

**M D AGRAWAL AND COMPANY**

Chartered Accountants

21/2, Block-C, Alok Apartment, Manoramaganj, Indore-452001 Madhya Pradesh

Phone : 9425318978, E-Mail : mdagrawalindore@gmail.com

UDIN :

Form No 3CB

230/6736BGQHMU 2035

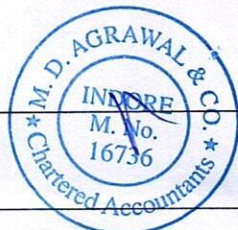
[See rule 6G(1)(b)]

Audit report under section 44AB of the Income-Tax Act, 1961 in the case of a person referred to in clause (b) of sub-rule (1) of rule 6G

1. We have examined the balance sheet as on 31/03/2023, and the Profit and loss account for the period beginning from 01/04/2022 to ending on 31/03/2023, attached herewith of GOLD N GOLD DISTRIBUTORS, 30, MANGAL NAGAR, A.B. ROAD, INDORE, MADHYA PRADESH-452001. PAN - AAHFG2126L.
2. We certify that the balance sheet and the Profit and loss account are in agreement with the books of account maintained at the head office at 30, MANGAL NAGAR, A.B. ROAD, INDORE, MADHYA PRADESH-452001 and 0 branches.
3. (a) We report the following observations/ comments/ discrepancies/ inconsistencies, if any:
As referred to in Form 3CD and Notes to Accounts.

(b) Subject to above -
(A) We have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purposes of the audit.
(B) In our opinion, proper books of account have been kept by the head office and branches of the assessee so far as appears from our examination of the books.
(C) In our opinion and to the best of our information and according to the explanations given to us, the said accounts, read with notes thereon, if any give a true and fair view :
-
(i) in the case of the balance sheet, of the state of the affairs of the assessee as at 31st March, 2023 and
(ii) in the case of the Profit and loss account of the Profit of the assessee for the year ended on that date.
4. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.
5. In our opinion and to the best of our information and according to explanations given to us, the particulars given in the said Form No. 3CD are true and correct subject to following observations/qualifications, if any

SN	Qualification Type	Observation/Qualification
1	Records necessary to verify personal nature of expenses not maintained by the assessee.	However the assessee claim that their is no personal expenditure of any nature debited to Profit & Loss account.
2	Records produced for verification of payments through account payee cheque were not sufficient	The assessee has not made any payments exceeding the limit in section 40A(3)/269Ss/269T in cash. However, it is not possible for us to verify whether the payments in excess the specified limit in section 40A(3)/269SS/269T have been made otherwise than by account payee cheque or account payee bank draft as the necessary evidence are not in possession of the assessee.
3	Others	It is not possible for us to verify whether the amount borrowed on hundi or any amount due thereon (Including interest on the amount borrowed) were repaid otherwise than by cross cheque or bank draft, as the necessary evidence is not in possession with the party.
4	Others	The Information given in Form No. 3CD are as per the Books maintained and details and information compiled and furnished by the



		Assessee. We have broadly reviewed the Basis of Compiling details and Information and we have test Checked wherever considered necessary the Books or Details compiled by the assessee.
5	Others	While Calculating Total expenditure incurred during the year in Clause 44 of Form 3CD, Depreciation has not been Considered.



For M D AGRAWAL AND COMPANY
Chartered Accountants

Mathura Prasad Agrawal

Mathura Prasad Agrawal
(Proprietor)

M. No. : 016736

FRN : 0001177C

**21/2, Block-C, Alok Appartment,
Manoramaganj, Indore-452001 Madhya
Pradesh**

Date : 08/09/2023

Place : Indore

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

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

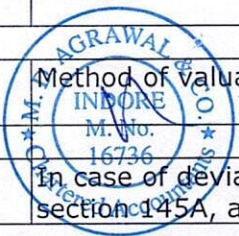
PART-A

1	Name of the Assessee	GOLD N GOLD DISTRIBUTORS		
2	Address	30, MANGAL NAGAR, A.B. ROAD, INDORE, MADHYA PRADESH-452001		
3	Permanent Account Number	AAHFG2126L		
4	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and services tax, customs duty, etc. if yes, please furnish the registration number or, GST number or any other identification number allotted for the same	Yes		
	SN	Type	Registration Number	
	1	Goods and Services Tax (MADHYA PRADESH)	23AAHFG2126L1ZL	
5	Status	Firm		
6	Previous year from	01/04/2022 to 31/03/2023		
7	Assessment year	2023-24		
8	Indicate the relevant clause of section 44AB under which the audit has been conducted			
	SN	Type		
	1	Clause 44AB(a)- Total sales/turnover/gross receipts of business exceeding specified limits		
	(a) Whether the assessee has opted for taxation under section 115BA / 115BAA / 115BAB / 115BAC/ 115BAD?			No
	Section under which option exercised			

PART-B

9	a	If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios					
		Name		Profit Sharing Ratio (%)			
		SHEETAL KHANDELWAL		50.00			
		SWAPAN KHANDELWAL		50.00			
	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	
		Date of change	Name of partner/member	Type of change	Old profit sharing ratio	New profit sharing ratio	Remarks
		NA	NA	NA	NA	NA	NA
10	a	Nature of business or profession.					
		Sector		Sub sector		Code	
		WHOLESALE AND RETAIL TRADE		Wholesale of other products n.e.c(09027)		09027	
		OTHER SERVICES		Other services n.e.c.(21008)		21008	
	b	If there is any change in the nature of business or profession, the				No	

	particulars of such change.		
	Business	Sector	Sub sector
	Nil	Nil	Nil
	Code		
	Nil		
11	a	Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed.	No
		Nil	
	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.)	AS PER ANNEXURE 'I'
	c	List of books of account and nature of relevant documents examined.	
		Cash Book	
		Bank Book	
		Ledger	
		Journal	
		Sales Register	
		Purchases 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, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section.)	No
		Section	Amount
		Nil	Nil
13	a	Method of accounting employed in the previous year.	Mercantile system
	b	Whether there has been any change in the method of accounting employed vis-à-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 Decrease in profit
		Nil	Nil Nil
	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:	
		ICDS	Increase in profit Decrease in profit Net Effect
		Nil	Nil Nil Nil
		Total	
	f	Disclosure as per ICDS:	AS PER ANNEXURE 'II'
14	a	Method of valuation of closing stock employed in the previous year.	Lower of Cost or Market rate
	b	In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please	No



	furnish.										
	Particulars	Increase in profit	Decrease in profit								
	Nil	Nil	Nil								
15	Give the following particulars of the capital asset converted into stock-in-trade: -										
	Description of capital asset	Date of acquisition	Cost of acquisition	Amount at which asset is converted in to stock in trade							
	Nil	Nil	Nil	Nil							
16	Amounts not credited to the profit and loss account, being: -										
a	The items falling within the scope of section 28.										
	Description	Amount									
	Nil	Nil									
b	The proforma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax or Goods & Services Tax, where such credits, drawbacks or refund are admitted as due by the authorities concerned.										
	Description	Amount									
	Nil	Nil									
c	Escalation claims accepted during the previous year.										
	Description	Amount									
	Nil	Nil									
d	Any other item of income.										
	Description	Amount									
	Nil	Nil									
e	Capital receipt, if any.										
	Description	Amount									
	Nil	Nil									
17	Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:										
	Details of property	Country	Address Line 1	Address Line 2	Zip Code / Pin Code	City / Town / District	State	Consideration received or accrued	Value adopted or assessed or assessable	Whether provisions of second proviso to subsection (1) of section 43CA or fourth proviso to clause (x) of subsection (2) of section 56 applicable?	
	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	
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 'III'			
19	Amount admissible under sections 32AC / 33AB / 33ABA / 35 / 35ABB / 35AC / 35CCA / 35CCB / 35D / 35DD / 35DDA / 35E										
	Section	Amount debited to profit and loss account		Amounts admissible as per the provisions of the Income-tax Act, 1961 and also fulfils							



the conditions, if any specified under the relevant 14 provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc., issued in this behalf.

Nil Nil Nil

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)]	
	Description	Amount
	Nil	Nil

b Details of contributions received from employees for various funds as referred to in section 36(1)(va): **AS PER ANNEXURE 'IV'**

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.

Capital expenditure

Particulars	Amount
Nil	Nil

Personal expenditure

Particulars	Amount
Nil	Nil

Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party

Particulars	Amount
Nil	Nil

Expenditure incurred at clubs being entrance fees and subscriptions

Particulars	Amount
Nil	Nil

Expenditure incurred at clubs being cost for club services and facilities used

Particulars	Amount
Nil	Nil

Expenditure by way of penalty or fine for violation of any law for the time being force

Particulars	Amount
Nil	Nil

Expenditure by way of any other penalty or fine not covered above

Particulars	Amount
Nil	Nil

Expenditure incurred for any purpose which is an offence or which is prohibited by law

Particulars	Amount
Nil	Nil

b Amounts inadmissible under section 40(a):-

i. as payment to non-resident referred to in sub-clause (i)

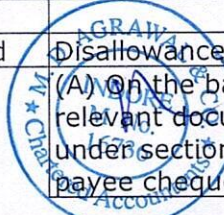
(A) Details of payment on which tax is not deducted:

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar of the payee	Address of the payee
Nil	Nil	Nil	Nil	Nil	Nil	Nil

(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)



Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar of the payee	Address of the payee	Amount of tax deducted	
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	
ii. as payment referred to in sub-clause (ia)								
(A) Details of payment on which tax is not deducted:								
Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar of the payee	Address of the payee	Amount of tax deducted	
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	
(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								
Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar of the payee	Address of the payee	Amount of tax deducted	Amount out of (VI) deposited, if any
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
iii. as payment referred to in sub-clause (ib)								
(A) Details of payment on which levy is not deducted:								
Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar of the payee	Address of the payee	Amount of tax deducted	Amount out of (VI) deposited, if any
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
(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								
Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar of the payee	Address of the payee	Amount of levy deducted	Amount out of (VI) deposited, if any
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
iv. Fringe benefit tax under sub-clause (ic)						0		
v. Wealth tax under sub-clause (iia)						0		
vi. Royalty, license fee, service fee etc. under sub-clause (iib)						0		
vii. Salary payable outside India to a non resident without TDS etc. Under sub-clause (iii)								
Date of payment	Amount of payment	Name of the payee	PAN of the payee	Aadhaar of the payee	Address of the payee	Amount of tax deducted	Amount out of (VI) deposited, if any	
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	
viii. Payment to PF/other fund etc. under sub-clause (iv)						0		
ix. Tax paid by employer for perquisites under sub-clause (v)						0		
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					AS PER ANNEXURE 'V'		
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,					Yes		



please furnish the details

Date of payment	Nature of payment	Amount	Name of the payee	PAN of the payee	Aadhaar of the payee
Nil	Nil	Nil	Nil	Nil	

Nil, However it is not possible for us to verify whether the payments in excess of Rs.20000/- [Rs.35000/- in case of payment made for plying hiring or leasing goods carriages] have been made otherwise than by crossed cheque or bank draft as the necessary evidence is not in the possession of the assessee.

(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 of the payee
Nil	Nil	Nil	Nil	Nil	

e provision for payment of gratuity not allowable under section 40A(7) 0

f any sum paid by the assessee as an employer not allowable under section 40A(9) 0

g Particulars of any liability of a contingent nature

Nature of liability	Amount
Nil	Nil

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

Particulars	Amount
Nil	Nil

i amount inadmissible under the proviso to section 36(1)(iii) 0

22 Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006. 0

23 Particulars of any payment made to persons specified under section 40A(2)(b). AS PER ANNEXURE 'VI'

24 Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33AC or 33ABA.

Section	Description	Amount
Nil	Nil	Nil

25 Any amounts of profits chargeable to tax under section 41 and computation thereof

Name of party	Amount of income	Section	Description of transaction	Computation
Nil	Nil	Nil	Nil	Nil

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:-

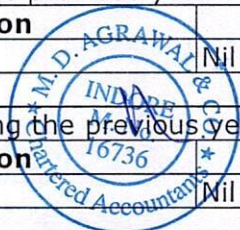
A Pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was:-

(a) Paid during the previous year

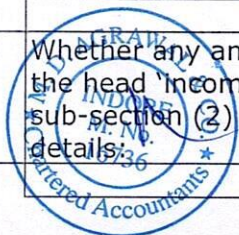
Section	Nature of Liability	Amount
Nil	Nil	Nil

(b) Not paid during the previous year;

Section	Nature of Liability	Amount
Nil	Nil	Nil



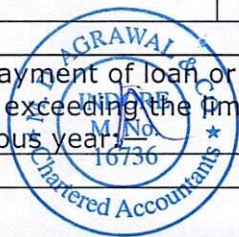
B	Was incurred in the previous year and was:-					
	(a) paid on or before the due date for furnishing the return of income of the previous year 139(1);			AS PER ANNEXURE 'VII'		
	(b) Not paid on or before the aforesaid date.					
	Section	Nature of Liability		Amount		
	Nil	Nil		Nil		
	state whether sales tax, goods & services Tax, customs duty, excise duty or any other indirect tax, levy, cess, impost etc. is passed through the profit and loss account				No	
27	a	Amount of Central Value Added Tax Credits/ Input Tax Credit (ITC) availed of or utilised during the previous year and its treatment in profit and loss account and treatment of outstanding Central Value Added Tax Credits/ Input Tax Credit (ITC) in accounts.			No	
		CENVAT / ITC	Amount	Treatment in Profit & Loss / Accounts		
		Opening Balance				
		Credit Availed				
		Credit Utilized				
		Closing / outstanding Balance				
	b	Particulars of income or expenditure of prior period credited or debited to the profit and loss account.:-				
		Type	Particular	Amount	Prior period	
		Nil	Nil	Nil	Nil	
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)(viia), if yes, please furnish the details of the same.				NA	
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 which consideration received for issue of shares	PAN of the person	Aadhar of the person	No. of shares	Amount of consideration received	Fair market value of the shares
	Nil	Nil	Nil	Nil	Nil	Nil
A	Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (ix) of sub-section (2) of section 56, If yes, please furnish the following details:				No	
	Nature of income			Amount		
	Nil			Nil		
B	Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (x) of sub-section (2) of section 56, If yes, please furnish the following details:				No	
	Nature of income			Amount		



	Nil						Nil		
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 person from whom amount borrowed or repaid on hundi	PAN of the person	Aadhaar of the person	Address of the person	Amount borrowed	Date of borrowing	Amount due including interest	Amount repaid	Date of repayment
	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
A	Whether primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the previous year, If yes, please furnish the following details						No		
	Under which clause of sub-section (1) of section 92CE primary adjustment is made?	Amount of primary adjustment	Whether the excess money available with the associated enterprise is required to be repatriated to India as per the provisions of sub-section (2) of section 92CE	If yes, whether the excess money has been repatriated within the prescribed time	If no, the amount (in Rs.) of imputed interest income on such excess money which has not been repatriated within the prescribed time	Expected date of repatriation of money			
	Nil	Nil	Nil	Nil	Nil	Nil	Nil		
B	Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B, If yes, please furnish the following details						No		
	Amount of expenditure by way of interest or of similar nature incurred	Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year	Amount (in Rs.) of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above	Details of interest expenditure brought forward as per sub-section (4) of section 94B		Details of interest expenditure carried forward as per sub-section (4) of section 94B			
				A.Y.	Amount	A.Y.	Amount		
	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	
C	Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year. (This Clause is applicable from 1st April, 2022)						No		
	Nature of the impermissible avoidance arrangement	Specify Others			Amount (in Rs.) of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement:				
	Nil	Nil			Nil				



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 :-					AS PER ANNEXURE 'VIII'	
	b Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:-						
	Name of the person from whom specified sum is received	Address of the person from whom specified sum is received	PAN of the person from whom specified sum is received	Aadhaar of the person from whom specified sum is received	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
	Nil	Nil	Nil		Nil	Nil	Nil
	(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						
	Name of the Payer	Address of the Payer	PAN of the Payer	Aadhaar of the Payer	Nature of transaction	Amount of receipt	Date of receipt
	Nil	Nil	Nil		Nil	Nil	Nil
	(b) Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, received by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year :-						
	Name of the Payer	Address of the Payer	PAN of the Payer	Aadhaar of the Payer	Amount of receipt		
	Nil	Nil	Nil		Nil		Nil
	(c) Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year						
	Name of the Payee	Address of the Payee	PAN of the Payee	Aadhaar of the Payee	Nature of transaction	Amount of Payment	Date of Payment
	Nil	Nil	Nil		Nil	Nil	Nil
	(d) Particulars of each payment in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, made by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year						
	Name of the Payee	Address of the Payee	PAN of the Payee	Aadhaar of the Payee	Amount of Payment		
	Nil	Nil	Nil		Nil		Nil
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 :-					AS PER ANNEXURE 'IX'	



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:—

Name of the payer	Address of the payer	PAN of the payer	Aadhaar of the payer	Amount of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year
Nil	Nil	Nil	Nil	

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:—

Name of the payer	Address of the payer	PAN of the payer	Aadhaar of the payer	Amount of loan or deposit or any specified advance received by a cheque or a bank draft which is not an account payee cheque or account payee bank draft during the previous year
Nil	Nil	Nil	Nil	

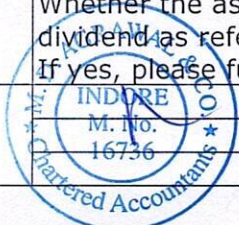
32 a Details of brought forward loss or depreciation allowance, in the following manner, to extent available:-

SN	A. Y.	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 (To be filled in for assessment year 2021-22 only)	Amount as assessed	Order No and Date	Remarks
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil



b Whether a change in shareholding of the company has taken place in **NA**

	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.	
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.	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.	NA
33	Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA).	No
	Section under which deduction is claimed	Amounts admissible as per the provision of the Income-tax Act, 1961 and fulfils the conditions, if any, specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules,1962 or any other guidelines, circular, etc, issued in this behalf.
	Nil	Nil
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
		AS PER ANNEXURE 'X'
b	Whether the assessee is required to furnish the statement of tax deducted or tax collected, If yes ,please furnish the details:	Yes
		AS PER ANNEXURE 'XI'
c	Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish:	Yes
		AS PER ANNEXURE 'XII'
35 a	In the case of a trading concern, give quantitative details of principal items of goods traded	AS PER ANNEXURE 'XIII'
b	In the case of manufacturing concern, give quantitative details of the principal items of raw materials, finished products any by-products	
	(A) Raw materials	NA
	(B) Finished products	NA
	(C) By products	NA
36 A	Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (e) of clause (22) of section 2, If yes, please furnish the following details:-	No
	Amount received	Date of receipt
	Nil	Nil



37	Whether any cost audit was carried out. ?"						NA
38	Whether any audit was conducted under the Central Excise Act, 1944. ?						NA
39	Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services, finance act 1994 in relation to valuation of taxable service as may be reported/identified by the auditor. ?						NA
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	196803791			129524009		
	Gross profit/turnover	24663435	19680379 1	12.53	10706322	12952400 9	8.27
	Net profit/turnover	13051900	19680379 1	6.63	4420116	12952400 9	3.41
	Stock-in-trade/turnover	5658500	19680379 1	2.88	505200	12952400 9	0.39
	Material consumed/Finished goods produced	NA	NA	NA	NA	NA	NA
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 alongwith details of relevant proceedings.						
	Financial year to which demand/refund relates to	Name of other tax law	Type (Demand raised/Refund received)	Date of demand raised/refund received	Amount	Remarks	
	Nil	Nil	Nil	Nil	Nil	Nil	
42	Whether the assessee is required to furnish statement in Form No.61 or Form No. 61A or Form No. 61B, If yes, please furnish					No	
	Income-tax Department Reporting Entity Identification Number	Type of Form	Due date for 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 list of the details/trans actions which are not reported	
	Nil	Nil	Nil	Nil	Nil	Nil	
43	Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286:					No	
	if yes, please furnish the following details:						
	Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity	Name of parent entity	Name of alternate reporting entity (if applicable)	Date of furnishing of report			
	Nil	Nil	Nil	Nil			
	If Not due , please enter expected date of furnishing the report						
44	Break-up of total expenditure of entities registered or not registered under the GST. (This Clause is applicable from 1st April, 2022)						
	Total amount of	Expenditure in respect of entities registered under GST				Expenditure relating to	

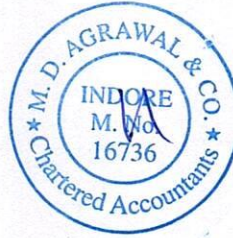


Expenditure incurred during the year					entities not registered under GST
	Relating to goods or services exempt from GST	Relating to entities falling under composition scheme	Relating to other registered entities	Total payment to registered entities	
189205032	1059233	0	173891678	174950911	14254121
1378315	0	0	1378315	1378315	0

For GOLD N GOLD DISTRIBUTORS
For Gold N Gold Distributors

Swapan Khandelwal (Partner) **Partner**

Date : 08/09/2023
Place : Indore



For M D AGRAWAL AND COMPANY
Chartered Accountants

Mathura Prasad Agrawal

Mathura Prasad Agrawal
Proprietor

M. No. : 016736
FRN : 0001177C

21/2, Block-C, Alok Apartment,
Manoramaganj, Indore-452001 Madhya Pradesh

Annexure 'I'

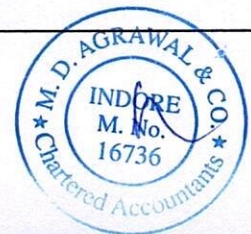
List of books of account maintained and the address at which the books of accounts are kept.(In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.)

SN	Books maintained	Address line 1	Address line 2	City/Town/District	State	Pincode
1	Computerised Books Of Accounts: Cash Book	30,Mangal Nagar	A.B. Road Indore	Indore	MADHYA PRADESH	452001
2	Bank Book	30,Mangal Nagar	A.B. Road Indore	Indore	MADHYA PRADESH	452001
3	Ledger	30,Mangal Nagar	A.B. Road Indore	Indore	MADHYA PRADESH	452001
4	Journal	30,Mangal Nagar	A.B. Road Indore	Indore	MADHYA PRADESH	452001
5	Sales Register	30,Mangal Nagar	A.B. Road Indore	Indore	MADHYA PRADESH	452001
6	Purchase Register	30,Mangal Nagar	A.B. Road Indore	Indore	MADHYA PRADESH	452001

Annexure 'II'

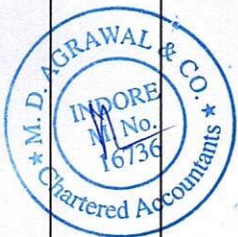
Disclosure as per ICDS.

SN	ICDS	Disclosure
1	ICDS I-Accounting Policies	As referred to Schedule of Significant accounting policy
2	ICDS II-Valuation of Inventories	Stock is valued at Cost or Market Rate whichever is less. For the purpose of computation of income purchase cost includes duties and taxes and other expenses directly attributable to the acquisition and excludes trade discounts, rebates, and other similar items.
3	ICDS III-Construction Contracts	Not applicable as the Income of the assessee does not include receipts from construction contracts.
4	ICDS IV-Revenue Recognition	(i) Revenue from sale of goods is recognized when all the significant risk and rewards of ownership are transferred to the buyer and seller retains no effective control of the goods transferred to degree usually associated with ownership. (ii)No significant uncertainty exists regarding the amount of the consideration that will be derived from the sale of goods.
5	ICDS IV-Revenue Recognition	Commission is the gross inflow of Cash , receivable or other consideration arising in the Course of the ordinary activities of a person from the rendering the services.
6	ICDS V-Tangible Fixed Assets	Fixed Assets are stated at actual cost less depreciation on WDV method as per rates prescribed in Income Tax Act.
7	ICDS VII-Governments Grants	Not applicable as no Government Assistance received in any form during the year.
8	ICDS IX Borrowing Costs	Not applicable as no asset of the assessee comes in the ambit of definition of Qualifying Asset given in ICDS IX
9	ICDS X-Provisions, Contingent Liabilities and Contingent Assets	Provisions are made for Expenses outstanding at the end of the previous year. No provision is made for Contingent assets or Contingent Liability.



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 :-

Method of depreciation	Description of the block of assets	Rate of depreciation	Opening WDV	Adjustment made to the written down Value of und er section 115 BAC /115BAD (for assessment Year 2021 - 22 only)	Adjustment made to the written down Value of Intangible asset due to excludin g Value of goodwill of A business or profession	Adjusted written down value	Additions			Deductions	Other Adjustments	Depreciation allowable	Written down value at the end of the year	
							Purchase value	Adjustments on account of						Total value of purchase
								CEN VAT	Change in rate of exchange					
WDV	(18a) Plant & Machinery @ 15%-Sec 32(1)(i)	15%	10090			10090	140339	0	0	0	140339	0	19991	130438
WDV	(18r) Furnitures &	10%	53001			53001	1237976	0	0	0	1237976	0	67199	122378



	Fittings @ 10%- Sec 32(1)(i)														
W DV	(18c) Plant & Machinery @ 40%- Sec 32(1)(i)	40%	7663 5			7663 5						0	30654	45981	
	Total		139 726	0	0	139 726	137 831 5	0	0	0	137 831 5	0	0	11784 4	14001 97

Additions : (18a) Plant & Machinery @ 15%- Sec 32(1)(ii)

Date of purchase	Date of put to use	Amount	MODVAT	Exchange rate change	Subsidy grant	Total Amount
06/04/2022	06/04/2022	30700	0	0	0	30700
11/10/2022	11/10/2022	34322	0	0	0	34322
19/06/2022	19/06/2022	75317	0	0	0	75317
	Total	140339	0	0	0	140339

Additions : (18r) Furnitures & Fittings @ 10%- Sec 32(1)(ii)

Date of purchase	Date of put to use	Amount	MODVAT	Exchange rate change	Subsidy grant	Total Amount
01/02/2023	01/02/2023	41460	0	0	0	41460
11/02/2023	11/02/2023	17862	0	0	0	17862
15/02/2023	15/02/2023	84746	0	0	0	84746
28/02/2023	28/02/2023	19018	0	0	0	19018
09/03/2023	09/03/2023	20561	0	0	0	20561
10/03/2023	10/03/2023	90765	0	0	0	90765
10/03/2023	10/03/2023	43780	0	0	0	43780
20/03/2023	20/03/2023	36605	0	0	0	36605
21/03/2023	21/03/2023	33421	0	0	0	33421
27/03/2023	27/03/2023	28333	0	0	0	28333
31/03/2023	31/03/2023	600000	0	0	0	600000
09/12/2022	09/12/2022	104237	0	0	0	104237
21/11/2022	21/11/2022	117188	0	0	0	117188
	Total	1237976	0	0	0	1237976

Annexure 'IV'

Details of contributions received from employees for various funds as referred to in section 36(1)(va)

S N	Nature of Fund:	Sum received from employees	Due Date of Payment	The actual amount Paid	The actual date of payment to the concerned authorities
1	Provident Fund	3684	15/05/2022	3684	10/05/2022
2	Provident Fund	2484	15/06/2022	2484	09/06/2022
3	Provident Fund	3699	15/07/2022	3699	08/07/2022
4	Provident Fund	3979	15/08/2022	3979	10/08/2022
5	Provident Fund	3979	15/09/2022	3979	14/09/2022
6	Provident Fund	3979	15/10/2022	3979	08/10/2022
7	Provident Fund	3979	15/11/2022	3979	09/11/2022

8	Provident Fund	3979	15/12/2022	3979	10/12/2022
9	Provident Fund	12745	15/01/2023	12745	10/01/2023
10	Provident Fund	14272	15/02/2023	14272	11/02/2023
11	Provident Fund	14310	15/03/2023	14310	14/03/2023
12	Provident Fund	13815	15/04/2023	13815	06/04/2023
13	Any Fund set up under the provisions of ESI Act , 1948	206	15/05/2022	206	09/05/2022
14	Any Fund set up under the provisions of ESI Act , 1948	75	15/06/2022	75	09/06/2022
15	Any Fund set up under the provisions of ESI Act , 1948	208	15/07/2022	208	09/07/2022
16	Any Fund set up under the provisions of ESI Act , 1948	238	15/08/2022	238	10/08/2022
17	Any Fund set up under the provisions of ESI Act , 1948	238	22/09/2022	238	20/09/2022
18	Any Fund set up under the provisions of ESI Act , 1948	238	15/10/2022	238	08/10/2022
19	Any Fund set up under the provisions of ESI Act , 1948	238	15/11/2022	238	15/11/2022
20	Any Fund set up under the provisions of ESI Act , 1948	238	15/12/2022	238	12/12/2022
21	Any Fund set up under the provisions of ESI Act , 1948	1198	15/01/2023	1198	10/01/2023
22	Any Fund set up under the provisions of ESI Act , 1948	1367	15/02/2023	1367	11/02/2023
23	Any Fund set up under the provisions of ESI Act , 1948	1370	15/03/2023	1370	15/03/2023
24	Any Fund set up under the provisions of ESI Act , 1948	1317	15/04/2023	1317	08/04/2023

Annexure 'V'

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

SN	Particulars	Section	Amount debited to P/L A/C	Amount admissible	Amount inadmissible	Remarks
1	Interest	40(b)	1464660	1464660	0	No
2	Remuneration	40(b)	1200000	1200000	0	no

Annexure 'VI'

Particulars of any payment made to persons specified under section 40A(2)(b).

S N	Name of Related Person	PAN	Aadhaar	Relation:	Nature of Transaction	Payment made (Amount):
1	Sheetal Khandelwal	ACBPK8187D		Partner	Interest	788360
2	Swapan Khandelwal	ACPPK3507R		Partner	Interest	676300
3	Khandelwal Associates	AAGFK4755Q		Partners Partnership Firm	Purchase	59368282
4	Khandelwal Enterprises(Sheetal Khandelwal)	ACBPK8187D		Partners Proprietorship Firm	Purchase	238663
5	P.P Enterprises	AALFP4989J		Partners Partnership Firm	Purchase	289538
6	Sheetal Khandelwal	ACBPK8187D		Partner	Remuneration	1200000

Annexure 'VII'

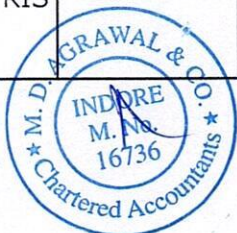
Paid on or before the due date for furnishing the return of income of the previous year
139(1).

SN	Section	Nature of Liability:	Amount:
1	Sec 43B(b) -provident /superannuation/gratuity/other fund	ESIC Paid on 08/04/2023	6876
2	Sec 43B(b) -provident /superannuation/gratuity/other fund	PF Paid on 06/04/2023	28787
3	Sec 43B(a) -tax , duty,cess,fee etc	Professional Tax (Employee) paid on 18/07/2022	1790

Annexure 'VIII'

Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year.

Name of the lender or depositor:	Address of the lender or depositor:	PAN of the lender or depositor:	Aadhaar of the lender or depositor:	Amount of loan or deposit taken or accepted:	Whether the loan/ deposit was squared up during Previous Year:	Maximum amount outstanding in the account at any time during Previous Year:	Whether the loan/ deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account	in case loan or deposit 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
P P ENTERPRISES	INDORE	AALFP4989J		4000000	No	10000000	Yes- Electronic clearing system	



Annexure 'IX'

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.

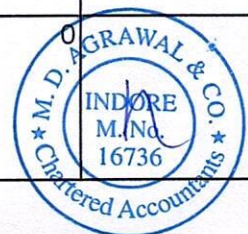
SN	Name of Payee:	Address of Payee	PAN of Payee:	Aadhaar of Payee:	Amount of the repayment:	Maximum amount outstanding in the	Whether the repayment was made by	In case the repayment was made by cheque or
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						account at any time during Previous Year:	cheque or bank draft or use of electronic clearing system through a bank account	bank draft, whether the same was repaid by an account payee cheque or an account payee bank draft
1	PPENTE RPRISE S	INDORE	AALFP4 989J		9000000	10000000	Yes-Electronic clearing system	

Annexure 'X'

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:

1. TAN / PAN	2. Section	3. Nature of payment	4. Total amount of payment or receipt of the nature specified in column (3)	5. Total amount on which tax was required to be deducted or collected out of (4)	6. Total amount on which tax was deducted or collected at specified rate out of (5)	7. Amount of tax deducted or collected out of (6)	8. Total amount on which tax was deducted or collected at less than specified rate out of (7)	9. Amount of tax deducted or collected on (8)	10. Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8)
BP LG 03 77 2G	192	Salary	5874356	1000000	1000000	106600	0	0	0
BP LG 03 77 2G	194C	Payments to contractors	86280	64985	64985	650	0	0	0
BP LG 03 77 2G	194H	Commission or brokerage	6310150	6310150	6310150	315507	0	0	0
BP LG 03 77 2G	194-I	Rent	576000	576000	576000	57600	0	0	0
BP LG 03 77 2G	194J	Fees for professional or technical services	60000	40000	40000	4000	0	0	0
BP LG 03 77 2G	194Q	Payment of certain sums for purchase of goods	69386964	69386964	69386964	69386	0	0	0



Annexure 'XI'

Whether the assessee is required to furnish the statement of tax deducted or tax collected, If yes, please furnish the details:

S N	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 details / transactions which are required to be reported.	If not, please furnish list of details / transactions which are not reported
1	BPLG03772G	Form 26Q	01/08/2022	27/07/2022	Yes	
2	BPLG03772G	Form 26Q	30/11/2022	28/10/2022	Yes	
3	BPLG03772G	Form 26Q	31/01/2023	28/01/2023	Yes	
4	BPLG03772G	Form 24Q	31/05/2023	29/05/2023	Yes	
5	BPLG03772G	Form 26Q	31/05/2023	23/05/2023	Yes	

Annexure 'XII'

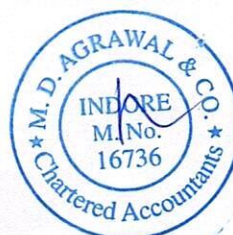
Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish:

SN	TAN No.	Amount of interest under section 201(1A)/206C(7) is payable	Amount	Dates of payment
1	BPLG03772G	4585	4585	21/05/2022
2	BPLG03772G	26	26	21/05/2022
3	BPLG03772G	19	19	25/07/2022
4	BPLG03772G	648	648	25/07/2022
5	BPLG03772G	362	362	22/10/2022
6	BPLG03772G	4	4	27/01/2023
7	BPLG03772G	360	360	27/01/2023
8	BPLG03772G	128	128	27/01/2023
9	BPLG03772G	1248	1248	27/01/2023

Annexure 'XIII'

In the case of a trading concern, give quantitative details of principal items of goods traded.

S N	Item name:	Unit:	Opening stock:	Purchases during previous year:	Sales during previous year	Closing stock:	Shortage/excess, if any
1	CAPSULES (STRIPES)	107-numbers	1191	84805	75404	10592	0
2	INJECTION	107-numbers	511	616977	551333	66155	0
3	OINTMENTS	107-numbers	630	26645	20382	6893	0
4	SYRUPS (BOTTLES)	107-numbers	2040	226080	151523	76597	0
5	TABLETS (STRIPES)	107-numbers	3023	661875	531294	133604	0



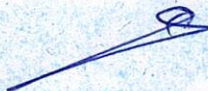
Gold N Gold Distributors
Balance Sheet As At 31st March, 2023

Liabilities	Amount	Assets	Amount
Capital (As Per Schedule - 1)	2,93,58,059.35	Fixed Assets (As Per Schedule - 6)	14,00,197.00
Loan Funds		Investments (As Per Schedule - 7)	1,50,280.00
Secured Loans (As Per Schedule - 2)	12,56,749.92		
Unsecured Loans (As Per Schedule - 3)	30,00,000.00	Current Assets	
Current Liabilities (As Per Schedule - 4)	13,45,10,959.60	Inventory	
Provisions (As Per Schedule - 5)	67,453.00	Closing Stock	56,58,500.00
		Sundry Debtors (As Per Schedule - 8)	13,30,81,749.18
		Cash And Bank (As Per Schedule - 9)	15,38,978.32
		Other Current Assets (As Per Schedule - 10)	1,86,67,733.37
		Loans And Advances (Assets) (As Per Schedule - 11)	76,95,784.00
Total	16,81,93,221.87	Total	16,81,93,221.87

Schedules 1 To 12 Form An Integral Part Of Accounts

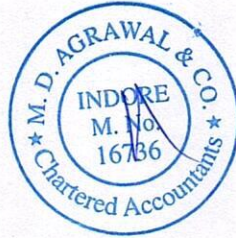
For Gold N Gold Distributors

For Gold N Gold Distributors



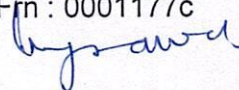
Swapan Khandelwal
(Partner)

Partner



In Terms Of Our Attached Report Of Even Date

For M D Agrawal And Company
Chartered Accountants
Frn : 0001177c



Mathura Prasad Agrawal
(Proprietor)
M. No. : 016736

Place : Indore

Date : 08/09/2023

Gold N Gold Distributors
Trading And Profit And Loss Account For The Year Ending On 31st March, 2023

Particulars	Amount	Particulars	Amount
To Opening Stock Opening Stock	5,05,200.00	By Sales Sales	19,68,03,790.81
To Purchase Purchase	17,09,83,506.42	By Inventory Closing Stock	56,58,500.00
To Direct Expenses Commission Paid	63,10,149.00		
To Gross Profit	2,46,63,435.39		
	20,24,62,290.81		20,24,62,290.81
To Indirect Expenses		By Gross Profit	2,46,63,435.39
Audit Fees 30,000.00		By Indirect Incomes	
Auto Freight 48,310.00		Balance Write Off 15,120.00	
Bank Charges 2,714.00		Dividend 660.00	
Bank Interest 7,73,970.88		Interest Received 4,01,906.00	4,17,686.00
Bonus 67,100.00			
Carrige Outwards 3,226.00			
Computer Maintenance Exp 86,279.74			
Esic Contribution -Employer 29,765.00			
Insurance Expenses 13,624.00			
Interest On Gst 5,899.00			
Interest On Tds 10,397.00			
Interest Paid- Eclgs Loan 10% 58,558.00			
Interest Paid-Eclgs Loan 20% 64,329.00			
Interest To Partner 14,64,660.00			
Late Filling Fees Gst 650.00			
Legal & Professional Fees 30,000.00			
License Renewal 14,200.00			
Office Expenses 24,985.00			
Packing Material-Rd 18,84,672.00			
Pf Contribution Employer 94,777.00			
Processing Fee 59,000.00			
Professional Tax 2,500.00			
Rent Expenses 5,76,000.00			
Reparing & Maintenance Exp 90,300.35			
Round Off 615.94			
Salary Marketing Team 29,83,160.00			
Salary To Partner 12,00,000.00			
Salary To Staff(Indore) 16,91,196.00			
Sales Promotion Expenses 2,92,577.00			
Staff Welfare Expenses 2,088.00			
Stamp Charges 96,114.41			
Stationery & Printing Exp. 1,08,612.80			
Tour & Traveling Expenses 71,116.02			
Veical Maintenance Expenses 29,980.00	1,19,11,377.14		
To Depreciation	1,17,844.00		
To Net Profit	1,30,51,900.25		
	2,50,81,121.39		2,50,81,121.39
To Profit Transferred To Partner'S Capital Account		By Net Profit	1,30,51,900.25
Sheetal Khandelwal (50%) 65,25,950.12			
Swapan Khandelwal (50%) 65,25,950.13	1,30,51,900.25		
Total	1,30,51,900.25	Total	1,30,51,900.25

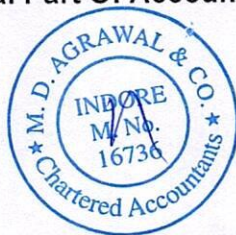
Schedules 1 To 12 Form An Integral Part Of Accounts

For Gold N Gold Distributors

For Gold N Gold Distributors

Swapan Khandelwal **Partner**
(Partner)

Place : Indore
Date : 08/09/2023



In Terms Of Our Attached Report Of Even Date
For M D Agrawal And Company
Chartered Accountants
Frn : 0001177c

Mathura Prasad Agrawal
(Proprietor)
M. No.: 016736

GOLD N GOLD DISTRIBUTORS

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2023

Schedule : 1

Capital Account Of Sheetal Khandelwal

Particulars	Amount	Particulars	Amount
To Income Tax	7,05,327.75	By Opening Balance	68,18,609.01
To Closing Balance	1,46,27,591.38	By Net Profit	65,25,950.12
		By Interest On Capital	7,88,360.00
		By Remuneration To Partners	12,00,000.00
Total	1,53,32,919.13	Total	1,53,32,919.13

Capital Account Of Swapn Khandelwal

Particulars	Amount	Particulars	Amount
To Withdrawal	1,76,50,000.00	By Opening Balance	97,13,141.59
To Income Tax	7,05,327.77	By Net Profit	65,25,950.13
To Closing Balance	1,47,30,467.97	By Addition During The Year	1,61,00,000.00
		By Interest On Capital	7,46,704.02
Total	3,30,85,795.74	Total	3,30,85,795.74

Schedule : 2

Secured Loans

Particulars	Amount
Secured Loans	
Eclgs Loan Msme 10% 185955000023	7,58,333.34
Eclgs Loan Msme 20% 185955000015	4,98,416.58
Total	12,56,749.92

Schedule : 3

Unsecured Loans

Particulars	Amount
Unsecured Loans	
Pp Enterprises Indore- Loan	30,00,000.00
Total	30,00,000.00

Schedule : 4

Current Liabilities

Particulars	Amount
Bank Od A/C	
Icici Bank Ltd 185905000879	2,58,58,758.51
Creditors For Expenses	
Apurv Jain	1,27,770.00
Hemlata Joshi	1,15,520.00
Kalpna Badjatya	1,20,520.00
Rahul Rathod	1,10,270.00
Sagar Mourya	1,505.00
Salary Payable	2,01,968.00
Total	6,77,553.00
Debtors (Credit Balance)	
A S Pharma Pvt Ltd-Adley	34,220.00
Ashirwad Enterprises Bhopal- Sales (Jw)	42,66,622.00
Bhubaneshwari Medicine House	32,509.00
Biosquare Life Sciences Adley	16,255.00
Global Agencies-Adley	1,40,871.00
Jainam Pharmaceuticals- Adley	85,550.00
Khandelwal Enterprises Indore-II	1,82,58,568.50
Nest Pharma Suppliers- Adley	17,110.00



Om Enterprises-Adley	3,732.00
Oncomed Marketing-Adley	16,255.00
Pp Enterprises Indore- Sales (Jw)	9,25,350.00
Pp Enterprises Jabalpur- Sales (Jw)	7,07,263.00
R.S.Surgipharma Pvt Ltd-Adley	84,523.00
Seema Traders-Adley	3,25,090.00
Sm Enterprises- Adley	81,715.00
The Deputy Manager- Adley	4,62,425.00
The Grand Pharma	68,222.00
Vardhman Health Specilities Pvt. Ltd.- Bangalore	30,678.00
Total	2,55,56,958.50
<u>Duties And Taxes</u>	
Tds Payable (194q)	32,482.40
Tds Payable(192)	31,600.00
Tds Payable(194h)	7,600.00
Tds Payable(194i)	9,600.00
Total	81,282.40
<u>Other Creditors</u>	
Jain Shree Stationery Store	1,25,296.00
Jay Paper & Plastopack Industries	5,91,323.00
Pura Decora	1,05,071.00
Rajat Grover-Commission	7,00,000.00
Tarun Grover & Associates	10,000.00
Uniq Solutions	1,416.00
Total	15,33,106.00
<u>Sundry Creditors</u>	
Abhishek Pharma	4,278.00
Adinath Distributors	2,66,921.00
Adley Formulations Pvt Ltd	2,74,651.00
Ajay Pharma	9,708.00
Amit Marketing	2,14,126.00
Anjani Enterprises	2,34,367.00
Arihant Medical Cum General Store	1,54,582.00
Arin Enterprises	1,43,091.00
Bhagat Medical And Surgical	3,37,908.00
Bharat Drug Palace	4,87,846.00
Bharat Pharma	5,43,700.00
Biohope Healthcare	2,41,223.00
Capital Medical Agencies	4,57,755.00
Celon Laboratories Pvt Ltd	79,576.00
Champaklal C. Parikh- Pur (Pp)	4,190.00
Chirag Pharma	3,30,023.00
Dev Enterprises	2,27,471.00
Devayanshi Medicose- Pur (Pp)	48,823.00
Disha Pharma	11,82,015.00
Drug House	1,77,537.00
Drx Enterprises	49,963.00
Galaxy Pharma	23,577.00
Goldline Pharmaceutical Ltd Inlife	54,81,461.19
Guru Dev Traders	1,68,213.00
Halsted Pharma Pvt Ltd	2,39,323.00
Harsh Surgical & Medical	1,74,303.00
Insulin House	3,387.00
Jayesh Surgical & Medical Agencies	1,95,647.00
Jmd Pharma Bhopal	2,26,615.00
Khandelwal Associates-Adley	87,29,552.00
Khandelwal Associates-Ei	1,69,16,282.00
Khandelwal Associates-Purchase (Sw)	1,73,13,203.00
Khandelwal Enterprises Gp- Pur (Pp)	1,18,032.00
Khandelwal Enterprises II- Pur (Pp)	1,20,631.00



Life Saver	11,286.00
Maa Gayatri Distributors	6,33,497.00
Madan Medico	25,066.00
Medi Prime Enterprises	1,551.00
Medion Biotech Pvt Ltd	9,01,278.00
Medi-Tech Remedies	18,691.00
N S C Enterprises	2,72,439.00
Naresh Medicals	1,94,234.00
Patel Medical Agencies	99,480.00
Pradeep Medical Agencies	93,543.00
Raja Medical Agencies	2,883.00
Rakkshit Enterprises	60,824.00
Ravi Medical Agencies	1,78,288.00
Reena Health Care	42,794.00
Rudra Enterprises	7,53,538.00
Saijyot	7,06,778.00
Sant Medical Agencies	1,74,816.00
Sara Medical Agencies	2,41,171.00
Sethi Sons	1,60,118.00
Shri Balaji Enterprises	1,18,86,765.00
Shri Ganesh Medical Store	8,38,300.00
Shubham Medical & Surgical	73,20,911.00
Speciality Drug House Bpl Pvt. Ltd.	44,912.00
Tejas Medical & Surgical Agency	5,73,259.00
Tirupati Sales Agency	11,067.00
Valecha Enterprises	2,270.00
Vinay Pharma	3,67,348.00
Xylam Remedies Pvt. Ltd.	6,214.00
Total	8,08,03,301.19
Total	13,45,10,959.60

Schedule : 5

Provisions

Particulars	Amount
Provisions	
Audit Fees Payable	30,000.00
Esic Payable	6,876.00
Pf Contribution Payable	28,787.00
Professional Tax Payable (Employee)	1,790.00
Total	67,453.00

Schedule : 6

Fixed Assets

Particulars	Rate	Wdv As On 01/04/2022	Addition		Deducti on	Total	Dep For The Year	Wdv As On 31/03/2023
			More Than 180 Days	Less Than 180 Days				
			Rupees	Rupees				
Machinery & Plant								
Electric Scooter	15%	0.00	75,317.00	0.00	0.00	75,317.00	11,298.00	64,019.00
Machinery & Plant								
Photo Copy Machine	15%	0.00	30,700.00	0.00	0.00	30,700.00	4,605.00	26,095.00
Refrigerator	15%	1,972.00	0.00	34,322.00	0.00	36,294.00	2,870.00	33,424.00
Two Wheeler	15%	8,118.00	0.00	0.00	0.00	8,118.00	1,218.00	6,900.00
Furniture & Fixtures								
Air Conditioner	10%	39,218.00	0.00	1,17,188.00	0.00	1,56,406.00	9,781.00	1,46,625.00
Furniture	10%	8,672.00	0.00	10,16,551.00	0.00	10,25,223.00	51,695.00	9,73,528.00
Office Equipment	10%	5,111.00	0.00	1,04,237.00	0.00	1,09,348.00	5,723.00	1,03,625.00
Computer								
Computer	40%	76,618.00	0.00	0.00	0.00	76,618.00	30,647.00	45,971.00
Printer	40%	17.00	0.00	0.00	0.00	17.00	7.00	10.00
Total		1,39,726.00	1,06,017.00	12,72,298.00	0.00	15,18,041.00	1,17,844.00	14,00,197.00



Schedule : 7

Investments

Particulars	Amount
Investments	
Hindustan Aeronatics -Shares	14,280.00
Sarveshwar Foods-Shares	1,36,000.00
Total	1,50,280.00

Schedule : 8

Sundry Debtors

Particulars	Amount
Sundry Debtors	
Aar Pee Life Care Pvt Ltd- Adley	1,70,929.90
Ace Chemical Pharmaceuticals Distributors-Adley	50,445.00
Adley Group Exp A/C	38,337.00
Amogh Enterprises	21,73,272.00
Anzalp Herbal Products Pvt Ltd- Ind	19,20,362.00
Ashirwad Enterprises Indore- Sales (Jw)	35,83,364.00
Avaunt Cancer Support Foundation- Adley Sales	6,82,734.00
Avaunt Cancer Support Foundation- Sales (Jw)	8,33,19,844.00
Ayah Pharmaceuticals- Sales (Jw)	4,64,166.00
Chandel Pharmaceuticals-Adley	51,330.00
Dashmesh Pharmaceuticals-Lp	8,29,074.81
Distinct Life Care -Adley	4,16,832.00
Khandelwal Enterprises- Sales (Jw)	3,55,802.00
Mars Medical And Distributors-Adley	17,110.00
Olympus Life Sciences Pvt Ltd-Adley	14,971.00
Pharma Five Chennai- Adley	71,00,967.62
Ritesha Distributors -Adley	7,03,280.00
Shri Harshan Pharmaceuticals- Sales (Jw)	7,29,898.00
Topwin India	1,13,94,405.00
Vedgyan Pharmaceuticals Pvt. Ltd.- Sales (Jw)	1,37,968.00
Viomdan Enterprises Pvt Ltd- Adley Sales	11,14,645.55
Wenlay Medicare Pvt Ltd- Bpl	85,24,465.00
Wenlay Medicare Pvt. Ltd.	92,87,546.30
Total	13,30,81,749.18

Schedule : 9

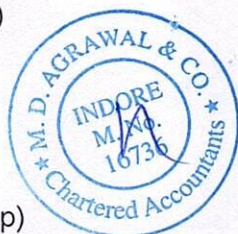
Cash And Bank

Particulars	Amount
Cash And Bank	
Cash	15,15,527.82
Icici Bank Ac No.-185905000881	23,450.50
Total	15,38,978.32

Schedule : 10

Other Current Assets

Particulars	Amount
Creditors (Debit Balance)	
Ashirwad Enterprises Bhopal- Pur (Pp)	6,60,973.00
Ashirwad Enterprises Indore- Pur (Pp)	9,65,436.00
Ayah Pharmaceutials- Pur (Pp)	38,12,149.00
Mahendra Singh Chhabra	57,600.00
P.P. Enterprises-Indore- Pur (Pp)	39,96,689.00
Pp Enterprises Jabalpur- Pur (Pp)	4,98,986.00
Shri Harshan Pharmaceuticals- Pur (Pp)	49,93,646.00
Total	1,49,85,479.00



Other Current Assets	
Dividend Receivables	1,031.00
Gst Receivable	34,20,066.60
Prepaid Insurance Expenses	4,129.00
Tcs Receivable	39,261.97
Tds 194q Receivable 2022-23	1,80,046.80
Tds Receivable 2022-23	37,719.00
Total	36,82,254.37
Total	1,86,67,733.37

Schedule : 11

Loans And Advances (Assets)

Particulars	Amount
Deposit	
Advance Tax Fy 2022-23	13,00,000.00
Fdr A/C (With Sales Tax Department)	3,000.00
Fdr A/C-185913006405	1,40,000.00
Security Deposit -Mahendra Singh Chhabra-Rent	96,000.00
Total	15,39,000.00
Loans And Advances (Assets)	
Dharmendra Singh	7,000.00
Gautam Singh Chouhan	6,000.00
Sarthak Vinayak Real Built	54,43,784.00
Umesh Bhilare	5,00,000.00
Vipul Khandelwal	2,00,000.00
Total	61,56,784.00
Total	76,95,784.00



Accounting Polices & Notes on Accounts

Significant Accounting Polices

Concern falls in level II enterprises as per applicability of Accounting standard to small & medium sized enterprises scheme issued by council of the ICAI.

1. Accounting Convention

The accounts are prepared on mercantile basis of accountancy under historical cost convention in accordance with the accounting standards issued by the Institute of Chartered Accountants of India.

2. Revenue Recognition

Revenue from sale of goods is recognized when all the significant risk and rewards of ownership are transferred to the buyer and seller retains no effective control of the goods transferred to degree usually associated with ownership. Revenue is measured at the fair value of the consideration received or receivable and is reduced for estimated customer credit notes and other similar allowances.

Commission is the gross inflow of Cash , receivable or other consideration arising in the Course of the ordinary activities of a person from the rendering the services.

3. Inventories

Inventories of the concern has been valued at Cost or Market rate whichever is less. Cost includes all expenses incurred to bring the inventory to its present location and condition but excluding Taxes. Cost is determined on a FIFO basis.

4. Tangible Assets

Fixed assets are stated at actual Cost less depreciation on WDV method as per Income Tax Ac,1961. Cost includes inward freight, duties, taxes and all incidental expenses incurred to bring the assets ready for their intended use.

5. Intangible Assets Nil

6. Related Party Disclosures: As referred to Tax audit Report 3CD Point No.23

7. Cash Flow Satement - Nil

8. Prior period Item - Nil

9. Event Occurring after the Balance sheet Date - Nil

10. Construction Contract - Nil

11. Foreign Currency Transcation - NIL

12. Retirement benefit - NA

13. Segment Reporting - NA

14. Leases - Nil



15. Discontinuing Operations - NA
16. Contingent liabilities - Nil

Notes on Accounts

1. Balance under main heads "Current Liabilities", "Sundry Debtors" and Loans & Advances" subject to confirmation to respective parties.
2. Sales and Purchase are excluding GST.
3. GST balance considered as per books of accounts, subject to reconciliation.
4. Test Checking method has applied on Suitable item & accounts.

For Gold N Gold Distributors

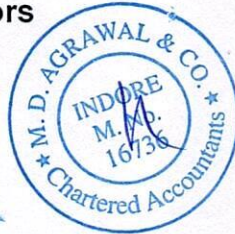
For Gold N Gold Distributors



Partner

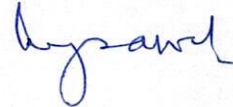
Swapan Khandelwal
Partner

Place : Indore
Date : 08/09/2023



For M.D. Agrawal & Company
Chartered Accountants

FRN : 001177C



CA M.P. Agrawal
(Proprietor)

M.No. : 016736
21/2, Alok Apartment, Block-C
Manoramaganj, Indore-452001