in arrears as at March 31, 2023 for a period of more than six months from the date they became payable.

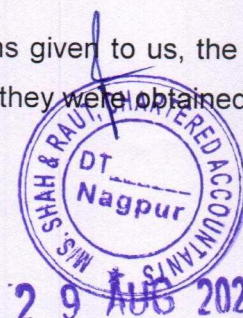
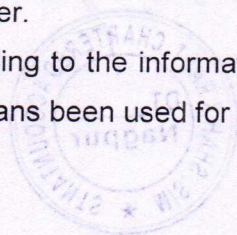
(b) According to the information and explanations given to us and the records of the company examined by us, there are no dues as mentioned in vii (a) above which have been deposited on account of any dispute

ix. According to the information and explanations given to us and the records of the company examined by us, there are no transactions that are not recorded in the books of account have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961).

x. a) According to the information and explanations given to us and the records of the company examined by us, the company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender.

(b) According to the information and explanations given to us, the records examined by us, the company is not declared willful defaulter by any bank or financial institution or any other lender.

(c) According to the information and explanations given to us, the records examined by us, term loans have been used for the object for which they were obtained.

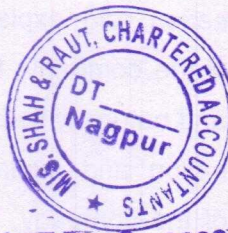


- (d) According to the information and explanations given to us, the records examined by us, the company used funds raised for a short term basis for short term purposes.
- (e) According to the information and explanations given to us, the records examined by us, the company has not taken any funds from any entity or person on account of or to meet the obligations of its associates, subsidiaries or joint ventures.
- (f) According to the information and explanations given to us, the records examined by us, the company has not raised any loans during the year by pledging securities held in their subsidiaries, joint ventures or associate companies.
- xi. (a) The Company has not raised any money by way of initial public offer or further public offer (including debt instruments) during the year. Accordingly, paragraph 3 (x)(a) of the order is not applicable.
- (b) According to the information and explanations given to us and based on our examination of the records of the company, the company has not made any preferential allotment or private placement of shares (fully, partially or optionally) convertible debentures during the year. Accordingly, paragraph 3(xi) (b) of the order is not applicable.
- xii. To the best of our knowledge and according to the information and explanations given to us, no fraud by the Company or no material fraud on the Company has been noticed or reported during the year.
- xiii. The Company is not a Nidhi Company and accordingly, paragraph 3 (xii) of the order is not applicable to the Company.
- xiv. According to the information and explanations given to us and based on our examination of the records of the company, transactions with the related parties are in compliance with section 177 and 188 of the Act. Where applicable, the details of such transactions have been disclosed in the financial statements as required by the applicable accounting standards.
- xv. (a) According to the information and explanations given to us and based on our examination of the records of the company, the company has an internal audit system commensurate with the size and nature of its business.
- (b) According to the information and explanations given to us and based on our examination of the records of the company, the reports of the internal auditors for the period under audit were considered by the statutory auditor.
- xvi. According to the information and explanations given to us and based on our examination of the records of the company, the company has not entered into non-cash transactions
- xvii.



- xviii. with directors or persons connected with them. Accordingly, paragraph 3(xv) of the order is not applicable.
- xix. According to the information and explanations given to us and based on our examination of the records of the company, the company is not required to be registered under section 45-IA of the Reserve Bank of India Act 1934.
- xx. According to the information and explanations given to us and based on our examination of the records of the company, the company has not incurred cash losses in the financial year and in the immediately preceding financial year.
- xxi. According to the information and explanations given to us and based on our examination of the records of the company, there was no resignation of the statutory auditors during the year.
- xxii. According to the information and explanations given to us and based on our examination of the records of the company & on the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statement, the auditors' knowledge of the board of directors and management plans, Auditor is of the opinion that no material uncertainty exists as on the date of the audit report that company is capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date.
- xxiii. The provision of section 135 of the Companies Act is not applicable to the company during the year.

Place:- Nagpur
Date:29/08/2023
UDIN:23102855BGUABB1879



29 AUG 2023

For M/s Shah & Raut
Chartered Accountants
FRN: 121020W


CA PRAVIN RAUT
(Partner)
Membership
No.102855

Annexure B : GOLDLINE PHARMACEUTICALS LTD

Report on Internal Financial Controls with reference to financial statements

Report on the Internal Financial Controls 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 **M/s Goldline Pharmaceuticals Ltd** as of March 31, 2023 in conjunction with our audit of the 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 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 Companies Act, 2013.

Auditors' 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 on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. 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 judgement, including the assessment of the risks of material misstatement of the financial statements,



29 AUG 2023

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 unauthorized 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, 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, 2023, 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 issued by the Institute of Chartered Accountants of India.

Place:- Nagpur
Date:29/08/2023
UDIN:23102855BGUABB1879



29 AUG 2023

For M/s Shah & Raut
Chartered Accountants
FRN: 121020W


CA Pravin Raut
(Partner)
Membership
No.102855

M/S GOLDLINE PHARMACEUTICALS LIMITED

BALANCE SHEET

AS AT 31ST MARCH, 2023

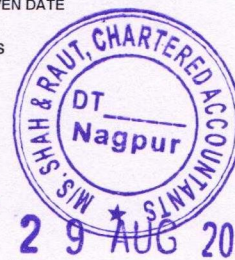
PARTICULARS	NOTES	AMOUNT 31.03.2023	AMOUNT 31.3.2022
EQUITY AND LIABILITIES			
1) SHAREHOLDER'S FUNDS:			
a) SHARE CAPITAL	1	3,80,70,000.00	3,80,70,000.00
b) RESERVES & SURPLUS	2	3,24,62,015.99	3,08,66,792.54
c) MONEY RECEIVED AGAINST SHARE WARRANTS		-	-
2) SHARE APPLICATION MONEY PENDING ALLOTMENT			
3) NON-CURRENT LIABILITIES			
a) LONG TERM BORROWINGS	4	5,48,84,230.73	5,89,07,876.11
b) DEFERRED TAX LIABILITIES (NET)		-	-
c) OTHER LONG TERM LIABILITIES		-	-
d) LONG TERM PROVISIONS		-	-
4) CURRENT LIABILITIES & PROVISIONS			
a) SHORT TERM BORROWINGS	5	4,95,49,632.68	4,42,21,689.37
b) TRADE PAYABLES	6	1,60,96,008.94	1,59,44,437.99
c) OTHER CURRENT LIABILITIES	7	2,59,02,054.11	1,45,19,120.68
d) SHORT TERM PROVISIONS		-	-
GRAND TOTAL		21,69,63,942.45	20,25,29,916.69
ASSETS			
1) NON CURRENT ASSETS			
a) FIXED ASSETS			
(i) TANGIBLE ASSETS	8	2,77,35,569.29	2,09,61,217.99
(ii) INTANGIBLE ASSETS	9	3,30,300.00	3,30,300.00
(iii) CAPITAL WORK-IN-PROGRESS		-	-
(iv) INTANGIBLE ASSETS UNDER DEVELOPMENT		-	-
b) NON CURRENT INVESTMENTS	10	41,65,830.50	41,64,530.50
c) DEFERRED TAX ASSETS (NET)		-	-
d) LONG TERM LOANS & ADVANCES		-	-
e) OTHER NON CURRENT ASSETS		-	-
2) CURRENT ASSETS			
a) CURRENT INVESTMENTS			
b) INVENTORIES	11	5,37,03,787.00	5,46,09,805.00
c) TRADE RECEIVABLES & OTHER ADVANCES	12	8,02,11,423.36	8,69,06,535.38
d) CASH & CASH EQUIVALENTS	13	5,47,932.47	14,10,565.90
e) SHORT TERM LOANS & ADVANCES	14	5,02,69,099.83	3,41,46,961.92
f) OTHER CURRENT ASSETS	15	-	-
GRAND TOTAL		21,69,63,942.45	20,25,29,916.69
Significant Accounting Policies		-	-
NOTES on Financial Statements	1 to 23		

For and on behalf of the Board
M/s Goldline Pharmaceuticals Ltd.

(Director) (Director)
NAGPUR DATED : 29/08/2023

AS PER OUR REPORT OF EVEN DATE
FOR M/S SHAH & RAUT
CHARTERED ACCOUNTANTS
(Registration No.121020W)

CA PRAVIN RAUT
PARTNER
Membership No.102855
UDIN:23102855BGUABB1879



M/S GOLDLINE PHARMACEUTICALS LIMITED
STATEMENT OF PROFIT & LOSS
FOR THE YEAR ENDED 31ST MARCH, 2023

PARTICULARS	NOTES	AMOUNT	
		31.03.2023	31.3.2022
REVENUE FROM OPERATIONS	16	21,08,82,226.00	24,01,05,892.61
OTHER INCOME	17	-	70,458.00
TOTAL REVENUE		21,08,82,226.00	24,01,76,350.61
EXPENSES:			
COST OF MATERIALS CONSUMED		-	-
PURCHASE & DIRECT EXPENSES	18	12,04,60,420.88	14,75,03,945.46
CHANGES INVENTORIES OF FINISHED GOODS, WORK IN-PROGRESS AND STOCK IN TRADE			
INVENTORIES INCREASE/DECREASE	19	9,06,018.00	61,19,660.00
EMPLOYEES BENEFIT EXPENSE	20	4,75,40,518.00	5,38,06,371.00
FINANCIAL COSTS	21	1,61,73,369.63	1,19,07,927.19
DEPRECIATION AND AMORTIZATION EXPENSE	22	12,85,495.00	5,11,466.00
OTHER EXPENSE	23	1,96,10,421.15	1,58,24,062.94
TOTAL EXPENSES		20,59,76,242.66	23,56,73,432.59
PROFIT BEFORE EXCEPTIONAL AND EXTRAORDINARY ITEMS AND TAX		49,05,983.34	45,02,918.02
EXCEPTIONAL ITEMS		-	-
PROFIT BEFORE EXTRAORDINARY ITEMS AND TAX		49,05,983.34	45,02,918.02
EXTRAORDINARY ITEMS		-	-
PROFIT BEFORE TAX		49,05,983.34	45,02,918.02
TAX EXPENSE:			
1) CURRENT TAX		11,13,424.00	11,86,151.00
2) DEFERRED TAX		-	-
PROFIT/(LOSS) FROM THE PERIOD FROM CONTINUING OPERATIONS		37,92,559.34	33,16,767.02
PROFIT/(LOSS) FROM DISCONTINUING OPERATIONS		-	-
TAX EXPENSE OF DISCONTINUING OPERATIONS		-	-
PROFIT/(LOSS) FROM DISCONTINUING OPERATIONS		-	-
PROFIT/(LOSS) FOR THE PERIOD		37,92,559.34	33,16,767.02
EARNING PER EQUITY SHARE:			
1) BASIC		1.90	1.66
2) DILUTED		-	-
TOTAL RS.		21,08,82,226.00	24,01,76,350.61

Significant Accounting Policies
NOTES on Financial Statements

1 to 23

For and on behalf of the Board
M/s Goldline Pharmaceuticals Ltd.

(Director) (Director)
NAGPUR DATED : 29/08/2023

AS PER OUR REPORT OF EVEN DATE
FOR M/S SHAH & RAUT
CHARTERED ACCOUNTANTS
CHARTERED ACCOUNTANTS

CA PRAVIN RAUT
PARTNER
Membership No.102855
UDIN:23102855BGUABB1879



29 AUG 2023

Notes on Financial Statements for the year ended 31st March, 2023

The previous year figures have been regrouped/reclassified, wherever necessary to conform to the current year presentation

NOTES '1'**SHAREHOLDER'S FUNDS****SHARE CAPITAL**

PARTICULARS	AMOUNT 31.03.2023	AMOUNT 31.3.2022
AUTHORISED SHARE CAPITAL :		
Equity Shares of Rs. 10/- each	2,50,00,000.00	2,50,00,000.00
Preference Shares of Rs 100/- each	2,50,00,000.00	2,50,00,000.00
	5,00,00,000.00	3,50,00,000.00
A) ISSUED, SUBSCRIBED & PAID UP :		
Equity Shares of Rs. 10/- each	2,00,00,000.00	2,00,00,000.00
Pref Shares of Rs 100/- each	1,80,70,000.00	1,80,70,000.00
Add : Issued Subscribed & Paid Up during the year		
Equity Shares of Rs. 10/- each	-	-
Pref Shares of Rs 100/- each	-	-
	3,80,70,000.00	3,80,70,000.00

1.1) The Company has Authorised Share Capital Rs 5 Crores. Equity Shares of Rs 10/- each in last year

1.2) The Company allotted Preference Shares of Rs. 100/- each out of the share application money received in time to time.

1.3) The Details of Shareholders holding more than 5% share as given below,

Name of Shareholders	% held	No of Shares as at 31 st March 2023	No of Shares as at 31 st March 2022
1) Amol Mujumdar	49.998%	9,99,996.00	9,99,996.00
2) Swapan Khandelwal	49.998%	9,99,996.00	9,99,996.00

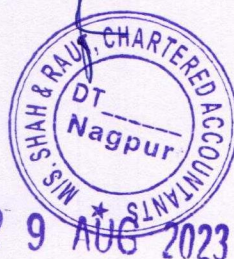
1.4) The reconciliation of the number of shares outstanding is set of below,

Particulars	As at 31st March 2023	As at 31st March 2022
Equity Shares at the beginning of the year	20,00,000.00	20,00,000.00
Add: Equity Share issued	-	-
Equity Shares at the end of the year	20,00,000.00	20,00,000.00

NOTES '2'**RESERVES & SURPLUS**

PARTICULARS	AMOUNT	AMOUNT
(A) Profit & Loss Account		
Opening Balance	86,66,792.54	75,89,474.43
Add : Net Profit Appropriation	37,92,559.34	33,16,767.02
	1,24,59,351.88	1,09,06,241.45
Less: Appropriation	(3,55,775.76)	8,53,297.91
Less: General Reserve	2,00,000.00	2,00,000.00
Less: Dividend Issued (21-22) Preferential Shares @12%	21,83,500.00	-
Less: Advance Income Tax & TDS	3,69,611.65	11,86,151.00
Balance at the end of the year	1,00,62,015.99	86,66,792.54
(B) GENERAL RESERVE		
OP. BALANCE	22,00,000.00	20,00,000.00
Add: During the year	2,00,000.00	2,00,000.00
	24,00,000.00	22,00,000.00
(C) SHARE PREMIUM RESERVE		
SHARE PREMIUM A/C	2,00,00,000.00	2,00,00,000.00
	2,00,00,000.00	2,00,00,000.00
	3,24,62,015.99	3,08,66,792.54

2.1 The Company has during the year provision made for Preferential Shares Dividend @12%



Notes on Financial Statements for the year ended 31st March, 2023

NOTES '4'

LONG TERM BORROWINGS

UNSECURED LOAN :

PARTICULARS	AMOUNT	
	31.03.2023	31.3.2022
FROM FINANCIAL INSTITUTIONS		
Aditya Birla Finance Ltd	17,38,302.00	33,82,208.00
Axis Bank Ltd	17,86,795.00	38,84,733.00
Capital First Ltd.	-	1,08,360.25
Fulltron India Ltd.	14,88,365.01	28,92,576.00
HDFC Bank	31,36,695.26	39,38,350.20
Hero FinCorp Ltd	15,16,149.00	(19,335.00)
ICICI Bank Ltd	19,85,779.00	38,63,987.00
Indusind Bank Ltd.	1,47,391.00	2,78,775.00
Kotak Mahindra Bank Ltd.	1,70,891.59	2,73,369.59
Kotak Mahindra Bank Ltd.	22,72,298.00	43,95,902.00
Magma Fincorp Ltd.	-	72,215.00
Poonawala Fincorp	21,26,394.00	29,98,786.00
Standard Chartered	20,88,930.35	26,09,558.00
Tata Capital Ltd.	24,22,439.00	31,73,536.00
IDFC First Bank	27,99,871.29	35,30,536.00
Kisetsu Saison Finance (India) Pvt Ltd	20,00,000.00	-
UGRO	25,25,000.00	-
	2,82,05,300.50	3,53,83,557.04
UNSECURED LOAN:		
Venus Remedies Ltd.	50,00,000.00	50,00,000.00
	50,00,000.00	50,00,000.00
TRADE SECURITY DEPOSIT:		
(From Consignee Sales Agent/Mother Depot)		
Girija Associates	5,00,000.00	5,00,000.00
Giriraj Enterprises	7,00,000.00	7,00,000.00
S.S. Enterprises	5,00,000.00	5,00,000.00
Power Pharmaceuticals Pvt Ltd	5,00,000.00	5,00,000.00
Total	22,00,000.00	22,00,000.00
Secured Loan		
VEHICLE LOAN:		
BOI-Term Loan (Covid-19)	1,14,41,721.23	1,63,24,319.07
BOI-Vehicle Loan	41,73,919.00	-
ICICI-Vehicle Loan	38,63,290.00	-
	1,94,78,930.23	1,63,24,319.07
Total	5,48,84,230.73	5,89,07,876.11

NOTES '5'

SHORT TERM BORROWINGS

SECURED LOAN

PARTICULARS	AMOUNT	
	31.03.2023	31.3.2022
Cash Credit Limit from Bank	4,95,49,632.68	4,42,21,689.37
	4,95,49,632.68	4,42,21,689.37

5.1) Working capital loans are secured by hypothecation of present and future stock in trade goods, books debts, outstanding monies, receivables, claims, bills, material in transit, etc.

5.2) The above loan is guaranteed by Directors.

NOTES '6'

CURRENT LIABILITIES

PARTICULARS	AMOUNT	
	31.03.2023	31.3.2022
Trade Payables	Annex"1"	
	1,60,96,008.94	1,59,44,437.99
	1,60,96,008.94	1,59,44,437.99

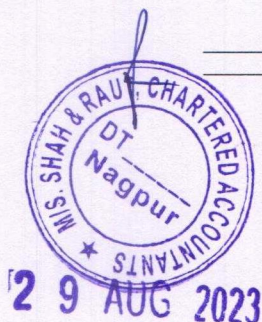
6.1) The Details of amount outstanding as on available information with the Company.

6.2) The Suppliers accounts are taken as on appearing in the books. Letter of confirmation of balances have not been obtained from sundry creditors and persons from whom advances been received.

NOTES '7'

Other Current Liabilities

PARTICULARS	AMOUNT	
	31.03.2023	31.3.2022
Expenses Payable to CSA & Others	1,50,99,169.11	1,05,69,239.00
Statutory Payable	49,25,151.00	26,06,434.68
Other Payable	Annex"3"	58,77,734.00
	2,59,02,054.11	1,45,19,120.68



Notes on Financial Statements for the year ended 31st March, 2023

NOTES '10'

NON CURRENT INVESTMENTS

PARTICULARS	AMOUNT	AMOUNT
	31.03.2023	31.3.2022
Security Deposit (Rent)	86,700.00	85,400.00
Membership Fees	2,50,000.00	2,50,000.00
Shares	3,36,526.50	3,36,526.50
Sahara India (Flats Advance)	34,92,604.00	34,92,604.00
	41,65,830.50	41,64,530.50

NOTES '11','12','13' & '14'

CURRENT ASSETS & LOAN & ADVANCES

PARTICULARS	AMOUNT	AMOUNT
	31.03.2023	31.3.2022
Trade Receivables & Other Debit Balances	8,02,11,423.36	8,69,06,535.38
Advances & Imprest & Debit Balances	5,02,69,099.83	3,41,46,961.92
Closing Stock	5,37,03,787.00	5,46,09,805.00
Cash & Cash Equivalents	5,47,932.47	14,10,565.90
	18,47,32,242.66	17,70,73,868.20

12.1) The Details of amount outstanding as on available information with the Company.

12.2) The Customers accounts are taken as on appearing in the books. Letter of confirmation of balances have not been obtained from sundry debtors and persons from whom advances been given.

13.1) The Closing Stock Value is taken as certified by the management of the Company.

NOTES '15'

MISCELLANEOUS EXPENDITURE

PARTICULARS	AMOUNT	AMOUNT
	31.03.2023	31.3.2022
PRELIMINARY & PRE-OP. EXPENSES		
Opening Balance	-	-
Less : 1/10 W. Off	-	-
	-	-

NOTES '16'

SALES

PARTICULARS	AMOUNT	AMOUNT
	31.03.2023	31.3.2022
Sales	21,08,82,226.00	24,01,05,892.61
	21,08,82,226.00	24,01,05,892.61

NOTES '17'

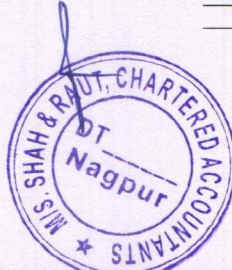
OTHER INCOME

PARTICULARS	AMOUNT	AMOUNT
	31.03.2023	31.3.2022
Intt on Fixed Deposit & Others Income	-	70,458.00
	-	70,458.00

NOTES '18'

PURCHASES & DIRECT EXPENSES

PARTICULARS	AMOUNT	AMOUNT
	31.03.2023	31.3.2022
Purchases & Expenses	12,04,60,420.88	14,75,03,945.46
	12,04,60,420.88	14,75,03,945.46



29 AUG 2023.

NOTES '19'
CHANGES INVENTORIES OF FINISHED GOODS,
WORK IN-PROGRESS AND STOCK IN TRADE

PARTICULARS	AMOUNT	AMOUNT
STOCK IN TRADE		
OPENING STOCK	5,46,09,805.00	6,07,29,465.00
CLOSING STOCK	5,37,03,787.00	5,46,09,805.00
INVENTORIES(INCREASE)/DECREASE	9,06,018.00	61,19,660.00

NOTES '20'
EMPLOYEE BENEFIT EXPENSE

PARTICULARS	AMOUNT	AMOUNT
Salary & Wages (Martg)	4,57,18,032.00	5,08,68,064.00
Staff Welfare Expenses	50,000.00	1,15,000.00
Employee Benefit Expenses	17,72,486.00	28,23,307.00
	4,75,40,518.00	5,38,06,371.00

M/S GOLDLINE PHARMACEUTICALS LIMITED

Notes on Financial Statements for the year ended 31st March, 2023

NOTES '21'
FINANCIAL COST

PARTICULARS	AMOUNT 31.03.2023	AMOUNT 31.3.2022
Bank Interest & Commission & Charges	1,61,73,369.63	1,19,07,927.19

NOTES '22'
DEPRECIATION & AMORTIZATION EXPENSE

PARTICULARS	AMOUNT	AMOUNT
Depreciation	12,85,495.00	5,11,466.00
Preliminary & Pre. Op. Exp. W/off (1/10)	-	-
	12,85,495.00	5,11,466.00

NOTES '23'
ADMINISTRATIVE EXPENSES

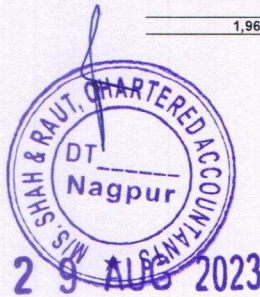
Advertisement Expenses	15,91,836.00	6,00,000.00
AGM Expenses	95,340.00	97,360.00
Audit & Legal Fees	2,00,000.00	2,00,000.00
Board Meeting Expenses	97,600.00	90,570.00
Corporation Tax	29,232.00	9,599.00
Computer Expenses	38,990.00	27,655.00
Professional Tech Charges	20,79,237.00	13,60,000.00
Electricity Expenses	1,86,318.00	1,41,944.00
Freight & Octroi Outwards	4,080.00	40,510.00
GST Paid (Fees/Interest)	11,17,237.00	11,05,642.00
Insurance	16,724.00	1,39,993.00
Interest on VAT/CST/PF/ESIC	1,55,874.00	1,97,229.00
Professional Charges	42,400.00	-
Legal & Documents Exp.	40,000.00	1,08,000.00
License Fees	-	7,510.00
Product Information Charges	67,000.00	65,978.00
Newspaper, Books & Periodicals	34,259.00	35,410.00
Meeting & Seminar Expenses(Staff)	37,35,223.00	37,11,187.00
Office Expenses	3,42,793.00	2,45,967.00
Office Expenses (Foods)	75,008.00	53,089.00
Postage & Courier	2,14,042.00	2,73,464.00
Professional Tax (Co.)	2,500.00	2,500.00
Rent, Rates & Taxes	8,27,200.00	6,02,400.00
ROC Annual Retn Fees	28,900.00	9,000.00
Repairs & Maintenance	2,08,876.00	3,99,946.00
Telephone Expenses	1,59,246.98	1,69,084.82
Trade Marks Expenses	50,000.00	-
Stationery Expenses	24,884.00	-
VAT Paid	-	45,000.00
Xerox	76,590.00	64,578.00
Water Expenses	29,861.17	20,447.12
Loss on sale of Car	20,39,170.00	-
	1,36,10,421.15	98,24,062.94

C) DIRECTORS REMMUNERATION

AMOL MUJUMDAR	30,00,000.00	30,00,000.00
SWAPAN KHANDELWAL	30,00,000.00	30,00,000.00
	60,00,000.00	60,00,000.00

Total (A+B+C)

1,96,10,421.15 1,58,24,062.94



M/S GOLDLINE PHARMACEUTICALS LIMITED

Annexure '2' of Notes No. 7

Statutory Payable

	<u>31.03.2023</u>
	<u>AMOUNT</u>
PF Payable	2,61,546.00
ESIC Payable	21,860.00
PT Payable	23,400.00
TDS Payable	15,10,580.00
TCS Payable	7,765.00
GST Payable	31,00,000.00
	-
	<u>49,25,151.00</u>

Annexure '3' of Notes No. 7

Other Payable

	<u>AMOUNT</u>
Amit Rajkotiya	41,669.00
Bhumi Rajkotiya	27,000.00
Manish & Associates	36,000.00
Pranav Consultancy Services	2,47,500.00
PSR Services	1,98,000.00
Salary & Wages & Others	53,27,565.00
	<u>58,77,734.00</u>

Annexure "5" of Notes No. 13

ADVANCES

<u>PARTICULARS</u>	<u>AMOUNT</u>
Deposit & Advances	2,63,39,918.46
Adv-TDS-UL-Intt Receivable	18,14,436.21
Staff Imprest & Advances	2,21,14,745.16
	<u>5,02,69,099.83</u>

Annexure "6" of Notes No. 14

Cash & Cash Equivalents

<u>PARTICULARS</u>	<u>AMOUNT</u>
Cash & Cash Equivalents	<u>5,47,932.47</u>

NOTES '21'**FINANCIAL COST**

<u>PARTICULARS</u>	<u>AMOUNT</u>
	<u>31.03.2023</u>
Bank Charges & Commission	9,78,275.92
Bank Interest	61,47,639.00
Interest paid to Other (NBFI)	59,59,515.55
Interest on Term Loan	6,96,517.16
Interest on Vehicle Loan	11,62,046.00
Interest paid to Other (CSA)	12,29,376.00
Bank Interest & Commission & Charges	<u>1,61,73,369.63</u>



M/S GOLDLINE PHARMACEUTICALS LIMITED

FIXED ASSETS

Notes- '8' & '9'

AS AT 31 ST MARCH 2023

Fixed Assets	Depreciation Rate	Opening Balance 01.04.2022	Gross Block		Deduction/Transfer /Adjustment	Balance as at 31 March 2023	Depreciation - On Opening Balance - 01.04.2022	Depreciation for the year Before Sept-22	Depreciation for the year After Sept-22	Deduction/T ransfer/Adju stment	Total Depreciation as on 31.03.2023	Net Block	
			Before	After								Balance as at 31.03.2023	Balance as at 31.03.2022
2021-2022	SLM		Before	After									
9.1) TANGIBLE ASSETS													
Furniture & Fixtures	6.33%	43,604.00	-	-		43,604.00	2,760.00	-	-	-	2,760.00	40,844.00	43,604.00
Office Equipments	4.75%	3,44,410.46	-	-		3,44,410.46	16,359.00	-	-	-	16,359.00	3,28,051.46	3,44,410.46
Computer & Printer	16.21%	2,05,307.53	-	-		2,05,307.53	33,280.00	-	-	-	33,280.00	1,72,027.53	2,09,508.53
Four Wheelers	11.65%	12,99,235.00	-	-	12,99,235.00	-	-	-	-	-	-	-	12,99,235.00
	11.65%	17,23,052.00	-	-	17,23,052.00	-	-	-	-	-	-	-	17,23,052.00
	11.65%	4,73,969.00	-	-		4,73,969.00	55,217.00	-	-	-	55,217.00	4,18,752.00	4,73,969.00
	11.65%	-	1,10,82,133.30	-		1,10,82,133.30	-	11,77,879.00	-	-	11,77,879.00	99,04,254.30	-
Four Wheelers	11.65%	34,96,256.00	1,10,82,133.30	-	30,22,287.00	1,15,56,102.30	55,217.00	11,77,879.00	-	-	12,33,096.00	1,03,23,006.30	34,96,256.00
Land (Lease-Hold) Factory)		1,68,71,640.00				1,68,71,640.00		-	-	-	-	1,68,71,640.00	1,68,71,640.00
Sub Total		2,09,61,217.99	1,10,82,133.30	-	30,22,287.00	2,90,21,064.29	1,07,616.00	11,77,879.00	-	-	12,85,495.00	2,77,35,569.29	2,09,65,418.99
9.2) INTANGIBLE ASSETS													
Brands/Trademarks	0.00%	3,30,300.00	-	-		3,30,300.00	-	-	-	-	-	3,30,300.00	3,30,300.00
Sub Total		3,30,300.00	-	-		3,30,300.00	-	-	-	-	-	3,30,300.00	3,30,300.00
Grand Total		2,12,91,517.99	1,10,82,133.30	-	30,22,287.00	2,93,51,364.29	1,07,616.00	11,77,879.00	-	-	12,85,495.00	2,80,65,869.29	2,12,95,718.99



M/S GOLDLINE PHARMACEUTICALS LIMITED
 FIXED ASSETS AS PER INCOME TAX
 ANNEXURE-I AS ON 31 ST MARCH 2023

Fixed Assets	Opening Balance 01.04.2022	Addition		Deduction/Transfer/Adjustment	Total	Depreciation Rate	Depreciation Amount	Closing Balance 31.03.2023
		Before	After					
Furniture & Fixture	74,211.00	-	-	-	74,211.00	10.00%	7,421.00	66,790.00
Office Equipment	1,54,124.46	-	-	-	1,54,124.46	15.00%	23,119.00	1,31,005.46
Computer	70,281.53	-	-	-	70,281.53	40.00%	28,113.00	42,168.53
Trade Mark	3,30,300.00	-	-	-	3,30,300.00	-	-	3,30,300.00
Four Wheeler	8,40,171.00	-	-	8,40,171.00	-	15.00%	-	-
	10,98,752.00	-	-	10,98,752.00	-	15.00%	-	-
	2,98,245.00	-	-	-	2,98,245.00	15.00%	44,737.00	2,53,508.00
	-	1,10,82,133.30	-	-	1,10,82,133.30	15.00%	16,62,320.00	94,19,813.30
WDV		9,55,806.00	-	-	9,55,806.00	15.00%	1,43,371.00	8,12,435.00
	22,37,168.00	1,20,37,939.30	-	19,38,923.00	1,23,36,184.30	-	18,50,428.00	1,04,85,756.30
Total :	28,66,084.99	1,20,37,939.30	-	19,38,923.00	1,29,65,101.29	-	19,09,081.00	1,10,56,020.29



29 AUG 2023

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

Part A

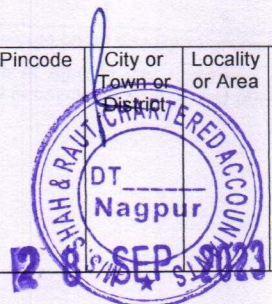
01	Name of the assessee	Goldline Pharmaceuticals LTD.			
02	Address	Plot No.103/F-1, Leela Apartment, Narendra Nagar, Nagpur			
03	Permanent Account Number (PAN)	AACCG2989F			
04	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and service tax, customs duty, etc. if yes, please furnish the registration number or, GST number or any other identification number allotted for the same	Yes			
	Name of Act	State	Other	Registration No.	Description (optional)
	Goods and service tax	MAHARASHTRA		27AACCG2989F1ZE	
	Goods and service tax	MADHYA PRADESH		23AACCG2989F1ZM	
05	Status	Company			
06	Previous year	from 1-APR-2022 to 31-MAR-2023			
07	Assessment year	2023-24			
08	Indicate the relevant clause of section 44AB under which the audit has been conducted	Relevant clause of section 44AB under which the audit has been conducted			
		Third Proviso to sec 44AB : Audited under any other law			
08a	Whether the assessee has opted for taxation under section 115BA/115BAA/115BAB/115BAC/115BAD ?	No			

Part B

09	a)	If firm or association of persons, indicate names of partners/members and their profit sharing ratios.	Name	Profit sharing ratio (%)
			NA	
	b)	If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such change	No	
		Name of Partner/Member	Date of change	Type of change
			Old profit sharing ratio	New profit Sharing Ratio
				Remarks
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)	Sub Sector	Code
		Sector	Wholesale of other products n.e.c	09027
		WHOLESALE AND RETAIL TRADE		
	b)	If there is any change in the nature of business or profession, the particulars of such change.	No	
		Business	Sector	Sub Sector
			Code	Remarks if any:
11	a)	Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed.	Cash Book, Bank Book, Journal, Purchases Register, Sales Register	
	b)	List of books of account maintained and the address at which the books of accounts are kept. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.)	Plot No.103/F-1, Leela Apartment, Nagpur, Narendra Nagar, MAHARASHTRA, 440015, INDIA	Cash Book, Bank Book, Journal, Purchases Register, Sales Register (Computerized)
	c)	List of books of account and nature of relevant documents examined.	Cash Book, Bank Book, Journal, Purchases Register, Sales Register	
12		Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section.)	No	
		Section	Amount	Remarks if any:
13	a)	Method of accounting employed in the previous year	Mercantile system	
	b)	Whether there had been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year.	No	



c)		If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.											
		Particulars	Increase in profit (Rs.)	Decrease in profit(Rs.)	Remarks if any:								
d)		Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2)				No							
e)		If answer to (d) above is in the affirmative, give details of such adjustments											
		Particulars	Increase in profit (Rs.)	Decrease in profit(Rs.)	Net Effect(Rs.)	Remarks if any:							
f)		Disclosure as per ICDS											
		ICDS	Disclosure										
		ICDS I - Accounting Policies	As per accounting policies & notes to financial statements										
		ICDS II - Valuation of Inventories	As per accounting policies & notes to financial statements										
		ICDS IV - Revenue Recognition	As per accounting policies & notes to financial statements										
		ICDS IX - Borrowing Costs	As per accounting policies & notes to financial statements										
		ICDS V - Tangible Fixed Assets	As per Fixed Assets and Depreciation Chart annexed in FORM 3CD										
		ICDS X - Provisions,Contingent Liabilities and Contingent Assets Total	Provision, Contingent Liabilities and Assets have been disclosed by way of notes in the notes on accounts, if required.										
14	a)	Method of valuation of closing stock employed in the previous year.				Finished Goods :- Cost or NRV Whichever is lower							
	b)	In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish:				No							
		Particulars	Increase in profit (Rs.)	Decrease in profit(Rs.)	Remarks if any:								
15	Give the following particulars of the capital asset converted into stock-in-trade:-				NA								
		Description of Capital Assets	Date of Acquisition	Cost of Acquisition	Amount at which capital assets converted into stock	Remarks if any:							
16	Amounts not credited to the profit and loss account, being, -												
a)		the items falling within the scope of section 28;				Nil							
		Description	Amount		Remarks if any:								
b)		the proforma credits, drawbacks, refunds of duty of customs or excise or service tax or refunds of sales tax or value added tax or Goods & Service Tax,where such credits, drawbacks or refunds are admitted as due by the authorities concerned;				Nil							
		Description	Amount		Remarks if any:								
c)		escalation claims accepted during the previous year;				Nil							
		Description	Amount		Remarks if any:								
d)		any other item of income;				Nil							
		Description	Amount		Remarks if any:								
e)		capital receipt, if any.				Nil							
		Description	Amount		Remarks if any:								
17	Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:				No								
Details of property		Consideration received or accrued	Value adopted or assessed or assessable	Remarks if any:	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Apply 2nd proviso of 43CA(1) or 4th proviso to 56(2)(x) ?



18	Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the following form :-			As Per Annexure "A"	
	a)	Description of asset/block of assets.			
	b)	Rate of depreciation.			
	c)	Actual cost or written down value, as the case may be.			
	ca)	Adjustment made to the written down value under section 115BAC/115BAD (for assessment year 2021-2022 only)			
	cb)	Adjustment made to written down value of Intangible asset due to excluding value of goodwill of a business or profession			
	cc)	Adjusted written down value			
	d)	Additions/deductions during the year with dates; in the case of any addition of an asset, date put to use; including adjustment on account of :-			
		i)	Central Value Added Tax credit claimed and allowed under the Central Excise Rules, 1944, in respect of assets acquired on or after 1st March, 1994.		
		ii)	change in rate of exchange of currency, and		
		iii)	Subsidy or grant or reimbursement, by whatever name called.		
	e)	Depreciation allowable.			
	f)	Written down value at the end of the year.			
19	Amounts admissible under sections				
	Section	Amount debited to P&L	Amount admissible as per the provisions of the Income-tax Act, 1961	Remarks if any:	
20	a)	Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [Section 36(1)(ii)]			Nil
		Description	Amount	Remarks if any:	
	b)	Details of contributions received from employees for various funds as referred to in section 36(1)(va):			Nil
		Name of Fund	Amount	Actual Date	Due Date
					The actual amount paid

21	a)	Please furnish the details of amounts debited to the profit and loss account, being in the nature of capital, personal, advertisement expenditure etc			
	1	expenditure of capital nature;		Nil	
		Particulars	Amount in Rs.	Remarks if any:	
	2	expenditure of personal nature;		Nil	
		Particulars	Amount in Rs.	Remarks if any:	
	3	expenditure on advertisement in any souvenir, brochure, tract, pamphlet or the like, published by a political party;		Nil	
		Particulars	Amount in Rs.	Remarks if any:	
	4	Expenditure incurred at clubs being entrance fees and subscriptions		Nil	
		Particulars	Amount in Rs.	Remarks if any:	
	5	Expenditure incurred at clubs being cost for club services and facilities used.		Nil	
		Particulars	Amount in Rs.	Remarks if any:	
	6	Expenditure by way of penalty or fine for violation of any law for the time being force		Nil	
		Particulars	Amount in Rs.	Remarks if any:	
	7	Expenditure by way of any other penalty or fine not covered above		Nil	
		Particulars	Amount in Rs.	Remarks if any:	
	8	Expenditure incurred for any purpose which is an offence or which is prohibited by law		Nil	

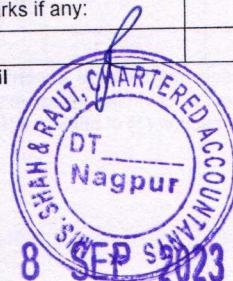


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Particulars		Amount in Rs.		Remarks if any:												
b) Amounts inadmissible under section 40(a):-																
i as payment to non-resident referred to in sub-clause (i)																
A Details of payment on which tax is not deducted:				Nil												
Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Remarks if any:		
B Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed under section 200(1)				Nil												
Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Amount of tax deducted	Remarks if any:	
ii as payment to resident referred to in sub-clause (ia)																
A Details of payment on which tax is not deducted:				Nil												
Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Remarks if any:		
B Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.				Nil												
Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Amount of tax deducted	Amount out of (VI) deposited, if any	Remarks if any:
iii as payment referred to in sub-clause (ib)																
A Details of payment on which levy is not deducted:				Nil												
Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Remarks if any:		
B Details of payment on which levy has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.				Nil												
Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Amount of tax deducted	Amount out of (VI) deposited, if any	Remarks if any:
iv Fringe benefit tax under sub-clause (ic)																
v Wealth tax under sub-clause (iia)																
vi Royalty, license fee, service fee etc. under sub-clause (iib)																
vii Salary payable outside India/to a non resident without TDS etc. under sub-clause (iii)				Nil												
Date of payment	Amount of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Remarks if any:			
viii Payment to PF/other fund etc. under sub-clause (iv)																



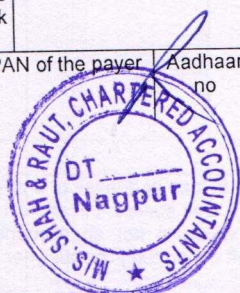
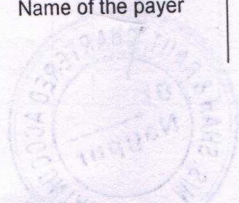
ix	Tax paid by employer for perquisites under sub-clause (v)						
c)	Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof.						NA
	Particulars	Section	Amount debited to P/L A/C	Description	Amount admissible	Amount inadmissible	Remarks
d)	Disallowance/deemed income under section 40A(3):						
A	On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details:				Yes		
	Date of payment	Nature of payment	Amount	Name of the payee	PAN of the payee	Aadhaar no	Remarks if any:
B	On the basis of the examination of books of account and other relevant documents/evidence, whether the payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A):				Yes		
	Date of payment	Nature of payment	Amount	Name of the payee	PAN of the payee	Aadhaar no	Remarks if any:
e)	provision for payment of gratuity not allowable under section 40A(7);						Nil
f)	any sum paid by the assessee as an employer not allowable under section 40A(9);						Nil
g)	particulars of any liability of a contingent nature;						Nil
	Nature of Liability		Amount	Remarks if any:			
h)	amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income;						Nil
	Particulars		Amount	Remarks if any:			
i)	amount inadmissible under the proviso to section 36(1)(iii).						Nil
22	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).						Nil
	Name of Related Party	Relation	Date	Payment made(Amount)	Nature of transaction	PAN of Related Party	Aadhaar no
24	Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33ABA or 33AC.						Nil
	Section	Description	Amount	Remarks if any:			
25	Any amount of profit chargeable to tax under section 41 and computation thereof.						Nil
	Name of Party	Amount of Income	Section	Description of transaction	Computation if any	Remarks if any:	
26	i) In respect of any sum referred to in clause (a),(b),(c),(d),(e),(f) or (g) of section 43B, the liability for which:-						
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						
a)	paid during the previous year;						Nil
	Nature of Liability		Amount	Remarks if any:		Section	
b)	not paid during the previous year;						Nil
	Nature of Liability		Amount	Remarks if any:		Section	
B	was incurred in the previous year and was						
a)	paid on or before the due date for furnishing the return of income of the previous year under section 139(1);						Nil
	Nature of Liability		Amount	Remarks if any:		Section	
b)	not paid on or before the aforesaid date.						Nil



		Nature of Liability	Amount	Remarks if any:	Section												
	ii	State whether sales tax, goods & service Tax, customs duty, excise duty or any other indirect tax, levy, cess, impost etc. is passed through the profits and loss account.			No												
27	a)	Amount of Central Value Added Tax credits availed of or utilised during the previous year and its treatment in the profit and loss account and treatment of outstanding Central Value Added Tax credits in the accounts.			No												
	b)	Particulars of income or expenditure of prior period credited or debited to the profit and loss account.			NA												
		Type	Particulars	Amount	Prior period to which it relates (Year in yyyy-yy format)	Remarks if any:											
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 of the same.				No												
	Name of the person from which shares received	PAN of the person	Aadhaar no	Name of the company whose shares are received	CIN of the company	No. of Shares Received	Amount of consideration paid	Fair Market value of the shares	Remarks if any:								
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.				No												
	Name of the person from whom consideration received for issue of shares	PAN of the person	Aadhaar no	No. of Shares issued	Amount of consideration received	Fair Market value of the shares	Remarks if any:										
29	A	Whether any amount is to be included as Income Chargeable under the head income from other sources as referred to in clause (ix) of sub section 2 of section 56			NA												
		Nature of Income	Amount	Remarks if any:													
29	B	Whether any amount is to be included as income chargeable under the head Income from other sources as referred to in clause (x) of sub section 2 of section 56			NA												
		Nature of Income	Amount	Remarks if any:													
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]				No												
	Name of the person from whom amount borrowed or repaid on hundi	Amount borrowed	Remarks if any:	PAN of the person	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Date of Borrowing	Amount due including interest	Amount repaid	Date of Repayment
30	A	Whether primary adjustments to transfer price, as referred to in sub section (1) of section 92CE, has been made during the previous year?			NA												
		Clause under which of Sub section (1) of 92CE primary adjustments is made	Amount in Rs of primary adjustment	Whether the excess money available with associated enterprise is required to be repatriated to India as per the provision of sub section (2) of Section 92CE	Whether the Excess money has been repatriated within the prescribed time	Amount (Rs) of imputed interest income on such excess money which has not been repatriated within the prescribed time	Expected Date	Remarks if any:									
30	B	Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub section (1) of section 94B			NA												

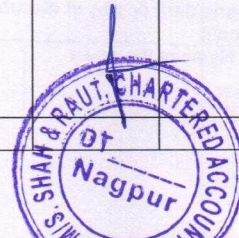


Amount(in Rs) of interest or similar nature incurred	Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year (In Rs)	Amount (In Rs) of expenditure by way of interest of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above	Ass Year of interest expenditure brought forward as per sub section (4) of section 94B	Amount of interest expenditure brought forward as per sub section (4) of section 94B	Ass Year of interest expenditure carried forward as per sub section (4) of section 94-B	Amount of interest expenditure carried forward as per sub section (4) of section 94-B	Remarks if any:		
30	C Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96 during the previous year (This Clause is kept in abeyance till 31st March, 2022)		No						
Nature of the impermissible avoidance arrangement			Amount (in Rs) of tax benefit in the previous year arising, in aggregate, to all parties to the arrangement		Remarks if any:				
31	a) Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year		Nil						
	Name of the lender or depositor	Address of the lender or depositor	PAN of the lender or depositor	Aadhaar no	Amount of loan or deposit taken or accepted	Whether the loan/deposit was squared up during the Previous Year	Maximum amount outstanding in the account at any time during the Previous Year	whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account	in case the 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.
	b) Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :-		Nil						
	Name of the person from whom specified sum is received	Address of the Name of the person from whom specified sum is received	PAN of the Name of the person from whom specified sum is received	Aadhaar no	Amount of specified sum taken or accepted	Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account	In case the 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		
	b) a) Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, during the previous year, where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account		Nil						
	Name of the payer	Address of the payer	PAN of the payer	Aadhaar no	Nature of transaction	Amount of receipt	Date of receipt		



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b	b)	Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of single transaction or in respect of transaction relating to one event or occasion from a person, received by cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year			Nil				
		Name of the payer	Address of the payer	PAN of the payer	Aadhaar no		Amount of receipt		
b	c)	Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect relating to one event or occasion to a person, otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year			Nil				
		Name of the Payee	Address of the Payee	PAN of the Payee	Aadhaar no	Nature of transaction	Amount of payment	Date of payment	
b	d)	Particulars of each payment in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of single transaction or in respect relating to one event or occasion to a person, made by a cheque or bank draft, not being the an account payee cheque or an account payee bank draft, during the previous year			Nil				
		Name of the Payee	Address of the Payee	PAN of the Payee	Aadhaar no		Amount of payment		
c)		Particulars of each repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T made during the previous year:			Nil				
		Name of the payee	Address of the payee	PAN of the payee	Aadhaar no	Amount of the repayment	Maximum amount outstanding in the account at any time during the Previous Year	Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account	In case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee cheque or an account payee bank draft
d)		Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year			Nil				
		Name of the payer	Address of the payer		PAN of the payer	Aadhaar no		Amount of repayment of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year	
e)		Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year			Nil				



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Name of the payer	Address of the payer	PAN of the payer	Aadhaar no	Amount of repayment of loan or deposit or any specified advance received by a cheque or a bank draft which is not an account payee cheque or account payee bank draft during the previous year

32 a) Details of brought forward loss or depreciation allowance, in the following manner, to the extent available : Nil

Serial No	Assessment Year	Nature of loss / Depreciation allowance	Amount as returned	All losses/allowances not allowed under section 115BAA/115BAC/115BAD	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAC/115BAD	Amount as assessed (give reference to relevant order)		Remarks
						Amount	Order U/S and date	

b) Whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79. 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

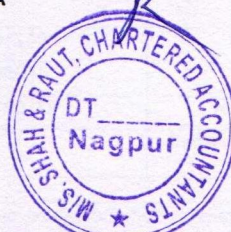
33 Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA). Nil

Section	Amount	Remarks if any:

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

Tax deduction and collection Account Number (TAN)	Section	Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8)	Remarks if any:
1	2	3	4	5	6	7	8	9	10	11

b) Whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes please furnish the details NA



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Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all transactions which are required to be reported	If not, please furnish list of details/transactions which are not reported	Remarks if any:				
c) whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish:				NA						
Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount paid out of column (2)	date of payment.		Remarks if any:					
35	a) In the case of a trading concern, give quantitative details of principal items of goods traded :									
	Item Name	Unit	opening stock	purchases during the previous year	sales during the previous year	closing stock	shortage / excess, if any			
	NA									
	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 :									
	Item Name	Unit	opening stock	purchases during the previous year	consumption during the previous year	sales during the previous year	closing stock	* yield of finished products	*percentage of yield;	*shortage / excess, if any.
	NA									
	B Finished products :									
	Item Name	Unit	opening stock	purchases during the previous year	quantity manufactured during the previous year	sales during the previous year	closing stock	shortage / excess, if any.		
	NA									
	C By products :									
	Item Name	Unit	opening stock	purchases during the previous year	quantity manufactured during the previous year	sales during the previous year	closing stock	shortage / excess, if any.		
	NA									
36	A Whether the assessee has received any amount in the nature of dividends as referred to in sub-Clause (e) of clause(22) of section 2			NA						
	Amount Received(in Rs)	Date of receipt		Remarks if any:						
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.						No			
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 disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor						No			
40	Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:									
	Particulars	Previous Year		%	Preceding previous Year		%			
	Total turnover of the assessee		210882226		240105893					
	Gross profit/turnover	90421805	210882226	42.88	92601948	240105893	38.57			
	Net profit/turnover	4905983	210882226	2.33	4502918	240105893	1.88			
	Stock-in-trade/turnover	53703767	210882226	25.47	54609805	240105893	22.74			
	Material consumed/finished goods produced									
41	Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth tax Act, 1957 along with details of relevant proceedings.			Nil						



	Financial year to which demand/refund relates to	Name of other Tax law	State	Other	Type (Demand raised/Refund issued)	Date of demand raised/refund issued	Amount	Remarks

42	a	Whether the assessee is required to furnish statement in Form No.61 or Form 61A or Form No 61B					NA	
		Income tax Department Reporting Entity Identification Number	Type of Form	Due date of furnishing	Date of furnishing, if furnished	Whether the form contains information about all details/transactions which are required to be reported	if not, please furnish the list of details/transactions which are not reported	Remarks if any:

43	a	Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub section 2 of section 286					NA	
		Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity	Name of parent entity	Name of the Alternative reporting entity(if Applicable)	Date of Furnishing the Report	Expected Date	Remarks if any:	
44		Break-up of total expenditure of entities registered or not registered under the GST (This Clause is kept in abeyance till 31st March,2022)					No	

For M/S SHAH & RAUT
Chartered Accountant
(Firm Regn No.: 121020W)



28 SEP 2023

(PRAVIN SANTOSHRAO RAUT)
PARTNER
Membership No: 102855

Place :NAGPUR
Date : 28/09/2023
UDIN : 23102855BGUABC5153

Goldline Pharmaceuticals LTD.
Annexure "A"

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

Description of asset/block of assets.	Rate of Dep. %	Actual cost or written down values	Adjustment made to the written down value under section 115BAC/115BAD (for assessment year 2021-2022 only)	Adjustment made to written down value of Intangible asset due to excluding value of goodwill of a business or profession	Adjusted written down value	Additions/deductions during the year with dates in the case of any addition of an asset, date put to use; including adjustment	Central Value Added Tax credit claimed and allowed under the Central Excise Rules, 1944, in respect of assets acquired on or after 1st March, 1994	Change in rate of exchange of currency	Subsidy or grant or reimbursement, by whatever name called	Other Adjustments	Depreciation allowable	Written down value at the end of the year	B/F Add. Dep added in depreciation allowable
Furniture and Fitting including electric Fitting	10%	74,211	0	0	74,211	0	0	0	0	0	7,421	66,790	0
Computer	40%	70,282	0	0	70,282	0	0	0	0	0	28,113	42,169	0
PLANT AND MACHINERY	15%	1,54,125	0	0	1,54,125	0	0	0	0	0	23,119	1,31,006	0
MOTOR CAR	15%	22,37,168	0	0	22,37,168	1,00,99,016	0	0	0	0	18,50,428	1,04,85,756	0
Total		25,35,786	0	0	25,35,786	1,00,99,016	0	0	0	0	19,09,081	1,07,25,721	

Addition/Deduction in Fixed Assets During the Financial Year

Block 15% MOTOR CAR

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	MOTOR CAR	1,10,82,133	0	1,10,82,133	03/05/2022	03/05/2022
	Total	1,10,82,133	0	1,10,82,133		

Block 15% MOTOR CAR

S.No.	Particulars	Sale Amount	Date of Sale
1	MOTOR CAR	9,83,117	03/05/2022
	Total	9,83,117	

